

# AGENDA

## SPECIAL COUNCIL MEETING Tuesday, 24 June 2025 at 6:00 PM

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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 24 June 2025 at 6:00 PM in the Council Chamber, 135 Canning Highway, East Fremantle and your attendance is requested.



JONATHAN THROSSELL  
Chief Executive Officer  
**19 June 2025**

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# 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 ANNOUNCEMENT TO GALLERY

*"Members of the gallery are advised that no Council decision from tonight's meeting will be communicated or implemented until 12 noon on the first clear working day after this meeting, unless Council, by resolution carried at this meeting, requested the CEO to take immediate action to implement the decision."*

## 4 RECORD OF ATTENDANCE

### 4.1 ATTENDANCE

### 4.2 APOLOGIES

### 4.3 APPROVED

Mayor O'Neill  
Cr McPhail  
Cr White

## 5 DISCLOSURES OF INTEREST

### 5.1 FINANCIAL

### 5.2 PROXIMITY

### 5.3 IMPARTIALITY

## 6 PUBLIC QUESTION TIME

### 6.1 PUBLIC QUESTION TIME

### 6.2 DEPUTATIONS

## 7 BUSINESS

Reports start on the next page



## 7.1 LONG TERM FINANCIAL PLAN AND REVENUE STRATEGY

<b>Report Reference Number</b>	OCR-3495
<b>Prepared by</b>	Peter Kocian, Executive Manager Corporate Services
<b>Supervised by</b>	Jonathan Throssell, Chief Executive Officer
<b>Meeting date</b>	Tuesday, 24 June 2025
<b>Voting requirements</b>	Simple Majority
<b>Documents tabled</b>	Nil

**Attachments**

1. Town of East Fremantle Strategic Resource Plan (Long-term Financial Plan) 2025/26 – 2034/35
2. Town of East Fremantle Revenue Strategy (Rates and Fees and Charges) 2025/26 – 2034/35

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### PURPOSE

Council is requested to adopt the Strategic Resource Plan (the terms Strategic Resource Plan and Long-Term Financial Plan have the same meaning and are used interchangeably in this report) and Revenue Strategy for the period 2025/26 – 2034/35 as presented.

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### EXECUTIVE SUMMARY

Long term financial and asset management planning is a key element of the Integrated Planning and Reporting Framework. It provides the planning tool which enables local governments to determine their capacity to sustainably deliver the assets and services required by the community.

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### BACKGROUND

Council, at its meeting of 21 June 2022, resolved the following. This was the initial meeting that Council considered the newly developed Revenue Strategy, which is the key document underpinning the Strategic Resource Plan.

**Council Resolution 082106**

**OFFICER RECOMMENDATION**

Moved Cr Natale, seconded Cr White

That Council:

1. endorse the attached Forecast Financial Statements for the 5-year period 2022 - 2027, and the key underlying assumptions as follows, noting that these assumptions will be reviewed annually as part of the budget process:
  - Inflation 2% (generally applied to materials and contracts)
  - Annual Rate Increase of 4% in 2022/23 and 3% thereafter
  - Annual Increase in Employee Costs 2.75% in year 1 and 2.5% per annum thereafter
  - Annual Increase in Fees and Charges 3%
2. endorse the attached Town of East Fremantle Revenue Strategy, with specific reference to the conclusion which recommends:
  - A stable pricing pathway of a minimum 3% rate increase per annum
  - The minimum 3% rate increase is allocated to fund assumed cost increases of 2% per annum (LGCI) and an annual allocation to the Sustainability and Environmental Reserve equivalent to 1% of rate revenue
3. note, that where inflationary pressures are greater than 2% per annum, such as in the current environment where significant increases in costs are flowing through to the local government sector, rate increases greater than 3% will be required. The Revenue Strategy will therefore be reviewed annually in the context of the prevailing economic environment.

(CARRIED UNANIMOUSLY)

## CONSULTATION

Several Integrated Planning and Reporting Workshops have been conducted with the Executive Leadership Team and Elected Members over the period March to June.

## STATUTORY ENVIRONMENT

The Strategic Resource Plan is part of a suite of documents, which includes the Strategic Community Plan and Corporate Business Plan, that have been developed to meet the requirements of section 5.56 of the *Local Government Act 1995*, which states:

### **5.56 Planning for the future**

- (1) A local government is to plan for the future of the district.
- (2) A local government is to ensure that plans made under subsection (1) are in accordance with any regulations made about planning for the future of the district.

## POLICY IMPLICATIONS

The attached Revenue Strategy is effectively a strategic policy decision of Council.

## FINANCIAL IMPLICATIONS

Council has a legislative requirement to comply with the principles of sound financial management, of which a key component is the preparation of a Long-Term Financial Plan.

## STRATEGIC IMPLICATIONS

The matter being put to the Council is likely to have a direct impact on the strategies of the Council.

*Strategic Priority 5: Leadership and Governance*

*5.3.1 Deliver community outcomes through sustainable finance and human resource management.*

## RISK IMPLICATIONS

### RISKS

Risk	Risk Likelihood (based on history & with existing controls)	Risk Impact / Consequence	Risk Rating (Prior to Treatment or Control)	Principal Risk Theme	Risk Action Plan (Controls or Treatment proposed)
Pricing decisions around rates can often be a political consideration, opposing Councils fundamental role to ensure the financial sustainability of the local government. Thus, annual rate increases may be below what is required to achieve this objective.	Likely (4)	Extreme (5)	Extreme (17-25)	FINANCIAL IMPACT More than \$1,000,000	Accept Officer Recommendation

### RISK MATRIX

Consequence		Insignificant	Minor	Moderate	Major	Extreme
Likelihood		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives: occupational health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating is provided below. Any items with a risk rating over 16 will be added to the Risk Register, and any item with a risk rating over 16 will require a specific risk treatment plan to be developed.

### RISK RATING

Risk Rating	16+
Does this item need to be added to the Town's Risk Register	Yes
Is a Risk Treatment Plan Required	No

### SITE INSPECTION

Not Applicable.

### COMMENT

The Forecast Financial Statements demonstrates the Town's capacity to meet short-term community and infrastructure needs as well as providing a level of asset renewal predictability in the longer term. It will be revised and updated annually. The annual update will review the assumptions, take into consideration economic conditions and inflation, and use current available financial information and forecasts. For these reasons, it is not a static document. Its purpose is to provide broad financial projections to assist in making key decisions.

### Revenue Strategy

The last two pages of the Revenue Strategy discusses the proposed rate increase for the 2025/26 financial year.

The following summary was presented to the Ordinary Council Meeting of 20 May 2025 when Council determined to advertise a 4.95% increase in the rate in the dollar/minimum rates for the 25-26 financial year:

- The Town's Revenue Strategy (adopted in June 2024) proposed a 3.75% increase in the rate yield for the 25-26 FY.
- The Local Government Cost Index forecast for 2025-26 is 3.3% and the forecast Wage Price Index is 3.5%. The rate increase as a minimum should cover the forecast increase in the Town's operating expenses as this is the additional cost to simply maintain Business as Usual operations.
- The most significant variable impacting rates pricing is the trading result of East Fremantle Community Park. The unfavourable operating result for 2024-25 has required the Town to rebalance its Long-term Financial Plan and adjust the rates pricing pathway for the 2025-26 FY.

An updated 25-26 operating budget for East Fremantle Community Park has been received, and incorporated into the Town's draft 2025-26 Budget, which discloses a forecast operating subsidy of \$367,891. It was not envisaged that an ongoing subsidy from general funds would be required to fund precinct expenses. The Town's Long Term Financial Plan thus did not budget for ongoing operating deficits and therefore the recommended rates pricing pathway was dependent on revenues from the operations at East Fremantle Community Park fully covering operational and precinct expenses at this facility.

Despite the overall net loss position, it is however important to recognise that the operations of Carnaby's and B-Active are producing a net profit which is partially funding the non-commercial facilities as a Community Park. There are significant operating expenses to maintain the sporting surfaces and landscaped areas, and provide amenities to the community:

- Sporting Surface and Grounds Maintenance
- Insurances
- Electricity costs (without solar offset)
- Depreciation expense

The precinct expenses are largely fixed costs that the Town will incur irrespective of the use of the building spaces, and therefore any recovery of these expenses from commercial net revenue is of benefit to the Town. The objective though is to ensure that the Town, via the Operator, is optimising the commercial business units to minimise the level of community subsidy.

As per the above synopsis, the Town's budget is exposed to the operating result for East Fremantle Community Park which will impact rates pricing. The Town is therefore presented with an imperative to ensure that the operations of EFCP is not placing an unreasonable burden on ratepayers, as the rates pricing pathway in the Long-Term Financial Plan did not contemplate the requirement for an ongoing subsidy.

In light of the above, the following adjustments have been made to the Long-Term Financial Plan from the period 2025-26 onwards:

- Rate increase of 4.95% in 25-26 and retaining the proposed 3.5% rate increase per annum thereafter.
- An Operating Subsidy of \$367,891 against East Fremantle Community Park for 25-26 and an annual subsidy of approximately \$160k thereafter. This community service obligation is funded from rates. Whilst the 3-year Budget submitted by Belgravia does depict moving to a net profit by 2026-27, a conservative approach has been applied to ensure that net funding requirements from rates are not understated in the forecast financial statements. Should a net profit be realised from EFCP, then the proposed rates pricing pathway of 3.5% pa can remain stable, all other things remaining equal.

- An annual funding contribution of \$184k per annum into the sinking fund for East Fremantle Community Park, commencing from the 26-27 financial year. This reserve transfer is also funded from rates. This reserve transfer is less than the amount of \$275,000 pa discussed in the Operator Agreement, as it was originally envisaged that the sinking fund contribution would be funded from the net income of EFCP.
- As the LTFP did not envisage the requirement for an ongoing operating subsidy and assumed that the annual sinking fund contribution would be funded from the revenues generated at East Fremantle Community Park, the forecast financial statements now include an allocation of circa \$350,000 in general funds on an annual basis to fund these contributions. This has required an adjustment to Reserve funding levels including forecast annual transfers to the Sustainability and Environmental Reserve.
- As Reserve balances have been depleted and forecast net funding from operations remains relatively low for the next three financial years, there is reduced capacity to fund transfers to Reserves. From 2028/29, funding capacity improves significantly and the following net transfers to Reserves have been included in the forecast financial statements:

2028-29	\$918,215
2029-30	\$757,962
2030-31	\$1,191,515
2031-32	\$1,217,255
2032-33	\$1,515,345
2033-34	\$1,654,215
2034-35	\$299,117

This level of financing activity will enable Council to assess funding levels for each of the specific Reserves. It remains open for Council to consider higher rate increases over the next three-years should it wish to accelerate funding to Reserves.

In prior years, Council did adopt a Policy of transferring 1% of gross rate revenue into the Sustainability and Environmental Reserve. This commenced in the 2020/21 financial year and has continued for five financial years. Whilst reserve financing has been adjusted in the updated LTFP, it does still provide for transfers to the Sustainability and Environmental Reserve as follows:

Financial Year	Annual Transfer to Sust. Reserve	% of Rate Revenue
2025-26	98,749	0.98%
2026-27	0	0.00%
2027-28	70,117	0.65%
2028-29	70,117	0.63%
2029-30	70,117	0.61%
2030-31	70,117	0.59%
2031-32	70,117	0.57%
2032-33	70,117	0.55%
2033-34	70,117	0.53%
2034-35	70,117	0.51%
	<b>729,802</b>	

#### Strategic Resource Plan

The Forecast Statement of Financial Activity does illustrate an overall improvement in the Town's financial health over the ten-year Plan. This is attributable to the pricing pathway for rates and fees and charges with the objective of increasing net funding from operations to release more funding for investing and financing activities.

The following are some key indicators that can be extracted from the Strategic Resource Plan:

- Average net funding from operations of \$2.08m over 10 years but starting at a very low base of \$1.07m in 2025-26.
- Net capital expenditure of \$1.2m per year which is the Town's annual average funding contribution towards capital.
- Average capital expenditure of \$1.4m per year compared to recommended capital renewal expenditure of \$1.64m per year (determined by the Town's Predictive Asset Renewal Model). The annual funding shortfall (plus future funding requirements) is being transferred into the Strategic Asset Management Reserve.
- An overall asset sustainability ratio of 54% meaning that the Town's asset renewal expenditure over the ten-year plan is 54% of total depreciation expense.
- When factoring in net transfers of \$6.02m to the Strategic Asset Management Reserve over the ten-year plan, the asset sustainability ratio improves to 76%. This is approaching the Department's recommended target of 90%.
- Principal repayments on the East Fremantle Community Park loan consumes 10% of net funding from operations over the life of the plan.
- Cash Reserves increase significantly over the life of the plan, with a forecast closing balance of \$1.39m in 2025/26 increasing to \$9.12m by 2034/35. The number of Reserve accounts have been rationalized with the following forecast Reserve balances in 2034/35:

• Strategic Asset Management Reserve	\$6,029,080
• Arts and Sculpture Reserve	\$59,664
• EFCP Sinking Fund	\$1,656,000
• Sustainability and Environmental Reserve	\$560,936
• Developer Payment in Lieu of Parking	\$201,385
• Plympton Parking Reserve	\$616,667

As discussed earlier in the report, the increased level of financing activity from 2028/29 will enable Council to assess funding levels for each of the specific Reserves.

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## CONCLUSION

Council is requested to adopt the Strategic Resource Plan and Revenue Strategy as presented. Year 1 of the Strategic Resource Plan is effectively the draft 2025-26 Annual Budget which is presented for adoption as a separate item.

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## 7.1 OFFICER RECOMMENDATION / COUNCIL RESOLUTION

**Council Resolution** Choose an item. Click or tap to enter a date.

### OFFICER RECOMMENDATION:

**That Council:**

1. adopts the draft Strategic Resource Plan 2025/26 – 2034/35 as presented, including the underlying assumptions contained therein, noting that the draft 2025/26 Annual Budget is effectively year 1 of this Plan.
2. endorses the draft Revenue Strategy as presented, noting specific recommendations:
  - (i) 4.95% increase in rates and minimum payments for the 2025/26 financial year, subject to Council formally considering the rates when adopting the Annual Budget.

(ii) The above rate increase provides for a 1% transfer of total rate revenue into the Sustainability and Environmental Reserve, with this funding allocated to the solar and battery installation project.

(iii) The scenario analysis on page 12 of the Revenue Strategy identifies that higher rate increases are likely to be required in 2026/27 should any (or both) of the two scenarios eventuate.

noting that the Revenue Strategy will be reviewed annually as part of the Town's Integrated Planning and Reporting Framework and may be adjusted accordingly, including the composition of Reserve financing in outward years.

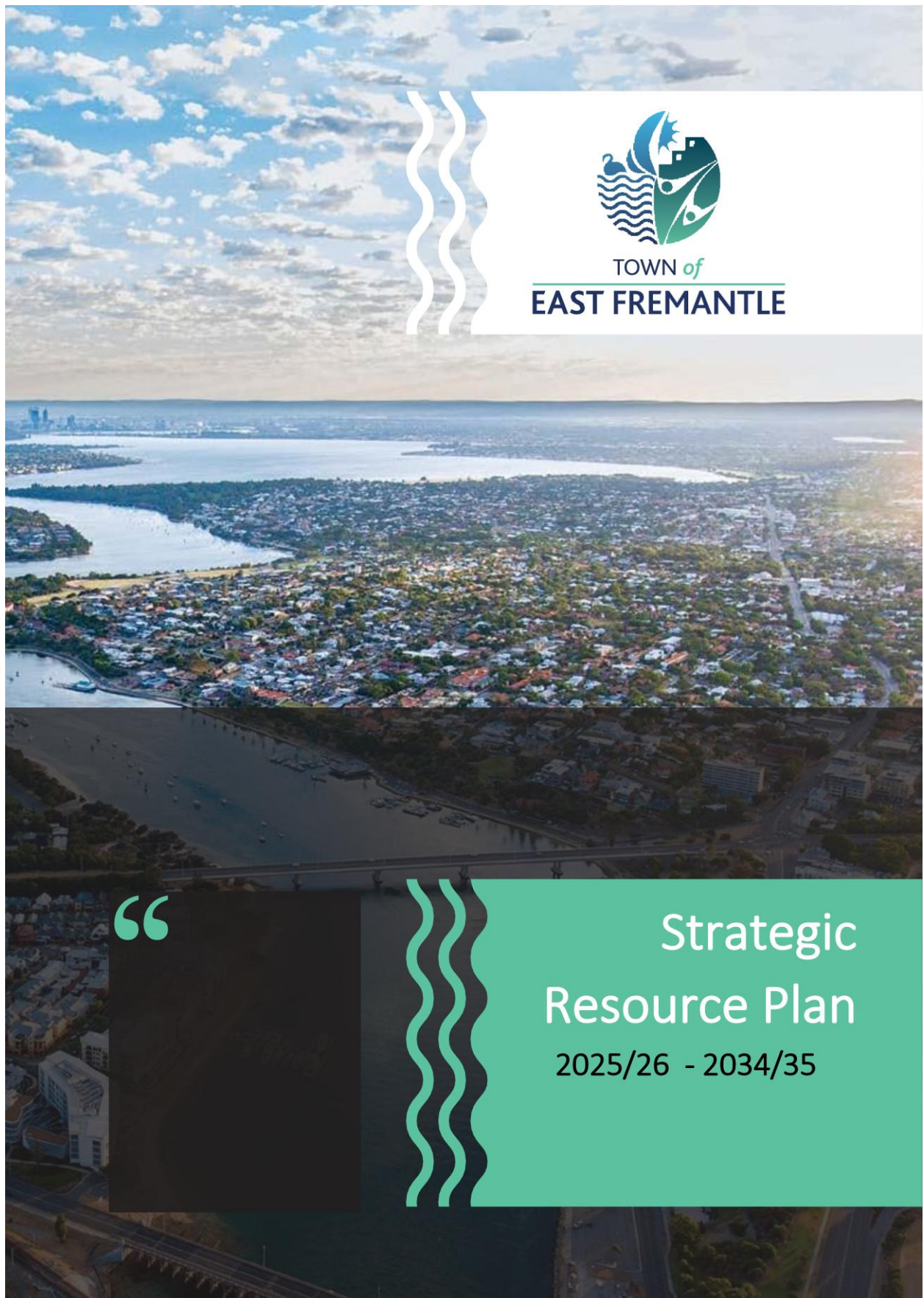
3. requests the Chief Executive Officer to workshop the Cash Backed Reserves Policy with Council by December 2025 to review the objectives of each of the specific Reserves and to determine target Reserve balances to inform the review of the 10-year Strategic Resource Plan as part of the next Integrated Planning and Reporting process.

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## REPORT ATTACHMENTS

Attachments start on the next page







## 1.0 Key Information – 2025-26

### ASSUMPTIONS

 **3%**  
Inflation Rate

 **Stable**  
Population

 **Stable**  
Levels of Service

 **Stable**  
Operations

 **Balanced**  
Annual Budget

 **4.95%**  
Rates

 **3.5%**  
Employee Costs  
(Wage Price Index)

### STATISTICS

 **9**  
Elected  
Members

 **49.11 FTE**  
Employees

 **6,200**  
Electors

 **3,321**  
Dwellings

 **17.3km**  
Distance from  
Perth

 **3.2km<sup>2</sup>**  
Area

 **8222**  
Population

### FINANCIAL INFORMATION

**\$10.044m**  
Rates Revenue

**\$1.8m**  
Fees and Charges

**\$13.5m**  
Operating Revenue

**\$14.78m**  
Operating Expenditure

**\$1.07m**  
Net Funding from  
Operations

**\$1.39m**  
Cash Backed Reserves

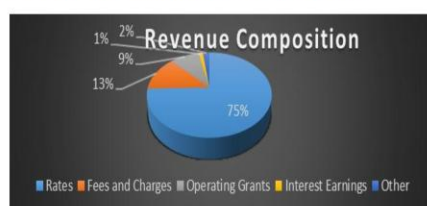
**\$4.42m**  
Long Term Borrowings

## 2.0 Long Term Financial Planning Overview

### 2.1 Forecast Revenue

Rates are expected to generate \$10.044m in 2025-26 increasing to \$13.67m in 2034-35 and comprise 75% of operating revenue in year 1. The Town is reliant on receiving \$9.9m over the next 10 years in untied operating grants, subsidies and contributions to maintain the current level of operations and services. Non operating grants are expected to be received for major road projects, but no specific purpose grants have been identified for other community assets.

### 2.2 Revenue Composition Year 1 to 10



### 2.3 Forecast Expenditure

Expenditure is forecast to increase in line with inflation with the exception of depreciation expense which is impacted by the addition of assets.

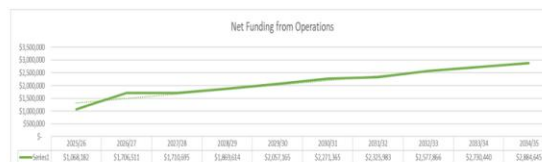
Employee costs represent 38% of the Town's Operating Expenditure. This is consistent with the industry average. Local governments are a service organisation, and thus there is a direct correlation between the level of service and employee costs.

### 2.4 Expenditure Composition Year 1 to 10



### 2.5 Forecast Net Funding from Operations

The chart below reflects the steady increase in net funding from operations over the next 10 years, increasing from \$1.07m to \$2.85m. This provides more funding for investment in community assets and to undertake financing activities.

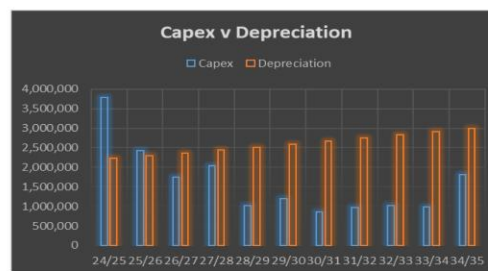


### 2.6 Forecast Depreciation Expense

Depreciation expense is assumed to grow at 3%pa as assets are revalued and renewed. Depreciation of assets over the 10 years is \$25.35m.

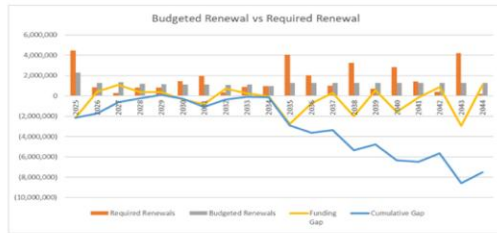
Ideally, the average asset renewal should be in line with depreciation expense over the long term, to ensure the value of assets is maintained. On average, the Town is planning to renew its infrastructure assets at a lower level than they are depreciating over the term of the Plan.

### 2.7 Forecast Asset Funding Levels



Further improvements in asset management data and the estimation of depreciation expense along with the future renewal of long-lived assets may result in a closer alignment between asset renewals and depreciation expense. To this end, the Town has developed a Predictive Asset Renewal Model to better forecast required asset renewals and provide for adequate funding in the long-term financial plan.

The model does highlight that a significant funding gap starts to appear between years 10-20 based on current asset funding levels, with a cumulative funding gap of \$5.35m by 2038.



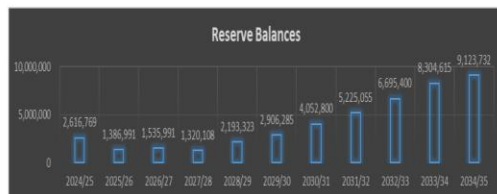
The Town has established a Strategic Asset Management Reserve and required renewal funding is being transferred to this Reserve, particularly between years five to ten when the Town's net funding from operations improves to the desired level. The forecast balance of this Reserve in 2035 is \$6.03m, demonstrating that the Town is able to cover the asset funding gap should the rates pricing pathway remain in place, all other things remaining equal.

## 2.8 Maintenance Expense

The current maintenance expenditure allocated in the annual operating budget is expected to continue at current levels, with inflationary increases occurring each year.

## 2.9 Forecast Borrowings and Cash Reserves

In general, the finances of the Town are expected to improve over the long term. Reserves will be utilised to save for major forecast asset renewals (with a forecast balance of \$9.12 in 2034-35) resulting in a significant increase in reserve levels as shown in the chart below.



Borrowings of \$4.8m was required to part fund the East Fremantle Oval Redevelopment Project to be paid down over the remaining term of the Plan. Total debt servicing costs (including the State Government Guarantee Fee) over the 10 year plan is \$4.03m.



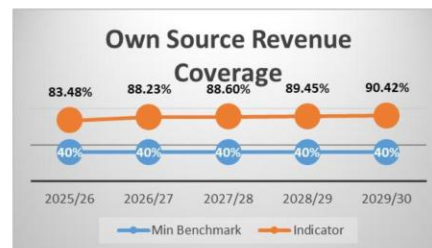
Town of East Fremantle Strategic Resource Plan 2025-26 – 2034-35

## 2.10 Forecast Ratios

Monitoring the Town's financial rigidity and financial position along with its asset management performance is undertaken by preparing and monitoring various statutory ratios. A 5 year period has been used to assess short-medium term trends.



The ratio above highlights how the cumulative impact of the rates increases are intended to address the Operating Surplus Ratio.



The above ratio is above the target indicating the Town is not reliant on grants and contributions.



The ratio above reflects the capacity of the Town to take up borrowings for the upgrade of East Fremantle oval.

An explanation of all ratios is provided further in this document.

## Scenario Modelling

### 3.1 Scenario Modelling – Rates

Scenarios were developed to test the financial impact of reduced levels of operating funding or increases in opex.

The base scenario is the current Long Term Financial Plan with a rate increase of 4.95% in 2025-26 and 3.5% per annum thereafter. This provides a balanced position over the 10-year Plan.

#### Scenario 1 – Discontinuation of Neighbourhood Link Services from 2026-27

As the operating grant is currently funding a portion of corporate overheads allocated to this service, the discontinuation of the service will result in a cumulative funding gap of (\$464,108) by 2034-35.

A rate increase of 5% in 26-27 and approximately a 3% annual increase thereafter will be required to balance the LTFP, all other things remaining equal.

#### Scenario 2 – Annual Operating Subsidy of \$300,000 for East Fremantle Community Park

The current LTFP assumes an operating subsidy of (\$367,891) in 25-26 and approx. a subsidy of (\$160,000) per year thereafter.

Should an annual subsidy of \$300,000 be required from 2026-27, an annual rate increase of 4.75% will be required, followed by an annual increase of 3.23% thereafter to balance the LTFP, all other things remaining equal.

#### Scenario 3 – Discontinuation of Neighbourhood Link Services from 2026-27 & Annual Operating Subsidy of \$300,000 for East Fremantle Community Park from 2026-27

Under the current rating strategy of a 3.5% rate increase annually, a cumulative funding deficit of (\$1,649,077) will arise under this scenario.

A rate increase of 6.4% will be required in 2026-27 and an annual increase of 2.69% is required thereafter to balance the LTFP, all other things remaining equal.

Financial Year	Base Scenario	Scenario 1	Scenario 2	Scenario 3
	Closing Position	Closing Position	Closing Position	Closing Position
2025-26	0	0	0	0
2026-27	0	-182,084	-141,979	-324,063
2027-28	0	-277,456	-281,576	-559,032
2028-29	0	-356,407	-418,711	-775,118
2029-30	0	-418,423	-553,302	-971,725
2030-31	0	-462,974	-685,260	-1,148,234
2031-32	0	-489,509	-814,501	-1,304,010
2032-33	0	-497,461	-940,928	-1,438,389
2033-34	0	-489,632	-1,064,451	-1,554,083
2034-35	0	-464,108	-1,184,969	-1,649,077
<b>Cumulative Rate Revenue</b>	117,682,907			



## Assumptions, Risks, Uncertainties and Sensitivity

### Revenue – Assumptions, Risks, Uncertainties and Sensitivity

Disclosure/Assumption	Assessed Financial Risk	Impact of High Financial Risk Assumptions	Level of Uncertainty	Financial Impact and Sensitivity for Assumption with High Level of Uncertainty/Risk
<b>Town Growth in Population:</b> The number of residents in the Town is expected to grow.	Low	Not assessed as high financial risk. The Town has budgeted for a nominal \$20kpa in interim rates. Any increase in total gross rental values arising from new properties and high-density development will have a favourable impact on the Plan.	Medium	Not assessed as high level of uncertainty.
<b>Rates Level Increase:</b> Annual rates have been based on an increase in the total rate yield of 4.95% in 2025-26 and 3.5%pa thereafter.	High	Renewal of assets (including reserve financing) and particularly the funding of the East Fremantle Oval redevelopment project is dependent on these rates increases being imposed for the term of this Plan.	Medium	There is a medium level of uncertainty, as the rates increase is reassessed each year.
<b>Operating Grants and Contributions:</b> Only as of right operating grants such as financial assistance grants are assumed over the life of the Plan. Any specific purpose grants will be applied for as they are identified and included in the Annual Budget.	Low	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
<b>Non-operating Grants and Contributions:</b> Remain in line with funding requirements identified for various capital works.	High	Changes in these levels would impact directly on the amount spent on capital projects and ultimately impact on service levels.	High	No non-operating grants other than RRG and R2R road funding budgeted due to uncertainties.
<b>Fees and Charges:</b> As per rate level increase. Payment for waste services is incorporated into the general rate and is not included in fees and charges revenue. The State Government has foreshadowed legislation that will require a waste fee be included on the Rates Notice.	Medium	Indicative waste fees are modelled on the last page of the financial statements, based on the full cost recovery of direct and indirect costs.	Low	In the event of waste fees being separated from general rates, the revenue composition will change from 75% rates/13% fees and charges to 64% rates/24% fees and charges.
<b>Interest Earnings:</b> Interest earning of an average rate of 2.5% per annum of closing reserve balance.	Low	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
<b>Other Revenue:</b> Increases in line with inflation.	Low	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty.
<b>Profit on Asset Disposal:</b> Profit on asset disposal results from a	Low	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty.

## Attachment 1

misallocation of depreciation over the life of the asset. As the level of depreciation is considered appropriate no profit on asset disposals has been included.

### Expenditure – Assumptions, Risks, Uncertainties and Sensitivity

Disclosure/Assumption	Assessed Financial Risk	Impact of High Financial Risk Assumptions	Level of Uncertainty	Financial Impact and Sensitivity for Assumption with High Level of Uncertainty/Risk
<b>Employee Costs:</b> The Wage Price Index is applied. 3.5% forecast in 2025-26 and a long-range forecast of 3.0%	Medium	Any additional staff will be assessed on an annual basis as part of the Corporate Business Planning cycle and the plan will be adjusted accordingly.	Low	Not assessed as high level of uncertainty.
<b>Materials and Contracts:</b> Increased annually by forecast inflation.	Medium	Not assessed as high financial risk.	High	± \$2.35m to the value of materials and contracts over the life of the plan between a 2.0% annual CPI and 3.0% annual CPI
<b>Depreciation:</b> Depreciation has been calculated using an average rate for each asset class based on the weighted average estimated remaining useful life of assets in the class.	Low	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty.
<b>Insurance:</b> 6% increase in 2025-26 and 4% pa thereafter.	Medium	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
<b>Other Expenditure:</b> Base year increased in line with inflation.	Medium	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
<b>Loss on Asset Disposal:</b> A loss on asset disposal results from a misallocation of depreciation over the life of the asset. As the level of depreciation is considered appropriate in the Plan no loss on asset disposals has been included in the Plan.	Low	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty.

### Liabilities – Assumptions, Risks, Uncertainties and Sensitivity

Disclosure/Assumption	Assessed Financial Risk	Impact of High Financial Risk Assumptions	Level of Uncertainty	Financial Impact and Sensitivity for Assumption with High Level of Uncertainty/Risk
<b>Borrowings:</b> New borrowings of \$4.8m have been included in 2023/24. No further borrowings	Medium	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty.

## Attachment 1

contemplated over the life of the Plan.

<b>Employee Entitlements:</b> It has been assumed the Town will be in a position to meet its obligations in relation to employee entitlements.	Medium	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty.
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### Equity Risks, Uncertainties and Sensitivity

Disclosure/Assumption	Assessed Financial Risk	Impact of High Financial Risk Assumptions	Level of Uncertainty	Financial Impact and Sensitivity for Assumption with High Level of Uncertainty/Risk
<b>Cash Backed Reserves:</b> It has been assumed the Town will invest cash reserves in term deposits with banking institutions and these funds will be available for use during the term of the Plan.	Low	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
<b>Revaluation Surplus:</b> Increasing in line with inflation-based revaluation.	Low	The revaluation of assets to their fair value may result in changes in asset ratio analysis and depreciation leading to a change in the net result. The revaluations of assets will have no impact on Cashflows.	High	Not assessed as high level of uncertainty.

### Other – Assumptions, Risks, Uncertainties and Sensitivity

Disclosure/Assumption	Assessed Financial Risk	Impact of High Financial Risk Assumptions	Level of Uncertainty	Financial Impact and Sensitivity for Assumption with High Level of Uncertainty/Risk
<b>Ownership of Strategic Assets:</b> The Town has not planned for the ownership of any strategic assets to be transferred to another party over the term of the Plan.	High	Any significant changes to the ownership of strategic assets would require an amendment to this Plan and, depending on the circumstance, be subject to community consultation.	Low	Not assessed as high level of uncertainty.
<b>Inflators:</b> Forecast inflation at 3.0% per annum.	Medium	Not assessed as high financial risk.	High	
<b>Commercial Activities:</b> The Town is undertaking a major trading undertaking in the East Fremantle Community Park via the operation of a Health Club and Café/Function business. The facility will be managed by Belgravia Leisure under a management agreement and	High	A (\$367,891) operational subsidy has been budgeted for 25-26 and an annual subsidy of circa (\$160,000) thereafter. A sinking fund contribution of \$184,000 pa is also funded from general revenue	High	As assessed in the Scenario Modelling on page 5. Unfavourable operating performance will necessitate an adjustment to the rates pricing pathway.

## Attachment 1

lease. The facility is operational by May 2024.		commencing from the 2026-27 FY.		
<b>General Economic Forecasts for State:</b> The economic forecast for the State is closely linked to the success of the mining industry. Demands for minerals is forecast to remain stable in the short term with a corresponding stability of the state economy.	Medium	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
<b>General Economic Forecasts for Region:</b> Historically, the metropolitan region's economy is heavily dependent on the economy of the State as whole, and this remains the assumption for the term of this Plan.	Low	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.

### Ratio Targets

A series of performance indicators, in the form of financial ratios set out in the table below, have been used to assess the financial performance of the Town.

To maintain comparability across the industry, these ratios and their respective target ranges, have been derived from the Department's Long-Term Financial Planning guidelines.

The Department's Advisory Standard also provides target levels for each of the ratios.

NB. The Department is working with the sector to review the financial ratios reported by local governments that underpin the FHI score.

Ratio	Calculation	Indication	Minimum target
Current Ratio	$\frac{\text{current assets minus restricted assets}}{\text{current liabilities minus liabilities associated with restricted assets minus current liabilities associated with long term borrowings}}$	A measure of the Town's immediate liquidity and the capacity to meet short term financial obligations from unrestricted current assets.	1.
Operating Surplus Ratio	$\frac{\text{operating revenue minus operating expense}}{\text{own source operating revenue}}$	A measure of the extent to which own source revenues raised cover operational expenses.	1%
Own Source Revenue Coverage Ratio	$\frac{\text{own source operating revenue}}{\text{operating expense}}$	A measure of the extent of the Town's ability to cover costs using only discretionary revenue.	40%
Debt Service Coverage Ratio	$\frac{\text{Annual operating surplus before interest and depreciation}}{\text{principal and interest}}$	A measure of the extent of the Town's capacity to generate sufficient cash to cover debt payments.	3
Asset Sustainability Ratio	$\frac{\text{capital renewal and replacement expenditure.}}{\text{depreciation expense}}$	A measure of the extent to which assets managed by the Town are being replaced as they reach the end of their useful lives.	90%



## Critical Service Review Schedule

Activity	Review Date
Develop a framework i.e. Waste Pricing Policy and model assessing the impact of separating waste charges from general rates for residential properties. Separating the waste charge will impact the minimum rate benchmark and may impact the level of pensioner rebate.	<b>Completed.</b> A separate waste charge will not be imposed on the rates notice until it is legislated by State Government.
Review the performance of the Town's Commonwealth Home Support Program at 30 June 2025. Block funding continues until 30 June 2027; however, it is recommended that the Town decide on future service delivery before 30 June 2026.	<b>30 June 2026</b>
Review the trading result of the East Fremantle Community Park at 30 June 2026 and reset the forecasts accordingly.	<b>30 June 2026</b>
Complete a review of major asset renewals and replacements and identify opportunities for non-operating grant funding.	<b>30 June 2026</b>



## Financial Statements

Town of East Fremantle											
Forecast Statement of Financial Activity 2025/26 - 2034/35											
	Forecast 24/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
<b>Surplus 1 July</b>	<b>843,305</b>	<b>-588,579</b>	<b>0</b>	<b>-0</b>	<b>0</b>	<b>-0</b>	<b>-0</b>	<b>-0</b>	<b>-0</b>	<b>0</b>	<b>-0</b>
<b>Revenue</b>											
Rates	9,541,836	10,044,192	10,381,048	10,743,685	11,119,014	11,507,480	11,909,541	12,325,675	12,756,374	13,202,147	13,663,522
Fees and Charges	1,679,354	1,808,373	1,847,115	1,906,571	1,964,894	2,027,353	2,089,371	2,148,864	2,223,890	2,293,191	2,360,108
Operating Grants	917,623	1,211,468	1,030,129	959,340	959,340	959,340	959,340	959,340	959,340	959,340	959,340
Interest Earnings	403,906	220,569	172,094	169,946	195,151	216,483	248,791	281,886	322,581	366,903	391,633
Other	392,000	268,480	276,879	285,557	292,524	299,789	309,362	319,254	327,475	338,037	348,952
	<b>12,934,718</b>	<b>13,553,082</b>	<b>13,707,266</b>	<b>14,065,099</b>	<b>14,530,923</b>	<b>15,010,445</b>	<b>15,516,405</b>	<b>16,035,018</b>	<b>16,589,660</b>	<b>17,159,618</b>	<b>17,723,555</b>
<b>Expenditure</b>											
Employee Costs	-5,483,737	-5,687,040	-5,858,601	-6,035,347	-6,217,434	-6,405,026	-6,598,287	-6,797,391	-7,002,515	-7,213,840	-7,431,555
Materials and Contracts	-5,302,071	-4,914,916	-4,248,502	-4,404,487	-4,492,219	-4,558,694	-4,618,210	-4,843,090	-4,899,606	-5,063,605	-5,212,401
Utilities	-504,213	-452,443	-466,017	-479,997	-494,397	-509,229	-524,506	-540,241	-556,448	-573,142	-590,336
Interest	-302,405	-300,133	-291,325	-282,090	-272,479	-262,239	-251,583	-240,411	-228,756	-216,395	-203,500
Insurance	-299,636	-317,614	-330,319	-343,562	-357,338	-371,666	-386,570	-402,072	-418,196	-434,968	-452,413
Other	-776,530	-812,754	-805,992	-808,921	-827,441	-846,426	-865,885	-885,830	-906,274	-927,228	-948,706
Depreciation	-2,231,542	-2,298,486	-2,367,440	-2,438,463	-2,511,617	-2,586,966	-2,664,575	-2,744,512	-2,826,847	-2,911,653	-2,999,002
	<b>-14,900,134</b>	<b>-14,783,386</b>	<b>-14,368,195</b>	<b>-14,792,867</b>	<b>-15,172,926</b>	<b>-15,540,246</b>	<b>-15,909,615</b>	<b>-16,453,548</b>	<b>-16,838,642</b>	<b>-17,340,831</b>	<b>-17,837,914</b>
Depreciation	2,231,542	2,298,486	2,367,440	2,438,463	2,511,617	2,586,966	2,664,575	2,744,512	2,826,847	2,911,653	2,999,002
<b>Net Funding from Operational Activities (exc De</b>	<b>266,127</b>	<b>1,068,182</b>	<b>1,706,511</b>	<b>1,710,695</b>	<b>1,869,614</b>	<b>2,057,165</b>	<b>2,271,365</b>	<b>2,325,983</b>	<b>2,577,866</b>	<b>2,730,440</b>	<b>2,884,645</b>
** This is the critical number as it identifies how much own source funding is available to service capital expenditure, debt repayments and reserve transfers											
<b>Capital Expenditure</b>											
Buildings	-1,470,909	-1,077,925	-80,800	-80,000	-76,000	-80,000	-90,500	-83,000	-78,500	-86,000	-595,930
Plant and Equipment	-331,853	-254,768	-514,380	-178,760	-10,000	-351,900	0	-186,760	-128,170	-216,900	-300,000
Furniture and Equipment	-61,000	-10,000	-10,000	-965,000	-10,000	-10,000	-10,000	-10,000	-10,000	-10,000	-17,951
Roads	-483,733	-360,000	-370,000	-234,000	-397,800	-198,000	-175,000	-160,000	-230,000	-144,900	-407,460
Drainage	-20,000	-77,148	-117,148	-67,148	-57,148	-57,148	-57,148	-52,148	-42,148	-42,148	-27,148
Parks and Ovals	-304,000	-406,000	-345,000	-300,000	-270,000	-300,000	-300,000	-300,000	-300,000	-300,000	-291,461
Carparks	-10,000	-20,000	-20,000	-20,000	-20,000	-20,000	-20,000	-20,000	-20,000	-20,000	-43,310
Footpaths	-330,480	-224,580	-297,000	-185,000	-180,000	-180,000	-205,000	-160,000	-205,000	-165,000	-125,892
Non-Operating Grants - RRG/R2R (Roads)	483,733	360,000	370,000	156,000	265,200	0	0	0	153,333	96,600	0
Non-Operating Grants - Other	796,564	498,213	0	0	0	0	0	0	0	0	0
<b>Net Capital Program</b>	<b>-1,731,678</b>	<b>-1,572,208</b>	<b>-1,384,328</b>	<b>-1,873,908</b>	<b>-755,748</b>	<b>-1,197,048</b>	<b>-857,648</b>	<b>-971,908</b>	<b>-860,485</b>	<b>-888,348</b>	<b>-1,809,152</b>
Proceeds from new Loan Borrowings	0	0	0	0	0	0	0	0	0	0	0
Loan Repayments	-150,564	-157,911	-165,617	-173,698	-182,174	-191,064	-200,387	-210,165	-220,421	-231,177	-242,458
Net Borrowings	-150,564	-157,911	-165,617	-173,698	-182,174	-191,064	-200,387	-210,165	-220,421	-231,177	-242,458
Net Reserve Transfers From/(to)	93,280	1,229,778	-149,000	215,883	-873,215	-712,962	-1,146,515	-1,172,255	-1,470,345	-1,609,215	-819,117
Proceeds from Sale of Assets	143,000	75,000	49,000	180,000	3,000	108,000	0	98,000	46,000	74,000	65,000
Lease Payments	-52,049	-54,261	-56,568	-58,972	-61,478	-64,091	-66,815	-69,654	-72,615	-75,701	-78,918
<b>Surplus 30 June</b>	<b>-588,579</b>	<b>0</b>	<b>-0</b>	<b>0</b>	<b>-0</b>	<b>-0</b>	<b>-0</b>	<b>-0</b>	<b>0</b>	<b>-0</b>	<b>-0</b>

<b>Note 7: Rating Information 7/5/25</b>						
<b>RATE TYPE</b>	<b>Rate in</b>	<b>Number of Properties</b>	<b>Rateable Value</b>	<b>Rate Revenue</b>	<b>Interim Rates</b>	<b>Total Revenue</b>
<b>Differential General Rate</b>	\$		\$	\$	\$	\$
Residential GRV	0.075417	2,968	105,561,080	7,961,100	33,517	7,994,617
Commercial GRV	0.127835	119	12,346,985	1,578,377	-	1,578,377
<b>Sub-Totals</b>		<b>3,087</b>	<b>117,908,065</b>	<b>9,539,477</b>	<b>33,517</b>	<b>9,572,994</b>
<b>Minimum</b>						
<b>Minimum Payment</b>	\$					
Residential GRV	1,360.00	336	4,977,190	456,960	-	456,960
Commercial GRV	2,034.00	7	79,940	14,238	-	14,238
<b>Sub-Totals</b>		<b>343</b>	<b>5,057,130</b>	<b>471,198</b>	<b>-</b>	<b>471,198</b>
		<b>3,430</b>	<b>122,965,195</b>	<b>10,010,675</b>	<b>33,517</b>	<b>10,044,192</b>
<b>Amount from General Rates</b>						<b>10,044,192</b>
<b>Less Concessions</b>						<b>0</b>
<b>Totals</b>				<b>10,010,675</b>		<b>10,044,192</b>



Town of East Fremantle - Capital Works Schedule - 2025/26 -2034/35										
Asset Class	25/26 Budget	26/27 Budget	27/28 Budget	28/29 Budget	29/30 Budget	30/31 Budget	31/32 Budget	32/33 Budget	33/34 Budget	34/25 Budget
Total Plant & Equipment	254,768	514,380	178,760	10,000	351,900	0	186,760	128,170	216,900	300,000
Total Furniture & Equipment	10,000	10,000	965,000	10,000	10,000	10,000	10,000	10,000	10,000	17,951
Total Buildings	1,077,925	80,800	80,000	76,000	80,000	90,500	83,000	78,500	86,000	595,930
Total Infrastructure - Roads	360,000	370,000	234,000	397,800	198,000	175,000	160,000	230,000	144,900	407,460
Total Infrastructure - Drainage	77,148	117,148	67,148	57,148	57,148	57,148	52,148	42,148	42,148	27,148
Total Infrastructure - Parks & Ovals	406,000	345,000	300,000	270,000	300,000	300,000	300,000	300,000	300,000	291,461
Total Infrastructure - Car Parks	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	43,310
Total Infrastructure - Footpaths	224,580	297,000	185,000	180,000	180,000	205,000	160,000	205,000	165,000	125,892
Total Capex	2,430,421	1,754,328	2,029,908	1,020,948	1,197,048	857,648	971,908	1,013,818	984,948	1,809,152
Capex	\$2,430,421	\$1,754,328	\$2,029,908	\$1,020,948	\$1,197,048	\$857,648	\$971,908	\$1,013,818	\$984,948	\$1,809,152
Asset Renewal Model - Recommended Funding	\$1,640,046	\$1,640,046	\$1,640,046	\$1,640,046	\$1,640,046	\$1,640,046	\$1,640,046	\$1,640,046	\$1,640,046	\$1,640,046
Shortfall to be transferred to Asset Reserve	\$790,375	\$114,282	\$389,862	-\$619,098	-\$442,998	-\$782,398	-\$668,138	-\$626,228	-\$655,098	\$0
Asset Sustainability Ratio	Target - Min 50% (Ratios assume 100% of capex is renewal expenditure)									
Plant and Equipment	99%	193%	65%	4%	121%	0%	61%	40%	66%	89%
Furniture and Equipment	12%	11%	1051%	11%	10%	10%	10%	9%	9%	16%
Buildings	87%	6%	6%	6%	6%	6%	6%	5%	5%	37%
Roads	105%	104%	64%	106%	51%	44%	39%	54%	33%	91%
Drainage	127%	187%	104%	86%	84%	81%	72%	56%	55%	34%
Parks and Ovals	317%	262%	221%	193%	208%	202%	196%	191%	185%	175%
Car Parks	65%	63%	62%	60%	58%	56%	55%	53%	52%	109%
Footpaths	230%	295%	178%	168%	163%	181%	137%	170%	133%	99%
Overall	106%	74%	83%	41%	46%	32%	35%	36%	34%	60%
Depreciation - P+E	258,174	265,919	273,897	282,114	290,577	299,295	308,274	317,522	327,047	336,859
Depreciation - F+E	86,536	89,132	91,806	94,561	97,397	100,319	103,329	106,429	109,622	112,910
Depreciation - Buildings	1,240,223	1,277,430	1,315,753	1,355,225	1,395,882	1,437,759	1,480,891	1,525,318	1,571,078	1,618,210
Depreciation - Roads	344,022	354,343	364,973	375,922	387,200	398,816	410,780	423,104	435,797	448,871
Depreciation - Drainage	60,805	62,629	64,508	66,443	68,436	70,489	72,604	74,782	77,026	79,336
Depreciation - Parks and Ovals	127,959	131,798	135,752	139,825	144,019	148,340	152,790	157,374	162,095	166,958
Depreciation - Carparks	30,581	31,498	32,443	33,417	34,419	35,452	36,515	37,611	38,739	39,901
Depreciation - Footpaths	97,821	100,756	103,778	106,892	110,098	113,401	116,803	120,307	123,917	127,634
Depreciation - Bus Shelters	9,069	9,341	9,621	9,909	10,207	10,513	10,828	11,153	11,488	11,832
Depreciation - ROU	43,295	44,594	45,932	47,310	48,729	50,191	51,696	53,247	54,845	56,490
Depreciation - Total	2,298,486	2,367,440	2,438,463	2,511,617	2,586,966	2,664,575	2,744,512	2,826,847	2,911,653	2,999,002

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

Town of East Fremantle - Reserve Transfers - 2024/25 - 2033/34																				
	2024/25				2025/26				2026/27				2027/28				2028/29			
		Budget	Budget			Budget	Budget			Budget		Budget	Budget			Budget	Budget			
Name	Opening	Transfers In	Transfers Out	Budget	Transfers In	Transfers Out	Transfers Out	Budget	Transfers In	Transfers Out	Transfers Out	Transfers In	Transfers Out	Transfers Out	Transfers In	Transfers Out	Transfers Out	Budget		
	Balance	(+)	(-)	Closing	(+)	(-)	Closing	Closing	(+)	(-)	Closing	(+)	(-)	Closing	(+)	(-)	Closing	Closing		
	\$	\$	\$	\$																
Strategic Asset Management Reserve	0	166,275	-72,000	94,275	0	-90,000	4,275	4,275	0		4,275	0		4,275	619,098		623,373			
Arts and Sculpture Reserve	195,664			195,664		-91,000	104,664	104,664	45,000	-45,000	104,664	0	-45,000	59,664	45,000	-45,000	59,664			
Waste Reserve	35,000		-35,000	0			0	0			0			0			0			
Committed Works Reserve	0			0			0	0			0			0			0			
Streetscape Reserve	75,000		-75,000	0			0	0			0			0			0			
Drainage Reserve	133,293		-133,293	0	0		0	0	0		0			0			0			
East Fremantle Oval Redevelopment Reserve	250,529		-140,529	110,000	0	-110,000	0	184,000		184,000	184,000	184,000		368,000	184,000		552,000			
Preston Point Facilities Reserve	0			0	0		0	0	0		0	0		0	0		0			
Foreshore Master Plan Reserve	196,344		0	196,344		-196,344	0	0	0		0	0		0	0		0			
Sustainability and Environmental Reserve	438,553	137,197	0	575,750	98,749	-364,499	310,000	0	-310,000		70,117		70,117	70,117			140,234			
Town Planning Reserve	150,000			150,000		-150,000	0	0			0			0			0			
Business Improvement Reserve	150,000			150,000	0		150,000	275,000		425,000	530,000	-955,000		0			0			
Civic Building Reserve	5,305		-5,305	0	0	0	-0	0	0	0	-0	0	0	-0	0	0	-0			
Payment in Lieu of Parking Reserve	137,010	64,375		201,385			201,385			201,385				201,385			201,385			
Plympton Parking Reserve	616,667			616,667			616,667			616,667				616,667			616,667			
Strategic Waste Reserve	326,684			326,684		-326,684	0	0			0			0			0			
Payment in Lieu of Public Open Space Reserve	0			0			0	0			0			0			0			
	2,710,049	367,847	-461,127	2,616,769	98,749	-1,328,527	1,386,991	504,000	-355,000	1,535,991	784,117	-1,000,000	1,320,108	918,215	-45,000		2,193,323			

	2029/30				2030/31				2031/32				2032/33				2033/34				2034/35			
		Budget	Budget			Budget	Budget			Budget		Budget	Budget			Budget	Budget			Budget	Budget			
Name	Opening	Transfers In	Transfers Out	Budget	Transfers In	Transfers Out	Transfers Out	Budget	Transfers In	Transfers Out	Transfers Out	Transfers In	Transfers Out	Transfers Out	Transfers In	Transfers Out	Transfers Out	Transfers In	Transfers Out	Transfers Out	Budget			
	Balance	(+)	(-)	Closing	(+)	(-)	Closing	Closing	(+)	(-)	Closing	(+)	(-)	Closing	(+)	(-)	Closing	(+)	(-)	Closing	Closing			
	\$	\$	\$	\$																				
Strategic Asset Management Reserve	623,373	458,845		1,082,218	892,398		1,974,616	918,138		2,892,754	1,216,228		4,108,982	1,355,098		5,464,080	0		565,000	6,029,080				
Arts and Sculpture Reserve	59,664	45,000	-45,000	59,664	45,000	-45,000	59,664	45,000	-45,000	59,664	45,000	-45,000	59,664	45,000	-45,000	59,664	45,000	-45,000	59,664					
Waste Reserve	0			0			0			0			0			0			0					
Streetscape Reserve	0			0			0			0			0			0			0					
Drainage Reserve	0			0			0			0			0			0			0					
East Fremantle Oval Redevelopment Reserve	552,000	184,000		736,000	184,000		920,000	184,000		1,104,000	184,000		1,288,000	184,000		1,472,000	184,000		1,656,000					
Preston Point Facilities Reserve	0	0		0	0		0	0		0	0		0	0		0	0		0	0				
Foreshore Master Plan Reserve	0	0		0	0		0	0		0	0		0	0		0	0		0	0				
Sustainability and Environmental Reserve	140,234	70,117		210,351	70,117		280,468	70,117		350,585	70,117		420,702	70,117		490,819	70,117		560,936					
Town Planning Reserve	0			0			0			0			0			0			0					
Business Improvement Reserve	0			0			0			0			0			0			0					
Civic Building Reserve	-0	0	0	-0	0	0	-0	0	0	-0	0	0	-0	0	0	-0	0	0	-0	0	-0			
Payment in Lieu of Parking Reserve	201,385			201,385			201,385			201,385			201,385			201,385			201,385					
Plympton Parking Reserve	616,667			616,667			616,667			616,667			616,667			616,667			616,667					
	2,193,323	757,962	-45,000	2,906,285	1,191,515	-45,000	4,052,800	1,217,255	-45,000	5,225,055	1,515,345	-45,000	6,695,400	1,654,215	-45,000	8,304,615	299,117		520,000	9,123,732				



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



## Town of East Fremantle - Borrowings - 2023/24 - 2034/35

**Borrower:**  
**Interest Rate:** 4.82% 0  
 2.41%  
 \* These rates do not include the government guarantee fee.

**Date of Advance:** 1 November 2023

**Term (yrs)** 20 Years

**Amount of Advance:** \$4,800,000.00

**Schedule Basis:** 40

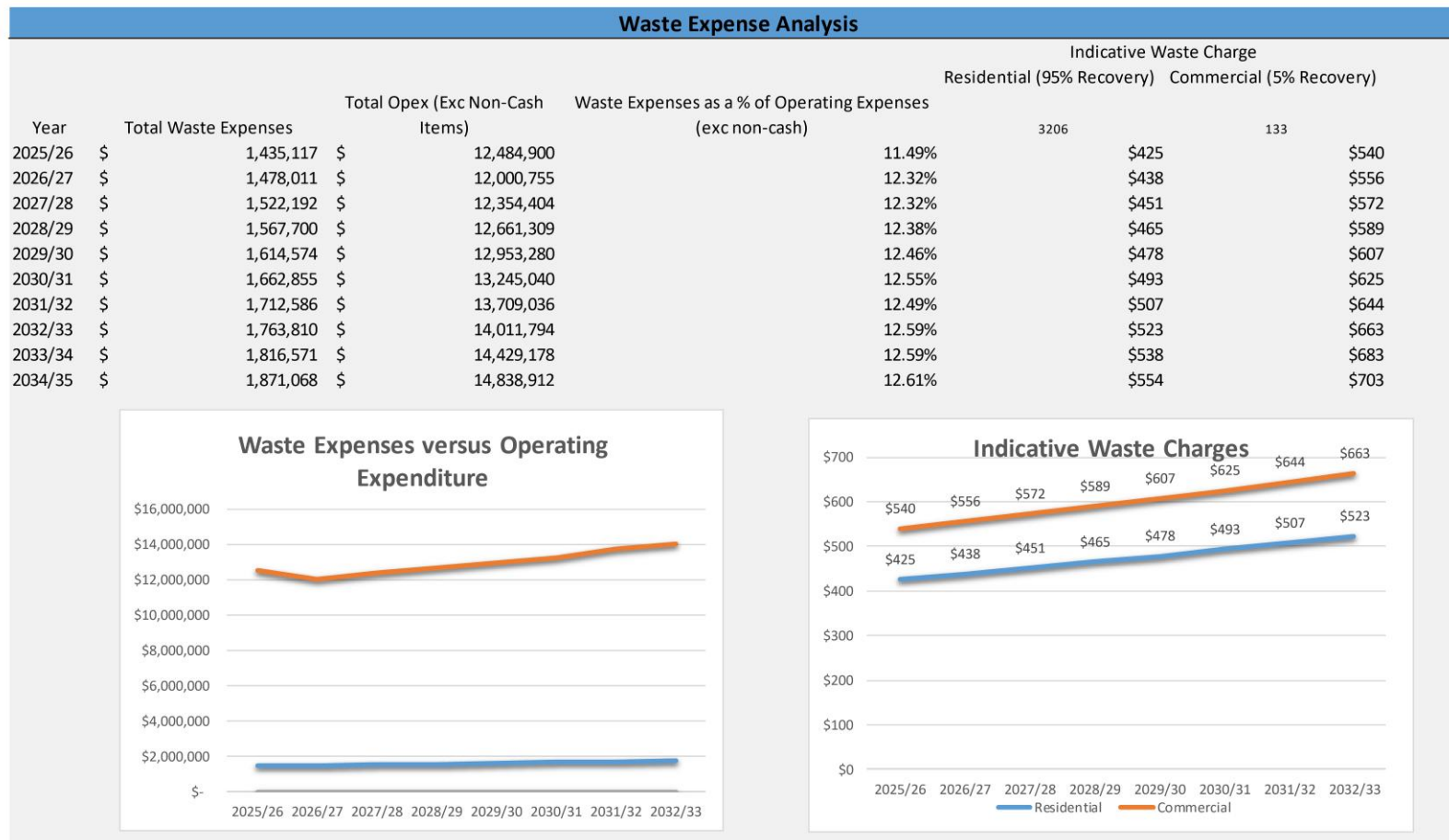
**Payments per year** 2

<b>Total interest</b>	\$2,734,105.23
<b>Total capital</b>	\$4,800,000.00
<b>Total combined</b>	\$7,534,105.23

	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
<b>Principal</b>	72,634	150,564	157,911	165,617	173,698	182,174	191,064	200,387	210,165	220,421	231,177	242,458
<b>Interest</b>	115,718	226,141	218,794	211,089	203,007	194,531	185,641	176,318	166,540	156,284	145,528	134,248
<b>Guarantee Fee</b>	5,615	33,264	32,125	31,022	29,869	28,734	27,384	26,051	24,658	23,257	21,653	20,038
<b>Total Borrowing Cost</b>	193,968	409,969	408,830	407,727	406,574	405,439	404,089	402,756	401,363	399,962	398,358	396,744
<b>Annual P+I</b>	<b>188,353</b>	<b>376,705</b>	<b>376,705</b>	<b>376,705</b>	<b>376,705</b>	<b>376,705</b>	<b>376,705</b>	<b>376,705</b>	<b>376,705</b>	<b>376,705</b>	<b>376,705</b>	<b>376,705</b>
<b>LG Debt</b>	4,727,366	4,576,802	4,418,891	4,253,274	4,079,576	3,897,402	3,706,338	3,505,951	3,295,786	3,075,365	2,844,188	2,601,730

	Date	Interest	Capital	Total
1	1/05/2024	\$115,718.40	\$72,634.23	\$188,352.63
2	1/11/2024	\$113,967.33	\$74,385.30	\$188,352.63
3	1/05/2025	\$112,174.05	\$76,178.58	\$188,352.63
4	1/11/2025	\$110,337.54	\$78,015.09	\$188,352.63
5	1/05/2026	\$108,456.75	\$79,895.88	\$188,352.63
6	1/11/2026	\$106,530.62	\$81,822.01	\$188,352.63
7	1/05/2027	\$104,558.06	\$83,794.57	\$188,352.63
8	1/11/2027	\$102,537.94	\$85,814.69	\$188,352.63
9	1/05/2028	\$100,469.12	\$87,883.51	\$188,352.63
10	1/11/2028	\$98,350.42	\$90,002.21	\$188,352.63
11	1/05/2029	\$96,180.65	\$92,171.98	\$188,352.63
12	1/11/2029	\$93,958.57	\$94,394.06	\$188,352.63
13	1/05/2030	\$91,682.91	\$96,669.72	\$188,352.63
14	1/11/2030	\$89,352.40	\$99,000.23	\$188,352.63
15	1/05/2031	\$86,965.70	\$101,386.93	\$188,352.63
16	1/11/2031	\$84,521.47	\$103,831.16	\$188,352.63
17	1/05/2032	\$82,018.31	\$106,334.33	\$188,352.63
18	1/11/2032	\$79,454.80	\$108,897.83	\$188,352.63
19	1/05/2033	\$76,829.49	\$111,523.14	\$188,352.63
20	1/11/2033	\$74,140.89	\$114,211.74	\$188,352.63
21	1/05/2034	\$71,387.47	\$116,965.16	\$188,352.63
22	1/11/2034	\$68,567.68	\$119,784.96	\$188,352.63
23	1/05/2035	\$65,679.90	\$122,672.73	\$188,352.63

Proceeds from Sale of Assets													
Plate	Plant No	Asset No	Description	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
1HZL799	P4098	PEMV278	2023 MG ZS EV MCE Excite			12,000				12,000			
1IDR864	P5027	PEMV279	MAZDA2 S 6AUTO SEDAN G15 PURE - REGO 1IDR864 (CSHP POOLED VEHICLE)			15,000				15,000			
1IDR863	P5026	PEMV280	MAZDA2 S 6AUTO SEDAN G15 PURE - REGO 1IDR863 (CSHP POOLED VEHICLE)			15,000				15,000			
1IFJ756	P5028	PEMV281	FORD RANGER 2024 SUPER CAB CHASSIS XL - DIESEL - REGO 1IFJ756 (RANGER VEHICLE)			25,000				25,000			
1GQJ-387	P5009	PEMV271	Ford Ranger Super CC XL TDCI Dieself Space Cab (Rangers)	15,000				15,000				15,000	
1GQJ-228	P4088	PEMV257	2016 Toyota Tarago Van			15,000							
1GBT-981	P4085	PEMV255	Toyota Camry Altise			10,000							
1IEM002	P5025	PEMV282	FORD RANGER 2024 DOUBLE CAB PICKUP XL - DIESEL - REGO 1IEM002			28,000				28,000			
1DTJ-953	P4063	PEMV236	Toyota Hilux Dual Cab Ute	10,000				10,000				10,000	
1GQD-688	P5008	PEMV270	Ford Ranger Double CC XL Dual Cab Ute TDC1	15,000				15,000				15,000	
1GDV-315	P4091	PEMV262	Ford Ranger Single Cab Auto Diesel 4x2	10,000				10,000				10,000	
1HLR-056	P5021	PEMV276	Mitsubishi Triton GL x 2.4L Single Cab		18,000			18,000				18,000	
1GKM 815	P5002	PEMV267	Isuzu NPR 75/190LWB Cab Chassis MKR190	21,000									30,000
1IMN465	NEW	PEMV283	Isuzu NPR 45/55-155 Tipper								30,000		
1HMC-350	P5020	PEMV275	Isuze Crew cab truck parks					30,000					
1GYB-393	P5016	PE283	Kobota Baroness GM2800B-30		5,000								5,000
1GQL-999	P5010	PE278	Mustang R165 Skidsteer		20,000								20,000
1ILA738	P5029	PE288	KUBOTA F3690-AU MOWER (1ILA738)					5,000					5,000
1ILA993	P5030	PE289	KUBOTA ZD1221R-2-60R-AU MOWER					5,000					5,000
1IMR429	P5031	PE290	HITACHI ZX17U-5 AS - EXCAVATOR								16,000		
1TZJ061	P5024	PE308	HEAVY DUTY 8 X 5 TANDEM BOX TRAILER - 1TZJ061							3,000			
TVN180	P5017	PE286	Tandem axle flat top trailer - Water Tank Trailer				3,000						
1TMP-382	P4064	PE267	HD Tipping Trailer		3,000							3,000	
1TTA-425	P4048	PEMV227	Dean Trailer for Toro Tractor		3,000							3,000	
1TUQ-820	P5014	PE285	Variable Message Board	4,000									
1GQJ-227	P4089	PEMV258	Toyota Hiace Commuter Bus 2.7L A/T SLWB 14 seater			20,000							
1HHZ552	P5018	PEMV274	MITSUBISHI FUSO ROSA 25 SEAT LWB STANDARD 4.9l 6 SPEED AUTOMATIC BUS			40,000							
			PROCEEDS FROM SALE OF ASSETS	75,000	49,000	180,000	3,000	108,000	0	98,000	46,000	74,000	65,000
			Acquisitions	234,768	204,380	178,760	10,000	351,900	0	186,760	128,170	216,900	300,000
			Net Change Over (Muni Funding)	159,768	155,380	-1,240	7,000	243,900	0	88,760	82,170	142,900	235,000





# REVENUE STRATEGY (Rates and Fees and Charges) 2025/26 – 2034/35

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## OBJECTIVES

The objective of this Revenue Strategy is to:

- Provide a robust and considered framework for Rates categories, Minimum Rates, and Differential Rates that incorporates the following principles outlined in the Department of Local Government's Rating Policy for Local Governments:
  - Objectivity;
  - Fairness and Equity;
  - Consistency;
  - Transparency; and
  - Administrative efficiency
- Ensure a stable rates revenue stream for the Town from year to year.
- Deliver a stable rating price pathway for our community.
- Consider a framework for the setting of fees and charges.

## WHAT ARE RATES?

Rates are levied on all rateable properties within the boundaries of the Town of East Fremantle Municipality in accordance with principles of taxation – equity, efficiency, simplicity, sustainability and policy consistency.

The overall objective of the rating strategy 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, after taking into account all other forms of revenue.

The formulation of a rating system is about achieving a means by which Council can raise sufficient revenue to pay for the services it provides. Throughout Australia, the basis of using property valuations has been found to be the most appropriate means of achieving rating equity.

In Western Australia land is valued by Landgate Valuation Services (Valuer-General's Office – a state government agency) and those values are forwarded to each Local Government.

Two types of values are calculated - Gross Rental Value (GRV) which generally applies for urban areas; and Unimproved Value (UV) which generally applies for rural land. Different types of rates may be imposed – Minimum Rates; a uniform General Rate and Differential Rates.

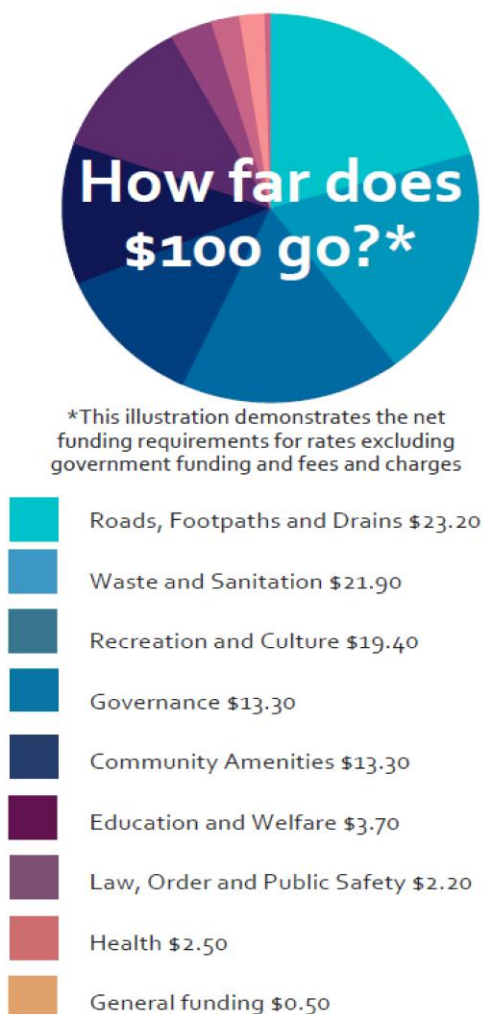
## WHAT DO RATES PAY FOR?

Rates revenue represents a significant percentage of the Town's operating income each year and is an income stream that the Town has a substantial degree of control over. This reliability and control is an



important consideration in terms of the Town's financial flexibility. General rates revenue supports a broad range of Municipal infrastructure and services, including waste services (the cost of waste services is currently incorporated into general rates); building control; animal control; community services; active and passive open space; roads, footpaths; drainage; library services; community events; town planning; governance and corporate support; emergency management; public conveniences and economic development. Rates are also used to service debt.

The following is an illustration of where rate dollars are invested and represents the Town's historical levels of service:



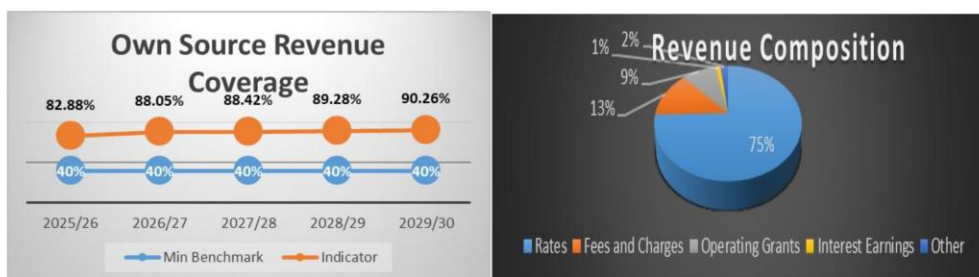
Rates do represent a high proportion of the Town's annual income, and our annual planning processes will continue to assess the community's capacity and willingness to pay rates. However, we will first always seek to maximise alternative revenue streams such as grant funding, and user pays fees and charges. The Town does however have limited property assets so there is a larger dependency on rate revenue.

As part of this Strategy, the Town's objective is to achieve a stable rating price path for our community over the term of the Long-Term Financial Plan (LTFP). Where new major projects or initiatives are likely to place an increased burden on ratepayers beyond the price path of the LTFP, increased community consultation, and demonstrated community support for such increases must be achieved.

#### OWN SOURCE REVENUE

The Town generates approximately 75% of its annual operating revenue from Rates. This equates to approximately 68% of operating expenditure (including depreciation). The greater this rates coverage ratio, the more financial flexibility the Town has, as its reliance on grants or discretionary user charges and fees is reduced.

The Town's own source coverage ratio (inclusive of rates revenue and fees and charges) over a five-year horizon is as follows, with own source coverage of 83% in 2025/26.



The above ratio is above the target set by the Department indicating the Town is not reliant on grants and contributions.

#### FEES & CHARGES

Many of the facilities and services provided by the Town are offered on a full or partial user pays basis. It is recommended that the below Pricing Principles framework be applied to the setting of fees and charges. Establishing guiding principles when determining an appropriate level for fees and charges assists in maintaining uniformity of methodology across services and over successive periods.

##### *Public Benefit – Zero to Partial Cost Recovery*

The service provides a broad community benefit. Partial cost recovery may apply in some circumstances.

##### *Private Benefit – Full Cost Recovery*

The service benefits particular users, for example by making a contribution to their individual income, welfare or profits generally without delivering broader benefits to the community.

##### *Shared Benefit – Partial Cost Recovery*



The service provides a mix of community benefit and a private benefit.

#### *Regulatory*

The fee or charge governing a service or function of the Town is fixed by legislation.

The application of these principles to specific service areas is summarised as follows:

Service	Principle	Cost Recovery
Administration	Private	100%
Ranger Services	Private/Regulatory	100%
Fire and Emergency Services	Private/Regulatory	100%
Health Services	Private/Regulatory	100%
Planning Services	Private/Regulatory	100%
Waste Services	Private	100%
Library Services	Public	NIL
Sports Ovals and Facilities	Shared	Partial
Building Services	Private/Regulatory	100%

The *Local Government Act 1995* requires the setting of fees and charges to consider the cost of the service provided which includes the value of the assets utilised or consumed in providing the service. The costs of providing a service should include:

- The direct operational costs of providing the services;
- An appropriate proportion of indirect costs associated with the service;
- The costs of the assets consumed in providing the service;
- A defined and appropriate rate of return or subsidy for the service; and
- Consideration of non-financial advantages and disadvantages to the community of providing the service.

#### Legislative Framework – Right to Raise Charges

Western Australian local governments have the right to impose different types of charges in relation to services beyond the raising of a general rate or specified area rate, namely;

- A fee or charge under the *Local Government Act 1995*; and/or
- A waste collection rate under the Waste Avoidance and Resource Recovery Act 2007 (WARR Act); and/or
- A receptacle charge under the WARR Act.

Section 6.16 of the LG Act specifically provides a local government with the power to impose a fee or a charge for the use of property or facilities as follows:

- (1) *A local government may impose (by absolute majority) and recover a fee or charge for any goods or service it provides or proposes to provide, other than a service for which a service charge is imposed.*
- (2) *A fee or charge may be imposed for the following –*
  - (a) *Providing the use of, or allowing admission to, any property or facility wholly or partly owned, controlled, managed or maintained by the local government;*

*(b) Supplying a service or carrying out work at the request of a person.*

The Council must set a fee or a charge by an absolute majority decision and is generally required to do so at the time of adopting the budget in accordance with section 6.16(3).

- (3) Fees and charges are to be imposed when adopting the annual budget but may be –*
- (a) Imposed during a financial year; and*
  - (b) Amended from time to time during a financial year.*

Section 66 of the WARR Act permits a local government to impose a waste collection rate on rateable land as follows:

- (1) A local government may impose on rateable land within its district, and cause to be collected, an annual rate for the purpose of providing for the proper performance of all or any of the waste services it provides.*

Collection of an annual charge for provision of a waste receptacle is permitted under Section 67 of the WARR Act as follows:

- (1) A local government may, in lieu of, or in addition to a rate under Section 66, provide for the proper disposal of waste, whether within its district or not, by making an annual charge per waste receptacle, payable in one sum or by equal monthly or other instalments in advance, in respect of premises provided with a waste service by the local government.*

Unlike the waste collection rate under Section 66 of the WARR Act, the annual receptacle charge may be imposed on both rateable and non-rateable properties.

#### Setting the Level of any Waste Rate

Restrictions exist on the level of the waste collection rate raised under Section 66 of the WARR Act.

- (2) The annual rate must not exceed –*
- (a) 12 cents in the dollar on the gross rental value; or*
  - (b) Where the system of valuation on the basis of the unimproved value is adopted, 3 cents in the dollar on the unimproved value of the land in fee simple.*
- (3) The provisions of the Local Government Act 1995 relating to the general waste services costs making, payment and recovery of general rates apply with respect to rates referred to in subsection (1).*

Where a waste collection rate is raised, the rate needs to apply uniformly across each rating category and may not be applied to non-rateable properties or applied differentially based on the location of the property.

A receptacle charge raised under the WARR Act can be set at different levels based on the location of the property.

- (8) A local government may make different charges for waste services rendered in different portions of its district.*

#### Consideration of the Type of Fees to be Charged – Waste Services

Combining the powers under the LG Act and WARR Act provides the Council with a variety of different options to raise revenue to support waste services. Key benefits and restrictions of each head of power are

summarised below:

Power	Benefits	Restrictions
LG Act Charge	<ul style="list-style-type: none"> <li>• Applies to any goods or services provided</li> <li>• No restriction on level</li> <li>• Revenue able to vary with direct costs</li> <li>• Users pay principle regardless of property rateability</li> </ul>	<ul style="list-style-type: none"> <li>• Only able to be raised for goods or services supplied</li> <li>• No baseline revenue level</li> <li>• Non users do not contribute to general waste services costs</li> </ul>
WARR Act Waste Services Rate	<ul style="list-style-type: none"> <li>• Not linked to fee for service</li> <li>• Establishes a baseline revenue stream</li> <li>• All rateable properties make a contribution based on valuation as a proxy for capacity to pay</li> </ul>	<ul style="list-style-type: none"> <li>• Prescribed maximum level of rate in the dollar</li> <li>• Revenue does not vary with direct costs</li> <li>• Does not apply to non-rateable properties</li> </ul>
WARR Act Receptacle Charge	<ul style="list-style-type: none"> <li>• No restriction on level</li> <li>• Revenue able to vary with direct costs</li> <li>• User pay principle</li> <li>• Applies to non-rateable properties</li> </ul>	<ul style="list-style-type: none"> <li>• Only applies to receptacle collections</li> <li>• No baseline revenue level</li> <li>• Non users do not contribute to general waste services costs</li> </ul>

The Town currently doesn't impose a separate waste charge on the Rates Notice for residential properties. However, the Department of Local Government has foreshadowed that local governments will be required to separate waste charges on the rates notice. It is viewed that this disclosure will increase ratepayer awareness of waste costs. Separating the waste charge from general rates will have an impact on minimum rate calculations and benchmarking as well as potentially impacting the level of rebate on pensioner and senior properties.

The Town has developed a Waste Pricing Policy which details the waste pricing framework. This Policy will be formally implemented once the State Government legislates the requirement for separate waste charges on the Rates Notice for residential properties.

#### Setting the Level of Fees and Charges

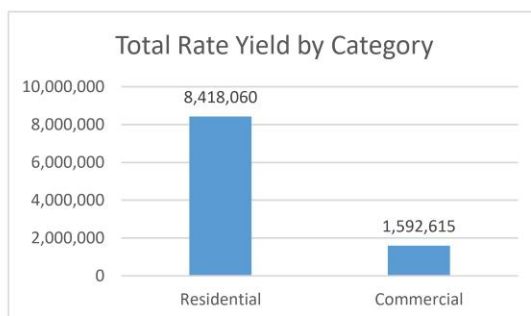
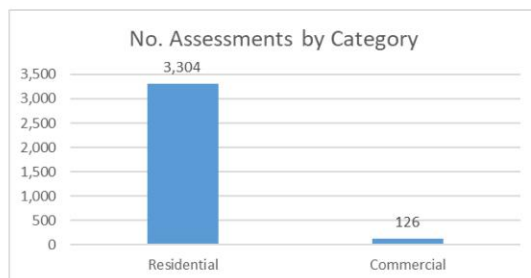
The Town is investigating the development/implementation of a fee justification matrix for all discretionary fees, which will include a calculation worksheet detailing how fees are determined. Full cost recovery will be imposed for all services where there is a 100% private benefit, to ensure that these services are not being subsidised from rate revenue, and thereby reducing pressure on rate increases.

#### GRANTS, CONTRIBUTIONS AND SUBSIDIES

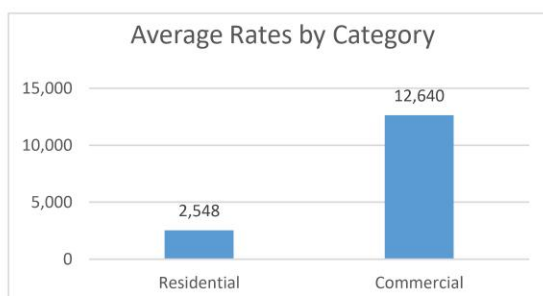
A number of services provided by the Town to the community are only possible because of specific grant funding from State and Federal Government. In preparing future year financial plans, the Town is reliant on receiving \$9.9m over the next 10 years in untied operating grants, subsidies and contributions to maintain the current level of operations and services. Should the level of grants and subsidies be reduced, the Town's ability to provide the related services will be impacted, as a greater reliance on rates revenue would likely be required (ie Neighbourhood Link services).

### CURRENT RATING FRAMEWORK

The Town's current rating framework includes both Minimum Rates and Differential Rates. The Town currently has 3,430 rateable properties, across 2 different rating categories, residential and commercial (which includes rateable sporting organisations).



Over 84% of total rate yield is derived from residential rates illustrating a dependency on this rate category.

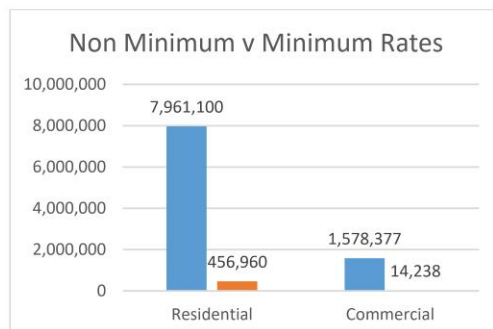


It should be noted that the average rates for residential properties is inclusive of the cost of waste services (and also includes minimum rated properties). Each residential rateable assessment contributes approximately \$425 per annum towards the cost of waste services, so the average residential rates for comparison purposes is approximately \$2,123 per annum.

### MINIMUM RATES

The Town imposes a differential minimum rate that applies to all rateable properties within the boundaries of the municipality. The Town provides circa \$14m in operating and capital expenditure each year and a minimum rate has been established to ensure that all rateable properties, regardless of their value, are making a contribution to those services and infrastructure.

The percentage of assessments that are on the minimum rate is approximately 10% of residential properties and 6% for commercial properties. Around 5% of total rate yield is derived from minimum rates.



### DIFFERENTIAL RATES

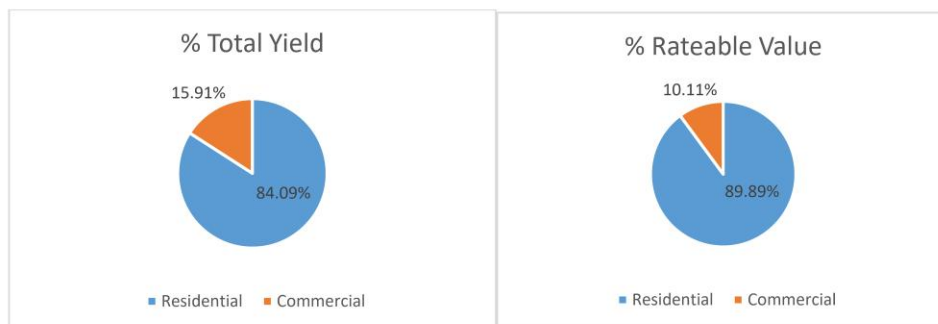
A differential rate occurs when categories of property within the UV or GRV land valuation methods are rated differently (a different rate in the dollar is applied against the valuation). The imposition of differential rates represents a policy decision of the Town to redistribute the rates burden in its local government area by imposing a higher rate on some ratepayers by comparison to others. In doing so, the Town considers the principles of objectivity; fairness; consistency; transparency; and administrative efficiency. The Town will also give appropriate bearing to the capacity of particular categories of ratepayers to pay. The objects and reasons for each of the differential rate's categories are set out in Appendix A of this document.

As property rates are a form of value or wealth tax (which is not an absolute indicator of ability to pay), it is not possible to ensure equity between individual property owners, since not all properties will be assessed at the same value. Therefore, our objective is to endeavour to ensure that each rating category bears its fair and reasonable share of the cost of providing local government services.

The two pie charts set out below provide a graphical representation of the composition of land values across categories, and the proportion of total rates yield generated by each category. This demonstrates that the contribution to total rates yield for each category is largely consistent with the proportion of land value represented by each category, with a slight distribution of the rate burden to commercial properties.

The average valuation for residential properties is \$33,456 which equates to weekly rental of \$643.





#### LONG TERM FINANCIAL PLANNING

Annual rate increases will be based on the prior year's estimated yield, plus any interim rates levied across the course of that year. This means that should a property change in status from rateable to non-rateable, the rates revenue lost as a result will be recouped across the balance of rateable assessments, either within that category or more broadly distributed. In pursuing this strategy, the Town recognises the importance of generating a stable rate yield year on year in helping to achieve long term financial stability.

The Town has historically derived revenue from the levying of interim rates across the course of a financial year. Given the degree of uncertainty surrounding interim rates, and the budgetary impact of failing to achieve estimated amounts of interim rates yields, the Town's policy is adopting a conservative budget of \$20k a year for interim rates. Future forecasts do not consider the impact of population growth or the total number of rateable assessments arising from infill development. Any material variances achieved from Interim's will be recognised and reported to Council through the Budget Review process. The income realised from interim rates will form part of the base amount for calculating the proposed yield to be generated from rates in the next financial year. To illustrate:

Year 1 Budget Yield	Year 1 Actual Interims	Total Year 1	Proposed Increase Year 2	Year 2 Budget Yield
\$8,000,000	\$20,000	\$8,020,000	3%	\$8,260,600

The Town's Strategic Resource Plan also does not include population growth projections and their associated impact on rates yield for the outlying years. It is important that interims form part of the base for the following years' calculations, as population growth necessarily has an impact on the Towns operating costs.

Rates are expected to generate \$10.044m in 2025/26 increasing to \$13.67m in 2034/35. This is based on the following increases in rate yield:

- 2025/26 – 4.95%
- 2026/27 – 2034/35 – 3.5%

Inflationary pressures, whilst stabilising, continue to impact the cost of goods and services for local government, including wages. The Perth Consumer Price Index (CPI) for the 12-months to September 2024 was 4.2%. The Local Government Cost Index (LGCI) is expected to increase by 3.6% in 2024/25 and 3.3% in 2025/26. A conservative inflation index of 3% has been applied over the life of the long-term financial plan.



## SCENARIO MODELLING

Scenarios were developed to test the financial impact of reduced levels of operating funding or increases in opex.

The base scenario is the current Long Term Financial Plan with a rate increase of 4.95% in 2025-26 and 3.5% per annum thereafter. This provides a balanced position over the 10-year Plan.

Scenario 1 – Discontinuation of Neighbourhood Link Services from 2026-27

As the operating grant is currently funding a portion of corporate overheads allocated to this service, the discontinuation of the service will result in a cumulative funding gap of (\$464,108) by 2034-35.

A rate increase of 5% in 26-27 and approximately a 3% annual increase thereafter will be required to balance the LTFP, all other things remaining equal.

Scenario 2 – Annual Operating Subsidy of \$300,000 for East Fremantle Community Park

The current LTFP assumes an operating subsidy of (\$367,891) in 25-26 and approx. a subsidy of (\$160,000) per year thereafter.

Should an annual subsidy of \$300,000 be required from 2026-27, an annual rate increase of 4.75% will be required, followed by an annual increase of 3.23% thereafter to balance the LTFP, all other things remaining equal.

Scenario 3 – Discontinuation of Neighbourhood Link Services from 2026-27 & Annual Operating Subsidy of \$300,000 for East Fremantle Community Park from 2026-27

Under the current rating strategy of a 3.5% rate increase annually, a cumulative funding deficit of (\$1,649,077) will arise under this scenario.

A rate increase of 6.4% will be required in 2026-27 and an annual increase of 2.69% is required thereafter to balance the LTFP, all other things remaining equal.

Financial Year	Base Scenario Closing Position	Scenario 1 Closing Position	Scenario 2 Closing Position	Scenario 3 Closing Position
2025-26	0	0	0	0
2026-27	0	-182,084	-141,979	-324,063
2027-28	0	-277,456	-281,576	-559,032
2028-29	0	-356,407	-418,711	-775,118
2029-30	0	-418,423	-553,302	-971,725
2030-31	0	-462,974	-685,260	-1,148,234
2031-32	0	-489,509	-814,501	-1,304,010
2032-33	0	-497,461	-940,928	-1,438,389
2033-34	0	-489,632	-1,064,451	-1,554,083
2034-35	0	-464,108	-1,184,969	-1,649,077
<b>Cumulative Rate Revenue</b>	117,682,907			

The following are some key metrics that Council should consider when determining the rates pricing pathway.

1. Operating Surplus Ratio – this ratio is considered to be a key indicator of a local government’s financial performance. A positive ratio indicates the percentage of total own source revenue to help fund proposed capital expenditure or transfer funds to cash reserves.



The negative ratio illustrates the indicative rate increase that is required over and above the assumed annual rate increase to fully cash back depreciation on assets from own source revenue. The negative ratio is attributable to relatively high depreciation expense as a proportion of total operating expenditure (circa 16%).

The Operating Surplus Ratio is progressively improving over the next five years due to the recommended rates pricing pathway.

The following chart illustrates the Town’s net funding position over the forward forecast. To improve the net funding position, the Town needs to increase operating revenue relative to expenditure – this is achieved through a combination of cost restraint and revenue strategies, specifically rates and fees and charges.



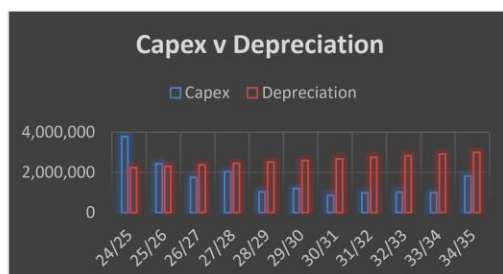
The amount of net funding from operations increases significantly over the life of the LTFP illustrating greater capacity to service assets, undertake financing activities and pay down debt.

2. Asset Sustainability Ratio – this ratio is an approximation of the extent to which assets managed by a local government are being replaced as these reach the end of their useful lives. It is calculated by measuring capital expenditure on renewal or replacement of assets, relative to depreciation expense. The standard is met if the ratio can be measured and is 90%.

This ratio is directly impacted by the amount of funding that the Town has available from operations to invest

in capital renewal and replacement. This, the Operating Surplus Ratio, Net Funding from Operations and Asset Sustainability Ratio are all directly correlated.

A target ratio of 90% each year is recommended by the Department. As depicted in the chart below, forecast capital expenditure is below benchmark, hence a strategy should be implemented to increase reserve balances to fund future capital requirements.



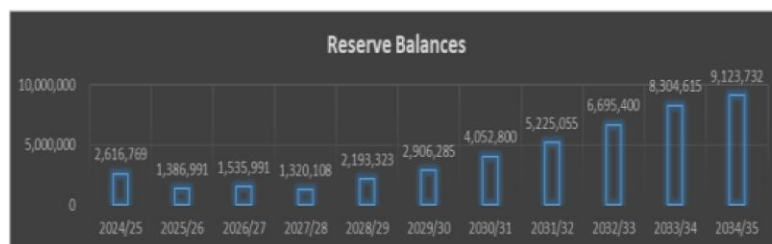
The Town has developed a Predictive Asset Renewal Model which forecasts required asset renewals based on condition data and remaining useful life. The model does highlight that a significant funding gap starts to appear between years 10-20 based on current asset funding levels, and the Town should commence transferring funds to the Strategic Asset Management Reserve. This is the strategy adopted in the LTFP, whereby any shortfall in required annual renewal expenditure is transferred to Reserve.



3. Cash-Backed Reserves – Council has adopted a Cash Backed Reserves Policy, included as Appendix C. This Policy provides direction to management in relation to a framework surrounding decisions to place funds into a Reserve Account. Cash reserves are a mechanism to assist in achieving the strategic objectives of the Town and the decision to allocate cash to/from a reserve account is made within the context of its implication on the long-term financial sustainability of the Town.

This Policy specifies target Reserve balances. To achieve these targets, a percentage of net funding from operational activities is required to be transferred to Reserve.

In general, the finances of the Town are expected to improve over the long term. Reserves will be utilised to save for major forecast asset renewals (with a forecast balance of \$9.1m in 2034/35) resulting in a significant increase in reserve levels as shown in the chart below.



#### SPECIFIED AREA RATES

Local government may impose a separate additional rate over a specified area to fund a service or facility which benefits the ratepayers and residents of that specified area. This provision is increasingly being used by councils to fund maintenance of landscaping and canals within new subdivision estates, sewerage, fire breaks, security, drainage, CBD marketing and the construction of jetties.

The Town of East Fremantle does not impose specified area rates and has not considered this specific rating strategy.

#### VALUATIONS

In Western Australia land is valued by Landgate Valuation Services (of the WA Valuer General's Officer) and those values are forwarded to each Local Government for rating purposes.

Two types of values are calculated - Gross Rental Value (GRV) which generally applies for urban areas; and Unimproved Value (UV) which generally applies for rural land. GRV general valuations are currently carried out on a triennial basis in the Perth metropolitan area and every 3-5 years in country areas of the State. UV's are determined annually. The Town of East Fremantle does not have any rateable assessments that are valued using the unimproved methodology.

The date of valuation in relation to a general valuation is fixed by the Valuer General. Values are then determined relative to sales and rentals that are negotiated in the marketplace at or close to the date of valuation, which is set at 1 August each year. The date of valuation is not the same as the date that the GRV or UV comes into force. The date in force is the date from which the values must be used by the rating and taxing authority. For GRV's it is 1 July each year whereas for UV's it is 30 June.

Town of East Fremantle was included in Landgate's General Valuation program for August 2021 with new valuations coming into effect on 1 July 2023. The next valuation will be applied 1 July 2026.

GRV means the gross annual rental that the land might reasonably be expected to realise if let on a tenancy from year to year upon condition that the landlord was liable for all rates, taxes and other charges thereon and the insurance and other outgoings necessary to maintain the value of the land. The GRV normally represents the annual equivalent of a fair weekly rental. For instance, a GRV of \$30,160 represents a weekly rental of \$580.

Given the strong nexus between GRV and rental, property owners and the Town are exposed to the potential for variations in land values from one valuation cycle to the next. It is very important for both ratepayers and Council to recognise that changes in land values do not automatically drive changes to the total rate yield. In seeking to achieve a stable rates revenue path for the term of its LTFP/Strategic Resource Plan, the Town will amend its rates-in-the-dollar and review the relative rates burden placed on each category.



To allow total rates yield to fluctuate in proportion with land values would expose the community and the Town to significant variations in both service provision and rates bills on a yearly basis and compromise the long-term financial sustainability of the Town.

The below is a summary of the general revaluation with new values coming into force 1 July 2023:

Rate Category	Current Valuation	Future Valuation (effective 1 July 2023)	Change in Valuation	Average Valuation
Residential	\$91,121,692	\$109,559,717	\$18,438,025 (20.23%)	\$33,170
Commercial	\$11,744,130	\$12,401,685	\$657,555 (5.6%)	\$99,213

#### RATING IMPROVEMENT PLANS

The Town is committed to achieving best practice in relation to its implementation and administration of Rates and Fees and Charges. To that end, several key focus areas for improvements have been identified, and are set out below:

- Develop an alternate rates model on the basis of a separate waste charge. This will have a significant impact on the minimum rate level requiring a separate rates pricing strategy for minimum rated properties.
- Assess home occupations and bed and breakfast establishments for the potential application of a commercial rate.
- Continue to lobby the State Government regarding the rateability of aged care facilities and the application of charitable status for social housing providers.
- Develop a Policy Framework which considers the application of differential rates where mixed uses occur on the same property.
- Consider the rating framework for commercial sporting organisations.
- Consider applying minimum rates for each of the Mooring Pens.

#### BENCHMARKING

A limited comparison of the Town's GRV rating structure compared to other local governments in the region has been undertaken. However, the rating structure of each local government is a reflection of their individual circumstances, including policy decisions, community aspirations, mix of properties, and service and infrastructure levels. As such, without delving into each these aspects, a comparison of rates with other local government entities will only be of limited value.

#### CONCLUSION

The Revenue Strategy has been formulated to provide insight into the legislative framework surrounding rates in WA local government, the existing rating structure imposed by the Town of East Fremantle; and the Town's strategy with regard to future rate movements. The key objective is to levy rates so as to provide a stable price path for the community, and certainty around the Town's primary revenue source in a fair and equitable manner, having due regard to objectivity; consistency; transparency; and administrative efficiency.

**It is recommended that Council adopt a minimum 3.5% annual increase in rates over the next 10-years as a stable pricing pathway. This should be subject to Council review annually as budget parameters change, such**



as the scenarios detailed in the document.

Importantly, it should be noted that due to the uncertainty in timing, this strategy does not account for any significant interim rates (only \$20,000 pa) for any major developments like the Royal George Hotel, Roofing 2000 (The Entrance), Woodside Hospital Redevelopment or Leeuwin Barracks that will have a significant impact on rates revenue.

#### 2025/26 RATE INCREASE

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The following summary was presented to the Ordinary Council Meeting of 20 May 2025 when Council determined to advertise a 4.95% increase in the rate in the dollar/minimum rates for the 25-26 financial year:

- The Town's Revenue Strategy (adopted in June 2024) proposed a 3.75% increase in the rate yield for the 25-26 FY.
- The Local Government Cost Index forecast for 2025-26 is 3.3% and the forecast Wage Price Index is 3.5%. The rate increase as a minimum should cover the forecast increase in the Town's operating expenses as this is the additional cost to simply maintain Business as Usual operations.
- The most significant variable impacting rates pricing is the trading result of East Fremantle Community Park. The unfavourable operating result for 2024-25 has required the Town to rebalance its Long-term Financial Plan and adjust the rates pricing pathway for the 2025-26 FY.

An updated 25-26 operating budget for East Fremantle Community Park has been received, and incorporated into the Town's draft 2025-26 Budget, which discloses a forecast operating subsidy of \$367,891. It was not envisaged that an ongoing subsidy from general funds would be required to fund precinct expenses. The Town's Long Term Financial Plan thus did not budget for ongoing operating deficits and therefore the recommended rates pricing pathway was dependent on revenues from the operations at East Fremantle Community Park fully covering operational and precinct expenses at this facility.

Despite the overall net loss position, it is however important to recognise that the operations of Carnaby's and B-Active are producing a net profit which is partially funding the non-commercial facilities as a Community Park. There are significant operating expenses to maintain the sporting surfaces and landscaped areas, and provide amenities to the community:

- Sporting Surface and Grounds Maintenance
- Insurances
- Electricity costs (without solar offset)
- Depreciation expense

The precinct expenses are largely fixed costs that the Town will incur irrespective of the use of the building spaces, and therefore any recovery of these expenses from commercial net revenue is of benefit to the Town. The objective though is to ensure that the Town, via the Operator, is optimising the commercial business units to minimise the level of community subsidy.

As per the above synopsis, the Town's budget is exposed to the operating result for East Fremantle Community Park which will impact rates pricing. The Town is therefore presented with an imperative to ensure that the operations of EFCP is not placing an unreasonable burden on ratepayers, as the rates pricing pathway in the Long-Term Financial Plan did not contemplate the requirement for an ongoing subsidy.

In light of the above, the following adjustments have been made to the Long-Term Financial Plan from the period 2025-26 onwards:

- Rate increase of 4.95% in 25-26 and retaining the proposed 3.5% rate increase per annum thereafter.
- An Operating Subsidy of \$367,891 against East Fremantle Community Park for 25-26 and an annual subsidy of approximately \$160k thereafter. This community service obligation is funded from rates. Whilst the 3-year Budget submitted by Belgravia does depict moving to a net profit by 2026-27, a conservative approach has been applied to ensure that net funding requirements from rates are not understated in the forecast financial statements. Should a net profit be realised from EFCP, then the proposed rates pricing pathway of 3.5% pa can remain stable, all other things remaining equal.
- An annual funding contribution of \$184k per annum into the sinking fund for East Fremantle Community Park, commencing from the 26-27 financial year. This reserve transfer is also funded from rates. This reserve transfer is less than the amount of \$275,000 pa discussed in the Operator Agreement, as it was originally envisaged that the sinking fund contribution would be funded from the net income of EFCP.
- As the LTFP did not envisage the requirement for an ongoing operating subsidy and assumed that the annual sinking fund contribution would be funded from the revenues generated at East Fremantle Community Park, the forecast financial statements now include an allocation of circa \$350,000 in general funds on an annual basis to fund these contributions. This has required an adjustment to Reserve funding levels including forecast annual transfers to the Sustainability and Environmental Reserve.
- As Reserve balances have been depleted and forecast net funding from operations remains relatively low for the next three financial years, there is reduced capacity to fund transfers to Reserves. From 2028/29, funding capacity improves significantly and the following net transfers to Reserves have been included in the forecast financial statements:

2028-29 \$918,215  
 2029-30 \$757,962  
 2030-31 \$1,191,515  
 2031-32 \$1,217,255  
 2032-33 \$1,515,345  
 2033-34 \$1,654,215  
 2034-35 \$299,117

This level of financing activity will enable Council to assess funding levels for each of the specific Reserves. It remains open for Council to consider higher rate increases over the next three-years should it wish to accelerate funding to Reserves.

In prior years, Council did adopt a Policy of transferring 1% of gross rate revenue into the Sustainability and Environmental Reserve. This commenced in the 2020/21 financial year and has continued for five financial years. Whilst reserve financing has been adjusted in the updated LTFP, it does still provide for transfers to the Sustainability and Environmental Reserve as follows:

Financial Year	Annual Transfer to Sust. Reserve	% of Rate Revenue
2025-26	98,749	0.98%
2026-27	0	0.00%
2027-28	70,117	0.65%
2028-29	70,117	0.63%
2029-30	70,117	0.61%
2030-31	70,117	0.59%
2031-32	70,117	0.57%
2032-33	70,117	0.55%
2033-34	70,117	0.53%
2034-35	70,117	0.51%
	<b>729,802</b>	

#### Strategic Resource Plan

The Forecast Statement of Financial Activity does illustrate an overall improvement in the Town's financial health over the ten-year Plan. This is attributable to the pricing pathway for rates and fees and charges with the objective of increasing net funding from operations to release more funding for investing and financing activities.

The following are some key indicators that can be extracted from the Strategic Resource Plan:

- Average net funding from operations of \$2.08m over 10 years but starting at a very low base of \$1.07m in 2025-26.
- Net capital expenditure of \$1.2m per year which is the Town's annual average funding contribution towards capital.
- Average capital expenditure of \$1.4m per year compared to recommended capital renewal expenditure of \$1.64m per year (determined by the Town's Predictive Asset Renewal Model). The annual funding shortfall (plus future funding requirements) is being transferred into the Strategic Asset Management Reserve.
- An overall asset sustainability ratio of 54% meaning that the Town's asset renewal expenditure over the ten-year plan is 54% of total depreciation expense.
- When factoring in net transfers of \$6.02m to the Strategic Asset Management Reserve over the ten-year plan, the asset sustainability ratio improves to 76%. This is approaching the Department's recommended target of 90%.
- Principal repayments on the East Fremantle Community Park loan consumes 10% of net funding from operations over the life of the plan.
- Cash Reserves increase significantly over the life of the plan, with a forecast closing balance of \$1.39m in 2025/26 increasing to \$9.12m by 2034/35. The number of Reserve accounts have been rationalized with the following forecast Reserve balances in 2034/35:

• Strategic Asset Management Reserve	\$6,029,080
• Arts and Sculpture Reserve	\$59,664
• EFCP Sinking Fund	\$1,656,000
• Sustainability and Environmental Reserve	\$560,936
• Developer Payment in Lieu of Parking	\$201,385
• Plympton Parking Reserve	\$616,667

As discussed earlier in the report, the increased level of financing activity from 2028/29 will enable Council to assess funding levels for each of the specific Reserves.

APPENDIX A OBJECTS AND REASONS FOR DIFFERENTIAL RATES (Advertised)

[Objects and Reasons for Differential Rates](#)

APPENDIX B WASTE PRICING POLICY

APPENDIX C CASH BACK RESERVES POLICY

[Cash Back Reserves Policy](#)

## APPENDIX D RATES BENCHMARKING INFORMATION

	Category	Total Rateable Value	2023/24 - Residential Rate in \$	2023/24 - Commercial Rate in \$	2023/24 - Residential Minimum Rate	2023/24 - Commercial Minimum Rate	Residential Rates (Inclusive of Waste)	Actual Residential Minimum Rates&Waste
East Fremantle	GRV	\$ 121,870,362.00	\$ 6.8930	\$ 11.6840	\$ 1,243.00	\$ 1,859.00	YES	\$ 1,243.00
Cottesloe	GRV	\$ 192,233,908.00	\$ 6.3370	\$ 7.5810	\$ 1,312.00	\$ 1,328.00	YES	\$ 1,312.00
Claremont	GRV	\$ 257,378,921.00	\$ 5.8281	\$ 7.1741	\$ 1,421.00	\$ 1,421.00	NO	\$ 1,881.00
Peppermint Grove	GRV	\$ 46,988,483.00	\$ 7.5550		\$ 1,494.00		NO	\$ 1,804.00
Subiaco	GRV	\$ 382,836,142.00	\$ 6.8302	\$ 6.8302	\$ 1,190.00	\$ 1,190.00	NO	\$ 1,530.00
Mosman Park	GRV	\$ 154,022,848.00	\$ 7.0878	\$ 7.0878	\$ 960.51	\$ 960.51	NO	\$ 1,318.51
Nedlands	GRV	\$ 422,716,672.00	\$ 5.8446	\$ 7.7330	\$ 1,521.00	\$ 2,006.00	NO	\$ 1,849.00
Fremantle	GRV	\$ 622,841,058.00	\$ 7.9212	\$ 10.7416	\$ 1,649.00	\$ 1,649.00	YES	\$ 1,649.00
Melville	GRV	\$ 1,363,654,715.00	\$ 7.0097	\$ 8.6360	\$ 1,372.65	\$ 1,112.90	YES	\$ 1,372.65
Cockburn	GRV	\$ 1,548,723,099.00	\$ 7.7910	\$ 8.7500	\$ 1,478.00	\$ 863.00	YES	\$ 1,478.00

	Category	Non Min Properties	Minimum Properties	Total Residential Properties	Average Non Min GRV	Average GRV	Non Minimum Rates	Minimum Rates raised	Total Residential Rates	Average Non Minimum rates	Total Average minimum
East Fremantle	GRV	2964	336	3300	\$ 35,258	\$ 33,172	\$ 7,203,532	\$ 417,648	\$ 7,621,180	\$ 2,430	\$ 2,309
Cottesloe	GRV	3148	382	3530	\$ 51,457	\$ 47,743	\$ 10,265,038	\$ 501,184	\$ 10,766,222	\$ 3,261	\$ 3,050
Claremont	GRV	3276	1774	5050	\$ 46,690	\$ 37,089	\$ 8,914,435	\$ 2,520,854	\$ 11,435,289	\$ 2,721	\$ 2,264
Peppermint Grove	GRV	589	71	660	\$ 79,777	\$ 71,195	\$ 3,549,980	\$ 106,074	\$ 3,656,054	\$ 6,027	\$ 5,539
Subiaco	GRV	7171	1176	8347	\$ 31,707	\$ 29,307	\$ 15,529,871	\$ 1,399,440	\$ 16,929,311	\$ 2,166	\$ 2,028
Mosman Park	GRV	3328	498	3826	\$ 41,532	\$ 37,669	\$ 9,796,686	\$ 478,334	\$ 10,275,020	\$ 2,944	\$ 2,686
Nedlands	GRV	6877	1455	8332	\$ 46,240	\$ 41,929	\$ 18,585,517	\$ 2,213,055	\$ 20,798,572	\$ 2,703	\$ 2,496
Fremantle	GRV	9619	4425	14044	\$ 31,592	\$ 27,251	\$ 24,071,293	\$ 7,296,825	\$ 31,368,118	\$ 2,502	\$ 2,234
Melville	GRV	32179	10437	42616	\$ 29,350	\$ 26,200	\$ 66,202,478	\$ 14,342,345	\$ 80,544,823	\$ 2,057	\$ 1,890
Cockburn	GRV	33349	1478	34827	\$ 23,872	\$ 29,498	\$ 62,024,379	\$ 20,779,202	\$ 82,803,581	\$ 1,860	\$ 2,378



## 7.2 ADOPTION OF 2025-26 STATUTORY BUDGET

<b>Report Reference Number</b>	OCR-3529
<b>Prepared by</b>	Pratigya Pandeya, Manager Finance
<b>Supervised by</b>	Peter Kocian, Executive Manager Corporate Services
<b>Meeting date</b>	Tuesday, 24 June 2025
<b>Voting requirements</b>	Absolute Majority
<b>Documents tabled</b>	Nil

### Attachments

1. Statutory Budget for the Year Ended 30 June 2026
2. Ratepayer Submission Mr. James Philip Ball
3. Ratepayer Submission Mr. Robert Nesbit
4. Submission Climate Action Reference Group

### PURPOSE

To consider and adopt the Statutory Budget for the 2025/26 financial year together with supporting schedules, including the striking of differential 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 2025/26 Budget as presented is considered to meet statutory requirements and is recommended to Council for adoption.

### BACKGROUND

The 2025/26 Budget is compiled on the principles contained within the Strategic Community Plan and Corporate Business Plan.

The Town of East Fremantle Corporate Business Plan 2025-2029 is presented for adoption to the June Council Meeting. The Corporate Business Plan converts the Strategic Community Plan into action through the adoption of the Annual Budget.

The Budget is prepared based on presentations made to elected members at the Integrated Planning and Reporting workshops over the last few months.

Council also endorsed the proposed differential general rates and minimum payments at the Ordinary Meeting of 20 May 2025 for advertising. Council resolved to advertise a **4.95%** increase in the gross rate yield for residential and commercial properties using 2024/25 forecast rate revenue of \$9,541,836 as the base.

The notice of intention to impose differential rates was published in the Fremantle Herald (and placed on the Town's public noticeboard and website along with the Statement of Rating Objects and Reasons). Submissions closed on Monday 16 June 2025 (more than 21 clear days after the date of notice). Two public submissions were received.

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## CONSULTATION

Elected member workshops.

Ratepayer submissions were invited on the proposed differential general rates and minimum payments. Two public submissions were received. Submission details included as attachment within the report.

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## 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 2025/26 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.

Sections 5.98, 5.98A, 5.99 and 5.99A of the *Local Government Act 1995* prescribe the fees and allowances applicable to Elected Members, Mayor or President and Deputy Mayor or President.

The *Local Government (Administration) Regulations 1996* prescribe further details on limits and extent of fees, allowances and expenses for reimbursement:

- Regulation 30                      Meeting Attendance Fees
- Regulation 31                      Expenses to be reimbursed
- Regulation 32                      Expenses that may be approved for reimbursement
- Regulation 33                      Annual local government allowance for mayors or presidents
- Regulation 33A                    Annual local government allowance for deputies
- Regulation 34                      Annual attendance fees

Section 6.33 and 6.36 of the *Local Government Act 1995* reads:

### 6.33. Differential general rates

- (1) A local government may impose differential general rates according to any, or a combination, of the following characteristics —
  - (a) the purpose for which the land is zoned, whether or not under a local planning scheme or improvement scheme in force under the *Planning and Development Act 2005*;
  - (b) a purpose for which the land is held or used as determined by the local government;
  - (c) whether or not the land is vacant land; or
  - (d) any other characteristic or combination of characteristics prescribed.
- (2) A local government is required to ensure that a notice referred to in subsection (1) is published in sufficient time to allow compliance with the requirements specified in this section and section 6.2(1).

- (3) *In imposing a differential general rate a local government is not to, without the approval of the Minister, impose a differential general rate which is more than twice the lowest differential general rate imposed by it.*

6.36. *Local government to give notice of certain rates*

- (1) *Before imposing any differential general rates or a minimum payment applying to a differential rate category under section 6.35(6)(c) a local government is to give local public notice of its intention to do so.*
- (2) *A local government is required to ensure that a notice referred to in subsection (1) is published in sufficient time to allow compliance with the requirements specified in this section and section 6.2(1).*
- (3) *A notice referred to in subsection (1) —*
- (a) *may be published within the period of 2 months preceding the commencement of the financial year to which the proposed rates are to apply on the basis of the local government's estimate of the budget deficiency;*
  - (b) *is to contain —*
    - (i) *details of each rate or minimum payment the local government intends to impose;*
    - (ii) *an invitation for submissions to be made by an elector or a ratepayer in respect of the proposed rate or minimum payment and any related matters within 21 days (or such longer period as is specified in the notice) of the notice; and*
    - (iii) *any further information in relation to the matters specified in subparagraphs (i) and (ii) which may be prescribed; and*
  - (c) *is to advise electors and ratepayers of the time and place where a document describing the objects of, and reasons for, each proposed rate and minimum payment may be inspected.*
- (4) *The local government is required to consider any submissions received before imposing the proposed rate or minimum payment with or without modification.*
- (5) *Where a local government —*
- (a) *in an emergency, proposes to impose a supplementary general rate or specified area rate under section 6.32(3)(a); or*
  - (b) *proposes to modify the proposed rates or minimum payments after considering any submissions under subsection (4),*
- it is not required to give local public notice of that proposed supplementary general rate, specified area rate, modified rate or minimum payment.*

The Town has complied with sections 6.33 and 6.36 of the *Local Government Act 1995*.

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## POLICY IMPLICATIONS

Council Policy 2.1.13 Rubbish Collection Charge Applies. The Policy states that Council will not levy separate charges for rubbish or recycling collections for household/domestic properties. This Policy will become void when the State Government legislates the requirement for waste charges to be separated on the Rates Notice (anticipated for the 26/27 financial year).

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## FINANCIAL IMPLICATIONS

The 2025/26 Budget is a balanced budget.

An updated Strategic Resource Plan (Long-term Financial Plan) and Revenue Strategy is presented as a separate report. The annual budget is effectively year 1 of the rolling 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, ICT Plan, and various land use planning documents.

## STRATEGIC IMPLICATIONS

The following is applicable from the Town's Strategic Community Plan 2020-30. The Annual Budget activates the Corporate Business Plan which in turn implements the Strategic Community Plan.

### **Strategic Priority 5: Leadership and Governance**

5.1 Strengthen organisational accountability and transparency.

5.3 Strive for excellence in leadership and governance.

## RISK IMPLICATIONS

### RISKS

Risk	Risk Likelihood (based on history & with existing controls)	Risk Impact / Consequence	Risk Rating (Prior to Treatment or Control)	Principal Risk Theme	Risk Action Plan (Controls or Treatment proposed)
The adoption of the annual budget is delayed which will impact program delivery	Possible (3)	Major (4)	High (10-16)	SERVICE INTERRUPTION Prolonged interruption of services - additional resources; performance affected <1month	Accept Officer Recommendation

## RISK MATRIX

Consequence		Insignificant	Minor	Moderate	Major	Extreme
Likelihood		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives: occupational health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating is provided below. Any items with a risk rating over 16 will be added to the Risk Register, and any item with a risk rating over 16 will require a specific risk treatment plan to be developed.

### RISK RATING

Risk Rating	12
Does this item need to be added to the Town's Risk Register	Yes
Is a Risk Treatment Plan Required	No

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**SITE INSPECTION**

Not applicable

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**COMMENT****Estimated deficits Brought Forward 1 July 2025**

The 2025/26 Budget is framed on an estimated deficit brought forward from the 2024/25 financial year of circa (\$588,579). This estimate is derived from updated forecasts arising the mid-year budget review and including an estimated operating subsidy of (\$1.32m) for the East Fremantle Community Park for the period April 2024 to June 2025 (15 months being the initial trading period). The Town has budgeted for 100% of estimated financial assistance grants in 2025/26. Should there be an advance payment, this will impact the actual brought surplus and the 2025/26 budget will be amended later (contra impact as brought forward surplus increase is offset by a reduction in budgeted grants).

**Underlying Budget Principles**

Council considered and endorsed the underlying budget principles at its meeting of 20 May 2025. These principles form part of the Town's commitment to deliver assets and services to the community in a financially sustainable manner.

The draft 2025/26 Budget incorporates a 4.95% increase in the Rate Yield. The reasons for this recommended rate increase are discussed in detail in the Revenue Strategy with specific reference to the following pages of the Revenue Strategy:

- Scenario modelling on page 12
- Discussion on the operating surplus ratio and net funding from operations on pages 13
- Discussion on the asset sustainability ratio and asset funding levels on pages 13/14
- Discussion on Cash Backed-Reserves and reserve funding on page 14

A review of public information identifies that neighbouring local governments are considering the following proposed rate increases:

Melville – 4.5%

Cockburn – 3.5% (residential rates)

Mosman Park – 3.5%

Fremantle – 5%

Canning – 6.99%

A recent news articles does state that Melville Council may be considering a decrease from 4.5% to 4% as part of the budget adoption.

**Inflation - WALGA Economic Briefing March 2025**

This document is presented as attachment 1 to this report. The following information is considered pertinent when determining budget parameters for 2025/26:

- The Local Government Cost Index is forecast at 3.3% for 24-25.
- Wages are continuing to grow quickly, up 3.73% in WA in the last 12 months after an increase of 4.2% in the year prior. This is attributable to public sector wages playing catch up to the rate of inflation to maintain real wages.
- The Local Government Cost Index is forecast at 3.3% for 25-26 and the Wage Price Index at 3.5%.
- It is concluded that whilst price rises have moderated on average across the board, a tight labour market and strong domestic economy may see some price pressures resurface.



It is important to note that the above statistics reflect the current economic climate, and that a longer-term planning horizon is recommended as per the long-term financial plan and revenue strategy.

Council has approved the following wage indexation for the last five financial years. This is compared to the Perth CPI, which illustrates there has been a decrease in real wages. As such, Council is requested to consider a wage price index of 3.5% for the 2025/26 financial year.

Financial Year	Approved increase in gross salaries and wages	Perth CPI	ABS Index
<b>2024/25</b>	<b>3.5%</b>	<b>2.8%*</b>	<b>138.6 – March 25</b>
2023/24	5%	3.3%	134.8 – March 24
2022/23	3%	6.1%	131.5 - June 23
2021/22	3%	8.6%	125.4 – June 22
2020/21	0%	4.7%	116.8 – June 21
2019/20	2%	0.1%	112.1 – June 20

Index June 2019 – 112

Index March 2025 – 134.8

\*[\(WATC CPI March & Q1 2025\)](#)

#### **Underlying Long Term Financial Planning Principles**

The Town's Strategic Resource Plan 2025/26 – 2034/35 contains extensive discussion on assumptions and uncertainties underlying the Town's financial planning framework. The following are some key assumptions that have been applied when framing year 1 of this Plan, being the proposed budget for 2025/26:

- Rate revenue is a substantial source of discretionary revenue for the Town, paying for approximately 80% of all cash operating expenditure.
- The overall objective of a rating model is to provide for the net funding requirements of the Town's services, activities, financing costs and the current and future capital requirements of the Town.
- The proposed 4.95% increase in rate yield will derive an amount of \$10.04m (including interim rates of \$34k), which is estimated to meet the requirements of the current budget shortfall.
- The Local Government Cost Index is forecasted to rise by 3.3% in 2025/26 on account of higher costs including catch up with wages.
- Indexation of 3.5% has been applied to salaries and wages.
- The annual budget is a rolling budget linked to the Strategic Community Plan, Corporate Business Plan and Strategic Resource Plan.
- The Town's Revenue Strategy also recommends a 4.95% increase in discretionary fees for 2025/26 with some higher increases to recoup the costs.
- Commitment to cost restraint wherever possible being tied to the Local Government Cost Index.
- Commitment to achieving operational efficiencies such as attainment of value for money for service contracts.

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

General rate yield increases in prior years were:

2017/18 – 2.0%

2018/19 – 2.5%

2019/20 – 2.4%

2020/21 – 0%  
 2021/22 – 2.9%  
 2022/23 – 4.5%  
 2023/24 – 5.0%  
 2024/25 – 4.25%  
 2025/26 - 4.95% proposed

### **2025/26 Budget Details**

The 2025/26 Budget has been prepared to include information required by the *Local Government Act 1995*, *Local Government (Financial Management) Regulations 1996* and Australian Accounting Standards. The key features of the Budget are:

- Net rate revenue of \$10,044,192. This includes an estimated \$34k to be raised in interim rates. Interim rates are generated by an increase in gross rental valuations, because of either property improvements, or additional rateable properties being developed.
- The schedule of Fees and Charges was adopted by Council at the May OCM and has been included in the supplementary information of the draft budget. The draft Budget provides for total fees and charges revenue of \$1,808,375, which is an increase of \$272k from the 2024/25 adopted budget.
- An Operating Subsidy of \$367,891 against East Fremantle Community Park for 2025-26 is estimated which is a substantial improvement from initial trading period (April 2024 to June 2025) operating subsidy of \$1.32m.
- The cost of standard residential waste services is incorporated into general rates. This cost is estimated to be \$425 per residential assessment based on full cost recovery. Waste charges are levied separately for commercial properties, and these charges (standard charge of \$703.10 per assessment) were approved at the May Ordinary Council Meeting. The budgeted cost of providing waste services in 2025/26 is circa \$1.4m which equates to 11.5% of cash operating expenses.
- A capital works program amounting to circa \$2.4m 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 grants and contributions of \$1.211m. This is comprised mainly of the financial assistance grants (\$277k) and CHSP operational funding (\$708k). These funds are provided by the Commonwealth Government. The Town has not accounted for an advance payment of its Financial Assistance Grants.
- Total non-operating grants and contributions of \$858K. This is comprised of funding for the Fremantle Women's Soccer Club refurbishment project \$100K, Community Battery project \$398k and \$360k in funding for the Riverside Road project.
- Council has established various reserve accounts to which monies are set aside at the discretion of the Council to fund future service delivery requirements. These reserve accounts are itemised in note 9 of the 2025/26 Budget. The budget includes circa \$99k transfer to reserves and circa \$1.33m transfer from reserves, resulting in a forecast closing balance of \$1.39m in Reserves.
- 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; ESL rates have generally been increased by 4.54% to 4.92%

ESL Service Category	Rate per \$GRV	Minimum ESL Charges	Maximum ESL Charges		
	All Property Uses	All Property Uses	Single-unit Residential, Vacant Land and Non-Commercial Farming	Multi-unit Residential (e.g. units/flats/apartments on a single assessment)	Commercial, Industrial and Miscellaneous
Category 1	0.015216	\$108	\$533	\$533 x relevant no. of units	\$305,000
Category 2	0.011412	\$108	\$400	\$400 x relevant no. of units	\$229,000
Category 3	0.007608	\$108	\$267	\$267 x relevant no. of units	\$153,000
Category 4	0.005325	\$108	\$187	\$187 x relevant no. of units	\$107,000
Category 5	Fixed Charge \$108				
Mining Tenements	Fixed Charge \$108				

- The ESL penalty interest rate for the 2025/26 year has been declared as 11% in line with the proposed maximum interest rate which may be adopted for the purposes of section 6.13 of the *Local Government Act*. To be consistent, it is recommended that Council impose penalty interest of 11% on unpaid rates.

#### Elected Member Fees and Allowances for 2025/26

Section 7B (2) of the *Salaries and Allowances Act 1995* requires the Salaries and Allowances Tribunal each year to determine the setting of fees, allowances and reimbursement of expenses to be paid under the *Local Government Act 1995* to Elected Members.

The Salaries and Allowances Tribunal recommends that each local government should conduct a remuneration review of Elected Member Fees and Allowances on an annual basis, following each determination. The Tribunal, in their determination dated 4 April 2025, has determined a 3.5% increase in maximum thresholds for remuneration, fees, expenses and allowance ranges provided to CEOs and elected members for 2025/26.

Elected Members are entitled to the following fees and allowances:

- Meeting Attendance Fees – either an annual allowance or per meeting fee for attendance at Council and Committee Meetings.
- Annual Allowance for Mayor – paid in addition to meeting attendance fees and recognises a range of factors including the leadership role of the Mayor, the statutory functions for which the Mayor is accountable, the ceremonial and civic duties required of the Mayor and the relative ‘size’ of the local government.
- Annual Allowance for Deputy Mayor – 25% of the mayoral allowance.
- Information Communication Technology – either an annual allowance (maximum \$3,500) or reimbursement of rental charges for one telephone and one facsimile machine.

The 2025/26 Budget recommends that all allowances be set at 100% of the prescribed maximum as per below:

Fee/Allowance	Budget Amount 24/25	Maximum Amount Prescribed (Budget Amount 25/26)
Annual Meeting Attendance Fee – Mayor	\$27,425	\$28,385
Annual Meeting Attendance Fee – Elected Members	\$17,711	\$18,835
Annual Allowance - Mayor	\$39,988	\$41,388
Annual Allowance – Deputy Mayor	\$9,997	\$10,347
Annual Information Communication and Technology Allowance	\$3,500	\$3,500

A meeting fee of \$450 for independent members is also recommended for the independent member(s) of the Audit, Risk and Improvement Committee.

**Schedule of Ratepayer Submissions**

The following submissions were received on the advertised rates proposal by the closing date of Monday 16 June 2025.

Name	Matters Raised	Town Comment
Mr James Ball	<ul style="list-style-type: none"> <li>• Objects to proposed rate increase after consecutive years of more than 4.5%.</li> <li>• Indicates that CPI of 2.8% would be a more appropriate increase.</li> <li>• The Town should explore other revenue sources such as paid parking.</li> </ul>	<ul style="list-style-type: none"> <li>• This report does highlight higher rate increases in the last 3 years compared to the preceding 5 years. Adjustments have been made to the pricing pathway as costs were increasing at a faster rate than revenue over the period 2017-2022.</li> <li>• This report discusses reasons for the 25-26 proposed rate increase being more than the forecast CPI.</li> <li>• The Town fully acknowledges the requirement for revenue diversification to reduce the burden on rates. Revenue opportunities are limited as the Town has very few assets that can generate significant income.</li> <li>• The Town has identified the need to assess paid parking facilities, and this is one of the strategies to be considered by Council in time.</li> </ul>
Mr Robert Nesbit	<ul style="list-style-type: none"> <li>• Requests examples of where cost constraint has been applied particularly on discretionary activities.</li> <li>• Approx. 30% rate of rate increases since 2017. Expenditure should be controlled to manage rate increases.</li> <li>• Requests that the Town provide interest free instalment payment options on an application basis.</li> </ul>	<ul style="list-style-type: none"> <li>• The Town's Budget effectively has no discretionary funding: <ul style="list-style-type: none"> <li>- Wish lists are not sought from either Council or the community as a discretionary funding pool is not available</li> <li>- Consultancy budgets are fully allocated against projects identified in the Corporate Business Plan</li> <li>- Asset funding levels are below benchmark</li> </ul> </li> <li>• Cost savings have been identified from reviewing service levels: <ul style="list-style-type: none"> <li>- Circa 10% reduction in total waste services expenditure in the last two years (attributable to the Town's withdrawal from the Regional Council)</li> <li>- Review of Community Events budget</li> <li>- In addition, other Town services/expenditure will be reviewed over the next two years including the Library Services Partnership Agreement.</li> </ul> </li> <li>• The Officer's Recommendation does include authority to the CEO to waive instalment charges/interest penalty for repayment arrangements on a case-by-case basis. This has been the practice for the last five years.</li> </ul>

<p>Ms Maureen Flynn (on behalf of CARG)</p>	<ul style="list-style-type: none"> <li>• Recognises the importance of the partnership between the CARG and the Town.</li> <li>• Acknowledges the financial constraints in the 2025-26 Budget.</li> <li>• The submission is seeking assurance on two matters relating to the Sustainability and Environment Reserve: <ul style="list-style-type: none"> <li>(i) Retain balance of \$310,000 in this Reserve to fund actions from the endorsed Climate Emergency Action Plan.</li> <li>(ii) That Council reassess reserve funding levels for the 2026-27 Budget taking into consideration alignment between CEAP actions and the Town's Corporate Business Plan.</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• The Town also recognises the importance of the partnership with the CARG in achieving strategic objectives.</li> <li>• One of the key objectives in the CARG Terms of reference is to provide recommendations as detailed in both the Climate Emergency Strategy and the Climate Emergency Action Plan. It is envisaged that projects will be costed and prioritised for funding in the Town's Strategic Resource Plan.</li> <li>• The Officer's Recommendation in adopting the Strategic Resource Plan includes the request from Council to workshop the Cash Backed Reserves Policy and determine target levels for funding. This addresses the second request in this submission.</li> <li>• Whilst the remaining balance of \$310,000 in the Sustainability and Environment Reserve has been earmarked for the LED Street Lighting Project (2026-27), it remains open to Council to retain this funding should Western Power commit to funding this project.</li> </ul>
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## CONCLUSION

The Council is requested to adopt the 2025/26 Statutory Budget as presented.

## 7.2 OFFICER RECOMMENDATION / COUNCIL RESOLUTION

**Council Resolution** Choose an item. Click or tap to enter a date.

### OFFICER RECOMMENDATION:

#### RATE INCREASE

That Council:

1. Receives the rate submissions regarding the advertised proposed differential general rates and minimum payments for the 2025/26 financial year as presented.
2. Note that the 2025/26 budget parameters were considered at the Ordinary Meeting of 20 May 2025, whereby a 4.95% increase in rate yield (rate in the dollar and minimum payment) for each rate category for the 2025/26 financial year was endorsed for public advertising.
3. Resolve on a 4.95% increase in the rate in the dollar and minimum payment for each rate category for the 2025/26 financial year (from the 2024/25 Budget amount).

#### PART A – MUNICIPAL FUND BUDGET FOR 2025/26

That Council:



1. 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*, the Council ADOPTS the Municipal Fund Budget as contained as attachment 1 of this agenda and the minutes, for the Town of East Fremantle for the 2025/26 financial year which includes the following:
  - a) Statement of Comprehensive Income by Nature on page 2 showing a net deficit of \$336,465 for 2025/26
  - b) Statement of Cash Flows on page 3 showing cash and cash equivalents at the end of the year of \$2,367,539
  - c) Statement of Financial Activity on page 4 showing a balanced budget with a forecast surplus of nil at 30 June 2026 and an amount to be raised from rates of \$10,044,192
  - d) Notes to and Forming Part of the Budget
  - e) Transfers to/from Reserve Accounts as detailed in Note 9
  - f) 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	7.5417 cents in the dollar expressed as 0.075417
GRV Commercial	12.7835 cents in the dollar expressed as 0.127835

### **1.2 Minimum Payments**

GRV Residential	\$1,360
GRV Commercial	\$2,034

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 or 1 <sup>st</sup> Instalment due date	1 September 2025
2 <sup>nd</sup> Instalment date	5 January 2026

Four Instalments:

Full Payment and instalment due date	1 September 2025
2 <sup>nd</sup> Instalment date	3 November 2025
3 <sup>rd</sup> Instalment date	5 January 2026
4 <sup>th</sup> Instalment date	6 March 2026

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 \$18.70 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 5.5% 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 11% 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 2025/26 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.

**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 2025/26 Emergency Services Levy Rates and Minimum and Maximum Payments on land as follows:

ESL Service Category	Rate per \$GRV	Minimum ESL Charges	Maximum ESL Charges		
	All Property Uses	All Property Uses	Single-unit Residential, Vacant Land and Non-Commercial Farming	Multi-unit Residential (e.g. units/flats/apartments on a single assessment)	Commercial, Industrial and Miscellaneous
Category 1	0.015216	\$108	\$533	\$533 x relevant no. of units	\$305,000
Category 2	0.011412	\$108	\$400	\$400 x relevant no. of units	\$229,000
Category 3	0.007608	\$108	\$267	\$267 x relevant no. of units	\$153,000
Category 4	0.005325	\$108	\$187	\$187 x relevant no. of units	\$107,000
Category 5	Fixed Charge \$108				
Mining Tenements	Fixed Charge \$108				

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 11% 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 and maintain the Reserves as detailed in note 9 of the 2025/26 Budget, with \$98,749 budgeted to be transferred to Reserves and (\$1,328,527) budgeted to be transferred from Reserves.
2. resolve to transfer 100% of interest earnings from Pooled Investments (including Reserve Funds) into general funds with the exception of any interest earned on the developer contribution reserves which must be applied to those Reserves under section 154 of the *Planning and Development Act 2005*.

**ABSOLUTE MAJORITY REQUIRED**

**PART E – GENERAL FEES AND CHARGES FOR 2025/26**

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 2025/26 Budget as contained as attachment 1 of this agenda and the minutes.

**ABSOLUTE MAJORITY REQUIRED**

**PART F – OTHER STATUTORY FEES AND CHARGES FOR 2025/26**

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 \$180 (GST Exempt) for each property where a private swimming pool is located, charged at \$45 (GST Exempt) 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	\$703.10 per annum
3 Bin FOGO Service – Commercial Properties	\$703.10 per annum
Commercial General Waste - 240L additional – weekly	\$351.50 per annum
Commercial Recycling - 240L additional – fortnightly	\$351.50 per annum
Commercial FOGO - 240L additional – weekly	\$351.50 per annum
140L General Waste Bin – Additional Service – fortnightly	\$285.60 per annum
240L General Waste – Upgrade (swap)(fortnightly)	Free
240L Recycling Bin (Yellow Lid) – Additional Service - fortnightly	\$285.60 per annum
240L FOGO Bin (Green lid) – Additional Service - weekly	\$285.60 per annum
360L Recycling Bin (yellow lid) Upgrade (swap)(fortnightly)	Free
Bulk Bin Services	Cost + 15%
Event Bins (240ltr FOGO) (per bin set)	\$87.30
Event Bins (240ltr MGB) – Additional	\$29.10
Event Bins (missing or damaged following event)	Cost + 15%
FOGO Bin liners	No charge up to 2 rolls per year.

**ABSOLUTE MAJORITY REQUIRED**

**PART G – MATERIAL VARIANCE REPORTING FOR 2025/26**

That 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 2025/26 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 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. 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 – ELECTED MEMBER FEES AND ALLOWANCES**

That Council, pursuant to sections 5.98, 5.99, 5.99A of the *Local Government Act 1995* and regulations 33, 33A 34, 34A and 34AA of the *Local Government (Administration) Regulations 1996* adopts the following annual amounts for elected member fees and allowances for the 2025/26 financial year:

Fee/Allowance	Budget Amount 25/26
Annual Meeting Attendance Fee – Mayor	\$28,385
Annual Meeting Attendance Fee – Elected Members	\$18,835
Annual Allowance - Mayor	\$41,388
Annual Allowance – Deputy Mayor	\$10,347
Annual Information Communication and Technology Allowance	\$3,500
Independent Members of the Audit, Risk and Improvement Committee	\$450 per meeting

***SIMPLE MAJORITY REQUIRED***

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**REPORT ATTACHMENTS**

Attachments start on the next page

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

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

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

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

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

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

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

**OPERATING ACTIVITIES**

**Revenue from operating activities**

Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
2(a)	10,044,192	9,541,836	9,537,944
	1,211,468	917,623	1,025,458
17	1,808,373	1,879,354	1,535,567
10(a)	220,569	403,906	173,265
	268,480	392,000	92,900
5	35,626	69,342	69,342
	13,588,708	13,004,061	12,434,476

**Expenditure from operating activities**

	(5,687,040)	(5,483,737)	(5,352,443)
	(4,914,916)	(5,302,071)	(4,071,168)
	(452,443)	(504,213)	(304,213)
6	(2,298,486)	(2,231,542)	(2,231,542)
10(d)	(300,133)	(302,405)	(267,405)
	(317,614)	(299,636)	(267,536)
	(812,754)	(776,530)	(751,932)
	(14,783,386)	(14,900,134)	(13,246,239)

Non cash amounts excluded from operating activities

3(c)	2,262,859	2,162,200	2,162,200
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**Amount attributable to operating activities**

**INVESTING ACTIVITIES**

**Inflows from investing activities**

	858,213	1,280,297	1,549,483
5(a)	75,000	143,000	108,000
	933,213	1,423,297	1,657,483

**Outflows from investing activities**

5(a)	(1,342,693)	(1,863,762)	(2,413,980)
5(b)	(1,087,728)	(1,148,213)	(1,374,133)
	(2,430,421)	(3,011,975)	(3,788,113)

**Amount attributable to investing activities**

	(1,497,208)	(1,588,678)	(2,130,630)
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**FINANCING ACTIVITIES**

**Inflows from financing activities**

9(a)	1,328,527	461,127	1,166,309
	1,328,527	461,127	1,166,309

**Outflows from financing activities**

7(a)	(157,911)	(150,564)	(150,564)
8	(54,261)	(52,049)	(52,049)
9(a)	(98,749)	(367,847)	(374,890)
	(310,921)	(570,460)	(577,503)

**Amount attributable to financing activities**

	1,017,606	(109,333)	588,806
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**MOVEMENT IN SURPLUS OR DEFICIT**

3	(588,579)	843,305	191,387
	1,068,181	266,127	1,350,437
	(1,497,208)	(1,588,678)	(2,130,630)
	1,017,606	(109,333)	588,806
3	0	(588,579)	0

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

**TOWN OF EAST FREMANTLE  
FOR THE YEAR ENDED 30 JUNE 2026  
INDEX OF NOTES TO THE BUDGET**

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

**1 BASIS OF PREPARATION**

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

**Local Government Act 1995 requirements**

Section 8.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the annual budget be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

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

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

**The local government reporting entity**

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

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

**2024/25 actual balances**

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

**Budget comparative figures**

Unless otherwise stated, the budget comparative figures shown in the budget relate to the original budget estimate for the relevant item of disclosure.

**Comparative figures**

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

**Rounding off figures**

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

**Statement of Cashflows**

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

**Initial application of accounting standards**

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

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

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

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

**New accounting standards for application in future years**

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

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

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

**Critical accounting estimates and judgements**

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

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

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

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

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



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

**2. RATES AND SERVICE CHARGES**

**(a) Rating Information**

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

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

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

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

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

**2. RATES AND SERVICE CHARGES (CONTINUED)**

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

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

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

	2025/26 Budget Revenue	2024-25 Actual Revenue	2024-25 Budget Revenue
	\$	\$	\$
Instalment plan admin charge revenue	44,238	42,639	42,639
Instalment plan interest earned	40,788	39,125	39,125
Unpaid rates and service charge interest earned	36,381	36,381	36,381
	121,407	118,145	118,145

**(c) Objectives and Reasons for Differential Rating**

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

**(i) Differential general rate**

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

**(ii) Differential Minimum Payment**

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

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

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

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

2. RATES AND SERVICE CHARGES (CONTINUED)

(e) Specified Area Rate

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

(d) Waivers or concessions

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

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

**3. NET CURRENT ASSETS**

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

**Current assets**

Cash and cash equivalents  
 Receivables  
 Other assets

**Less: current liabilities**

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

**Net current assets**

**Less: Total adjustments to net current assets**

**Net current assets used in the Statement of Financial Activity**

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

**(b) Current assets and liabilities excluded from budgeted deficiency**

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

**Adjustments to net current assets**

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

**Total adjustments to net current assets**

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

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

**Items excluded from calculation of budgeted deficiency**

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

**(c) Non-cash amounts excluded from operating activities**

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

**Adjustments to operating activities**

Less: Profit on asset disposals  
 Add: Depreciation

**Non cash amounts excluded from operating activities**

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



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

**3. NET CURRENT ASSETS**

**(d) MATERIAL ACCOUNTING POLICIES**

**CURRENT AND NON-CURRENT CLASSIFICATION**

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Town's operational cycle. In the case of liabilities where the Town does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Town's intentions to release for sale.

**TRADE AND OTHER PAYABLES**

Trade and other payables represent liabilities for goods and services provided to the Town prior to the end of the financial year that are unpaid and arise when the Town becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

**PREPAID RATES**

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

**INVENTORIES**

**General**

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

**SUPERANNUATION**

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

**INVENTORY - LAND HELD FOR RESALE**

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

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

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

**GOODS AND SERVICES TAX (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

**CONTRACT LIABILITIES**

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

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

**TRADE AND OTHER RECEIVABLES**

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

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

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

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

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

**PROVISIONS**

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

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

**EMPLOYEE BENEFITS**

**Short-term employee benefits**

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

The Town's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the determination of the net current asset position.

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

**Other long-term employee benefits**

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

The Town's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Town does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.



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

**4. RECONCILIATION OF CASH**

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Estimated cash at the end of the reporting period is as follows:

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

**MATERIAL ACCOUNTING POLICES**

**CASH AND CASH EQUIVALENTS**

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

Bank overdrafts are shown as short term borrowings in current liabilities in Note 3 - Net Current Assets.

**FINANCIAL ASSETS AT AMORTISED COST**

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

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

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

**5. PROPERTY, PLANT AND EQUIPMENT**

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

	2025/26 Budget				2024/25 Actual				2024/25 Budget			
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>(a) Property, Plant and Equipment</b>												
Buildings - specialised	1,077,825	0	0	0	1,470,909	0	0	0	1,632,029	0	0	0
Furniture and equipment	10,000	0	0	0	61,000	0	0	0	182,951	0	0	0
Plant and equipment	254,768	29,374	75,000	35,626	331,853	73,659	143,000	69,342	599,000	38,658	108,000	69,342
<b>Total</b>	<b>1,342,693</b>	<b>29,374</b>	<b>75,000</b>	<b>35,626</b>	<b>1,863,762</b>	<b>73,659</b>	<b>143,000</b>	<b>69,342</b>	<b>2,413,980</b>	<b>38,658</b>	<b>108,000</b>	<b>69,342</b>
<b>(b) Infrastructure</b>												
Infrastructure - roads	360,000	0	0	0	483,733	0	0	0	483,733	0	0	0
Infrastructure - footpaths & Cycleways	224,580	0	0	0	330,480	0	0	0	325,400	0	0	0
Infrastructure - drainage	77,148	0	0	0	20,000	0	0	0	55,000	0	0	0
Infrastructure - parks and ovals	406,000	0	0	0	304,000	0	0	0	310,000	0	0	0
Other infrastructure Car Parks	20,000	0	0	0	10,000	0	0	0	200,000	0	0	0
<b>Total</b>	<b>1,087,728</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,148,213</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,374,133</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total</b>	<b>2,430,421</b>	<b>29,374</b>	<b>75,000</b>	<b>35,626</b>	<b>3,011,975</b>	<b>73,659</b>	<b>143,000</b>	<b>69,342</b>	<b>3,788,113</b>	<b>38,658</b>	<b>108,000</b>	<b>69,342</b>

**MATERIAL ACCOUNTING POLICIES**

**RECOGNITION OF ASSETS**

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

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

**GAINS AND LOSSES ON DISPOSAL**

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

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

**6. DEPRECIATION**

**By Class**

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

**By Program**

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

2025/26 Budget	2024/25 Actual	2024/25 Budget
\$	\$	\$
53,315	51,764	51,764
1,186,908	1,152,339	1,152,339
86,536	84,016	84,016
258,174	250,655	250,655
344,022	334,002	334,002
97,821	94,972	94,972
60,805	59,034	59,034
127,959	124,232	124,232
30,581	29,890	29,690
9,069	8,804	8,804
43,295	42,034	42,034
<b>2,298,486</b>	<b>2,231,542</b>	<b>2,231,542</b>
303,024	294,199	294,199
298	290	290
12,915	12,539	12,539
134,154	130,248	130,248
17,951	17,428	17,428
9,069	8,804	8,804
1,134,012	1,100,983	1,100,983
535,409	519,815	519,815
151,654	147,236	147,236
<b>2,298,486</b>	<b>2,231,542</b>	<b>2,231,542</b>

**MATERIAL ACCOUNTING POLICIES**

**DEPRECIATION**

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

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

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

**AMORTISATION**

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

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

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

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

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

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2025	2025/26 Budget New Loans	2025/26 Budget Principal Repayments	Budget Principal outstanding 30 June 2026	2025/26 Budget Interest Repayments	Actual Principal 1 July 2024	2024/25 Actual New Loans	2024/25 Actual Principal Repayments	Actual Principal outstanding 30 June 2025	2024/25 Actual Interest Repayments	Budget Principal 1 July 2024	2024/25 Budget New Loans	2024/25 Budget Principal Repayments	Budget Principal outstanding 30 June 2025	2024/25 Budget Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and Culture																		
EF Oval Predict Redevelopment - Loan Guarantee Expenses							0	(32,125)					(33,264)				0	(33,264)
EF Oval Predict Redevelopment	185	WATC	4.8%	4,576,802	0	(157,911)	4,418,891	(218,794)	4,727,366	0	(150,564)	4,576,802	(226,141)	4,727,366	0	(150,564)	4,576,802	(226,141)
				4,576,802	0	(157,911)	4,418,891	(250,919)	4,727,366	0	(150,564)	4,576,802	(253,405)	4,727,366	0	(150,564)	4,576,802	(253,405)

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



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

**7. BORROWINGS**

**(d) Credit Facilities**

**Undrawn borrowing facilities**

**credit standby arrangements**

Bank overdraft limit

Bank overdraft at balance date

Credit card limit

Credit card balance at balance date

Total amount of credit unused

2025/26 Budget	2024/25 Actual	2024/25 Budget
\$	\$	\$
1,000,000	1,000,000	1,000,000
0	0	0
20,000	20,000	20,000
0	0	0
1,020,000	1,020,000	1,020,000
4,418,891	4,576,802	4,576,802

**Loan facilities**

Loan facilities in use at balance date

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

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

**MATERIAL ACCOUNTING POLICIES**

**BORROWING COSTS**

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

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

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



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

8. LEASE LIABILITIES

LEASE LIABILITIES					2025/26	2025/26	Budget	2025/26						2024/25	2024/25	Budget	2024/25
	Lease	Lease	Lease	Budget	2025/26	2025/26	Budget	2025/26	Budget	Actual	2024/25	Actual	2024/25	Actual	Budget	2024/25	Budget
	Number	Institution	Interest	Term	Lease	Lease	Lease	Lease	Lease	Principal	Actual	Actual	Actual	Principal	Principal	Lease	Lease
Purpose			Rate		1 July 2025	New	Principal	outstanding	Interest	1 July 2024	New	Lease	outstanding	Interest	1 July 2024	New	outstanding
					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
River Sealed (Mooring Pens)			2.6%	110	145,688	(54,261)		91,427	(8,000)	197,737	0	(52,049)	145,688	(8,000)	161,569	0	(52,049)
					145,688	0	31,427	91,427	(8,000)	197,737	0	(52,049)	145,688	(8,000)	161,569	0	(52,049)

MATERIAL ACCOUNTING POLICIES

LEASES

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

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

LEASE LIABILITIES

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

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

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2025/26 Budget				2024/25 Actual				2024/25 Budget			
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by legislation</b>												
(a) Payment in lieu of parking plan reserve	201,385	0	0	201,385	137,010	64,375	0	201,385	137,010	0	0	137,010
	201,385	0	0	201,385	137,010	64,375	0	201,385	137,010	0	0	137,010
<b>Restricted by council</b>												
(b) Arts and Sculpture Reserve	195,664		(91,000)	104,664	195,664	0		195,664	195,664	0	(45,000)	150,664
(c) Waste Reserve	0	0	0	0	35,000	0	(35,000)	0	35,000	0	0	35,000
(d) Streetscape Reserve	0	0	0	0	75,000	0	(75,000)	0	75,000	0	(75,000)	0
(e) Drainage Reserve	0	0	0	0	133,293	0	(133,293)	0	133,293	0	(133,293)	0
(f) East Fremantle Oval Redevelopment Reserve	110,000	0	(110,000)	0	250,529	0	(140,529)	110,000	250,529	0	(250,529)	0
(g) Strategic Asset Management Reserve	94,275	0	(90,000)	4,275	0	166,275	(72,000)	94,275	0	166,275	0	166,275
(h) Sustainability and Environmental Reserve	575,750	98,749	(364,499)	310,000	438,353	137,197	0	575,750	438,353	137,197	(375,750)	0
(i) Town Planning Reserve	150,000		(150,000)	0	150,000	0	0	150,000	150,000	40,000	0	190,000
(j) Business Improvement Reserve	150,000	0	0	150,000	150,000	0	0	150,000	150,000	0	(70,000)	80,000
(k) Strategic Waste Reserve	326,664	0	(326,664)	0	326,664	0	0	326,664	326,664	0	0	326,664
(l) Rympston Parking Reserve	616,667	0	0	616,667	616,667	0	0	616,667	616,667	0	0	616,667
(m) Foreshore Management Plan	196,344	0	(196,344)	0	196,344	0	0	196,344	196,344	0	0	196,344
(n) Civic Building Reserve	0	0	0	0	5,305	0	(5,305)	0	5,305	31,418	(16,737)	19,986
	2,415,384	98,749	(1,328,527)	1,185,606	2,573,039	303,472	(461,127)	2,415,384	2,573,039	374,890	(1,166,309)	1,781,620
	2,616,769	98,749	(1,328,527)	1,386,991	2,710,049	367,847	(461,127)	2,616,769	2,710,049	374,890	(1,166,309)	1,918,630

(b) Reserve Accounts - Purposes

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

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

(c) Reserve Accounts - Change in Use

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

Reserve name	Proposed new purpose of the reserve	Objects of changing of the reserve	Reasons for changing the use of the reserve	2025/26 Budget amount to be used	2025/26 Budget amount change of purpose
				\$	\$
Strategic Waste Reserve	To be closed in July 2025	Reserve balance to be paid into Municipal fund	Council resolves to utilise reserve funds to fund the trailing deficit from 2024-25 financial year	326,664	326,664

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

**10. OTHER INFORMATION**

**The net result includes as revenues**

**(a) Interest earnings**

Reserve accounts	0	0	57,559
Other funds	140,000	325,000	40,000
Other interest revenue	80,569	78,906	75,706
	220,569	403,906	173,265

**(b) Other revenue**

Reimbursements and recoveries	268,480	392,000	92,900
	268,480	392,000	92,900

**(c) The net result includes as expenses**

**Auditors remuneration**

Audit services	61,004	73,000	59,227
	61,004	73,000	59,227

**(d) Interest expenses (finance costs)**

Borrowings (refer Note 7(a))	250,919	259,405	259,405
Interest on lease liabilities (refer Note 8)	8,000	8,000	8,000
Other finance costs	41,214	35,000	0
	300,133	302,405	267,405

**(e) Write offs**

General rate	6,591	6,430	6,430
Fees and charges	10,984	10,716	10,716
	17,575	17,146	17,146

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

**11. COUNCIL MEMBERS REMUNERATION**

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
<b>Mayer Oneill</b>			
Mayor's allowance	41,388	39,988	39,988
Meeting attendance fees	28,385	27,425	27,425
Annual allowance for ICT expenses	3,500	3,500	3,500
	73,273	70,913	70,913
Deputy Mayor's allowance	10,347	9,997	9,997
Meeting attendance fees	18,835	17,711	17,711
Annual allowance for ICT expenses	3,500	3,500	3,500
	32,682	31,208	31,208
<b>Cr. McPhail</b>			
Meeting attendance fees	18,835	17,711	17,711
Annual allowance for ICT expenses	3,500	3,500	3,500
	22,335	21,211	21,211
<b>Cr Collinson</b>			
Meeting attendance fees	18,835	17,711	17,711
Annual allowance for ICT expenses	3,500	3,500	3,500
	22,335	21,211	21,211
<b>Cr White</b>			
Meeting attendance fees	18,835	17,711	17,711
Annual allowance for ICT expenses	3,500	3,500	3,500
	22,335	21,211	21,211
<b>Cr Donovan</b>			
Meeting attendance fees	18,835	17,711	17,711
Annual allowance for ICT expenses	3,500	3,500	3,500
	22,335	21,211	21,211
<b>Cr Wilson</b>			
Meeting attendance fees	18,835	17,711	17,711
Annual allowance for ICT expenses	3,500	3,500	3,500
	22,335	21,211	21,211
<b>Cr Mayood</b>			
Meeting attendance fees	18,835	17,711	17,711
Annual allowance for ICT expenses	3,500	3,500	3,500
	22,335	21,211	21,211
<b>Cr Harrington</b>			
Meeting attendance fees	18,835	17,711	17,711
Annual allowance for ICT expenses	3,500	3,500	3,500
	22,335	21,211	21,211
<b>Total Council Member Remuneration</b>	<b>262,300</b>	<b>250,598</b>	<b>250,598</b>
President's allowance	41,388	39,988	39,988
Deputy President's allowance	10,347	9,997	9,997
Meeting attendance fees	179,065	169,113	169,113
Annual allowance for ICT expenses	31,500	31,500	31,500
	<b>262,300</b>	<b>250,598</b>	<b>250,598</b>

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

**12. MAJOR LAND TRANSACTIONS**

**(a) Details**

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

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

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



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

**13. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS**

**(a) Details**

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

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

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

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

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

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

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

**(b) Expected Cashflows**

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

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

**14. TRUST FUNDS**

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

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

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

**15. REVENUE AND EXPENDITURE**

**(a) Revenue and Expenditure Classification**

**REVENUES**

**RATES**

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

**GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**REVENUE FROM CONTRACTS WITH CUSTOMERS**

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

**FEES AND CHARGES**

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.  
Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

**SERVICE CHARGES**

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.  
Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

**INTEREST REVENUE**

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

**OTHER REVENUE / INCOME**

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

**PROFIT ON ASSET DISPOSAL**

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

**EXPENSES**

**EMPLOYEE COSTS**

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.  
Note *AASB 119 Employee Benefits* provides a definition of employee benefits which should be considered.

**MATERIALS AND CONTRACTS**

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.  
Local governments may wish to disclose more detail such as contract services, consultancy, information technology and rental or lease expenditures.

**UTILITIES (GAS, ELECTRICITY, WATER)**

Expenditures made to the respective agencies for the provision of power, gas or water.  
Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

**INSURANCE**

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

**LOSS ON ASSET DISPOSAL**

Loss on the disposal of fixed assets.

**DEPRECIATION ON NON-CURRENT ASSETS**

Depreciation and amortisation expenses raised on all classes of assets.

**FINANCE COSTS**

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

**OTHER EXPENDITURE**

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

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

**15. REVENUE AND EXPENDITURE**

**(b) Revenue Recognition**

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

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



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

**16. PROGRAM INFORMATION**

**Key Terms and Definitions - Reporting Programs**

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

**OBJECTIVE**

**Governance**

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

**General purpose funding**

To collect revenue to allow for the allocation to services.

**Law, order, public safety**

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

**Health**

To provide an operational framework for environmental and community health.

**Education and welfare**

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

**Housing**

To assist with housing for staff and the community.

**Community amenities**

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

**Recreation and culture**

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

**Transport**

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

**Economic services**

To help promote the Town and improve its economic wellbeing.

**Other property and services**

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

**ACTIVITIES**

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

Rating, general purpose government grants and interest revenue.

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

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

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

Provision and maintenance of residential rental properties.

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

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

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

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

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



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

**16. PROGRAM INFORMATION (Continued)**

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

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

**17. FEES AND CHARGES**

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

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

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

**SUPPLEMENTARY INFORMATION**

Grant Schedule

Capital Expenditure Schedule

Asset Disposal Schedule

Chart of Accounts

Schedule of Fees and Charges

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

**Schedule of grant**

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

Town of East Fremantle - Capital Works Schedule - 2025/26					Funding					
GL	Job	Asset Class	Description	25/26 Budget	Reserves	Description of Reserve	Parts	Funding Program	Proceeds from Sale of Assets	Municipal
1E052080	1E052080	Paint & Equipment	Iord Ranger Super CC XL TDC1 Diesel 3 pace Cab	23,006					15,000	28,006
1E128040	1E128040	Paint & Equipment	Toyota Hilux Dual Cab Ute	23,006					30,000	23,006
1E116820	1E116820	Paint & Equipment	Iord Ranger Double CC XL Dual Cab Ute TDC1	27,700					15,000	21,700
1E126130	1E126130	Paint & Equipment	Iord Ranger Single Cab Auto Diesel 4x2	23,006					30,000	23,006
1E12642	1E12642	Paint & Equipment	Suzu Truck	28,050					21,000	77,050
		Paint & Equipment	Variable Message Board (dispose only - do not replace)	0					4,000	-4,000
1E04635	1E04635	Paint & Equipment	Upgrade of power to EV Charger - Downby House	20,000					0	20,000
			Total Paint & Equipment	254,768	0		0		75,000	179,768
1E04606	1E04606	Furniture & Equipment	General Allocation (Photocopier/Corporate Services)	30,000						30,000
			Total Furniture & Equipment	30,000	0		0		0	30,000
1E11715	1E11715	Buildings	Town Hall, Depot and Downby House	796,425	364,489	Sustainability Reserve	298,213	Community Energy Fund		23,713
1E11715	1E11738	Buildings	East Fremantle Community Park - Miscellaneous Works	200,000	200,000	EFCE Redevelopment Reserve \$110k; Strategic Asset Mtn. Reserve \$90k				0
1E11739	1E11739	Buildings	Thicket Windows Ballistades	20,000						20,000
1E04606	1E04606	Buildings	Buildings - General	64,500						64,500
			Total Buildings	1,077,925	564,489		298,213		0	115,213
1E12820	1E12820	Infrastructure - Roads	Riverside Road (Swan Yacht club to Wayman reserve)	360,000				\$240,000 - Regional Road Group		0
			Total Infrastructure - Roads	360,000	0		360,000	\$120,000 - Roads to Recovery	0	0
			Infrastructure - Drainage							
1E12823	1E12834	Infrastructure - Drainage	Drainage - Various River Outlet Reduction and GPTs	27,148						27,148
1E12823	1E12835	Infrastructure - Drainage	down bank to river - investigation and options	30,000						30,000
1E12823	1E12836	Infrastructure - Drainage	Camp Water - Drainage upgrade from accessway	20,000						20,000
1E12823	1E12837	Infrastructure - Drainage	boat ramp - Upgrade existing pits and clean outsumps with weeds	20,000						20,000
			Total Infrastructure - Drainage	77,148	0		0	0	0	77,148
1E11728	1E11741	Infrastructure - Parks & Ovals	General Allocation	75,000						75,000
1E11729	1E11745	Infrastructure - Parks & Ovals	Bikini Fountain	30,000						30,000
1E11724	1E12812	Infrastructure - Parks & Ovals	Foodlighting Upgrade - Wauhop Park	300,000			300,000	Fremantle City Soccer Club		0
1E11726	1E11674	Infrastructure - Parks & Ovals	fore pump test - Glasson Park	30,000						30,000
1E11725	1E11747	Infrastructure - Parks & Ovals	Ulrich Playground Replacement	120,000						120,000
1E11729	1E11742	Infrastructure - Parks & Ovals	Public Art Installation - East Fremantle Community Park	30,000	30,000	Public Arts Reserve				0
			Total Infrastructure - Parks & Ovals	405,000	30,000		300,000		0	215,000
1E12609	1E12609	Infrastructure - Car Parks	Car parks - General Allocation	20,000						20,000
			Total Infrastructure - Car Parks	20,000	0		0		0	20,000
			Infrastructure - Footpaths							
1E12824	1E12843	Infrastructure - Footpaths	Riverside Road (North side), adjacent to Wayman Reserve (do at same time as	45,000						45,000
1E12824	1E12844	Infrastructure - Footpaths	Heston Point Road - Between Rier St & Woodhouse St	20,000						20,000
1E12824	1E12844	Infrastructure - Footpaths	Heston Point Road (West side) - Between Bolton Street and Rier Street	108,580						108,580
			Total Infrastructure - Footpaths	224,580	0		0		0	224,580
			Total Capex	2,430,421	655,489		558,213		0	641,709



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

COA	Description	IE	Inc/Exp Analysis	Original Budget 2025/26
	<b>Reserve Transfers</b>			
002424	Transfer to Sustainability and Environmental Reserve GEN	830	T/F To Reserves Line Item Range	\$98,749
000347	Transfer from Art and Sculpture Reserve GEN	810	Transfers From Reserves L/Item	-\$91,000
002428	Transfer from East Fremantle Oval Redevelopment Reserve GEN	810	Transfers From Reserves L/Item	-\$110,000
002430	Transfer from Foreshore Management Plan Reserve GEN	810	Transfers From Reserves L/Item	-\$196,344
002431	Transfer from Sustainability and Environmental Reserve GEN	810	Transfers From Reserves L/Item	-\$384,499
002432	Transfer from Town Planning Reserve GEN	810	Transfers From Reserves L/Item	-\$150,000
000341	Transfer from Strategic Asset Management Reserve	810	Transfers From Reserves L/Item	-\$90,000
352	Transfer from Strategic Waste Reserve GEN	810	Transfers From Reserves L/Item	-\$326,684
	<b>Total Reserve Transfers</b>			<b>-\$1,229,778</b>
	<b>Non-Operating Income</b>			
111205	Non-Operating Grants, Subsidies and Contributions - Other Recreation & Sport - Fremantle City Women's Football Club	141	Grants & Subsidies - Capital	-\$100,000
111210	Non-Operating Grants, Subsidies and Contributions - Other Recreation & Sport - Solar and Community Battery Project Funding	141	Grants & Subsidies - Capital	-\$398,213
112095	Non-Operating Grants, Subsidies and Contributions - Maint Streets Roads & Bridges - State - MRRG - Marmion Street	141	Grants & Subsidies - Capital	-\$240,000
112097	Non-Operating Grants, Subsidies And Contributions - Maint Streets Roads & Bridges - Commonwealth - Grant - Roads To Recovery [AASB 1058]	141	Grants & Subsidies - Capital	-\$120,000
	<b>Total Non-Operating Income</b>			<b>-\$858,213</b>
	<b>Other Financing Activities</b>			
E11520	Loan Principal Repayment - Loan 185 East Fremantle Oval	435	Loan Principal Repayments	\$157,911
E11730	Lease Liabilities Principal Repayments - Seabed Lease	435	Lease Liabilities Principal Repayments	\$54,261
	<b>Total Financing Activities</b>			<b>\$212,172</b>
	<b>Capital Expenditure</b>			
1E052080	Ford Ranger Super CC XL TDCI Diesel Space Cab			\$53,006
1E128040	Toyota Hilux Dual Cab Ute			\$53,006
1E116920	Ford Ranger Double CC XL Dual Cab Ute TDC1			\$57,700
1E126130	Ford Ranger Single Cab Auto Diesel 4x2			\$53,006
E12642	Izuzu Truck			\$98,050
J04535	Upgrade of power to EV Charger - Davenby House			\$20,000
B04805	General Allocation [Photo pier Corporate Services]			\$10,000
J11748	Solar and Battery Installation East Fremantle Community Park, Solar installation Town Hall, Depot and Davenby House			\$795,425
J11738	East Fremantle Community Park - Miscellaneous Works			\$200,000
	Tricolour Windows Ballustrades			\$20,000
E14805	Buildings - General			\$81,500
J12850	Riverside Road [Swan Yacht club to Wayman reserve]			\$380,000
J12834	Drainage - Various River Outlet Reduction and GPTS			\$27,148
J12835	Preston Point Road - Pipe from PPR to river above carpark - Pipe upgrade running down bank to river - Investigation and options			\$10,000
J12836	Camp Waller - Drainage upgrade from accessway			\$20,000
J12837	Boat Ramp - Upgrade existing pits and clean outsumps with weeds			\$20,000
J11741	General Allocation			\$75,000
J11745	Drink Fountains			\$10,000
J12812	Flood-lighting Upgrade - Wauhap Park			\$100,000
J11674	Bare pump test - Glasson Park			\$10,000
J11747	Ulrich Playground Replacement			\$120,000
J11742	Public Art Installation - East Fremantle Community Park			\$91,000
E12809	Carparks - General Allocation			\$20,000
J12843	Riverside Road [North side], adjacent to Wayman Reserve [do at same time as road upgrade]			\$45,000
J12844	Preston Point Road - Between Pier St & Woodhouse St			\$70,000
J12844	Preston Point Road [West side] - Between Bolton Street and Pier Street			\$109,580
	<b>Total Capital Expenditure</b>			<b>\$2,430,421</b>
	<b>Operating Expenditure</b>			
000005	Materials and Contracts - Administration - Activity Based Costing Allocated	440	Activity Based Distribution	-\$3,358,189
001822	Other Expenditure - Administration - Bank Fees - Merchant Banks - GST Applied	390	Other Expenses	\$57,991

COA	Description	IE	Inc/Exp Analysis	Original Budget 2025/26
003000	Materials and Contracts - Rate Revenue - Activity Based Costing Allocated	440	Activity Based Distribution	\$205,857
003499	Materials and Contracts - Plant Operation Costs - Allocated	330	Plant Operating Costs-Alloc	\$270,179
003500	Materials and Contracts - Members Of Council - Activity Based Costing Allocated	440	Activity Based Distribution	\$1,191,821
004043	Non-Cash - Administration - Depreciation	609	Depreciation - Plant & Equipment	\$9,059
004043	Non-Cash - Administration - Depreciation	610	Depreciation - Buildings - Specialised	\$210,950
004043	Non-Cash - Administration - Depreciation	611	Depreciation - Buildings - Non Specialised	\$1,517
004043	Non-Cash - Administration - Depreciation	612	Depreciation - Furniture & Equipment	\$81,499
004060	Non-Cash - Pre School - Depreciation - JP McKenzie & Richmond Primary	611	Depreciation - Buildings - Non Specialised	\$31,826
004070	Non-Cash - Maternal & Infant Health - Depreciation	610	Depreciation - Buildings - Specialised	\$9,333
004070	Non-Cash - Maternal & Infant Health - Depreciation	611	Depreciation - Buildings - Non Specialised	\$3,582
004080	Non-Cash - Care Of Families & Children - Depreciation	609	Depreciation - Plant & Equipment	\$47,905
004080	Non-Cash - Care Of Families & Children - Depreciation	610	Depreciation - Buildings - Specialised	\$34,196
004080	Non-Cash - Care Of Families & Children - Depreciation	612	Depreciation - Furniture & Equipment	\$3,837
004083	Non-Cash - Other Welfare - Depreciation - Glyde In	611	Depreciation - Buildings - Non Specialised	\$16,391
004090	Non-Cash - Housing - Council Owned - Depreciation	610	Depreciation - Buildings - Specialised	\$17,951
004095	Non-Cash - Other Law Order & Public Safety - Depreciation - Rangers	610	Depreciation - Buildings - Specialised	\$2,98
004109	Non-Cash - Other Community Amenities - Depreciation	604	Depreciation - Infrastructure - Bus Shelters	\$9,069
004115	Non-Cash - Other Recreation & Sport - Depreciation - Parks & Ovals	602	Depreciation - Infrastructure - Parks & Ovals	\$127,959
004115	Non-Cash - Other Recreation & Sport - Depreciation - Parks & Ovals	609	Depreciation - Plant & Equipment	\$65,312
004115	Non-Cash - Other Recreation & Sport - Depreciation - Parks & Ovals	610	Depreciation - Buildings - Specialised	\$897,448
004121	Non-Cash - Maint Streets Roads & Bridges - Depreciation - Infrastructure Roads	600	Depreciation - Infrastructure - Roads	\$344,022
004121	Non-Cash - Maint Streets Roads & Bridges - Depreciation - Infrastructure Roads	601	Depreciation - Infrastructure - Drainage	\$60,805
004121	Non-Cash - Maint Streets Roads & Bridges - Depreciation - Infrastructure Roads	603	Depreciation - Infrastructure - Footpaths &	\$97,821
004121	Non-Cash - Maint Streets Roads & Bridges - Depreciation - Infrastructure Roads	605	Depreciation - Infrastructure - Car Parks	\$30,581
004121	Non-Cash - Maint Streets Roads & Bridges - Depreciation - Infrastructure Roads	609	Depreciation - Plant & Equipment	\$1,087
004130	Non-Cash - Parking Facilities - Depreciation	609	Depreciation - Plant & Equipment	\$1,093
004140	Non-Cash - Public Works Overheads - Depreciation	610	Depreciation - Buildings - Specialised	\$16,734
004140	Non-Cash - Public Works Overheads - Depreciation	612	Depreciation - Furniture & Equipment	\$1,201
004143	Non-Cash - Plant Operation Costs - Depreciation	609	Depreciation - Plant & Equipment	\$133,718
005000	Materials and Contracts - Other Law Order & Public Safety - Activity Based Costing Allocated	440	Activity Based Distribution	\$120,559
007000	Materials and Contracts - Health Inspection & Admin - Activity Based Costing Allocated	440	Activity Based Distribution	\$78,918
008500	Materials and Contracts - Care Of Families & Children - Activity Based Costing Allocated	440	Activity Based Distribution	\$319,028
010000	Materials and Contracts - Sanitation-Household Refuse - Activity Based Costing Allocated	440	Activity Based Distribution	\$150,782
010100	Materials and Contracts - Town Planning & Regional Development - Activity Based Costing Allocated	440	Activity Based Distribution	\$130,634
010200	Materials and Contracts - Other Community Amenities - Activity Based Costing Allocated	440	Activity Based Distribution	\$27,538
011100	Materials and Contracts - Other Recreation & Sport - Activity Based Costing Allocated	440	Activity Based Distribution	\$135,671
012000	Materials and Contracts - Road Plant - Activity Based Costing Allocated	440	Activity Based Distribution	\$12,090
012500	Materials and Contracts - Parking Facilities - Activity Based Costing Allocated	440	Activity Based Distribution	\$79,925
013000	Materials and Contracts - Building Control - Activity Based Costing Allocated	440	Activity Based Distribution	\$91,879
014000	Materials and Contracts - Public Works Overheads - Activity Based Costing Allocated	440	Activity Based Distribution	\$384,513
1620	Interest Expenses - Other Recreation and Sport - East Fremantle Oval Redevelopment Loan	380	Interest & Financial Costs	\$218,794
1623	Interest Guarantee - Other Recreation and Sport - East Fremantle Oval Redevelopment Loan	380	Interest & Financial Costs	\$32,125
603100	Materials and Contracts - Other General Purpose - Activity Based Costings Allocated	440	Activity Based Distribution	\$59,104
603257	Materials and Contracts - Rate Revenue - Legal Expenses - Rates Debt Recovery Costs	500	Services	\$10,000
603258	Materials and Contracts - Rate Revenue - Service Contracts - Direct Costs Of Levying Rates	500	Services	\$17,500
603259	Other Expenditure - Rate Revenue - Rates - Write-Offs	390	Other Expenses	\$6,591
604201	Employee Costs - Administration - Salaries & Wages	300	Salaries & Wages	\$1,792,105
604202	Materials and Contracts - Administration - Service Contracts - Staff Health and Wellbeing Initiatives	500	Services	\$8,319
604203	Materials and Contracts - Administration - Service Contracts - Strategic & Business Planning	500	Services	\$190,000
604205	Employee Costs - Administration - On Costs - Superannuation & FBT	310	Employment On Costs-Direct	\$265,888
604205	Employee Costs - Administration - On Costs - Superannuation & FBT	311	Employment On Costs - Fbt	\$18,065
604207	Insurance Expenses - Administration - General	365	Insurance	\$128,485
604208	Works Costing - Maintenance - Buildings - Town Hall	300	Salaries & Wages	\$733
604208	Works Costing - Maintenance - Buildings - Town Hall	320	Overhead Costs-Allocated	\$1,624
604208	Works Costing - Maintenance - Buildings - Town Hall	500	Services	\$16,311
604209	Works Costing - Maintenance - Buildings - Office Maintenance	340	Services	\$4,880
604209	Works Costing - Maintenance - Buildings - Office Maintenance	500	Services	\$37,132
604209	Works Costing - Maintenance - Buildings - Office Maintenance	360	Public Utilities	\$27,993
604210	Materials and Contracts - Administration - Service Contracts - Staff Placement and Relocation Fees	500	Services	\$5,305



COA	Description	IE	Inc/Exp Analysis	Original Budget 2025/26
B04211	Materials and Contracts - Administration - Materials - Printing & Stationery	340	Materials Purchased-Direct	\$8,365
B04211	Materials and Contracts - Administration - Materials - Printing & Stationery	500	Services	\$8,319
B04213	Materials and Contracts - Administration - Telephone and Internet	500	Services	\$39,597
B04215	Materials and Contracts - Administration - Advertising	500	Services	\$11,092
B04216	Employee Costs - Administration - Workers Compensation Insurance	365	Workers Comp	\$94,971
B04217	Materials and Contracts - Administration - Service Contracts - Photocopier Expenses and Servicing	500	Services	\$6,655
B04221	Materials and Contracts - Administration - Service Contracts - Computer System Support & Licenses	500	Services	\$371,433
B04227	Materials and Contracts - Administration - Service Contracts - Subscriptions - Admin	500	Services	\$64,223
B04230	Materials and Contracts - Administration - Postage and Freight	500	Services	\$22,183
B04232	Other Expenditure - Administration - Sundry Expenses - Debtor Write Offs	390	Other Expenses	\$10,984
B04233	Materials and Contracts - Administration - Plant Operating Costs - Vehicle Expenses (Light Fleet)	330	Plant Operating Costs-Alloc	\$30,502
B04235	Materials and Contracts - Administration - Service Contracts - Audit Fees	500	Services	\$61,004
B04237	Materials and Contracts - Rate Revenue - Service Contracts - Valuation Expenses	500	Services	\$63,000
B04239	Materials and Contracts - Administration - Legal Expenses	500	Services	\$49,267
B04240	Materials and Contracts - Administration - Service Contracts - Attain Compliance Software	500	Services	\$13,500
B04243	Materials and Contracts - Administration - Materials - Staff Uniform	340	Materials Purchased-Direct	\$8,319
B04245	Employee Costs - Administration - Staff Training and Conferences	312	Staff Training	\$35,000
B04248	Materials and Contracts - Administration - Service Contracts - Organisational Development	500	Services	\$20,000
B04249	Materials and Contracts - Administration - Materials - Equipment Below Threshold	340	Materials Purchased-Direct	\$5,000
B04250	Materials and Contracts - Administration - Service Contracts - Office Expenses	340	Materials Purchased-Direct	\$1,631
B04250	Materials and Contracts - Administration - Service Contracts - Office Expenses	500	Services	\$8,699
B04251	Materials and Contracts - Administration - Service Contracts - Website and Intranet Development and Updates	500	Services	\$25,000
B04252	Other Expenditure - Members Of Council - Member Fees - Councillor Training Expenses	500	Services	\$15,000
B04252	Other Expenditure - Members Of Council - Member Fees - Councillor Training Expenses	390	Other Expenses	\$39,543
B04253	Other Expenditure - Members Of Council - Member Fees - Mayor/Councillors Sitting Fees	390	Other Expenses	\$179,065
B04254	Works Casting - Maintenance - Other - Election Expenses	500	Services	\$45,000
B04255	Other expenditure - Members Of Council - Member Fees - Deputy Mayor Allowance	390	Other Expenses	\$10,347
B04256	Other Expenditure - Members Of Council - Member Fees - Mayor Allowance	390	Other Expenses	\$41,388
B04258	Materials and Contracts - Members Of Council - Receptions and Refreshments	500	Services	\$63,560
B04260	Interest Expenses - Administration - Laptop Finance Lease Repayment GEN	380	Interest & Financial Costs	\$41,214
B04262	Insurance Expenses - Members Of Council - General	365	Insurance	\$53,218
B04268	Materials and Contracts - Members Of Council - Implementation of Communication and Engagement Strategy	500	Services	\$70,000
B04268	Other Expenditure - Members Of Council - Member Fees - Members ICT Allowance and Expenses	390	Other Expenses	\$31,500
B04270	Other Expenditure - Members Of Council - Contributions - Community Assistance Grants	370	Contributions, Donations, Grants	\$16,153
B05200	Materials and Contracts - Fire Prevention - Activity Based Castings Allocated	440	Activity Based Distribution	\$15,448
B05202	Other Expenditure - Fire Prevention - ESL on Council Owned Property	395	Government Fees (Statutory Fees & Taxes)	\$15,048
B05203	Employee Costs - Other Law Order & Public Safety - Salaries & Wages	300	Salaries & Wages	\$21,033
B05206	Materials and Contracts - Other Law Order & Public Safety - Plant Operating Costs - Vehicle Expenses (Light Fleet)	330	Plant Operating Costs-Alloc	\$918
B05207	Materials and Contracts - Other Law Order & Public Safety - Office Expenses	340	Materials Purchased-Direct	\$1,109
B05209	Employee Costs - Other Law Order & Public Safety - Training and Conferences - Rangers	312	Staff Training	\$2,344
B05211	Materials and Contracts - Other Law Order & Public Safety - Materials - Protective Clothing	340	Materials Purchased-Direct	\$2,772
B05212	Materials and Contracts - Other Law Order & Public Safety - Materials - Equipment Below Threshold	340	Materials Purchased-Direct	\$1,631
B05220	Materials and Contracts - Animal Control - Activity Based Castings Allocated	440	Activity Based Distribution	\$68,507
B05229	Materials and Contracts - Animal Control - Minor Expenditure	500	Services	\$554
B05230	Employee Costs - Animal Control - Salaries & Wages	300	Salaries & Wages	\$31,550
B05232	Materials and Contracts - Animal Control - Plant Operating Costs - Vehicle Expenses (Light Fleet)	330	Plant Operating Costs-Alloc	\$1,834
B05233	Materials and Contracts - Animal Control - Materials/Services - Consumables and Impounding Expenses	340	Materials Purchased-Direct	\$27,729
B05233	Materials and Contracts - Animal Control - Materials/Services - Consumables and Impounding Expenses	500	Services	\$7,209
B05234	Materials and Contracts - Animal Control - Legal Expenses	500	Services	\$1,109
B05235	Materials and Contracts - Animal Control - Materials - Printing and Stationery	340	Materials Purchased-Direct	\$554
B06201	Works Casting - Maintenance - Buildings - Pre School Buildings - Maintenance	500	Services	\$543
B06201	Works Casting - Maintenance - Buildings - Pre School Buildings - Maintenance	360	Public Utilities	\$2,854
B06201	Works Casting - Maintenance - Buildings - Pre School Buildings - Maintenance	365	Insurance	\$2,359
B06203	Works Casting - Maintenance - Buildings - E.F. 4Yr Old P/Group JP McKenzie	365	Insurance	\$1,447
B07201	Works Casting - Maintenance - Buildings - EH Gray Centre (Old Infant Health Clinic)	500	Services	\$5,437
B07201	Works Casting - Maintenance - Buildings - EH Gray Centre (Old Infant Health Clinic)	360	Public Utilities	\$1,142
B07201	Works Casting - Maintenance - Buildings - EH Gray Centre (Old Infant Health Clinic)	365	Insurance	\$1,396
B07211	Employee Costs - Health Inspection & Admin - Salaries & Wages	300	Salaries & Wages	\$104,927
B07212	Materials and Contracts - Health Inspection & Admin - Plant Operating Costs - Vehicle Expenses (Light Fleet)	330	Plant Operating Costs-Alloc	\$3,699

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B07215	Employee Costs - Health Inspection & Admin - On Costs - Superannuation & FBT	310	Employment On Costs-Direct	\$14,952
B07215	Employee Costs - Health Inspection & Admin - On Costs - Superannuation & FBT	311	Employment On Costs - Fbt	\$3,281
B07218	Materials and Contracts - Health Inspection & Admin - Service Contracts - Implementation of Public Health Plan	500	Services	\$5,545
B07220	Utility Charges - Health Inspection & Admin - Telephone Expenses	350	Public Utilities	\$0
B07221	Materials and Contracts - Health Inspection & Admin - Subscriptions	500	Services	\$11,570
B07222	Employee Costs - Health Inspection & Admin - Training and Conferences	312	Staff Training	\$2,344
B07223	Materials and Contracts - Health Inspection & Admin - Service Contracts - Noise Survey Expenses	500	Services	\$554
B07224	Materials and Contracts - Health Inspection & Admin - Service Contracts - Food Control Expenses	500	Services	\$2,218
B07225	Materials and Contracts - Health Inspection & Admin - Materials - Furniture/Equipment Below Threshold	340	Materials Purchased-Direct	\$1,109
B07227	Materials and Contracts - Health Inspection & Admin - Service Contracts - Emergency Management	500	Services	\$554
B07228	Materials and Contracts - Health Inspection & Admin - Service Contracts - Swimming Pool Inspection Fees	500	Services	\$55,745
B08200	Materials and Contracts - Other Welfare - Activity Based Costings Allocated	440	Activity Based Distribution	\$10,411
B08203	Other Expenditure - Members Of Council - Contributions - Donations - All Other	370	Contributions,Donations,Grants	\$30,000
B08205	Other Expenditure - Other Welfare - Contributions - Glyde-In Centre Council	370	Contributions,Donations,Grants	\$96,900
B08207	Employee Costs - Care Of Families & Children - Salaries & Wages - CHSP	300	Salaries & Wages	\$883,165
B08208	Employee Costs - Care Of Families & Children - Superannuation - CHSP	310	Employment On Costs-Direct	\$77,552
B08210	Materials and Contracts - Care Of Families & Children - HACC Service Unit - All Service Programs - Op Exp	311	Employment On Costs - Fbt	\$4,528
B08210	Materials and Contracts - Care Of Families & Children - HACC Service Unit - All Service Programs - Op Exp	312	Staff Training	\$2,174
B08210	Materials and Contracts - Care Of Families & Children - HACC Service Unit - All Service Programs - Op Exp	330	Plant Operating Costs-Alloc	\$45,011
B08210	Materials and Contracts - Care Of Families & Children - HACC Service Unit - All Service Programs - Op Exp	340	Materials Purchased-Direct	\$16,444
B08210	Materials and Contracts - Care Of Families & Children - HACC Service Unit - All Service Programs - Op Exp	500	Services	\$22,454
B08210	Materials and Contracts - Care Of Families & Children - HACC Service Unit - All Service Programs - Op Exp	510	Volunteer Meals	\$6,896
B08210	Materials and Contracts - Care Of Families & Children - HACC Service Unit - All Service Programs - Op Exp	350	Public Utilities	\$3,282
B08220	Works Casting - Maintenance - Buildings - Glyde-In Community Group	500	Services	\$5,150
B08220	Works Casting - Maintenance - Buildings - Glyde-In Community Group	350	Public Utilities	\$342
B08220	Works Casting - Maintenance - Buildings - Glyde-In Community Group	355	Insurance	\$1,054
B08234	Materials and Contracts - Care Of Families & Children - EF Community Centre Bldg - CHSP [Tricalare]	350	Public Utilities	\$1,142
B08234	Materials and Contracts - Care Of Families & Children - EF Community Centre Bldg - CHSP [Tricalare]	355	Insurance	\$3,621
B09200	Materials and Contracts - Housing Council Owned - Activity Based Costings Allocated	440	Activity Based Distribution	\$19,813
B09201	Works Casting - Maintenance - Buildings - Allen St Units	500	Services	\$30,000
B09201	Works Casting - Maintenance - Buildings - Allen St Units	350	Public Utilities	\$6,850
B09201	Works Casting - Maintenance - Buildings - Allen St Units	355	Insurance	\$1,983
E10100	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs - FOGO	500	Services	\$188,035
E10101	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs - Recycling	500	Services	\$72,816
E10102	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs - General Waste	500	Services	\$85,273
E10103	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs [Commercial Properties] - Recycling	500	Services	\$3,110
E10104	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs [Commercial Properties] - General Waste	500	Services	\$26,414
E10106	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs - Parks & Reserves	500	Services	\$23,038
E10107	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs - Street Bins	500	Services	\$4,311
E10108	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs - Alexandra Rd & East St [Bulk Service]	500	Services	\$22,503
E10109	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Gate Fees - Waste Disposal [Recycling]	500	Services	\$63,724
E10110	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Gate Fees - Waste Disposal - General Waste	500	Services	\$184,192
E10111	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Gate Fees - Waste Disposal - Fogo	500	Services	\$255,222
E10201	Materials & Contracts - Sanitation - Household Refuse - Waste Education - Better Bins Plus: Go FOGO	340	Materials Purchased-Direct	\$4,000
E10201	Materials & Contracts - Sanitation - Household Refuse - Waste Education - Better Bins Plus: Go FOGO	500	Services	\$5,500
E10203	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Ratepayer Tip Pass Fees	500	Services	\$19,985
E10204	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Annual Bulk & Green Waste	500	Services	\$103,305
E10207	Materials and Contracts - Other Sanitation - Materials - Purchase Bins	340	Materials Purchased-Direct	\$27,186
E10208	Materials and Contracts - Other Sanitation - Service Contracts - Waste Removal - Bund [Wauhop]	500	Services	\$32,623
E10209	Employee Costs - Town Planning & Regional Development - Salaries & Wages	300	Salaries & Wages	\$772,015
E10210	Works Casting - Maintenance - Plant & Equipment - Street Bin Maintenance	300	Salaries & Wages	\$7,332
E10210	Works Casting - Maintenance - Plant & Equipment - Street Bin Maintenance	320	Overhead Costs-Allocated	\$28,592
E10211	Employee Costs - Town Planning & Regional Development - On Costs - Superannuation & FBT	310	Employment On Costs-Direct	\$115,794
E10211	Employee Costs - Town Planning & Regional Development - On Costs - Superannuation & FBT	311	Employment On Costs - Fbt	\$7,854
E10212	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - City Of Fremantle Contributions - Waste Facility	500	Services	\$113,516
E10213	Materials and Contracts - Town Planning & Regional Development - Plant Operating Costs - Vehicle Expenses [Light Fleet]	330	Plant Operating Costs-Alloc	\$12,808



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E10214	Materials and Contracts - Town Planning & Regional Development - Advertising	500	Services	\$5,545
E10215	Materials and Contracts - Town Planning & Regional Development - Consultation	500	Services	\$203,000
E10217	Materials and Contracts - Town Planning & Regional Development - Legal Expenses	500	Services	\$10,609
E10218	Materials and Contracts - Other Community Amenities - Service Contracts - Public Conveniences	500	Services	\$8,155
E10223	Works Casting - Maintenance - Buildings - Sumpton Green - Child Care Hall	320	Overhead Costs-Allocated	\$1,301
E10223	Works Casting - Maintenance - Buildings - Sumpton Green - Child Care Hall	500	Services	\$5,437
E10223	Works Casting - Maintenance - Buildings - Sumpton Green - Child Care Hall	360	Public Utilities	\$2,854
E10224	Materials and Contracts - Town Planning & Regional Development - Service Contracts - Digitisation of Planning/Building Plans	500	Services	\$12,000
E10226	Materials and Contracts - Other Law Order & Public Safety - Ranger Initiatives and Events	500	Services	\$2,772
E10229	Other Expenditure - Town Planning & Regional Development - Sundry Expenses - Refunds	390	Other Expenses	\$1,098
E10235	Materials and Contracts - Other Community Amenities - Native Plant Subsidy	500	Services	\$6,365
E10240	Employee Costs - Town Planning & Regional Development - Training and Conferences	312	Staff Training	\$6,983
E10240	Employee Costs - Town Planning & Regional Development - Training and Conferences	500	Services	\$2,281
E10243	Materials and Contracts - Other Community Amenities - Service Contracts - Heritage Trail	500	Services	\$1,109
E10251	Materials and Contracts - Swimming Areas/Beaches - Service Contracts - Mooring Pens Management Fees	500	Services	\$1,508
E10252	Works Casting - Maintenance - Bus Shelters	500	Services	\$10,609
E10253	Materials and Contracts - Other Community Amenities - Implementation of Community Climate Action Plan	500	Services	\$1,092
E10258	Materials and Contracts - Town Planning & Regional Development - Consultation - Community Design Advisory Committee	500	Services	\$1,109
E10260	Materials and Contracts - Protection Of The Environment - Service Contracts - Fire Mitigation	500	Services	\$1,109
E10267	Works Casting - Maintenance - Parks & Ovals - Riverside Boat Ramps & Boat Pens	500	Services	\$37,132
E10267	Works Casting - Maintenance - Parks & Ovals - Riverside Boat Ramps & Boat Pens	360	Public Utilities	\$10,276
E10544	Materials and Contracts - Protection of the Environment - Service Contracts - Foreshore Erosion Control and Seawalls	500	Services	\$430,000
E11204	Works Casting - Maintenance - Parks & Ovals - Merv Cowan Park	300	Salaries & Wages	\$12,098
E11204	Works Casting - Maintenance - Parks & Ovals - Merv Cowan Park	320	Overhead Costs-Allocated	\$22,526
E11204	Works Casting - Maintenance - Parks & Ovals - Merv Cowan Park	330	Plant Operating Costs-Alloc	\$4,781
E11204	Works Casting - Maintenance - Parks & Ovals - Merv Cowan Park	340	Materials Purchased-Direct	\$1,087
E11204	Works Casting - Maintenance - Parks & Ovals - Merv Cowan Park	500	Services	\$1,087
E11204	Works Casting - Maintenance - Parks & Ovals - Merv Cowan Park	360	Public Utilities	\$7,421
E11205	Works Casting - Maintenance - Parks & Ovals - J. Dalan Park	300	Salaries & Wages	\$6,233
E11205	Works Casting - Maintenance - Parks & Ovals - J. Dalan Park	320	Overhead Costs-Allocated	\$8,339
E11205	Works Casting - Maintenance - Parks & Ovals - J. Dalan Park	340	Materials Purchased-Direct	\$543
E11205	Works Casting - Maintenance - Parks & Ovals - J. Dalan Park	500	Services	\$272
E11205	Works Casting - Maintenance - Parks & Ovals - J. Dalan Park	360	Public Utilities	\$1,027
E11206	Works Casting - Maintenance - Parks & Ovals - W.H. Kitson Park	300	Salaries & Wages	\$6,416
E11206	Works Casting - Maintenance - Parks & Ovals - W.H. Kitson Park	320	Overhead Costs-Allocated	\$14,403
E11206	Works Casting - Maintenance - Parks & Ovals - W.H. Kitson Park	330	Plant Operating Costs-Alloc	\$4,035
E11206	Works Casting - Maintenance - Parks & Ovals - W.H. Kitson Park	500	Services	\$272
E11207	Works Casting - Maintenance - Parks & Ovals - John Tankin Park	300	Salaries & Wages	\$14,665
E11207	Works Casting - Maintenance - Parks & Ovals - John Tankin Park	320	Overhead Costs-Allocated	\$21,552
E11207	Works Casting - Maintenance - Parks & Ovals - John Tankin Park	330	Plant Operating Costs-Alloc	\$2,399
E11207	Works Casting - Maintenance - Parks & Ovals - John Tankin Park	500	Services	\$10,874
E11207	Works Casting - Maintenance - Parks & Ovals - John Tankin Park	360	Public Utilities	\$1,712
E11208	Works Casting - Maintenance - Parks & Ovals - Norm McKenzie Park	300	Salaries & Wages	\$5,133
E11208	Works Casting - Maintenance - Parks & Ovals - Norm McKenzie Park	320	Overhead Costs-Allocated	\$8,231
E11208	Works Casting - Maintenance - Parks & Ovals - Norm McKenzie Park	330	Plant Operating Costs-Alloc	\$2,399
E11208	Works Casting - Maintenance - Parks & Ovals - Norm McKenzie Park	500	Services	\$1,631
E11208	Works Casting - Maintenance - Parks & Ovals - Norm McKenzie Park	360	Public Utilities	\$1,142
E11209	Works Casting - Maintenance - Parks & Ovals - W. W. Wayman Reserve	300	Salaries & Wages	\$6,599
E11209	Works Casting - Maintenance - Parks & Ovals - W. W. Wayman Reserve	320	Overhead Costs-Allocated	\$9,855
E11209	Works Casting - Maintenance - Parks & Ovals - W. W. Wayman Reserve	500	Services	\$272
E11210	Works Casting - Maintenance - Buildings - Camp Waller	300	Salaries & Wages	\$733
E11210	Works Casting - Maintenance - Buildings - Camp Waller	320	Overhead Costs-Allocated	\$6,282
E11210	Works Casting - Maintenance - Buildings - Camp Waller	500	Services	\$2,175
E11210	Works Casting - Maintenance - Buildings - Camp Waller	365	Insurance	\$1,446
E11211	Works Casting - Maintenance - Buildings - Hurricanes	500	Services	\$272
E11211	Works Casting - Maintenance - Buildings - Hurricanes	360	Public Utilities	\$1,142
E11211	Works Casting - Maintenance - Buildings - Hurricanes	365	Insurance	\$930
E11212	Works Casting - Maintenance - Buildings - East Fremantle Tennis Club	300	Salaries & Wages	\$8,066
E11212	Works Casting - Maintenance - Buildings - East Fremantle Tennis Club	320	Overhead Costs-Allocated	\$15,268

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E11212	Works Casting - Maintenance - Buildings - East Fremantle Tennis Club	300	Services	\$543
E11212	Works Casting - Maintenance - Buildings - East Fremantle Tennis Club	360	Public Utilities	\$856
E11213	Works Casting - Maintenance - Parks & Ovals - East Fremantle Oval	360	Public Utilities	\$190,000
E11213	Works Casting - Maintenance - Parks & Ovals - East Fremantle Oval	365	Insurance	\$61,480
E11214	Works Casting - Maintenance - Parks & Ovals - Riverside Road Reserves	300	Salaries & Wages	\$51,327
E11214	Works Casting - Maintenance - Parks & Ovals - Riverside Road Reserves	320	Overhead Costs-Allocated	\$84,042
E11214	Works Casting - Maintenance - Parks & Ovals - Riverside Road Reserves	330	Plant Operating Costs-Alloc	\$7,251
E11214	Works Casting - Maintenance - Parks & Ovals - Riverside Road Reserves	340	Materials Purchased-Direct	\$543
E11214	Works Casting - Maintenance - Parks & Ovals - Riverside Road Reserves	300	Services	\$21,218
E11215	Works Casting - Maintenance - Parks & Ovals - Henry Jeffery Oval	300	Salaries & Wages	\$14,665
E11215	Works Casting - Maintenance - Parks & Ovals - Henry Jeffery Oval	320	Overhead Costs-Allocated	\$40,000
E11215	Works Casting - Maintenance - Parks & Ovals - Henry Jeffery Oval	330	Plant Operating Costs-Alloc	\$7,860
E11215	Works Casting - Maintenance - Parks & Ovals - Henry Jeffery Oval	340	Materials Purchased-Direct	\$2,175
E11215	Works Casting - Maintenance - Parks & Ovals - Henry Jeffery Oval	300	Services	\$60,000
E11215	Works Casting - Maintenance - Parks & Ovals - Henry Jeffery Oval	360	Public Utilities	\$9,705
E11216	Works Casting - Maintenance - Parks & Ovals - Town Hall Reserve	300	Salaries & Wages	\$14,665
E11216	Works Casting - Maintenance - Parks & Ovals - Town Hall Reserve	320	Overhead Costs-Allocated	\$29,133
E11216	Works Casting - Maintenance - Parks & Ovals - Town Hall Reserve	330	Plant Operating Costs-Alloc	\$6,231
E11216	Works Casting - Maintenance - Parks & Ovals - Town Hall Reserve	300	Services	\$2,175
E11217	Works Casting - Maintenance - Parks & Ovals - East Fremantle Lacrosse	300	Salaries & Wages	\$13,565
E11217	Works Casting - Maintenance - Parks & Ovals - East Fremantle Lacrosse	320	Overhead Costs-Allocated	\$34,222
E11217	Works Casting - Maintenance - Parks & Ovals - East Fremantle Lacrosse	330	Plant Operating Costs-Alloc	\$8,807
E11217	Works Casting - Maintenance - Parks & Ovals - East Fremantle Lacrosse	340	Materials Purchased-Direct	\$543
E11217	Works Casting - Maintenance - Parks & Ovals - East Fremantle Lacrosse	300	Services	\$31,827
E11217	Works Casting - Maintenance - Parks & Ovals - East Fremantle Lacrosse	360	Public Utilities	\$9,134
E11219	Works Casting - Maintenance - Parks & Ovals - Wauhop Park	300	Salaries & Wages	\$29,330
E11219	Works Casting - Maintenance - Parks & Ovals - Wauhop Park	320	Overhead Costs-Allocated	\$60,000
E11219	Works Casting - Maintenance - Parks & Ovals - Wauhop Park	330	Plant Operating Costs-Alloc	\$15,123
E11219	Works Casting - Maintenance - Parks & Ovals - Wauhop Park	340	Materials Purchased-Direct	\$2,175
E11219	Works Casting - Maintenance - Parks & Ovals - Wauhop Park	300	Services	\$10,874
E11219	Works Casting - Maintenance - Parks & Ovals - Wauhop Park	360	Public Utilities	\$17,126
E11222	Works Casting - Maintenance - Parks & Ovals - Gourley Park	300	Salaries & Wages	\$8,086
E11222	Works Casting - Maintenance - Parks & Ovals - Gourley Park	320	Overhead Costs-Allocated	\$11,589
E11222	Works Casting - Maintenance - Parks & Ovals - Gourley Park	330	Plant Operating Costs-Alloc	\$2,399
E11222	Works Casting - Maintenance - Parks & Ovals - Gourley Park	340	Materials Purchased-Direct	\$5,305
E11222	Works Casting - Maintenance - Parks & Ovals - Gourley Park	300	Services	\$1,087
E11222	Works Casting - Maintenance - Parks & Ovals - Gourley Park	360	Public Utilities	\$1,142
E11223	Works Casting - Maintenance - Parks & Ovals - E. I. Chapman Reserve	300	Salaries & Wages	\$3,666
E11223	Works Casting - Maintenance - Parks & Ovals - E. I. Chapman Reserve	320	Overhead Costs-Allocated	\$10,830
E11223	Works Casting - Maintenance - Parks & Ovals - E. I. Chapman Reserve	300	Services	\$543
E11224	Works Casting - Maintenance - Parks & Ovals - I. G. Hancock Playground	300	Salaries & Wages	\$2,200
E11224	Works Casting - Maintenance - Parks & Ovals - I. G. Hancock Playground	320	Overhead Costs-Allocated	\$8,013
E11225	Works Casting - Maintenance - Parks & Ovals - Stratford Street Park	300	Salaries & Wages	\$4,399
E11225	Works Casting - Maintenance - Parks & Ovals - Stratford Street Park	320	Overhead Costs-Allocated	\$9,422
E11225	Works Casting - Maintenance - Parks & Ovals - Stratford Street Park	300	Services	\$1,087
E11225	Works Casting - Maintenance - Parks & Ovals - Stratford Street Park	360	Public Utilities	\$856
E11226	Works Casting - Maintenance - Parks & Ovals - Ulrich Park	300	Salaries & Wages	\$5,866
E11226	Works Casting - Maintenance - Parks & Ovals - Ulrich Park	320	Overhead Costs-Allocated	\$11,076
E11226	Works Casting - Maintenance - Parks & Ovals - Ulrich Park	330	Plant Operating Costs-Alloc	\$308
E11226	Works Casting - Maintenance - Parks & Ovals - Ulrich Park	340	Materials Purchased-Direct	\$1,087
E11226	Works Casting - Maintenance - Parks & Ovals - Ulrich Park	300	Services	\$1,087
E11226	Works Casting - Maintenance - Parks & Ovals - Ulrich Park	360	Public Utilities	\$856
E11227	Works Casting - Maintenance - Parks & Ovals - Locke Park	360	Public Utilities	\$3,995
E11228	Materials and Contracts - Other Culture - Service Contracts - Community Events [In Addition to the E.F. Festival]	300	Services	\$25,000
E11229	Works Casting - Maintenance - Parks & Ovals - Surbiton Road Park	300	Salaries & Wages	\$550
E11229	Works Casting - Maintenance - Parks & Ovals - Surbiton Road Park	320	Overhead Costs-Allocated	\$1,190
E11232	Works Casting - Maintenance - Parks & Ovals - RSL Memorial Rose Garden	300	Salaries & Wages	\$1,100
E11232	Works Casting - Maintenance - Parks & Ovals - RSL Memorial Rose Garden	320	Overhead Costs-Allocated	\$2,165
E11232	Works Casting - Maintenance - Parks & Ovals - RSL Memorial Rose Garden	300	Services	\$543



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E11232	Works Casting - Maintenance - Parks & Ovals - RSL Memorial Rose Garden	360	Public Utilities	\$1,712
E11235	Works Casting - Maintenance - Parks & Ovals - Parks Equipment	300	Salaries & Wages	\$5,499
E11235	Works Casting - Maintenance - Parks & Ovals - Parks Equipment	320	Overhead Costs-Allocated	\$25,125
E11235	Works Casting - Maintenance - Parks & Ovals - Parks Equipment	340	Materials Purchased-Direct	\$6,525
E11235	Works Casting - Maintenance - Parks & Ovals - Parks Equipment	500	Services	\$2,175
E11241	Works Casting - Maintenance - Parks & Ovals - Lee Park	300	Salaries & Wages	\$7,332
E11241	Works Casting - Maintenance - Parks & Ovals - Lee Park	320	Overhead Costs-Allocated	\$7,472
E11241	Works Casting - Maintenance - Parks & Ovals - Lee Park	340	Materials Purchased-Direct	\$272
E11241	Works Casting - Maintenance - Parks & Ovals - Lee Park	500	Services	\$2,175
E11241	Works Casting - Maintenance - Parks & Ovals - Lee Park	360	Public Utilities	\$799
E11242	Works Casting - Maintenance - Parks & Ovals - Glasson Park	300	Salaries & Wages	\$9,166
E11242	Works Casting - Maintenance - Parks & Ovals - Glasson Park	320	Overhead Costs-Allocated	\$13,748
E11242	Works Casting - Maintenance - Parks & Ovals - Glasson Park	330	Plant Operating Costs-Alloc	\$3,569
E11242	Works Casting - Maintenance - Parks & Ovals - Glasson Park	340	Materials Purchased-Direct	\$272
E11242	Works Casting - Maintenance - Parks & Ovals - Glasson Park	500	Services	\$3,262
E11242	Works Casting - Maintenance - Parks & Ovals - Glasson Park	360	Public Utilities	\$1,712
E11243	Works Casting - Maintenance - Parks & Ovals - River - Stirling Bridge	300	Salaries & Wages	\$1,466
E11243	Works Casting - Maintenance - Parks & Ovals - River - Stirling Bridge	320	Overhead Costs-Allocated	\$2,383
E11247	Works Casting - Maintenance - Plant & Equipment - Equipment Below Threshold	340	Materials Purchased-Direct	\$8,699
E11247	Works Casting - Maintenance - Plant & Equipment - Equipment Below Threshold	500	Services	\$2,175
E11249	Other Expenditure - Libraries - Contributions - City Of Fremantle Library Shared Service	370	Contributions,Donations,Grants	\$148,000
E11250	Materials and Contracts - Other Recreation & Sport - Service Contracts - License Fee - East Fremantle Rowing Club	390	Other Expenses	\$3,769
E11251	Materials and Contracts - Other Recreation and Sport - East Fremantle Oval Precinct Operational Expenses	500		\$387,891
E11257	Works Casting - Maintenance - Parks & Ovals - George Booth Park	300	Salaries & Wages	\$1,466
E11257	Works Casting - Maintenance - Parks & Ovals - George Booth Park	320	Overhead Costs-Allocated	\$1,299
E11257	Works Casting - Maintenance - Parks & Ovals - George Booth Park	500	Services	\$272
E11258	Works Casting - Maintenance - Parks & Ovals - Foreshore Maintenance & Bush Regeneration	320	Overhead Costs-Allocated	\$1,732
E11258	Works Casting - Maintenance - Parks & Ovals - Foreshore Maintenance & Bush Regeneration	340	Materials Purchased-Direct	\$1,087
E11258	Works Casting - Maintenance - Parks & Ovals - Foreshore Maintenance & Bush Regeneration	500	Services	\$1,087
E11259	Works Casting - Maintenance - Parks & Ovals - Raceway Park / Richmond Park	300	Salaries & Wages	\$10,999
E11259	Works Casting - Maintenance - Parks & Ovals - Raceway Park / Richmond Park	320	Overhead Costs-Allocated	\$14,945
E11259	Works Casting - Maintenance - Parks & Ovals - Raceway Park / Richmond Park	330	Plant Operating Costs-Alloc	\$2,990
E11259	Works Casting - Maintenance - Parks & Ovals - Raceway Park / Richmond Park	500	Services	\$2,718
E11259	Works Casting - Maintenance - Parks & Ovals - Raceway Park / Richmond Park	360	Public Utilities	\$1,142
E11261	Materials and Contracts - Other Recreation & Sport - Service Contracts - Implementation of Reconciliation Action Plan	500	Services	\$15,000
E11262	Insurance Expense - Other Culture - Building Insurance - Community Facilities	365	Insurance	\$13,674
E11264	Materials and Contracts - Other Culture - Service Contracts - Youth Initiatives and Events	500	Services	\$16,311
E11268	Non-Cash-Swimming Areas/Beaches-Depreciation Expense - Right-of-use Assets	613	Depreciation- Right-Of-Use-Assets	\$83,295
E11269	Interest Expenses - Swimming Areas/Beaches - Sea bed Lease	380	Interest & Financial Costs	\$8,000
E11270	Works Casting - Maintenance - Parks & Ovals - Niergarup Track	500	Services	\$21,748
E11272	Materials and contracts - Other Culture - Service Contracts - Public Art Maintenance	500	Services	\$5,437
E11294	Works Casting - Maintenance - Parks & Ovals - Marjorie Green Park	300	Salaries & Wages	\$1,100
E11294	Works Casting - Maintenance - Parks & Ovals - Marjorie Green Park	320	Overhead Costs-Allocated	\$2,383
E11294	Works Casting - Maintenance - Parks & Ovals - Marjorie Green Park	500	Services	\$543
E11297	Works Casting - Maintenance - Buildings - Davenby House	340	Materials Purchased-Direct	\$543
E11297	Works Casting - Maintenance - Buildings - Davenby House	500	Services	\$4,350
E11298	Materials and contracts - Other Culture - Historical Research Services (Museum of Perth)	500	Services	\$8,699
E11300	Materials and Contracts - Other Culture - Activity Based Castings Allocated	440	Activity Based Distribution	\$24,515
E11310	Materials and Contracts - Swimming Areas & Beaches - Activity Based Castings Allocated	440	Activity Based Distribution	\$196,454
E12200	Materials and Contracts - Maint Streets Roads & Bridges - Activity Based Castings Allocated	440	Activity Based Distribution	\$23,844
E12215	Works Casting - Maintenance - Roads - Road & Street Maintenance	300	Salaries & Wages	\$18,331
E12215	Works Casting - Maintenance - Roads - Road & Street Maintenance	320	Overhead Costs-Allocated	\$70,000
E12215	Works Casting - Maintenance - Roads - Road & Street Maintenance	340	Materials Purchased-Direct	\$10,874
E12215	Works Casting - Maintenance - Roads - Road & Street Maintenance	500	Services	\$50,000
E12230	Works Casting - Maintenance - Plant & Equipment - Works Equipment	300	Salaries & Wages	\$5,499
E12230	Works Casting - Maintenance - Plant & Equipment - Works Equipment	320	Overhead Costs-Allocated	\$12,671
E12230	Works Casting - Maintenance - Plant & Equipment - Works Equipment	340	Materials Purchased-Direct	\$4,350
E12231	Works Casting - Maintenance - Footpaths & Cycleways - Footpath & Cycleways	300	Salaries & Wages	\$21,997
E12231	Works Casting - Maintenance - Footpaths & Cycleways - Footpath & Cycleways	320	Overhead Costs-Allocated	\$54,258

COA	Description	IE	Inc/Exp Analysis	Original Budget 2025/26
E12231	Works Casting - Maintenance - Footpaths & Cycleways - Footpath & Cycleways	330	Plant Operating Costs-Alloc	\$5,888
E12231	Works Casting - Maintenance - Footpaths & Cycleways - Footpath & Cycleways	340	Materials Purchased-Direct	\$21,748
E12231	Works Casting - Maintenance - Footpaths & Cycleways - Footpath & Cycleways	500	Services	\$70,000
E12233	Utility Charges - Maint Streets Roads & Bridges - Street Lighting	350	Public Utilities	\$138,371
E12234	Materials and Contracts - Maint Streets Roads & Bridges - Service Contracts - Street Sweeping	500	Services	\$54,371
E12235	Works Casting - Maintenance - Roads - Verges Maintenance	300	Salaries & Wages	\$90,189
E12235	Works Casting - Maintenance - Roads - Verges Maintenance	320	Overhead Costs-Allocated	\$200,000
E12235	Works Casting - Maintenance - Roads - Verges Maintenance	330	Plant Operating Costs-Alloc	\$20,035
E12235	Works Casting - Maintenance - Roads - Verges Maintenance	340	Materials Purchased-Direct	\$5,437
E12235	Works Casting - Maintenance - Roads - Verges Maintenance	500	Services	\$10,874
E12236	Works Casting - Maintenance - Roads - Street Cleaning	300	Salaries & Wages	\$124,651
E12236	Works Casting - Maintenance - Roads - Street Cleaning	320	Overhead Costs-Allocated	\$204,000
E12236	Works Casting - Maintenance - Roads - Street Cleaning	330	Plant Operating Costs-Alloc	\$6,545
E12237	Works Casting - Maintenance - Roads - Kerbing	300	Salaries & Wages	\$7,332
E12237	Works Casting - Maintenance - Roads - Kerbing	320	Overhead Costs-Allocated	\$1,190
E12237	Works Casting - Maintenance - Roads - Kerbing	500	Services	\$2,718
E12245	Works Casting - Maintenance - Roads - Street Trees	300	Salaries & Wages	\$62,326
E12245	Works Casting - Maintenance - Roads - Street Trees	320	Overhead Costs-Allocated	\$155,000
E12245	Works Casting - Maintenance - Roads - Street Trees	330	Plant Operating Costs-Alloc	\$6,736
E12245	Works Casting - Maintenance - Roads - Street Trees	500	Services	\$50,000
E12255	Works Casting - Maintenance - Roads - Tree Replacements	300	Salaries & Wages	\$16,498
E12255	Works Casting - Maintenance - Roads - Tree Replacements	320	Overhead Costs-Allocated	\$38,446
E12255	Works Casting - Maintenance - Roads - Tree Replacements	340	Materials Purchased-Direct	\$50,000
E12255	Works Casting - Maintenance - Roads - Tree Replacements	500	Services	\$5,437
E12256	Works Casting - Maintenance - Roads - Street Tree Watering	300	Salaries & Wages	\$9,166
E12256	Works Casting - Maintenance - Roads - Street Tree Watering	320	Overhead Costs-Allocated	\$19,927
E12256	Works Casting - Maintenance - Roads - Street Tree Watering	330	Plant Operating Costs-Alloc	\$1,390
E12256	Works Casting - Maintenance - Roads - Street Tree Watering	500	Services	\$70,682
E12260	Works Casting - Maintenance - Roads - Crossovers	320	Overhead Costs-Allocated	\$758
E12260	Works Casting - Maintenance - Roads - Crossovers	500	Services	\$2,718
E12263	Works Casting - Maintenance - Drainage	300	Salaries & Wages	\$18,331
E12263	Works Casting - Maintenance - Drainage	320	Overhead Costs-Allocated	\$70,000
E12263	Works Casting - Maintenance - Drainage	330	Plant Operating Costs-Alloc	\$9,281
E12263	Works Casting - Maintenance - Drainage	340	Materials Purchased-Direct	\$2,175
E12263	Works Casting - Maintenance - Drainage	500	Services	\$19,029
E12269	Works Casting - Maintenance - Roads - Street Name Plates & Furniture	300	Salaries & Wages	\$7,332
E12269	Works Casting - Maintenance - Roads - Street Name Plates & Furniture	320	Overhead Costs-Allocated	\$16,245
E12269	Works Casting - Maintenance - Roads - Street Name Plates & Furniture	330	Plant Operating Costs-Alloc	\$3,223
E12303	Employee Costs - Parking Facilities - Salaries & Wages - Parking	300	Salaries & Wages	\$157,750
E12305	Employee Costs - Parking Facilities - Superannuation - Parking	310	Employment On Costs-Direct	\$31,033
E12309	Materials and Contracts - Parking Facilities - Plant Operating Costs - Vehicle Expenses [Light Fleet]	330	Plant Operating Costs-Alloc	\$13,328
E12311	Materials and Contracts - Parking Facilities - Service Contracts - Equipment Repairs & Maintenance	500	Services	\$14,853
E12313	Works Casting - Maintenance - Car Parks - Implementation of Integrated Traffic Management Study	300	Salaries & Wages	\$7,332
E12313	Works Casting - Maintenance - Car Parks - Implementation of Integrated Traffic Management Study	320	Overhead Costs-Allocated	\$34,006
E12313	Works Casting - Maintenance - Car Parks - Implementation of Integrated Traffic Management Study	330	Plant Operating Costs-Alloc	\$1,715
E12313	Works Casting - Maintenance - Car Parks - Implementation of Integrated Traffic Management Study	340	Materials Purchased-Direct	\$21,748
E12313	Works Casting - Maintenance - Car Parks - Implementation of Integrated Traffic Management Study	500	Services	\$43,497
E12315	Other Expenditure - Parking Facilities - Sundry Expenses - Fines Enforcement Recovery Costs	390	Other Expenses	\$5,492
E12317	Materials and Contracts - Parking Facilities - Service Contracts - Towing Expenses	500	Services	\$272
E12320	Materials and Contracts - Parking Facilities - Sundry Expenses	500	Services	\$5,545
E13205	Materials and Contracts - Building Control - Service Contracts - Control Expenses - All Other	500	Services	\$21,000
E13208	Other Expenditure - Building Control - Building Services Levy	395	Government Fees [Statutory Fees & Taxes]	\$43,937
E13207	Other Expenditure - Building Control - BCIF Payments	395	Government Fees [Statutory Fees & Taxes]	\$27,460
E14201	Employee Costs - Public Works Overheads - Salaries & Wages - Supervision	300	Salaries & Wages	\$488,893
E14203	Employee Costs - Public Works Overheads - Superannuation	310	Employment On Costs-Direct	\$205,982
E14204	Materials and Contracts - Public Works Overheads - Consultation - Operations	500	Services	\$80,000
E14205	Employee Costs - Public Works Overheads - Salaries & Wages - Sick / Holiday Pay / RDO'S	300	Salaries & Wages	\$162,269
E14207	Insurance Expenses - Public Works Overheads - General	365	Insurance	\$1,888
E14208	Materials and Contracts - Public Works Overheads - Materials - Protective Clothing and Safety and General Equipment	340	Materials Purchased-Direct	\$9,982



COA	Description	IE	Inc/Exp Analysis	Original Budget 2025/26
E14210	Works Casting - Maintenance - Other - Admin/Safety/Training	300	Salaries & Wages	\$14,865
E14210	Works Casting - Maintenance - Other - Admin/Safety/Training	312	Staff Training	\$9,311
E14210	Works Casting - Maintenance - Other - Admin/Safety/Training	320	Overhead Costs-Allocated	\$24,958
E14210	Works Casting - Maintenance - Other - Admin/Safety/Training	340	Materials Purchased-Direct	\$5,437
E14210	Works Casting - Maintenance - Other - Admin/Safety/Training	900	Services	\$3,262
E14242	Works Casting - Maintenance - Buildings - Depot	300	Salaries & Wages	\$5,499
E14242	Works Casting - Maintenance - Buildings - Depot	320	Overhead Costs-Allocated	\$12,016
E14242	Works Casting - Maintenance - Buildings - Depot	330	Plant Operating Costs-Alloc	\$5,590
E14242	Works Casting - Maintenance - Buildings - Depot	340	Materials Purchased-Direct	\$4,350
E14242	Works Casting - Maintenance - Buildings - Depot	900	Services	\$21,748
E14242	Works Casting - Maintenance - Buildings - Depot	380	Public Utilities	\$5,709
E14255	Materials and Contracts - Public Works Overheads - Plant Operating Costs - Vehicle Expenses	330	Plant Operating Costs-Alloc	\$30,709
E14290	Materials and Contracts - Public Works Overheads - Overheads Allocated - P.W.O. Allocated to Works	320	Overhead Costs-Allocated	\$1,477,133
E14302	Works Casting - Maintenance - Plant & Equipment - Tyres & Tubes - Plant Operating Costs	900	Services	\$815
E14303	Works Casting - Maintenance - Plant & Equipment - Parts & Repairs - Plant Operating Costs	340	Materials Purchased-Direct	\$2,175
E14303	Works Casting - Maintenance - Plant & Equipment - Parts & Repairs - Plant Operating Costs	900	Services	\$38,060
E14304	Works Casting - Maintenance - Plant & Equipment - Insurance & Licences - Plant Operating Costs	311	Employment On Costs - Fbt	\$7,131
E14304	Works Casting - Maintenance - Plant & Equipment - Insurance & Licences - Plant Operating Costs	385	Insurance	\$25,363
E14304	Works Casting - Maintenance - Plant & Equipment - Insurance & Licences - Plant Operating Costs	395	Government Fees (Statutory Fees & Taxes)	\$8,787
E14305	Works Casting - Maintenance - Plant & Equipment - Fuel & Oil - Plant Operating Costs	340	Materials Purchased-Direct	\$54,371
E14400	Materials and Contracts - Unclassified Property - Activity Based Costings Allocated	440	Activity Based Distribution	\$1,082
E14423	Works Casting - Maintenance - Other - Recoverable Works	900	Services	\$2,175
E14424	Works Casting - Maintenance - Other - Graffiti Removal	300	Salaries & Wages	\$4,583
E14424	Works Casting - Maintenance - Other - Graffiti Removal	320	Overhead Costs-Allocated	\$10,289
E14424	Works Casting - Maintenance - Other - Graffiti Removal	340	Materials Purchased-Direct	\$543
E14424	Works Casting - Maintenance - Other - Graffiti Removal	900	Services	\$16,311
E14438	Materials and Contracts - Unclassified Property - Service Contracts - Implementation of Asbestos Register Actions	900	Services	\$10,874
E14444	Other Expenditure - Unclassified Property - Contributions - South West Group - Local Auth & Projects	370	Contributions, Donations, Grants	\$59,000
E14460	Works Casting - Maintenance - Buildings - General	320	Overhead Costs-Allocated	\$4,764
E14460	Works Casting - Maintenance - Buildings - General	340	Materials Purchased-Direct	\$272
E14460	Works Casting - Maintenance - Buildings - General	900	Services	\$16,311
E14460	Works Casting - Maintenance - Buildings - General	385	Insurance	\$17,772
E14462	Works Casting - Maintenance - Buildings - Old Police Station	900	Services	\$15,224
E14462	Works Casting - Maintenance - Buildings - Old Police Station	380	Public Utilities	\$571
E14462	Works Casting - Maintenance - Buildings - Old Police Station	385	Insurance	\$1,489
E14470	Employee Costs - Salaries & Wages - Gross Total Salaries and Wages	300	Salaries & Wages	\$4,781,868
E14493	Employee Costs - Salaries & Wages Allocated	300	Salaries & Wages	\$4,781,868
	Total Operating Expenses			\$14,783,396
	Operating Income			
K3051	Rates - Rate Revenue - Interim Rates [AASB 1058]	100	Rates	\$33,517
K3055	Rates - Rate Revenue - Rates Levied [AASB 1058]	100	Rates	\$10,010,875
K3059	Interest Earnings - Rate Revenue - Rates Penalty [AASB 1058]	185	Fines & Penalties	\$36,581
K3060	Fees And Charges - Rate Revenue - Discretionary - Legal Costs Recovered [AASB 1058]	120	Fines & Penalties	\$10,000
K3070	Operating Grants, Subsidies And Contributions - General Purpose Grants - State - Grants Commission [AASB 1058]	140	Grants & Subsidies - Operating	\$191,870
K3071	Operating Grants, Subsidies And Contributions - General Purpose Grants - State - Grants Commission - Formula Local Roads [AASB 1058]	140	Grants & Subsidies - Operating	\$85,865
K3080	Pensioner Deferred Rates - Interest	180	Interest On Investments	\$3,200
K3188	Interest Earnings - Other General Purpose Income - Municipal - Interest On Investments	180	Interest On Investments	\$140,000
K3190	Fees And Charges - Rate Revenue - Discretionary - Rates Admin Fees - Instalments [AASB 1058]	130	User Fees & Charges	\$44,238
K3191	Interest Earnings - Rate Revenue - Rates - Instalment Interest Charge [AASB 1058]	180	Interest On Investments	\$40,788
K4085	Fees And Charges - Rate Revenue - Discretionary - Rate Enquiries [AASB 1058]	130	User Fees & Charges	\$27,940
K4088	Other Revenue - Administration - Reimbursements [AASB 1058]	170	Reimbursements	\$10,000
K4089	Other Revenue - Administration - Sundry Income GST Inclusive [AASB 1058]	180	Other Revenue	\$1,000
K5083	Fees And Charges - Animal Control - Statutory - Charges - Fines And Penalty [AASB 15]	120	Fines & Penalties	\$582
K5084	Fees And Charges - Fire Prevention - Statutory - ESL Commission Received [AASB 15]	130	User Fees & Charges	\$8,731
K5085	Fees And Charges - Animal Control - Discretionary - Impounding Fees [AASB 15]	130	User Fees & Charges	\$1,164
K5087	Fees And Charges - Animal Control - Statutory - Dog & Cat Registration [AASB 15]	110	Permit	\$20,000
K5089	Fees and Charges - Other Law, Order & Public Safety - Discretionary - Other Fines & Penalties	120	Fines & Penalties	\$582



COA	Description	IE	Inc/Exp Analysis	Original Budget 2025/26
07081	Fees And Charges - Health Inspection & Admin - Discretionary - Permit Application Fees [AASB 15]	130	User Fees & Charges	-\$3,492
07082	Fees And Charges - Maternal & Infant Health - Discretionary - EH Gray Centre 80 Canning Hwy [AASB 15]	130	User Fees & Charges	-\$2,909
07083	Fees And Charges - Health Inspection & Admin - Discretionary - Outdoor Eating Area Fees [Local Law] & Annual Food Assessment [AASB 15]	130	User Fees & Charges	-\$17,185
07085	Fees And Charges - Health Inspection & Admin - Statutory - Swimming Pool Inspection Fees [AASB 15]	130	User Fees & Charges	-\$31,320
08025	Fees And Charges - Pre School - Discretionary - Pre Primary Lease Rent [AASB 15]	130	User Fees & Charges	-\$2,877
08081	Fees And Charges - Care Of Families & Children - Statutory - CHSP - Sundry Income [AASB 15]	130	User Fees & Charges	-\$146,935
08083	Fees And Charges - Care Of Families & Children - Statutory - CHSP - In Home Respite [AASB 15]	130	User Fees & Charges	-\$34,238
08085	Fees And Charges - Care Of Families & Children - Statutory - CHSP - Centre Based Respite [AASB 15]	130	User Fees & Charges	-\$62,165
08088	Operating Grants, Subsidies And Contributions - Care Of Families & Children - Commonwealth - CHSP [AASB 15]	140	Grants & Subsidies - Operating	-\$707,894
08094	Fees And Charges - Care Of Families & Children - Discretionary - CHSP Transport - Centre Based Day Care [AASB 15]	130	User Fees & Charges	-\$7,781
08205	Fees And Charges - Other Welfare - Discretionary - Glyde-In Rent Income [AASB 15]	130	User Fees & Charges	-\$1,356
09081	Fees And Charges - Housing - Council Owned - Discretionary - Rent [AASB 15]	130	User Fees & Charges	-\$130,000
09075	Fees And Charges - Other Community Amenities - Discretionary - Hire of Community Facilities [AASB 15]	130	User Fees & Charges	-\$1,895
09076	Operating Grants, Subsidies And Contributions - Other Community Amenities - State - Bus Shelter - Maintenance Assistance Scheme [AASB 1058]	140	Grants & Subsidies - Operating	-\$4,100
09080	Fees And Charges - Sanitation-Household Refuse - Discretionary - Domestic Service Charge [AASB 1058]	130	User Fees & Charges	-\$28,845
09081	Fees And Charges - Sanitation-Household Refuse - Discretionary - Commercial Refuse [AASB 1058]	130	User Fees & Charges	-\$94,218
09082	Fees And Charges - Sanitation - Discretionary - Sporting Club Service Charges [AASB 1058]	130	User Fees & Charges	-\$4,218
09083	Fees And Charges - Town Planning & Regional Development - Discretionary - Survey Clearance Fees [AASB 15]	130	User Fees & Charges	-\$564
09084	Fees And Charges - Town Planning & Regional Development - Discretionary - Misc Planning Service Fees [AASB 15]	130	User Fees & Charges	-\$13,563
09085	Fees And Charges - Town Planning & Regional Development - Discretionary - Home Occupation Fees [AASB 15]	130	User Fees & Charges	-\$1,164
09088	Fees And Charges - Town Planning & Regional Development - Statutory - Development Applications [AASB 15]	130	User Fees & Charges	-\$90,000
09089	Fees And Charges - Town Planning & Regional Development - Discretionary - Scheme Amendments and Rezoning Application Fees	130	User Fees & Charges	-\$6,985
09175	Fees And Charges - Other Community Amenities - Discretionary - Sale Of History Books [AASB 15]	130	User Fees & Charges	-\$291
09180	Fees And Charges - Swimming Areas/Beaches - Discretionary - Riverside Mooring Pen Fees [AASB 15]	130	User Fees & Charges	-\$197,250
09181	Fees And Charges - Other Recreation & Sport - Discretionary - Swan Yacht Club Rental [AASB 15]	130	User Fees & Charges	-\$65,555
09182	Fees And Charges - Other Recreation & Sport - Discretionary - E.F. Yacht Club Rental [AASB 15]	130	User Fees & Charges	-\$38,418
09184	Fees And Charges - Other Recreation & Sport - Discretionary - Dinghy Storage Fees	130	User Fees & Charges	-\$1,130
09171	Other Revenue - Other Recreation & Sport - Reimbursements - Other Sporting [AASB 15]	170	Reimbursements	-\$251,480
09175	Fees And Charges - Other Recreation & Sport - Discretionary - Zephyr Kiosk Rental [AASB 15]	130	User Fees & Charges	-\$44,238
09177	Operating Grants, Subsidies And Contributions - Swimming Areas/Beaches - State - Swan River Trust Erosion Control Income Various	140	Grants & Subsidies - Operating	-\$181,339
09182	Fees And Charges - Other Culture - Discretionary - East Fremantle Festival [AASB 1058]	130	User Fees & Charges	-\$17,838
09190	Fees And Charges - Other Recreation & Sport - Discretionary - E.F. Tennis Club [AASB 15]	130	User Fees & Charges	-\$5,820
09191	Fees And Charges - Other Recreation & Sport - Discretionary - Leeuwin & Fremantle Sea Scouts [AASB 15]	130	User Fees & Charges	-\$5,551
09192	Fees And Charges - Other Recreation & Culture - Discretionary - EF Junior Football Club	130	User Fees & Charges	-\$9,980
09193	Fees And Charges - Other Recreation & Sport - Discretionary - Preston Pt. Lacrosse Club [AASB 15]	130	User Fees & Charges	-\$1,746
09194	Fees And Charges - Other Recreation & Sport - Discretionary - Wauhop Park Soccer Ground [AASB 15]	130	User Fees & Charges	-\$7,568
09198	Fees And Charges - Other Recreation & Sport - Discretionary - Reserve Hire Fees - Functions [AASB 15]	130	User Fees & Charges	-\$1,164
09201	Other revenue - Other Recreation & Sport - Reimbursements - Building Insurance	170	Reimbursements	-\$6,000
09209	Operating Grants, Subsidies And Contributions - Maint Streets Roads & Bridges - State - MRD Direct Grant [AASB 1058]	140	Grants & Subsidies - Operating	-\$28,000
09204	Operating Grants, Subsidies And Contributions - Maint Streets Roads & Bridges - State - MRD - Stirling Bridge Verge Maintenance Agreement	150	Contributions & Donations - Operating	-\$8,000
09206	Operating Grants, Subsidies And Contributions - Maint Streets Roads & Bridges - State - Street Lighting [AASB 1058]	140	Grants & Subsidies - Operating	-\$4,800
09280	Fees And Charges - Parking Facilities - Statutory - Fines And Penalties - Parking [AASB 15]	120	Fines & Penalties	-\$180,000
09281	Fees And Charges - Parking Facilities - Discretionary - Parking Fees [AASB 15]	130	User Fees & Charges	-\$17,462
09281	Fees And Charges - Parking Facilities - Discretionary - Parking Fees [AASB 15]	132	Simplepay - User Fees & Charges	-\$206,176
09283	Fees And Charges - Parking Facilities - Statutory - Fines Enforcement Recovered [AASB 15]	120	Fines & Penalties	-\$41,500
09381	Fees And Charges - Building Control - Statutory - Building Permits [AASB 15]	110	Permit	-\$70,000
09382	Fees And Charges - Building Control - Statutory - BCITF Receipts [AASB 15]	130	User Fees & Charges	-\$16,224
09384	Fees And Charges - Building Control - Statutory - Building Services Levy [AASB 15]	130	User Fees & Charges	-\$43,284
09385	Fees And Charges - Building Control - Discretionary - Verge Inspection Fees [AASB 15]	130	User Fees & Charges	-\$5,820
09388	Fees And Charges - Building Control - Statutory - DA Sign Fees & Permits [AASB 15]	110	Permit	-\$1,164
09390	Fees And Charges - Building Control - Statutory - Commission On Building Services Levy [AASB 15]	130	User Fees & Charges	-\$932
09086	Fees And Charges - Unclassified Property - Discretionary - Recoverable Works [AASB 15]	130	User Fees & Charges	-\$2,281
09087	Fees And Charges - Unclassified Property - Discretionary - Rental Income - Old Police Station [AASB 15]	130	User Fees & Charges	-\$32,596
	Proceeds from Sales of Assets			-\$75,000
	<b>Total Operating Income</b>			<b>-\$13,624,082</b>

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



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

2025/26 Schedule of Fees and Charges			2025/2026		
Schedule	Description of Fee or Charge	Details	GST (excl) \$	GST \$	GST (incl) \$
	<b>Cat Registration Fees</b>				
	Registration - 1 Year		\$ 20.00	Exempt	\$ 20.00
	Registration - 3 Years		\$ 42.50	Exempt	\$ 42.50
	Registration - Lifetime		\$ 100.00	Exempt	\$ 100.00
	Surrender fee per cat/kitten		\$ 65.00	\$ 6.50	\$ 71.50
	* Cat owned by pensioner - 50% of fee otherwise payable				
	** Effective 31 May each year - 50% of normal fee on 1 year licence				
	Annual application for approval or renewal of approval to breed cats (per cat)		\$ 100.00	Exempt	\$ 100.00
	<b>Fire Break Clearing</b>	Actual Cost + 25%	Cost + 25%		Cost + 25%
	<b>Recovery of Impounded Vehicles/Goods</b>				
	Vehicle Impounding Fee	Initial cost	\$ 280.40	\$ 28.04	\$ 308.40
	Vehicle disposal Fee	Full recovery +15%	cost + 15%	\$ -	cost + 15%
	Towage Fees	Full recovery +15%	cost + 15%	\$ -	cost + 15%
	Storage Fee - Motor Vehicle	per part or full day	\$ 44.80	\$ 4.48	\$ 49.20
	Storage Fee - Other Goods	per part or full day	\$ 44.80	\$ 4.48	\$ 49.20
<b>HEALTH</b>					
<b>Health</b>	<b>Building Hire</b>				
	EH Gray Centre Mid Wifery - Annual Building Hire		\$ -	\$ -	\$ -
	EH Gray Centre - Casual Hire Fee	Per Hour	\$ 48.10	\$ 4.81	\$ 52.90
	<b>Application and Permits</b>				
	Stall Holders permit application fee / renewal	Per Application	\$ 203.10	\$ 19.35	\$ 222.40
	Trading in Public Places - Application fee	Per Application	\$ 101.90	\$ 10.19	\$ 112.00
	Trading in Public Places - Per Day fee	Per day	\$ 61.60	\$ 6.16	\$ 67.70
	Outdoor Eating Area permit - Application fee	Per Application	\$ -	\$ -	\$ -
	Outdoor Eating Area permit - Annual fee	Per sq mtr	\$ 34.10	\$ 3.25	\$ 37.30
	Registration of new Lodging Houses	Per Application	\$ 330.00	\$ 33.00	\$ 363.00
	Renewal of registration of existing Lodging Houses	Per Application	\$ 364.80	\$ 36.48	\$ 401.20
	Skin Penetration Premises Application fee	Per Application	\$ 101.60	\$ 10.16	\$ 111.70
	Noise Management Plan Lodgement fee	Per Application	\$ 97.80	\$ 9.73	\$ 107.00
	Non-complying event application fee	Per Application	\$ 909.09	\$ 90.91	\$ 1,000.00
	Section 39 Certificate/inspection for licenced premises		\$ 146.10	\$ 14.61	\$ 160.70
	Septic Tank installation - Application	Per Application	\$ 118.00	Exempt	\$ 118.00
	Permit to use apparatus		\$ 118.00	Exempt	\$ 118.00
	Greywater system installation - Application	Per Application	Fee Waiver	Exempt	Fee Waiver
	Permit to use apparatus - Greywater system		Fee Waiver	Exempt	Fee Waiver



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

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

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



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



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

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

2025/26 Schedule of Fees and Charges			2025/2026		
Schedule	Description of Fee or Charge	Details	GST (excl) \$	GST \$	GST (incl) \$
	Recoverable Graffiti Removal - Cost plus 15% administration fee		Cost + 15%		Cost + 15%
<b>Parking Facilities</b>					
	<b>Parking Fees</b>				
	Parking Fees - Launching Ramp No1 Carpark				
	1 hr	Per hour	\$ 2.73	\$ 0.27	\$ 3.00
	2 hrs		\$ 9.09	\$ 0.91	\$ 10.00
	3 hrs		\$ 13.64	\$ 1.36	\$ 15.00
	4 hrs		\$ 18.18	\$ 1.82	\$ 20.00
	5hrs and above		\$ 22.73	\$ 2.27	\$ 25.00
	Part of the hours rounded up. After 3 hr, day fee applies				
	Day fee - \$25 per day for maximum 6 days	Maximum per 24 hours	\$ 22.73	\$ 2.27	\$ 25.00
	Parking Fees - Various locations per hour other than Launching Ram	Per hour	\$ 4.60	\$ 0.46	\$ 5.00
	Fee for Construction Sites for use of parking bay for storage and othe	Per day, per bay	\$ 114.20	\$ 11.42	\$ 125.60
	<b>Miscellaneous</b>				
	Final Notice Fee (28 Days)		\$ 26.90	Exempt	\$ 26.90
	Resident Boat owners Annual Parking Permit No1 Car Park (renewals August)	Each	\$ 53.40	\$ 5.34	\$ 58.70
	Skip Bin Permits	Each	\$ 45.45	\$ 4.55	\$ 50.00
	Skip Bin Permits - Extension	Each	\$ 13.10	\$ 1.25	\$ 14.30
	Jetty A mooring permits	Each	\$ 52.20	\$ 5.22	\$ 57.40
	Sea container placement permits	Each	\$ 52.20	\$ 5.22	\$ 57.40
	Sea container placement permits - extension	Each	\$ 13.10	\$ 1.25	\$ 14.30
	REFERENCE IS MADE TO FINES AND PENALTIES AS ADOPTED IN THE TOWN'S LOCAL LAWS				
<b>ECONOMIC SERVICES</b>					
<b>Building Fees</b>					
	<b>Building Fees - Based on valuation of new building or improvements (including GST) - Minimum \$171.65</b>				
	Application fee - Class 1 & 10 - Uncertified (minimum \$110)		Variable	Exempt	Variable
	Application fee - Class 1 & 10 - Certified (minimum \$110)		Variable	Exempt	Variable
	Application fee - Class 2 to 9 - Uncertified (minimum \$110)		Variable	Exempt	Variable
	BCITF levy (where contract value over \$20k)		Variable	Exempt	Variable
	Building Services Levy (minimum \$61.65)		Variable	Exempt	Variable
	<b>Demolition fees - based on cost of construction (inc. GST) - Minimum \$171.65</b>				
	Application fee - Class 1 & 10 (\$110)		Variable	Exempt	Variable
	Application fee - Class 2 to 9 (\$110)		Variable	Exempt	Variable



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



From: James Ball <james.p.ball92@gmail.com>  
Sent: Wednesday, 28 May 2025 6:00 PM  
To: TOWN OF EAST FREMANTLE <admin@eastfremantle.wa.gov.au>  
Subject: Submission – 2025/26 Differential Rates

CAUTION: This email originated from outside of the organisation. Do not click links or open attachments unless you recognise the sender and know the content is safe.

Good evening,

I am writing to object to 4.95% increase. The town has increased >4.5% the past 2 fiscal years, CPI has increased less than this figure over the same time period.

It is worth noting that 2.8% is the current level, so this seems more reasonable.

If the town requires extra revenue, things such as charging parking for visitors outside of the suburb (ie parking along Beach St verge) would be a good source. The suburb is becoming increasingly busy with visitors, who use the facilities that these rates pay for, therefore it makes sense that those people might contribute.

I hope you consider the proposed raise unreasonable.

Thanks  
James=

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From: Nesbit, Robert <ROBERT.NESBIT@woodside.com>  
Sent: Tuesday, 3 June 2025 11:47 AM  
To: TOWN OF EAST FREMANTLE <admin@eastfremantle.wa.gov.au>  
Subject: Submission – 2025/26 Differential Rates

**CAUTION:** This email originated from outside of the organisation. Do not click links or open attachments unless you recognise the sender and know the content is safe.

Dear Sir/Madam,

I am writing with regards to the proposed 4.95% increase in rates. You have mentioned in last years budget report document the towns 'commitment to cost restraint'. Can you please provide clear examples of where such cost constraint has been applied? There are recent examples of expenditure on projects which appears to be very much discretionary. You state in the news article that the increase is only \$127 per year for the average property, but bear in mind rate payers have incurred around 30% of increases since 2017. I don't believe it is sustainable to simply hike the rates 5% every year without first making significant attempts to control expenditure.

I would also respectfully ask that the council seriously considers interest free instalment payment options for rates notices (even if considered on case by case basis). For some households, paying in full (despite careful budgeting) can be challenging. The interest charges potentially punish those who are already struggling.

Kind regards,

Robert Nesbit  
32B Gill Street

## Attachment -2

From: Maureen Flynn <maureenfromfreo@gmail.com>  
Sent: Monday, 9 June 2025 2:25 PM  
To: TOWN OF EAST FREMANTLE <admin@eastfremantle.wa.gov.au>  
Subject: 2025/26 Differential Rates

**CAUTION:** This email originated from outside of the organisation. Do not click links or open attachments unless you recognise the sender and know the content is safe.

Please find attached a submission regarding the 2025/26 Differential Rates from the community members of the Town of East Fremantle Climate Action Reference group.

thank you

Maureen Flynn

Mr Jonathon Throssel  
Chief Executive Officer  
Town of East Fremantle  
PO Box 1097  
Fremantle WA 6959

Dear Jonathon

### Submission – 2025/26 Differential Rates

This submission relates specifically to matters addressed at Council meeting on 20 May 2025 *Agenda item 13.4 The Budget Parameters Report*. The report refers to a Discussion Paper on rate-setting and budget parameters presented to the Council Forum on 6 May 2025. The discussion paper notes that given the requirement to fund an operating deficit for EFCP, several financial adjustments have been required including deferring transfers to Reserves including the allocation to the Sustainability and Environment Reserve.

In 2019, the Town of East Fremantle declared a Climate Emergency. To address this the Town formed the Climate Action Reference Group (CARG) in 2020, comprising community members many of whom are subject matter experts.

CARG, in partnership with the Town, played a vital role in establishing the seven Strategic Objectives for the Climate Emergency Strategy (CES) which incorporates both mitigation and adaptation methods to address climate change. The CES now serves as the foundation for the Climate Emergency Action Plan (CEAP) which includes detailed programs, projects, initiatives and actions to support Council and the community to transition to a low-carbon future.

The community members of CARG believe the collaborative nature of the CARG working with the Town has been a strength of the implementation of the CEAP. We are committed to continuing to work alongside the Town in achieving the objectives of the CEAP and look forward to consulting upon these at the forthcoming CARG prioritisation meeting. We consider the Sustainability and Environment Reserve is critically important to enable the Town to fund the actions identified in the CEAP.

We also acknowledge the financial constraints in the 2025-26 budget.

The benefit of the Sustainability and Environment Reserve is demonstrated by the recent Commonwealth government grant for solar panels and batteries on Council buildings. Electricity for East Fremantle Community Park is a significant ongoing operational cost and the addition of rooftop solar, and a battery to allow electricity use to be managed under the cheapest tariffs, will create significant ongoing cost savings for EFCP well beyond the short pay-back period of the ToEF matching grant fund contribution. The capacity for the ToEF to access funds from the Sustainability and Environment Reserve enabled the approval of the Commonwealth grant.

This submission is seeking assurance on two matters relating to the Sustainability and Environment Reserve:

#### 1. Existing Sustainability and Environmental Reserve

We understand that the approved Capital Works Program includes a transfer from the Sustainability and Environmental Reserve for the Solar and Battery Installation project of \$398,212 (with the other 50% grant funded).

**REQUEST** - The remaining \$310,000 in the Sustainability and Environmental Reserve is maintained to fund actions from the endorsed Climate Emergency Action Plan (CEAP).

2. Future allocation to the Sustainability and Environment Reserve

We understand from Officer's Report presented at the 20 May Council meeting that the transfer of allocation to the Sustainability and Environment Reserve will be deferred for 25/26 due to the need to fund an operating deficit for the East Fremantle Community Park.

REQUEST - Council confirm the current budgeted allocations to the Sustainability and Environment Reserve. If it is as detailed in the above Officers Report we request that Council reassess the Sustainability and Environment Reserve funding levels for the FY 26/27 budget, taking into consideration identified CEAP priorities and new processes proposed to align CEAP actions with the Town of East Fremantle strategic planning process.

Thank you for the opportunity to provide feedback on this matter.

Community Members of CARG

Wendy Wisniewski; Leigh Nicholas; Emma McSweeney; Fraser Maywood; Rebecca James;  
Imma Farre; Maureen Flynn;

9 June 2025

8 MATTERS BEHIND CLOSED DOORS

9 CLOSURE