



AGENDA

Special Council Meeting

Tuesday, 30 June 2020 at 6.00pm

Disclaimer

The purpose of this Council meeting is to discuss and, where possible, make resolutions about items appearing on the agenda.

Whilst Council has the power to resolve such items and may in fact, appear to have done so at the meeting, no person should rely on or act on the basis of such decision or on any advice or information provided by a member or officer, or on the content of any discussion occurring, during the course of the meeting.

Persons should be aware that the provisions of the Local Government Act 1995 (section 5.25 (e)) establish procedures for revocation or rescission of a Council decision. No person should rely on the decisions made by Council until formal advice of the Council decision is received by that person.

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NOTICE OF MEETING

Elected Members

A Special Council Meeting of the Council will be held on Tuesday, 30 June 2020 in the Council Chamber, 135 Canning Highway East Fremantle commencing at 6.00pm and your attendance is requested.



GARY TUFFIN
Chief Executive Officer

AGENDA

1. **OFFICIAL OPENING**
 2. **ACKNOWLEDGEMENT OF COUNTRY**
"On behalf of the Council I would like to acknowledge the Whadjuk Nyoongar people as the traditional custodians of the land on which this meeting is taking place and pay my respects to Elders past, present and emerging."
 3. **RECORD OF ATTENDANCE**
 - 3.1 **Attendance**
 - 3.2 **Apologies**
 - 3.3 **Approved**
Cr M McPhail
 4. **DISCLOSURES OF INTEREST**
 - 4.1 **Financial**
 - 4.2 **Proximity**
 - 4.3 **Impartiality**
 5. **PUBLIC QUESTION TIME**
 - 5.1 **Public Question Time**
-

6. BUSINESS

6.1 Adoption of 2020/21 Budget

File ref	F/ABT1
Prepared by	Peter Kocian, Executive Manager Corporate Services
Supervised by	Gary Tuffin, Chief Executive Officer
Meeting Date	30 June 2020
Voting requirements	Absolute Majority
Documents tabled	Nil.
Attachments	1. Statutory Budget for the Year Ended 30 June 2021

Purpose

To consider and adopt the Budget for the 2020/21 financial year together with supporting schedules, including the striking of general rates and minimum payments, adoption of fees and charges, and other consequential matters arising from the budget papers.

Executive Summary

Section 6.32 (1) of the *Local Government Act 1995 (Act)* states that when adopting the annual budget a Local Government, in order to make up the budget deficiency, is to impose a general rate and minimum payment on rateable land. In adopting its annual budget, the Council must also consider its Strategic Community Plan and Corporate Business Plan under section 5.56 of the Act.

Divisions 5 and 6 of Part 6 of the *Local Government Act 1995* refer to the setting of budgets and raising of rates and charges. The *Local Government (Financial Management) Regulations 1996* details the form and content of the budget.

The draft 2020/21 Budget as presented is considered to meet statutory requirements and is commended to Council for adoption.

Background

The draft 2020/21 Budget is compiled on the principles contained within the Strategic Community Plan and Corporate Business Plan.

The Town of East Fremantle Corporate Business Plan 2019-2023 was adopted at the June 2019 Council Meeting. The Corporate Business Plan converts the Strategic Community Plan into action through the adoption of the Annual Budget. The Corporate Business Plan contains a total of 80 specific activities, many of which are anticipated to be undertaken in 2020/21 financial year, and resourced in the annual budget.

The draft Budget is prepared based on presentations made to elected members at the budget workshops over the last few months. Its basis was the 15-year rolling Strategic Resource Plan that was adopted by Council at the May 2019 Council Meeting. The Town is now in year 2 of this Plan.

Council also endorsed the differential general rates and minimum payments at the Ordinary Meeting of 16 June 2020.

Consultation

Elected member workshops.

Ratepayer submissions were invited on the proposed differential general rates and minimum payments. Four submissions were received and considered at the June Ordinary Meeting.

Statutory Environment

Section 6.2 of the *Local Government Act 1995* requires, that no later than 31 August in each financial year, or such extended time as the Minister allows, each local government is to prepare and adopt by ABSOLUTE MAJORITY, in the form and manner prescribed, a budget for its municipal fund for the financial year ending on the next following 30 June.

Divisions 5 and 6 of Part 6 of the *Local Government Act 1995* refer to the setting of budgets and raising of rates and charges. The *Local Government (Financial Management) Regulations 1996* details the form and content of the budget. The draft 2020/21 Budget as presented is considered to meet statutory requirements.

Section 5.63 (1) of the *Local Government Act 1995* specifically excludes the need to declare a financial interest where matters; have an interest in common to a significant number of ratepayers/electors; relate to the imposition of any rate, charge or fee; relate to a fee, reimbursement of an expense or an allowance payable to elected members.

Policy Implications

There are no Council Policies relevant to this matter.

Financial Implications

The draft 2020/21 Budget is a balanced budget. The annual budget is effectively the 2nd year of the 15-year Strategic Resource Plan, which was developed and informed by all existing strategic planning documents such as the Long Term Financial Plan, Asset Management Plans, Workforce Plan, Business Improvement Plan, ICT Plan, and various land use planning documents.

Strategic Implications

Strategic Priority 5: Leadership and Governance

5.1 Strengthen organisational accountability and transparency

5.3 Strive for excellence in leadership and governance

Site Inspection

Not applicable

Comment

Estimated Surplus Brought Forward 1 July 2020

The draft 2020/21 Budget is framed on an estimated surplus brought forward from the 2019/20 financial year of circa \$160k. The surplus is a conservative estimate and is premised on the full expenditure of the 2019/20 capital works budget (including \$1.75m on the Riverside Road project) by the 30 June. In the event that these works are not fully invoiced, they will be recognized as committed expenditure in the accounts, and remaining budgets will be revoted in the 2020/21 financial year, funded from the additional surplus funds brought forward.

Underlying Budget Principles

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

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

- Rate revenue is a substantial source of discretionary revenue for the Town paying for approximately 80% of all expenditure requirements;
- The overall objective of a rating model is to provide for the net funding requirements of the Town's services, activities, financing costs and the current and future capital requirements of the Town;
- Council resolved to freeze the total rate yield, deriving circa \$8m in net rate revenue including concessions and interim rates;
- WALGA is expecting the Local Government Cost Index to rise by 1.8% in 2020/21 on account of higher costs associated with energy and street lighting, wages and construction (this forecast however was published in February 2020 and may be impacted by COVID-19);
- Council resolved to freeze employee costs and fees and allowances for elected members;
- The draft budget is a rolling budget linked to the Strategic Community Plan, Corporate Business Plan and Strategic Resource Plan;
- The draft budget provides for the same level of service despite caps on revenue;
- There is a commitment to deliver on budgeted programs and asset management requirements;
- Council resolved to freeze fees and charges;
- Commitment to cost restraint wherever possible (budget operating expenditure of \$10.969m in 2020/21 compared to a forecast of \$10.981m in 2019/20);
- Commitment to achieving operational efficiencies such as attainment of value for money for service contracts.

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

Draft 2020/21 Budget Details

The draft 2020/21 Budget has been prepared to include information required by the *Local Government Act 1995*, *Local Government (Financial Management) Regulations 1996* and Australian Accounting Standards. The key features of the draft 2020/21 Budget includes:

- Net rate revenue of \$7,997,275. This is comprised of \$8.1m in rates raised plus an estimated \$30k to be raised in interim rates, less rate concessions of \$42k. Interim rates are generated by an increase in gross property valuations, because of either property improvements, or additional rateable properties being developed.
- Fees and charges have generally been frozen (with the exception of some statutory fees) and are itemised in the Schedule of Fees and Charges included in the supplementary information of the draft Budget. The draft Budget provides for total fees and charges revenue of \$1.187m. The majority of fees and charges revenue is derived from commercial waste services, lease income, parking fees and building fees.
- Commercial refuse and recycling charges to remain at \$500 per annum with additional services charges at \$250 per MGB. Some commercial properties are also receiving the 3 bin FOGO service which is also levied at \$500 per annum (as these properties also receive 2 collections per week). The budgeted cost of providing waste services in 2020/21 is circa \$1.63m. The cost of the waste service is made up of a combination of directly attributable costs such as waste collection costs (\$400k) and waste disposal costs (\$900k), plus indirect costs such as corporate overheads.

- A capital works program totalling circa \$1.026m for investment in infrastructure, land and buildings, plant and equipment, and furniture and equipment is planned. Projects are itemised in the Capital Expenditure Program included in the Supplementary Information to the draft budget.
- Total operating and non-operating grant funding of circa \$1.27m. The majority of grant revenue is funding received for the Commonwealth Home Support Program (\$602k) and Regional Road Group Funding (\$180k – 20% carryover) for the Riverside Road Project. The Town did receive an advance payment of its 2020/21 Financial Assistance Grants, which was recognised as revenue in the 2019/20 financial year.
- Council has established various reserve accounts to which monies are set aside at the discretion of the Council to fund future service delivery requirements. These reserve accounts are itemised in note 7 of the draft 2020/21 Budget.
- Whilst not explicitly included in the draft Budget, as it is a balance sheet item only, the Town does administer the collection of the Emergency Services Levy on behalf of the Government of Western Australia. The Town has been advised of the new rates as follows, being no change to the 2019/20 financial year:

ESL Category	ESL Rate (Per \$GRV)	Minimum and Maximum ESL Charges By Property Use			
		Residential, Farming and Vacant Land		Commercial, Industrial and Miscellaneous	
		Minimum	Maximum	Minimum	Maximum
1	0.014839	\$84	\$441	\$84	\$251,000
2	0.011129	\$84	\$330	\$84	\$188,000
3	0.007419	\$84	\$219	\$84	\$125,000
4	0.005194	\$84	\$154	\$84	\$87,000
5	Fixed Charge \$84	\$84	\$84	\$84	\$84
Mining Tenements	Fixed Charge \$84	\$84	\$84	\$84	\$84

OFFICER RECOMMENDATION

PART A – MUNICIPAL FUND BUDGET FOR 2020/21

That Council pursuant to the provisions of section 6.2 of the *Local Government Act 1995* and Part 3 of the *Local Government (Financial Management) Regulations 1996*, ADOPTS the Municipal Fund Budget as contained as attachment 1 of this agenda, for the Town of East Fremantle for the 2020/21 financial year which includes the following:

- Statement of Comprehensive Income by Nature and Type on page 2 showing a net result for 2020/21 of (\$271,659)
- Statement of Comprehensive Income by Program on page 4 showing a net result for 2020/21 of (\$271,659)
- Statement of Cash Flows on page 6 showing cash and cash equivalents at the end of the year of \$2,444,211
- Rate Setting Statement on page 7 showing an amount to be raised from rates of \$7,997,275
- Notes to and Forming Part of the Budget
- Transfers to/from Reserve Accounts as detailed in Note 7

g) Budget program schedules and other Supplementary Information

ABSOLUTE MAJORITY REQUIRED

PART B – GENERAL AND MINIMUM RATES, INSTALMENT PAYMENT ARRANGEMENTS AND CONCESSIONS

That Council:

1. for the purpose of yielding the deficiency disclosed by the Municipal Fund Budget adopted as Part A above, Council pursuant to sections 6.32, 6.33, 6.34 and 6.35 of the *Local Government Act 1995* IMPOSES the following differential general rates and minimum payments on Gross Rental Values:

1.1 General Rates

GRV Residential	7.4225 cents in the dollar
GRV Commercial	11.0543 cents in the dollar

1.2 Minimum Payments

GRV Residential	\$1,106
GRV Commercial	\$1,654

2. pursuant to section 6.45 of the *Local Government Act 1995* and regulation 64 (2) of the *Local Government (Financial Management) Regulations 1996*, Council OFFERS the following due dates for the payment of rates in full by two and four instalments:

Two Instalments:

Full Payment and instalment due date	7 September 2020
2 nd quarterly instalment date	11 January 2021

Four Instalments:

Full Payment and instalment due date	7 September 2020
2 nd quarterly instalment date	9 November 2020
3 rd quarterly instalment date	11 January 2021
4 th quarterly instalment date	11 March 2021

3. pursuant to section 6.45 of the *Local Government Act 1995* and regulation 67 of the *Local Government (Financial Management) Regulations 1996*, Council IMPOSES an instalment administration charge where the owner has elected to pay rates and service charges through an instalment option of \$16.50 for each instalment after the initial instalment is paid (excluding eligible pensioners).
4. pursuant to section 6.45 of the *Local Government Act 1995* and regulation 68 of the *Local Government (Financial Management) Regulations 1996*, Council IMPOSES an interest rate of 0% where the owner has elected to pay rates and service charges through an instalment option (excluding eligible pensioners).
5. pursuant to section 6.51 (1) and subject to section 6.51 (4) of the *Local Government Act 1995* and regulation 70 of the *Local Government (Financial Management) Regulations 1996*, Council IMPOSES an interest rate of 8% for rates and service charges and costs of proceedings to

recover such charges that remains unpaid after becoming due and payable (excluding eligible pensioners).

6. in accordance with the provisions of section 6.49 of the *Local Government Act 1995*, AUTHORISES the Chief Executive Officer to enter into special payment arrangements with ratepayers for the payment of general rates, emergency services levy, refuse charges and private swimming pool inspection fees during the 2020/21 financial year.
7. Pursuant to section 6.45 and 6.49 of the *Local Government Act 1995*, where a person is able to demonstrate financial hardship as defined under Council Policy, a special payment arrangement will be provided, and Council resolves to WAIVE the administration charge and all penalty interest.
8. Pursuant to section 6.12 (1) (b) of the *Local Government Act 1995* and regulation 26 (1) of the *Local Government (Financial Management) Regulations 1996*, Council GRANT a rate concession of 25% to rateable sporting organisation for the 2020/21 financial year, in accordance with Council's Rate Concession Policy.

ABSOLUTE MAJORITY REQUIRED

PART C – EMERGENCY SERVICES LEVY

That Council:

1. in accordance with the provisions of sections 36B and 36L of the *Fire and Emergency Services Authority of Western Australia Act 1998*, IMPOSES the 2020/21 Emergency Services Levy Rates and Minimum and Maximum Payments on land as follows:

ESL Category	ESL Rate (Per \$GRV)	Minimum and Maximum ESL Charges By Property Use			
		Residential, Farming and Vacant Land		Commercial, Industrial and Miscellaneous	
		Minimum	Maximum	Minimum	Maximum
1	0.014839	\$84	\$441	\$84	\$251,000
2	0.011129	\$84	\$330	\$84	\$188,000
3	0.007419	\$84	\$219	\$84	\$125,000
4	0.005194	\$84	\$154	\$84	\$87,000
5	Fixed Charge \$84	\$84	\$84	\$84	\$84
Mining Tenements	Fixed Charge \$84	\$84	\$84	\$84	\$84

2. in accordance with the provisions of section 36S of the *Fire and Emergency Services Authority of Western Australia 1998*, IMPOSES interest on all current and arrears amounts of emergency services levy at the rate of 8% per annum which remain unpaid after the due date (excluding eligible pensioners).

SIMPLE MAJORITY REQUIRED

PART D – RESERVE FUNDS

That Council:

1. pursuant to section 6.11 of the *Local Government Act 1995*, that Council establish the Reserves as detailed in note 7 of the draft 2020/21 Budget, with \$967,228 budgeted to be transferred to Reserves and \$591,500 budgeted to be transferred from Reserves.
2. resolve to transfer 100% of interest earnings from the investment of Reserves into the Strategic Asset Management Reserve.

ABSOLUTE MAJORITY REQUIRED

PART E – GENERAL FEES AND CHARGES FOR 2020/21

That Council pursuant to section 6.16 of the *Local Government Act 1995*, Council ADOPTS the Schedule of Fees and Charges as included in the Supplementary Information of the draft 2020/21 Budget as contained as attachment 1 of this agenda and the minutes.

ABSOLUTE MAJORITY REQUIRED

PART F – OTHER STATUTORY FEES AND CHARGES FOR 2020/21

That Council:

1. pursuant to section 245A (8) of the *Local Government (Miscellaneous Provisions) Act 1960* and regulation 53 of the Building Regulations 2012 , Council IMPOSES a private swimming pool four yearly inspection fee of \$57.60 inclusive of GST for each property where a private swimming pool is located, charged at \$14.40 per annum.
2. pursuant to section 67 of the *Waste Avoidance and Resources Recovery Act 2007*, Council IMPOSES the following charges for the removal and deposit of waste and additional receptacle services:

Description	Fee
3 Bin FOGO Service – Residential Properties	Incorporated into Residential General Rate
Refuse and Recycling Service – 2 MGBs – Commercial Properties	\$500.00 per annum
3 Bin FOGO Service for eligible Commercial Properties	\$500.00 per annum
120L/240L General Waste Bin/FOGO Bin – Additional Service	\$250.00 per annum
240L/360L Recycling Bin (Yellow Lid) – Additional Service	\$250.00 per annum
Bulk Bin Services	Cost + 15%

3. pursuant to section 6.12 (1)(b) of the *Local Government Act 1995*, waive the following fees and charges for the period 1 July 2020 – 31 December 2020 in response to the COVID-19 Health Pandemic:
 - Outdoor Eating Permit Annual Fee
 - Food Business Annual Assessment Fee
 - Public Buildings Annual Assessment Fee
 - Application Fee for Change of Use
 - Home Occupation Annual Fee

ABSOLUTE MAJORITY REQUIRED

PART G – MATERIAL VARIANCE REPORTING FOR 2020/21

That Council in accordance with regulation 34 (5) of the *Local Government (Financial Management) Regulations 1996*, and AASB 1031 Materiality, the level to be used in statements of financial activity in 2020/21 for reporting material variances shall be:

- a) 10% of the amended budget; or
- b) \$10,000 of the amended budget.

whichever is greater. In addition, that the material variance limit be applied to total revenue and expenditure for each Nature and Type classification and capital income and expenditure in the Statement of Financial Activity.

SIMPLE MAJORITY REQUIRED

PART H – FINANCIAL ASSISTANCE GRANTS TO LOCAL GOVERNMENT

That Council:

1. acknowledges the importance of Federal funding through the Financial Assistance Grants Program for the continued delivery of services and infrastructure;
2. acknowledges the receipt of circa \$111k in Financial Assistance Grants in 2020/21, excluding the advance payment;
3. will ensure that the federal funding, and other funding provided by the Federal Government under relevant grant programs, is appropriately identified as Commonwealth grant funding in Council publications, including annual reports.

SIMPLE MAJORITY REQUIRED

PART I – OVERDRAFT FACILITY

That Council note that the draft 2020/21 Budget includes provision for an overdraft facility (Note 6 (d) – page 22), and authorise the Chief Executive Officer and Mayor to affix the Common Seal to the Mortgage Agreement.

ABSOLUTE MAJORITY REQUIRED

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.

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	1,172,471	956,025
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	4(a)	(292,500)	(905,694)	(871,705)
Payments for construction of infrastructure	4(a)	(734,181)	(3,114,690)	(2,945,152)
Non-operating grants, subsidies and contributions		180,000	1,031,214	881,867
Proceeds from sale of plant and equipment	4(b)	30,000	36,398	37,700
Net cash provided by (used in) investing activities		(816,681)	(2,952,772)	(2,897,290)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(95,160)	(97,847)	0
Net cash provided by (used in) financing activities		(95,160)	(97,847)	0
Net increase (decrease) in cash held		131,097	(1,878,148)	(1,941,265)
Cash at beginning of year		2,313,114	4,191,262	4,251,040
Cash and cash equivalents at the end of the year	3	2,444,211	2,313,114	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		(1,198,448)	(1,188,904)	(1,256,860)
Governance		(155,287)	(237,644)	(161,878)
General purpose funding		(175,539)	(170,827)	(173,561)
Law, order, public safety		(215,419)	(193,687)	(191,298)
Health		(1,116,999)	(1,111,022)	(1,043,896)
Education and welfare		(45,320)	(43,200)	(50,200)
Housing		(2,750,998)	(2,737,204)	(2,854,492)
Community amenities		(2,334,470)	(2,488,471)	(3,590,406)
Recreation and culture		(2,703,195)	(2,563,454)	(2,544,657)
Transport		(115,287)	(111,644)	(121,878)
Economic services		(158,100)	(165,931)	(152,316)
Other property and services		(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.

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

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

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.

Reporting program

Asset class	Governance	Education and welfare	Recreation and culture	Transport	Other property and services	2020/21 Budget total	2019/20 Actual total	2019/20 Budget total
	\$	\$	\$	\$	\$	\$	\$	\$
<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												
<u>Property, Plant and Equipment</u>												
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.

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				Budget	2020/21	2020/21	Budget	2020/21	Actual	2019/20	2019/20	Actual	2019/20	Budget	2019/20	2019/20	Budget	2019/20
	Loan	Interest		Principal	Budget	Budget	Principal	Budget		Actual	Actual	Principal	Actual		Budget	Budget	Budget	Budget
	Number	Institution	Rate	1 July 2020	New	Principal	outstanding	Interest	1 July 2019	New	Principal	outstanding	Interest	1 July 2019	New	Principal	outstanding	Interest
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
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
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
				358,698	0	(95,160)	263,538	(14,960)	456,545	0	(97,847)	358,698	(14,960)	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

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.

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.

				2020/21 Budget amount to be used	2020/21 Budget amount change of purpose
Cash Backed Reserve	Proposed new purpose of the reserve	Objects of changing of the reserve	Reasons for changing the use of the reserve		
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	\$30,000	\$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 - HEALH - OPEXP	310	Employment On Costs-Direct	\$10,288
Health	Operating Expenditure	E07215	SUPERANNUATION AND ON-COSTS - HEALH - 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 CONVENIENCES	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

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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 Wauhop 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

Programme Description	Type Description	COA	Description	IE	Inc/Exp Analysis	Original Budget
Community Amenities	Operating Income	I10081	CHARGES COMMERCIAL REFUSE	130	User Fees & Charges	-\$78,000
Community Amenities	Operating Income	I10084	Misc Planning Service Fees	130	User Fees & Charges	-\$6,000
Community Amenities	Operating Income	I10085	Home Occupation Fees	130	User Fees & Charges	-\$1,000
Community Amenities	Operating Income	I10086	Recycling Grants - Sanitation - OpInc	140	Grants & Subsidies - Operating	-\$26,000
Community Amenities	Operating Income	I10088	DEVELOPMENT APPLICATIONS	130	User Fees & Charges	-\$60,000
Community Amenities	Operating Income	I10089	Scheme Amendments and Rezoning Application Fees	130	User Fees & Charges	-\$10,000
Recreation And Culture	Operating Income	I10180	RIVERSIDE MOORING PEN FEES	130	User Fees & Charges	-\$100,000
Recreation And Culture	Operating Income	I11161	Swan Yacht Club Rental - OpInc	130	User Fees & Charges	-\$44,000
Recreation And Culture	Operating Income	I11162	EF Yacht Club Rental	130	User Fees & Charges	-\$34,000
Recreation And Culture	Operating Income	I11167	EF Oval Redevelopment Grant - DSR	140	Grants & Subsidies - Operating	-\$234,000
Recreation And Culture	Operating Income	I11175	ZEPHYR KIOSK RENTAL	130	User Fees & Charges	-\$38,000
Recreation And Culture	Operating Income	I11177	Swan River Trust Erosion Control Income various	140	Grants & Subsidies - Operating	-\$84,000
Recreation And Culture	Operating Income	I11187	EF BOWLING CLUB	130	User Fees & Charges	-\$2,000
Recreation And Culture	Operating Income	I11187	EF BOWLING CLUB	170	Reimbursements	-\$3,500
Recreation And Culture	Operating Income	I11190	EF TENNIS CLUB INCOME OPINC	130	User Fees & Charges	-\$4,500
Recreation And Culture	Operating Income	I11190	EF TENNIS CLUB INCOME OPINC	170	Reimbursements	-\$2,500
Recreation And Culture	Operating Income	I11192	HENRY JEFFREY OVAL	170	Reimbursements	-\$1,000
Recreation And Culture	Operating Income	I11193	PRESTON PT. LACROSSE CLUB	130	User Fees & Charges	-\$1,500
Recreation And Culture	Operating Income	I11193	PRESTON PT. LACROSSE CLUB	170	Reimbursements	-\$2,000
Recreation And Culture	Operating Income	I11194	WAUHOP PARK SOCCER GROUND	130	User Fees & Charges	-\$6,500
Recreation And Culture	Operating Income	I11197	Minor Grants - Recreation and Culture	140	Grants & Subsidies - Operating	-\$84,000
Recreation And Culture	Operating Income	I11198	Reserve Hire Fees - Functions	130	User Fees & Charges	-\$1,000
Recreation And Culture	Operating Income	I11199	EAST FREMANTLE CROQUET CLUB	130	User Fees & Charges	-\$1,300
Recreation And Culture	Operating Income	I11200	Promotional Merchandise Sales	180	Other Revenue	-\$5,000
Transport	Operating Income	I12039	MRD Direct Grant	140	Grants & Subsidies - Operating	-\$18,000
Transport	Operating Income	I12040	MRD - Stirling Bridge Verge Maintenance Agreement	150	Contributions & Donations - Operating	-\$8,000
Transport	Operating Income	I12086	STREET LIGHTING	140	Grants & Subsidies - Operating	-\$4,800
Transport	Operating Income	I12087	Recoup from Trust Fund (Developer Contributions) - Integrated Traffic Study	150	Contributions & Donations - Operating	-\$3,000
Transport	Operating Income	I12095	MRRG Grant - Riverside Road	141	Grants & Subsidies - Capital	-\$180,000
Transport	Operating Income	I12180	FINES AND PENALTIES - PARKING	120	Fines & Penalties	-\$90,000
Transport	Operating Income	I12181	PARKING FEES	130	User Fees & Charges	-\$10,000
Transport	Operating Income	I12181	PARKING FEES	132	Simplepay - User Fees & Charges	-\$170,000
Transport	Operating Income	I12183	FINES ENFORCEMENT RECOVERED	120	Fines & Penalties	-\$50,000
Economic Services	Operating Income	I13181	BUILDING PERMITS	110	Permit	-\$35,000
Economic Services	Operating Income	I13182	BCITF- Receipts	130	User Fees & Charges	-\$22,000
Economic Services	Operating Income	I13184	Building Services Levy	130	User Fees & Charges	-\$22,000
Economic Services	Operating Income	I13186	BCITF COMMISSION	180	Other Revenue	-\$500
Economic Services	Operating Income	I13188	DA Sign Fees & Permits - BC - OpInc	110	Permit	-\$500
Economic Services	Operating Income	I13190	Commission on Building Services Levy	130	User Fees & Charges	-\$500
Other Property And Services	Operating Income	I14083	Insurance Recov- Incl Workers Comp Claims Ref	170	Reimbursements	-\$10,000
Other Property And Services	Operating Income	I14085	PROPERTY - 128 GEORGE ST. RENTAL	130	User Fees & Charges	-\$15,000
Other Property And Services	Operating Income	I14087	Rental Income - Old Police Station	130	User Fees & Charges	-\$24,000
						-\$10,697,403

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 - Sustenance	Full recovery	At Cost	Exempt	At Cost
	Release of impounded dog		Cost + 15%		Cost + 15%
	Fire Break Clearing	Actual Cost + 25%	Cost + 25%		Cost + 25%
	Dog Registration Fees				
	Unsterilised - 1 year		50.00	Exempt	50.00
	Unsterilised - 3 year		120.00	Exempt	120.00
	Unsterilised - Lifetime Registration		250.00	Exempt	250.00
	Sterilised - 1 year		20.00	Exempt	20.00
	Sterilised - 3 year		42.50	Exempt	42.50

	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				

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

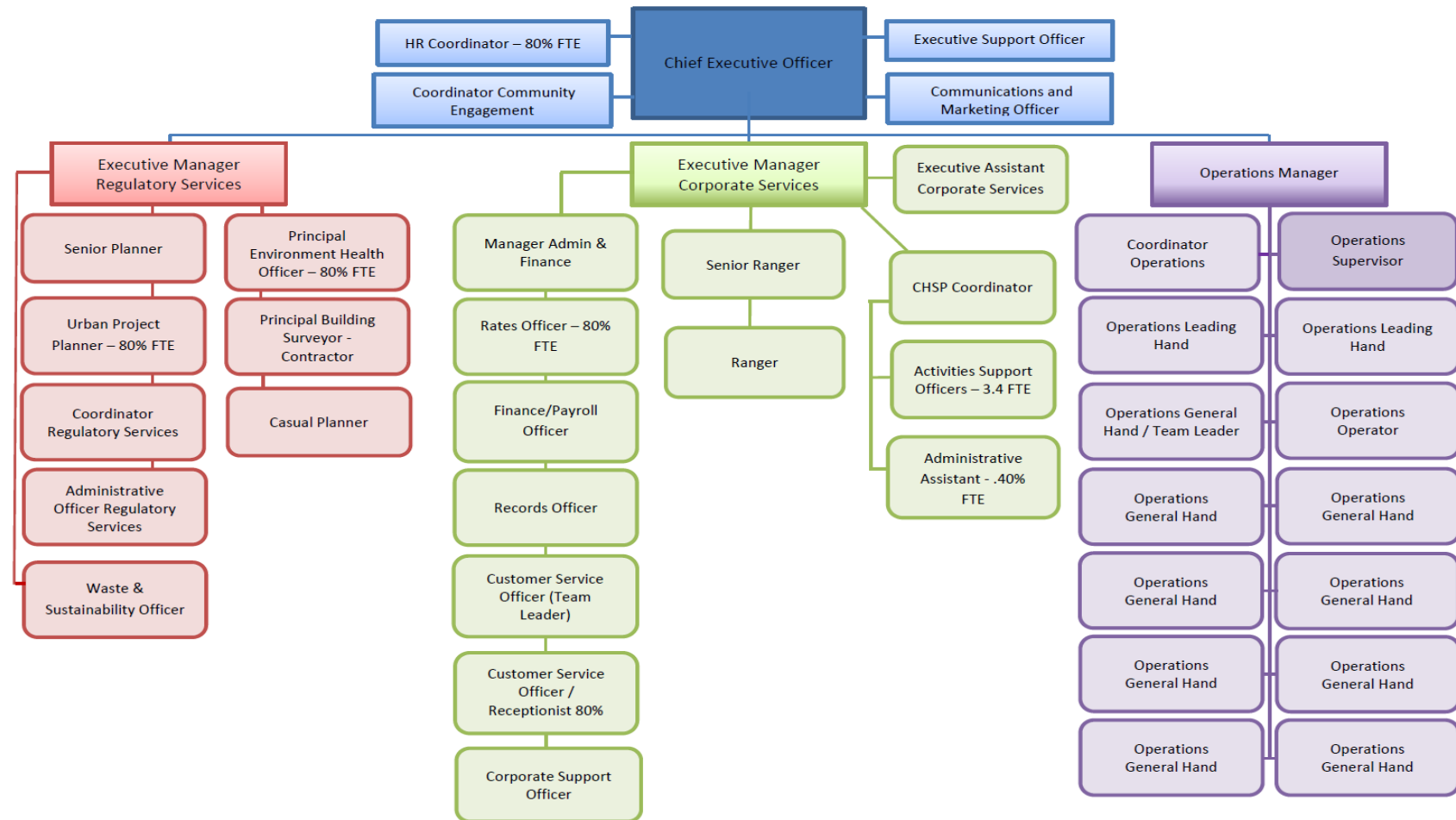
Community Amenities					
Room Hire (Casual) - All Council Buildings (otherwise not listed)	Per Hour	41.00	4.10		45.10
Room Hire (Sumpton Green) - Private eg Children's Parties	Per Hour	41.00	4.10		45.10
Room Bond (Casual) - Private & Community Groups		300.00	Exempt		300.00
Town Planning Administration 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

	Cash-in-lieu of Parking Space - Valuation			Actual cost (inc GST)	
	Scheme Amendments (Including advertising and gazettal) and Rezoning Applications	Price on Application			
	Application Fee - Basic/ Standard/ Complex				
	** The Town will provide a cost estimate for a Scheme Amendment on application as per Planning and Development Regulations 2009. This amount will be based on the estimated number of staff hours charged at the rates below. This amount is required to be paid up-front. The actual cost will then be reconciled and the applicant either provided with an adjustment refund or invoice at the end of the project.				
	Executive Manager	Hourly rate	80.00	8.00	88.00
	Manager/ Senior Planner	Hourly rate	60.00	6.00	66.00
	Planning Officer	Hourly rate	33.51	3.35	36.86
	Other Staff eg EHO	Hourly rate	33.51	3.35	36.86
	Administration	Hourly rate	27.45	2.75	30.20
	*** Structure Plans will also be charged on a cost-recovery basis and be invoiced the same way as a Scheme Amendment.				
	Other Miscellaneous				
	Application for change of Use		295.00	Exempt	295.00
	** A 6-month waiver will be provided on Change of Use Fees 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- Unlicensed- per m2		24.27	2.43	26.70
	Use of Car Parking areas- Licensed- per m2		39.05	3.90	42.95
	Left Bank Special Event Fee		3,596.45	359.65	3,956.10
	On-call Ranger Fee - per 8 hours	Per event	548.10	54.81	602.90
TRANSPORT					
Transport					
	Road, Verge, Footpath & Crossover Reinstatements and Crossover Construction				
	Reinstatement Inspection fees	Per hour	63.64	6.36	70.00
	Reinstatement Works	Cost + 15%			Cost + 15%
	Red Asphalt per m ¹	Cost + 15%			Cost + 15%
	Black Asphalt per m ²	Cost + 15%			Cost + 15%
	Concrete per m ²	Cost + 15%			Cost + 15%
	Recoverable Works - Cost plus 15% administration fee	Cost + 15%			Cost + 15%
	Recoverable Graffiti Removal - Cost plus 15% administration fee	Cost + 15%			Cost + 15%
Parking Facilities					
	Parking Fees				
	Parking Fees - Launching Ramp No1 Carpark per hour for the first 4 hours	Per hour	3.64	0.36	4.00
	Thereafter \$16.00 per day for maximum 6 days	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



6.2 Corporate Business Plan – Annual Review

Applicant	Town of East Fremantle
File ref	A/RSCP
Prepared by	Karen Dore, Coordinator Community Engagement
Supervised by	Peter Kocian, Executive Manager Corporate Services
Date of Meeting	30 June 2020
Voting requirements	Simple Majority
Documents tabled	Nil
Attachments	<ol style="list-style-type: none">1. Town of East Fremantle Corporate Business Plan 2019-2023 – Service Delivery Review 20202. Town of East Fremantle Corporate Business Plan 2020-2024 (draft)

Purpose

This report presents an annual review against the Town of East Fremantle Corporate Business Plan 2019-2023. Council is requested to receive the service delivery review and adopt the modified Corporate Business Plan 2020-2024 to meet statutory requirements.

Executive Summary

A local government's Corporate Business Plan outlines the organisation's key initiatives and activities to achieve delivery of their Strategic Community Plan. A service delivery review outlines the organisation's achievements against these objectives and informs any modifications that are required to the Corporate Business Plan.

Background

The Corporate Business Plan is a part of the Integrated Planning and Reporting Framework, it is an internal business-planning tool that translates Council priorities into operations within the parameters of available resources. It represents the activation of the Town of East Fremantle Strategic Community Plan 2017-2027 and follows the key themes.

The Corporate Business Plan outlines what the Town of East Fremantle will do over the four-year timeline to achieve community aspirations. For each key area of focus, the initiatives and activities are supported by a summary of resource requirements, and recognition of supporting strategies and plans.

An annual review is undertaken to ensure that the Plan retains a high level of relevancy to current community goals and aspirations, along with recognising the changes occurring in the local and broader environment.

Council adopted the current Corporate Business Plan 2019-2023 at its Ordinary Meeting of 18 June 2019.

Statutory Environment

Section 5.56 of the *Local Government Act 1995* requires a local government to plan for the future of the district. The requirements are clarified in Regulation 19DA of the *Local Government (Administration) Regulations 1996*, which requires the preparation and adoption of a Strategic Community Plan and a Corporate Business Plan.

Local Government Act 1995

Section 5.56(1) & (2) – requires that each local government is ‘to plan for the future of the district’, by developing plans in accordance with the regulations.

Local Government (Administration) Regulations 1996

Section 19DA – Corporate business plans, requirements (Act s.5.56)

- (1) *A local government is to ensure that a corporate business plan is made for its district in accordance with this regulation in respect of each financial year after the financial year ending 30 June 2013.*
- (2) *A corporate business plan for a district is to cover the period specified in the plan, which is to be at least 4 financial years.*
- (3) *A corporate business plan for a district is to —*
 - (a) *set out, consistently with any relevant priorities set out in the strategic community plan for the district, a local government’s priorities for dealing with the objectives and aspirations of the community in the district; and*
 - (b) *govern a local government’s internal business planning by expressing a local government’s priorities by reference to operations that are within the capacity of the local government’s resources; and*
 - (c) *develop and integrate matters relating to resources, including asset management, workforce planning and long-term financial planning.*
- (4) *A local government is to review the current corporate business plan for its district every year.*
- (5) *A local government may modify a corporate business plan, including extending the period the plan is made in respect of and modifying the plan if required because of modification of the local government’s strategic community plan.*
- (6) *A council is to consider a corporate business plan, or modifications of such a plan, submitted to it and is to determine* whether or not to adopt the plan or the modifications. *Absolute majority required.*
- (7) *If a corporate business plan is, or modifications of a corporate business plan are, adopted by the council, the plan or modified plan applies to the district for the period specified in the plan.*

Policy Implications

The Department of Local Government has developed an Integrated Planning and Reporting Advisory Standard.

Financial Implications

There are no direct financial implications associated with this report. However, the Corporate Business Plan is the direct driver of the Annual Budget, and informs resource allocations.

Strategic Implications

Strategic Priority 5: Leadership and Governance

5.1 Strengthen organisational accountability and transparency

5.3 Strive for excellence in leadership and governance

Site Inspection

Not applicable.

Comment

The Town’s Corporate Business Plan 2020 – 2024, together with the Strategic Community Plan 2017 – 2027, is East Fremantle’s Plan for the Future. It has been prepared to achieve compliance with the *Local Government (Administration) Regulations 1996* and in line with the Department of Local

Government, Sport and Cultural Industries Framework and Guidelines for Integrated Planning and Reporting.

The last annual review of the Town's Corporate Business Plan (18 June 2019) was considered as a closing report against the Strategic Community Plan. Following an internal review of service levels for the past twelve months (refer Attachment 1) it is deemed that the basis of the Corporate Business Plan is still relevant and only minor modifications are necessary. Those modifications include:

- Completed initiatives;
 - 4.1.2.2 – installation of Town entry statements
- References to minimise duplicated reporting / information;
 - 1.1.1.2 (refer to 5.1.3.2)
 - 1.3.1.2 (refer to 1.1.1.1)
 - 3.3.2.4 (refer to 3.3.1.1)
 - 3.3.3.1 (refer to 1.1.2.3)
 - 3.3.3.2 (refer to 5.2.1.2)
- Modification of level of service delivery
 - Community funding, events and activity levels (due to budget restrictions following COVID19)
 - Facilitation of business networking and collaboration (due to low percentage of interest from business community)

The Corporate Business Plan 2020-2024 has been modified accordingly (refer Attachment 2).

6.2 OFFICER RECOMMENDATION

That Council:

- 1) receive the annual service delivery review against the Town of East Fremantle Corporate Business Plan 2019-2023; and**
- 2) endorse the Town of East Fremantle Corporate Business Plan 2020-2024.**



TOWN *of*
EAST FREMANTLE

“

*Our Vision
Inclusive
community,
balancing growth
& lifestyle*

Corporate Business Plan 2020-2024



TOWN *of*
EAST FREMANTLE



The Town of East Fremantle acknowledges the Whadjuk Nyoongar people as the traditional custodians of this land on which we govern and declares respect to Elders past, present and emerging.

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Message from the Mayor & Chief Executive Officer

The Town of East Fremantle is proud to present our Corporate Business Plan 2020 – 2024, which details how we will deliver on the objectives and strategies set in our long-term planning document, the Strategic Community Plan 2017 – 2027.

The Corporate Business Plan 2020–2024 lists actions, services and projects in five focus areas:

- Social “A socially connected, inclusive and safe community.”
- Economic “Sustainable, “locally” focused and easy to do business with.”
- Built Environment “Accessible, well planned built landscapes which are in balance with the Town’s unique heritage and open spaces.”
- Natural Environment “Maintaining and enhancing our River and other green, open spaces with a focus on environmental sustainability and community amenity.”
- Leadership and Governance “Maintaining and enhancing our River and other green, open spaces with a focus on environmental sustainability and community amenity.”

A review of our key initiatives, activities and projects found that they are still relevant, but should be further aligned with the Town’s Strategic Community Plan, which is scheduled for an update in the second half of 2020.

The Town remains committed to continuous improvement, and that current service delivery standards are well received by our community. The 2019 Community Perceptions Survey revealed our performance across 39 areas had improved in two years, rating the Town as the second-highest performing local government in the MARKYT Industry index. Building on these gains, over the next four years, the Town will improve our overall efficiency and effectiveness in customer services through a mix of technological enhancements, innovations and process improvements and we will track our progress through meaningful and transparent performance measures.

An independent review of the Town’s Operations Department has recommended improvements that will be actioned as a priority in the coming year. Despite our small size, our Town has developed with our community ambitious plans for the redevelopment key assets including the recreation precinct at Preston Point Road, and East Fremantle Oval. Plans for both projects are nearing finalisation and the Town will be working closely with government partners and others to source the funding for their delivery.

We present this Corporate Business Plan 2020 – 2024 as an important part of our overall ‘Plan for the Future’ and with effective forward planning, hard work and consistent service delivery, the future continues to shine brightly for the Town of East Fremantle.

Jim O’Neill
Mayor

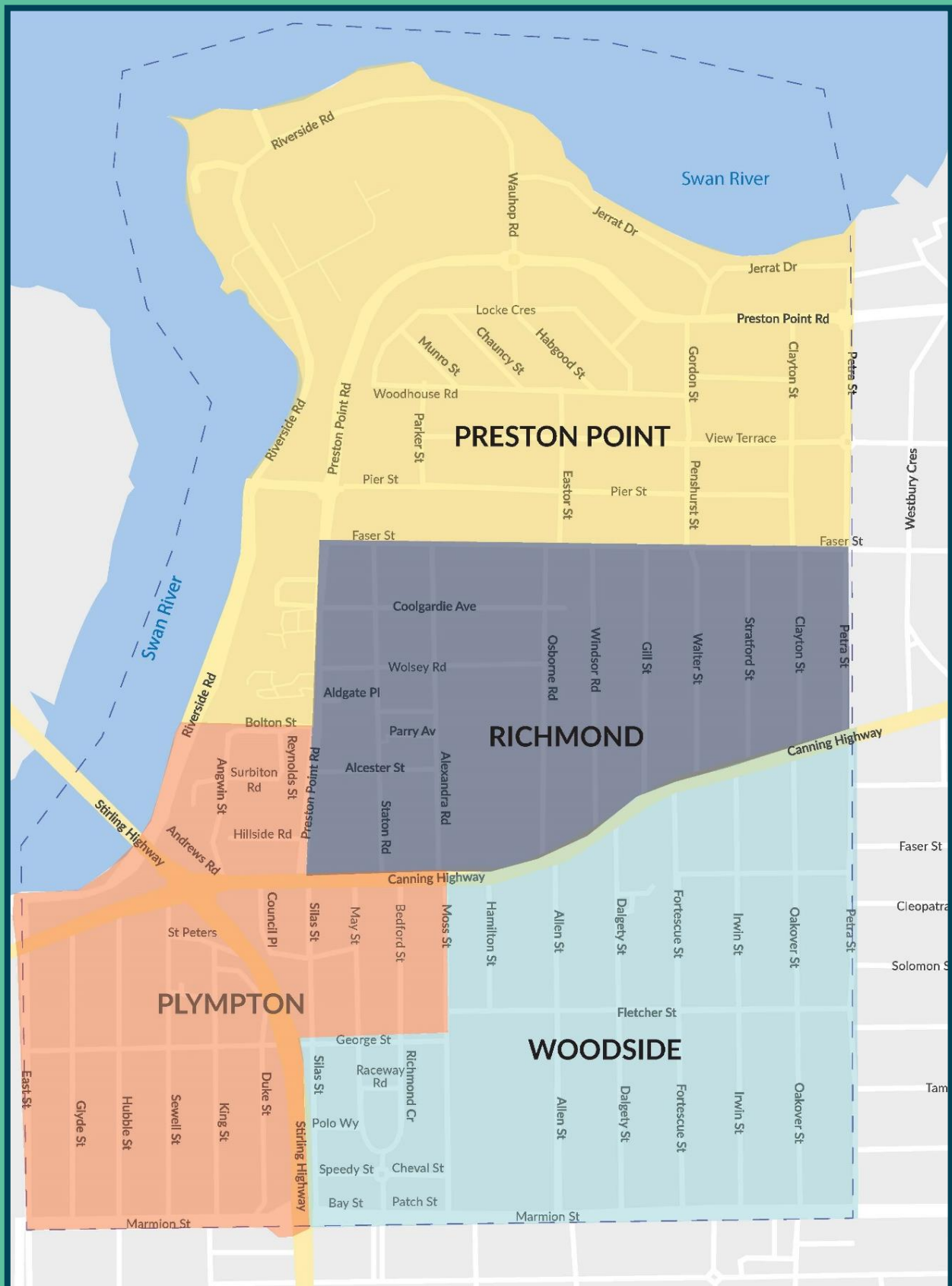
Gary Tuffin
Chief Executive Officer

Our Values

Town of East Fremantle Elected Members and employees are committed to achieving outcomes in the RITE way.

Respect	Integrity	Teamwork	Empathy
Being courteous at all times and valuing the views and opinions of others by having due regards to their rights and responsibilities.	Holding oneself to consistent standards exemplified by being honest and having a strong moral code, upholding the reputation of the organisation.	Working together to achieve agreed outcomes by building and sustaining a high performance work environment underpinned by trust and commitment.	Willing to develop an understanding of someone’s concerns and consider their needs and feelings in working with them to address work related issues and solve problems.

Town of East Fremantle Ward Map



Meet your Local Representatives

Mayor Jim O'Neill <i>Mayor 2017 - 2021</i>	72 Allen Street East Fremantle WA 6158 0413 211 873 mayor.oneill@eastfremantle.wa.gov.au	
Councillor Jenny Harrington Deputy Mayor <i>Councillor 2017 - 2021</i> Plympton Ward	31 Allen Street East Fremantle WA 6158 0418 911 777 cr.harrington@eastfremantle.wa.gov.au	
Councillor Tony Natale <i>Councillor 2019-2023</i> Preston Point Ward	4 Woodhouse Road East Fremantle WA 6158 0419 929 825 cr.natale@eastfremantle.wa.gov.au	
Councillor Andrew McPhail <i>Councillor 2017 - 2021</i> Richmond Ward	11 Angwin Street East Fremantle WA 6158 0412 936 772 cr.ajmcphail@eastfremantle.wa.gov.au	
Councillor Dean Nardi <i>Councillor 2019-2023</i> Richmond Ward	120 Marmion Street East Fremantle WA 6158 (08) 9339 5632 cr.nardi@eastfremantle.wa.gov.au	
Councillor Michael McPhail Councillor 2017 - 2021 Preston Point Ward	78 East Street East Fremantle WA 6158 0404 979 273 cr.mcphail@eastfremantle.wa.gov.au	
Councillor Cliff Collinson <i>Councillor 2019-2023</i> Plympton Ward	48 King Street East Fremantle WA 6158 (08) 9339 6452 cr.collinson@eastfremantle.wa.gov.au	
Councillor Tony Watkins <i>Councillor 2017 - 2021</i> Woodside Ward	63 Irwin Street East Fremantle WA 6158 0427 980 907 cr.watkins@eastfremantle.wa.gov.au	
Councillor Kerry Donovan <i>Councillor 2019-2023</i> Woodside Ward	3A Oakover Street East Fremantle WA 6158 0407 985 832 cr.donovan@eastfremantle.wa.gov.au	

Intregrated Planning and Reporting

All Western Australian local governments are required to prepare a Plan for the Future for their district, comprising of two key strategic documents, a Strategic Community Plan and a Corporate Business Plan, which the local government is required to have regard for when forming its annual budget.

This Corporate Business Plan 2020-2024, together with the Strategic Community Plan 2017 - 2027, is the Town of East Fremantle's Plan for the Future.

Under Local Government (Administration) Regulations 1996 Regulation 19DA (3), a Corporate Business Plan is to:

- set out, consistent with any relevant priorities included in the Strategic Community Plan for the district, a local government's priorities for dealing with the objectives and aspirations of the community in the district; and
- govern a local government's internal business planning by expressing a local government's priorities by reference to operations that are within the capacity of the local government's resources; and
- develop and integrate matters relating to resources, including asset management, workforce planning and long-term financial planning.

In the preparation of the annual budget the local government is to have regard to the contents of the Plan for the Future in terms of Section 6.2(2) of the Local Government Act 1995.

Development of the Plan has also been influenced by the Department of Local Government and Sport and Cultural Industries Framework and Guidelines for Integrated Planning and Reporting.

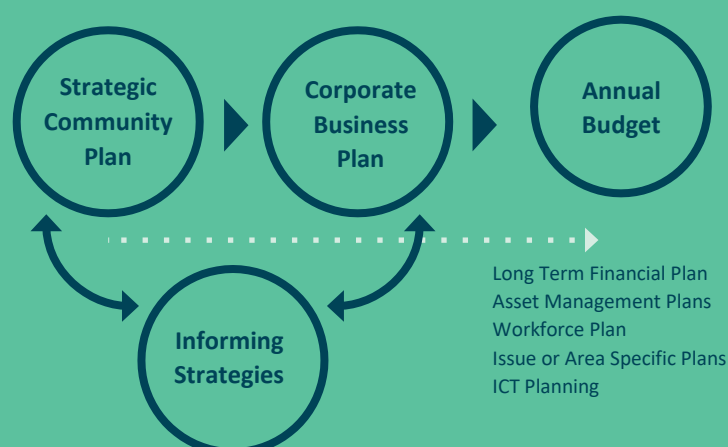
Strategic Community Plan

The Strategic Community Plan is Council's principal 10-year strategy and planning tool, guiding the remainder of the Town's strategic planning. Community engagement is central to the Strategic Community Plan.

The Town of East Fremantle community had a strong involvement and voice in the development of the Strategic Community Plan 2017-2027. The community were invited to share their vision, aspirations and objectives for the future of the Town of East Fremantle, and the Plan has subsequently been reviewed and updated to reflect the community aspirations.

This information provided a valuable insight into the key issues and aspirations, as held by the local community. Importantly for the Council, these views helped establish clear priorities and shaped the visions, values, objectives and strategies contained within the previous Corporate Business Plan 2020-2023.

Elements of the Integrated Planning and Reporting Framework



Integrated Planning and Reporting (continued)

Corporate Business Plan

Achieving the community's vision and the Town's strategic objectives requires the development of actions to address each strategy contained within the Strategic Community Plan. Careful operational planning and prioritisation is required to achieve the objectives and desired outcomes due to the limited resources available. This planning process is formalised by the development of the Corporate Business Plan. The Corporate Business Plan then converts the Strategic Community Plan into action through the adoption of an Annual Budget.

Actions requiring funding will only be undertaken once approved within the statutory budget and subject to funding availability. Along with achieving the community aspirations and objectives, the Corporate Business Plan draws on information contained within the following strategic documents.

Workforce Plan

The Workforce Plan provides the workforce management and resource strategies necessary to deliver the objectives, outcomes and strategies of the Town's Strategic Community Plan.

Workforce issues have been considered during the development of this Corporate Business Plan and the financial impacts of the Workforce Plan captured within the Long Term Financial Plan. A combination of workforce and financial constraints has influenced the prioritisation of actions within this Plan.



Strategic Resource Plan

The Town took a combined approach to asset management and long term financial planning processes to produce an overarching Strategic Resource Plan. A key objective of the Strategic Resource Plans is to highlight and define key long term strategies to maintain financial and asset services to the community over the long term.

Asset Management Planning Component

The Town has developed an Asset Management Plan for major asset classes in accordance with Council's Asset Management Policy. The Asset Management Plan forms a component of an overall Asset Management Strategy which addresses the Town's current processes and sets out the steps required to continuously improve the management of Town controlled assets.

Capital renewal estimates contained within the Asset Management Plan have been included to the extent the financial and workforce resources are available to enable the renewals to occur.

Long Term Financial Planning

The Town of East Fremantle is planning for a positive and sustainable future. The Town seeks to maintain, and where possible, improve service levels into the future while maintaining a healthy financial position.

During the development of this Corporate Business Plan, the Long Term Financial Plan was updated to confirm the financial capability to undertake the planned actions and ensure integration with this Plan. The results of this update are reflected within the Forecast Statement of Funding included within this document.

Review of Plan

In accordance with statutory requirements, the Corporate Business Plan is reviewed and updated annually to assess the progress of projects and realign the Plan's actions and priorities based on current information and available funding.

Forecast Statement of Funding

The following Forecast Statement of Funding (operations) is extracted from the Long Term Financial Plan to provide an indication of the net funding available. The forecast statement should be read in conjunction with the full Long Term Financial Plan and its underlying assumptions and predictions.

	2020-21 \$	2021-22 \$	2022-23 \$	2023-24 \$
FUNDING FROM OPERATIONAL ACTIVITIES				
Revenues				
Rates	7,997,275	8,206,390	8,370,518	8,537,928
Operating grants, subsidies and contributions	1,175,019	1,162,866	1,174,495	1,186,239
Fees and charges	1,187,609	1,204,078	1,228,156	1,252,719
Interest earnings	120,000	187,285	196,766	205,714
Other revenue	37,500	63,525	64,160	64,801
	10,517,403	10,824,144	11,034,095	11,247,401
Expenses				
Employee cost	-4,173,445	-4,179,034	-4,220,820	-4,263,027
Materials and contracts	-4,279,617	-3,803,882	-3,881,916	-3,880,746
Utility charges (electricity, gas, water etc.)	-299,300	-326,434	-329,698	-332,996
Depreciation on non-current assets	-1,578,900	-1,257,925	-1,281,092	-1,301,435
Insurance expense	-180,320	-170,971	-172,679	-174,403
Interest expense	-14,960	0	0	0
Other expenditure	-442,520	-518,457	-523,640	-528,878
	-10,969,062	-10,256,703	-10,409,845	-10,481,485
	-451,659	567,441	624,250	765,916
Funding Position Adjustments				
Depreciation on non-current assets	1,578,900	1,257,925	1,281,092	1,301,435
Net Funding from Operational Activities	1,127,241	1,825,366	1,905,342	2,067,351
FUNDING FROM CAPITAL ACTIVITIES				
Inflows				
Proceeds on disposal	30,000	135,825	87,664	230,908
Non-operating grants, subsidies and contributions	180,000	0	0	3,000,000
Outflows				
Purchase of property plant and equipment	-292,500	-391,439	-259,421	-6,435,153
Purchase of infrastructure	-734,181	-1,099,190	-1,284,357	-1,179,980
Net Funding from Capital Activities	-816,681	-1,354,804	-1,456,114	-4,384,225
FUNDING FROM FINANCING ACTIVITIES				
Inflows				
Transfer from reserves	591,500	45,000	45,000	1,245,000
New Borrowings	0	0	0	1,800,000
Outflows				
Transfer to reserves	-967,228	-424,253	-402,919	-636,817
Repayment of borrowings	-95,160	-91,309	-91,309	-91,309
Net Funding from Financing Activities	-470,888	-470,562	-449,228	2,316,874
Estimated Surplus/Deficit July 1 B/Fwd	160,328	0	0	0
Estimated Surplus/Deficit June 30 C/Fwd	0	0	0	0

Note:

1. 2020-21 figures are in accordance with the draft 2020-21 budget
2. Outward years are in accordance with the Strategic Resource Plan
3. Outward years need to be rebalanced due to COVID-19 impacts on underlying assumptions in 2020-21

Capital Program

A Forward Capital Works Plan has been developed, and is funded in the Long Term Financial Plan as follows;

Action	Project	2020-21 \$	2021-22 \$	2022-23 \$	2023-24 \$	2024 Onwards \$
1.1.1.3	Replacement bus for CHSP transport	175,000				
1.2.1.1	Preston Point Redevelopment	130,000				4,000,000
1.2.1.2	Merv Cowan Park Redevelopment					500,000
1.2.1.2	Multi age play spaces	50,000				450,000
1.2.1.2	Pre/primary school age play spaces	30,000		50,000		
1.2.2.1	East Fremantle Oval Redevelopment (Staged)					16,000,000
1.3.3.1	Public Arts Program	95,000	45,000	45,000	45,000	
2.1.2.1	Prepare community hub business plan				60,000	
3.3.2.1	Major drainage works	104,181				
3.3.2.1	Footpath works	90,000				
3.3.2.1	Road network upgrades	60,000				
4.1.1.1	Foreshore works	75,000				
4.1.1.1	Riverside Road Re-Alignment	100,000				
Total		909,181	45,000	95,000	105,000	20,950,000



Service Delivery

Based on the community feedback received, the Town of East Fremantle set five key priority areas within the Strategic Community Plan as it delivers services to the community. Strategic performance indicators provide an indication of progress, as the Town strives to achieve these objectives and the community will be kept informed by means of the Annual Report.

Priority Areas		Measuring our Success
Social: A socially connected, inclusive and safe community		
1.1:	Facilitate appropriate local services for the health and wellbeing of the community	• Community perception of value of services, inclusiveness and wellbeing
1.2:	Inviting open spaces, meeting places and recreational facilities	• Community perception of value of recreational facilities and meeting spaces
1.3:	Strong community connection within a safe and vibrant lifestyle	• Community perception of value of vibrancy and connectivity
		• Increase community perception of safety
		• Increase in community participation and satisfaction with events
Economic: Sustainable, locally focussed and easy to do business with		
2.1	Actively support new business activity and existing local businesses	• Increased participation in attendance at business forums held in the Town
2.2	Continue to develop and revitalise local business activity centres	• Community perception of value of support provided to business
		• Asset Sustainability Ratio
		• Asset Consumption Ratio
• Asset Renewal Funding Ratio		
Built Environment: Accessible, well planned built landscapes which are in balance with the Town's unique heritage and open spaces		
3.1	Facilitate sustainable growth with housing options to meet future community needs	• Community perception of value of strategic development site outcomes
3.2	Maintaining and enhancing the Town's character	• Community perception of value of the Town's preservation of character.
3.3	Plan and maintain the Town's assets to ensure they are accessible, inviting and well connected	
Natural Environment: Maintaining and enhancing our river foreshore and other green, open spaces with a focus on environmental sustainability and community amenity		
4.1	Conserve, maintain and enhance the Town's open spaces	• Community perception of value of Town's conservation and management
4.2	Enhance environmental values and sustainable natural resource use	• Recycling Rates – kilogram per capita (maintain and aim to improve)
4.3	Acknowledge the change in our climate and understand the impact of those changes	• Waste to landfill – kilograms per capita (maintain or decrease)
Leadership and Governance: A proactive, approachable Council which values community consultation, transparency and accountability		
5.1	Strengthen organisational accountability and transparency	• Achieve an unqualified audit
5.2	Proactively collaborate with the community and other stakeholders	• Community perception of value of the Town's communication and consultation processes
5.3	Strive for excellence in leadership and governance	• Community satisfied with Town's responsiveness
		• % of customer requests or enquiries responded to within target timeframes
		• Financial ratio levels for benchmarking of local governments

Service Delivery Strategies

The following strategies describe, at a high level, what we will do to meet the priorities and aspirations expressed by our community. The detailed actions reflect the planned prioritisation over the next four years.

Service Delivery – Strategic Priority 1

Social: A socially connected, inclusive and safe community

Objective 1.1 Facilitate appropriate local services for the health and wellbeing of the community			2020/21	2021/22	2022/23	2023/24	2024 →
STRATEGY	ACTIONS						
1.1.1 Facilitate or partner to ensure a range of quality services are provided at a local level	1.1.1.1 Implement the Public Health Plan		■	■	■	■	→
	1.1.1.2 Continue support/provision for the ongoing shared public library services		■	■	■	■	→
	1.1.1.3 Prepare and implement the Business Plan assessing the continued provision of home and community care services (Commonwealth Home Support Program), and in particular transport and day care activities		■	■	■	■	→
	1.1.1.4 Continuation of Licence Agreement with the Museum of Perth for Dovenby House		■	■	■	■	→
	1.1.1.5 Continue service partnership with the Glyde In Community Learning Centre		■	■	■	■	→
1.1.2 Strengthen the sense of place and belonging through inclusive community interaction and participation	1.1.2.1 Prepare and implement the Community Development Strategy		■	■	■	■	→
	1.1.2.2 Prepare and implement an Age Friendly Strategy		■	■	■		→
	1.1.2.3 Implement activities as per the Disability Access and Inclusion Plan		■	■	■	■	→
	1.1.2.4 Develop a Reconciliation Action Plan and implement priority actions		■	■	■	■	→
Objective 1.2 Inviting open spaces, meeting places and recreational facilities							
STRATEGY	ACTIONS						
1.2.1 Provision of adequate recreational, sporting and social facilities	1.2.1.1 Prepare and implement the Preston Point Road North Recreation Facility Master Plan		■	■	■	■	→
	1.2.1.2 Implement actions from the Recreation and Community Facilities Strategy		■	■	■	■	→
	1.2.1.3 Provide community facilities and infrastructure in line with asset management planning		■	■	■	■	→
1.2.2 Activate inviting open spaces that encourage social connection	1.2.2.1 Develop and implement a Business Case for the revitalisation of the East Fremantle Oval Precinct		■	■	■	■	→

Service Delivery – Strategic Priority 1 (continued)

Objective 1.3 Strong community connection within a safe and vibrant lifestyle						
STRATEGY	ACTIONS	2020/21	2021/22	2022/23	2023/24	2024 →
1.3.1 Partner and educate to build a strong sense of community safety	1.3.1.1 Prepare/update and implement Community Safety and Crime Prevention Plan	■	■	■	■	→
	1.3.1.2 Partner with neighbouring local governments and state agencies to promote community health and safety	■	■	■	■	→
	1.3.1.3 Provide effective regulatory services and associated community education	■	■	■	■	→
	1.3.1.4 Review the Emergency Management Plan	■		■		→
1.3.2 Facilitate opportunities for people to develop community connections and foster local pride	1.3.2.1 Provide / facilitate community assistance grants	■	■	■	■	→
	1.3.2.2 Encourage youth and general community engagement and participation	■	■	■	■	→
	1.3.2.3 Investigate shared activity opportunities with neighbouring local governments	■	■	■	■	→
1.3.3 Enrich identity, culture and heritage through programs, events and celebrations	1.3.3.1 Implement the 4-year public art program in line with the Public Arts Strategy	■	■	■	■	→
	1.3.3.2 Deliver the East Fremantle George Street Festival	■	■	■	■	→
	1.3.3.3 Prepare and implement an Annual Calendar of Events	■	■	■	■	→
	1.3.3.4 Facilitate the attraction of public events	■	■	■	■	→
	1.3.3.5 Undertake local heritage survey	■				→
	1.3.3.6 Continue to promote the Town's culture and heritage	■	■	■	■	→
1.3.4 Facilitate community group capacity building	1.3.4.1 Fund annual Community Grants Program	■	■	■	■	→

Service Delivery – Strategic Priority 2

Economic – Sustainable, locally focussed and easy to do business with

Objective 2.1 Actively support new business activity and existing local businesses		2020/21	2021/22	2022/23	2023/24	2024 →
STRATEGY	ACTIONS					
2.1.1 Facilitate opportunities for business and community groups	2.1.1.1 Continue to support and facilitate opportunities for business and community groups	■	■	■	■	→
2.1.2 Investigate the development of business hubs and shared offices spaces	2.1.2.1 Investigate the development of business hubs and shared offices spaces		■			→
2.1.3 Facilitate opportunities/forums where local business people can meet and share ideas	2.1.3.1 Maintain strong relationships with business community	■	■	■	■	→
Objective 2.2 Continue to develop and revitalise local business activity centres		2020/21	2021/22	2022/23	2023/24	2024 →
STRATEGY	ACTIONS					
2.2.1 Facilitate local small business access for community and business growth	2.2.1.1 Maintain business friendly status via the Small Business Development Corporation Charter	■	■	■	■	→
	2.2.1.2 Undertake regular and frequent parking patrols to ensure parking availability and turnover in the Town centres	■	■	■	■	→
	2.2.1.3 Prepare and implement a Commercial Development Strategy	■	■	■	■	→

Service Delivery – Strategic Priority 3

Built Environment – Accessible, well planned built landscapes which are in balance with the Town's unique heritage and open spaces

Objective 3.1 Facilitate sustainable growth with housing options to meet future community needs

STRATEGY	ACTIONS	2020/21	2021/22	2022/23	2023/24	2024 →
3.1.1 Advocate for a desirable planning and community outcome for all major strategic development sites	3.1.1.1 Actively represent the local community in relation to any major planning development projects	■	■	■	■	→
3.1.2 Plan for a mix of inclusive diversified housing options	3.1.2.1 Review and adopt the Local Planning Strategy	■				→

Objective 3.2 Maintaining and enhancing the Town's character

STRATEGY	ACTIONS	2020/21	2021/22	2022/23	2023/24	2024 →
3.2.1 Ensure appropriate planning policies to protect the Town's existing built form	3.2.1.1 Finalise and implement major review of the Town Planning Scheme	■	■			→
	3.2.1.2 Review Local Planning Policies – Residential Design Guidelines	■	■			→
	3.2.1.3 Implement the Bushfire Management Plan	■	■	■	■	→
	3.2.1.4 Develop and implement Heritage Precincts	■				→

Objective 3.3 Plan and maintain the Town's assets to ensure they are accessible, inviting and well connected.

STRATEGY	ACTIONS	2020/21	2021/22	2022/23	2023/24	2024 →
3.3.1 Continue to improve asset management practices	3.3.1.1 Maintain and implement current Asset Management Plans	■	■	■	■	→
3.3.2 Optimal management of assets within resource capabilities	3.3.2.1 Implement the 15 year capital works program in line with integrated strategic planning	■	■	■	■	→
	3.3.2.2 Annual review of suitability and utilisation of light and heavy fleet	■	■	■	■	→
	3.3.2.3 Develop and implement proactive asset maintenance schedules	■	■	■	■	→
	3.3.2.4 Ongoing optimisation of Council assets in accordance with Asset Management Plans	■	■	■	■	→
3.3.3 Plan and advocate for improved access and connectivity	3.3.3.1 Maintain community facilities in accordance with the Disability Access and Inclusion Plan	■	■	■	■	→
	3.3.3.2 Continued involvement and support with the South West Group	■	■	■	■	→
	3.3.3.3 Prepare and implement the Integrated Traffic Management and Movement Strategy	■	■	■	■	→

Service Delivery – Strategic Priority 4

Natural Environment – Maintaining and enhancing our river foreshore and other green, open spaces with a focus on environmental sustainability and community amenity

Objective 4.1		Conserve, maintain and enhance the Town's open spaces				
STRATEGY	ACTIONS	2020/21	2021/22	2022/23	2023/24	2024 →
4.1.1 Partner with stakeholders to actively protect, conserve and maintain the Swan River foreshore	4.1.1.1 Ongoing implementation of the Foreshore Management Plan	■	■	■	■	→
	4.1.1.2 Continue to partner with stakeholders to actively protect, conserve and maintain the Swan River foreshore	■	■	■	■	→
4.1.2 Plan for improved streetscapes, parks and reserves	4.1.2.1 Prepare and implement an Urban Streetscape and Public Realm Style Guide	■	■	■	■	→
	4.1.2.2 Install Town entry statements and branded park signage	Complete				
	4.1.2.3 Investigate opportunities for activating public open spaces	■	■	■	■	→
Objective 4.2		Enhance environmental values and sustainable natural resource use				
STRATEGY	ACTIONS	2020/21	2021/22	2022/23	2023/24	2024 →
4.2.1 Reduce waste through sustainable waste management practices	4.2.1.1 Implement Food Organics and Green Organics (FOGO) waste collection and disposal services	■	■	■	■	→
	4.2.1.2 Partner with the City of Fremantle to provide free community access to the Fremantle Recycling Centre	■	■	■	■	→
	4.2.1.3 Ongoing implementation of the Regional Waste Strategy	■	■	■	■	→
Objective 4.3		Acknowledge the change in our climate and understand the impact of those changes				
STRATEGY	ACTIONS	2020/21	2021/22	2022/23	2023/24	2024 →
4.3.1 Improve systems and infrastructure standards to assist with mitigating climate change impacts	4.3.1.1 Investigate further climate change and mitigation initiatives	■	■	■	■	→
	4.3.1.2 Develop and implement Urban Forest Strategy	■	■	■	■	→
	4.3.1.3 Register as a Water Wise Council and implement water wise initiatives	■	■	■	■	→
	4.3.1.5 Investigate opportunities for capital investment into energy efficient solutions	■				

Service Delivery – Strategic Priority 5

Leadership and Governance - A proactive, approachable Council which values community consultation, transparency and accountability

Objective 5.1 Strengthen organisational accountability and transparency			2020/21	2021/22	2022/23	2023/24	2024 →
STRATEGY	ACTIONS						
5.1.1 Strengthen governance, risk management and compliance	5.1.1.1 Maintain high level of legislative compliance across the organisation		■	■	■	■	→
	5.1.1.2 Review the Policy Manual		■	■	■	■	→
	5.1.1.3 Review the ICT Plan and IT Disaster Recovery Plan		■	■	■	■	→
	5.1.1.4 Maintain the Strategic Risk Register		■	■	■	■	→
	5.1.1.5 Implement the Internal Audit Plan		■	■	■	■	→
	5.1.1.6 Implement Record Keeping Plan		■	■	■	■	→
5.1.2 Ensure an effective engagement process is undertaken with community and stakeholders	5.1.2.1 Undertake a Community Perception Survey		■		■		
	5.1.2.2 Develop and implement a Communications Plan		■	■	■	■	→
5.1.3 Improve the efficiency and effectiveness of services	5.1.3.1 Develop Service Team Plans for all Business Units		■	■	■	■	→
	5.1.3.2 Review current service partnerships and opportunities for shared services (Library, Rangers, Youth, Engineering)		■	■	■	■	→
	5.1.3.3 Develop and implement Business Improvement Plan		■	■	■	■	→
Objective 5.2 Proactively collaborate with the community and other stakeholders			2020/21	2021/22	2022/23	2023/24	2024 →
STRATEGY	ACTIONS						
5.2.1 Foster and promote strategic collaborative relationships with neighbouring LGAs, State and Federal government representatives and agencies, NGOs	5.2.1.1 Effective regular communication with the community in accordance with Communications Plan		■	■	■	■	→
	5.2.1.2 Retain membership of the South West Group and Southern Metropolitan Regional Council		■	■	■	■	→
	5.2.1.3 Maintain working relationships with key stakeholders and actively advocate on behalf of the community		■	■	■	■	→
Objective 5.3 Strive for excellence in leadership and governance			2020/21	2021/22	2022/23	2023/24	2024 →
STRATEGY	ACTIONS						
5.3.1 Deliver community outcomes through sustainable finance and human resource management	5.3.1.1 Maintain the Workforce Plan in accordance with other Strategic Plans		■	■	■	■	→
	5.3.1.2 Provide opportunities for training and development for staff and elected members		■	■	■	■	→
	5.3.1.3 Foster a healthy and safe workplace		■	■	■	■	→
	5.3.1.4 Demonstrate sound financial planning and management		■	■	■	■	→

5.3.2	Improve organisational systems with a focus on innovation	5.3.2.1	Maximise online functionality for Council systems and services	■	■	■	■	➔
		5.3.2.2	Fully implement the Customer Service Charter and Customer Service Policy (and associated procedures, workflow, and management reporting)	■				
		5.3.2.3	Continuous review and improvement of policies, systems and procedures	■	■	■	■	➔

Strategic Risk Management and Services

It is important to consider the external and internal context in which the Town of East Fremantle operates, relative to risk, in order to understand the environment in which the Town seeks to achieve its strategic objectives.

The external and internal factors identified and considered during the preparation of this Plan are set out below.

External Factors

- Increasing community expectations in relation to service levels and delivery
- Rapid changes in information technology, changing the service delivery environment
- Increased compliance requirements due to Government Policy and Legislation
- Cost shifting by Federal and State Governments
- Reducing external funding for infrastructure and operations
- Climate change and subsequent response
- State Government recycling rates

Internal Factors

- The objectives and strategies contained in the current Strategic Community Plan
- The timing and actions contained in the Corporate Business Plan
- Organisational size, structure, activities and location
- Human resourcing levels and staff retention
- Level of stakeholder and community engagement
- The financial capacity of the Town
- Allocation of resources to achieve strategic outcomes
- Maintenance of corporate records

Services and facilities provided by the Town have been linked with the relevant strategies in the Strategic Community Plan, providing a connection with the desired outcomes and community vision.

Town Services	
Customer service	5.3.2
Community consultation engagement	5.1.2 5.2.1
Asset maintenance planning	3.3.1 3.3.2 3.3.3
Financial management	5.3.1
Town planning	3.2.1
Economic development	2.1.1 2.1.2
Regional collaboration	5.2.1
Festival event management	1.3.3
Emergency services	1.3.1
Ranger services	5.1.3
Natural resource management	4.1.1 4.1.2 4.2.1 4.3.1
Waste collection	4.2.1
Recycling	4.2.1
Building control	1.3.1
Health administration inspection	1.3.1
Facilities Infrastructure	
Parks gardens reserves	4.1.2
Quality of town centre	4.1.2
Sport recreation facilities	1.2.1
Foreshore boat ramps	3.3.3
Council buildings heritage assets	1.3.3
Community town halls	3.3.2
Library services	1.1.1
Roads infrastructure	3.3.2
Public toilets	3.3.2
Community Support Advocacy	
Medical health services	1.1.1
Youth services	1.3.2
Aged disabled services	1.1.2
Support for community groups and volunteers	2.1.1

References and Acknowledgements

Reference to the following documents or sources were made during the preparation of the Corporate Business Plan 2020 – 2024:

- Town of East Fremantle Strategic Community Plan 2017 - 2027;
- Council website: www.eastfremantle.wa.gov.au;
- Town of East Fremantle Corporate Business Plan 2019-2023;
- Town of East Fremantle Strategic Resource Plan 2019-2034;
- Town of East Fremantle Workforce Plan 2019; and
- Town of East Fremantle Annual Financial Report 2018–2019.

Prepared with the assistance of:
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Disclaimer

This Plan has been prepared for the exclusive use by the Town of East Fremantle.

This Plan contains quantitative and qualitative statements, including projections, estimates, opinions and forecasts concerning the anticipated future performance of the Town of East Fremantle, based on a large number of assumptions, and will be, subject to significant uncertainties and contingencies many, if not all, of which are outside the control of the Town of East Fremantle.

This Plan is supplied in good faith for public information purposes and the Town of East Fremantle and Moore Stephens accepts no responsibility for any loss occasioned by any person acting or refraining from action as a result of reliance on the Plan.

Review of the Corporate Business Plan

In accordance with statutory requirements, the Corporate Business Plan is reviewed and updated annually to assess the progress of projects and realign the Plan's actions and priorities based on current information and available funding.

Document Management

Version	2020 – 2024 V1.1
Status	Draft
Date of Adoption	Proposed 30/06/2020



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Corporate Business Plan – Service Delivery Review 2019-2020

Based on community feedback, the Town of East Fremantle set five key priority areas within the Strategic Community Plan 2017-2027. The strategic direction of the Town is translated into the services and projects that are delivered to the community through the Corporate Business Plan, thus ensuring that these priorities are translated into actions. The Corporate Business Plan is reviewed annually, and the community are kept informed by means of the Annual Report.

Priority Areas		Measuring our Success
Social: A socially connected, inclusive and safe community		
1.1:	Facilitate appropriate local services for the health and wellbeing of the community	• Community perception of value of services, inclusiveness and wellbeing
1.2:	Inviting open spaces, meeting places and recreational facilities	• Community perception of value of recreational facilities and meeting spaces
1.3:	Strong community connection within a safe and vibrant lifestyle	• Community perception of value of vibrancy and connectivity
		• Increase community perception of safety
		• Increase in community participation and satisfaction with events
Economic: Sustainable, locally focussed and easy to do business with		
2.1	Actively support new business activity and existing local businesses	• Increased participation in attendance at business forums held in the Town
2.2	Continue to develop and revitalise local business activity centres	• Community perception of value of support provided to business
		• Asset Sustainability Ratio / Asset Consumption Ratio / Asset Renewal Funding Ratio
Built Environment: Accessible, well planned built landscapes which are in balance with the Town's unique heritage and open spaces		
3.1	Facilitate sustainable growth with housing options to meet future community needs	• Community perception of value of strategic development site outcomes
3.2	Maintaining and enhancing the Town's character	• Community perception of value of the Town's preservation of character
3.3	Plan and maintain the Town's assets to ensure they are accessible, inviting and well connected	
Natural Environment: Maintaining & enhancing our river foreshore & other green, open spaces with a focus on environmental sustainability & community amenity		
4.1	Conserve, maintain and enhance the Town's open spaces	• Community perception of value of Town's conservation and management
4.2	Enhance environmental values and sustainable natural resource use	• Recycling Rates – kilogram per capita (maintain and aim to improve)
4.3	Acknowledge the change in our climate and understand the impact of those changes	• Waste to landfill – kilograms per capita (maintain or decrease)
Leadership and Governance: A proactive, approachable Council which values community consultation, transparency and accountability		
5.1	Strengthen organisational accountability and transparency	• Achieve an unqualified audit
5.2	Proactively collaborate with the community and other stakeholders	• Community perception of value of the Town's communication and consultation processes
5.3	Strive for excellence in leadership and governance	• Community satisfied with Town's responsiveness
		• % of customer requests or enquiries responded to within target timeframes
		• Financial ratio levels for benchmarking of local governments

Social: A socially connected, inclusive and safe community

Objective 1.1: Facilitate appropriate local services for the health and wellbeing of the community

STRATEGY	ACTIONS	Measure	Current Service Level	Status
1.1.1: Facilitate or partner to ensure a range of quality services are provided at a local level	1.1.1.1 Implement the Public Health Plan (PHP)	Community perception of value of services, inclusiveness and wellbeing	Current endorsed Plan is 2018-2022 Key actions for past 12 months include:- water fountain installation, continuation of Act-Belong-Commit partnership, external defibrillator installation and monitoring, Healthy Eating Grant partnerships (2), cigarette butt litter survey and resulting education	Ongoing (implementation)
	1.1.1.2 Continue support/provision for the ongoing shared public library services		Refer to 5.1.3.2	Refer to 5.1.3.2
	1.1.1.3 Prepare and implement the Business Plan assessing the continued provision of home and community care services (Commonwealth Home Support Program - CHSP), and in particular transport and day care activities		Business Plan adopted Oct 2019 Draft 2yr funding agreement (2020-2022) Transition plan prepared (cease domestic & home maintenance services) Marketing plan being drafted	Ongoing (implementation)
	1.1.1.4 Continuation of Licence Agreement with the Museum of Perth for Dovenby House		Licence agreement renewed to Aug 2020	Continue
	1.1.1.5 Continue service partnership with the Glyde In Community Learning Centre		3yr funding agreement (2020-2023)	Ongoing (partnership)
1.1.2: Strengthen the sense of place and belonging through inclusive community interaction and participation	1.1.2.1 Prepare and implement the Community Development Strategy		Draft service team plan prepared	Ongoing (preparation)
	1.1.2.2 Prepare and implement an Age Friendly Strategy		Suggest consideration of Age Friendly Checklist Audit	2020-2021
	1.1.2.3 Implement activities as per the Disability Access and Inclusion Plan		Current endorsed Plan is 2016-2020, review has been undertaken, including a survey and reference to feedback from the Community Perceptions Survey 2019	Ongoing updated Plan 2020-2024 to be presented to Council July 2020, activities to be undertaken across the organisation
	1.1.2.4 Develop a Reconciliation Action Plan and implement priority actions		Cultural awareness training undertaken by all staff and Elected Members	Ongoing (development)

Objective 1.2: Inviting open spaces, meeting places and recreational facilities

STRATEGY	ACTIONS	Measure	Current Service Level	Status
1.2.1: Provision of adequate recreational, sporting and social facilities	1.2.1.1 Prepare and implement the Preston Point Road North Recreation Facility Master Plan (PPPMP)	Community perception of value of recreational facilities and meeting spaces	Preston Point Precinct Master Plan endorsed 16 June 2020	Ongoing (implementation)
	1.2.1.2 Implement actions from the Recreation and Community Facilities Strategy		Capital Works Program incorporated into Strategic Resource Plan	Ongoing (implementation)
	1.2.1.3 Provide community facilities and infrastructure in line with asset management planning		Asset Management Plans incorporated into Strategic Resource Plan / Asbestos Report drafted	Ongoing (provision)
1.2.2: Activate inviting open spaces that encourage social connection	1.2.2.1 Develop and implement a Business Case for the revitalisation of the East Fremantle Oval Precinct		Paatsch Group engaged to draft Business Case, including proposed management options	Ongoing (development)

Objective 1.3: Strong community connection within a safe and vibrant lifestyle

STRATEGY	ACTIONS	Measure	Current Service Level	Status
1.3.1: Partner and educate to build a strong sense of community safety	1.3.1.1 Prepare/update and implement Community Safety and Crime Prevention Plan	Community perception of value of vibrancy and connectivity	Suggest formation of internal working group to review Strategy, including CCTV proposal	Ongoing (preparation)
	1.3.1.2 Partner with neighbouring local governments and state agencies to promote community health and safety		Refer to 1.1.1.1	Refer to 1.1.1.1
	1.3.1.3 Provide effective regulatory (ranger) services and associated community education		Draft parking / dog area map, Ride to School Day, Plympton driveway markings, Untethered vehicles, George Street timed parking, various fact sheets	Ongoing (provision)
	1.3.1.4 Review the Emergency Management Plan		Enacted due to Global Coronavirus Pandemic (COVID-19) and Declared State of Emergency	2020-2021
1.3.2: Facilitate opportunities for people to develop community connections and foster local pride	1.3.2.1 Provide / facilitate grants for community led initiatives	Increased community perception of safety	Four initiatives funded pre- COVID19	Modify level of service (funding) to be reviewed post-COVID19
	1.3.2.2 Encourage youth and general community engagement and participation	Increase in community participation and satisfaction with events	Inaugural Youth Meet Up event cancelled due to COVID19	Modify level of service (funding) to be reviewed post-COVID19
	1.3.2.3 Investigate shared activity opportunities with neighbouring local governments		Heritage Dinghy Day (CoF) event cancelled due to COVID19	Ongoing (as opportunities arise)
1.3.3: Enrich identity, culture and heritage through programs, events and celebrations	1.3.3.1 Implement the 4-year public art program in line with the Public Arts Strategy		Silas Street Roundabout, Richmond Raceway Trotting Booths and Glasson Park Mural underway	Ongoing (implementation)
	1.3.3.2 Deliver the East Fremantle George Street Festival		Successfully facilitated (01/12/19), cancelled for 2020 (COVID19)	Modify level of service (funding) to be reviewed post-COVID19

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	1.3.3.3	Prepare and implement an Annual Calendar of Events	Prepared, and implemented until mid-March 2019 (interrupted by COVID19)	Annual
	1.3.3.4	Facilitate the attraction of public events	Highway to Hell 2020	Ongoing (refer Event Calendar)
	1.3.3.5	Undertake local heritage survey	Continuous review of Heritage List and Municipal Inventory	2020-2021
	1.3.3.6	Continue to promote the Town's culture and heritage	East Fremantle Heritage Trail Map re-printed, promotion continues Museum of Perth partnership "Streets of East Freo" website launched	Ongoing (area promotion)
	1.3.4.1	Fund annual Community Assistance Grants Program	Eight successful applications funded and acquitted	Modify level of service (funding) to be reviewed post-COVID19
1.3.4: Facilitate community group capacity building				

Economic – Sustainable, locally focussed and easy to do business with

Objective 2.1: Actively support new business activity and existing local businesses

STRATEGY	ACTIONS	Measure	Current Service Level	Status
2.1.1: Facilitate opportunities for business and community groups	2.1.1.1 Continue to support and facilitate opportunities for business and community groups	Increased participation in attendance at business forums held in the Town	Communication of opportunities via email through “Business List” and “Group/Club List”, with personalised facilitation undertaken with those organisations who register an interest	Modify moving to monthly opportunities bulletin and ‘here to help’ model
	2.1.2: Investigate the development of business hubs and shared offices spaces		Expansion of the Business List to include commercial properties in order to engage property owners	2020-2021
	2.1.3: Facilitate opportunities/forums where local business people can meet and share ideas		Facilitation of quarterly Business-to-Business Networking sessions, in addition to 2.1.1.1	Modify moving to ‘here to help’ model

Objective 2.2: Continue to develop and revitalise local business activity centres

STRATEGY	ACTIONS	Measure	Current Service Level	Status
2.2.1: Facilitate local small business access for community and business growth	2.2.1.1 Maintain business friendly status via the Small Business Development Corporation Charter	Community perception of value of support provided to business	Bi-annual and annual reports submitted	Maintain
	2.2.1.2 Undertake regular and frequent parking patrols to ensure parking availability and turnover in the Town centres		Statistics included in monthly reports to Council	Ongoing
	2.2.1.3 Prepare and implement a Commercial Development Strategy		Awaiting Department of Planning, Lands & Heritage advice with regards to preferred timing	Ongoing (preparation)

Built Environment – Accessible, well planned built landscapes which are in balance with the Town's unique heritage and open spaces

Objective 3.1: Facilitate sustainable growth with housing options to meet future community needs

STRATEGY	ACTIONS	Measure	Current Service Level	Status
3.1.1: Advocate for a desirable planning and community outcome for all major strategic development sites	3.1.1.1 Actively represent the local community in relation to any major planning development projects	Community perception of value of strategic development site outcomes	Major planning developments include; - Royal George - Woodside - Roofing 2000 - Leeuwin Barracks	Ongoing
	3.1.2: Plan for a mix of inclusive diversified housing options		Draft LPS has been reviewed by the Department of Planning, Lands & Heritage	Ongoing draft document to be reviewed and advertised prior to presentation for endorsement

Objective 3.2: Maintaining and enhancing the Town's character

STRATEGY	ACTIONS	Measure	Current Service Level	Status
3.2.1: Ensure appropriate planning policies to protect the Town's existing built form	3.2.1.1 Finalise and implement major review of the Town Planning Scheme (TPS)	Community perception of value of the Town's preservation of character	Awaiting finalisation of LPS	2020-2021
	3.2.1.2 Review Local Planning Policies, including Residential Design Guidelines		Preparation undertaken, actions to be initiated	Ongoing (review)
	3.2.1.3 Implement the Bushfire Management Plan		Mitigation works undertaken in bushfire prone areas	Ongoing (implementation)
	3.2.1.4 Develop and implement Heritage Precincts		Heritage Precinct status implemented for George Street	Ongoing (development)

Objective 3.3: Plan and maintain the Town's assets to ensure they are accessible, inviting and well connected.

STRATEGY	ACTIONS	Measure	Current Service Level	Status
3.3.1: Continue to improve asset management practices	3.3.1.1 Maintain and implement current Asset Management Plans		Strategic Resource Plan incorporates Asset Management Plans and Capital Works Program	Ongoing annual data pick-up and condition assessment
3.3.2: Optimal management of assets within resource capabilities	3.3.2.1 Implement the 15 year capital works program in line with integrated strategic planning	Asset Sustainability Ratio	Reviewed in line with annual budget process	Ongoing (see annual budget)
	3.3.2.2 Annual review of suitability and utilisation of light and heavy fleet	Asset Consumption Ratio	Plant replacement to be deferred by 12 months Preparation of draft Salary Packaging Policy to eliminate administration light fleet	Annual
	3.3.2.3 Develop and implement proactive asset maintenance schedules	Asset Renewal Funding Ratio	Service Level Review undertaken by CORE	Ongoing (service schedule preparation)
	3.3.2.4 Ongoing optimisation of Council assets in accordance with Asset Management Plans		Refer to 3.3.1.1	Refer to 3.3.1.1

3.3.3: Plan and advocate for improved access and connectivity	3.3.3.1	Maintain community facilities in accordance with the Disability Access and Inclusion Plan	Refer to 1.1.2.3	Refer to 1.1.2.3
	3.3.3.2	Continued involvement and support with the South West Group	Refer to 5.2.1.2	Refer to 5.2.1.2
	3.3.3.3	Prepare and implement the Integrated Traffic Management and Movement Strategy	Expansion of the original scope has delayed the finalisation of the document. Draft reviewed by the Town in May.	Ongoing (endorsement)

Natural Environment – Maintaining and enhancing our river foreshore and other green, open spaces with a focus on environmental sustainability and community amenity

Objective 4.1: Conserve, maintain and enhance the Town's open spaces

STRATEGY	ACTIONS	Measure	Current Service Level	Status
4.1.1: Partner with stakeholders to actively protect, conserve and maintain the Swan River foreshore	4.1.1.1 Ongoing implementation of the Foreshore Management Plan	Community perception of value of the Town's conservation and management	Currently working on remaining headland near Zephyr Cafe	Ongoing (see annual budget)
	4.1.1.2 Continue to partner with stakeholders to actively protect, conserve and maintain the Swan River foreshore		Headland works, river clean-ups and links to other relevant plans	Continue
4.1.2: Plan for improved streetscapes, parks and reserves	4.1.2.1 Prepare and implement an Urban Streetscape and Public Realm Style Guide		Final draft has been prepared by consultant	Ongoing to be advertised, reviewed and endorsed
	4.1.2.2 Install Town entry statements and branded park signage		Installed May 2020	Complete
	4.1.2.3 Investigate opportunities for activating public open spaces		Refer to Action 1.3.2.1 and liaison with local organisations to encourage use of POS for events / activities	Modify level of service to be reviewed post-COVID19

Objective 4.2: Enhance environmental values and sustainable natural resource use

STRATEGY	ACTIONS	Measure	Current Service Level	Status
4.2.1: Reduce waste through sustainable waste management practices	4.2.1.1 Implement Food Organics and Green Organics (FOGO) waste collection and disposal services	Recycling rates – kilograms per capita (maintain and aim to improve)	Rollout completed to 95% of residential properties	Ongoing (commercial properties)
	4.2.1.2 Partner with the City of Fremantle to provide free community access to the Fremantle Recycling Centre		Partnership formalised, access enabled – use has risen from 41 households per month to a monthly high of 170 households	Continue
	4.2.1.3 Ongoing implementation of the Regional Waste Strategy	Waste to landfill – kilograms per capita (maintain or decrease)	General education undertaken, focussed on local schools (all years) and community groups, with support for local clean-up events	Ongoing (implementation)

Objective 4.3: Acknowledge the change in our climate and understand the impact of those changes

STRATEGY	ACTIONS	Measure	Current Service Level	Status
4.3.1: Improve systems and infrastructure standards to assist with mitigating climate change impacts	4.3.1.1 Investigate further climate change and mitigation initiatives	Community perception of value of the Town's conservation and management	Refer to Community Climate Action Plan, which includes the formation of a Climate Action Reference Group (CARG)	Ongoing formation of CARG underway
	4.3.1.2 Develop and implement Urban Forest Strategy		Heat mapping undertaken, and support for verge greening	Ongoing proposal to increase plant subsidy and education re water wise verges
	4.3.1.3 Register as a Water Wise Council and implement water wise initiatives		Registration complete and related reporting underway	Ongoing (implementation)
	4.3.1.5 Investigate opportunities for capital investment into energy efficient solutions		Cities Power Partnership discussion paper drafted	Ongoing await formation of CARG

Leadership and Governance - A proactive, approachable Council which values community consultation, transparency and accountability

Objective 5.1: Strengthen organisational accountability and transparency

STRATEGY	ACTIONS	Measure	Current Service Level	Status
5.1.1: Strengthen governance, risk management and compliance	5.1.1.1 Maintain high level of legislative compliance across the organisation	Achieve an unqualified audit	Unqualified audit received for 2018-2019 No significant issues recorded in the Annual Compliance Return	Maintain
	5.1.1.2 Review the Policy Manual		Undertaken, endorsed 17 September 2020 Also Delegated Authority Register reviewed and endorsed 19 May 2020	Annual
	5.1.1.3 Review the ICT Plan and IT Disaster Recovery Plan		Tested annually	Annual
	5.1.1.4 Maintain the Strategic Risk Register		Via Audit Committee	Maintain
	5.1.1.5 Implement the Internal Audit Plan		Via Audit Committee	Ongoing (implementation)
	5.1.1.6 Implement Record Keeping Plan		Reviewed and approved (State Records Office) 2018, 5 year Improvement Plan (to 2023)	Ongoing (implementation)
5.1.2: Ensure an effective engagement process is undertaken with community and stakeholders	5.1.2.1 Undertake a Community Perception Survey	Community perception of value of the Town's communication and consultation process	Community Perceptions Scorecard released March 2019 (bi-annual, next due 2021)	2020-2021r
	5.1.2.2 Develop and implement a Communications Plan		Draft Communications Plan prepared	Ongoing (implementation)
5.1.3: Improve the efficiency and effectiveness of services	5.1.3.1 Develop Service Team Plans for all Business Units	Community satisfied with Town's responsiveness	Template development underway	Ongoing (development)
	5.1.3.2 Review current service partnerships and opportunities for shared services (Library, Rangers, Youth, Engineering)		Library with City of Fremantle Animal Care with City of South Perth Ranger Relief (draft)	Annual
	5.1.3.3 Develop and implement Business Improvement Plan		Drafted, with in-principle support from Council for a Business Improvement Cash Reserve (\$27,000)	Ongoing (implementation)

Objective 5.2: Proactively collaborate with the community and other stakeholders

STRATEGY	ACTIONS	Measure	Current Service Level	Status
5.2.1: Foster and promote strategic collaborative relationships with neighbouring LGAs, State and Federal government representatives and agencies, NGOs	5.2.1.1 Effective regular communication with the community in accordance with Communications Plan	Community perception of value of the Town's communication and consultation process Community satisfied with Town's responsiveness	Refer to 5.1.2.2	Refer to 5.1.2.2
	5.2.1.2 Retain membership of the South West Group (SWG) and Southern Metropolitan Regional Council (SMRC)		Actively participated in both groups, including attendance at meetings SWG: Facilitation of regional project collaboration, Economic Development Group, Natural Resource Management Group and CEO Group. SMRC: Ordinary Council and Board meetings, Project Partnership Group, Regional Resource Recovery Centre Group and Regional Executive Group	Ongoing (see annual budget)
	5.2.1.3 Maintain working relationships with key stakeholders and actively advocate on behalf of the community		Successfully lobbied State Government for reduced building heights in relation to Amendments 14 + 15 Maintained positive relationships with local and State Members	Ongoing maintain

Objective 5.3: Strive for excellence in leadership and governance

STRATEGY	ACTIONS	Measure	Current Service Level	Status
5.3.1: Deliver community outcomes through sustainable finance and human resource management	5.3.1.1 Maintain the Workforce Plan in accordance with other Strategic Plans	% of customer requests / enquiries responded to within target timeframes	Adopted July 2019, currently under review	Ongoing (implementation)
	5.3.1.2 Provide opportunities for training and development for staff and elected members		Elected Member & CEO Training & Personal Development Policy, adopted May 2020 Training undertaken including Governance, Cultural Awareness and Legal / Legislative training	Ongoing (see annual budget)
	5.3.1.3 Foster a healthy and safe workplace		OSH Committee formed	Ongoing
	5.3.1.4 Demonstrate sound financial planning and management		Unqualified audit report	Ongoing
5.3.2: Improve organisational systems with a focus on innovation	5.3.2.1 Maximise online functionality for Council systems and services	Financial ratio levels for benchmarking of local governments	eServices initiated for Rates, Infringements, Building Applications, Development Applications (including tracking) and Dog / Cat Registrations	Ongoing (Refer to 5.1.3.3)
	5.3.2.2 Fully implement the Customer Service Charter and Customer Service Policy (and associated procedures, workflow, and management reporting)		Implementation continues, with one major achievement being the updating of reporting procedures to capture workflow and enable better management reporting – for example First Call Resolution has risen from 56% to 74%	Ongoing in line with best practice
	5.3.2.3 Continuous review and improvement of policies, systems and procedures		Support and direction across the organisation for business improvement	Ongoing in line with best practice

7. CLOSURE