

TOWN OF EAST FREMANTLE

BUDGET

FOR THE YEAR ENDED 30 JUNE 2021

LOCAL GOVERNMENT ACT 1995

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TOWN OF EAST FREMANTLE
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2021

	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)
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 asset disposals	4(b)	0	2,210	7,700
Loss on asset disposals	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.

TOWN OF EAST FREMANTLE FOR THE YEAR ENDED 30 JUNE 2021

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. A separate statement of those monies appears at Note 14 to the budget.

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.

TOWN OF EAST FREMANTLE
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
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.

**TOWN OF EAST FREMANTLE
FOR THE YEAR ENDED 30 JUNE 2021**

KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

OBJECTIVE

ACTIVITIES

GOVERNANCE

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

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

GENERAL PURPOSE FUNDING

To collect revenue to allow for the allocation to services.

Rating, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

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

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

HEALTH

To provide an operational framework for environmental and community health.

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

EDUCATION AND WELFARE

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

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

HOUSING

To assist with housing for staff and the community.

Provision and maintenance of residential rental properties.

COMMUNITY AMENITIES

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

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

RECREATION AND CULTURE

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

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

TRANSPORT

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

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

ECONOMIC SERVICES

To help promote the Town and improve its economic wellbeing.

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

OTHER PROPERTY AND SERVICES

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

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

**TOWN OF EAST FREMANTLE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2021**

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	120,000	148,414	221,000
Goods and services tax	210,530	227,072	0
Other revenue	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	956,025
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	4(a)	(292,500)	(905,694)
Payments for construction of infrastructure	4(a)	(734,181)	(3,114,690)
Non-operating grants, subsidies and contributions		180,000	1,031,214
Proceeds from sale of plant and equipment	4(b)	30,000	36,398
Net cash provided by (used in) investing activities		(816,681)	(2,952,772)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	6(a)	(95,160)	(97,847)
Net cash provided by (used in) financing activities		(95,160)	0
Net increase (decrease) in cash held		131,097	(1,878,148)
Cash at beginning of year		2,313,114	4,191,262
Cash and cash equivalents at the end of the year	3	2,444,211	2,309,775

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

**TOWN OF EAST FREMANTLE
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2021**

NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
OPERATING ACTIVITIES			
Net current assets at start of financial year - surplus/(deficit)	160,328	951,855	758,451
Revenue from operating activities (excluding rates)	160,328	951,855	758,451
Governance	10,000	30,308	10,000
General purpose funding	328,653	464,436	405,914
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	509,884
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
	2,520,128	2,564,109	2,586,783
Expenditure from operating activities			
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	(2,750,998)	(2,737,204)	(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)	(165,931)	(152,316)
	(10,969,062)	(11,011,988)	(12,141,442)
Non-cash amounts excluded from operating activities	2 (a)(i) 1,578,900	1,663,695	2,465,204
Amount attributable to operating activities	(6,709,706)	(5,832,329)	(6,331,004)
INVESTING ACTIVITIES			
Non-operating grants, subsidies and contributions	9(b) 180,000	1,031,214	881,867
Purchase property, plant and equipment	4(a) (292,500)	(905,694)	(871,705)
Purchase and construction of infrastructure	4(a) (734,181)	(3,114,690)	(2,945,152)
Proceeds from disposal of assets	4(b) 30,000	36,398	37,700
Amount attributable to investing activities	(816,681)	(2,952,772)	(2,897,290)
FINANCING ACTIVITIES			
Repayment of borrowings	6(a) (95,160)	(97,847)	0
Transfers to cash backed reserves (restricted assets)	7(a) (967,228)	(48,000)	(60,000)
Transfers from cash backed reserves (restricted assets)	7(a) 591,500	1,218,924	1,242,814
Amount attributable to financing activities	(470,888)	1,073,077	1,182,814
Budgeted deficiency before general rates	(7,997,275)	(7,712,024)	(8,045,480)
Estimated amount to be raised from general rates	1 7,997,275	7,872,352	8,045,480
Net current assets at end of financial year - surplus/(deficit)	2 (a)(iii) 0	160,328	0

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

**TOWN OF EAST FREMANTLE
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FOR THE YEAR ENDED 30 JUNE 2021**

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**TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021**

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.

TOWN OF EAST FREMANTLE
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2021

1. RATES AND SERVICE CHARGES (CONTINUED)

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

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

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	0	36,350	40,000
Unpaid rates interest earned	30,000	34,564	46,000
	72,000	111,768	128,000

1. RATES AND SERVICE CHARGES (CONTINUED)

(c) Objectives and Reasons for Differential Rating

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

Differential general rate

Description	Characteristics	Objects	Reasons
Residential GRV	This differential rate category imposes a general rate on land valued on a gross rental value basis, which is zoned, held or used for residential purposes and having improvements erected on it.	The object of this proposed rate is to apply a base differential general rate to land zoned and used for residential purposes and to act as the Town's benchmark differential rate by which all other GRV rated properties are assessed.	The reason for this rate is to ensure that all ratepayers make an equitable contribution towards the ongoing maintenance and provision of works, services and 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.

1. RATES AND SERVICE CHARGES (CONTINUED)

(e) 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

TOWN OF EAST FREMANTLE
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2021

1. RATES AND SERVICE CHARGES (CONTINUED)

(f) Specified Area Rate

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

(g) Service Charges

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

(h) 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 (a). 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.

Note	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
	\$	\$	\$
(i) 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	4(b) 0	(2,210)	(7,700)
Add: Loss on disposal of assets	4(b) 0	30,551	0
Add: Depreciation on assets	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
(ii) 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)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	95,160	95,160	0
Total adjustments to net current assets	(1,303,821)	(928,093)	(1,176,661)

2 (a). 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	\$	\$	\$
(iii) Composition of estimated net current assets			
Current assets			
Cash and cash equivalents- unrestricted	1,045,230	1,289,861	1,133,114
Cash and cash equivalents - restricted			
Cash backed reserves	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)
Net current assets	1,303,821	1,088,421	1,176,661
Less: Total adjustments to net current assets	(1,303,821)	(928,093)	(1,176,661)
Closing funding surplus / (deficit)	0	160,328	0

2 (b). 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:			
Non-Current Leave Reserve	10,000	10,000	10,000
Unspent Grants and Restricted Cash Reserve	0	0	70,840
Vehicle, Plant and Equipment Reserve	84,127	91,627	179,530
Aged Services Reserve	32,037	177,037	117,037
Strategic Asset Management Reserve	442,567	502,567	632,232
Arts and Sculpture Reserve	97,022	192,022	117,022
Streetscape Reserve	75,000	50,000	50,000
Bank overdraft	0	0	0
Unspent borrowings	6(c) 0	0	0
Unspent grants, subsidies and contributions	9 0	0	0
	1,398,981	1,023,253	1,176,661
Reconciliation of net cash provided by operating activities to net result			
Net result	(271,659)	455,687	(627,312)
Depreciation	5 1,578,900	1,635,354	2,472,904
(Profit)/loss on sale of asset	4(b) 0	28,341	(7,700)
Increase/(decrease) in contract liabilities	(84,303)	84,303	0
Non-operating grants, subsidies and contributions	(180,000)	(1,031,214)	(881,867)
Net cash from operating activities	1,042,938	1,172,471	956,025

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.

**TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021**

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			
	\$	\$	\$	\$	\$	\$	\$	
<i>Property, Plant and Equipment</i>								
Buildings - specialised	0	0	0	0	50,000	50,000	486,606	477,385
Furniture and equipment	60,000	0	0	0	0	60,000	50,000	75,000
Plant and equipment	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
<i>Infrastructure</i>								
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	0	0	0	0	0	0	400,686	494,000
Infrastructure - other improvements	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.

TOWN OF EAST FREMANTLE
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2021

4. 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	0	0	0	0	18,699	20,909	2,210	0	20,000	20,000	0	0
Education and welfare	30,000	30,000	0	0	0	0	0	0	0	0	0	0
Recreation and culture	0	0	0	0	0	0	0	0	10,000	17,700	7,700	0
Other property and services	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>												
Plant and equipment	30,000	30,000	0	0	64,739	36,398	2,210	(30,551)	30,000	37,700	7,700	0
	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.

**TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021**

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
Furniture and equipment	4 to 20 years
Plant and equipment	5 to 32 years
Sealed roads, streets and carparks formation	not depreciated
sealed pavement	50 to 60 years
kerbing	50 to 60 years
surface	14 to 20 years
table drain	30 to 40 years
Footpaths - slab	20 years
Bus Shelter	20 to 30 years
Drainage - pit / pipe	50 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.

Parks and Ovals - minor structure polygon	50 to 60 years
Parks and Ovals - playground polygon	30 to 40 years
Parks and Ovals - amenities	15 to 20 years
Parks and Ovals - bin	15 to 20 years
Parks and Ovals - lighting	20 years
Parks and Ovals - playground point	15 to 20 years
Parks and Ovals - playground lines	40 to 50 years
Parks and Ovals - public art	15 to 25 years
Parks and Ovals - sign	15 to 20 years
Parks and Ovals - fence	30 to 40 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

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

**TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021**

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

**TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021**

6. INFORMATION ON BORROWINGS

(b) New borrowings - 2020/21

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

(c) 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.

(d) 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.

TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2020/21 Budget Opening Balance	2020/21 Budget Transfer to	2020/21 Budget Transfer (from)	2020/21 Budget Closing Balance	2019/20 Actual Opening Balance	2019/20 Actual Transfer to	2019/20 Actual Transfer (from)	2019/20 Actual Closing Balance	2019/20 Budget Opening Balance	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

**TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021**

7. CASH BACKED RESERVES (CONTINUED)

(b) 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 Climate Action 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.

**TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021**

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021**

7. CASH BACKED RESERVES (CONTINUED)

(c) 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 Budget amount to be used	2020/21 Budget amount change of purpose
Commerical 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.

TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

8. FEES & 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	81,000	81,640	81,640
Community amenities	279,000	259,278	143,000
Recreation and culture	132,800	151,671	241,029
Transport	320,000	325,000	330,000
Economic services	80,000	79,197	78,500
Other property and services	39,000	31,968	38,948
	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:	\$	\$	\$	\$	\$	\$	\$	\$
(a) 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
	84,303	0	(84,303)	0	0	1,175,019	1,151,414	1,171,341
(b) Non-operating grants, subsidies and contributions								
Transport	0	0	0	0	0	180,000	1,031,214	881,867
	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

(c) Unspent grants, subsidies and contributions were restricted as follows:

	Budget Closing Balance 30 June 2021	Actual Balance 30 June 2020
Current Liability - Riverbank Funding (John Tonkin Foreshore Grant)	0	84,303
	0	84,303

TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

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 annually 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	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

The net result includes as expenses

(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.

12. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

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

13. 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.

14. 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

15. 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.

16. 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 Expenditure Schedule

Asset Disposal Schedule

Chart of Accounts

Schedule of Fees and Charges

Organisational Chart

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		Strategic Asset Man Reserve		\$0
Penhurst Street - Resurface	The Towns 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
Repainting - 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	\$490,000

Asset Disposal Schedule

Asset Number	Plant Number	Asset Description	2020/21			
			Net Book Value	Proceeds	Profit	(Loss)
			\$	\$	\$	\$
		Plant and Equipment				
PEMV242	P4069	Mitsubishi Rosa 1DXU938	30,000	30,000	0	0
PE263	P4055	Water Trailer 1TMB281	0	0	0	0
			30,000	30,000	0	0

Programme Description	Type Description	COA	Description	IE	Inc/Exp Analysis	Original Budget
Governance	Capital Expenditure	E04606	Furniture and Equipment	430	Non Operating Exp Transactions	\$60,000
Welfare	Capital Expenditure	E08607	Plant and Equip - Replace Mitsubishi Bus HACC	430	Non Operating Exp Transactions	\$175,000
Community Amenities	Capital Expenditure	E10628	Sumpton Green Play Equipment	430	Non Operating Exp Transactions	\$30,000
Community Amenities	Capital Expenditure	E10644	Foreshore Erosion Control and Seawalls	430	Non Operating Exp Transactions	\$75,000
Recreation And Culture	Capital Expenditure	E11637	Miscellaneous Sports and Recreation Infrastructure	430	Non Operating Exp Transactions	\$50,000
Recreation And Culture	Capital Expenditure	E11685	Inf-Acquisition of Public Art (Outdoor Sculpture) - CapEx - Other Culture	430	Non Operating Exp Transactions	\$95,000
Recreation And Culture	Capital Expenditure	E11695	Inf - Chapman / Preston Point Reserve - Returfing and Irrigation	430	Non Operating Exp Transactions	\$130,000
Transport	Capital Expenditure	E12629	Road Resurfacing - Penthurst Street	430	Non Operating Exp Transactions	\$60,000
Transport	Capital Expenditure	E12656	Footpath - Stratford Street	430	Non Operating Exp Transactions	\$30,000
Transport	Capital Expenditure	E12688	Footpath-Fortescue St	430	Non Operating Exp Transactions	\$60,000
Transport	Capital Expenditure	E12702	Plant and Equip - Water Tank Trailer (Tandem 8x5 with brakes)	430	Non Operating Exp Transactions	\$7,500
Transport	Capital Expenditure	E12761	Inf - Drainage	430	Non Operating Exp Transactions	\$104,181
Transport	Capital Expenditure	E12784	Inf - Roads - Road Resurfacing - Riverside Road	430	Non Operating Exp Transactions	\$100,000
Other Property And Services	Capital Expenditure	E14601	Buildings - Renewals and Electrical Services	430	Non Operating Exp Transactions	\$50,000
						\$1,026,681
General Purpose Funding	Operating Expenditure	003000	ALLOCATED ADMIN.EXPENSE - RATE REVENUE	440	Activity Based Distribution	\$65,287
General Purpose Funding	Operating Expenditure	E03257	Rates Debt Recovery Costs	500	Services	\$40,000
General Purpose Funding	Operating Expenditure	E03258	Direct Costs of Levying Rates	390	Other Expenses	\$40,000
General Purpose Funding	Operating Expenditure	E03259	Rates Write-off	390	Other Expenses	\$5,000
General Purpose Funding	Operating Expenditure	E04237	Valuation Expenses Rates - OpExp	350	Contractors & Consultant Serv	\$5,000
Governance	Operating Expenditure	000005	Administration Expense.Allocated	440	Activity Based Distribution	-\$2,611,492
Governance	Operating Expenditure	001621	BANK FEES	390	Other Expenses	\$2,000
Governance	Operating Expenditure	001622	Merchant Banks- GST applied	390	Other Expenses	\$15,000
Governance	Operating Expenditure	003500	ALLOCATED ADMIN.EXPENSE - GOVERNANCE MEMBERS	440	Activity Based Distribution	\$783,448
Governance	Operating Expenditure	004043	DEPRECIATION ON ASSETS	410	Depreciation	\$175,000
Governance	Operating Expenditure	E04201	SALARIES - GENERAL FUND	300	Salaries & Wages	\$1,281,713
Governance	Operating Expenditure	E04202	Staff Health and Wellbeing Initiatives	500	Services	\$10,000
Governance	Operating Expenditure	E04203	Strategic & Business Planning OpExp	500	Services	\$150,000
Governance	Operating Expenditure	E04204	Occupational Health and Safety	500	Services	\$10,000
Governance	Operating Expenditure	E04205	SUPERANNUATION AND ON-COSTS - ADMIN - OPEXP	310	Employment On Costs-Direct	\$161,279
Governance	Operating Expenditure	E04205	SUPERANNUATION AND ON-COSTS - ADMIN - OPEXP	311	Employment On Costs - Fbt	\$12,000
Governance	Operating Expenditure	E04207	INSURANCE - GENERAL ADMIN - OPEXP	360	Public Utilities & Govt Fees	\$2,000
Governance	Operating Expenditure	E04207	INSURANCE - GENERAL ADMIN - OPEXP	365	Insurance	\$85,000
Governance	Operating Expenditure	E04207	INSURANCE - GENERAL ADMIN - OPEXP	366	Workers Comp	\$16,000
Governance	Operating Expenditure	E04208	Building Maintenance - Town Hall	500	Services	\$30,000
Governance	Operating Expenditure	E04209	OFFICE MAINTENANCE	360	Public Utilities & Govt Fees	\$22,000
Governance	Operating Expenditure	E04209	OFFICE MAINTENANCE	500	Services	\$35,000
Governance	Operating Expenditure	E04210	Staff Placement Fees	500	Services	\$7,000
Governance	Operating Expenditure	E04211	Printing & Stationery	340	Materials Purchased-Direct	\$18,000
Governance	Operating Expenditure	E04213	TELEPHONE	360	Public Utilities & Govt Fees	\$13,500
Governance	Operating Expenditure	E04215	ADVERTISING	500	Services	\$20,000
Governance	Operating Expenditure	E04217	Photocopier Expenses and Servicing	500	Services	\$10,000
Governance	Operating Expenditure	E04221	COMPUTER SYSTEM SUPPORT & LICENSES	360	Public Utilities & Govt Fees	\$15,000
Governance	Operating Expenditure	E04221	COMPUTER SYSTEM SUPPORT & LICENSES	500	Services	\$200,000
Governance	Operating Expenditure	E04227	Subscriptions - Admin	500	Services	\$50,000
Governance	Operating Expenditure	E04230	POSTAGE AND FREIGHT	500	Services	\$20,000
Governance	Operating Expenditure	E04232	Debtor Write Offs	390	Other Expenses	\$2,000
Governance	Operating Expenditure	E04233	VEHICLE EXPENSES - ADMINISTRATION	330	Plant Operating Costs-Alloc	\$32,000

Programme Description	Type Description	COA	Description	IE	Inc/Exp Analysis	Original Budget
Governance	Operating Expenditure	E04235	AUDIT FEES	350	Contractors & Consultant Serv	\$35,000
Governance	Operating Expenditure	E04239	CONSULTANTS-LEGAL/ADMIN	500	Services	\$60,000
Governance	Operating Expenditure	E04240	Internal and External Audit Projects	500	Services	\$25,000
Governance	Operating Expenditure	E04243	Staff Uniform	500	Services	\$7,000
Governance	Operating Expenditure	E04245	Staff Training and Conferences - Admin	500	Services	\$15,000
Governance	Operating Expenditure	E04248	Organisational Development	500	Services	\$30,000
Governance	Operating Expenditure	E04249	Equipment Below Threshold - Administration	340	Materials Purchased-Direct	\$15,000
Governance	Operating Expenditure	E04250	Office Expenses	500	Services	\$10,000
Governance	Operating Expenditure	E04251	Website and Intranet Development and Updates	500	Services	\$20,000
Governance	Operating Expenditure	E04252	Councillor Training Expenses - MEM - OpExp	500	Services	\$36,000
Governance	Operating Expenditure	E04253	MAYOR/COUNCILLORS SITTING FEES	500	Services	\$149,000
Governance	Operating Expenditure	E04255	Deputy Mayoral Allowance	500	Services	\$7,000
Governance	Operating Expenditure	E04256	MAYORAL ALLOWANCE	500	Services	\$28,000
Governance	Operating Expenditure	E04258	RECEPTIONS AND REFRESHMENTS	500	Services	\$40,000
Governance	Operating Expenditure	E04262	MEMBERS INSURANCE	365	Insurance	\$30,000
Governance	Operating Expenditure	E04266	Communications, Advocacy and PR - OpExp	350	Contractors & Consultant Serv	\$80,000
Governance	Operating Expenditure	E04268	MEMBERS ICT ALLOWANCE AND EXPENSES	500	Services	\$27,000
Governance	Operating Expenditure	E04270	Community Assistance Grants	370	Contributions,Donations,Grants	\$8,000
Governance	Operating Expenditure	E08203	DONATIONS - ALL OTHER	370	Contributions,Donations,Grants	\$10,000
Law,Order,Public Safety	Operating Expenditure	004095	Depreciation Rangers	410	Depreciation	\$600
Law,Order,Public Safety	Operating Expenditure	005000	ALLOCATED ADMIN.EXPENSE - OTHER LAW	440	Activity Based Distribution	\$65,287
Law,Order,Public Safety	Operating Expenditure	E05203	SALARIES - OTH LAW	300	Salaries & Wages	\$20,558
Law,Order,Public Safety	Operating Expenditure	E05205	Superannuation-Ranger Services	310	Employment On Costs-Direct	\$2,768
Law,Order,Public Safety	Operating Expenditure	E05206	VEHICLE EXPENSES - OTH LAW	330	Plant Operating Costs-Alloc	\$1,000
Law,Order,Public Safety	Operating Expenditure	E05207	OFFICE EXPENSES - OTH LAW	360	Public Utilities & Govt Fees	\$2,500
Law,Order,Public Safety	Operating Expenditure	E05207	OFFICE EXPENSES - OTH LAW	366	Workers Comp	\$2,838
Law,Order,Public Safety	Operating Expenditure	E05207	OFFICE EXPENSES - OTH LAW	500	Services	\$1,000
Law,Order,Public Safety	Operating Expenditure	E05209	Training and Conferences - Rangers	500	Services	\$5,000
Law,Order,Public Safety	Operating Expenditure	E05211	Protective Clothing - Oth Law	340	Materials Purchased-Direct	\$2,000
Law,Order,Public Safety	Operating Expenditure	E05212	Equipment Below Threshold - OTH LAW	340	Materials Purchased-Direct	\$3,000
Law,Order,Public Safety	Operating Expenditure	E05229	Minor Expenditure - Ranger Services	500	Services	\$1,000
Law,Order,Public Safety	Operating Expenditure	E05230	SALARIES - ANIMAL CONTROL	300	Salaries & Wages	\$30,836
Law,Order,Public Safety	Operating Expenditure	E05231	Superannuation - Animal Contro	310	Employment On Costs-Direct	\$4,152
Law,Order,Public Safety	Operating Expenditure	E05232	VEHICLE EXP - ANIMAL CONTROL	330	Plant Operating Costs-Alloc	\$2,000
Law,Order,Public Safety	Operating Expenditure	E05233	Consumables and Impounding Expenses	340	Materials Purchased-Direct	\$25,000
Law,Order,Public Safety	Operating Expenditure	E05234	LEGAL EXPENSES - ANIMAL CONTROL	500	Services	\$2,000
Law,Order,Public Safety	Operating Expenditure	E05235	Printing and Stationery - Ranger Services	340	Materials Purchased-Direct	\$2,000
Law,Order,Public Safety	Operating Expenditure	E10226	Ranger Initiatives and Events	350	Contractors & Consultant Serv	\$2,000
Health	Operating Expenditure	004070	DEPRECIATION ON ASSETS - INFANT HLTH	410	Depreciation	\$800
Health	Operating Expenditure	007000	ALLOCATED ADMIN.EXPENSE - HLTH INSP	440	Activity Based Distribution	\$65,287
Health	Operating Expenditure	E07201	EH Gray Cntre 80 Canning Hwy Mtce (Old Infant Health Clinic) - Infant Health - OpExp	360	Public Utilities & Govt Fees	\$1,000
Health	Operating Expenditure	E07201	EH Gray Cntre 80 Canning Hwy Mtce (Old Infant Health Clinic) - Infant Health - OpExp	365	Insurance	\$800
Health	Operating Expenditure	E07201	EH Gray Cntre 80 Canning Hwy Mtce (Old Infant Health Clinic) - Infant Health - OpExp	500	Services	\$1,000
Health	Operating Expenditure	E07211	Salaries - Health Inspection	300	Salaries & Wages	\$71,908
Health	Operating Expenditure	E07212	Vehicle Expenses - Health Insp	330	Plant Operating Costs-Alloc	\$12,000
Health	Operating Expenditure	E07213	Workers Compensation Insurance - Health - OpExp	366	Workers Comp	\$1,136
Health	Operating Expenditure	E07215	SUPERANNUATION AND ON-COSTS - HEALTH - OPEXP	310	Employment On Costs-Direct	\$10,288
Health	Operating Expenditure	E07215	SUPERANNUATION AND ON-COSTS - HEALTH - OPEXP	311	Employment On Costs - Fbt	\$2,500

Programme Description	Type Description	COA	Description	IE	Inc/Exp Analysis	Original Budget
Health	Operating Expenditure	E07218	PUBLIC HEALTH PROGRAMME	500	Services	\$3,000
Health	Operating Expenditure	E07220	Telephone Expenses - Health Inspection	360	Public Utilities & Govt Fees	\$200
Health	Operating Expenditure	E07221	Subscriptions	500	Services	\$11,500
Health	Operating Expenditure	E07222	Training and Conferences - Health	500	Services	\$2,000
Health	Operating Expenditure	E07223	Noise Survey Expenses	500	Services	\$1,000
Health	Operating Expenditure	E07224	Food Control Expenses	500	Services	\$2,000
Health	Operating Expenditure	E07225	Furn/Equipment Below Threshold	340	Materials Purchased-Direct	\$1,000
Health	Operating Expenditure	E07227	Emergency Management Exps.	500	Services	\$1,000
Health	Operating Expenditure	E07228	Swimming Pool Inspection Fees	500	Services	\$25,000
Health	Operating Expenditure	E07232	Insecticides and Vermin Control - Pest Control - OpExp	500	Services	\$2,000
Welfare	Operating Expenditure	004060	DEPRECIATION ON ASSETS - PRE SCHOOL	410	Depreciation	\$3,500
Welfare	Operating Expenditure	004080	DEPRECIATION ON ASSETS - FAM & CHILDREN	410	Depreciation	\$122,000
Welfare	Operating Expenditure	008500	Allocated Admin.Expense - HACC - OpExp	440	Activity Based Distribution	\$261,149
Welfare	Operating Expenditure	E06201	Pre School Buildings - Maintenance	360	Public Utilities & Govt Fees	\$2,500
Welfare	Operating Expenditure	E06201	Pre School Buildings - Maintenance	365	Insurance	\$900
Welfare	Operating Expenditure	E06201	Pre School Buildings - Maintenance	500	Services	\$1,000
Welfare	Operating Expenditure	E06203	EF 4YR OLD P/GROUP JP MCKENZIE	500	Services	\$1,000
Welfare	Operating Expenditure	E08205	Glyde In Centre Council Cont.	370	Contributions,Donations,Grants	\$87,000
Welfare	Operating Expenditure	E08207	HACC SALARIES	300	Salaries & Wages	\$441,716
Welfare	Operating Expenditure	E08208	HACC SUPERANNUATION	310	Employment On Costs-Direct	\$48,234
Welfare	Operating Expenditure	E08210	HACC Service Unit - All Service Programs - Op Exp	330	Plant Operating Costs-Alloc	\$40,000
Welfare	Operating Expenditure	E08210	HACC Service Unit - All Service Programs - Op Exp	340	Materials Purchased-Direct	\$35,000
Welfare	Operating Expenditure	E08210	HACC Service Unit - All Service Programs - Op Exp	360	Public Utilities & Govt Fees	\$5,000
Welfare	Operating Expenditure	E08210	HACC Service Unit - All Service Programs - Op Exp	366	Workers Comp	\$13,000
Welfare	Operating Expenditure	E08210	HACC Service Unit - All Service Programs - Op Exp	500	Services	\$20,000
Welfare	Operating Expenditure	E08211	HACC Service - Day Centre - Materials and Minor Equipment	340	Materials Purchased-Direct	\$5,000
Welfare	Operating Expenditure	E08220	GLYDE-IN COMM GRP-BLDG MTCE	360	Public Utilities & Govt Fees	\$1,000
Welfare	Operating Expenditure	E08220	GLYDE-IN COMM GRP-BLDG MTCE	365	Insurance	\$500
Welfare	Operating Expenditure	E08220	GLYDE-IN COMM GRP-BLDG MTCE	500	Services	\$10,000
Welfare	Operating Expenditure	E08234	EF Community Centre Bldg - Hacc, Tricolore	360	Public Utilities & Govt Fees	\$5,000
Welfare	Operating Expenditure	E08234	EF Community Centre Bldg - Hacc, Tricolore	365	Insurance	\$3,500
Welfare	Operating Expenditure	E08234	EF Community Centre Bldg - Hacc, Tricolore	500	Services	\$10,000
Housing	Operating Expenditure	004090	DEPRECIATION ON ASSETS - HOUSING	410	Depreciation	\$6,000
Housing	Operating Expenditure	E09201	BUILDING MAINTENANCE - ALLEN ST. UNITS	360	Public Utilities & Govt Fees	\$8,000
Housing	Operating Expenditure	E09201	BUILDING MAINTENANCE - ALLEN ST. UNITS	365	Insurance	\$1,320
Housing	Operating Expenditure	E09201	BUILDING MAINTENANCE - ALLEN ST. UNITS	500	Services	\$30,000
Community Amenities	Operating Expenditure	004103	DEPRECIATION ON ASSETS	410	Depreciation	\$9,200
Community Amenities	Operating Expenditure	004109	DEPRECIATION ON ASSETS - OTH COMM AMEN	410	Depreciation	\$7,600
Community Amenities	Operating Expenditure	010000	ALLOCATED ADMIN.EXP-SANITATION	440	Activity Based Distribution	\$65,287
Community Amenities	Operating Expenditure	010100	ALLOCATED ADMIN.EXPENSE - TOWN PLNG	440	Activity Based Distribution	\$261,149
Community Amenities	Operating Expenditure	010200	ALLOCATED ADMIN.EXPENSE - OTHER COMM AMENITIES	440	Activity Based Distribution	\$65,287
Community Amenities	Operating Expenditure	E10100	Waste Collection Costs - FOGO	500	Services	\$170,000
Community Amenities	Operating Expenditure	E10101	Waste Collection Costs - Recycling	500	Services	\$70,000
Community Amenities	Operating Expenditure	E10102	Waste Collection Costs - General Waste	500	Services	\$72,000
Community Amenities	Operating Expenditure	E10103	Waste Collection Costs (Commercial Properties) - Recycling	500	Services	\$6,200
Community Amenities	Operating Expenditure	E10104	Waste Collection Costs (Commercial Properties) - General Waste	500	Services	\$28,000
Community Amenities	Operating Expenditure	E10106	Waste Collection Costs - Parks & Reserves	500	Services	\$4,200
Community Amenities	Operating Expenditure	E10107	Waste Collection Costs - Street Bins	500	Services	\$22,500

Programme 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
Community Amenities	Operating Expenditure	E10109	Gate Fees - Waste Disposal (Recycling)	500	Services	\$130,000
Community Amenities	Operating Expenditure	E10110	Gate Fees - Waste Disposal - General Waste	500	Services	\$150,000
Community Amenities	Operating Expenditure	E10111	Gate Fees - Waste Disposal - FOGO	500	Services	\$225,000
Community Amenities	Operating Expenditure	E10203	RATEPAYER TIP PASS FEES	500	Services	\$20,000
Community Amenities	Operating Expenditure	E10204	Annual Bulk & Green Waste	500	Services	\$80,000
Community Amenities	Operating Expenditure	E10205	FOGO Implementation and Waste Education Initiatives	500	Services	\$10,000
Community Amenities	Operating Expenditure	E10206	Salaries - Waste Education	300	Salaries & Wages	\$71,956
Community Amenities	Operating Expenditure	E10207	Purchase Bins	340	Materials Purchased-Direct	\$10,000
Community Amenities	Operating Expenditure	E10207	Purchase Bins	500	Services	\$20,000
Community Amenities	Operating Expenditure	E10208	Waste Removal - Bund	500	Services	\$5,000
Community Amenities	Operating Expenditure	E10209	SALARIES-TOWN PLANNING	300	Salaries & Wages	\$534,399
Community Amenities	Operating Expenditure	E10210	STREET BIN MAINTENANCE	300	Salaries & Wages	\$17,200
Community Amenities	Operating Expenditure	E10210	STREET BIN MAINTENANCE	320	Overhead Costs-Allocated	\$29,891
Community Amenities	Operating Expenditure	E10210	STREET BIN MAINTENANCE	330	Plant Operating Costs-Alloc	\$851
Community Amenities	Operating Expenditure	E10210	STREET BIN MAINTENANCE	500	Services	\$5,000
Community Amenities	Operating Expenditure	E10211	SUPERANNUATION AND ON-COSTS - TPLAN - OPEXP	310	Employment On Costs-Direct	\$67,527
Community Amenities	Operating Expenditure	E10211	SUPERANNUATION AND ON-COSTS - TPLAN - OPEXP	311	Employment On Costs - Fbt	\$3,200
Community Amenities	Operating Expenditure	E10212	City of Fremantle Cont. - Waste Facility	500	Services	\$87,000
Community Amenities	Operating Expenditure	E10213	Vehicle Expenses - Planning	330	Plant Operating Costs-Alloc	\$12,000
Community Amenities	Operating Expenditure	E10214	Advertising - Planning & Development	500	Services	\$5,000
Community Amenities	Operating Expenditure	E10215	CONSULTANTS -TOWN PLANNING	500	Services	\$107,000
Community Amenities	Operating Expenditure	E10217	CONTROL EXPENSES - LEGAL FEES	500	Services	\$10,000
Community Amenities	Operating Expenditure	E10218	PUBLIC CONVIENCES	500	Services	\$5,000
Community Amenities	Operating Expenditure	E10219	Insurance - Town Planning - OpExp	366	Workers Comp	\$5,676
Community Amenities	Operating Expenditure	E10221	SMRC - Loan Interest Repayments	380	Interest & Financial Costs	\$14,960
Community Amenities	Operating Expenditure	E10223	SUMPTON GREEN MTCE-CHILD CARE HALL	360	Public Utilities & Govt Fees	\$5,000
Community Amenities	Operating Expenditure	E10223	SUMPTON GREEN MTCE-CHILD CARE HALL	500	Services	\$5,000
Community Amenities	Operating Expenditure	E10225	CONTRIB. REGIONAL WASTE MANAGE	370	Contributions,Donations,Grants	\$25,520
Community Amenities	Operating Expenditure	E10229	Town Planning Refunds	390	Other Expenses	\$1,000
Community Amenities	Operating Expenditure	E10230	Superannuation - Waste Education Officer	310	Employment On Costs-Direct	\$10,295
Community Amenities	Operating Expenditure	E10232	RRRC Overhead Contribution	500	Services	\$237,600
Community Amenities	Operating Expenditure	E10235	NATIVE PLANT SUBSIDY	500	Services	\$2,000
Community Amenities	Operating Expenditure	E10240	Training and Conferences - Regulatory Services	500	Services	\$10,000
Community Amenities	Operating Expenditure	E10243	Heritage Trail	500	Services	\$1,500
Community Amenities	Operating Expenditure	E10252	Bus Shelters Mtce	500	Services	\$5,000
Community Amenities	Operating Expenditure	E10253	Sustainability Initiatives	500	Services	\$10,000
Community Amenities	Operating Expenditure	E10258	Community Design Advisory Committee OpExp	350	Contractors & Consultant Serv	\$1,000
Community Amenities	Operating Expenditure	E10260	Protection of the Environment and Fire Mitigation	500	Services	\$10,000
Recreation And Culture	Operating Expenditure	004115	DEPRECIATION ON ASSETS - PARKS	410	Depreciation	\$495,000
Recreation And Culture	Operating Expenditure	011100	ALLOCATED ADMIN.EXPENSE - OTHER RECREATION	440	Activity Based Distribution	\$261,149
Recreation And Culture	Operating Expenditure	E10251	Mooring Pens Rental & Licence Exps	500	Services	\$28,000
Recreation And Culture	Operating Expenditure	E10267	Riverside Boat Ramps & Boat Pen maint - OpExp	360	Public Utilities & Govt Fees	\$5,000
Recreation And Culture	Operating Expenditure	E10267	Riverside Boat Ramps & Boat Pen maint - OpExp	500	Services	\$5,000
Recreation And Culture	Operating Expenditure	E11204	MERV COWAN PARK	300	Salaries & Wages	\$11,000
Recreation And Culture	Operating Expenditure	E11204	MERV COWAN PARK	320	Overhead Costs-Allocated	\$19,116
Recreation And Culture	Operating Expenditure	E11204	MERV COWAN PARK	330	Plant Operating Costs-Alloc	\$3,989
Recreation And Culture	Operating Expenditure	E11204	MERV COWAN PARK	360	Public Utilities & Govt Fees	\$8,000

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Recreation And Culture	Operating Expenditure	E11204	MERV COWAN PARK	500	Services	\$5,000
Recreation And Culture	Operating Expenditure	E11205	J. DOLAN PARK	300	Salaries & Wages	\$3,500
Recreation And Culture	Operating Expenditure	E11205	J. DOLAN PARK	320	Overhead Costs-Allocated	\$6,082
Recreation And Culture	Operating Expenditure	E11205	J. DOLAN PARK	330	Plant Operating Costs-Alloc	\$1,603
Recreation And Culture	Operating Expenditure	E11205	J. DOLAN PARK	500	Services	\$1,000
Recreation And Culture	Operating Expenditure	E11206	W.H. KITSON PARK	300	Salaries & Wages	\$7,900
Recreation And Culture	Operating Expenditure	E11206	W.H. KITSON PARK	320	Overhead Costs-Allocated	\$13,729
Recreation And Culture	Operating Expenditure	E11206	W.H. KITSON PARK	330	Plant Operating Costs-Alloc	\$2,768
Recreation And Culture	Operating Expenditure	E11206	W.H. KITSON PARK	500	Services	\$1,000
Recreation And Culture	Operating Expenditure	E11207	JOHN TONKIN PARK	300	Salaries & Wages	\$12,000
Recreation And Culture	Operating Expenditure	E11207	JOHN TONKIN PARK	320	Overhead Costs-Allocated	\$20,854
Recreation And Culture	Operating Expenditure	E11207	JOHN TONKIN PARK	330	Plant Operating Costs-Alloc	\$4,247
Recreation And Culture	Operating Expenditure	E11207	JOHN TONKIN PARK	360	Public Utilities & Govt Fees	\$5,000
Recreation And Culture	Operating Expenditure	E11207	JOHN TONKIN PARK	500	Services	\$20,000
Recreation And Culture	Operating Expenditure	E11208	NORM MCKENZIE PARK	300	Salaries & Wages	\$6,200
Recreation And Culture	Operating Expenditure	E11208	NORM MCKENZIE PARK	320	Overhead Costs-Allocated	\$10,775
Recreation And Culture	Operating Expenditure	E11208	NORM MCKENZIE PARK	330	Plant Operating Costs-Alloc	\$1,948
Recreation And Culture	Operating Expenditure	E11208	NORM MCKENZIE PARK	360	Public Utilities & Govt Fees	\$1,000
Recreation And Culture	Operating Expenditure	E11208	NORM MCKENZIE PARK	500	Services	\$1,000
Recreation And Culture	Operating Expenditure	E11209	W. W. WAYMAN RESERVE	300	Salaries & Wages	\$4,900
Recreation And Culture	Operating Expenditure	E11209	W. W. WAYMAN RESERVE	320	Overhead Costs-Allocated	\$8,515
Recreation And Culture	Operating Expenditure	E11209	W. W. WAYMAN RESERVE	330	Plant Operating Costs-Alloc	\$1,798
Recreation And Culture	Operating Expenditure	E11209	W. W. WAYMAN RESERVE	500	Services	\$1,000
Recreation And Culture	Operating Expenditure	E11210	1ST FREM SEA SCOUTS-BLDG MNT	500	Services	\$1,000
Recreation And Culture	Operating Expenditure	E11211	1ST LEEUWIN SEA SCOUTS BLDG MTCE	360	Public Utilities & Govt Fees	\$500
Recreation And Culture	Operating Expenditure	E11211	1ST LEEUWIN SEA SCOUTS BLDG MTCE	500	Services	\$2,000
Recreation And Culture	Operating Expenditure	E11212	EAST FREMANTLE TENNIS CLUB	360	Public Utilities & Govt Fees	\$500
Recreation And Culture	Operating Expenditure	E11212	EAST FREMANTLE TENNIS CLUB	365	Insurance	\$5,500
Recreation And Culture	Operating Expenditure	E11212	EAST FREMANTLE TENNIS CLUB	500	Services	\$3,000
Recreation And Culture	Operating Expenditure	E11213	EAST FREMANTLE OVAL	300	Salaries & Wages	\$4,000
Recreation And Culture	Operating Expenditure	E11213	EAST FREMANTLE OVAL	320	Overhead Costs-Allocated	\$6,951
Recreation And Culture	Operating Expenditure	E11213	EAST FREMANTLE OVAL	330	Plant Operating Costs-Alloc	\$1,674
Recreation And Culture	Operating Expenditure	E11213	EAST FREMANTLE OVAL	360	Public Utilities & Govt Fees	\$10,000
Recreation And Culture	Operating Expenditure	E11213	EAST FREMANTLE OVAL	365	Insurance	\$10,400
Recreation And Culture	Operating Expenditure	E11213	EAST FREMANTLE OVAL	500	Services	\$50,000
Recreation And Culture	Operating Expenditure	E11214	Riverside Road Reserves	300	Salaries & Wages	\$33,000
Recreation And Culture	Operating Expenditure	E11214	Riverside Road Reserves	320	Overhead Costs-Allocated	\$57,349
Recreation And Culture	Operating Expenditure	E11214	Riverside Road Reserves	330	Plant Operating Costs-Alloc	\$8,623
Recreation And Culture	Operating Expenditure	E11214	Riverside Road Reserves	500	Services	\$10,000
Recreation And Culture	Operating Expenditure	E11215	HENRY JEFFREY OVAL	300	Salaries & Wages	\$10,000
Recreation And Culture	Operating Expenditure	E11215	HENRY JEFFREY OVAL	320	Overhead Costs-Allocated	\$17,379
Recreation And Culture	Operating Expenditure	E11215	HENRY JEFFREY OVAL	330	Plant Operating Costs-Alloc	\$6,149
Recreation And Culture	Operating Expenditure	E11215	HENRY JEFFREY OVAL	360	Public Utilities & Govt Fees	\$12,000
Recreation And Culture	Operating Expenditure	E11215	HENRY JEFFREY OVAL	365	Insurance	\$1,300
Recreation And Culture	Operating Expenditure	E11215	HENRY JEFFREY OVAL	500	Services	\$25,000
Recreation And Culture	Operating Expenditure	E11216	Town Hall Reserve Maint - ORS - OpExp	300	Salaries & Wages	\$16,000
Recreation And Culture	Operating Expenditure	E11216	Town Hall Reserve Maint - ORS - OpExp	320	Overhead Costs-Allocated	\$27,806
Recreation And Culture	Operating Expenditure	E11216	Town Hall Reserve Maint - ORS - OpExp	330	Plant Operating Costs-Alloc	\$2,770

Programme 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
Recreation And Culture	Operating Expenditure	E11217	PRESTON PT - EF LACROSSE	300	Salaries & Wages	\$17,000
Recreation And Culture	Operating Expenditure	E11217	PRESTON PT - EF LACROSSE	320	Overhead Costs-Allocated	\$29,544
Recreation And Culture	Operating Expenditure	E11217	PRESTON PT - EF LACROSSE	330	Plant Operating Costs-Alloc	\$8,111
Recreation And Culture	Operating Expenditure	E11217	PRESTON PT - EF LACROSSE	360	Public Utilities & Govt Fees	\$15,000
Recreation And Culture	Operating Expenditure	E11217	PRESTON PT - EF LACROSSE	365	Insurance	\$1,300
Recreation And Culture	Operating Expenditure	E11217	PRESTON PT - EF LACROSSE	500	Services	\$10,000
Recreation And Culture	Operating Expenditure	E11219	WAUHOP PARK	300	Salaries & Wages	\$18,000
Recreation And Culture	Operating Expenditure	E11219	WAUHOP PARK	320	Overhead Costs-Allocated	\$31,281
Recreation And Culture	Operating Expenditure	E11219	WAUHOP PARK	330	Plant Operating Costs-Alloc	\$10,699
Recreation And Culture	Operating Expenditure	E11219	WAUHOP PARK	360	Public Utilities & Govt Fees	\$10,000
Recreation And Culture	Operating Expenditure	E11219	WAUHOP PARK	500	Services	\$30,000
Recreation And Culture	Operating Expenditure	E11221	EF CROQUET CLUB-GRDS & B MTCE	300	Salaries & Wages	\$6,500
Recreation And Culture	Operating Expenditure	E11221	EF CROQUET CLUB-GRDS & B MTCE	320	Overhead Costs-Allocated	\$11,296
Recreation And Culture	Operating Expenditure	E11221	EF CROQUET CLUB-GRDS & B MTCE	330	Plant Operating Costs-Alloc	\$656
Recreation And Culture	Operating Expenditure	E11221	EF CROQUET CLUB-GRDS & B MTCE	360	Public Utilities & Govt Fees	\$2,500
Recreation And Culture	Operating Expenditure	E11221	EF CROQUET CLUB-GRDS & B MTCE	365	Insurance	\$600
Recreation And Culture	Operating Expenditure	E11221	EF CROQUET CLUB-GRDS & B MTCE	500	Services	\$2,000
Recreation And Culture	Operating Expenditure	E11222	GOURLEY PARK	300	Salaries & Wages	\$5,000
Recreation And Culture	Operating Expenditure	E11222	GOURLEY PARK	320	Overhead Costs-Allocated	\$8,689
Recreation And Culture	Operating Expenditure	E11222	GOURLEY PARK	330	Plant Operating Costs-Alloc	\$1,776
Recreation And Culture	Operating Expenditure	E11222	GOURLEY PARK	360	Public Utilities & Govt Fees	\$1,000
Recreation And Culture	Operating Expenditure	E11222	GOURLEY PARK	500	Services	\$2,000
Recreation And Culture	Operating Expenditure	E11223	E. I. CHAPMAN RESERVE	300	Salaries & Wages	\$17,500
Recreation And Culture	Operating Expenditure	E11223	E. I. CHAPMAN RESERVE	320	Overhead Costs-Allocated	\$30,412
Recreation And Culture	Operating Expenditure	E11223	E. I. CHAPMAN RESERVE	330	Plant Operating Costs-Alloc	\$1,262
Recreation And Culture	Operating Expenditure	E11223	E. I. CHAPMAN RESERVE	500	Services	\$3,000
Recreation And Culture	Operating Expenditure	E11224	I. G. HANDCOCK PLAYGROUND MAINT OpExp	300	Salaries & Wages	\$4,000
Recreation And Culture	Operating Expenditure	E11224	I. G. HANDCOCK PLAYGROUND MAINT OpExp	320	Overhead Costs-Allocated	\$6,951
Recreation And Culture	Operating Expenditure	E11224	I. G. HANDCOCK PLAYGROUND MAINT OpExp	330	Plant Operating Costs-Alloc	\$1,252
Recreation And Culture	Operating Expenditure	E11225	STRATFORD STREET PARK	300	Salaries & Wages	\$2,700
Recreation And Culture	Operating Expenditure	E11225	STRATFORD STREET PARK	320	Overhead Costs-Allocated	\$4,692
Recreation And Culture	Operating Expenditure	E11225	STRATFORD STREET PARK	330	Plant Operating Costs-Alloc	\$843
Recreation And Culture	Operating Expenditure	E11225	STRATFORD STREET PARK	360	Public Utilities & Govt Fees	\$500
Recreation And Culture	Operating Expenditure	E11225	STRATFORD STREET PARK	500	Services	\$5,000
Recreation And Culture	Operating Expenditure	E11226	ULRICH PARK	300	Salaries & Wages	\$2,800
Recreation And Culture	Operating Expenditure	E11226	ULRICH PARK	320	Overhead Costs-Allocated	\$4,866
Recreation And Culture	Operating Expenditure	E11226	ULRICH PARK	330	Plant Operating Costs-Alloc	\$1,173
Recreation And Culture	Operating Expenditure	E11226	ULRICH PARK	360	Public Utilities & Govt Fees	\$1,000
Recreation And Culture	Operating Expenditure	E11226	ULRICH PARK	500	Services	\$3,000
Recreation And Culture	Operating Expenditure	E11227	LOCKE PARK	300	Salaries & Wages	\$10,500
Recreation And Culture	Operating Expenditure	E11227	LOCKE PARK	320	Overhead Costs-Allocated	\$18,247
Recreation And Culture	Operating Expenditure	E11227	LOCKE PARK	330	Plant Operating Costs-Alloc	\$4,464
Recreation And Culture	Operating Expenditure	E11227	LOCKE PARK	500	Services	\$3,000
Recreation And Culture	Operating Expenditure	E11228	Community Events (In addition to the EF Festival)	500	Services	\$10,000
Recreation And Culture	Operating Expenditure	E11229	SURBITON ROAD PARK	300	Salaries & Wages	\$1,100
Recreation And Culture	Operating Expenditure	E11229	SURBITON ROAD PARK	320	Overhead Costs-Allocated	\$1,912
Recreation And Culture	Operating Expenditure	E11229	SURBITON ROAD PARK	330	Plant Operating Costs-Alloc	\$188

Programme 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
Recreation And Culture	Operating Expenditure	E11232	RSL Memorial Rose Garden	300	Salaries & Wages	\$2,900
Recreation And Culture	Operating Expenditure	E11232	RSL Memorial Rose Garden	320	Overhead Costs-Allocated	\$5,040
Recreation And Culture	Operating Expenditure	E11232	RSL Memorial Rose Garden	330	Plant Operating Costs-Alloc	\$889
Recreation And Culture	Operating Expenditure	E11232	RSL Memorial Rose Garden	360	Public Utilities & Govt Fees	\$2,000
Recreation And Culture	Operating Expenditure	E11232	RSL Memorial Rose Garden	500	Services	\$10,000
Recreation And Culture	Operating Expenditure	E11235	MAINTENANCE of PARKS EQUIP	300	Salaries & Wages	\$5,600
Recreation And Culture	Operating Expenditure	E11235	MAINTENANCE of PARKS EQUIP	320	Overhead Costs-Allocated	\$9,732
Recreation And Culture	Operating Expenditure	E11235	MAINTENANCE of PARKS EQUIP	330	Plant Operating Costs-Alloc	\$1,486
Recreation And Culture	Operating Expenditure	E11235	MAINTENANCE of PARKS EQUIP	500	Services	\$12,000
Recreation And Culture	Operating Expenditure	E11236	EF Bowling Club Maintenance	300	Salaries & Wages	\$2,600
Recreation And Culture	Operating Expenditure	E11236	EF Bowling Club Maintenance	320	Overhead Costs-Allocated	\$4,518
Recreation And Culture	Operating Expenditure	E11236	EF Bowling Club Maintenance	330	Plant Operating Costs-Alloc	\$459
Recreation And Culture	Operating Expenditure	E11236	EF Bowling Club Maintenance	500	Services	\$2,000
Recreation And Culture	Operating Expenditure	E11241	LEE PARK	300	Salaries & Wages	\$3,500
Recreation And Culture	Operating Expenditure	E11241	LEE PARK	320	Overhead Costs-Allocated	\$6,082
Recreation And Culture	Operating Expenditure	E11241	LEE PARK	330	Plant Operating Costs-Alloc	\$1,148
Recreation And Culture	Operating Expenditure	E11241	LEE PARK	500	Services	\$16,553
Recreation And Culture	Operating Expenditure	E11242	GLASSON PARK	300	Salaries & Wages	\$9,000
Recreation And Culture	Operating Expenditure	E11242	GLASSON PARK	320	Overhead Costs-Allocated	\$15,461
Recreation And Culture	Operating Expenditure	E11242	GLASSON PARK	330	Plant Operating Costs-Alloc	\$2,886
Recreation And Culture	Operating Expenditure	E11242	GLASSON PARK	360	Public Utilities & Govt Fees	\$1,000
Recreation And Culture	Operating Expenditure	E11242	GLASSON PARK	500	Services	\$10,000
Recreation And Culture	Operating Expenditure	E11243	RIVER - STIRLING BRIDGE	300	Salaries & Wages	\$3,300
Recreation And Culture	Operating Expenditure	E11243	RIVER - STIRLING BRIDGE	320	Overhead Costs-Allocated	\$5,735
Recreation And Culture	Operating Expenditure	E11243	RIVER - STIRLING BRIDGE	330	Plant Operating Costs-Alloc	\$972
Recreation And Culture	Operating Expenditure	E11245	PUMP & RETICULATION OVERHAUL	340	Materials Purchased-Direct	\$5,000
Recreation And Culture	Operating Expenditure	E11245	PUMP & RETICULATION OVERHAUL	500	Services	\$5,000
Recreation And Culture	Operating Expenditure	E11246	East Fremantle Oval Masterplan	500	Services	\$200,000
Recreation And Culture	Operating Expenditure	E11247	Equipment Below Threshold	500	Services	\$15,000
Recreation And Culture	Operating Expenditure	E11249	City of Frem. - Library Shared Service.	370	Contributions,Donations,Grants	\$150,000
Recreation And Culture	Operating Expenditure	E11250	License Fee - East Fremantle Rowing Club	500	Services	\$2,200
Recreation And Culture	Operating Expenditure	E11252	EFBC-OPERATING SUBSIDY	365	Insurance	\$4,700
Recreation And Culture	Operating Expenditure	E11252	EFBC-OPERATING SUBSIDY	370	Contributions,Donations,Grants	\$22,000
Recreation And Culture	Operating Expenditure	E11257	GEORGE BOOTH PARK	300	Salaries & Wages	\$1,000
Recreation And Culture	Operating Expenditure	E11257	GEORGE BOOTH PARK	320	Overhead Costs-Allocated	\$1,738
Recreation And Culture	Operating Expenditure	E11257	GEORGE BOOTH PARK	330	Plant Operating Costs-Alloc	\$674
Recreation And Culture	Operating Expenditure	E11258	F/SHORE M/MNT/BUSH REGEN	300	Salaries & Wages	\$1,200
Recreation And Culture	Operating Expenditure	E11258	F/SHORE M/MNT/BUSH REGEN	320	Overhead Costs-Allocated	\$2,085
Recreation And Culture	Operating Expenditure	E11258	F/SHORE M/MNT/BUSH REGEN	330	Plant Operating Costs-Alloc	\$624
Recreation And Culture	Operating Expenditure	E11258	F/SHORE M/MNT/BUSH REGEN	500	Services	\$5,000
Recreation And Culture	Operating Expenditure	E11259	RACEWAY PARK / RICHMOND PARK	300	Salaries & Wages	\$7,500
Recreation And Culture	Operating Expenditure	E11259	RACEWAY PARK / RICHMOND PARK	320	Overhead Costs-Allocated	\$13,034
Recreation And Culture	Operating Expenditure	E11259	RACEWAY PARK / RICHMOND PARK	330	Plant Operating Costs-Alloc	\$4,499
Recreation And Culture	Operating Expenditure	E11259	RACEWAY PARK / RICHMOND PARK	500	Services	\$10,000
Recreation And Culture	Operating Expenditure	E11261	Indigenous Reconciliation Action Plan	500	Services	\$15,000
Recreation And Culture	Operating Expenditure	E11264	Youth Initiatives and Events	500	Services	\$5,000
Recreation And Culture	Operating Expenditure	E11265	Community Garden Project - OpExp	350	Contractors & Consultant Serv	\$20,000

Programme 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
Recreation And Culture	Operating Expenditure	E11294	Marjorie Green Park Maint.	320	Overhead Costs-Allocated	\$1,738
Recreation And Culture	Operating Expenditure	E11294	Marjorie Green Park Maint.	330	Plant Operating Costs-Alloc	\$329
Transport	Operating Expenditure	004121	DEPRECIATION ON ASSETS - INFRASTRUCTURE ROADS	410	Depreciation	\$620,000
Transport	Operating Expenditure	004130	DEPRECIATION ON ASSETS - PARKING	410	Depreciation	\$1,000
Transport	Operating Expenditure	012000	ALLOCATED ADMIN.EXPENSE - TRANSPORT	440	Activity Based Distribution	\$261,149
Transport	Operating Expenditure	012500	Allocated Admin.Expense - Parking	440	Activity Based Distribution	\$130,575
Transport	Operating Expenditure	E12215	Road & Street Maintenance	300	Salaries & Wages	\$7,100
Transport	Operating Expenditure	E12215	Road & Street Maintenance	320	Overhead Costs-Allocated	\$12,339
Transport	Operating Expenditure	E12215	Road & Street Maintenance	330	Plant Operating Costs-Alloc	\$696
Transport	Operating Expenditure	E12215	Road & Street Maintenance	340	Materials Purchased-Direct	\$5,000
Transport	Operating Expenditure	E12215	Road & Street Maintenance	500	Services	\$40,000
Transport	Operating Expenditure	E12230	MAINTENANCE - WORKS EQUIPMENT	300	Salaries & Wages	\$2,000
Transport	Operating Expenditure	E12230	MAINTENANCE - WORKS EQUIPMENT	320	Overhead Costs-Allocated	\$3,476
Transport	Operating Expenditure	E12230	MAINTENANCE - WORKS EQUIPMENT	330	Plant Operating Costs-Alloc	\$237
Transport	Operating Expenditure	E12230	MAINTENANCE - WORKS EQUIPMENT	500	Services	\$7,500
Transport	Operating Expenditure	E12231	FOOTPATH & CYCLEWAY MTCE	300	Salaries & Wages	\$21,500
Transport	Operating Expenditure	E12231	FOOTPATH & CYCLEWAY MTCE	320	Overhead Costs-Allocated	\$37,364
Transport	Operating Expenditure	E12231	FOOTPATH & CYCLEWAY MTCE	330	Plant Operating Costs-Alloc	\$760
Transport	Operating Expenditure	E12231	FOOTPATH & CYCLEWAY MTCE	500	Services	\$75,000
Transport	Operating Expenditure	E12233	STREET LIGHTING	360	Public Utilities & Govt Fees	\$105,000
Transport	Operating Expenditure	E12234	STREET SWEEPING-Contractor	500	Services	\$50,000
Transport	Operating Expenditure	E12235	VERGES MAINTENANCE	300	Salaries & Wages	\$73,540
Transport	Operating Expenditure	E12235	VERGES MAINTENANCE	320	Overhead Costs-Allocated	\$127,766
Transport	Operating Expenditure	E12235	VERGES MAINTENANCE	330	Plant Operating Costs-Alloc	\$23,315
Transport	Operating Expenditure	E12235	VERGES MAINTENANCE	500	Services	\$40,000
Transport	Operating Expenditure	E12236	STREET CLEANING	300	Salaries & Wages	\$74,000
Transport	Operating Expenditure	E12236	STREET CLEANING	320	Overhead Costs-Allocated	\$128,601
Transport	Operating Expenditure	E12236	STREET CLEANING	330	Plant Operating Costs-Alloc	\$5,026
Transport	Operating Expenditure	E12237	Kerbing Maintenance - OpExp	500	Services	\$20,000
Transport	Operating Expenditure	E12245	Street Tree Maintenance - MSR - OpExp	300	Salaries & Wages	\$64,000
Transport	Operating Expenditure	E12245	Street Tree Maintenance - MSR - OpExp	320	Overhead Costs-Allocated	\$111,223
Transport	Operating Expenditure	E12245	Street Tree Maintenance - MSR - OpExp	330	Plant Operating Costs-Alloc	\$13,246
Transport	Operating Expenditure	E12245	Street Tree Maintenance - MSR - OpExp	500	Services	\$60,000
Transport	Operating Expenditure	E12255	TREE REPLACEMENTS	300	Salaries & Wages	\$8,600
Transport	Operating Expenditure	E12255	TREE REPLACEMENTS	320	Overhead Costs-Allocated	\$14,946
Transport	Operating Expenditure	E12255	TREE REPLACEMENTS	330	Plant Operating Costs-Alloc	\$1,097
Transport	Operating Expenditure	E12255	TREE REPLACEMENTS	500	Services	\$50,000
Transport	Operating Expenditure	E12256	Street Tree Watering	300	Salaries & Wages	\$8,000
Transport	Operating Expenditure	E12256	Street Tree Watering	320	Overhead Costs-Allocated	\$13,903
Transport	Operating Expenditure	E12256	Street Tree Watering	330	Plant Operating Costs-Alloc	\$3,627
Transport	Operating Expenditure	E12256	Street Tree Watering	500	Services	\$40,000
Transport	Operating Expenditure	E12260	CROSSOVERS	300	Salaries & Wages	\$1,200
Transport	Operating Expenditure	E12260	CROSSOVERS	320	Overhead Costs-Allocated	\$2,085
Transport	Operating Expenditure	E12260	CROSSOVERS	330	Plant Operating Costs-Alloc	\$22
Transport	Operating Expenditure	E12260	CROSSOVERS	500	Services	\$10,000
Transport	Operating Expenditure	E12263	DRAINAGE MAINTENANCE	300	Salaries & Wages	\$33,500
Transport	Operating Expenditure	E12263	DRAINAGE MAINTENANCE	320	Overhead Costs-Allocated	\$58,218

Programme Description	Type Description	COA	Description	IE	Inc/Exp Analysis	Original Budget
Transport	Operating Expenditure	E12263	DRAINAGE MAINTENANCE	330	Plant Operating Costs-Alloc	\$1,984
Transport	Operating Expenditure	E12263	DRAINAGE MAINTENANCE	500	Services	\$15,000
Transport	Operating Expenditure	E12269	STREET NAME PLATES & ST FURN	300	Salaries & Wages	\$18,600
Transport	Operating Expenditure	E12269	STREET NAME PLATES & ST FURN	320	Overhead Costs-Allocated	\$32,324
Transport	Operating Expenditure	E12269	STREET NAME PLATES & ST FURN	330	Plant Operating Costs-Alloc	\$671
Transport	Operating Expenditure	E12269	STREET NAME PLATES & ST FURN	500	Services	\$5,000
Transport	Operating Expenditure	E12303	SALARIES - PARKING	300	Salaries & Wages	\$154,182
Transport	Operating Expenditure	E12305	SUPERANNUATION - PARKING	310	Employment On Costs-Direct	\$20,760
Transport	Operating Expenditure	E12306	Parking and Traffic Feasibility Study	500	Services	\$3,000
Transport	Operating Expenditure	E12309	VEHICLE EXPENSES - PARKING	330	Plant Operating Costs-Alloc	\$12,000
Transport	Operating Expenditure	E12310	PRINTING AND STATIONARY - PARKING	340	Materials Purchased-Direct	\$1,000
Transport	Operating Expenditure	E12311	EQUIP REPAIRS AND MAINT - PARKING	500	Services	\$5,000
Transport	Operating Expenditure	E12313	Linemarking, Parking & Directional Signs - OpExp - Parking	300	Salaries & Wages	\$7,200
Transport	Operating Expenditure	E12313	Linemarking, Parking & Directional Signs - OpExp - Parking	320	Overhead Costs-Allocated	\$12,513
Transport	Operating Expenditure	E12313	Linemarking, Parking & Directional Signs - OpExp - Parking	330	Plant Operating Costs-Alloc	\$350
Transport	Operating Expenditure	E12313	Linemarking, Parking & Directional Signs - OpExp - Parking	500	Services	\$30,000
Transport	Operating Expenditure	E12315	FINES ENFORCE RECOVER COSTS - PARKING	390	Other Expenses	\$10,000
Transport	Operating Expenditure	E12317	TOWING EXPENSES - PARKING	500	Services	\$1,000
Transport	Operating Expenditure	E12320	Sundry Exp - Parking	360	Public Utilities & Govt Fees	\$1,000
Transport	Operating Expenditure	E12320	Sundry Exp - Parking	500	Services	\$5,000
Economic Services	Operating Expenditure	013000	ALLOCATED ADMIN.EXPENSE - BUILDING	440	Activity Based Distribution	\$65,287
Economic Services	Operating Expenditure	E13205	CONTROL EXPENSES - ALL OTHER	500	Services	\$20,000
Economic Services	Operating Expenditure	E13206	BUILDING SERVICES LEVY	360	Public Utilities & Govt Fees	\$15,000
Economic Services	Operating Expenditure	E13207	BCITF- Payments	390	Other Expenses	\$15,000
Other Property And Services	Operating Expenditure	003499	PLANT OPERATING COSTS ALLOCATED	330	Plant Operating Costs-Alloc	-\$272,000
Other Property And Services	Operating Expenditure	004140	DEPRECIATION ON ASSETS - PWO	410	Depreciation	\$8,200
Other Property And Services	Operating Expenditure	004143	Plant Depreciation - Plant Operating Costs	410	Depreciation	\$130,000
Other Property And Services	Operating Expenditure	014000	ALLOCATED ADMIN.EXPENSE - PWO	440	Activity Based Distribution	\$261,149
Other Property And Services	Operating Expenditure	E14201	SALARIES - SUPERVISION	300	Salaries & Wages	\$304,561
Other Property And Services	Operating Expenditure	E14203	SUPERANNUATION	310	Employment On Costs-Direct	\$118,787
Other Property And Services	Operating Expenditure	E14204	CONSULTANTS - OPERATIONS	500	Services	\$20,000
Other Property And Services	Operating Expenditure	E14205	SICK / HOLIDAY PAY / RDO'S	300	Salaries & Wages	\$155,372
Other Property And Services	Operating Expenditure	E14206	Insurance - Workers Comp - PWOH	366	Workers Comp	\$18,164
Other Property And Services	Operating Expenditure	E14207	INSURANCE - WORKS	360	Public Utilities & Govt Fees	\$600
Other Property And Services	Operating Expenditure	E14207	INSURANCE - WORKS	365	Insurance	\$1,400
Other Property And Services	Operating Expenditure	E14208	PROTECTIVE CLOTHING AND SAFETY AND GENERAL EQUIPMENT	340	Materials Purchased-Direct	\$9,000
Other Property And Services	Operating Expenditure	E14210	Works Overheads - Admin/Safety/Training	300	Salaries & Wages	\$10,000
Other Property And Services	Operating Expenditure	E14210	Works Overheads - Admin/Safety/Training	320	Overhead Costs-Allocated	\$15,000
Other Property And Services	Operating Expenditure	E14210	Works Overheads - Admin/Safety/Training	360	Public Utilities & Govt Fees	\$2,000
Other Property And Services	Operating Expenditure	E14210	Works Overheads - Admin/Safety/Training	500	Services	\$15,000
Other Property And Services	Operating Expenditure	E14242	DEPOT MAINTENANCE	300	Salaries & Wages	\$10,000
Other Property And Services	Operating Expenditure	E14242	DEPOT MAINTENANCE	320	Overhead Costs-Allocated	\$15,000
Other Property And Services	Operating Expenditure	E14242	DEPOT MAINTENANCE	360	Public Utilities & Govt Fees	\$7,000
Other Property And Services	Operating Expenditure	E14242	DEPOT MAINTENANCE	500	Services	\$20,000
Other Property And Services	Operating Expenditure	E14255	Vehicle Expenses - Public Works Overheads	330	Plant Operating Costs-Alloc	\$30,000
Other Property And Services	Operating Expenditure	E14290	P.W.O. ALLOCATED TO WORKS AND	320	Overhead Costs-Allocated	-\$1,021,233
Other Property And Services	Operating Expenditure	E14302	TYRES & TUBES - PLANT OPERATING COSTS	500	Services	\$5,000
Other Property And Services	Operating Expenditure	E14303	PARTS & REPAIRS - PLANT OPERATING COSTS	500	Services	\$50,000

Programme 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
Other Property And Services	Operating Expenditure	E14304	INSURANCE & LICENCES - PLANT OPERATING COSTS	365	Insurance	\$15,000
Other Property And Services	Operating Expenditure	E14304	INSURANCE & LICENCES - PLANT OPERATING COSTS	500	Services	\$5,000
Other Property And Services	Operating Expenditure	E14305	FUEL & OIL - PLANT OPERATING COSTS	341	Materials Allocated From Stock	\$60,000
Other Property And Services	Operating Expenditure	E14424	GRAFFITI REMOVAL	500	Services	\$25,000
Other Property And Services	Operating Expenditure	E14438	Asbestos Removal	500	Services	\$15,000
Other Property And Services	Operating Expenditure	E14444	Sth West Local Auth & Projects	370	Contributions,Donations,Grants	\$50,000
Other Property And Services	Operating Expenditure	E14460	GENERAL BLDG & PTY MAINTENANCE	365	Insurance	\$12,000
Other Property And Services	Operating Expenditure	E14460	GENERAL BLDG & PTY MAINTENANCE	500	Services	\$20,000
Other Property And Services	Operating Expenditure	E14461	128 George Street - Maintenance OpExp - Unc	360	Public Utilities & Govt Fees	\$4,000
Other Property And Services	Operating Expenditure	E14461	128 George Street - Maintenance OpExp - Unc	365	Insurance	\$500
Other Property And Services	Operating Expenditure	E14461	128 George Street - Maintenance OpExp - Unc	500	Services	\$2,000
Other Property And Services	Operating Expenditure	E14462	Old Police Station - Building Maint - OpExp	365	Insurance	\$1,100
Other Property And Services	Operating Expenditure	E14462	Old Police Station - Building Maint - OpExp	500	Services	\$24,000
Other Property And Services	Operating Expenditure	E14470	GROSS TOTAL SALARIES AND WAGES	300	Salaries & Wages	\$3,665,410
Other Property And Services	Operating Expenditure	E14491	INSURANCE CLAIMS	365	Insurance	\$4,500
Other Property And Services	Operating Expenditure	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
General Purpose Funding	Operating Income	I03051	Rates - Interim Rates	100	Rates	-\$30,000
General Purpose Funding	Operating Income	I03055	General Rates Levied	100	Rates	-\$7,967,275
General Purpose Funding	Operating Income	I03059	Rates Penalty	120	Fines & Penalties	-\$30,000
General Purpose Funding	Operating Income	I03060	Rates - Legal Costs Recovered	120	Fines & Penalties	-\$40,000
General Purpose Funding	Operating Income	I03070	GRANTS COMMISSION	140	Grants & Subsidies - Operating	-\$77,726
General Purpose Funding	Operating Income	I03071	Grants Commission - Formula Local Roads	140	Grants & Subsidies - Operating	-\$33,927
General Purpose Funding	Operating Income	I03188	Interest on Investments Muni - OpInc	160	Interest On Investments	-\$50,000
General Purpose Funding	Operating Income	I03190	RATES ADMIN FEES - INSTALMENTS - RR - OpInc	130	User Fees & Charges	-\$42,000
General Purpose Funding	Operating Income	I04085	Rate Enquires Etc - OpInc	130	User Fees & Charges	-\$15,000
Governance	Operating Income	I04088	SUNDRY INCOME	170	Reimbursements	-\$10,000
Law,Order,Public Safety	Operating Income	I05083	CHARGES - FINES AND PENALTY - ANIMAL CONTROL	120	Fines & Penalties	-\$400
Law,Order,Public Safety	Operating Income	I05084	ESL Commission Received	130	User Fees & Charges	-\$7,000
Law,Order,Public Safety	Operating Income	I05085	CHARGES - IMPOUNDING FEES ANIMAL CONTROL	130	User Fees & Charges	-\$800
Law,Order,Public Safety	Operating Income	I05087	CHARGES - Dog & Cat Registration	110	Permit	-\$25,000
Health	Operating Income	I07081	Permit Application Fees - Health OpInc	130	User Fees & Charges	-\$1,000
Health	Operating Income	I07082	E H Gray Centre 80 Canning Hwy - MIH - OpInc	130	User Fees & Charges	-\$2,000
Health	Operating Income	I07083	Outdoor Eating Area Fees (Local Law) & Annual Food Assessment	130	User Fees & Charges	-\$2,000
Health	Operating Income	I07085	Swimming Pool Inspection Fees	130	User Fees & Charges	-\$8,409
Welfare	Operating Income	I08025	PrePrimary Lease Rent	130	User Fees & Charges	-\$2,200
Welfare	Operating Income	I08081	HACC - REIMB SUNDRY INCOME	130	User Fees & Charges	-\$60,000
Welfare	Operating Income	I08083	HACC - In Home Respite - OpInc	130	User Fees & Charges	-\$2,000
Welfare	Operating Income	I08086	HACC - Centre Based Respite Wauhopp Pk - OpInc	130	User Fees & Charges	-\$35,000
Welfare	Operating Income	I08088	HACC Program Operating Grant - OpInc	140	Grants & Subsidies - Operating	-\$601,566
Welfare	Operating Income	I08094	HACC Transport - Centre Based Day Care - OpInc	130	User Fees & Charges	-\$12,000
Welfare	Operating Income	I08205	GLYDE-IN RENT INCOME	130	User Fees & Charges	-\$1,000
Housing	Operating Income	I09081	CHARGES - RENTS - HOUSING	130	User Fees & Charges	-\$81,000
Housing	Operating Income	I09081	CHARGES - RENTS - HOUSING	170	Reimbursements	-\$3,000
Community Amenities	Operating Income	I10075	RENT-SUMPTON GREEN	130	User Fees & Charges	-\$1,000
Community Amenities	Operating Income	I10080	DOMESTIC SERVICE CHARGE	130	User Fees & Charges	-\$23,000

2020/21 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				
	- 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					
	Dog Impounding fees - Poundage	Full recovery	Cost + 15%	Exempt	Cost + 15%
	Dog Impounding fees - Sustainance	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

	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		200.00	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				
	** Effective 31 May each year - 50% of normal fee on 1 year licence				
	Annual application for approval or renewal of approval to breed cats (per cat)		100.00	Exempt	100.00
	Release of impounded cat	Full recovery	Cost + 15%		Cost + 15%
	Cat - Sustenance and pound costs	Full recovery	Cost + 15%		Cost + 15%
	Cat Trap Hire (Bond \$300)	Nil Hire Fee, Bond only	0.00	0.00	0.00
	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		2,668.64	266.86	2,935.50
	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 as a result of COVID-19 relief measures				
	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 as a result of COVID-19 relief measures				

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

		Actual cost (inc GST)		
Cash-in-lieu of Parking Space - Valuation				
Scheme Amendments (Including advertising and gazetta) 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 as a result of 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 as a result of 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
Other Recreation & Culture				
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
- Per hour Fee		41.00	4.10	45.10
- 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

	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- Unlicenced- per m2		24.27	2.43	26.70
	Use of Car Parking areas- Licenced- 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	Maximum 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

	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 – Organisation Structure – 2019 / 2020

