

MINUTES

SPECIAL COUNCIL MEETING Tuesday, 23 June 2026 at 6:00 PM

Disclaimer

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 I) 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.

The Town of East Fremantle expressly disclaims liability for any loss or damage suffered by any person as a result of relying on or acting on the basis of any resolution of Council, or any advice or information provided by a member or officer, or the content of any discussion occurring, during the course of the Council meeting.

Copyright

The Town wishes to advise that any plans or documents contained within these Minutes may be subject to copyright law provisions (Copyright Act 1968, as amended) and that the express permission of the copyright owner(s) should be sought prior to their reproduction.

CONTENTS

1	OFFICIAL OPENING.....	3
2	ACKNOWLEDGEMENT OF COUNTRY.....	3
3	ANNOUNCEMENT TO GALLERY.....	3
4	RECORD OF ATTENDANCE.....	3
4.1	ATTENDANCE.....	3
4.2	APOLOGIES.....	3
4.3	APPROVED.....	4
5	DISCLOSURES OF INTEREST.....	4
5.1	FINANCIAL.....	4
5.2	PROXIMITY.....	4
5.3	IMPARTIALITY.....	4
6	PUBLIC QUESTION TIME.....	4
6.1	PUBLIC QUESTION TIME.....	4
6.1.1	S MACCHIA.....	4
6.2	DEPUTATIONS.....	4
7	BUSINESS.....	4
7.1	COUNCIL PLAN 2026–2036 – ADOPTION.....	5
7.2	ADOPTION OF THE 2026-27 ANNUAL BUDGET.....	74
8	MATTERS BEHIND CLOSED DOORS.....	140
9	CLOSURE.....	140

MINUTES

MINUTES OF SPECIAL MEETING OF COUNCIL HELD ON TUESDAY 23 JUNE 2026 IN THE COUNCIL CHAMBER, 135 CANNING HIGHWAY, EAST FREMANTLE

1 OFFICIAL OPENING

The Presiding Member opened the meeting at 6.05pm

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:

- 1. this meeting will be audio-recorded*
- 2. 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

The following members were in attendance:

Mayor A Natale Presiding Member
Cr S Boyd
Cr R Cutter
Cr J Harrington
Cr L Maywood
Cr A White
Cr M Wilson (from 6.09pm)

The following staff were in attendance:

Mr J Throssell Chief Executive Officer
Mr P Kocian Executive Manager Corporate Services
Ms J Scott Executive Manager Technical Services
Mr F Henderson Executive Manager Regulatory Services
Ms J May Minute Secretary

There was one member of the public in attendance.

4.2 APOLOGIES

Cr Collinson

4.3 APPROVED

Cr Brockmann

5 DISCLOSURES OF INTEREST

5.1 FINANCIAL

Nil

5.2 PROXIMITY

Nil

5.3 IMPARTIALITY

Nil

6 PUBLIC QUESTION TIME

6.1 PUBLIC QUESTION TIME

Cr Wilson entered the meeting at 6.09pm

6.1.1 S MACCHIA

Referring to the fees and charges component of the proposed 2026-27 Budget, Mr Macchia noted the increase in fees for mooring pens, and asked how these can be justified, given the perceived lack of maintenance and poor condition of the pens. He also commented on the condition of some of the boats moored at the facility.

The Executive Manager Technical Services noted that historically there had been little maintenance on this asset, and work had been more reactive rather than proactive. However, during 2025/26 Council had expended \$100,000 on commissioning a plan to inform of the current structural condition of the pens and a timeline for planned future maintenance, with work carried out on a number of pylons. Going forward, this maintenance schedule would bring the jetties to an appropriate standard.

The Executive Manager Corporate Services provided information on mooring pen expenditure and stated that fee charges were required to finance the upkeep of this facility.

6.2 DEPUTATIONS

Nil

7 BUSINESS

Reports start on the next page

7.1 COUNCIL PLAN 2026–2036 – ADOPTION

Applicant

Report Reference Number	SCR-422
Prepared by	Jonathan Throssell, CEO
Supervised by	N/A
Meeting date	Tuesday, 23 June 2026
Voting requirements	Simple majority
Documents tabled	Nil

Attachments

1. Council Plan 2026–2036 (final)
2. Summary of submissions and officer responses
3. **Schedule of submissions (unredacted – confidential)**

PURPOSE

To present the final Council Plan 2026–2036 (Attachment 1), consider submissions received during public consultation, and seek Council adoption of the Plan.

EXECUTIVE SUMMARY

The Draft Council Plan 2026–2036 was endorsed for public consultation at the Ordinary Council Meeting on 18 May 2026.

A formal public submission period was undertaken from 22 May to 11 June 2026.

A small number of submissions were received and considered. They did not require changes to the strategic direction, structure or intent of the Plan. An additional priority project has been identified through internal review, and the Council Plan is now presented for adoption.

BACKGROUND

The Town is required to maintain a contemporary long-term plan for the future which articulates community aspirations and aligns these with organisational capacity and resources.

The Council Plan 2026–2036 has been prepared as an integrated document, combining the Strategic Community Plan and Corporate Business Plan into a single planning framework.

The Council Plan 2026–2036 establishes the Town's long-term vision, strategic priorities and delivery framework. It replaces the Strategic Community Plan 2020–2030 as the Town's primary integrated planning document and provides the basis for integrated planning and performance monitoring.

At its meeting on 18 May 2026, Council endorsed the draft Council Plan for the purpose of public consultation.

Early engagement activities, including community workshops and a community survey, informed the development of the draft Plan prior to formal advertising.

CONSULTATION

Following Council endorsement, the draft Council Plan was released for public comment between 22 May and 11 June 2026.

Consultation was undertaken through:

- Town website and consultation page
- Social media platforms
- e-newsletter
- Town noticeboards
- availability of a hard copy at the Town Hall

Submissions were invited via online, email and written correspondence.

STATUTORY ENVIRONMENT

The *Local Government Act 1995* requires local governments to maintain a plan for the future and to undertake public consultation when preparing or reviewing that plan.

The consultation process undertaken satisfies these requirements.

POLICY IMPLICATIONS

Once adopted, the Council Plan will guide policy development, service delivery, resource allocation and reporting across the organisation.

FINANCIAL IMPLICATIONS

The Council Plan establishes strategic direction and does not itself commit Council to specific expenditure.

Financial implications associated with initiatives identified in the Plan will be considered through:

- the Long Term Financial Plan
- the Annual Budget
- asset management planning processes

STRATEGIC IMPLICATIONS

The Council Plan 2026–2036 establishes the Town's long-term vision, strategic priorities and delivery framework and provides the basis for integrated planning and performance monitoring.

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)
Community feedback not reflected in final Plan	Unlikely (2)	Minor (2)	Low (1-4)	REPUTATIONAL Unsubstantiated, low impact, low profile or 'now news' item	Feedback reviewed and considered - Accept Officer Recommendation

Perceived lack of consultation	Unlikely (2)	Minor (2)	Low (1-4)	REPUTATIONAL Unsubstantiated, low impact, low profile or 'now news' item	Formal public consultation period completed - Accept Officer Recommendation
--------------------------------	--------------	-----------	-----------	---	---

RISK MATRIX

Consequence		Insignificant	Minor	Moderate	Major	Extreme	
		1	2	3	4	5	
Likelihood	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	4
Does this item need to be added to the Town's Risk Register	No
Is a Risk Treatment Plan Required	No

SITE INSPECTION

N/A

COMMENT

Public consultation on the draft Council Plan resulted in a small number of submissions. These broadly related to environmental outcomes (particularly tree canopy), financial sustainability and prioritisation, and traffic safety and cycling infrastructure on Petra Street.

A de-identified summary of submissions and officer responses is provided at Attachment 2. For completeness, a full and unredacted schedule of submissions is provided at Attachment 3 on a confidential basis, as it contains personal information, to enable Council Members to review submissions in their original form where required.

The submissions have been reviewed and considered. While they raised a number of valid points, none required changes to the strategic direction, structure or intent of the Council Plan.

Matters relating to detailed financial management, project prioritisation and capital delivery are addressed through supporting documents, including the Long Term Financial Plan, Annual Budget and asset management plans.

During finalisation of the Council Plan, officers identified an opportunity to strengthen the Town's approach to public art. This has resulted in the inclusion of a priority project to develop a Public Art Strategy and review the existing Public Art Policy. This amendment was not driven by public submissions but forms part of the Town's ongoing strategic planning refinement.

Overall, the consultation process has validated the strategic direction of the Plan, and the document is now presented to Council for adoption.

CONCLUSION

The draft Council Plan has been subject to an appropriate public consultation process, and submissions have been considered. The Plan does not require changes to its strategic direction, structure or intent.

The Plan provides a clear and integrated framework for the Town's strategic direction over the next ten years.

It is now presented for adoption.

7.1 OFFICER RECOMMENDATION / COUNCIL RESOLUTION

Council Resolution 012306

OFFICER RECOMMENDATION

Moved Cr Maywood, seconded Cr White

That Council:

- 1. notes the submissions received during the public consultation period for the draft Council Plan 2026–2036;**
- 2. notes the officer responses to submissions;**
- 3. endorses the inclusion of a priority project to develop a Public Art Strategy and review the Public Art Policy, identified through internal review; and**
- 4. adopts the Council Plan 2026–2036.**

(CARRIED UNANIMOUSLY 7:0)

For: Crs Boyd, Harrington, Wilson, Cutter, White, Maywood and Mayor Natale

Against: Nil

REPORT ATTACHMENTS

Attachments start on the next page



Our Plan for the Future

COUNCIL PLAN 2026-2036



Contents

Introduction	2
Acknowledgement of Country	3
Message from the Mayor and CEO	3
East Fremantle at a Glance	5
Our community profile	6
Town roles and responsibilities	8
Town values	10
Community vision	11
Community outcomes	12
Community priorities	13
Community aspirations	14
Objectives	15
Outcome 1	16
Outcome 2	18
Outcome 3	22
Outcome 4	26
Outcome 5	30
Outcome 6	34
Outcome 7	36
Outcome 8	40
Outcome 9	44
Outcome 10	46
Outcome 11	52
Supporting strategies and plans	54
Our organisation	57
Financial summary	58
Development and reporting	60
Measuring success	61
Our community scorecard	62

Introduction

Welcome to the Town of East Fremantle's Council Plan – our plan for the future.

The plan combines our *Strategic Community Plan* and *Corporate Business Plan* into one document. It addresses statutory requirements, follows the Integrated Planning and Reporting Framework and Guidelines, and adopts the FUTYR® approach for preparing a Council Plan.

The Town of East Fremantle collaborated with community members and local businesses to shape this plan through a series of meetings, surveys and workshops. There was a focus on understanding:

- Where are we now?
- Where do we want to be?
- How do we get there?

Key elements in the *Strategic Community Plan*, including community priorities, vision, outcomes and objectives, will undergo a minor desktop review once every two years and a major review once every four years.

Key elements in the *Corporate Business Plan*, including priority projects and resourcing, will be reviewed and updated annually to ensure continued relevance in a changing environment.



This plan was developed in partnership with CATALYSE® Pty Ltd using the FUTYR® integrated planning and reporting approach and a MARRIOTT® Community Scorecard. FUTYR® and MARRIOTT® are registered trademarks and proprietary methodologies, used with permission, and remain the intellectual property of CATALYSE® Pty Ltd. All rights reserved.

Acknowledgement of Country

We acknowledge the Whadjuk Nyoongar people as the traditional custodians of the lands and water where the Town is situated and pay our respects to Elders past and present.

Message from the Mayor and CEO

Town of East Fremantle is proud to present its inaugural Council Plan 2026 to 2036.

This plan articulates the community's vision, outcomes and strategic priorities and is an integrated roadmap for the Town to follow over the next 10 years.

It celebrates East Fremantle's unique character – defined by a rich heritage, riverside setting and a strong sense of connection. And sets a clear strategic direction for the Town's operations, and service delivery by building on those strengths, while responding to emerging opportunities and challenges.

Through extensive engagement, we listened to our residents, business owners and key stakeholders and identified priority projects.

Underpinned by our vision for *an inclusive, connected community balancing heritage, growth and sustainability*, the plan outlines how priority projects will be delivered over the next four years.

Over the next decade, we will also continue to focus on delivering safe and connected neighbourhoods, vibrant public spaces, sustainable environmental outcomes and a thriving local economy.

The Town will continue to invest in services and infrastructure that support health, wellbeing and inclusion, while strengthening partnerships that support the best outcomes for East Fremantle. We will also regularly review and report on our progress to ensure this plan remains relevant and responsive to community needs.

We thank all community members for collaborating with us to develop this plan. We invite you to continue working with us as we strive for a sustainable, inclusive and thriving East Fremantle together.



Tony Natale,
Mayor



Jonathan Throssell,
Chief Executive Officer



East Fremantle at a glance

Nestled along the sweeping curves of the Derbarl Yerrigan on Whadjuk Nyoongar Country, with celebrated cultural, natural and built heritage, the Town of East Fremantle is one of the most desirable places to live.

For tens of thousands of years, the Derbarl Yerrigan (Swan River) has been a place of deep cultural, spiritual and practical significance for Whadjuk people. Today, the river and surrounding landscapes remain central to Nyoongar identity and storytelling, and the Town acknowledges and respects the enduring connection of Traditional Owners to land, waters and community.

Located approximately 17 kilometres south-west of Perth's central business district, the Town is bordered by the Swan River and the cities of Fremantle and Melville. Covering just over 3km² and home to an estimated population of 8,361 residents, the Town's compact size, leafy streets and strong sense of community give it a distinct village atmosphere.

The Town is renowned for its well-preserved heritage character. Many homes date from the late nineteenth and early twentieth centuries, featuring Federation, Edwardian and Inter-War architectural styles. River glimpses and carefully maintained gardens contribute to its reputation as one of Perth's most attractive residential suburbs.

The area is largely residential, with small neighbourhood shopping strips and local cafés that reinforce its relaxed, community-focused lifestyle. The East Fremantle Town Centre and George Street serve as East Fremantle's main commercial precincts, offering boutique shops, eateries and essential services.

East Fremantle's art and culture scene reflects its lively community spirit.

The Town actively supports public art installations, enhancing streetscapes and celebrating local creativity. Community events bring live music, performances and interactive art activities to public spaces, showcasing local talent and fostering cultural connection.

The riverside setting provides access to scenic walking and cycling paths, foreshore reserves and water-based recreation. Beautiful, landscaped parks and open spaces are a defining feature, supporting outdoor activities and community gatherings.

The East Fremantle Community Park is a key landmark and home of the East Fremantle Football Club, one of Western Australia's oldest Australian Rules football clubs.

Blending heritage charm, riverside amenity and a close-knit community spirit, East Fremantle offers a distinctive lifestyle that combines suburban tranquillity with convenient access to Fremantle's port city vibrancy and Perth's metropolitan services.

Our community profile

Residential population

Town of East Fremantle
June 2024, ABS Estimate



8,361

Annual Change 2023-2024
1.6% increase

Socio-economic index for Australia (SEIFA)

Town of East Fremantle
June 2021, ABS Estimate

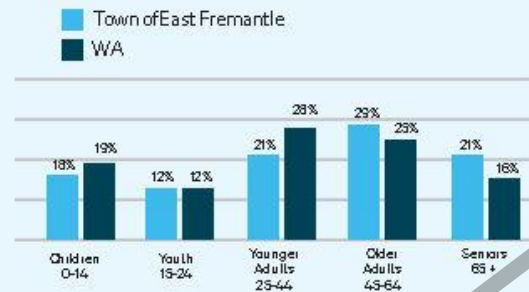


1,066

Rank: 131 of 139
WA LGAs

Age profile

2021, ABS Census



Aboriginal/Torres Strait Islander People

Town of East Fremantle
2021, ABS Census



0.9%
WA: 3.3%

Profound or severe core activity limitation

Town of East Fremantle
2021, ABS Census
(excludes not stated)



4.9%
WA: 4.9%

People who speak a non-English language

Town of East Fremantle
2021, ABS Census
(excludes not stated)



7.8%
WA: 19.6%

Cycle or walk to work

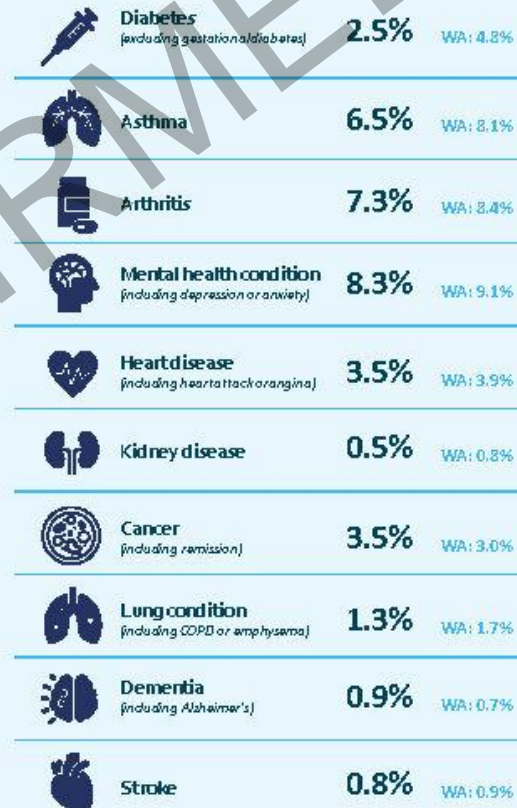
Among employed persons aged
15+, 2021, ABS Census
(excludes work from home, did not go to work and not stated)

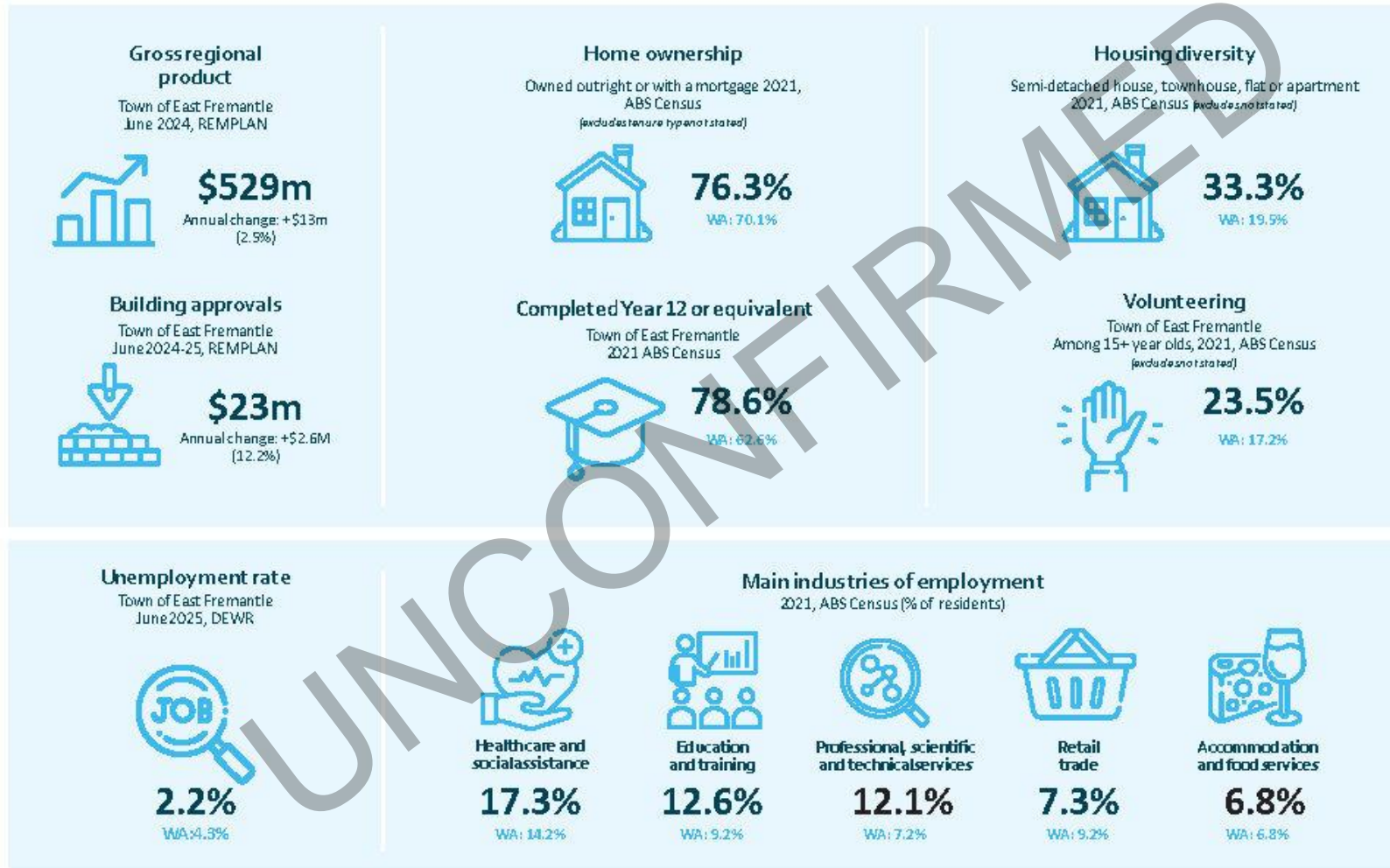


4.1%
WA: 3.2%

Long-term health conditions


% residents, 2021 ABS Census *(excludes not stated)*





Town roles and responsibilities

The Town of East Fremantle exists to meet the needs of current and future generations through an integration of environmental stewardship, social advancement and economic prosperity. We strive to achieve the community vision, outcomes and objectives by delivering, partnering and advocating for facilities, infrastructure and services to meet local needs.

Deliver		
 <p>Council is responsible for asset management, compliance and service delivery in accordance with local government regulations or as endorsed by Council.</p>		
Asset management	Compliance	Service delivery
<p>Council maintains, upgrades and operates various public assets, including:</p> <ul style="list-style-type: none"> • Local roads • Footpaths, trails, cycleways • Lighting • Stormwater infrastructure • Community buildings and public toilets • Parks and playgrounds • Sporting reserves • Streetscapes • Town buildings, vehicles and equipment 	<p>Council ensures compliance with local regulations, policies and by-laws relating to:</p> <ul style="list-style-type: none"> • Planning services • Building services • Heritage services • Universal access and inclusion • Ranger services • Waste management • Environmental health services 	<p>Council delivers a wide range of services to meet community needs, including:</p> <ul style="list-style-type: none"> • Community development • Reconciliation action • Sport and recreation • Art and culture • Library services (local government partnership) • Community engagement • Customer service • Volunteer support services

Partner			Advocate
 <p>Council builds strategic partnerships with Australian and State government agencies, non-governmental organisations, the private sector and others whose work contributes to delivering the community vision and objectives.</p>			 <p>Council gives voice to the needs and aspirations of the community by advocating for changes in policy and action at relevant levels of government and private industry to bring about the best outcomes for our community.</p>
Australian government	State government	Other partners	
<p>The Australian government plays a central role in managing national affairs and addressing issues that impact the country, including:</p> <ul style="list-style-type: none"> • Indigenous affairs • Foreign affairs • Immigration • Defence • Welfare programs • National infrastructure • National Construction Code • Medicare • Economic regulation • Education: tertiary • Environmental protection • Emergency management 	<p>The Government of Western Australia addresses state-wide issues and needs, including:</p> <ul style="list-style-type: none"> • Police, law and order • Emergency services • Public housing • Land use planning • Building regulation • Public health • Hospitals • Community services • State roads • Public transport • Economic development • Tourism • Education: primary, secondary and vocational 	<p>Council collaborates with a range of other stakeholders to address community needs:</p> <ul style="list-style-type: none"> • Neighbouring councils • Industry and peak bodies • Local businesses • Non-government organisations • Environmental groups • Community and cultural groups • Sporting clubs • Event organisers • Funding bodies 	

Town values

Our Town values guide the way staff work, adapt, learn, and lead with empathy.



Adapt and learn to meet evolving needs

We are curious, forever learners and solutions-focused, always striving to be better.



Integrity with accountability

We speak our truth and do what we say we will do, in a respectful way (no matter who's watching).



Collaboration for better community outcomes

We actively share goals and solutions with diverse stakeholders for the best community outcomes.



Empathy is at the heart of everything we do

We seek to understand and care for each other's circumstances, wellbeing and safety, to allow us all to be our best.

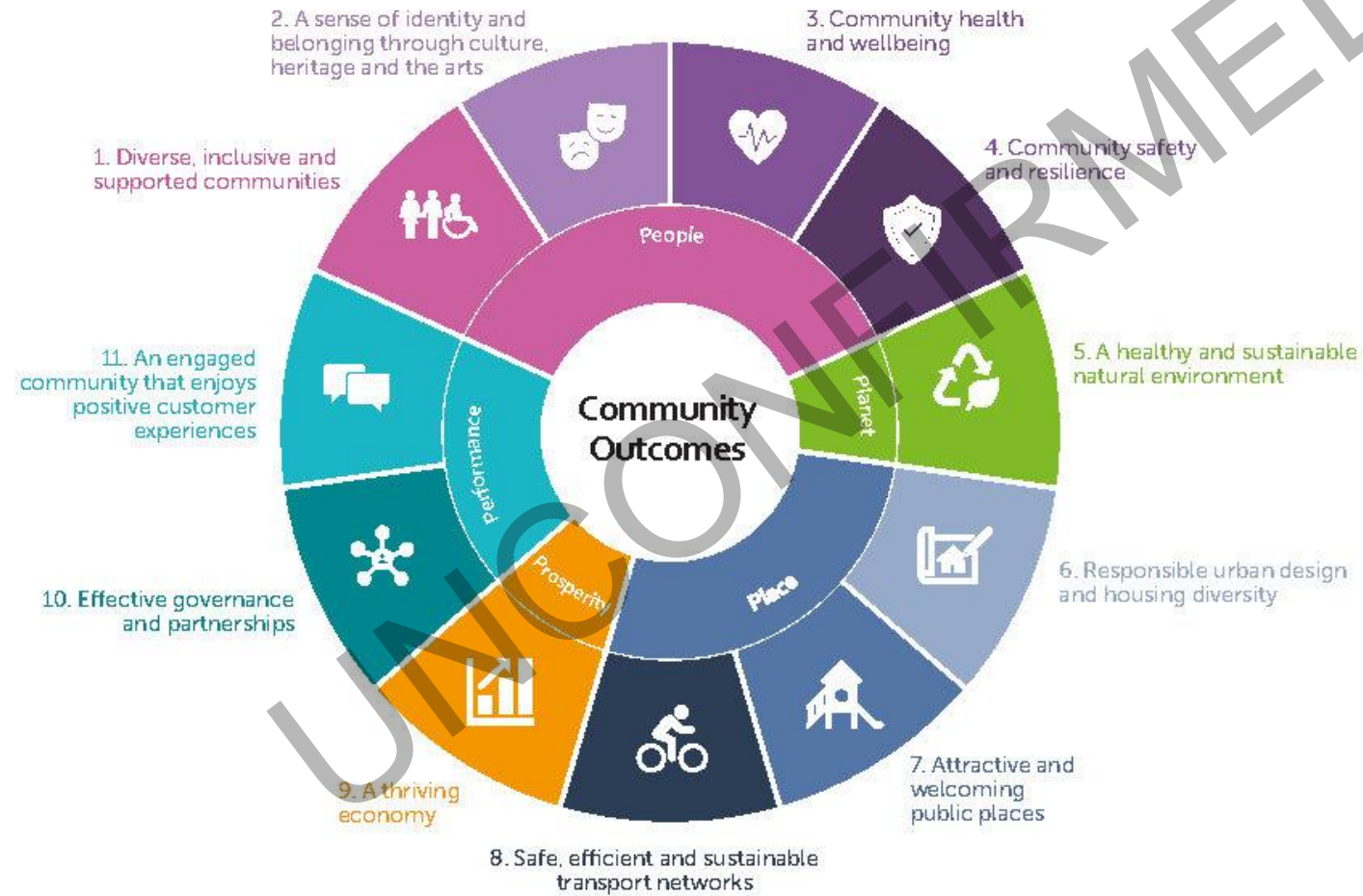


Community vision

An inclusive, connected community,
balancing heritage, growth and sustainability.

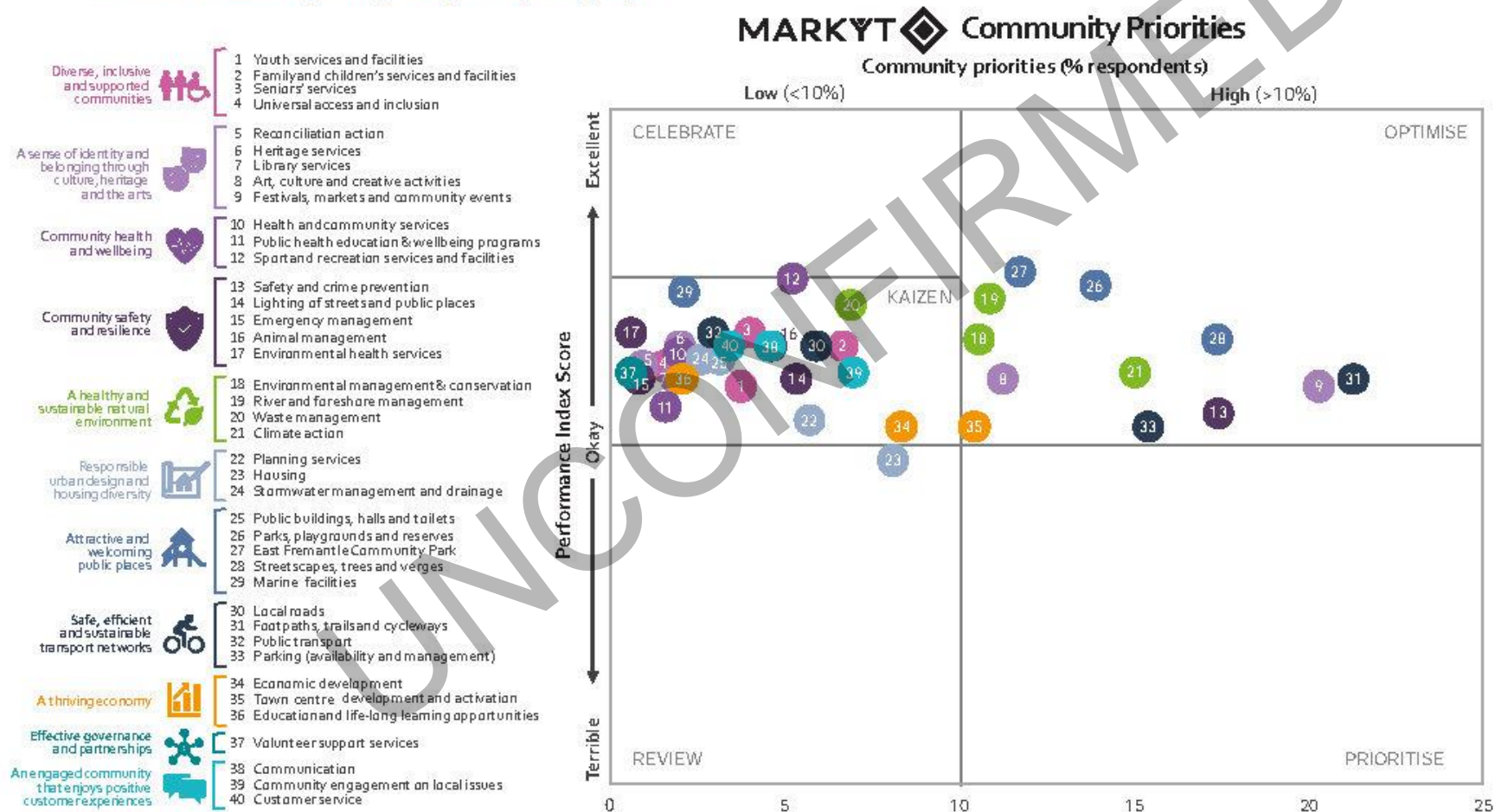
Community outcomes

The Town of East Fremantle will work towards achieving 11 core outcomes* to meet community needs.



Community priorities

To understand perceptions of service levels and community priorities, the Town of East Fremantle commissioned an independent review. In 2025, 643 community members completed a MARKYT® Community Scorecard to support outcomes-based reporting and priority mapping.



Community aspirations

Community members were invited to nominate new projects, changes or improvements for the Town of East Fremantle and key partners to consider – adding more than 38,400 words to the MARKYT® Voicebank with their ideas and suggestions.

Community feedback was grouped by service area and key themes to support the development of this plan. The most frequently mentioned ideas and suggestions related to paths and cycleways, festivals and events, community safety, parking, streetscapes and climate action.

Climate action

Promote and adopt sustainable behaviours, such as installing solar panels and batteries on Council buildings, converting to LED street lighting, transitioning to electric vehicles, being Waterwise and providing public education programs.

Attractive streetscapes

Improve landscaping along George Street, plant more street trees and native plants, improve tree and verge maintenance across East Fremantle, and encourage owners and tenants to maintain private verges to a higher standard with regular mowing, trimming and weed removal.

Better parking

Improve the ease of accessing parking in residential streets and busy areas, like the town centre, George Street precinct, East Fremantle Community Park and Leewin boat ramp, with additional parking, clearly marked street bays, and residential permits and by ensuring there is sufficient off-street parking in new developments.



Walkable and bikeable neighbourhoods

Repair and upgrade existing paths, keeping them free of trip hazards, and expand the network to improve connectivity with wider, dedicated cycling lanes, safer crossings and secure bike racks.

More community festivals and events

Activate George Street, the river foreshore and other public places with a year-round calendar of festivals, markets and community events to build community spirit and draw visitors to support local businesses.

Safe communities

Retain a strong focus on community safety, advocating for WA Police to have a local presence, Western Power to improve local lighting, Department of Housing and Works to manage problem tenants, and Neighbourhood Watch to deliver community engagement programs.

Objectives

The Town of East Fremantle collaborated with community to co-create objectives to support achievement of desired outcomes.

	Outcomes	Objectives
	1. Diverse, inclusive and supported communities	1.1 Deliver inclusive facilities and services to enhance quality of life for all ages, cultures and abilities.
	2. A sense of identity and belonging through culture, heritage and the arts	2.1 Maintain, enhance and celebrate the Town's heritage, character and identity. 2.2 Support the arts, creative industries and community events.
	3. Community health and wellbeing	3.1 Facilitate community health and wellbeing. 3.2 Activate East Fremantle Community Park and other facilities to grow participation in sport and recreation activities.
	4. Community safety and resilience	4.1 Protect and enhance the high levels of safety that make East Fremantle an exceptional place to live.
	5. A healthy and sustainable natural environment	5.1 Promote and adopt sustainable practices to care for local resources, habitats and ecosystems.
	6. Responsible urban design and housing diversity	6.1 Facilitate responsible planning, with provisions for housing diversity and density in appropriate areas to meet State Government housing targets.
	7. Attractive and welcoming public places	7.1 Deliver accessible, inviting community facilities and open spaces.
	8. Safe, efficient and sustainable transport networks	8.1 Plan and maintain Town assets, roads, paths and cycleways to enhance public safety and connectivity.
	9. A thriving economy	9.1 Support the development and revitalisation of activity centres, including George Street and the East Fremantle Town Centre.
	10. Effective governance and partnerships	10.1 Strive for excellence in leadership and governance, including sustainable financial, human resource, asset and risk management. 10.2 Build and maintain strong partnerships with key stakeholders, community groups and volunteers to deliver positive community outcomes.
	11. An engaged community that enjoys positive customer experiences	11.1 Enhance community engagement and service delivery.



Outcome 1

Diverse, inclusive and supported communities

Objectives

- 1.1 Deliver inclusive facilities and services to enhance quality of life for all ages, cultures and abilities.

Objective 1.1 Deliver inclusive facilities and services to enhance quality of life for all ages, cultures and abilities.

Principal activities – what we will continue to do		
Service	Service description	Service Team
Neighbourhood Link	Facilitate services and support for the frail, aged and people with disability including access to assessment and case planning, counselling, advocacy and referral, social support, centre-based day care, a community bus service and social outings.	Corporate Services
Life-long learning for all ages	Support inclusive education and life-long learning opportunities offered by community partners, including local kindergartens, playgroups and Glyde-In Community Learning Centre. Support includes funding, access to community facilities and promotion in Town communications.	Corporate Services
Universal access and inclusion	Complete regular universal access and inclusion audits of Town infrastructure, facilities and services, and ensure Universal Design concepts and the National Construction Code are adhered to with all new and renewal works.	Technical Services

Supporting strategies and plans

Disability Access and Inclusion Plan

Strategic initiatives		Linked strategies	Lead	26/27	27/28	28/29	29/30	Future
1.1.1	Evaluate the viability of the Commonwealth Home Support Program Service in response to changes in Commonwealth funding and implement recommendations.		Executive Manager Corporate Services	●				
1.1.2	Complete universal access and inclusion audits for ACROD parking, footpaths, and infrastructure along the Swan River and foreshore and include required works in the Capital Works Program.	Capital Works Program	Executive Manager Technical Services				●	
1.1.3	Implement the Disability Access and Inclusion Plan .	Disability Access and Inclusion Plan	Executive Manager Regulatory Services	●	●	●	●	

● Covered by operating budget

⌘ Additional funding or resources secured

⌘ Additional funding or resources required

○ Additional funding or resources required (amount to be determined)



Outcome 2

A sense of identity and belonging through culture, heritage and the arts

Objectives

- 2.1 Maintain, enhance and celebrate the Town's heritage, character and identity.
- 2.2 Support the arts, creative industries and community activities.

Objective 2.1 Maintain, enhance and celebrate the Town’s heritage, character and identity.

Principal activities – what we will continue to do								
Service	Service description					Service Team		
Heritage protection	Maintain planning controls to ensure new developments are appropriate to the built heritage and character of streetscapes.					Regulatory Services		
Heritage promotion	Promote local heritage, including Aboriginal and European heritage, the East Fremantle Heritage Trail, river foreshore and Niergarup Track.					Office of the CEO		
Supporting strategies and plans								
None								
Strategic initiatives								
Priority projects	Linked strategies	Lead	26/27	27/28	28/29	29/30	Future	
2.1.1 Collaborate with the Reconciliation Action Working Group to develop and implement a new Reconciliation Plan and provide regular progress updates in Town communications.		Manager Community Engagement & Communications	\$30k	●	●	●		

● Covered by operating budget

§ Additional funding or resources secured

⌘ Additional funding or resources required

○ Additional funding or resources required (amount to be determined)

Objective 2.2 Support the arts, creative industries and community activities.

Principal activities – what we will continue to do		
Service	Service description	Service Team
Library services	Provide access to library services through partnership agreements.	Office of the CEO
Community events	Plan, deliver and support community events aligned with the Events Strategy.	Office of the CEO
Public art	Administer the Public Art Fund to support individual artists and arts groups, in consultation with the Public Art Panel and aligned with the Public Art Policy and Public Art Strategy.	Office of the CEO

Supporting strategies and plans
Events Strategy
Public Art Strategy 2017

Strategic initiatives		Linked strategies	Lead	26/27	27/28	28/29	29/30	Future
2.2.1	Deliver and promote an annual calendar of events to deliver social and economic benefits for the local community.	Event Strategy	Manager Community Engagement & Communications	\$110k	\$113k	\$117k	\$120k	
2.2.2	Review library service arrangements, then implement Council-endorsed recommendations.		Manager Community Engagement & Communications	●	○			
2.2.3	Install a new art installation at East Fremantle Community Park to enhance public amenity.		Manager Community Engagement & Communications			○		
2.2.4	Review the Public Art Strategy and Public Art Policy		Manager Community Engagement & Communications	\$15k				

● Covered by operating budget

⌘ Additional funding or resources secured

⌘ Additional funding or resources required

○ Additional funding or resources required (amount to be determined)





Outcome 3

Community health and wellbeing

Objectives

- 3.1 Improve access to facilities and facilitate community health and wellbeing.
- 3.2 Activate East Fremantle Community Park and other facilities to grow participation in sport and recreation activities.

Objective 3.1 Facilitate community health and wellbeing.

Principal activities – what we will continue to do		
Service	Service description	Service Team
Public health	Administer laws and undertake activities to maintain public and environmental health in relation to: <ul style="list-style-type: none"> Public health promotion Infectious disease control/investigations Food safety Asbestos, chemicals and poisons disposal Lodging houses Noise control 	<ul style="list-style-type: none"> Pest control Pollution control Public buildings Substandard dwellings Safe water and public swimming pools Regulatory Services
	Implement the Public Health Plan.	Regulatory Services

Supporting strategies and plans

Public Health Plan 2022-2027

Strategic initiatives		Linked strategies	Lead	26/27	27/28	28/29	29/30	Future
3.1.1	Revise the Public Health Plan to proactively identify and address local health needs, aligned with State Government priorities.	Public Health Plan 2022-2027	Executive Manager Regulatory Services	●				
3.1.2	Develop a Public Health Local Law to give the Town legal authority to prevent and manage local health hazards (such as smoke, odours, light spill, livestock etc).		Executive Manager Regulatory Services	●				

● Covered by operating budget

⌘ Additional funding or resources secured

⌘ Additional funding or resources required

○ Additional funding or resources required (amount to be determined)

Objective 3.2 Activate East Fremantle Community Park and other facilities to grow participation in sport and recreation activities.

Principal activities – what we will continue to do							
Service	Service description					Service Team	
East Fremantle Community Park	Oversee development of East Fremantle Community Park as a sport and recreation facility and community hub.					Office of the CEO	
	Implement the Contract Management Plan to effectively manage the lease and operator agreement to maintain facilities and deliver services at East Fremantle Community Park.					Office of the CEO	
Recreation facilities	Provide sport and recreation facilities for community benefit: <ul style="list-style-type: none"> • Preston Point Reserve • East Fremantle Tennis Club pavilion and courts • Wauhop Park • Tricolore Community Centre 					Technical Services; Corporate Services	
Club support services	Provide sporting and recreational club liaison and support services, assisting clubs with issues and needs as they arise.					Office of the CEO	
Supporting strategies and plans							
Recreation & Community Facilities Strategy							
Point Preston Road North Recreation Facilities Master Plan							
Strategic initiatives							
Priority projects	Linked strategies	Lead	26/27	27/28	28/29	29/30	Future
3.2.1	Undertake a structured review of the East Fremantle Oval Precinct Operator Agreement with Belgravia Leisure to inform Council consideration of future operating arrangements following the expiry of the initial term.	Commercial Development Specialist	\$25k				
3.2.2	Evaluate governance options for East Fremantle Community Park, including advisory-based models, and implement the preferred approach to support effective oversight, stakeholder coordination and accountability.	Commercial Development Specialist	●				
3.2.3	Undertake a strategic assessment of available land within East Fremantle Community Park to determine best use to maximise potential revenue while balancing community/not for profit interests. <i>Note: must include consultation with Croquet Club and Belgravia as key stakeholders.</i>	Commercial Development Specialist	●				

Strategic initiatives		Linked strategies	Lead	26/27	27/28	28/29	29/30	Future
3.2.4	Consider and implement outcomes from the strategic land review .		Commercial Development Specialist		○			
3.2.5	Develop a sports surface management plan for Henry Jeffrey Oval, Wauhop Park and Preston Point Reserve.	Point Preston Road North Recreation Facilities Master Plan	Executive Manager Technical Services			○		
3.2.6	Investigate options to re-locate the Town's depot and re-purpose the depot site to achieve best use of land in the East Fremantle Community Park precinct.		Commercial Development Specialist					○

UNCONFIRMED



Outcome 4

Community safety and resilience

Objectives

- 4.1 Protect and enhance the high levels of safety that make East Fremantle an exceptional place to live.
- 4.2 Encourage responsible animal management.

Objective 4.1 Protect and enhance the high levels of safety that make East Fremantle an exceptional place to live.

Principal activities – what we will continue to do		
Service	Service description	Service Team
	Liaise with local police to highlight local safety concerns and plan initiatives to maintain high levels of community safety.	Office of the CEO
Safety advocacy	Advocate for Western Power to maintain and install LED street lighting to meet local needs.	Technical Services
	Participate in the Fremantle Alcohol Accord and other network meetings to deliver a safe environment for community members and event patrons.	Environmental Health Services
Ranger services	Enforce relevant acts, regulations and local laws to improve community safety, security and amenity. This includes ranger services to manage parking, dog control, storm damage, community liaison and traffic safety for sports and events, and responding to nuisance complaints.	Technical Services
Public education and engagement	Promote crime prevention programs by WA Police and others to enhance community safety.	Office of the CEO
Emergency management	Administer laws and undertake activities to maintain public health in relation to emergency management arrangements.	Regulatory Services
Supporting strategies and plans		
Public Health Plan 2022-2027		

Strategic initiatives							
Priority projects	Linked strategies	Lead	26/27	27/28	28/29	29/30	Future
4.1.1	Review Local Recovery Arrangements as required in the <i>Local Emergency Management Act 2005</i> .	Executive Manager Regulatory Services	●				
4.1.2	Partner with WA Police to promote a campaign to raise awareness and encourage local residents and businesses to register CCTV details on the Cam-Map WA portal.	Manager Community Engagement & Communications	●				
4.1.3	Advocate with Main Roads WA for improvements to lighting in St Peters Road underpass and George Street underpass, to facilitate safer access to Silas Street shops and George Street.	Executive Manager Regulatory Services	●				
4.1.4	Identify and promote community programs that help to build and strengthen neighbour connections, safety and resilience (such as The Neighbourhood Village Project).	Executive Manager Regulatory Services	\$5k		\$5k		
4.1.5	Complete a service level review of Ranger Services with consideration for delivery models and resourcing to strengthen community safety and security (includes exploring opportunities to share services with neighbouring councils to enhance community safety in the Town of East Fremantle).	Executive Manager Technical Services			\$30k		

Objective 4.2 Encourage responsible animal management.

Principal activities – what we will continue to do		
Service	Service description	Service Team
Ranger services	Deliver public education and ranger patrols, investigate complaints, and provide cautions and infringements to encourage responsible animal ownership and compliance with local laws.	Technical Services
Animal advocacy	Promote animal advocacy and protection services delivered by key partners. This includes the RSPCA which is responsible for investigating concerns relating to animal cruelty, welfare, neglect or abandonment, and animal shelters that care for and rehome abandoned pets.	Technical Services
Dog exercise areas	<p>Provide dedicated dog exercise areas:</p> <ul style="list-style-type: none"> • River Foreshore dog exercise area (portion of beach areas only, as per signage) • East Fremantle Community Park dog exercise area • Silas Street Dog Park (dependent on securing a suitable lease with Main Roads WA) <p>Provide shared-use facilities for dog use when not in use for sporting priorities:</p> <ul style="list-style-type: none"> • Preston Point Reserve, Preston Point Road • Henry Jeffery Oval, Preston Point Road • Upper Wauhop Park, Wauhop Road 	Technical Services
Dog waste bags	Distribute dog waste bags in public places.	Technical Services

Supporting strategies and plans
None

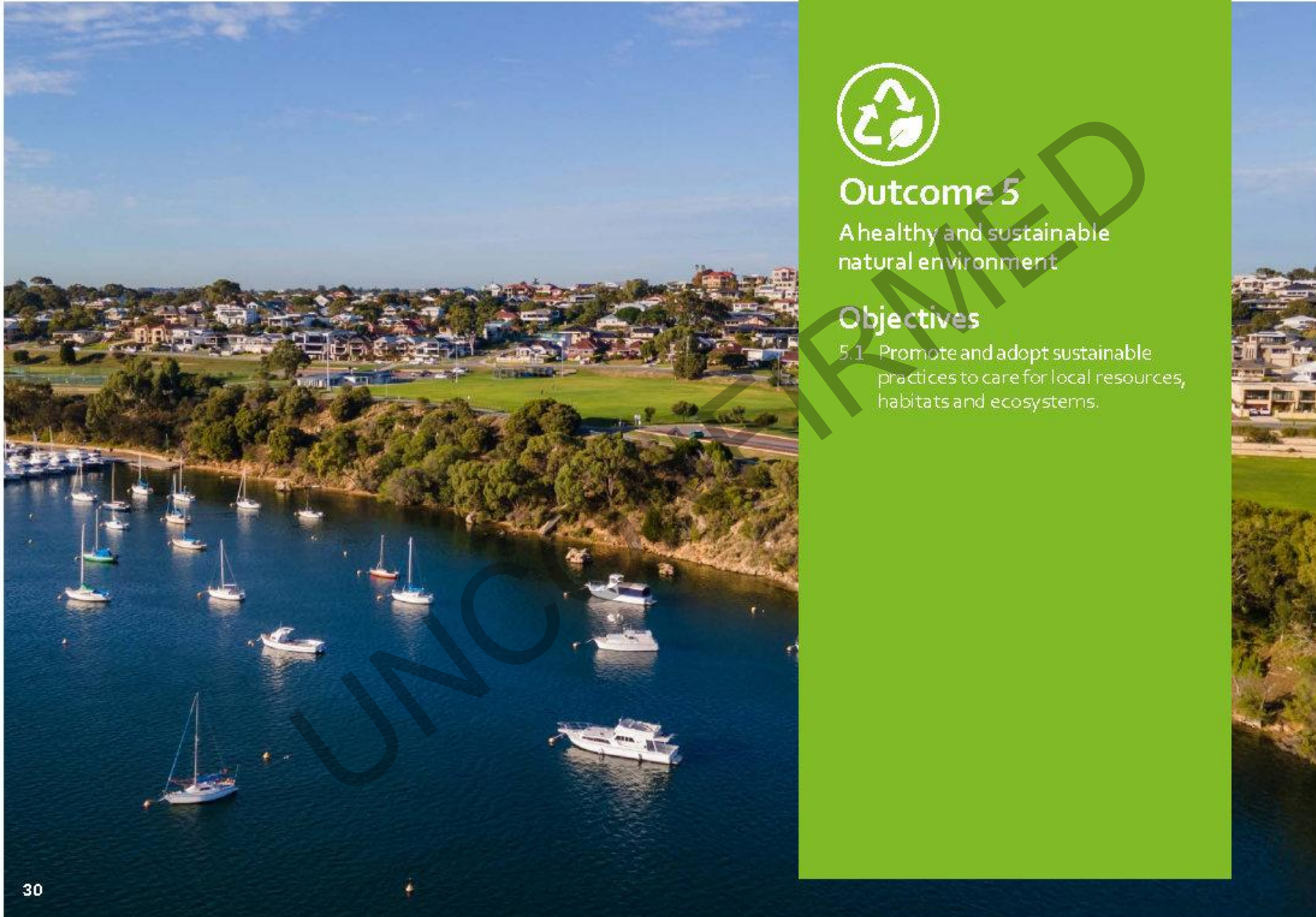
Strategic initiatives								
Priority projects	Linked strategies	Lead	26/27	27/28	28/29	29/30	Future	
4.2.1 Install signage to promote responsible animal ownership when using shared-use facilities for dog exercise.		Executive Manager Technical Services	\$10k					
4.2.2 Develop an animal management plan to further activate and improve dog exercise areas, with consideration for shade, reticulated grass, and dog exercise equipment.		Executive Manager Technical Services				\$40k		

● Covered by operating budget

§ Additional funding or resources secured

§ Additional funding or resources required

○ Additional funding or resources required (amount to be determined)



Outcome 5

A healthy and sustainable natural environment

Objectives

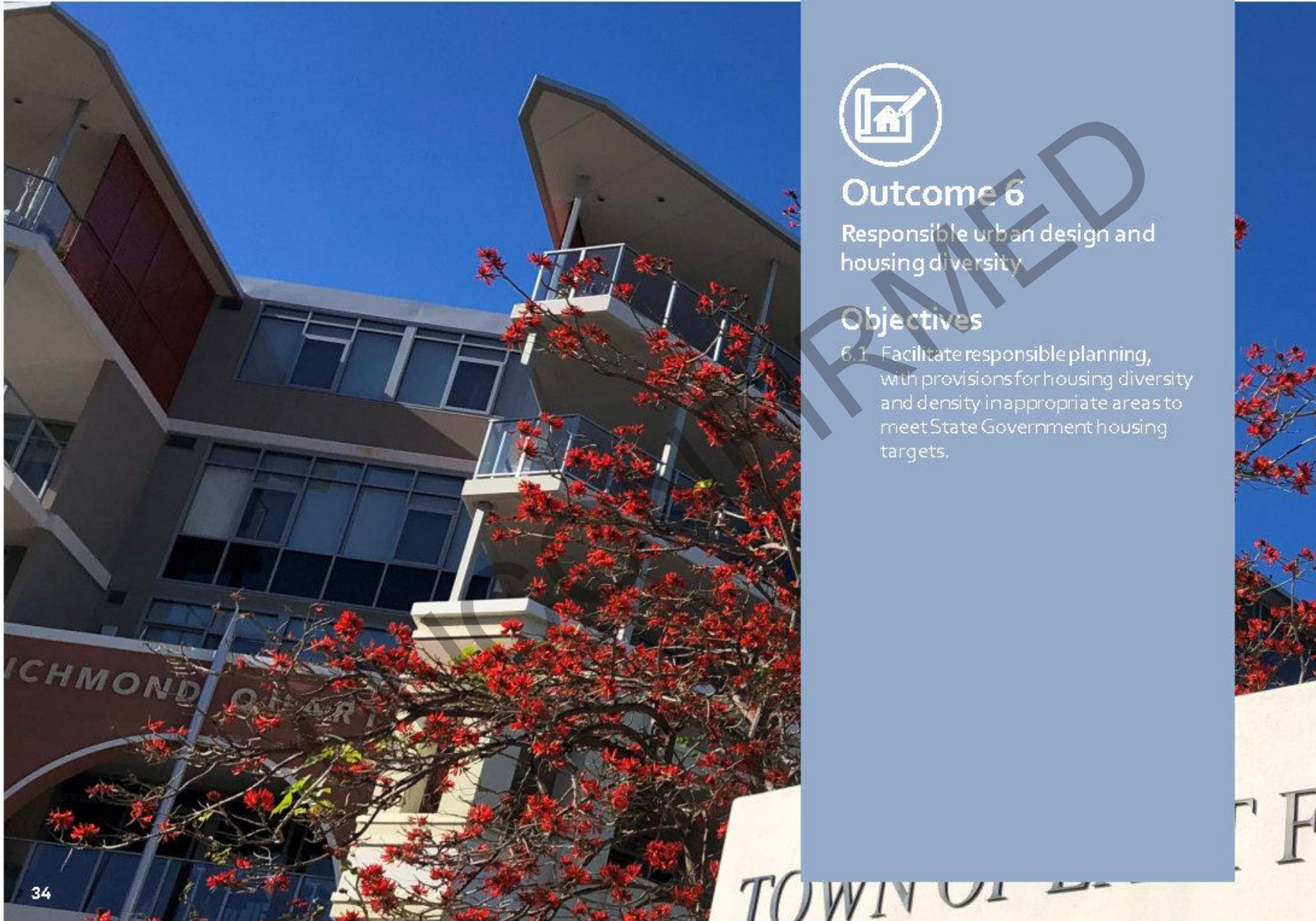
5.1 Promote and adopt sustainable practices to care for local resources, habitats and ecosystems.

Objective 5.1 Promote and adopt sustainable practices to care for local resources, habitats and ecosystems.

Principal activities – what we will continue to do								
Service	Service description				Service Team			
Sustainability	In consultation with East Fremantle Climate Action Reference Group, deliver initiatives to achieve targets in the Climate Emergency Action Plan, including community education and engagement activities, internal advice on sustainability practices and grant applications.				Regulatory Services; Technical Services			
River and foreshore management	Work with the Department of Biodiversity, Conservation and Attractions to protect and enhance public access to the river, improve catchment management to protect river health, and manage and maintain foreshore amenity and flood mitigation (including c.3.5km of river wall), aligned with the Coastal Hazard Risk Management and Adaptation Plan.				Technical Services			
Waste management	Deliver the three-bin system for kerbside collections (with a separate bin for FOGO, recycling and general waste), provide bulk waste collections, and access to the Fremantle Recycling Centre.				Technical Services			
	Deliver community waste education programs.				Technical Services			
Supporting strategies and plans								
Climate Emergency Strategy 2022-2032			Foreshore Management Plan: Riverwalls 10 Year Priority Plan					
Local Emergency Management Arrangements			Coastal Hazard Risk Management and Adaption Plan (CHRMAP)					
Climate Emergency Action Plan 2023-2033			East Fremantle Waste Plan					
Strategic initiatives								
Priority projects	Linked strategies	Lead	26/27	27/28	28/29	29/30	Future	
5.1.1 Develop a Local Planning Policy for private properties identified in the Coastal Hazard Risk Management and Adaption Plan.	CHRMAP; Climate Emergency Action Plan	Executive Manager Regulatory Services	●					
5.1.2 Complete installation of solar PV system and battery at East Fremantle Community Park Town Hall and Town Depot, and solar PV systems at Dovenby House.	Climate Emergency Action Plan	CEO	\$400k					
5.1.3 Prepare an Electric Vehicle Transition Plan to determine capital and infrastructure requirements to transition the Town's fleet to electric vehicles.	Climate Emergency Action Plan	Executive Manager Regulatory Services	\$60k					
5.1.4 Work with Western Power to complete LED streetlighting upgrades to reduce environmental impacts as part of the Western Power LED Streetlight Program.	Climate Emergency Action Plan	Executive Manager Technical Services	●	●				

Strategic initiatives								
Priority projects	Linked strategies	Lead	26/27	27/28	28/29	29/30	Future	
5.1.5	Enter into a Natural Energy Agreement with an energy retailer to power selected council sites and street lights with renewable energy.	Climate Emergency Action Plan	Executive Manager Corporate Services		\$25k	\$25k	\$25k	
5.1.6	Investigate and install a public electric vehicle charging point at East Fremantle Community Park.		Executive Manager Technical Services				\$30k	
5.1.7	Review and update the Drainage Asset Management Plan .	Drainage Asset Management Plan	Executive Manager Technical Services	\$5k				
5.1.8	Implement the Drainage Asset Management Plan .	Drainage Asset Management Plan	Executive Manager Technical Services	\$15k	\$30k	\$30k	\$30k	
		Foreshore Management Plan: Riverwalls 10 Year Priority Plan			\$70k	\$70k	\$70k	
5.1.9	Implement the Foreshore Management Plan: Riverwalls 10 Year Priority Plan.	Management Plan: Riverwalls 10 Year Priority Plan	Executive Manager Technical Services	\$150k	\$150k	\$150k	\$150k	
5.1.10	Develop and implement a communications plan to encourage greater participation in the Town's Waterwise Verges program .		Sustainability Officer	●	●	●	●	
5.1.11	Assess and install waterwise fixtures in the Town's six highest water-use buildings.	Climate Emergency Action Plan; Waterwise Council Program	Executive Manager Technical Services	\$8k				
5.1.12	Prioritise Miyawaki Forest Community Planting Projects in two sites: Richmond Primary School and a second site, to be determined. The Miyawaki method is a high-density, fast-growing forest planting technique that recreates the structure of a natural forest in a small space.	Climate Emergency Action Plan	Sustainability Officer	\$17k				
5.1.13	Identify a preferred site and install a Cockatoo Trough to provide safe drinking water for endangered black cockatoos along their known flight path.	Climate Emergency Action Plan	Executive Manager Regulatory Services	\$7k				
5.1.14	Subject to State Government reforms to the <i>Cat Act 2011</i> , develop new local laws around cat containment to protect native wildlife.		Executive Manager Technical Services		\$10k			
5.1.15	Adopt recommendations following a review of the bulk waste verge collection and disposal trial .		Executive Manager Technical Services			●		
●	Covered by operating budget	⌘	Additional funding or resources secured	⌘	Additional funding or resources required	○	Additional funding or resources required (amount to be determined)	





Outcome 6

Responsible urban design and housing diversity

Objectives

6.1 Facilitate responsible planning, with provisions for housing diversity and density in appropriate areas to meet State Government housing targets.

Objective 6.1 Facilitate responsible planning, with provisions for housing diversity and density in appropriate areas to meet State Government housing targets.

Principal activities – what we will continue to do		
Service	Service description	Service Team
Strategic land use and community planning	Develop and periodically review the Local Planning Strategy, Local Planning Scheme, and Local Planning Policies as required, to meet social, economic and environmental needs for current and future generations and as a result of ongoing State Government Planning Reforms.	Regulatory Services
Land Use Planning Administration	Administer the Local Planning Scheme – processing development applications and providing general town planning advice, planning compliance and referral responses to State Government agencies.	Regulatory Services
Building services	Deliver a range of building services including building permits, private swimming pool inspections, and building compliance.	Regulatory Services
Leeuwin Barracks	Liaise with landowners of Leeuwin Barracks (currently Dept of Defence) to leverage community benefit from any divestment that may occur.	Regulatory Services

Supporting strategies and plans
Local Planning Strategy
Local Planning Scheme No. 4

Strategic initiatives								
Priority projects	Linked strategies	Lead	26/27	27/28	28/29	29/30	Future	
6.1.1 Develop Local Planning Scheme No. 4 in accordance with the <i>Planning and Development Act 2005</i> and in consultation with the community and key stakeholders.		Executive Manager Regulatory Services	\$15k	\$5k				
6.1.2 Develop a Local Planning Policy for tree removal on private property .		Executive Manager Regulatory Services	\$12k					
6.1.3 Develop a plan for the Petra Street District Centre, in accordance with State Government Planning Policy.		Executive Manager Regulatory Services			○	○		

● Covered by operating budget

⌘ Additional funding or resources secured

⌘ Additional funding or resources required

○ Additional funding or resources required (amount to be determined)



Outcome 7

Attractive and welcoming public spaces

Objectives

7.1 Deliver accessible, inviting community facilities and open spaces.

Objective 7.1 Deliver accessible, inviting community facilities and open spaces.

Principal activities – what we will continue to do		
Service	Service description	Service Team
Asset management	Review major asset renewals and replacements and seek opportunities for non-operating grant funding.	Technical Services
Facilities management	<p>Provide and maintain public buildings and facilities:</p> <ul style="list-style-type: none"> • Town Hall and Administration Building • Dovenby House (CHSP Administration) • Sumpton Green Child Health Clinic and Playgroup • Tricolore Community Centre and change rooms • Glasson Park Toilets • Works depot • Five residential units (maintenance only) • BH Gray Building: Independent Mid-wife Centre (maintenance only) 	Technical Services
Property management	<p>Lease town assets for community benefit (to be maintained by the tenant):</p> <ul style="list-style-type: none"> • Glyde In Community Learning Centre • Old Police Station • J.P. McKenzie Building (East Fremantle Kindergarten) • Richmond Pre-primary School • Zephyr Café • East Fremantle Yacht Club • Swan Yacht Club 	Technical Services
Parks and reserves	<p>Manage and develop local parks, open spaces and 5.5km of paths in local parks, including:</p> <ul style="list-style-type: none"> • JDolan Park • El Chapman Reserve • George Booth Park • Glasson Park • Gourley Park • Henry Jeffery Oval • John Tonkin Reserve • WH Kitson Park • Lee Park • Locke Park • Locke Cres. Reserve • Marjorie Green Park Memorial Rose Garden • Merv Cowan Park • Niergarup Reserve and Track • Norm McKenzie Reserve • Raceway Park • Riverside Road • Silas Street Reserve • Stratford Street Park • Surbiton Street Park • Ulrich Park • Wauhop Park • W Wayman Reserve 	Technical Services
Streetscapes and street trees	Maintain streetscapes with regular street sweeping, planting and maintenance of street trees.	Technical Services
Supporting strategies and plans		
Recreation & Community Facilities Strategy Asset Management Plans 10-Year Replacement Plan (Playgrounds)		

Strategic initiatives							
Priority projects	Linked strategies	Lead	26/27	27/28	28/29	29/30	Future
7.1.1	Update condition assessments for Town buildings and update the Buildings Asset Management Plan.	Buildings Asset Management Plan	Executive Manager Technical Services		\$70k		
7.1.2	Complete works to maintain Town buildings in the Capital Works Program.	Buildings Asset Management Plan	Executive Manager Technical Services	\$80k	\$80k	\$80k	\$80k
7.1.3	Complete condition assessments and update the Parks Asset Management Plan to ensure renewal programs are appropriately funded.	Parks Asset Management Plan	Executive Manager Technical Services	\$70k			
7.1.4	Complete Ulrich Playground replacement works.	10-Year Replacement Plan (Playgrounds)	Executive Manager Technical Services	\$120k			
7.1.5	Design and complete Lee Park Playground replacement works.	10-Year Replacement Plan (Playgrounds)	Executive Manager Technical Services		\$25k	\$150k	
7.1.6	Implement remaining projects in the 10-Year Replacement Plan (Playgrounds) to maintain and improve playgrounds and soft fall areas.	10-Year Replacement Plan (Playgrounds)	Executive Manager Technical Services			○	○
7.1.7	Undertake 2-yearly aerial mapping to update the tree inventory, assess the health of public trees, monitor the tree canopy and guide future planting to expand the public tree canopy.		Executive Manager Regulatory Services		\$35k		\$35k

● Covered by operating budget

⌘ Additional funding or resources secured

⌘ Additional funding or resources required

○ Additional funding or resources required (amount to be determined)





Outcome 8

Safe, efficient and sustainable transport networks

Objectives

8.1 Plan and maintain Town assets, roads, paths and cycleways to ensure they are accessible and well connected.

Objective 8.1 Plan and maintain Town assets, roads, paths and cycleways to ensure they are accessible and well connected.

Principal activities – what we will continue to do								
Service	Service description	Service Team						
Roads	Maintain 46km of sealed roads.	Technical Services						
Footpaths and cycleways	Maintain 56km of footpaths and 5km of on-road cycle lanes and support the Department of Transport to maintain an up-to-date map of the WA Long Term Cycle Network.	Technical Services						
Parking management	Provide signage and enforce acts, regulations and local laws to manage parking.	Technical Services						
Public transport	Provide and maintain 19 bus shelters, share public transport information and Travelsmart maps with the community to encourage the adoption of sustainable travel behaviours, and continue to advocate for improved coverage, frequency and reliability of services by Transperth.	Technical Services						
Supporting strategies and plans								
Long Term Financial Plan (10-year capital works program)								
Asset Management Plans								
Strategic initiatives								
Priority projects	Linked strategies	Lead	26/27	27/28	28/29	29/30	Future	
8.1.1 Complete footpath and cycleway condition assessments and update the Footpaths Asset Management Plan to ensure renewal programs are appropriately funded and that upgrades to support increased active transport take-up are appropriately included, funded and implemented.	Footpaths Asset Management Plan	Executive Manager Technical Services	\$15k					
8.1.2 Implement the footpath and cycleway renewals program to improve connectivity and user safety.	Capital Works Program	Executive Manager Technical Services	\$119k	\$135k	\$170k	\$177k		
8.1.3 Design and construct Preston Point Road cycle link from Petra Street to Riverside Road.	Preston Point Road North Recreation Facilities Master Plan	Executive Manager Technical Services	●	\$300k				
8.1.4 Develop a prioritised active transport safety plan to improve cyclist and pedestrian safety on key Town streets such as Fletcher Street, Fraser Street and George Street (east).		Executive Manager Technical Services					\$50k	

Strategic initiatives							
Priority projects	Linked strategies	Lead	26/27	27/28	28/29	29/30	Future
8.1.5 Advocate for the State Government to fund pedestrian and cyclist infrastructure to enable safer crossing of Canning Highway to improve connectivity with key locations, including the river foreshore, East St (North), Richmond Primary School, East Fremantle town centre, East Fremantle Community Park, and George Street precinct.		Executive Manager Technical Services	●	●	●	●	
8.1.6 Review existing conditions and concerns on local roads to prioritise traffic management interventions and speed reduction measures to improve active transport and road safety .		Executive Manager Technical Services	\$150k	○	○	○	
8.1.7 Complete condition assessments and update the Road Asset Management Plan .	Road Asset Management Plan	Executive Manager Technical Services	\$15k				
8.1.8 Implement the road renewal works program in the Road Asset Management Plan.	Road Asset Management Plan	Executive Manager Technical Services	\$770k	\$744k	\$390k	\$405k	
8.1.9 Prepare a Business Case to assess the feasibility of paid parking along the foreshore to support better parking outcomes.		Executive Manager Corporate Services		\$15k			

● Covered by operating budget

§ Additional funding or resources secured

§ Additional funding or resources required

○ Additional funding or resources required (amount to be determined)





Outcome 9

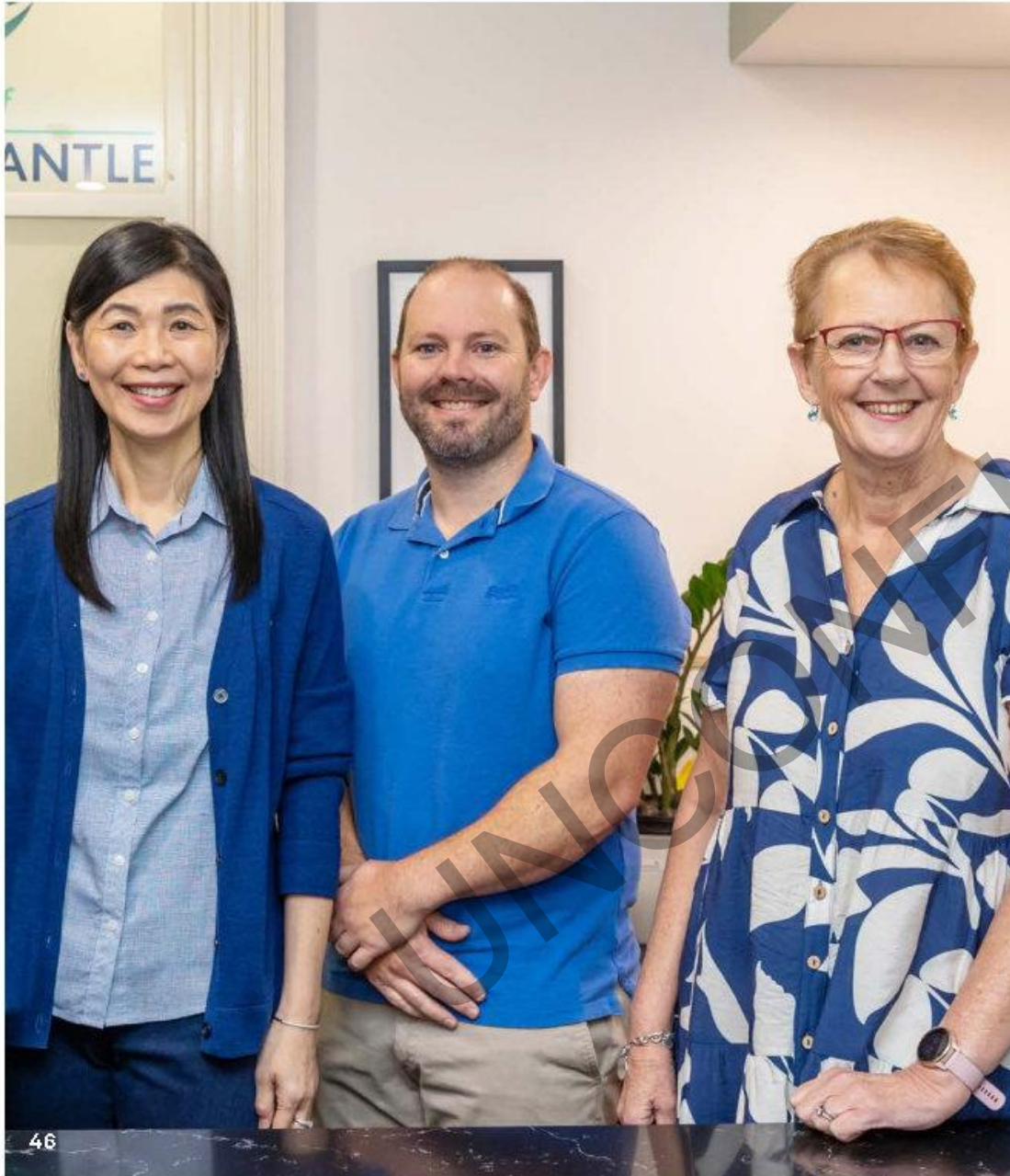
A thriving economy

Objectives

9.1 Develop and revitalise local business activity centres.

Objective 9.1 Develop and revitalise local business activity centres

Principal activities – what we will continue to do									
Service	Service description							Service Team	
Place planning	Plan and implement programs to enhance key precincts, including George Street and East Fremantle Town Centre, and transform connecting streetscapes.							Technical Services	
Supporting strategies and plans									
Local Commercial Centres Assessment and Strategy									
Strategic initiatives									
Priority projects	Linked strategies	Lead	26/27	27/28	28/29	29/30	Future		
9.1.1 Review town centre redevelopment guidelines when developing Local Planning Scheme No. 4.		Executive Manager Regulatory Services	●						
9.1.2 Develop a Town Centre Precinct Plan to consider required changes in land uses (residential, commercial, transport etc) to meet State Government growth targets set out in the Local Planning Strategy.	Local Planning Strategy	Executive Manager Regulatory Services	●						
9.1.3 Create a shared space for pedestrians, cyclists and vehicles on George Street .	Local Planning Strategy	Executive Manager Regulatory Services		\$805k					
9.1.4 Develop parking strategies for Plympton Precinct and East Fremantle Town Centre, including consideration for permit, paid or time-limited parking.	Local Planning Strategy	Executive Manager Regulatory Services			\$75k				
9.1.5 Develop and implement a Glasson Park Concept Plan to assist with George Street activation.	Local Planning Strategy	Executive Manager Regulatory Services						○	
<p>● Covered by operating budget \$ Additional funding or resources secured \$ Additional funding or resources required ○ Additional funding or resources required (amount to be determined)</p>									



Outcome 10

Efficient governance and partnerships

Objectives

- 10.1 Strive for excellence in leadership and governance, including sustainable financial, human resource, asset and risk management.
- 10.2 Build and maintain strong partnerships with key stakeholders, community groups and volunteers to deliver positive community outcomes.

Objective 10.1 Strive for excellence in leadership and governance, including sustainable financial, human resource, asset and risk management.

Principal activities – what we will continue to do		
Service	Service description	Service Team
Council Member support and meetings	Provide timely information, advice, agendas and minutes to support effective Council decision-making. Deliver agendas at least three working days prior to meetings, Committee Meeting minutes at least five working days after meetings and Council Meeting minutes at least 10 working days after meetings.	
Governance	Maintain a high standard of governance and accountability, including maintaining a register of delegations, conducting Council elections with the Electoral Commission, and providing governance and leadership training.	
Local laws	Maintain a suite of up-to-date local laws for public health, safety and amenity and review at least once every 15 years in accordance with the <i>Local Government Act 1995</i> .	
Compliance	Submit a Compliance Return to the Department of Local Government, Industry Regulation and Safety (LGIRS) by 31 March annually to indicate compliance with all local government Acts, regulations and common law requirements.	Office of the CEO
Policies and procedures	Ensure policies and procedures are up to date to ensure operational clarity and consistency, and review as required in accordance with relevant Acts and Regulations.	
Human resources	Develop and implement a Workforce Plan, and a Work, Health and Safety Plan, to recruit, support, and develop a diverse, safe and healthy workforce, ensure compliance with employment laws and to maintain a positive, productive workplace.	
Strategic and corporate planning	Provide strategic and corporate planning in accordance with the Local Government Act 1995 and Integrated Planning and Reporting Framework to include a Council Plan, Workforce Plan and various supporting plans and strategies.	
	Develop and implement Asset Management Plans.	Technical Services
Strategic financial management	Embed the Risk Management Framework.	
Financial administration	Provide strategic financial management services to enable the Town to sustainably provide services to the community, including delivery of a Long-Term Financial Plan and Annual Budgets.	
	Provide day-to-day financial management services including financial reporting, financial audits, payroll, debtors and creditors management, and information systems audits.	Corporate Services
Risk management	Apply risk management principles, systems and processes to ensure consistent, efficient and effective assessment of risk in planning, decision making and operations.	

Principal activities – what we will continue to do		
Service	Service description	Service Team
Contract management	Provide consolidated contract management to meet procurement obligations and manage costs and risks. This includes strategic procurement, contracts register, contractor induction and engagement, contract monitoring and stakeholder liaison.	
Leases and licences: Council-owned buildings	Provide administration of lease and licence agreements, maintenance requests and liaison with clubs/organisations to ensure effective property management. This includes 23 lease agreements and 35 annual mooring pen licence agreements.	
Records management	Manage records, including Freedom of Information requests and the Privacy and Information Sharing (PRIS) framework, in accordance with the State Records Act.	Corporate Services
Strategic Information and Communications Technology	Complete implementation and bi-annual reviews of the Strategic ICT Plan, implement the Enterprise Resource Planning (ERP) Business Plan and deliver ICT contract management.	
Information and Communications Technology Operations	Deliver timely and effective IT support (c. 100 support tickets per month).	
Asset management	Provide responsible management of Town assets including council buildings, vehicles, machinery and the depot.	Technical Services
Supporting strategies and plans		
Council Plan	Work, Health and Safety Plan	
Long-term Financial Plan	Risk Management Framework	
Annual Budget	ERP Business Plan	
Asset Management Plan	Strategic IT Plan 2021-2024	
Workforce Plan		

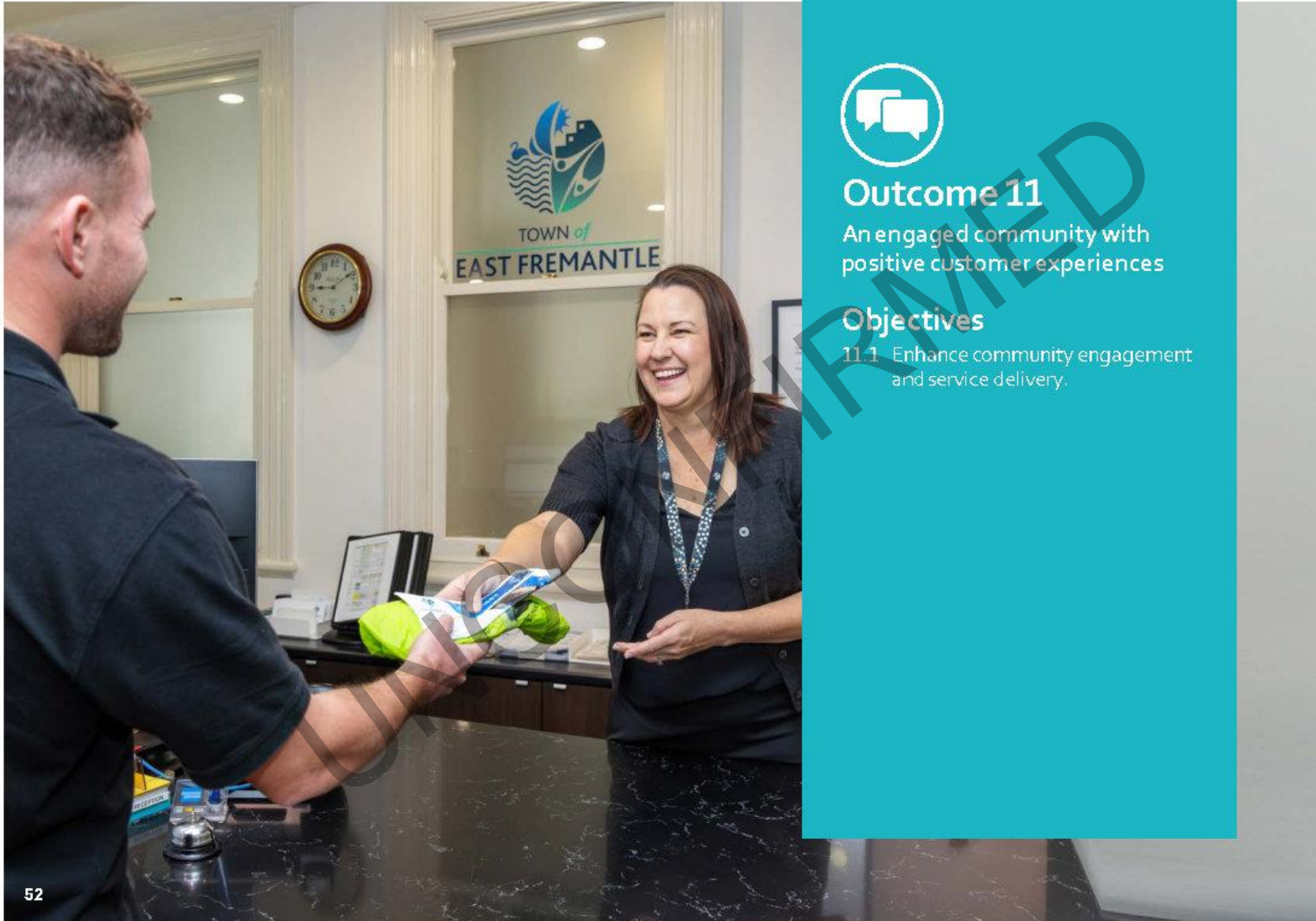
Strategic initiatives							
Priority projects	Linked strategies	Lead	26/27	27/28	28/29	29/30	Future
10.1.1	Complete a major review of the Council Plan on a 4-yearly basis.	CEO				\$50k	
10.1.2	Review the following Local Laws by 7 December 2026 to meet legislated requirements: <ul style="list-style-type: none"> ▪ <i>Meeting Procedure Local Law</i> ▪ <i>Penalty Units Local Law 2016</i> ▪ <i>Repeal Local Law 2017</i> ▪ <i>Cat Local Law 2016</i> ▪ <i>Dog Local Law 2016</i> ▪ <i>Fencing Local Law</i> ▪ <i>Public Places & Local Government Property Local Law 2016</i> ▪ <i>Parking Local Law 2016</i> ▪ <i>Waste Local Law 2017</i> ▪ <i>Waste Amendment Local Law 2017</i> 	Governance Coordinator		\$15k			
10.1.3	Schedule policy reviews for existing policies and identify new policies required.	Governance Coordinator		•			
10.1.4	Engage a Commercial Development Specialist to manage complex, high-profile place-based initiatives.	CEO		•			
10.1.5	Complete an Organisational Review to ensure the Town's organisational structure is efficient and effective, sufficiently resourced, and supports innovation and high standards of service delivery in a cost-effective manner.	HR Coordinator			\$30k		

Strategic initiatives								
Priority projects	Linked strategies	Lead	26/27	27/28	28/29	29/30	Future	
10.1.6	Develop a Contract Management Plan to oversee management of lease agreements and to consider resourcing requirements in the Town of East Fremantle to effectively deliver this service. Leases to be developed or renegotiated over the next four years include: <ul style="list-style-type: none"> • East Fremantle Yacht Club • Mooring pens (River Reserve lease due to expire in August 2028) • East Fremantle Junior Football Club • East Fremantle Junior Cricket Club • Old Police Station • Two kindergartens (East Fremantle and Richmond Primary) • Hurricanes Dragonboat Club (Leeuwin Hall) 	Asset Management Plans	Commercial Development Specialist	●	\$50k			
10.1.7	Refresh the 10-year Capital Works Program following adoption of updated Asset Management Plans for roads, footpaths, parks, drainage and council buildings.	Asset Management Plans	Executive Manager Technical Services	●	●			
10.1.8	Develop and embed new IT systems for Enterprise Resource Planning (ERP), Electronic Records Management, and Customer Relationship Management (CRM), including online services.		Executive Manager Corporate Services	\$30K	\$320K	\$320K	\$315K	
10.1.9	Embed the Privacy and Information Sharing (PRIS) framework in accordance with State legislation.		Executive Manager Corporate Services	●				
10.1.10	Re-tender ICT Services , inclusive of managed proactive support, managed hardware and software licenses.		Executive Manager Corporate Services	●				
10.1.11	Identify suitable services where a shared service agreement with Perth SW Metro Alliance council/s could deliver greater efficiency.		CEO					○

● Covered by operating budget
 \$ Additional funding or resources secured
 \$ Additional funding or resources required
 ○ Additional funding or resources required (amount to be determined)

Objective 10.2 Build and maintain strong partnerships with key stakeholders, community groups and volunteers to deliver positive community outcomes.

Principal activities – what we will continue to do							
Service	Service description					Service Team	
Advocacy and partnerships	Build and maintain relationships with key stakeholders to better understand issues, advocate to influence decisions for the benefit of the community, and lobby for funding.					Office of the CEO	
	Collaborate with the Perth Southwest Metropolitan Alliance, other local governments and agencies for improved services.					Office of the CEO	
	Promote and support community participation in the Town Team Movement.					Regulatory Services	
Community grants	Administer the Community Assistance Grants Program to enable local sporting clubs and community groups to provide community benefit through recreational, sporting, social or cultural means.					Office of the CEO	
Supporting strategies and plans							
None							
Strategic initiatives							
Priority projects	Linked strategies	Lead	26/27	27/28	28/29	29/30	Future
None - the focus will be on continuously improving principal activities.							



Outcome 11

An engaged community with positive customer experiences

Objectives

11.1 Enhance community engagement and service delivery.

Objective 11.1 Enhance community engagement and service delivery.

Principal activities – what we will continue to do		
Service	Service description	Service Team
Communications and engagement	Inform community members and key stakeholders about local services, facilities and projects, Council decisions and performance through various communication channels, including the Town’s website, social media pages, newsletters, noticeboards, information sessions and an Annual Report.	Office of the CEO
	Engage community members, reference groups and key stakeholders to inform Council decisions and assist with priority-setting through various engagement channels, such as town hall meetings, feedback sessions, workshops, community surveys and open invitations to provide input.	Office of the CEO
	Regularly review communication and engagement approaches to enhance effectiveness.	Office of the CEO
Customer service	Deliver customer service in accordance with the Customer Service Charter.	Corporate Services

Supporting strategies and plans
Customer Service Charter

Strategic initiatives									
Priority projects	Linked strategies	Lead	26/27	27/28	28/29	29/30	Future		
11.1.1 Review and update the Customer Service Charter , including documenting a formal Customer Complaints Process to register and respond to complaints against the Town of East Fremantle.		Executive Manager Corporate Services		●					
11.1.2 Review and update the Town’s customer request management system – a centralised software system to help the Town to capture, track, manage, and resolve customer requests in an organised and efficient way.		Executive Manager Corporate Services		●					
11.1.3 Undertake a Community Perceptions Survey on a two-yearly basis to assess service levels, community priorities and aspirations.		Manager Community Engagement & Communications			\$25k		\$25k		
<p>● Covered by operating budget \$ Additional funding or resources secured \$ Additional funding or resources required ○ Additional funding or resources required (amount to be determined)</p>									

Supporting strategies and plans

Several strategies and plans informed the creation of this Council Plan and will continue to guide the Town of East Fremantle to achieve the community's desired outcomes.

Long-Term Financial Plan

The Long-Term Financial Plan is Council's 10-year financial planning document. It is created with consideration for forecast income, cash flow, rate setting, financial position and equity statements. These statements are supported by details of assumptions on which the plan has been developed, projected income and expenditure, scenario modelling and sensitivity analysis, major capital works schedules, and risk assessments of major projects. As assumptions and forecasts may be impacted by unanticipated social and financial changes, this plan is regularly reviewed and adjusted.

Asset Management Plan

Effective management of local government assets is crucial to the sustainable delivery of services to meet community needs. Asset Management Plans are essential to ensure that assets are created, maintained, renewed and retired or replaced at appropriate intervals to ensure continuity of services at chosen service levels.

Workforce Plan

The Workforce Plan helps to shape the workforce now and for the future. It provides a coordinated approach for resourcing key projects, services, and operations to meet organisational objectives and community priorities. The Workforce Plan profiles the current workforce, considers labour market forces and trends, identifies skill, knowledge and resourcing gaps, advises on recruitment, training and retention strategies to close any gaps, conducts risk assessment and proposes mitigation strategies, and monitors and reports on key performance indicators.

Risk management framework

The Risk Management Framework comprises a Risk Management Policy and a Risk Management Plan. The Framework encourages and guides Councillors and officers to identify, analyse, evaluate, treat, monitor and communicate risks to maximise the potential to achieve goals and objectives and minimise potential for harm or loss.

Capital Works Program

The Capital Works Program describes planned works to improve Council-managed assets over the next five years, such as Council buildings and facilities, roads, footpaths, parks and gardens, and sporting grounds.

Annual Budget

An Annual Budget is a financial plan adopted each financial year that outlines the anticipated revenue and expenditure to fund the delivery of services, infrastructure, and operations within the community.

Other supporting strategies and plans

Local government is required to fulfill statutory requirements through the provision of various documents, such as the Local Planning Scheme, Disability and Inclusion Plan and Public Health Plan. Council also prepares various plans and strategies to provide an in-depth review and assessment of strategic options to address local priorities.

Strategies, plans and frameworks may be downloaded at www.eastfremantle.wa.gov.au or requested from the Town of East Fremantle.





Our organisation

Town of East Fremantle is governed by a Mayor and Councillors who represent community interests, make decisions on local policies and services, and oversee the strategic direction and financial performance of the organisation. The Chief Executive Officer reports directly to the Council and is responsible for implementing strategic initiatives, managing day-to-day operations, and ensuring compliance with legislative requirements.

Service teams are responsible for delivering principal activities and priority projects in this plan and for regularly reviewing team performance to consider ways to improve the overall customer experience, business efficiencies and return on investment (ROI) from Council allocated funds. The following table provides an overview of current service areas, teams, employees and budgeted operating costs for the 2026/27 financial year. Employee numbers are expressed as the full-time equivalent (FTE).

Service Area	Service Teams	2026/27 Employees (FTE)	Service Teams	2026/27 Employees (FTE)
Office of the CEO	CEO	1.0	Community Engagement and Communications	3.0
	Human Resources	1.0	Workplace Health and Safety	0.5
	Governance and Executive Assistant	1.0	Commercial Development Specialist	1.0
Regulatory Services	Executive Manager	1.0	Sustainability	1.0
	Environmental Health	1.0	Town Planning	2.0
	Building approvals	0.11	Administration	2.0
Corporate Services	Executive Manager	1.0	Customer Service	1.84
	Finance	4.0	CHSP	10.08
	Records and Administration (including property management; Information Technology as a managed service)			2.0
Technical Services	Executive Manager	1.0	Assets and Civil Infrastructure	5.1
	Fleet, Streetscapes, Parks and Ovals	8.5	Contract administration	1.0
	Ranger Services	2.0	Buildings, Marine Infrastructure, Waste Services	0.4
Total employees (FTE)				51.53

Financial summary

The Forecast Statement of Financial Activity is extracted from the Long-Term Financial Plan to provide an indication of the net funding available from operational activities. The forecast statement should be read in conjunction with the full Long-Term Financial Plan and its underlying assumptions and predictions.

	2026/27	2027/28	2028/29	2029/30
	\$	\$	\$	\$
Surplus 1 July	62,836	0	0	0
Revenue				
Rates	10,631,316	11,254,200	11,647,397	12,054,356
Fees and Charges	1,970,415	2,041,640	2,120,611	2,211,077
Operating Grants	1,366,311	973,903	999,970	1,027,080
Interest Earnings	147,899	165,025	166,254	176,114
Other	266,484	274,804	281,399	288,279
Other Revenue - EFCP	5,676,489	5,676,489	5,676,489	5,676,489
	20,058,914	20,386,061	20,892,119	21,433,395
Expenditure				
Employee Costs	-6,090,494	-6,273,953	-6,462,961	-6,657,686
Materials and Contracts	-5,121,037	-4,467,939	-4,733,268	-4,670,492
Utilities	-403,137	-415,231	-427,688	-440,518
Interest	-255,508	-246,273	-236,662	-226,422
Insurance	-295,425	-307,271	-319,592	-332,408
Other	-771,832	-779,291	-796,339	-813,815
Other Expenditure - EFCP	-6,027,186	-6,027,186	-6,027,186	-6,027,186
Depreciation	-2,367,441	-2,438,464	-2,511,618	-2,586,966
	-21,332,060	-20,955,607	-21,515,313	-21,755,495
Depreciation	2,367,441	2,438,464	2,511,618	2,586,966
Net Funding from Operational Activities	1,094,295	1,868,918	1,888,424	2,264,866

	2026/27	2027/28	2028/29	2029/30
	\$	\$	\$	\$
Capital Expenditure				
Buildings	-678,213	-100,000	-100,000	-798,496
Plant and Equipment	-257,000	-130,894	-130,894	-130,894
Furniture and Equipment	-30,000	17,951	-747,951	-17,951
Roads	-1,725,052	-1,044,693	-390,000	-405,381
Drainage	-15,000	-27,148	-27,148	-78,794
Parks and Ovals	-286,000	-146,461	-152,461	-165,723
Playgrounds	-140,000	-145,000	-139,000	-107,500
Other Infrastructure (Carparks, Shelters)	-20,000	-43,310	-43,310	-43,310
Footpaths	-119,650	-135,000	-170,000	-177,000
Non-Operating Grants - RRG/R2R (Roads)	756,667	694,013	156,000	156,600
Non-Operating Grants - Other	299,107	0	0	0
Net Capital Program	-2,215,042	-1,096,444	-1,744,764	-1,768,449
Proceeds from new Loan Borrowings	0	0	0	0
Loan Repayments	-165,617	-173,698	-182,174	-191,064
Net Borrowings	-165,617	-173,698	-182,174	-191,064
Net Reserve Transfers From/(to)	1,249,859	-555,117	85,883	-254,117
Proceeds from Sale of Assets	57,500	43,631	43,631	43,631
Lease Payments	-83,731	-87,290	-91,000	-94,867
Surplus 30 June	0	0	0	0

Development and reporting

The *Local Government Act 1995 (WA)* requires that all local governments have a plan for the future. As of 2025, Council was required to adopt a 10-year *Strategic Community Plan*, four-year *Corporate Business Plan* and an *Annual Budget*. The guidelines suggest these documents are integrated with informing strategies, including an asset management plan, workforce plan, and a long-term financial plan.

To streamline reporting and strengthen integration, the Town of East Fremantle is following emerging best practice and has integrated the *Strategic Community Plan* and *Corporate Business Plan* into one succinct document and named it the Council Plan.

In 2025, Council embraced the FUTYR® approach to conduct a major review of its *Strategic Community Plan* and *Corporate Business Plan*. This is a community-led, integrated and streamlined approach designed specifically for local government and involved:

- Desktop research
- Review of current plans and strategies to integrate outcomes, objectives, services and priority projects
- Community survey and benchmarking using the MARKYT® Community Scorecard
- Workshops with councillors, staff, key stakeholders and local community members

We express our deepest thanks to community members who assisted with development of this Council Plan. We heard from a good cross section of people in the local community, including young people, families, seniors, people with disability, people with diverse cultural backgrounds, local businesses owners and managers, and representatives from local community organisations.



Council will monitor delivery of this plan and publish regular updates to keep the community informed on progress. In line with the Integrated Planning and Reporting Framework and Guidelines, Strategic Community Plan components will be reviewed by Council once every two years, with a major review including community engagement once every four years. Corporate Business Plan components will be reviewed and updated by Council annually.

Measuring success

To track progress against outcomes in this plan, Council will use actual and perceived performance measures.

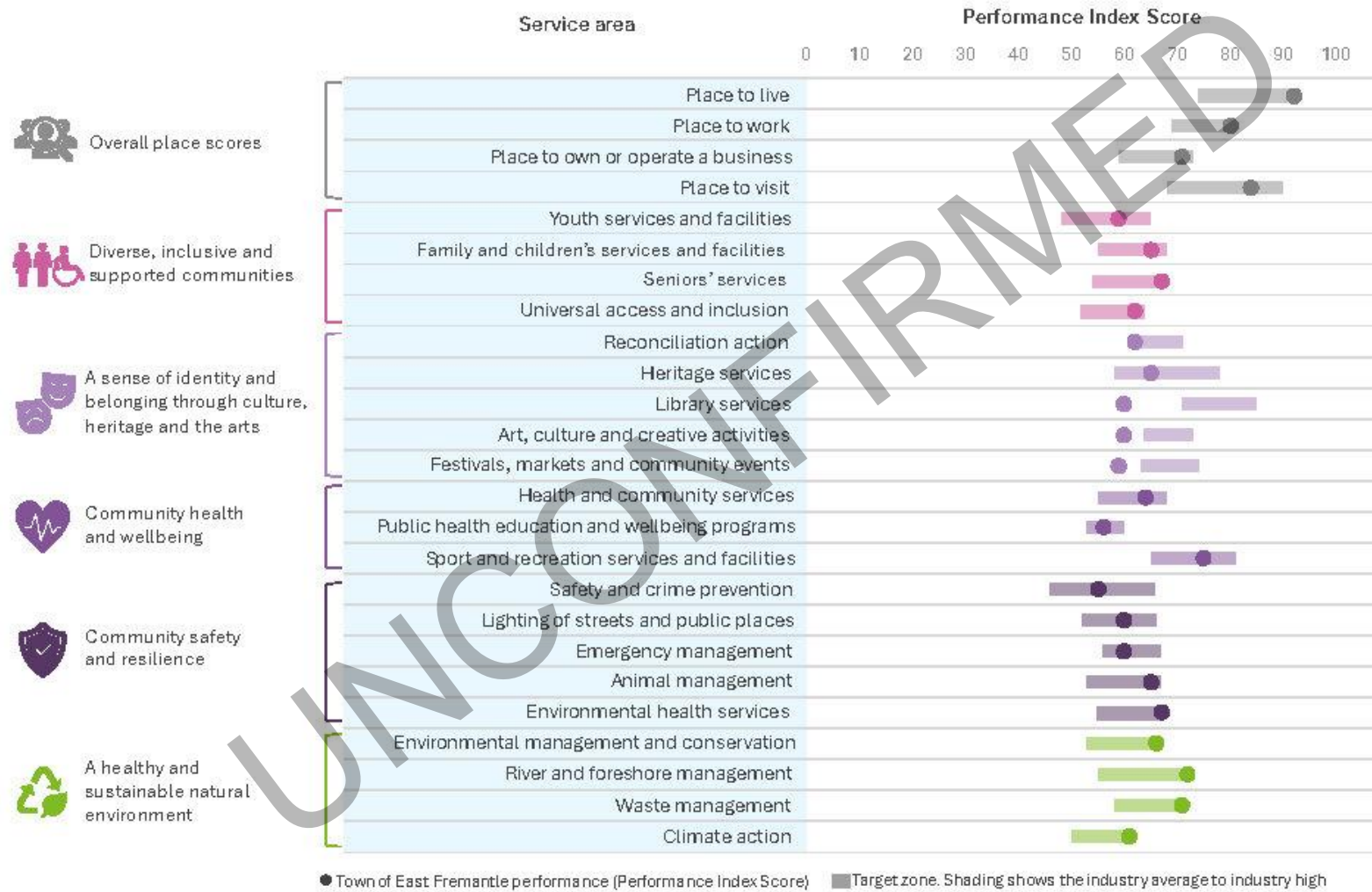
Actual performance data will be determined by Council and reported in the Annual Report.

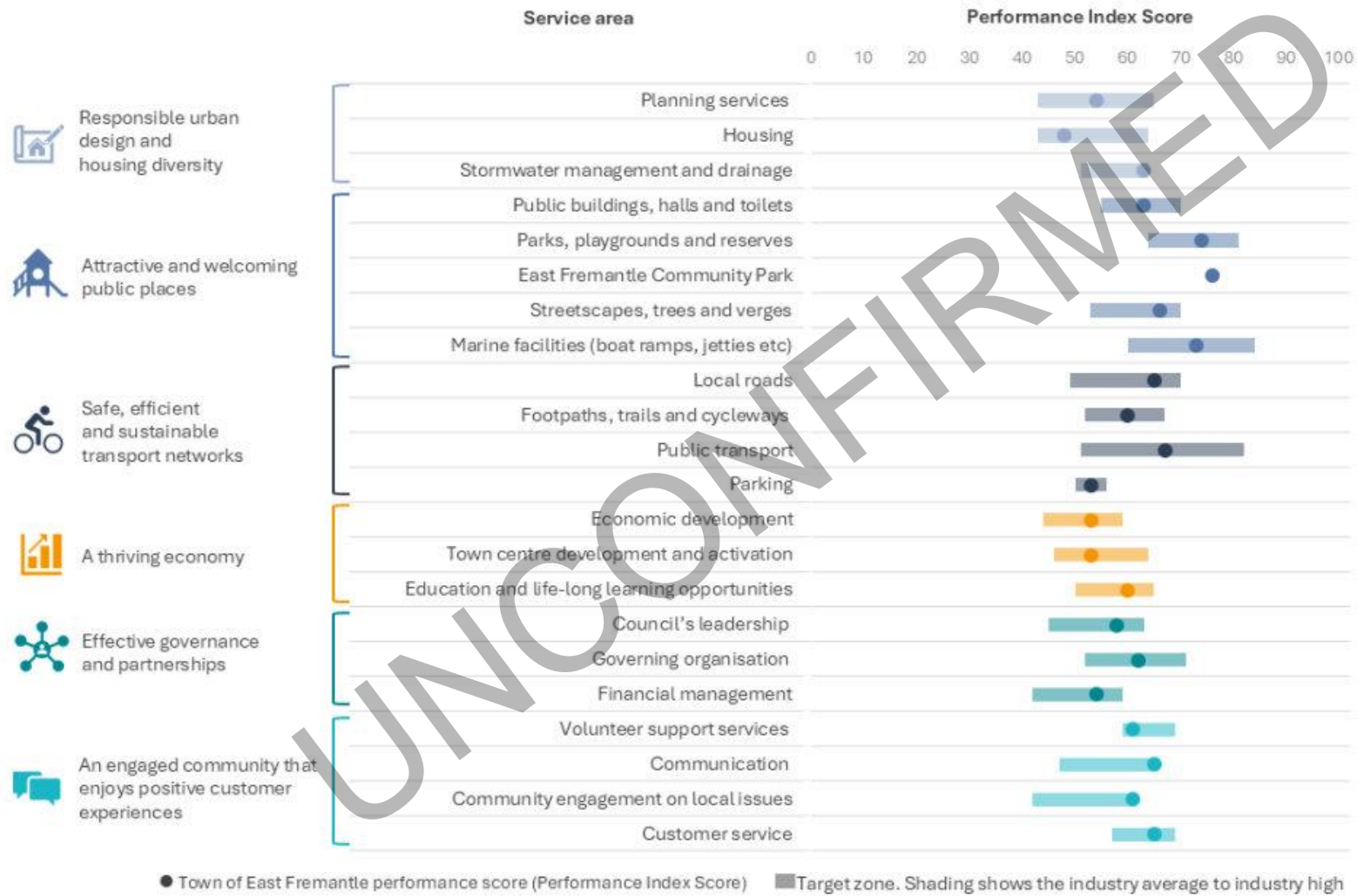
Community perceptions of performance and service delivery have been measured and benchmarked against industry standards through completion of a MARKYT® Community Scorecard and participation in the MARKYT® Benchmarking Excellence Program.

Council has set an aspirational target to be in the Target Performance Zone across all service areas, shown as the shaded area in the chart, with performance between the industry average and high scores.

UNCONFIRMED

Our community scorecard





UNCONFIRMED



TOWN OF EAST FREMANTLE
135 Canning Highway, East Fremantle
PO Box 1097 Fremantle WA 6959
(08) 9339 9339
admin@eastfremantle.wa.gov.au
www.eastfremantle.wa.gov.au

SUMMARY OF SUBMISSIONS AND OFFICER RESPONSES

Submission ID	Theme	Key Issue Raised	Officer Response	Recommended Action
IEM149745	Environment	Limited emphasis on tree canopy; request for clearer commitment	The Council Plan includes environmental sustainability and urban greening initiatives, including outcomes relating to tree canopy.	No change required
IEM150083	Financial sustainability	Concern regarding prioritisation, cost control, lifecycle costing and rate affordability	The Council Plan is a strategic document. Detailed financial matters are addressed through the Long Term Financial Plan, annual budget and asset management planning.	No change required
IEM150332	Transport / cycling	Request to include and prioritise cycle lanes on Petra Street north of Canning Highway; broader safety concerns	The Council Plan includes strategic priorities for active transport and safe, connected pathways. Specific road projects are subject to further planning, technical assessment and coordination with relevant agencies.	No change required
IEM150325	Transport / cycling	Similar request for Petra Street cycle lanes and improved traffic safety	The Council Plan retains a strategic focus, with project prioritisation to occur through capital works and transport planning processes.	No change required

7.2 ADOPTION OF THE 2026-27 ANNUAL BUDGET

Report Reference Number	SCR-419
Prepared by	Peter Kocian, Executive Manager Corporate Services
Supervised by	Jonathan Throssell, Chief Executive Officer
Meeting date	Tuesday, 23 June 2026
Voting requirements	Absolute majority
Documents tabled	Nil

Attachments

1. Statutory Budget for the Year Ended 30 June 2026
2. Ratepayer Submission

PURPOSE

To consider and adopt the Statutory Budget for the 2026/27 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 6.2(1) of the *Local Government Act 1995* requires Council to prepare and adopt, by absolute majority, an annual budget for the municipal fund for the financial year ending 30 June 2027. In adopting its annual budget, Council must also have regard to its integrated planning framework under section 5.56 of the Act, including the Council Plan, Strategic Resource Plan and related strategic documents.

The draft 2026/27 Statutory Budget has been prepared as year 1 of the Town's Strategic Resource Plan 2026/27 – 2035/36 and is intended to operate in conjunction with the Revenue Strategy 2026/27 – 2035/36 (both documents were adopted at the June Ordinary Council Meeting).

Council considered the budget parameters, including the proposed differential general rates and minimum payments, at the May 2026 Council Meeting and endorsed those parameters for statutory advertising and public submission prior to final budget adoption.

Council has also considered the Draft Council Plan 2026-2036 as a related agenda item, with final adoption of the Council Plan, Strategic Resource Plan and Revenue Strategy intended to occur in conjunction with the 2026/27 Budget so that the Town's strategic, financial and revenue planning framework is aligned. The budget as presented is considered to meet statutory requirements and is recommended to Council for adoption.

BACKGROUND

The Town has adopted an Integrated Planning and Reporting framework that links the Council Plan, Strategic Resource Plan, Revenue Strategy and annual budget. In this framework, the Council Plan establishes the Town's strategic direction and priorities, while the Strategic Resource Plan, Revenue Strategy and annual budget provide the financial and resourcing framework to support delivery over time.

Council endorsed the 2026/27 budget parameters at the Ordinary Council Meeting of 19 May 2026, including the proposed rating parameters for public advertising under section 6.36 of the *Local Government Act 1995*. That report noted a current draft net funding requirement from general rates of \$10,616,910 (excluding interim rate revenue), equivalent to an overall proposed rate yield increase of 5.87%, with proposed increases of 5.94% for the Residential

General category and 5.48% for the Commercial General category, and proposed minimum payment increases of 6% in both categories.

The Strategic Resource Plan and Revenue Strategy establish the Town's longer-term financial management and revenue framework for the period 2026/27 – 2035/36. Those documents provide the assumptions, pricing pathway and financial sustainability context that underpin the preparation of the 2026/27 Statutory Budget.

Council also endorsed the Draft Council Plan 2026-2036 for public consultation at its Ordinary Meeting of 19 May 2026, with a 21-day submission period closing on 15 June 2026 and the final Council Plan intended to be presented for adoption at the Special Council Meeting on 23 June 2026 alongside the Annual Budget.

CONSULTATION

The draft budget has been informed by elected member workshops, Council presentations and integrated planning discussions undertaken during the 2026/27 budget development process. Relevant consultation and briefing activities included IPRF Workshop 1 on 4 March 2026, the Council Presentation on 8 April 2026 regarding the capital works program and forward work plan, review of the draft Council Plan on 28 April 2026, the Council Forum on 6 May 2026, the formal Council report on budget parameters considered at the Ordinary Council Meeting on 19 May 2026, and the public consultation period on the Draft Council Plan endorsed at the same May meeting.

In accordance with section 6.36 of the *Local Government Act 1995*, Council gave local public notice of its intention to impose the proposed differential general rates and minimum payments and invited submissions for a period of not less than 21 days. Any submissions received on the advertised rating proposal have been included with this report and must be considered by Council prior to striking the final rates through budget adoption.

STATUTORY ENVIRONMENT

Section 6.2 of the *Local Government Act 1995* requires each local government to prepare and adopt, by absolute majority, a budget for its municipal fund no later than 31 August in each financial year, or such extended time as the Minister allows. Divisions 5 and 6 of Part 6 of the Act govern the setting of budgets and the raising of rates and charges, while the *Local Government (Financial Management) Regulations 1996* prescribe the required form and content of the budget.

Sections 6.33 and 6.36 of the *Local Government Act 1995* require Council to give local public notice of any proposed differential general rates and minimum payments and to consider any submissions received before imposing those rates, with or without modification. The Town's proposed differential general rates and minimum payments for 2026/27 were advertised following Council's endorsement of the budget parameters at the May 2026 Council Meeting.

Section 5.56 of the *Local Government Act 1995* requires a local government to plan for the future of the district. The Council Plan, Strategic Resource Plan and Revenue Strategy form part of this planning framework, and the annual budget is prepared as the first year of that longer-term financial and resourcing pathway.

POLICY IMPLICATIONS

The budget aligns with the Town's integrated planning framework and relevant Council policies, including the Revenue Strategy and policies covering rates, fees and charges, reserve funding and financial hardship. Policy settings adopted through the Revenue Strategy and previous fee-setting decisions are reflected in the draft budget schedules.

FINANCIAL IMPLICATIONS

The 2026/27 Statutory Budget gives effect to the Town's year 1 financial settings under the Strategic Resource Plan 2026/27 – 2035/36. The draft long-term financial model presented with the Strategic Resource Plan forecasts operating revenue of approximately \$20.06 million and operating expenditure of approximately \$21.33 million in

2026/27, with rates revenue forecast at approximately \$10.63 million and fees and charges at approximately \$1.97 million.

Consistent with the budget parameters endorsed by Council in May 2026, the current draft budget position reflects a net funding requirement from general rates of \$10,616,910 (excludes interim rates) and an overall proposed rate yield increase of 5.87%, comprising 5.94% for Residential General and 5.48% for Commercial General. Minimum payments are proposed to increase by 6% in both categories. These settings are intended to maintain operating capacity, support asset renewal and reserve rebuilding, and respond prudently to prevailing cost pressures, including materials and contracts indexation of 4.0% and employee cost indexation of 3.5% in year 1.

The detailed budget schedules attached to this report set out the proposed statement of comprehensive income, statement of financial activity, statement of cash flows, reserve transfers, capital expenditure program, schedule of fees and charges, elected member fees and allowances, and other statutory budget information required for formal adoption.

The 2026/27 Budget should also be read in conjunction with the Council Plan 2026-2036, which establishes the Town's strategic direction and delivery priorities. Adoption of these documents together supports an integrated planning and reporting framework in which strategic priorities, long-term financial capacity and annual resource allocation are aligned.

STRATEGIC IMPLICATIONS

Strategic Priority 5: Leadership and Governance

5.1 Strengthen organisational accountability and transparency.

5.3 Strive for excellence in leadership and governance.

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

RISK IMPLICATIONS

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 or the final budget settings are materially inconsistent with the Town's endorsed long-term financial framework, which may impact program delivery, reserve rebuilding and operating sustainability.	Possible (3)	Major (4)	High (12)	Service Interruption / Financial Impact	Accept the officer recommendation and adopt the 2026/27 Statutory Budget having regard to the budget parameters previously endorsed by Council and the Strategic Resource Plan and Revenue Strategy already approved by Council at the OCM 16 June 2026.

SITE INSPECTION

Not applicable.

COMMENT

Relationship to other Council decisions This report should be read in conjunction with the budget parameters report considered by Council at its Ordinary Meeting of 19 May 2026, the Council Plan 2026-2036 (which is a report

presented for adoption at this meeting), and the Strategic Resource Plan / Revenue Strategy adopted at the 16 June 2026 Ordinary Council Meeting. Together, these items establish the Town's integrated planning framework. The May budget report established the proposed rating parameters for statutory advertising and confirmed the current draft budget funding requirement, while the Council Plan sets the proposed strategic direction to be finalised in conjunction with budget adoption. The Strategic Resource Plan and Revenue Strategy provide the broader 10-year financial and revenue framework within which the annual budget has been prepared.

Integrated planning context The annual budget is the implementation document that converts Council's strategic and long-term financial planning into an operational funding plan for the 2026/27 financial year. Adoption of the Strategic Resource Plan and Revenue Strategy alongside the Statutory Budget ensures Council's annual financial decisions are aligned with the Town's long-term operating capacity, asset renewal requirements, reserve strategy and revenue pathway.

Amendments to the Cash Backed Reserve purpose statements The purpose statements for the Arts and Sculpture Reserve, Plympton Parking Reserve and Sustainability and Environmental Reserve were amended during preparation of the 2026/27 statutory budget to provide greater clarity regarding the intended use of reserve funds. The revised descriptions better reflect Council's current strategic objectives and the specific projects, initiatives and activities for which these reserve funds may be applied.

Reserve Account	25/26 Budget Reserve Purpose	26/27 Budget Reserve Purpose
Arts and Sculpture Reserve	To provide for the commissioning and purchase of public art works in accordance with the Town's Public Arts Strategy.	To provide for the commissioning, purchase and maintenance of public art works in accordance with the Town's Public Arts Strategy.
Plympton Parking Reserve	To fund parking management initiatives within the Plympton precinct.	To fund integrated traffic management and streetscape initiatives within the Plympton precinct.
Sustainability and Environmental Reserve	To fund sustainability and environmental initiatives as well as support actions/recommendations from the Community Climate Action Plan.	To fund sustainability and environmental initiatives, including river wall management, as well as support actions/recommendations from the Community Climate Action Plan.

Budget position and rates setting The budget parameters previously endorsed by Council were framed in the context of ongoing cost escalation, a constrained reserve position and the need to maintain sufficient net funding from operations to support future asset renewal. The 2026/27 draft budget therefore reflects the advertised differential rates and minimum payments, together with the broader operating and capital assumptions incorporated in the Strategic Resource Plan. Following consideration of public submissions, Council is now required to determine whether to impose the final rates and adopt the annual budget, with or without modification to the advertised position.

Update to Fees and Charges Since the Council budget workshops, two fees and charges have been updated to reflect revised information received from Cat Haven. The Cat Impound Daily Rate has increased from \$27 to \$57.50 per day (inclusive of 15% administration mark up), and the Cat Surrender Fee has increased from \$65 to \$95. These amendments are based on the latest Schedule of Fees and Charges provided by Cat Haven.

In addition, the statutory minimum building application fee has increased from \$110 to \$121, in accordance with changes determined by the Department of Local Government, Industry Regulation and Safety.

Public submissions In accordance with section 6.36 of the *Local Government Act 1995*, Council is required to consider any submissions received on the advertised proposed differential general rates and minimum payments

before imposing the final rates through adoption of the 2026/27 Statutory Budget. One submission was received and is summarised below; the full email has been included in Attachment 2 (however Personal Identification has been redacted).

Name / Submitter	Matters Raised	Officer Comment
Submission 1	<ul style="list-style-type: none"> • Objects to the proposed 2026/27 rate increase, arguing rates have increased faster than wages and household incomes in recent years. • Raises concerns about the ongoing operating deficit of the East Fremantle Community Park (EFCP) and questions the accuracy of the original financial forecasts. • Believes Council's spending priorities are not aligned with its commitment to financial sustainability. • Advocates for greater focus on core infrastructure and essential services, including roads, footpaths, drainage and lighting. • Notes the burden on ratepayers of subsidising assets such as EFCP, particularly where perceived community benefit is limited. • Requests Council demonstrate cost-control measures, consider lower-cost operating models, provide transparent EFCP financial reporting, and prioritise essential services over discretionary expenditure. 	<ul style="list-style-type: none"> • The Town acknowledges concerns regarding the cumulative impact of rate increases in recent years. Rate setting each year is undertaken in the context of increasing operating costs, legislative requirements, and the need to maintain service levels and asset standards. The Town remains mindful of affordability considerations and continues to seek efficiencies where possible. • Ongoing financial sustainability is guided by the Town's Integrated Planning Framework, which prioritise renewal and maintenance of core infrastructure assets such as roads, drainage, footpaths and lighting. Asset funding levels are regularly reviewed against benchmarks to ensure appropriate investment in essential infrastructure. • The Town has undertaken, and continues to undertake, reviews of service levels and operational expenditure to identify cost savings and efficiencies. This includes periodic review of discretionary spending areas and major service contracts. Recent examples include the exit from the Resource Recovery Group (Regional Council) to achieve cost savings on waste management services, and the pending review of Library Services and reduced contribution rate for 2026-27. • In relation to the East Fremantle Community Park, the Town monitors the facility's financial performance and reports through its annual budget and financial statements. The facility provides broad community benefit; however, the Town acknowledges the importance of ongoing review to ensure commercial revenue is optimized. • The Town's financial planning framework considers both current service delivery requirements and long-term asset sustainability. While some projects may be perceived as discretionary or amenity-based, these are assessed against strategic priorities, community expectations, and whole-of-life cost considerations. • The Town is committed to transparency in its financial reporting, including clear disclosure of major asset performance and operating outcomes through publicly available budget and annual reporting processes.

Recommendation rationale The draft 2026/27 Statutory Budget is recommended for adoption because it is founded on Council's previously endorsed budget parameters, is intended to sit within the Town's updated Strategic Resource Plan and Revenue Strategy, and provides the statutory financial framework required for service delivery, project implementation and financial management in 2026/27.

CONCLUSION

Council is requested to adopt the 2026/27 Statutory Budget as presented, having regard to the budget parameters endorsed in May 2026 and the prior adoption of the Strategic Resource Plan and Revenue Strategy as the Town's supporting long-term financial framework.

7.2 OFFICER RECOMMENDATION / COUNCIL RESOLUTION

Council Resolution 022306

OFFICER RECOMMENDATION:

Moved Cr White, seconded Cr Cutter

RATE DECISION

That Council:

1. receives the rate submissions regarding the advertised proposed differential general rates and minimum payments for the 2026/27 financial year as presented;
2. notes that the 2026/27 budget parameters were considered at the Ordinary Meeting of 19 May 2026, whereby an overall proposed increase in rate yield of 5.87% (Residential 5.94%; Commercial 5.48%) and a proposed increase in minimum payments of 6% in each rate category were endorsed for public advertising; and
3. resolves on the final rate in the dollar and minimum payment for each rate category for the 2026/27 financial year as set out below and in the Municipal Fund Budget.

Rate Category	Rate in the Dollar – 2026/27	Minimum Payment – 2026/27
GRV Residential	0.066493	\$1,442
GRV Commercial	0.125530	\$2,156

PART A – MUNICIPAL FUND BUDGET FOR 2026/27

That Council:

4. pursuant to the provisions of section 6.2 of the *Local Government Act 1995* and Part 3 of the *Local Government (Financial Management) Regulations 1996*, **ADOPTS** the Municipal Fund Budget as contained in attachment 1 of this agenda and the minutes, for the Town of East Fremantle for the 2026/27 financial year which includes the following:
 - Statement of Comprehensive Income by Nature on page 2 showing a net deficit of \$165,587 for 2026/27;
 - Statement of Cash Flows on page 3 showing cash and cash equivalents at the end of the year of \$3,359,332;
 - Statement of Financial Activity on page 4 showing a balanced budget with a forecast surplus of nil at 30 June 2027 and an amount to be raised from rates of \$10,631,316 (including interim rates of \$14,406)
 - Notes to and Forming Part of the Budget;
 - Transfers to/from Reserve Accounts as detailed in Note 9; and
 - Budget program schedules and other Supplementary Information.

ABSOLUTE MAJORITY REQUIRED

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

That Council:

5. for the purpose of yielding the deficiency disclosed by the Municipal Fund Budget adopted as Part A above, 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:

Rate Category	Rate in the Dollar – 2026/27	Minimum Payment – 2026/27
GRV Residential	0.066493	\$1,442
GRV Commercial	0.125530	\$2,156

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

Two Instalments	Due Date
Full Payment or 1st Instalment due date	28 August 2026
2nd Instalment date	6 January 2027

Four Instalments	Due Date
Full Payment and 1st Instalment due date	28 August 2026
2nd Instalment date	29 October 2026
3rd Instalment date	6 January 2027
4th Instalment date	5 March 2027

7. pursuant to section 6.45 of the *Local Government Act 1995* and regulation 67 of the *Local Government (Financial Management) Regulations 1996*, IMPOSES an instalment administration charge of \$19.80 for each instalment after the initial instalment is paid (excluding eligible pensioners);
8. pursuant to section 6.45 of the *Local Government Act 1995* and regulation 68 of the *Local Government (Financial Management) Regulations 1996*, IMPOSES an interest rate of 5.5% where the owner has elected to pay rates and service charges by instalments (excluding eligible pensioners);
9. 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*, IMPOSES an interest rate of 11% for rates and service charges and costs of proceedings to recover such charges that remain unpaid after becoming due and payable (excluding eligible pensioners);
10. 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 2026/27 financial year; and
11. pursuant to sections 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, PROVIDES a special payment arrangement and WAIVES the administration charge and all penalty interest.
ABSOLUTE MAJORITY REQUIRED

PART C – EMERGENCY SERVICES LEVY

That Council:

12. in accordance with the provisions of sections 36B and 36L of the *Fire and Emergency Services Authority of Western Australia Act 1998*, IMPOSES the 2026/27 Emergency Services Levy rates and minimum and maximum payments on land as advised by the State Government;

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	0.011033	\$113	\$560	\$560 x relevant no. of units	\$320,000
Category 2	0.008275	\$113	\$420	\$420 x relevant no. of units	\$240,000
Category 3	0.005516	\$113	\$280	\$280 x relevant no. of units	\$161,000
Category 4	0.003862	\$113	\$196	\$196 x relevant no. of units	\$112,000
Category 5	Fixed Charge \$113				
Mining Tenements	Fixed Charge \$113				

and

13. in accordance with the provisions of section 36S of the *Fire and Emergency Services Authority of Western Australia Act 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:

14. pursuant to section 6.11 of the *Local Government Act 1995*, ESTABLISHES and MAINTAINS the reserves as detailed in Note 9 of the 2026/27 Budget, with the budgeted transfers to and from reserves as set out in the adopted budget; and
15. RESOLVES to transfer 100% of interest earnings from pooled investments (including reserve funds) into general funds with the exception of any interest earned on 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 2026/27

16. 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 2026/27 Budget as contained in attachment 1 of this agenda and the minutes.

ABSOLUTE MAJORITY REQUIRED

PART F – OTHER STATUTORY FEES AND CHARGES FOR 2026/27

That Council:

17. pursuant to section 245A(8) of the *Local Government (Miscellaneous Provisions) Act 1960* and regulation 53 of the *Building Regulations 2012*, IMPOSES a private swimming pool four yearly inspection fee of \$190.00 (GST Exempt) for each property where a private swimming pool is located, charged at \$47.50 (GST Exempt) per annum; and
18. pursuant to section 67 of the *Waste Avoidance and Resources Recovery Act 2007*, IMPOSES the waste service charges and additional receptacle charges for 2026/27 as set out in the Schedule of Fees and Charges and budget papers.

ABSOLUTE MAJORITY REQUIRED

PART G – MATERIAL VARIANCE REPORTING FOR 2026/27

19. 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 2026/27 for reporting material variances shall be:

- 10% of the amended budget; or
- \$10,000 of the amended budget,

whichever is greater, and 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:

20. acknowledges the importance of Federal funding through the Financial Assistance Grants Program for the continued delivery of services and infrastructure; and
21. 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

22. That Council, pursuant to sections 5.98, 5.99 and 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 annual amounts for elected member fees and allowances for the 2026/27 financial year as detailed in the 2026/27 Budget.

Fee / Allowance	Budget Amount 2026/27
Annual Meeting Attendance Fee – Mayor	\$29,379
Annual Meeting Attendance Fee – Elected Members	\$18,977
Annual Allowance – Mayor	\$42,837
Annual Allowance – Deputy Mayor	\$10,709
Annual Information Communication and Technology Allowance	\$3,500
Independent Members of the Audit, Risk and Improvement Committee	\$1,215 per meeting

SIMPLE MAJORITY REQUIRED

(CARRIED UNANIMOUSLY BY AN ABSOLUTE MAJORITY 7:0)

For: Crs Boyd, Harrington, Wilson, Cutter, White, Maywood and Mayor Natale

Against: Nil

REPORT ATTACHMENTS

Attachments start on the next page

TOWN OF EAST FREMANTLE
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2027
LOCAL GOVERNMENT ACT 1995

TABLE OF CONTENTS

Statement of Comprehensive Income	2
Statement of Cash Flows	3
Statement of Financial Activity	4
Index of Notes to the Budget	5
Supplementary Information	28
Schedule of Grants, Subsidies and Contributions	29
Schedule of Capital Works	30
Disposal of Assets Schedule	31
Chart of Accounts - Budget by Nature	32
Schedule of Fees and Charges	48

The Town of East Fremantle a Class 3 local government conducts the operations of a local government with the following community vision:

An inclusive, connected community, balancing heritage, growth and sustainability.

**TOWN OF EAST FREMANTLE
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2027**

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Revenue		\$	\$	\$
Rates	2(a)	10,631,316	10,044,192	10,044,192
Grants, subsidies and contributions		1,366,311	1,096,008	1,211,468
Fees and charges	15	1,970,417	1,782,164	1,808,373
Interest revenue	10(a)	147,899	220,569	220,569
Other revenue - principal agent arrangements	12	5,676,489	5,501,051	0
Other revenue		266,484	362,480	268,480
		20,058,916	19,006,464	13,553,082
Expenses				
Employee costs		(6,090,500)	(5,513,245)	(5,687,040)
Materials and contracts		(5,121,748)	(4,995,146)	(4,914,916)
Utility charges		(403,135)	(396,929)	(452,443)
Depreciation	6	(2,367,443)	(2,298,486)	(2,298,486)
Finance costs	10(c)	(255,508)	(264,316)	(300,133)
Insurance		(295,423)	(278,703)	(317,614)
Other expenditure - principal agent arrangements	12	(6,027,186)	(5,974,975)	0
Other expenditure		(771,834)	(827,797)	(812,754)
		(21,332,777)	(20,549,597)	(14,783,386)
		(1,273,861)	(1,543,133)	(1,230,304)
Capital grants, subsidies and contributions		1,055,774	565,016	858,213
Profit on asset disposals	5	52,500	35,626	35,626
		1,108,274	600,642	893,839
Net result for the period		(165,587)	(942,491)	(336,465)
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		(165,587)	(942,491)	(336,465)

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 2027**

		2026/27	2025/26	2025/26
	Note	Budget	Actual	Budget
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		\$ 10,625,445	\$ 10,027,409	\$ 10,044,192
Grants, subsidies and contributions		1,366,311	908,646	1,211,468
Fees and charges		1,950,713	1,782,164	1,808,373
Interest revenue		147,899	220,569	220,569
Other revenue		5,942,973	5,863,531	268,480
		20,033,341	18,802,319	13,553,082
Payments				
Employee costs		(6,019,726)	(5,516,476)	(5,663,310)
Materials and contracts		(5,282,248)	(5,113,706)	(4,914,916)
Utility charges		(403,135)	(396,929)	(452,443)
Finance costs		(253,008)	(270,895)	(300,133)
Insurance paid		(295,423)	(278,703)	(317,614)
Other expenditure		(6,799,020)	(6,802,772)	(812,754)
		(19,052,560)	(18,379,481)	(12,461,170)
Net cash provided by operating activities	4	980,781	422,838	1,091,912
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(965,213)	(868,355)	(1,342,693)
Payments for construction of infrastructure	5(b)	(2,305,702)	(561,728)	(1,087,728)
Capital grants, subsidies and contributions		1,055,774	565,016	859,241
Proceeds from sale of property, plant and equipment	5(a)	57,500	60,000	75,000
Net cash (used in) investing activities		(2,157,641)	(805,067)	(1,496,180)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(165,617)	(157,911)	(157,911)
Payments for principal portion of lease liabilities	8	(83,020)	(81,425)	(54,261)
Net cash (used in) financing activities		(248,637)	(239,336)	(212,172)
Net (decrease) in cash held		(1,425,497)	(621,565)	(616,440)
Cash at beginning of year		4,784,829	5,406,394	2,983,979
Cash and cash equivalents at the end of the year	4	3,359,332	4,784,829	2,367,539

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 2027**

OPERATING ACTIVITIES

Revenue from operating activities

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
General rates	2(a)	10,631,316	10,044,192	10,044,192
Grants, subsidies and contributions		1,366,311	1,096,008	1,211,468
Fees and charges	15	1,970,417	1,782,164	1,808,373
Interest revenue	10(a)	147,899	220,569	220,569
Other revenue - principal agent arrangements	12	5,676,489	5,501,051	0
Other revenue		266,484	362,480	268,480
Profit on asset disposals	5	52,500	35,626	35,626

Expenditure from operating activities

Employee costs		(6,090,500)	(5,513,245)	(5,687,040)
Materials and contracts		(5,121,748)	(4,995,146)	(4,914,916)
Utility charges		(403,135)	(396,929)	(452,443)
Depreciation	6	(2,367,443)	(2,298,486)	(2,298,486)
Finance costs	10(c)	(255,508)	(264,316)	(300,133)
Insurance		(295,423)	(278,703)	(317,614)
Other expenditure - principal agent arrangements	12	(6,027,186)	(5,974,975)	0
Other expenditure		(771,834)	(827,797)	(812,754)
		(21,332,777)	(20,549,597)	(14,783,386)

Non cash amounts excluded from operating activities

	3(c)	2,314,943	2,262,860	2,262,859
--	------	-----------	-----------	-----------

Amount attributable to operating activities

1,093,582 755,353 1,068,181

INVESTING ACTIVITIES

Inflows from investing activities

Capital grants, subsidies and contributions		1,055,774	565,016	858,213
Proceeds from disposal of property, plant and equipment	5(a)	57,500	60,000	75,000
		1,113,274	625,016	933,213

Outflows from investing activities

Payments for property, plant and equipment	5(a)	(965,213)	(868,355)	(1,342,693)
Payments for construction of infrastructure	5(b)	(2,305,702)	(561,728)	(1,087,728)
		(3,270,915)	(1,430,083)	(2,430,421)

Amount attributable to investing activities

(2,157,641) (805,067) (1,497,208)

FINANCING ACTIVITIES

Inflows from financing activities

Transfers from reserve accounts	9(a)	1,679,859	987,478	1,328,527
		1,679,859	987,478	1,328,527

Outflows from financing activities

Repayment of borrowings	7(a)	(165,617)	(157,911)	(157,911)
Payments for principal portion of lease liabilities	8	(83,020)	(81,425)	(54,261)
Transfers to reserve accounts	9(a)	(430,000)	(188,749)	(98,749)
		(678,637)	(428,085)	(310,921)

Amount attributable to financing activities

1,001,222 559,393 1,017,606

MOVEMENT IN SURPLUS OR DEFICIT

Surplus at the start of the financial year

	3	62,837	(446,842)	(588,579)
Amount attributable to operating activities		1,093,582	755,353	1,068,181
Amount attributable to investing activities		(2,157,641)	(805,067)	(1,497,208)
Amount attributable to financing activities		1,001,222	559,393	1,017,606
Surplus/(deficit) remaining after the imposition of general rates	3	0	62,837	0

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

**CITY OF SOMEWHERE
FOR THE YEAR ENDED 30 JUNE 2027
INDEX OF NOTES TO THE BUDGET**

Note 1	Basis of Preparation	6
Note 2	Rates and Service Charges	7
Note 3	Net Current Assets	11
Note 4	Reconciliation of cash	13
Note 5	Property, Plant and Equipment	14
Note 6	Depreciation	15
Note 7	Borrowings	16
Note 8	Lease Liabilities	17
Note 9	Reserve Accounts	18
Note 10	Other Information	19
Note 11	Council Members Remuneration	20
Note 12	Profit And Loss Statement For Controlled Operations At East Fremantle Community Park	21
Note 13	Revenue and Expenditure	22
Note 14	Program Information	25
Note 15	Fees and Charges	27
	Supplementary information	28

**TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027**

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 6.4(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 12 to the annual budget.

2025/26 actual balances

Balances shown in this budget as 2025/26 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 its operations.

- AASB 2022-9 Amendments to Australian Accounting Standards
- Insurance Contracts in the Public Sector
- AASB 2024-2 Amendments to Australian Accounting Standards
- Classification and Measurement of Financial Instruments
- AASB 2024-3 Amendments to Australian Accounting Standards
- Annual Improvements Volume 11

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

New accounting standards for application in future years

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

- AASB 18 (NFP/Super) Presentation and Disclosure in Financial Statements - (Appendix D) [for not-for-profit and superannuation entities] Joint Venture

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 2027**

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2026/27 Budgeted rate revenue	2026/27 Budgeted interim rates	2026/27 Budgeted total revenue	2025/26 Actual total revenue	2025/26 Budget total revenue
				\$	\$	\$	\$	\$	\$
(i) General rates									
Residential	Gross rental valuation	0.066493	3,060	129,091,982	8,583,713	14,406	8,598,119	7,994,617	7,994,617
Commercial	Gross rental valuation	0.125530	119	13,262,290	1,664,815	0	1,664,815	1,578,377	1,578,377
Total general rates			3,179	142,354,272	10,248,528	14,406	10,262,934	9,572,994	9,572,994
		Minimum							
		\$							
(ii) Minimum payment									
Residential	Gross rental valuation	1,442.00	245	4,604,980	353,290	0	353,290	456,960	456,960
Commercial	Gross rental valuation	2,156.00	7	97,210	15,092	0	15,092	14,238	14,238
Total minimum payments			252	4,702,190	368,382	0	368,382	471,198	471,198
Total general rates and minimum payments			3,431	147,056,462	10,616,910	14,406	10,631,316	10,044,192	10,044,192
Instalment plan charges							46,892	44,238	44,238
Instalment plan interest							45,833	43,988	40,788
Late payment of rate or service charge interest							37,861	36,581	36,581
							130,586	124,807	121,607

The Town did not raise specified area rates for the year ended 30th June 2027.

*Rateable Value at time of adopting budget.

All rateable properties within the district are rated according to their Gross Rental Valuation (GRV).

The general rates detailed for the 2026/27 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 2027**

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.

Instalment options	Date due	Instalment plan	Instalment plan	Unpaid rates
		admin charge	interest rate	interest rates
		\$	%	%
Rates notice to be issued on 24 July 2026				
Option one				
Single full payment	28/08/2026	0.00	0.0%	11.0%
Option two				
First instalment	28/08/2026	19.80	5.5%	11.0%
Second instalment	6/01/2027	19.80	5.5%	11.0%
Option three				
First instalment	28/08/2026	19.80	5.5%	11.0%
Second instalment	29/10/2026	19.80	5.5%	11.0%
Third instalment	6/01/2027	19.80	5.5%	11.0%
Fourth instalment	5/03/2027	19.80	5.5%	11.0%

**TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027**

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Objectives and Reasons for Differential Rating

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

(i) Differential general rate

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

**TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027**

2. RATES AND SERVICE CHARGES (CONTINUED)

(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) Service Charges

The Town did not raise service charges for the year ended 30th June 2027.

(e) Waivers or concessions

The Town does not anticipate any waivers or concessions for the year ended 30th June 2027.

**TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027**

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

		2026/27 Budget	2025/26 Actual	2025/26 Budget
	Note	30 June 2027	30 June 2026	30 June 2026
Current assets		\$	\$	\$
Cash and cash equivalents	4	3,359,332	4,784,829	2,367,539
Receivables		593,256	567,681	774,141
Inventories		82,442	82,442	0
Other assets		47,177	41,677	177,665
		4,082,207	5,476,629	3,319,345
Less: current liabilities				
Trade and other payables		(2,659,088)	(2,756,588)	(1,074,631)
Contract liabilities		0	0	(2,142)
Lease liabilities	8	(86,931)	(83,020)	(45,114)
Long term borrowings	7	(173,698)	(165,617)	(165,617)
Employee provisions		(854,938)	(839,164)	(814,756)
Other provisions		0	0	(40,825)
		(3,774,655)	(3,844,389)	(2,143,085)
Net current assets		307,552	1,632,240	1,176,260
Less: Total adjustments to net current assets	3(b)	(307,552)	(1,569,403)	(1,176,260)
Net current assets used in the Statement of Financial Activity		0	62,837	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	9	(568,181)	(1,818,040)	(1,386,991)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		173,698	165,617	165,617
- Current portion of lease liabilities		86,931	83,020	45,114
Total adjustments to net current assets		(307,552)	(1,569,403)	(1,176,260)

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*.

		2026/27 Budget	2025/26 Actual	2025/26 Budget
	Note	30 June 2027	30 June 2026	30 June 2026
Adjustments to operating activities		\$	\$	\$
Less: Profit on asset disposals	5	(52,500)	(35,626)	(35,626)
Add: Depreciation	6	2,367,443	2,298,486	2,298,486
Non cash amounts excluded from operating activities		2,314,943	2,262,860	2,262,859

**TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027**

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 2027**

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	2026/27 Budget	2025/26 Actual	2025/26 Budget
	\$	\$	\$
Cash at bank and on hand	3,359,332	4,784,829	2,367,539
Total cash and cash equivalents	3,359,332	4,784,829	2,367,539
Held as			
- Unrestricted cash and cash equivalents	2,791,151	2,966,789	980,548
- Restricted cash and cash equivalents	568,181	1,818,040	1,386,991
3(a)	3,359,332	4,784,829	2,367,539
Restrictions			
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	568,181	1,818,040	1,386,991
	568,181	1,818,040	1,386,991
The assets are restricted as a result of the specified purposes associated with the liabilities below:			
Reserve accounts	9 568,181	1,818,040	1,386,991
	568,181	1,818,040	1,386,991
Reconciliation of net cash provided by operating activities to net result			
Net result	(165,587)	(942,491)	(336,465)
Depreciation	6 2,367,443	2,298,486	2,298,486
(Profit)/loss on sale of asset	5 (52,500)	(35,626)	(35,626)
(Increase)/decrease in receivables	(25,575)	(8,769)	0
(Increase)/decrease in other assets	(5,500)	(3,564)	0
Increase/(decrease) in payables	(97,500)	(140,271)	0
Increase/(decrease) in contract liabilities	0	(195,376)	0
Increase/(decrease) in other provision	0	0	1,028
Increase/(decrease) in employee provisions	15,774	15,465	23,730
Capital grants, subsidies and contributions	(1,055,774)	(565,016)	(859,241)
Net cash from operating activities	980,781	422,838	1,091,912

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 2027**

5. PROPERTY, PLANT AND EQUIPMENT

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

	2026/27 Budget				2025/26 Actual				2025/26 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
(a) Property, Plant and Equipment	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Buildings - specialised	678,213	0	0	0	684,713	0	0	0	1,077,925	0	0	0
Furniture and equipment	30,000	0	0	0	25,681	0	0	0	10,000	0	0	0
Plant and equipment	257,000	(5,000)	57,500	52,500	157,961	(24,374)	60,000	35,626	254,768	(39,374)	75,000	35,626
Total	965,213	(5,000)	57,500	52,500	868,355	(24,374)	60,000	35,626	1,342,693	(39,374)	75,000	35,626
(b) Infrastructure												
Infrastructure - roads	1,725,052	0	0	0					360,000	0	0	0
Infrastructure - footpaths & cycleways	119,650	0	0	0	194,580	0	0	0	224,580	0	0	0
Infrastructure - drainage	15,000	0	0	0	82,148	0	0	0	77,148	0	0	0
Infrastructure - parks and ovals	426,000	0	0	0	265,000	0	0	0	406,000	0	0	0
Other infrastructure - car parks	20,000	0	0	0	20,000	0	0	0	20,000	0	0	0
Total	2,305,702	0	0	0	561,728	0	0	0	1,087,728	0	0	0
Total	3,270,915	(5,000)	57,500	52,500	1,430,083	(24,374)	60,000	35,626	2,430,421	(39,374)	75,000	35,626

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.

**TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027**

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

2026/27 Budget	2025/26 Actual	2025/26 Budget
\$	\$	\$
54,914	53,315	53,315
1,234,885	1,198,914	1,186,909
76,764	74,528	86,536
265,921	258,176	258,174
354,339	344,019	344,022
100,757	97,822	97,821
62,629	60,805	60,805
131,800	127,961	127,959
31,497	30,580	30,581
9,342	9,070	9,069
44,595	43,296	43,295
2,367,443	2,298,486	2,298,486
312,117	303,024	303,024
307	298	298
13,302	12,915	12,915
138,180	134,154	134,154
18,490	17,951	17,951
9,341	9,069	9,069
1,168,031	1,134,012	1,134,012
551,472	535,409	535,409
156,203	151,654	151,654
2,367,443	2,298,486	2,298,486

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.

AMORTISATION

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

The assets residual value of intangible assets is considered to be zero and useful 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.

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

Land	Not depreciated
Buildings	20 to 75 years
Furniture and equipment	3 to 19 years
Plant and equipment	2 to 20 years
Plant and equipment - Motor Vehicles - Light Fleet	2 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 40 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	Based on lease term
Parks and Ovals - minor structure polygon	10 to 70 years
Parks and Ovals - playground polygon	27 years
Parks and Ovals - amenities	18 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
Parks and Ovals - turf	Not depreciated

**TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027**

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	2026/27	Budget	2026/27	Actual	2025/26	Actual	2025/26	Budget	2025/26	Budget	2025/26
				Principal 1 July 2026	Budget Principal Repayments	Principal outstanding 30 June 2027	Budget Interest Repayments		Principal 1 July 2025	Actual Principal Repayments	Principal outstanding 30 June 2026	Actual Interest Repayments	Principal 1 July 2025	Budget Principal Repayments	Principal outstanding 30 June 2026
East Fremantle Community Park Redevelopment	185	WATC	4.82%	\$ 4,418,891	\$ (165,617)	\$ 4,253,274	\$ (242,111)	\$ 4,576,802	\$ (157,911)	\$ 4,418,891	\$ (250,919)	\$ 4,576,802	\$ (157,911)	\$ 4,418,891	\$ (250,919)
East Fremantle Community Park - Equipment Loan*		BoQ	5.85%	\$ 528,573	\$ 0	\$ 528,573	\$ 0	\$ 528,573	\$ 0	\$ 528,573	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
				4,947,464	(165,617)	4,781,847	(242,111)	5,105,375	(157,911)	4,947,464	(250,919)	4,576,802	(157,911)	4,418,891	(250,919)

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

*East Fremantle Community Park - Equipment Loan is a loan held in the name of Belgravia for the fitout of B Active. As the Operator Agreement defines a Principal Agent relationship between the Town and Belgravia, the Town is required to capture this loan in its accounts.

(b) New borrowings - 2026/27

The Town does not intend to undertake any new borrowings for the year ended 30th June 2027

(c) Unspent borrowings

The Town had no unspent borrowing funds as at 30th June 2026 nor is it expected to have unspent borrowing funds as at 30th June 2027

(d) Credit Facilities

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements	1,000,000	1,000,000	1,000,000
Bank overdraft limit	0	0	0
Bank overdraft at balance date	20,000	20,000	20,000
Credit card limit	0	0	0
Credit card balance at balance date	1,020,000	1,020,000	1,020,000
Total amount of credit unused			
Loan facilities	4,781,847	4,947,464	4,418,891
Loan facilities in use at balance date			

Note: enquiries will be made during 2026/27 to cancel the overdraft facility.

Overdraft details	Purpose overdraft was established	Year overdraft established	Amount b/fwd 1 July 2026	2026/27 Budgeted Increase/ (Decrease)
			\$	\$
CBA (3.01% at the time of establishment)	End of the year cashflow	2020/21	1,000,000	0
			1,000,000	0

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 2027**

8. LEASE LIABILITIES

Purpose	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal 1 July 2026	2026/27 Budget Lease Principal Repayments	Budget Lease Principal outstanding 30 June 2027	2026/27 Budget Lease Interest Repayments	Actual Principal 1 July 2025	2025/26 Actual Lease Principal repayments	Actual Lease Principal outstanding 30 June 2026	2025/26 Actual Lease Interest repayments	Budget Principal 1 July 2025	2025/26 Budget Lease Principal repayments	Budget Lease Principal outstanding 30 June 2026	2025/26 Budget Lease Interest repayments
River Seabed (Mooring Pens)	Dept Transport	2.6%	252	102,089	(45,951)	56,138	(8,000)	148,210	(46,121)	102,089	(8,000)	145,688	(54,261)	91,427	(8,000)
IT Equipment	CHG-Meridian	5.0%	48	101,540	(37,069)	64,471	(5,397)	136,844	(35,304)	101,540	(5,397)	0	0	0	0
				203,629	(83,020)	120,609	(13,397)	285,054	(81,425)	203,629	(13,397)	145,688	(54,261)	91,427	(8,000)

MATERIAL ACCOUNTING POLICIES

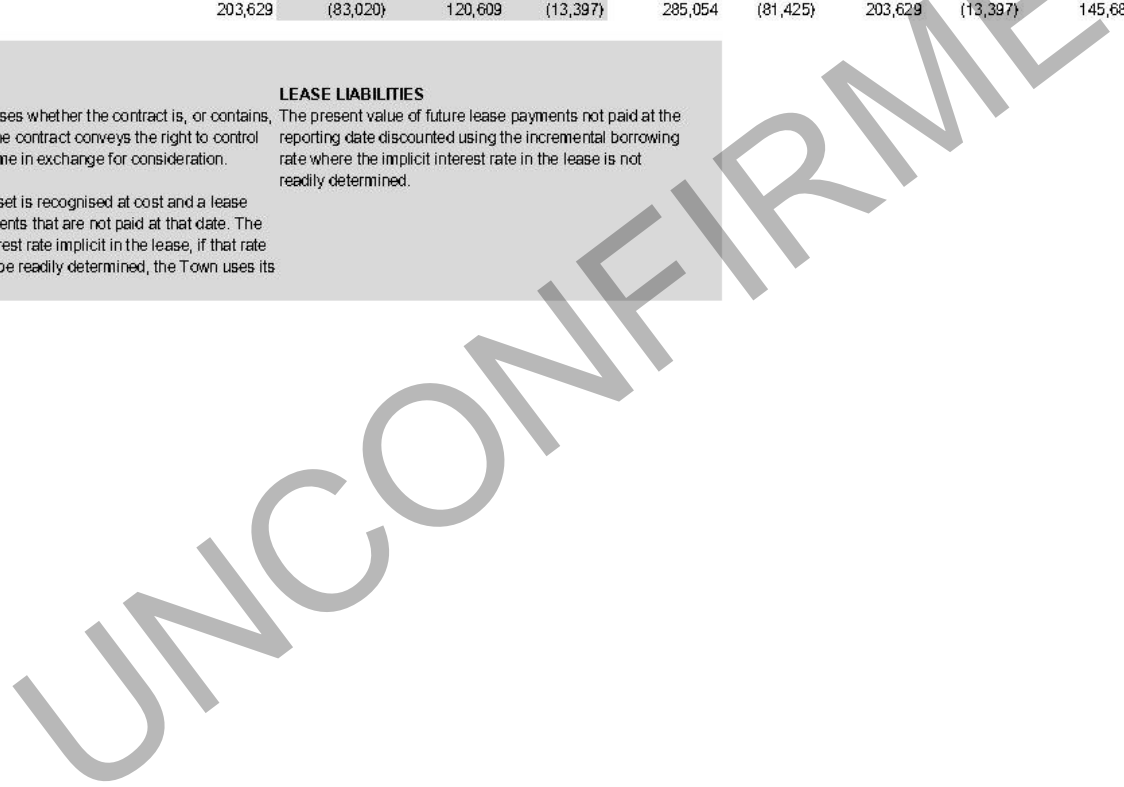
LEASES

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 2027**

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2026/27 Budget				2025/26 Actual				2025/26 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
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by legislation												
(a) Payment in lieu of parking plan reserve	188,385	0	(188,385)	0	201,385	0	(13,000)	188,385	201,385	0	0	201,385
	188,385	0	(188,385)	0	201,385	0	(13,000)	188,385	201,385	0	0	201,385
Restricted by council												
(b) Arts and Sculpture Reserve	184,164	45,000	(91,000)	138,164	195,664	0	(11,500)	184,164	195,664	0	(91,000)	104,664
(c) Business Improvement Reserve	150,000	50,000	0	200,000	150,000	0	0	150,000	150,000	0	0	150,000
(d) East Fremantle Oval Redevelopment Reser	200,000	0	(200,000)	0	110,000	90,000	0	200,000	110,000	0	(110,000)	0
(e) Foreshore Master Plan Reserve	0	0	0	0	196,344	0	(196,344)	0	196,344	0	(196,344)	0
(f) Plympton Parking Reserve	616,667	0	(616,667)	0	616,667	0	0	616,667	616,667	0	0	616,667
(g) Strategic Asset Management Reserve	4,275	0	0	4,275	94,275	0	(90,000)	4,275	94,275	0	(90,000)	4,275
(h) Strategic Waste Reserve	0	0	0	0	326,684	0	(326,684)	0	326,684	0	(326,684)	0
(i) Sustainability and Environmental Reserve	474,549	335,000	(583,807)	225,742	575,750	98,749	(199,950)	474,549	575,750	98,749	(364,499)	310,000
(j) Town Planning Reserve	0	0	0	0	150,000	0	(150,000)	0	150,000	0	(150,000)	0
	1,629,655	430,000	(1,491,474)	568,181	2,415,384	188,749	(974,478)	1,629,655	2,415,384	98,749	(1,328,527)	1,185,606
	1,818,040	430,000	(1,679,859)	568,181	2,616,769	188,749	(987,478)	1,818,040	2,616,769	98,749	(1,328,527)	1,386,991

(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
Restricted by legislation		
(a) Payment in lieu of parking plan reserve	Ongoing	To receive and apply funds for payments received in lieu of parking.
Restricted by council		
(b) Arts and Sculpture Reserve	Ongoing	To provide for the commissioning, purchase and maintenance of public art works in accordance with the Town's Public Arts Strategy.
(c) Business Improvement Reserve	Ongoing	To fund the implementation of business improvement initiatives including the Town's enterprise resource planning system.
(d) East Fremantle Oval Redevelopment Reser	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.
(e) Foreshore Master Plan Reserve	Ongoing	To fund all costs associated with the implementation of the Foreshore Management Plan.
(f) Plympton Parking Reserve	Ongoing	To fund integrated traffic management and streetscape initiatives within the Plympton precinct.
(g) Strategic Asset Management Reserve	Ongoing	To fund the acquisition of new and renewal of existing Town infrastructure, buildings and other assets.
(h) Strategic Waste Reserve	Ongoing	To fund strategic waste initiatives including any costs associated with participation in the regional local government.
(i) Sustainability and Environmental Reserve	Ongoing	To fund sustainability and environmental initiatives, including river wall management, as well as support actions/recommendations from the Community Climate Action Plan.
(j) Town Planning Reserve	Ongoing	To fund planning and building works associated with the protection and amenity of the built environment.

**TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027**

10. OTHER INFORMATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	\$	\$	\$
The net result includes as revenues			
(a) Interest earnings			
Investments	64,205	140,000	140,000
Other interest revenue	83,694	80,569	80,569
	<u>147,899</u>	<u>220,569</u>	<u>220,569</u>
The net result includes as expenses			
(b) Auditors remuneration			
Audit services	100,000	140,000	61,004
	<u>100,000</u>	<u>140,000</u>	<u>61,004</u>
(c) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	242,111	250,919	250,919
Interest on lease liabilities (refer Note 8)	13,397	13,397	8,000
Other finance costs	0	0	41,214
	<u>255,508</u>	<u>264,316</u>	<u>300,133</u>
(d) Write offs			
General rate	6,756	6,591	6,591
Fees and charges	11,259	10,984	10,984
	<u>18,015</u>	<u>17,575</u>	<u>17,575</u>

**TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027**

11. COUNCIL MEMBERS REMUNERATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	\$	\$	\$
Mayor's annual allowance	42,837	41,388	41,388
Mayor's meeting attendance fees	29,379	28,385	28,385
Mayor's annual allowance for ICT expenses	3,500	3,500	3,500
Superannuation contribution payments	8,666	8,373	0
	84,382	81,646	73,273
Deputy Mayor's annual allowance	10,709	10,347	10,347
Deputy Mayor's meeting attendance fees	18,977	18,835	18,835
Deputy Mayor's annual allowance for ICT expenses	3,500	3,500	3,500
Superannuation contribution payments	3,562	3,502	0
	36,748	36,184	32,682
All other council member's meeting attendance fees	132,839	131,845	131,845
All other council member's annual allowance for ICT expenses	24,500	24,500	24,500
Superannuation contribution payments	9,271	8,897	0
	166,610	165,242	156,345
Total Council Member Remuneration	287,740	283,072	262,300
President's allowance	42,837	41,388	41,388
Deputy President's allowance	10,709	10,347	10,347
Meeting attendance fees	181,195	179,065	179,065
Annual allowance for ICT expenses	31,500	31,500	31,500
Superannuation contribution payments	21,499	20,772	0
	287,740	283,072	262,300

**TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027**

**12. PROFIT AND LOSS STATEMENT FOR CONTROLLED OPERATIONS AT
EAST FREMANTLE COMMUNITY PARK**

(a) Details

The ageing East Fremantle Oval infrastructure was replaced with an Integrated Community Sport and Leisure Facility and associated precinct - East Fremantle Community Park (EFCP), commencing operations in April 2024. The Town has entered into an Operator Agreement and Lease with the appointed Operator for the management and operation of the facility.

While separate financial statements for EFCP are not required to be presented, the Town has included the following information to enhance transparency and accountability in understanding the financial performance and position of the controlled operations, and its contribution to the overall results of the Town.

EFCP comprises four key areas:

- Lease facilities for anchor sporting clubs
- B Active Health Club
- Carnaby's Bistro and Café
- Sporting surfaces and public open space

The operations of EFCP differ from a purely commercial enterprise. The facility is operated as a community park, with a significant community service obligation component. The financial results therefore reflect both commercial and community use activities. Over time, net revenue from the Health Club and Bistro/Café is intended to partially offset the Town's community subsidy, reducing the level of ongoing support required to maintain EFCP as a community facility.

(b) Statement of Comprehensive Income East Fremantle Community Park

	2025/26 Actual	2026/27 Budget
	\$	\$
Revenue		
Operating income	2,296,486	2,452,578
Retail income	3,204,565	3,223,911
	<u>5,501,051</u>	<u>5,676,489</u>
Expenditure		
Rental and outgoings	(155,737)	(134,922)
Cost of goods sold	(1,144,493)	(1,096,486)
Personnel costs	(2,611,645)	(2,716,612)
Operating expense	(1,296,379)	(1,244,803)
Maintenance costs	(417,418)	(457,869)
Advertising and marketing costs	(80,969)	(90,010)
Finance costs	(33,754)	(42,632)
Interest and depreciation	(234,580)	(243,852)
	<u>(5,974,975)</u>	<u>(6,027,186)</u>
NET RESULT	<u>(473,924)</u>	<u>(350,697)</u>
TOTAL COMPREHENSIVE INCOME	<u>(473,924)</u>	<u>(350,697)</u>

When preparing the Annual Financial Report, the Town is required to consolidate the income, expenditure, assets and liabilities of the East Fremantle Community Park into its accounts. Due to the consolidation process, operating expenditure in the Statement of Comprehensive Income will be allocated from Other Expenditure to the respective Nature category.

**TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027**

13. 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 loan debentures, overdraft accommodation and refinancing expenses.

OTHER EXPENDITURE

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

TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

13. 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 agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the funding body	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of 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 prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment of the licence, registration or approval
Fees and charges - pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle
Fees and charges - other inspections	Regulatory food, health and safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Fees and charges - waste management collections	Kerbside collection service	Over time	Payment dates adopted by council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued

TOWN OF EAST FREMANTLE
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2027

13. REVENUE AND EXPENDITURE

(b) Revenue Recognition

Fees and charges - property hire	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction	On entry or at conclusion of hire
Fees and charges for other goods and services	Reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Fees and charges - fines	Fines issued for breaches of local laws	Single point in time	Payment in full within defined time	None	Adopted by council through local law	When taxable event occurs	Not applicable	When fine notice is issued
Fees & Charges Mooring Pen Fees	Leasing Mooring Pen	Single point in time	Payment in full in advance	Contract obligation	Adopted by Council annually	Based on timing of entry to facility	Returns limited to repayment of transaction on cancellation	On entry or at conclusion of hire
Fees & Charges - Property Leases	Leasing of Commercial or Residential Properties	Single point in time	Payment in full in advance	Contract obligation	Adopted by Council annually	Based on timing of entry to facility	Returns limited to repayment of transaction on	On entry or at conclusion of hire
Other revenue - East Fremantle Community Park	Revenue from operation of the East Fremantle Community Park	Single point in time	Payment in full in advance	None	Set by the Operator of EFCP	Upon provision of goods and / or services	Not applicable	Upon provision of goods and / or services
Other revenue - reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed

**TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027**

14. 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

ACTIVITIES

Governance

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

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

General purpose funding

To collect revenue to allow for the allocation to services.

Rating, general purpose government grants and interest revenue.

Law, order, public safety

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

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

Health

To provide an operational framework for environmental and community health.

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

Education and welfare

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

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

Housing

To assist with housing for staff and the community.

Provision and maintenance of residential rental properties.

Community amenities

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

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

Recreation and culture

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

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

Transport

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

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

Economic services

To help promote the Town and improve its economic wellbeing.

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

Other property and services

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

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

**TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027**

14. PROGRAM INFORMATION (Continued)

	2026/27 Budget	2025/26 Actual	2025/26 Budget
Income excluding grants, subsidies and contributions	\$	\$	\$
Governance	11,000	80,000	11,000
General purpose funding	10,866,323	10,346,939	10,346,939
Law,order,public safety	25,503	24,059	31,059
Health	58,202	54,907	54,907
Education and welfare	299,447	272,371	255,152
Housing	137,800	130,000	130,000
Community amenities	309,199	272,978	241,541
Recreation and culture	6,351,396	6,114,779	653,616
Transport	480,792	445,138	445,138
Economic services	115,994	109,428	137,404
Other property and services	89,449	95,483	70,484
	18,745,105	17,946,082	12,377,240
Operating grants, subsidies and contributions			
General purpose funding	277,335	144,720	277,335
Education and welfare	724,076	707,894	707,894
Community amenities	4,100	4,100	4,100
Recreation and culture	320,000	181,339	181,339
Transport	40,800	57,955	40,800
	1,366,311	1,096,008	1,211,468
Capital grants, subsidies and contributions			
Recreation and culture	299,107	565,016	498,213
Transport	756,667	0	360,000
	1,055,774	565,016	858,213
Total Income	21,167,190	19,607,106	14,446,921
Expenses			
Governance	(2,116,956)	(2,213,847)	(2,200,515)
General purpose funding	(357,622)	(362,052)	(362,052)
Law,order,public safety	(357,862)	(334,716)	(322,968)
Health	(318,011)	(297,391)	(306,387)
Education and welfare	(1,536,691)	(1,383,531)	(1,340,502)
Housing	(74,204)	(69,567)	(76,597)
Community amenities	(3,424,297)	(3,144,580)	(3,198,807)
Recreation and culture	(9,721,327)	(9,540,373)	(3,728,550)
Transport	(3,062,094)	(2,878,629)	(2,873,850)
Economic services	(140,311)	(147,532)	(184,076)
Other property and services	(223,402)	(177,379)	(189,082)
Total expenses	(21,332,777)	(20,549,597)	(14,783,386)
Net result for the period	(165,587)	(942,491)	(336,465)

**TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027**

15. FEES AND CHARGES

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	\$	\$	\$
By Program:			
General purpose funding	87,108	82,178	82,178
Law, order, public safety	25,503	24,059	31,059
Health	58,202	54,907	54,907
Education and welfare	299,447	272,371	255,151
Housing	137,800	130,000	130,000
Community amenities	309,199	272,978	241,542
Recreation and culture	419,423	356,248	396,137
Transport	480,792	445,138	445,138
Economic services	115,994	109,428	137,404
Other property and services	36,949	34,857	34,857
	1,970,417	1,782,164	1,808,373

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

UNCONFIRMED

**TOWN OF EAST FREMANTLE
FOR THE YEAR ENDED 30 JUNE 2027
INDEX TO SUPPLEMENTARY NOTES**

Schedule Of Grants, Subsidies And Contributions	29
Schedule Of Capital Works	30
Disposal Of Assets Schedule	31
Chart of Accounts - Budget by Nature	32
Schedule of Fees and Charges	48

UNCONFIRMED

**TOWN OF EAST FREMANTLE
BUDGET SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2027**

SCHEDULE OF GRANTS, SUBSIDIES AND CONTRIBUTIONS

Grant, subsidy and contribution	Provider	Purpose of grant, subsidy or contribution	Type	2026/27 Budget	
				Operating	Non operating
				\$	\$
General Purpose Funding					
Grants Commission - General	WALGGC	United - General Purpose	Operating	191,670	0
Grants Commission - Roads	WALGGC	United - Road	Operating	85,665	0
Education and Welfare					
Home and Community Care Program	State/Commonwealth Dep. Health	Commonwealth Home Support Programme	Operating - Tied	724,076	0
Community Amenities					
Bus Shelter - Maintenance Assistance Scheme	Public Transport Authority	Bus Shelter Maintenance	Operating	4,100	0
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	300,000	
Urban Canopy Grant Program	WALGA/Water Corp	Implementation of urban canopy program	Operating	20,000	
Community Energy Fund	Fed. Dept. of Industry, Science and Resources	Solar and Battery Installation	Non-operating		199,107
Transport					
Regional Road Group - Cap	Main Roads	Road Renewal - Riverside Road	Non-operating		406,667
Roads to Recovery - Cap	Cwealth	Road Renewal - Riverside Road	Non-operating		200,000
LCURS Road Safety Grant	Main Roads	George Street - Shared Space	Non-operating		150,000
Direct Grant	Main Roads	Direct Grant	Operating	28,000	
Street Lighting Subsidy	Main Roads	Street Lighting Subsidy	Operating	4,800	
Stirling Bridge Verge Maintenance Agreement	Main Roads	Stirling Highway Verge Maint. Agreement	Operating	8,000	
TOTALS				1,366,311	1,055,774
SUMMARY					
Operating	Operating Grants, Subsidies and Contributions			342,235	0
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions			1,024,076	0
Non-operating	Non-operating Grants, Subsidies and Contributions			0	1,055,774
TOTALS				1,366,311	1,055,774

TOWN OF EAST FREMANTLE
BUDGET SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2027

SCHEDULE OF CAPITAL WORKS

Asset Class	Project Description	Expenditure				Funding sources			Additional detail
		2026-27 Budget	Reserves	Grants	Proceeds from sale	Municipal	Carry Forward		
Plant & Equipment	Mitsubishi Triton - single cab parks ute	37,000	0	0	12,500	24,500	N		
Plant & Equipment	Kobota Baroness - oval mower	150,000	0	0	25,000	125,000	N		
Plant & Equipment	Honda Super One - EV x 2 (Neighbourhood Link)	70,000	0	0	20,000	50,000	N		
	Total Plant & Equipment	257,000	0	0	57,500	199,500			
Furniture & Equipment	General Allocation (Photocopier, Computer Monitors)	30,000	0	0	0	30,000	N		
	Total Furniture & Equipment	30,000	0	0	0	30,000			
Buildings	Solar and Battery Installation East Fremantle Community Park, Solar installation Town Hall, Depot and Dovenby House - carryover	398,213	199,107	199,107	0	0	Y	Sustainability Reserve Grant - Community Energy Fund	
Buildings	East Fremantle Community Park - Miscellaneous Works - carryover	200,000	200,000	0	0	0	Y	EF Redevelopment Reserve	
Buildings	Buildings - General	80,000	0	0	0	80,000	N		
	Total Buildings	678,213	399,107	199,107	0	80,000			
Infrastructure - Roads	LCURS road safety interventions	150,000	0	150,000	0	0	N	Main Roads	
Infrastructure - Roads	King Street - George Street to Duke Street	160,000	0	80,000	0	80,000	N	Roads to Recovery	
Infrastructure - Roads	George Street - Shared Space	805,052	805,052	0	0	0	N	\$616,667 Plympton Parking Reserve \$188,385 Payment In Lieu Reserve	
Infrastructure - Roads	Riverside Road, adjacent to Towns bund area	250,000	0	166,667	0	83,333	N	RRG	
Infrastructure - Roads	Riverside Road (Swan Yacht club to Wayman reserve)	360,000	0	360,000	0	0	N	\$240,000 Regional Road Group \$120,000 - Roads to Recovery	
	Total Infrastructure - Roads	1,725,052	805,052	756,667	0	163,333			
Infrastructure - Drainage	Upgrade Old Pits to SEPs	15,000	0	0	0	15,000	N		
	Total Infrastructure - Drainage	15,000	0	0	0	15,000			
Infrastructure - Parks & Ovals	Bin Upgrades	10,000	0	0	0	10,000	N		
Infrastructure - Parks & Ovals	Park Benches and Gates	20,000	0	0	0	20,000	N		
Infrastructure - Parks & Ovals	Shade Sail Replacement	20,000	0	0	0	20,000	N		
Infrastructure - Parks & Ovals	Bore pump test/replacements	45,000	0	0	0	45,000	N		
Infrastructure - Parks & Ovals	Flood-lighting Upgrade Wauhop Park - Carryover	100,000	0	100,000	0	0	Y	DLGSC Funding	
Infrastructure - Parks & Ovals	Ulrich Playground Replacement - carryover	120,000	0	0	0	120,000	Y		
Infrastructure - Parks & Ovals	John Tonkin Playground - minor urgent replacements	20,000	0	0	0	20,000	N		
Infrastructure - Parks & Ovals	Public Art Installation - East Fremantle Community Park - carryover	91,000	91,000	0	0	0	Y	Public Art Reserve	
	Total Infrastructure - Parks & Ovals	426,000	91,000	100,000	0	235,000			
Infrastructure - Car Parks	Carparks - General Allocation	20,000	0	0	0	20,000	N		
	Total Infrastructure - Car Parks	20,000	0	0	0	20,000			
Infrastructure - Footpaths	Riverside Road (North side), adjacent to Wayman Reserve - carryover	34,650	0	0	0	34,650	Y		
Infrastructure - Footpaths	Canning Hwy (north side), between Windsor Street and Gill Street	45,000	0	0	0	45,000	N		
Infrastructure - Footpaths	Canning Hwy (north side), between Gill Street and Walter Street	40,000	0	0	0	40,000	N		
	Total Infrastructure - Footpaths	119,650	0	0	0	119,650			
	Total capital expenditure	3,270,915	1,295,159	1,055,773	57,500	862,483			
River Infrastructure									
Wayman Riverwall Stage 1	Wayman Riverwall Stage 1	600,000	300,000	300,000	0	0	N	Sustainability Reserve / DBCA Riverbank Funding	
Mooring Pens - Headstock Remediation	Mooring Pens - Headstock Remediation	135,835	0	0	0	135,835	N		
	Total River Infrastructure	735,835	300,000	300,000	0	135,835			
	Total Program	4,006,750	1,595,159	1,355,773	57,500	998,318			

**TOWN OF EAST FREMANTLE
BUDGET SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2027**

DISPOSAL OF ASSETS SCHEDULE

Asset Ref.	Plant Number	Asset Number	Asset description	Net Book			
				Value	Proceeds	Profit	(Loss)
				\$	\$	\$	\$
1GDV-315	P4091	PEMV262	Ford Ranger Single Cab Auto Diesel 4x2	0	12,500	12,500	0
1GYB-393	P5016	PE283	Kobota Baroness GM2800B-30	5,000	25,000	20,000	0
1GBT-981	P4085	PEMV255	Toyota Camry Altise	0	8,000	8,000	0
1GCQ-228	P4088	PEMV257	2016 Toyota Tarago Van	0	12,000	12,000	0
				5,000	57,500	52,500	0

UNCONFIRMED

**TOWN OF EAST FREMANTLE
BUDGET SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2027**

CHART OF ACCOUNTS - BUDGET BY NATURE

COA	Description	IE	Income / Expenditure Analysis	Budget 2026/27 (Income) / Expenditure
	Operating Income			
I03051	Rates - Rate Revenue - Interim Rates (AASB 1058)	100	Rates	(14,406)
I03055	Rates - Rate Revenue - Rates Levied (AASB 1058)	100	Rates	(10,616,910)
I10075	Fees And Charges - Other Community Amenities - Discretionary - Hire of Community Facilities (AASB 15)	130	User Fees & Charges	(1,797)
I10176	Fees And Charges - Other Community Amenities - Discretionary - Sale Of History Books (AASB 15)	130	User Fees & Charges	(308)
I10082	Fees and Charges - Sanitation - Discretionary - Sporting Club Service Charges (AASB 1058)	130	User Fees & Charges	(4,471)
I10081	Fees And Charges - Sanitation-Household Refuse - Discretionary - Commercial Refuse (AASB 1058)	130	User Fees & Charges	(99,869)
I10080	Fees And Charges - Sanitation-Household Refuse - Discretionary - Domestic Service Charge (AASB 1058)	130	User Fees & Charges	(50,418)
I10085	Fees And Charges - Town Planning & Regional Development - Discretionary - Home Occupation Fees (AASB 15)	130	User Fees & Charges	(1,234)
I10084	Fees And Charges - Town Planning & Regional Development - Discretionary - Misc Planning Service Fees (AASB 15)	130	User Fees & Charges	(26,500)
I10089	Fees and Charges - Town Planning & Regional Development - Discretionary - Scheme Amendments and Rezoni	130	User Fees & Charges	(7,404)
I10083	Fees And Charges - Town Planning & Regional Development - Discretionary - Survey Clearance Fees (AASB 15)	130	User Fees & Charges	(598)
I10088	Fees And Charges - Town Planning & Regional Development - Statutory - Development Applications (AASB 15)	130	User Fees & Charges	(116,600)
I13185	Fees And Charges - Building Control - Discretionary - Verge Inspection Fees (AASB 15)	130	User Fees & Charges	(15,900)
I13181	Fees And Charges - Building Control - Statutory - Building Permits (AASB 15)	110	Permit	(53,000)
I13184	Fees And Charges - Building Control - Statutory - Building Services Levy (AASB 15)	130	User Fees & Charges	(45,860)
I13188	Fees And Charges - Building Control - Statutory - DA Sign Fees & Permits (AASB 15)	110	Permit	(1,234)
I08094	Fees And Charges - Care Of Families & Children - Discretionary - CHSP Transport - Centre Based Day Care (AASI	130	User Fees & Charges	(27,500)
I08086	Fees And Charges - Care Of Families & Children - Statutory - CHSP - Centre Based Respite (AASB 15)	130	User Fees & Charges	(68,382)
I08083	Fees And Charges - Care Of Families & Children - Statutory - CHSP - In Home Respite (AASB 15)	130	User Fees & Charges	(37,662)
I08081	Fees And Charges - Care Of Families & Children - Statutory - CHSP - Sundry Income (AASB 15)	130	User Fees & Charges	(161,628)
I08205	Fees And Charges - Other Welfare - Discretionary - Glyde-In Rent Income (AASB 15)	130	User Fees & Charges	(1,437)
I08025	Fees And Charges - Pre School - Discretionary - Pre Primary Lease Rent (AASB 15)	130	User Fees & Charges	(2,838)
I03060	Fees And Charges - Rate Revenue - Discretionary - Legal Costs Recovered (AASB 1058)	120	Fines & Penalties	(10,600)
I04085	Fees And Charges - Rate Revenue - Discretionary - Rate Enquiries (AASB 1058)	130	User Fees & Charges	(29,616)
I03190	Fees And Charges - Rate Revenue - Discretionary - Rates Admin Fees - Instalments (AASB 1058)	130	User Fees & Charges	(46,892)
I07083	Fees And Charges - Health Inspection & Admin - Discretionary - Outdoor Eating Area Fees (Local Law) & Annua	130	User Fees & Charges	(18,217)
I07081	Fees And Charges - Health Inspection & Admin - Discretionary - Permit Application Fees (AASB 15)	130	User Fees & Charges	(3,702)
I07085	Fees And Charges - Health Inspection & Admin - Statutory - Swimming Pool Inspection Fees (AASB 15)	130	User Fees & Charges	(33,199)
I07082	Fees And Charges - Maternal & Infant Health - Discretionary - EH Gray Centre 80 Canning Hwy (AASB 15)	130	User Fees & Charges	(3,084)
I09081	Fees And Charges - Housing - Council Owned - Discretionary - Rent (AASB 15)	130	User Fees & Charges	(137,800)
I05085	Fees And Charges - Animal Control - Discretionary - Impounding Fees (AASB 15)	130	User Fees & Charges	(1,234)
I05083	Fees And Charges - Animal Control - Statutory - Charges - Fines And Penalty (AASB 15)	120	Fines & Penalties	(617)
I05087	Fees And Charges - Animal Control - Statutory - Dog & Cat Registration (AASB 15)	110	Permit	(13,780)
I05084	Fees And Charges - Fire Prevention - Statutory - ESL Commission Received (AASB 15)	130	User Fees & Charges	(9,255)

**TOWN OF EAST FREMANTLE
BUDGET SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2027**

CHART OF ACCOUNTS - BUDGET BY NATURE

COA	Description	IE	Income / Expenditure Analysis	Budget 2026/27 (Income) / Expenditure
I05089	Fees and Charges - Other Law, Order & Public Safety - Discretionary - Other Fines & Penalties	120	Fines & Penalties	(617)
I14086	Fees And Charges - Unclassified Property - Discretionary - Recoverable Works (AASB 15)	130	User Fees & Charges	(2,397)
I14087	Fees And Charges - Unclassified Property - Discretionary - Rental Income - Old Police Station (AASB 15)	130	User Fees & Charges	(34,552)
I11192	Fees and Charges - Other Recreation & Culture - Discretionary - EF Junior Football Club	130	User Fees & Charges	(10,558)
I11164	Fees and Charges - Other Recreation & Sport - Discretionary - Dinghy Storage Fees	130	User Fees & Charges	(1,198)
I11190	Fees And Charges - Other Recreation & Sport - Discretionary - E.F. Tennis Club (AASB 15)	130	User Fees & Charges	(6,169)
I11162	Fees And Charges - Other Recreation & Sport - Discretionary - E.F. Yacht Club Rental (AASB 15)	130	User Fees & Charges	(40,723)
I11191	Fees And Charges - Other Recreation & Sport - Discretionary - Leeuwin & Fremantle Sea Scouts (AASB 15)	130	User Fees & Charges	(5,990)
I11193	Fees And Charges - Other Recreation & Sport - Discretionary - Preston Pt. Lacrosse Club (AASB 15)	130	User Fees & Charges	(1,851)
I11198	Fees And Charges - Other Recreation & Sport - Discretionary - Reserve Hire Fees - Functions (AASB 15)	130	User Fees & Charges	(1,234)
I11161	Fees And Charges - Other Recreation & Sport - Discretionary - Swan Yacht Club Rental (AASB 15)	130	User Fees & Charges	(69,488)
I11194	Fees And Charges - Other Recreation & Sport - Discretionary - Wauhop Park Soccer Ground (AASB 15)	130	User Fees & Charges	(8,020)
I11175	Fees And Charges - Other Recreation & Sport - Discretionary - Zephyr Kiosk Rental (AASB 15)	130	User Fees & Charges	(46,892)
I10180	Fees And Charges - Swimming Areas/Beaches - Discretionary - Riverside Mooring Pen Fees (AASB 15)	130	User Fees & Charges	(227,300)
I12181	Fees And Charges - Parking Facilities - Discretionary - Parking Fees (AASB 15)	132	Simplepay - User Fees & Charges	(226,794)
I12181	Fees And Charges - Parking Facilities - Discretionary - Parking Fees (AASB 15)	130	User Fees & Charges	(19,208)
I12180	Fees And Charges - Parking Facilities - Statutory - Fines And Penalties - Parking (AASB 15)	120	Fines & Penalties	(190,800)
I12183	Fees And Charges - Parking Facilities - Statutory - Fines Enforcement Recovered (AASB 15)	120	Fines & Penalties	(43,990)
I03188	Interest Earnings - Other General Purpose Income - Municipal - Interest On Investments	160	Interest On Investments	(64,205)
I03191	Interest Earnings - Rate Revenue - Rates - Instalment Interest Charge (AASB 1058)	160	Interest On Investments	(42,521)
I03080	Interest Earnings - Rate Revenue - Rates - Pensioner Deferred Rates (AASB 1058)	160	Interest On Investments	(3,312)
I03059	Interest Earnings - Rate Revenue - Rates Penalty (AASB 1058)	165	Fines & Penalties	(37,861)
I10076	Operating Grants, Subsidies And Contributions - Other Community Amenities - State - Bus Shelter - Maintenance	140	Grants & Subsidies - Operating	(4,100)
I08088	Operating Grants, Subsidies And Contributions - Care Of Families & Children - Commonwealth - CHSP (AASB 15)	140	Grants & Subsidies - Operating	(724,076)
I03071	Operating Grants, Subsidies And Contributions - General Purpose Grants - State - Grants Commission - Formula	140	Grants & Subsidies - Operating	(85,665)
I03070	Operating Grants, Subsidies And Contributions - General Purpose Grants - State - Grants Commission (AASB 15)	140	Grants & Subsidies - Operating	(191,670)
I11202	Operating Grants, Subsidies and Contributions - Other Recreation & Sport - Urban Canopy Grant Program	140	Grants & Subsidies - Operating	(20,000)
I11177	Operating Grants, Subsidies And Contributions - Swimming Areas/Beaches - State - Swan River Trust Erosion C	140	Grants & Subsidies - Operating	(300,000)
I12040	Operating Grants, Subsidies And Contributions - Maint Streets Roads & Bridges - State - MRD - Stirling Bridge \	150	Contributions & Donations - Operating	(8,000)
I12039	Operating Grants, Subsidies And Contributions - Maint Streets Roads & Bridges - State - MRD Direct Grant (AA	140	Grants & Subsidies - Operating	(28,000)
I12086	Operating Grants, Subsidies And Contributions - Maint Streets Roads & Bridges - State - Street Lighting (AASB	140	Grants & Subsidies - Operating	(4,800)
I04088	Other Revenue - Administration - Reimbursements (AASB 1058)	170	Reimbursements	(10,000)
I04089	Other Revenue - Administration - Sundry Income GST Inclusive (AASB 1058)	180	Other Revenue	(1,000)
I11083	Other Revenue - EFCP	180	Other Revenue	(5,676,489)
I11201	Other revenue - Other Recreation & Sport - Reimbursements - Building Insurance	170	Reimbursements	(6,240)

**TOWN OF EAST FREMANTLE
BUDGET SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2027**

CHART OF ACCOUNTS - BUDGET BY NATURE

COA	Description	IE	Income / Expenditure Analysis	Budget 2026/27 (Income) / Expenditure
I11171	Other Revenue - Other Recreation & Sport - Reimbursements - Other Sporting (AASB 15)	170	Reimbursements	(249,244)
004142	Non-Cash - Unclassified Property - Profit on disposal of assets		Profit On Asset Disposals	52,500
	Total Operating Income			(20,006,416)
	Operating Expenditure			
004109	Non-Cash - Other Community Amenities - Depreciation	604	Depreciation - Infrastructure - Bus Shelters	9,341
004080	Non-Cash - Care Of Families & Children - Depreciation	612	Depreciation - Furniture & Equipment	3,952
004080	Non-Cash - Care Of Families & Children - Depreciation	610	Depreciation - Buildings - Specialised	35,222
004080	Non-Cash - Care Of Families & Children - Depreciation	609	Depreciation - Plant & Equipment	49,342
004083	Non-Cash - Other Welfare - Depreciation - Glyde In	611	Depreciation - Buildings - Non Specialised	16,883
004060	Non-Cash - Pre School - Depreciation - JP McKenzie & Richmond Primary	611	Depreciation - Buildings - Non Specialised	32,781
004043	Non-Cash - Administration - Depreciation	611	Depreciation - Buildings - Non Specialised	1,563
004043	Non-Cash - Administration - Depreciation	609	Depreciation - Plant & Equipment	9,331
004043	Non-Cash - Administration - Depreciation	612	Depreciation - Furniture & Equipment	83,944
004043	Non-Cash - Administration - Depreciation	610	Depreciation - Buildings - Specialised	217,279
004070	Non-Cash - Maternal & Infant Health - Depreciation	611	Depreciation - Buildings - Non Specialised	3,689
004070	Non-Cash - Maternal & Infant Health - Depreciation	610	Depreciation - Buildings - Specialised	9,613
004090	Non-Cash - Housing - Council Owned - Depreciation	610	Depreciation - Buildings - Specialised	18,490
004095	Non-Cash - Other Law Order & Public Safety - Depreciation - Rangers	610	Depreciation - Buildings - Specialised	307
004143	Non-Cash - Plant Operation Costs - Depreciation	609	Depreciation - Plant & Equipment	137,730
004140	Non-Cash - Public Works Overheads - Depreciation	612	Depreciation - Furniture & Equipment	1,237
004140	Non-Cash - Public Works Overheads - Depreciation	610	Depreciation - Buildings - Specialised	17,236
004115	Non-Cash - Other Recreation & Sport - Depreciation - Parks & Ovals	609	Depreciation - Plant & Equipment	67,271
004115	Non-Cash - Other Recreation & Sport - Depreciation - Parks & Ovals	602	Depreciation - Infrastructure - Parks & Ova	131,798
004115	Non-Cash - Other Recreation & Sport - Depreciation - Parks & Ovals	610	Depreciation - Buildings - Specialised	924,368
E11268	Non-Cash - Swimming Areas/Beaches - Depreciation - Right-of-use Assets	613	Depreciation - Right-Of-Use-Assets	44,594
004121	Non-Cash - Maint Streets Roads & Bridges - Depreciation - Infrastructure Roads	609	Depreciation - Plant & Equipment	1,120
004121	Non-Cash - Maint Streets Roads & Bridges - Depreciation - Infrastructure Roads	605	Depreciation - Infrastructure - Car Parks	31,498
004121	Non-Cash - Maint Streets Roads & Bridges - Depreciation - Infrastructure Roads	601	Depreciation - Infrastructure - Drainage	62,629
004121	Non-Cash - Maint Streets Roads & Bridges - Depreciation - Infrastructure Roads	603	Depreciation - Infrastructure - Footpaths &	100,756
004121	Non-Cash - Maint Streets Roads & Bridges - Depreciation - Infrastructure Roads	600	Depreciation - Infrastructure - Roads	354,343
004130	Non-Cash - Parking Facilities - Depreciation	609	Depreciation - Plant & Equipment	1,126
E10211	Employee Costs - Town Planning & Regional Development - On Costs - Superannuation & FBT	310	Employment On Costs-Direct	105,553
E10209	Employee Costs - Town Planning & Regional Development - Salaries & Wages	300	Salaries & Wages	720,036
E10240	Employee Costs - Town Planning & Regional Development - Training and Conferences	312	Staff Training	7,193

**TOWN OF EAST FREMANTLE
BUDGET SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2027**

CHART OF ACCOUNTS - BUDGET BY NATURE

COA	Description	IE	Income / Expenditure Analysis	Budget 2026/27 (Income) / Expenditure
E10210	Works Costing - Maintenance - Plant & Equipment - Street Bin Maintenance	300	Salaries & Wages	7,538
E08207	Employee Costs - Care Of Families & Children - Salaries & Wages - CHSP	300	Salaries & Wages	716,337
E08208	Employee Costs - Care Of Families & Children - Superannuation - CHSP	310	Employment On Costs-Direct	95,076
E08210	Materials and Contracts - Care Of Families & Children - HACC Service Unit - All Service Programs - Op Exp	312	Staff Training	2,239
E04244	Employee Costs - Administration - Gym Membership FBT	311	Employment On Costs - Fbt	6,500
E04205	Employee Costs - Administration - On Costs - Superannuation & FBT	311	Employment On Costs - Fbt	6,500
E04205	Employee Costs - Administration - On Costs - Superannuation & FBT	310	Employment On Costs-Direct	252,463
E04201	Employee Costs - Administration - Salaries & Wages	300	Salaries & Wages	1,958,434
E04245	Employee Costs - Administration - Staff Training and Conferences	312	Staff Training	36,050
E04216	Employee Costs - Administration - Workers Compensation Insurance	366	Workers Comp	113,412
E04208	Works Costing - Maintenance - Buildings - Town Hall	300	Salaries & Wages	754
E07215	Employee Costs - Health Inspection & Admin - On Costs - Superannuation & FBT	310	Employment On Costs-Direct	15,145
E07211	Employee Costs - Health Inspection & Admin - Salaries & Wages	300	Salaries & Wages	108,075
E07222	Employee Costs - Health Inspection & Admin - Training and Conferences	312	Staff Training	2,414
E05230	Employee Costs - Animal Control - Salaries & Wages	300	Salaries & Wages	31,632
E05203	Employee Costs - Other Law Order & Public Safety - Salaries & Wages	300	Salaries & Wages	21,088
E05209	Employee Costs - Other Law Order & Public Safety - Training and Conferences - Rangers	312	Staff Training	2,414
E14205	Employee Costs - Public Works Overheads - Salaries & Wages - Sick / Holiday Pay / RDO'S	300	Salaries & Wages	166,170
E14201	Employee Costs - Public Works Overheads - Salaries & Wages - Supervision	300	Salaries & Wages	613,421
E14203	Employee Costs - Public Works Overheads - Superannuation	310	Employment On Costs-Direct	224,904
E14470	Employee Costs - Salaries & Wages - Gross Total Salaries and Wages	300	Salaries & Wages	5,180,204
E14493	Employee Costs - Salaries & Wages Allocated	300	Salaries & Wages	(5,180,204)
E14242	Works Costing - Maintenance - Buildings - Depot	300	Salaries & Wages	5,653
E14210	Works Costing - Maintenance - Other - Admin/Safety/Training	312	Staff Training	9,591
E14210	Works Costing - Maintenance - Other - Admin/Safety/Training	300	Salaries & Wages	15,069
E14424	Works Costing - Maintenance - Other - Graffiti Removal	300	Salaries & Wages	4,711
E11210	Works Costing - Maintenance - Buildings - Camp Waller	300	Salaries & Wages	754
E11212	Works Costing - Maintenance - Buildings - East Fremantle Tennis Club	300	Salaries & Wages	8,291
E11217	Works Costing - Maintenance - Parks & Ovals - East Fremantle Lacrosse	300	Salaries & Wages	13,944
E11223	Works Costing - Maintenance - Parks & Ovals - E. I. Chapman Reserve	300	Salaries & Wages	3,769
E11257	Works Costing - Maintenance - Parks & Ovals - George Booth Park	300	Salaries & Wages	1,508
E11242	Works Costing - Maintenance - Parks & Ovals - Glasson Park	300	Salaries & Wages	9,422
E11222	Works Costing - Maintenance - Parks & Ovals - Gourley Park	300	Salaries & Wages	8,291
E11215	Works Costing - Maintenance - Parks & Ovals - Henry Jeffery Oval	300	Salaries & Wages	15,075
E11224	Works Costing - Maintenance - Parks & Ovals - I. G. Handcock Playground	300	Salaries & Wages	2,261

**TOWN OF EAST FREMANTLE
BUDGET SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2027**

CHART OF ACCOUNTS - BUDGET BY NATURE

COA	Description	IE	Income / Expenditure Analysis	Budget 2026/27 (Income) / Expenditure
E11205	Works Costing - Maintenance - Parks & Ovals - J. Dolan Park	300	Salaries & Wages	6,407
E11207	Works Costing - Maintenance - Parks & Ovals - John Tonkin Park	300	Salaries & Wages	15,075
E11241	Works Costing - Maintenance - Parks & Ovals - Lee Park	300	Salaries & Wages	7,538
E11294	Works Costing - Maintenance - Parks & Ovals - Marjorie Green Park	300	Salaries & Wages	1,131
E11204	Works Costing - Maintenance - Parks & Ovals - Merv Cowan Park	300	Salaries & Wages	12,437
E11208	Works Costing - Maintenance - Parks & Ovals - Norm McKenzie Park	300	Salaries & Wages	5,276
E11235	Works Costing - Maintenance - Parks & Ovals - Parks Equipment	300	Salaries & Wages	5,653
E11259	Works Costing - Maintenance - Parks & Ovals - Raceway Park / Richmond Park	300	Salaries & Wages	11,306
E11243	Works Costing - Maintenance - Parks & Ovals - River - Stirling Bridge	300	Salaries & Wages	1,508
E11214	Works Costing - Maintenance - Parks & Ovals - Riverside Road Reserves	300	Salaries & Wages	52,763
E11232	Works Costing - Maintenance - Parks & Ovals - RSL Memorial Rose Garden	300	Salaries & Wages	1,131
E11225	Works Costing - Maintenance - Parks & Ovals - Stratford Street Park	300	Salaries & Wages	4,523
E11229	Works Costing - Maintenance - Parks & Ovals - Surbiton Road Park	300	Salaries & Wages	565
E11216	Works Costing - Maintenance - Parks & Ovals - Town Hall Reserve	300	Salaries & Wages	15,075
E11226	Works Costing - Maintenance - Parks & Ovals - Ulrich Park	300	Salaries & Wages	6,030
E11209	Works Costing - Maintenance - Parks & Ovals - W. W. Wayman Reserve	300	Salaries & Wages	6,784
E11206	Works Costing - Maintenance - Parks & Ovals - W.H. Kitson Park	300	Salaries & Wages	6,595
E11219	Works Costing - Maintenance - Parks & Ovals - Wauhop Park	300	Salaries & Wages	30,150
E12303	Employee Costs - Parking Facilities - Salaries & Wages - Parking	300	Salaries & Wages	158,161
E12305	Employee Costs - Parking Facilities - Superannuation - Parking	310	Employment On Costs-Direct	30,837
E12313	Works Costing - Maintenance - Car Parks - Implementation of Integrated Traffic Management Study	300	Salaries & Wages	7,538
E12263	Works Costing - Maintenance - Drainage	300	Salaries & Wages	18,844
E12231	Works Costing - Maintenance - Footpaths & Cycleways - Footpath & Cycleways	300	Salaries & Wages	22,613
E12230	Works Costing - Maintenance - Plant & Equipment - Works Equipment	300	Salaries & Wages	5,653
E12237	Works Costing - Maintenance - Roads - Kerbing	300	Salaries & Wages	7,538
E12215	Works Costing - Maintenance - Roads - Road & Street Maintenance	300	Salaries & Wages	18,844
E12236	Works Costing - Maintenance - Roads - Street Cleaning	300	Salaries & Wages	128,138
E12269	Works Costing - Maintenance - Roads - Street Name Plates & Furniture	300	Salaries & Wages	7,538
E12256	Works Costing - Maintenance - Roads - Street Tree Watering	300	Salaries & Wages	9,422
E12245	Works Costing - Maintenance - Roads - Street Trees	300	Salaries & Wages	64,069
E12255	Works Costing - Maintenance - Roads - Tree Replacements	300	Salaries & Wages	16,959
E12235	Works Costing - Maintenance - Roads - Verges Maintenance	300	Salaries & Wages	92,712
E08234	Materials and Contracts - Care Of Families & Children	365	Insurance	3,489
E06203	Works Costing - Maintenance - Buildings - E.F. 4Yr Old P/Group JP Mckenzie	365	Insurance	1,394
E08220	Works Costing - Maintenance - Buildings - Glyde-In Community Group	365	Insurance	1,025

**TOWN OF EAST FREMANTLE
BUDGET SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2027**

CHART OF ACCOUNTS - BUDGET BY NATURE

COA	Description	IE	Income / Expenditure Analysis	Budget 2026/27 (Income) / Expenditure
E06201	Works Costing - Maintenance - Buildings - Pre School Buildings - Maintenance	365	Insurance	2,273
E04207	Insurance Expenses - Administration - General	365	Insurance	132,452
E04262	Insurance Expenses - Members Of Council - General	365	Insurance	28,214
E07201	Works Costing - Maintenance - Buildings - EH Gray Centre (Old Infant Health Clinic)	365	Insurance	1,345
E09201	Works Costing - Maintenance - Buildings - Allen St Units	365	Insurance	1,911
E14207	Insurance Expenses - Public Works Overheads - General	365	Insurance	1,819
E14460	Works Costing - Maintenance - Buildings - General	365	Insurance	18,471
E14462	Works Costing - Maintenance - Buildings - Old Police Station	365	Insurance	1,435
E14304	Works Costing - Maintenance - Plant & Equipment - Insurance & Licences - Plant Operating Costs	365	Insurance	26,885
E11262	Insurance Expense - Other Culture - Building Insurance - Community Facilities	365	Insurance	13,177
E11210	Works Costing - Maintenance - Buildings - Camp Waller	365	Insurance	1,393
E11211	Works Costing - Maintenance - Buildings - Hurricanes	365	Insurance	896
E11213	Works Costing - Maintenance - Parks & Ovals - East Fremantle Oval	365	Insurance	59,244
E04260	Interest Expenses - Administration - Laptop Finance Lease Repayment	380	Interest & Financial Costs	5,397
1620	Interest Expenses - Other Recreation and Sport - East Fremantle Oval Redevelopment Loan	380	Interest & Financial Costs	211,089
E11269	Interest Expenses - Swimming Areas/Beaches - Sea bed Lease	380	Interest & Financial Costs	8,000
1623	Interest Guarantee - Other Recreation and Sport - East Fremantle Oval Redevelopment Loan	380	Interest & Financial Costs	31,022
E10240	Employee Costs - Town Planning & Regional Development - Training and Conferences	500	Services	2,372
E10201	Materials & Contracts - Sanitation - Household Refuse - Waste Education	340	Materials Purchased-Direct	4,160
E10201	Materials & Contracts - Sanitation - Household Refuse - Waste Education	500	Services	6,000
010200	Materials and Contracts - Other Community Amenities - Activity Based Costing Allocated	440	Activity Based Distribution	31,414
E10253	Materials and Contracts - Other Community Amenities - Implementation of Community Climate Action Plan	500	Services	11,536
E10235	Materials and Contracts - Other Community Amenities - Native Plant Subsidy	500	Services	10,000
E10218	Materials and Contracts - Other Community Amenities - Service Contracts - Public Conveniences	500	Services	8,481
E10246	Materials and Contracts - Other Community Amenities - Sustainability Projects	500	Services	84,700
E10207	Materials and Contracts - Other Sanitation - Materials - Purchase Bins	340	Materials Purchased-Direct	28,273
E10208	Materials and Contracts - Other Sanitation - Service Contracts - Waste Removal - Bund (Wauhop)	500	Services	26,000
E10644	Materials and Contracts - Protection of the Environment - Service Contracts - Foreshore Erosion Control and S	500	Services	600,000
010000	Materials and Contracts - Sanitation-Household Refuse - Activity Based Costing Allocated	440	Activity Based Distribution	172,012
E10204	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Annual Bulk & Green Waste	500	Services	180,000
E10212	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - City Of Fremantle Contributions - '	500	Services	120,000
E10111	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Gate Fees - Waste Disposal - Fogo	500	Services	265,431
E10110	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Gate Fees - Waste Disposal - Gene	500	Services	170,760
E10109	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Gate Fees - Waste Disposal (Recyc	500	Services	66,273
E10203	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Ratepayer Tip Pass Fees	500	Services	20,764

**TOWN OF EAST FREMANTLE
BUDGET SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2027**

CHART OF ACCOUNTS - BUDGET BY NATURE

COA	Description	IE	Income / Expenditure Analysis	Budget 2026/27 (Income) / Expenditure
E10100	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs - FOGO	500	Services	195,556
E10108	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs - Alexandr	500	Services	23,403
E10102	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs - General v	500	Services	89,724
E10106	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs - Parks & P	500	Services	23,959
E10101	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs - Recycling	500	Services	75,729
E10107	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs - Street Bir	500	Services	4,483
E10104	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs (Commerci	500	Services	27,471
E10103	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs (Commerci	500	Services	3,234
010100	Materials and Contracts - Town Planning & Regional Development - Activity Based Costing Allocated	440	Activity Based Distribution	149,026
E10214	Materials and Contracts - Town Planning & Regional Development - Advertising	500	Services	5,767
E10215	Materials and Contracts - Town Planning & Regional Development - Consultancy	500	Services	89,000
E10217	Materials and Contracts - Town Planning & Regional Development - Legal Expenses	500	Services	11,033
E10213	Materials and Contracts - Town Planning & Regional Development - Plant Operating Costs - Vehicle Expenses (330	Plant Operating Costs-Alloc	13,320
E10224	Materials and Contracts - Town Planning & Regional Development - Service Contracts - Digitisation of Planning	500	Services	12,480
E10223	Works Costing - Maintenance - Buildings - Sumpton Green - Child Care Hall	320	Overhead Costs-Allocated	1,474
E10223	Works Costing - Maintenance - Buildings - Sumpton Green - Child Care Hall	500	Services	2,080
E10252	Works Costing - Maintenance - Bus Shelters	500	Services	5,200
E10210	Works Costing - Maintenance - Plant & Equipment - Street Bin Maintenance	320	Overhead Costs-Allocated	32,396
013000	Materials and Contracts - Building Control - Activity Based Costing Allocated	440	Activity Based Distribution	104,586
008500	Materials and Contracts - Care Of Families & Children - Activity Based Costing Allocated	440	Activity Based Distribution	363,945
E08210	Materials and Contracts - Care Of Families & Children - HACC Service Unit - All Service Programs - Op Exp	510	Volunteer Meals	7,172
E08210	Materials and Contracts - Care Of Families & Children - HACC Service Unit - All Service Programs - Op Exp	340	Materials Purchased-Direct	17,102
E08210	Materials and Contracts - Care Of Families & Children - HACC Service Unit - All Service Programs - Op Exp	500	Services	23,352
E08210	Materials and Contracts - Care Of Families & Children - HACC Service Unit - All Service Programs - Op Exp	330	Plant Operating Costs-Alloc	46,811
E08200	Materials and Contracts - Other Welfare - Activity Based Costings Allocated	440	Activity Based Distribution	11,876
E08220	Works Costing - Maintenance - Buildings - Glyde-In Community Group	500	Services	5,356
E06201	Works Costing - Maintenance - Buildings - Pre School Buildings - Maintenance	500	Services	565
E03100	Materials and Contracts - Other General Purpose - Activity Based Costings Allocated	440	Activity Based Distribution	67,426
003000	Materials and Contracts - Rate Revenue - Activity Based Costing Allocated	440	Activity Based Distribution	234,840
E03257	Materials and Contracts - Rate Revenue - Legal Expenses - Rates Debt Recovery Costs	500	Services	10,400
E03258	Materials and Contracts - Rate Revenue - Service Contracts - Direct Costs Of Levying Rates	500	Services	18,200
E04237	Materials and Contracts - Rate Revenue - Service Contracts - Valuation Expenses	500	Services	20,000
000005	Materials and Contracts - Administration - Activity Based Costing Allocated	440	Activity Based Distribution	(3,831,001)
E04215	Materials and Contracts - Administration - Advertising	500	Services	11,536
E04239	Materials and Contracts - Administration - Legal Expenses	500	Services	100,000

**TOWN OF EAST FREMANTLE
BUDGET SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2027**

CHART OF ACCOUNTS - BUDGET BY NATURE

COA	Description	IE	Income / Expenditure Analysis	Budget 2026/27 (Income) / Expenditure
E04249	Materials and Contracts - Administration - Materials - Equipment Below Threshold	340	Materials Purchased-Direct	15,600
E04211	Materials and Contracts - Administration - Materials - Printing & Stationery	340	Materials Purchased-Direct	6,620
E04211	Materials and Contracts - Administration - Materials - Printing & Stationery	500	Services	8,652
E04243	Materials and Contracts - Administration - Materials - Staff Uniform	340	Materials Purchased-Direct	8,652
E04233	Materials and Contracts - Administration - Plant Operating Costs - Vehicle Expenses (Light Fleet)	330	Plant Operating Costs-Alloc	31,722
E04230	Materials and Contracts - Administration - Postage and Freight	500	Services	23,070
E04240	Materials and Contracts - Administration - Service Contracts - Attain Compliance Software	500	Services	14,040
E04235	Materials and Contracts - Administration - Service Contracts - Audit Fees	500	Services	100,000
E04221	Materials and Contracts - Administration - Service Contracts - Computer System Support & Licenses	500	Services	410,000
E04250	Materials and Contracts - Administration - Service Contracts - Office Expenses	340	Materials Purchased-Direct	1,696
E04250	Materials and Contracts - Administration - Service Contracts - Office Expenses	500	Services	9,047
E04248	Materials and Contracts - Administration - Service Contracts - Organisational Development	500	Services	20,800
E04217	Materials and Contracts - Administration - Service Contracts - Photocopier Expenses and Servicing	500	Services	6,921
E04202	Materials and Contracts - Administration - Service Contracts - Staff Health and Wellbeing Initiatives	500	Services	8,652
E04210	Materials and Contracts - Administration - Service Contracts - Staff Placement and Relocation Fees	500	Services	5,517
E04203	Materials and Contracts - Administration - Service Contracts - Strategic & Business Planning	500	Services	165,000
E04227	Materials and Contracts - Administration - Service Contracts - Subscriptions - Admin	500	Services	66,792
E04251	Materials and Contracts - Administration - Service Contracts - Website and Intranet Development and Update:	500	Services	26,000
E04213	Materials and contracts - Administration - Telephone and Internet	500	Services	41,181
003500	Materials and Contracts - Members Of Council - Activity Based Costing Allocated	440	Activity Based Distribution	1,359,622
E04266	Materials and Contracts - Members of Council - Implementation of Communication and Engagement Strategy	500	Services	72,800
E04258	Materials and Contracts - Members Of Council - Receptions and Refreshments	500	Services	66,102
E04252	Other Expenditure - Members Of Council - Member Fees - Councillor Training Expenses	500	Services	15,600
E04209	Works Costing - Maintenance - Buildings - Office Maintenance	500	Services	38,617
E04208	Works Costing - Maintenance - Buildings - Town Hall	320	Overhead Costs-Allocated	1,840
E04208	Works Costing - Maintenance - Buildings - Town Hall	500	Services	16,963
007000	Materials and Contracts - Health Inspection & Admin - Activity Based Costing Allocated	440	Activity Based Distribution	90,029
E07225	Materials and Contracts - Health Inspection & Admin - Materials - Furniture/Equipment Below Threshold	340	Materials Purchased-Direct	1,153
E07212	Materials and Contracts - Health Inspection & Admin - Plant Operating Costs - Vehicle Expenses (Light Fleet)	330	Plant Operating Costs-Alloc	3,847
E07227	Materials and Contracts - Health Inspection & Admin - Service Contracts - Emergency Management	500	Services	576
E07224	Materials and Contracts - Health Inspection & Admin - Service Contracts - Food Control Expenses	500	Services	2,307
E07218	Materials and Contracts - Health Inspection & Admin - Service Contracts - Implementation of Public Health Pla	500	Services	5,767
E07223	Materials and Contracts - Health Inspection & Admin - Service Contracts - Noise Survey Expenses	500	Services	576
E07228	Materials and Contracts - Health Inspection & Admin - Service Contracts - Swimming Pool Inspection Fees	500	Services	57,975
E07221	Materials and Contracts - Health Inspection & Admin - Subscriptions	500	Services	14,600

**TOWN OF EAST FREMANTLE
BUDGET SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2027**

CHART OF ACCOUNTS - BUDGET BY NATURE

COA	Description	IE	Income / Expenditure Analysis	Budget 2026/27 (Income) / Expenditure
E07232	Works Costing - Maintenance - Other - Insecticides And Vermin Control - Pest Control	340	Materials Purchased-Direct	900
E09200	Materials and Contracts - Housing Council Owned - Activity Based Costings Allocated	440	Activity Based Distribution	22,603
E09201	Works Costing - Maintenance - Buildings - Allen St Units	500	Services	31,200
E05220	Materials and Contracts - Animal Control - Activity Based Costings Allocated	440	Activity Based Distribution	78,152
E05234	Materials and Contracts - Animal Control - Legal Expenses	500	Services	1,153
E05235	Materials and Contracts - Animal Control - Materials - Printing and Stationery	340	Materials Purchased-Direct	576
E05233	Materials and Contracts - Animal Control - Materials/Services - Consumables and Impounding Expenses	500	Services	7,497
E05233	Materials and Contracts - Animal Control - Materials/Services - Consumables and Impounding Expenses	340	Materials Purchased-Direct	28,828
E05229	Materials and Contracts - Animal Control - Minor Expenditure	500	Services	576
E05232	Materials and Contracts - Animal Control - Plant Operating Costs - Vehicle Expenses (Light Fleet)	330	Plant Operating Costs-Alloc	1,907
E05200	Materials and Contracts - Fire Prevention - Activity Based Costings Allocated	440	Activity Based Distribution	17,623
005000	Materials and Contracts - Other Law Order & Public Safety - Activity Based Costing Allocated	440	Activity Based Distribution	137,533
E05212	Materials and Contracts - Other Law Order & Public Safety - Materials - Equipment Below Threshold	340	Materials Purchased-Direct	4,160
E05211	Materials and Contracts - Other Law Order & Public Safety - Materials - Protective Clothing	340	Materials Purchased-Direct	2,883
E05207	Materials and Contracts - Other Law Order & Public Safety - Office Expenses	340	Materials Purchased-Direct	1,153
E05206	Materials and Contracts - Other Law Order & Public Safety - Plant Operating Costs - Vehicle Expenses (Light Fle	330	Plant Operating Costs-Alloc	955
E10226	Materials and Contracts - Other Law Order & Public Safety - Ranger Initiatives and Events	500	Services	2,883
003499	Materials and Contracts - Plant Operation Costs Allocated	330	Plant Operating Costs-Alloc	(280,986)
014000	Materials and Contracts - Public Works Overheads - Activity Based Costing Allocated	440	Activity Based Distribution	438,650
E14204	Materials and Contracts - Public Works Overheads - Consultation - Operations	500	Services	100,000
E14208	Materials and Contracts - Public Works Overheads - Materials - Protective Clothing and Safety and General Equi	340	Materials Purchased-Direct	10,381
E14290	Materials and Contracts - Public Works Overheads - Overheads Allocated - P.W.O. Allocated to Works	320	Overhead Costs-Allocated	(1,673,281)
E14255	Materials and Contracts - Public Works Overheads - Plant Operating Costs - Vehicle Expenses	330	Plant Operating Costs-Alloc	31,937
E14400	Materials and Contracts - Unclassified Property - Activity Based Costings Allocated	440	Activity Based Distribution	12,642
E14438	Materials and Contracts - Unclassified Property - Service Contracts - Implementation of Asbestos Register Acti	500	Services	11,309
E14242	Works Costing - Maintenance - Buildings - Depot	340	Materials Purchased-Direct	4,524
E14242	Works Costing - Maintenance - Buildings - Depot	330	Plant Operating Costs-Alloc	5,814
E14242	Works Costing - Maintenance - Buildings - Depot	320	Overhead Costs-Allocated	13,615
E14242	Works Costing - Maintenance - Buildings - Depot	500	Services	22,618
E14460	Works Costing - Maintenance - Buildings - General	340	Materials Purchased-Direct	283
E14460	Works Costing - Maintenance - Buildings - General	320	Overhead Costs-Allocated	5,398
E14460	Works Costing - Maintenance - Buildings - General	500	Services	16,963
E14462	Works Costing - Maintenance - Buildings - Old Police Station	500	Services	15,833
E14210	Works Costing - Maintenance - Other - Admin/Safety/Training	500	Services	3,392
E14210	Works Costing - Maintenance - Other - Admin/Safety/Training	340	Materials Purchased-Direct	5,654

**TOWN OF EAST FREMANTLE
BUDGET SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2027**

CHART OF ACCOUNTS - BUDGET BY NATURE

COA	Description	IE	Income / Expenditure Analysis	Budget 2026/27 (Income) / Expenditure
E14210	Works Costing - Maintenance - Other - Admin/Safety/Training	320	Overhead Costs-Allocated	28,276
E14424	Works Costing - Maintenance - Other - Graffiti Removal	340	Materials Purchased-Direct	565
E14424	Works Costing - Maintenance - Other - Graffiti Removal	320	Overhead Costs-Allocated	11,658
E14424	Works Costing - Maintenance - Other - Graffiti Removal	500	Services	16,963
E14423	Works Costing - Maintenance - Other - Recoverable Works	500	Services	2,262
E14305	Works Costing - Maintenance - Plant & Equipment - Fuel & Oil - Plant Operating Costs	340	Materials Purchased-Direct	56,546
E14303	Works Costing - Maintenance - Plant & Equipment - Parts & Repairs - Plant Operating Costs	340	Materials Purchased-Direct	2,262
E14303	Works Costing - Maintenance - Plant & Equipment - Parts & Repairs - Plant Operating Costs	500	Services	39,582
E14302	Works Costing - Maintenance - Plant & Equipment - Tyres & Tubes - Plant Operating Costs	500	Services	848
E11300	Materials and Contracts - Other Culture - Activity Based Costings Allocated	440	Activity Based Distribution	27,966
E11298	Materials and contracts - Other Culture - Historical Research Services (Museum of Perth)	500	Services	3,120
E11231	Materials and Contracts - Other Culture - Service Contracts - Business and Community Support Initiatives	500	Services	58,163
E11228	Materials and Contracts - Other Culture - Service Contracts - Community Events	500	Services	110,000
E11272	Materials and contracts - Other Culture - Service Contracts - Public Art Maintenance	500	Services	17,614
E11264	Materials and Contracts - Other Culture - Service Contracts - Youth Initiatives and Events	500	Services	16,963
011100	Materials and Contracts - Other Recreation & Sport - Activity Based Costing Allocated	440	Activity Based Distribution	154,772
E11295	Materials and Contracts - Other Recreation & Sport - Implementation of Urban Canopy Program	500	Services	20,000
E11310	Materials and Contracts - Swimming Areas & Beaches - Activity Based Costings Allocated	440	Activity Based Distribution	224,114
E10251	Materials and Contracts - Swimming Areas/Beaches - Service Contracts - Mooring Pens Management Fees	500	Services	2,510
E11210	Works Costing - Maintenance - Buildings - Camp Waller	500	Services	2,262
E11210	Works Costing - Maintenance - Buildings - Camp Waller	320	Overhead Costs-Allocated	7,118
E11297	Works Costing - Maintenance - Buildings - Dovenby House	340	Materials Purchased-Direct	565
E11297	Works Costing - Maintenance - Buildings - Dovenby House	500	Services	7,280
E11212	Works Costing - Maintenance - Buildings - East Fremantle Tennis Club	500	Services	565
E11212	Works Costing - Maintenance - Buildings - East Fremantle Tennis Club	320	Overhead Costs-Allocated	17,299
E11211	Works Costing - Maintenance - Buildings - Hurricanes	500	Services	283
E11217	Works Costing - Maintenance - Parks & Ovals - East Fremantle Lacrosse	340	Materials Purchased-Direct	565
E11217	Works Costing - Maintenance - Parks & Ovals - East Fremantle Lacrosse	330	Plant Operating Costs-Alloc	9,159
E11217	Works Costing - Maintenance - Parks & Ovals - East Fremantle Lacrosse	500	Services	33,100
E11217	Works Costing - Maintenance - Parks & Ovals - East Fremantle Lacrosse	320	Overhead Costs-Allocated	38,775
E11223	Works Costing - Maintenance - Parks & Ovals - E. I. Chapman Reserve	500	Services	565
E11223	Works Costing - Maintenance - Parks & Ovals - E. I. Chapman Reserve	320	Overhead Costs-Allocated	12,271
E11258	Works Costing - Maintenance - Parks & Ovals - Foreshore Maintenance & Bush Regeneration	340	Materials Purchased-Direct	1,130
E11258	Works Costing - Maintenance - Parks & Ovals - Foreshore Maintenance & Bush Regeneration	500	Services	1,130
E11258	Works Costing - Maintenance - Parks & Ovals - Foreshore Maintenance & Bush Regeneration	320	Overhead Costs-Allocated	1,962

**TOWN OF EAST FREMANTLE
BUDGET SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2027**

CHART OF ACCOUNTS - BUDGET BY NATURE

COA	Description	IE	Income / Expenditure Analysis	Budget 2026/27 (Income) / Expenditure
E11257	Works Costing - Maintenance - Parks & Ovals - George Booth Park	320	Overhead Costs-Allocated	1,472
E11242	Works Costing - Maintenance - Parks & Ovals - Glasson Park	340	Materials Purchased-Direct	283
E11242	Works Costing - Maintenance - Parks & Ovals - Glasson Park	500	Services	3,392
E11242	Works Costing - Maintenance - Parks & Ovals - Glasson Park	330	Plant Operating Costs-Alloc	3,712
E11242	Works Costing - Maintenance - Parks & Ovals - Glasson Park	320	Overhead Costs-Allocated	15,577
E11222	Works Costing - Maintenance - Parks & Ovals - Gourley Park	500	Services	1,130
E11222	Works Costing - Maintenance - Parks & Ovals - Gourley Park	330	Plant Operating Costs-Alloc	2,495
E11222	Works Costing - Maintenance - Parks & Ovals - Gourley Park	340	Materials Purchased-Direct	5,517
E11222	Works Costing - Maintenance - Parks & Ovals - Gourley Park	320	Overhead Costs-Allocated	13,131
E11215	Works Costing - Maintenance - Parks & Ovals - Henry Jeffery Oval	340	Materials Purchased-Direct	2,262
E11215	Works Costing - Maintenance - Parks & Ovals - Henry Jeffery Oval	330	Plant Operating Costs-Alloc	8,174
E11215	Works Costing - Maintenance - Parks & Ovals - Henry Jeffery Oval	320	Overhead Costs-Allocated	45,322
E11215	Works Costing - Maintenance - Parks & Ovals - Henry Jeffery Oval	500	Services	62,400
E11224	Works Costing - Maintenance - Parks & Ovals - I. G. Handcock Playground	320	Overhead Costs-Allocated	9,079
E11205	Works Costing - Maintenance - Parks & Ovals - J. Dolan Park	500	Services	283
E11205	Works Costing - Maintenance - Parks & Ovals - J. Dolan Park	340	Materials Purchased-Direct	565
E11205	Works Costing - Maintenance - Parks & Ovals - J. Dolan Park	320	Overhead Costs-Allocated	9,448
E11207	Works Costing - Maintenance - Parks & Ovals - John Tonkin Park	330	Plant Operating Costs-Alloc	2,495
E11207	Works Costing - Maintenance - Parks & Ovals - John Tonkin Park	500	Services	11,309
E11207	Works Costing - Maintenance - Parks & Ovals - John Tonkin Park	320	Overhead Costs-Allocated	24,420
E11241	Works Costing - Maintenance - Parks & Ovals - Lee Park	340	Materials Purchased-Direct	283
E11241	Works Costing - Maintenance - Parks & Ovals - Lee Park	500	Services	2,262
E11241	Works Costing - Maintenance - Parks & Ovals - Lee Park	320	Overhead Costs-Allocated	8,466
E11294	Works Costing - Maintenance - Parks & Ovals - Marjorie Green Park	500	Services	565
E11294	Works Costing - Maintenance - Parks & Ovals - Marjorie Green Park	320	Overhead Costs-Allocated	2,700
E11204	Works Costing - Maintenance - Parks & Ovals - Merv Cowan Park	330	Plant Operating Costs-Alloc	4,972
E11204	Works Costing - Maintenance - Parks & Ovals - Merv Cowan Park	340	Materials Purchased-Direct	5,200
E11204	Works Costing - Maintenance - Parks & Ovals - Merv Cowan Park	320	Overhead Costs-Allocated	25,523
E11270	Works Costing - Maintenance - Parks & Ovals - Niergarup Track	500	Services	20,000
E11208	Works Costing - Maintenance - Parks & Ovals - Norm McKenzie Park	500	Services	1,696
E11208	Works Costing - Maintenance - Parks & Ovals - Norm McKenzie Park	330	Plant Operating Costs-Alloc	2,495
E11208	Works Costing - Maintenance - Parks & Ovals - Norm McKenzie Park	320	Overhead Costs-Allocated	9,326
E11235	Works Costing - Maintenance - Parks & Ovals - Parks Equipment	500	Services	2,262
E11235	Works Costing - Maintenance - Parks & Ovals - Parks Equipment	340	Materials Purchased-Direct	6,786
E11235	Works Costing - Maintenance - Parks & Ovals - Parks Equipment	320	Overhead Costs-Allocated	28,468

**TOWN OF EAST FREMANTLE
BUDGET SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2027**

CHART OF ACCOUNTS - BUDGET BY NATURE

COA	Description	IE	Income / Expenditure Analysis	Budget 2026/27 (Income) / Expenditure
E11259	Works Costing - Maintenance - Parks & Ovals - Raceway Park / Richmond Park	500	Services	2,827
E11259	Works Costing - Maintenance - Parks & Ovals - Raceway Park / Richmond Park	330	Plant Operating Costs-Alloc	3,110
E11259	Works Costing - Maintenance - Parks & Ovals - Raceway Park / Richmond Park	320	Overhead Costs-Allocated	16,934
E11243	Works Costing - Maintenance - Parks & Ovals - River - Stirling Bridge	320	Overhead Costs-Allocated	2,700
E10267	Works Costing - Maintenance - Parks & Ovals - Riverside Boat Ramps & Boat Pens	500	Services	135,835
E11214	Works Costing - Maintenance - Parks & Ovals - Riverside Road Reserves	340	Materials Purchased-Direct	565
E11214	Works Costing - Maintenance - Parks & Ovals - Riverside Road Reserves	330	Plant Operating Costs-Alloc	7,541
E11214	Works Costing - Maintenance - Parks & Ovals - Riverside Road Reserves	320	Overhead Costs-Allocated	95,224
E11232	Works Costing - Maintenance - Parks & Ovals - RSL Memorial Rose Garden	500	Services	565
E11232	Works Costing - Maintenance - Parks & Ovals - RSL Memorial Rose Garden	320	Overhead Costs-Allocated	2,453
E11225	Works Costing - Maintenance - Parks & Ovals - Stratford Street Park	500	Services	1,130
E11225	Works Costing - Maintenance - Parks & Ovals - Stratford Street Park	320	Overhead Costs-Allocated	10,676
E11229	Works Costing - Maintenance - Parks & Ovals - Surbiton Road Park	320	Overhead Costs-Allocated	1,348
E11216	Works Costing - Maintenance - Parks & Ovals - Town Hall Reserve	500	Services	5,200
E11216	Works Costing - Maintenance - Parks & Ovals - Town Hall Reserve	330	Plant Operating Costs-Alloc	6,480
E11216	Works Costing - Maintenance - Parks & Ovals - Town Hall Reserve	320	Overhead Costs-Allocated	33,009
E11226	Works Costing - Maintenance - Parks & Ovals - Ulrich Park	330	Plant Operating Costs-Alloc	320
E11226	Works Costing - Maintenance - Parks & Ovals - Ulrich Park	340	Materials Purchased-Direct	1,130
E11226	Works Costing - Maintenance - Parks & Ovals - Ulrich Park	500	Services	1,130
E11226	Works Costing - Maintenance - Parks & Ovals - Ulrich Park	320	Overhead Costs-Allocated	12,550
E11209	Works Costing - Maintenance - Parks & Ovals - W. W. Wayman Reserve	500	Services	283
E11209	Works Costing - Maintenance - Parks & Ovals - W. W. Wayman Reserve	320	Overhead Costs-Allocated	11,166
E11206	Works Costing - Maintenance - Parks & Ovals - W.H. Kitson Park	500	Services	283
E11206	Works Costing - Maintenance - Parks & Ovals - W.H. Kitson Park	330	Plant Operating Costs-Alloc	4,196
E11206	Works Costing - Maintenance - Parks & Ovals - W.H. Kitson Park	320	Overhead Costs-Allocated	16,319
E11219	Works Costing - Maintenance - Parks & Ovals - Wauhop Park	340	Materials Purchased-Direct	2,262
E11219	Works Costing - Maintenance - Parks & Ovals - Wauhop Park	500	Services	11,309
E11219	Works Costing - Maintenance - Parks & Ovals - Wauhop Park	330	Plant Operating Costs-Alloc	15,728
E11219	Works Costing - Maintenance - Parks & Ovals - Wauhop Park	320	Overhead Costs-Allocated	67,983
E11247	Works Costing - Maintenance - Plant & Equipment - Equipment Below Threshold	500	Services	2,262
E11247	Works Costing - Maintenance - Plant & Equipment - Equipment Below Threshold	340	Materials Purchased-Direct	9,047
E12200	Materials and Contracts - Maint Streets Roads & Bridges - Activity Based Costings Allocated	440	Activity Based Distribution	27,200
E12234	Materials and Contracts - Maint Streets Roads & Bridges - Service Contracts - Street Sweeping	500	Services	56,546
012500	Materials and Contracts - Parking Facilities - Activity Based Costing Allocated	440	Activity Based Distribution	91,178
E12309	Materials and Contracts - Parking Facilities - Plant Operating Costs - Vehicle Expenses (Light Fleet)	330	Plant Operating Costs-Alloc	13,861

**TOWN OF EAST FREMANTLE
BUDGET SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2027**

CHART OF ACCOUNTS - BUDGET BY NATURE

COA	Description	IE	Income / Expenditure Analysis	Budget 2026/27 (Income) / Expenditure
E12311	Materials and Contracts - Parking Facilities - Service Contracts - Equipment Repairs & Maintenance	500	Services	15,447
E12317	Materials and Contracts - Parking Facilities - Service Contracts - Towing Expenses	500	Services	283
E12320	Materials and Contracts - Parking Facilities - Sundry Expenses	500	Services	5,767
012000	Materials and Contracts - Road Plant - Activity Based Costing Allocated	440	Activity Based Distribution	13,792
E12313	Works Costing - Maintenance - Car Parks - Implementation of Integrated Traffic Management Study	330	Plant Operating Costs-Alloc	1,784
E12313	Works Costing - Maintenance - Car Parks - Implementation of Integrated Traffic Management Study	340	Materials Purchased-Direct	22,618
E12313	Works Costing - Maintenance - Car Parks - Implementation of Integrated Traffic Management Study	320	Overhead Costs-Allocated	38,531
E12313	Works Costing - Maintenance - Car Parks - Implementation of Integrated Traffic Management Study	500	Services	45,237
E12263	Works Costing - Maintenance - Drainage	340	Materials Purchased-Direct	2,262
E12263	Works Costing - Maintenance - Drainage	330	Plant Operating Costs-Alloc	9,652
E12263	Works Costing - Maintenance - Drainage	500	Services	19,790
E12263	Works Costing - Maintenance - Drainage	320	Overhead Costs-Allocated	79,314
E12231	Works Costing - Maintenance - Footpaths & Cycleways - Footpath & Cycleways	330	Plant Operating Costs-Alloc	6,103
E12231	Works Costing - Maintenance - Footpaths & Cycleways - Footpath & Cycleways	340	Materials Purchased-Direct	22,618
E12231	Works Costing - Maintenance - Footpaths & Cycleways - Footpath & Cycleways	320	Overhead Costs-Allocated	61,477
E12231	Works Costing - Maintenance - Footpaths & Cycleways - Footpath & Cycleways	500	Services	72,800
E12230	Works Costing - Maintenance - Plant & Equipment - Works Equipment	340	Materials Purchased-Direct	4,524
E12230	Works Costing - Maintenance - Plant & Equipment - Works Equipment	320	Overhead Costs-Allocated	14,357
E12260	Works Costing - Maintenance - Roads - Crossovers	320	Overhead Costs-Allocated	859
E12260	Works Costing - Maintenance - Roads - Crossovers	500	Services	2,827
E12237	Works Costing - Maintenance - Roads - Kerbing	320	Overhead Costs-Allocated	1,348
E12237	Works Costing - Maintenance - Roads - Kerbing	500	Services	2,827
E12215	Works Costing - Maintenance - Roads - Road & Street Maintenance	340	Materials Purchased-Direct	11,309
E12215	Works Costing - Maintenance - Roads - Road & Street Maintenance	500	Services	52,000
E12215	Works Costing - Maintenance - Roads - Road & Street Maintenance	320	Overhead Costs-Allocated	79,314
E12236	Works Costing - Maintenance - Roads - Street Cleaning	330	Plant Operating Costs-Alloc	6,807
E12236	Works Costing - Maintenance - Roads - Street Cleaning	320	Overhead Costs-Allocated	276,465
E12269	Works Costing - Maintenance - Roads - Street Name Plates & Furniture	330	Plant Operating Costs-Alloc	3,352
E12269	Works Costing - Maintenance - Roads - Street Name Plates & Furniture	320	Overhead Costs-Allocated	18,406
E12256	Works Costing - Maintenance - Roads - Street Tree Watering	330	Plant Operating Costs-Alloc	1,446
E12256	Works Costing - Maintenance - Roads - Street Tree Watering	320	Overhead Costs-Allocated	22,578
E12256	Works Costing - Maintenance - Roads - Street Tree Watering	500	Services	73,509
E12245	Works Costing - Maintenance - Roads - Street Trees	330	Plant Operating Costs-Alloc	7,005
E12245	Works Costing - Maintenance - Roads - Street Trees	500	Services	52,000

**TOWN OF EAST FREMANTLE
BUDGET SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2027**

CHART OF ACCOUNTS - BUDGET BY NATURE

COA	Description	IE	Income / Expenditure Analysis	Budget 2026/27 (Income) / Expenditure
E12245	Works Costing - Maintenance - Roads - Street Trees	320	Overhead Costs-Allocated	175,623
E12255	Works Costing - Maintenance - Roads - Tree Replacements	500	Services	5,654
E12255	Works Costing - Maintenance - Roads - Tree Replacements	320	Overhead Costs-Allocated	43,561
E12255	Works Costing - Maintenance - Roads - Tree Replacements	340	Materials Purchased-Direct	52,000
E12235	Works Costing - Maintenance - Roads - Verges Maintenance	340	Materials Purchased-Direct	5,654
E12235	Works Costing - Maintenance - Roads - Verges Maintenance	500	Services	11,309
E12235	Works Costing - Maintenance - Roads - Verges Maintenance	330	Plant Operating Costs-Alloc	20,836
E12235	Works Costing - Maintenance - Roads - Verges Maintenance	320	Overhead Costs-Allocated	226,610
E10229	Other Expenditure - Town Planning & Regional Development - Sundry Expenses - Refunds	390	Other Expenses	1,125
E13207	Other Expenditure - Building Control - BCITF Payments	395	Government Fees (Statutory Fees & Taxes)	1,900
E13206	Other Expenditure - Building Control - Building Services Levy	395	Government Fees (Statutory Fees & Taxes)	33,825
E08205	Other Expenditure - Other Welfare - Contributions - Glyde-In Centre Council	370	Contributions,Donations,Grants	99,323
E03259	Other Expenditure - Rate Revenue - Rates - Write-Offs	390	Other Expenses	6,756
001622	Other Expenditure - Administration - Bank Fees - Merchant Banks - GST Applied	390	Other Expenses	38,633
E04232	Other Expenditure - Administration - Sundry Expenses - Debtor Write Offs	390	Other Expenses	11,259
E04270	Other Expenditure - Members Of Council - Contributions - Community Assistance Grants	370	Contributions,Donations,Grants	16,557
E08203	Other Expenditure - Members Of Council - Contributions - Donations - All Other	370	Contributions,Donations,Grants	30,750
E04259	Other Expenditure - Members Of Council - Member Fees - Councillor Superannuation	390	Other Expenses	21,499
E04252	Other Expenditure - Members Of Council - Member Fees - Councillor Training Expenses	390	Other Expenses	40,532
E04255	Other expenditure - Members Of Council - Member Fees - Deputy Mayoral Allowance	390	Other Expenses	10,709
E04253	Other Expenditure - Members Of Council - Member Fees - Mayor/Councillors Sitting Fees	390	Other Expenses	181,195
E04256	Other Expenditure - Members Of Council - Member Fees - Mayoral Allowance	390	Other Expenses	42,837
E04268	Other Expenditure - Members Of Council - Member Fees - Members ICT Allowance and Expenses	390	Other Expenses	31,500
E05202	Other Expenditure - Fire Prevention - ESL on Council Owned Property	395	Government Fees (Statutory Fees & Taxes)	16,542
E14444	Other Expenditure - Unclassified Property - Contributions - South West Group - Local Auth & Projects	370	Contributions,Donations,Grants	60,475
E14304	Works Costing - Maintenance - Plant & Equipment - Insurance & Licences - Plant Operating Costs	395	Government Fees (Statutory Fees & Taxes)	9,007
E11301	EFCP Consolidated Expenditure	390	Other Expenses	6,027,186
E11250	Materials and Contracts - Other Recreation & Sport - Service Contracts - License Fee - East Fremantle Rowing C	390	Other Expenses	5,110
E11249	Other Expenditure - Libraries - Contributions - City Of Fremantle Library Shared Service	370	Contributions,Donations,Grants	100,000
E12315	Other Expenditure - Parking Facilities - Sundry Expenses - Fines Enforcement Recovery Costs	390	Other Expenses	12,300
E08234	Materials and Contracts - Care Of Families & Children	360	Public Utilities	1,176
E04209	Works Costing - Maintenance - Buildings - Office Maintenance	360	Public Utilities	16,432
E14242	Works Costing - Maintenance - Buildings - Depot	360	Public Utilities	5,880
E11217	Works Costing - Maintenance - Parks & Ovals - East Fremantle Lacrosse	360	Public Utilities	9,408
E11213	Works Costing - Maintenance - Parks & Ovals - East Fremantle Oval	360	Public Utilities	190,000

**TOWN OF EAST FREMANTLE
BUDGET SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2027**

CHART OF ACCOUNTS - BUDGET BY NATURE

COA	Description	IE	Income / Expenditure Analysis	Budget 2026/27 (Income) / Expenditure
E11242	Works Costing - Maintenance - Parks & Ovals - Glasson Park	360	Public Utilities	1,763
E11222	Works Costing - Maintenance - Parks & Ovals - Gourley Park	360	Public Utilities	1,176
E11215	Works Costing - Maintenance - Parks & Ovals - Henry Jeffery Oval	360	Public Utilities	9,996
E11205	Works Costing - Maintenance - Parks & Ovals - J. Dolan Park	360	Public Utilities	1,058
E11207	Works Costing - Maintenance - Parks & Ovals - John Tonkin Park	360	Public Utilities	1,763
E11241	Works Costing - Maintenance - Parks & Ovals - Lee Park	360	Public Utilities	823
E11204	Works Costing - Maintenance - Parks & Ovals - Merv Cowan Park	360	Public Utilities	7,644
E11208	Works Costing - Maintenance - Parks & Ovals - Norm McKenzie Park	360	Public Utilities	1,176
E11259	Works Costing - Maintenance - Parks & Ovals - Raceway Park / Richmond Park	360	Public Utilities	1,176
E10267	Works Costing - Maintenance - Parks & Ovals - Riverside Boat Ramps & Boat Pens	360	Public Utilities	10,584
E11225	Works Costing - Maintenance - Parks & Ovals - Stratford Street Park	360	Public Utilities	882
E11226	Works Costing - Maintenance - Parks & Ovals - Ulrich Park	360	Public Utilities	882
E11219	Works Costing - Maintenance - Parks & Ovals - Wauhup Park	360	Public Utilities	10,300
E12233	Utility Charges - Maint Streets Roads & Bridges - Street Lighting	360	Public Utilities	131,016
	Total Operating Expenditure			21,332,058
	Non Operating Income			
I11206	Non-Operating Grants, Subsidies and Contributions - Other Recreation & Sport - Fremantle City Women's Foot	141	Grants & Subsidies - Capital	(100,000)
I12097	Non-Operating Grants, Subsidies And Contributions - Maint Streets Roads & Bridges - Commonwealth - Grant	141	Grants & Subsidies - Capital	(200,000)
I12096	Non-Operating Grants, Subsidies and Contributions - Maint Streets Roads & Bridges - State - MRRG	141	Grants & Subsidies - Capital	(556,667)
I11210	Non-Operating Grants, Subsidies and Contributions - Other Recreation & Sport - Solar and Community Battery	141	Grants & Subsidies - Capital	(199,107)
	Total Non Operating Income			(1,055,774)
	Financing Activities			
E04636	Lease Liabilities Principal Repayments - Laptop Lease	436	Lease Liabilities Principal Repayments	27,164
E11730	Lease Liabilities Principal Repayments - Seabed Lease	436	Lease Liabilities Principal Repayments	56,568
E11520	Loan Principal Repayment - Loan 185 East Fremantle Oval	435	Loan Principal Repayments	165,617
	Total Financing Activities			249,349
	Reserve Transfers			
000219	Transfer to Arts and Sculpture Reserve	830	T/F To Reserves Line Item Rnge	45,000
002426	Transfer to Business Improvement Reserve	830	T/F To Reserves Line Item Rnge	50,000
002424	Transfer to Sustainability and Environmental Reserve	830	T/F To Reserves Line Item Rnge	335,000
002435	Transfer from Payment in Lieu of Parking Reserve	810	Transfers From Reserves L/Item	(188,385)
256	Transfer from Plympton Parking Reserve	810	Transfers From Reserves L/Item	(616,667)

**TOWN OF EAST FREMANTLE
BUDGET SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2027**

CHART OF ACCOUNTS - BUDGET BY NATURE

COA	Description	IE	Income / Expenditure Analysis	Budget 2026/27 (Income) / Expenditure
000347	Transfer from Art and Sculpture Reserve	810	Transfers From Reserves L/Item	(91,000)
002428	Transfer from East Fremantle Oval Redevelopment Reserve	810	Transfers From Reserves L/Item	(200,000)
002431	Transfer from Sustainability and Environmental Reserve	810	Transfers From Reserves L/Item	(583,807)
	Total Reserve Transfers			(1,249,859)
	Capital Expenditure			
	Mitsubishi Triton - single cab parks ute	430	Non Operating Expenditure Tran	37,000
	Kobota Baroness - oval mower	430	Non Operating Expenditure Tran	150,000
	Honda Super One - EV x 2 (Neighbourhood Link)	430	Non Operating Expenditure Tran	70,000
	General Allocation (Photocopier; Computer Monitors)	430	Non Operating Expenditure Tran	30,000
	Solar and Battery Installation East Fremantle Community Park. Solar installation Town Hall, Depot and Dovenby House - carryover	430	Non Operating Expenditure Tran	398,213
	East Fremantle Community Park - Miscellaneous Works - carryover	430	Non Operating Expenditure Tran	200,000
	Buildings - General	430	Non Operating Expenditure Tran	80,000
	LCURS road safety interventions	430	Non Operating Expenditure Tran	150,000
	King Street - George Street to Duke Street	430	Non Operating Expenditure Tran	160,000
	George Street - Shared Space	430	Non Operating Expenditure Tran	805,052
	Riverside Road, adjacent to Towns bund area	430	Non Operating Expenditure Tran	250,000
	Riverside Road (Swan Yacht club to Wayman reserve)	430	Non Operating Expenditure Tran	360,000
	Upgrade Old Pits to SEPs	430	Non Operating Expenditure Tran	15,000
	Bin Upgrades	430	Non Operating Expenditure Tran	10,000
	Park Benches and Gates	430	Non Operating Expenditure Tran	20,000
	Shade Sail Replacement	430	Non Operating Expenditure Tran	20,000
	Bore pump test/replacements	430	Non Operating Expenditure Tran	45,000
	Flood-lighting Upgrade Wauhop Park - Carryover	430	Non Operating Expenditure Tran	100,000
	Ulrich Playground Replacement - carryover	430	Non Operating Expenditure Tran	120,000
	John Tonkin Playground - minor urgent replacements	430	Non Operating Expenditure Tran	20,000
	Public Art Installation - East Fremantle Community Park - carryover	430	Non Operating Expenditure Tran	91,000
	Carparks - General Allocation	430	Non Operating Expenditure Tran	20,000
	Riverside Road (North side), adjacent to Wayman Reserve - carryover	430	Non Operating Expenditure Tran	34,650
	Canning Hwy (north side), between Windsor Street and Gill Street	430	Non Operating Expenditure Tran	45,000
	Canning Hwy (north side), between Gill Street and Walter Street	430	Non Operating Expenditure Tran	40,000
	Total Capital Expenditure			3,270,915

**TOWN OF EAST FREMANTLE
2026/27 SCHEDULE OF FEES AND CHARGES**

Schedule	Description of Fee or Charge	Details	2026/2027		
			GST (excl) \$	GST \$	GST (incl) \$
GENERAL PURPOSE FUNDING					
Rates	Rates Enquiries				
	Rate Enquiry Fee	Per Written Enquiry	66.40	Exempt	66.40
	Orders & Requisitions	Per Application	84.00	Exempt	84.00
	Combined Enquiry	Per Application	135.50	Exempt	135.50
	Ownership enquiry	Per property	16.91	1.69	18.60
	Instalment Interest		0.06		0.06
	Penalty Interest		0.11		0.11
	Rates Instalment Fees (not including the first instalment)	Per instalment	19.80	Exempt	19.80
Added FY26/27	Fees And Charges - Rate Revenue - Discretionary - Legal Costs Recovered	Actual fees only	Full Cost Recovery	Exempt	Full Cost Recovery
	Rates - Special Arrangements to Pay (Direct Debit setup)	Per Application	16.27	1.63	17.90
	Rates - Special Arrangements to Pay	Per Application	56.70	Exempt	56.70
	Rates - Special Arrangements to Pay (Financial Hardship)		0.00	0.00	0.00
	-Administration Fee		0.00	0.00	0.00
	-Penalty Interest		0.00	0.00	0.00
GOVERNANCE					
General Administration					
	Sale of Electoral Rolls	Per Copy	86.60	Exempt	86.60
	Sale of Street listings	Per Copy	241.45	24.15	265.60
	Sale of Tea Towels	Each	13.09	1.31	14.40
	Photocopying				
	- General Public - A4 Sheets (Colour)	Per Copy	0.91	0.09	1.00
	- General Public - A4 Sheets (Black & White)	Per Copy	0.45	0.05	0.50
	- General Public - A3 Sheets (Colour)	Per Copy	2.00	0.20	2.20
	- 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.				
	Freedom Of Information				
	- Application	Per Application	30.00	Exempt	30.00
	- FOI photocopying	Per Copy	0.20	Exempt	0.20
	- Staff Time (search & discovery of documents)	Per Hour	30.00	Exempt	30.00
			0.00		0.00
	Sale of History Books - Small but Strong	Each	36.36	3.64	40.00
	Sale of History Books - This is East Fremantle	Each	31.82	3.18	35.00
	Hire of Facilities				
	Hire of Meeting Rooms - Town Hall - Commercial	per hour	50.91	5.09	56.00
	Hire of Meeting Rooms - Town Hall - Not for Profit	per hour	25.45	2.55	28.00
Added FY25-26	Hire of Tricolore Rooms - Commercial	per hour	50.45	5.05	55.50
Added FY25-26	Hire of Tricolore Rooms - Not for Profit	per hour	25.18	2.52	27.70
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	50.91	5.09	56.00
	Room Bond (Casual) - Private & Community Groups		424.00	Exempt	424.00
Added FY25-26	Room Hire (Sumpton Green) - Contact Belgravia Leisure				
LAW, ORDER & PUBLIC SAFETY					
	Animal Care Facility - City of South Perth				
	Dog Impounding fees - Poundage - per day (15% inclusive)	Full recovery + 15%	46.00	Exempt	46.00
	Cat Impounding fees - Poundage - per day (15% inclusive)	Full recovery + 15%	33.35	Exempt	33.35
	Release of impounded dog	Full recovery + 15%	Cost + 15%		Cost + 15%
	Release of impounded cat	Full recovery + 15%	Cost + 15%		Cost + 15%
	Animal Disposal		58.30	Exempt	58.30
	Euthanasia for a dog	Full recovery +15%	Cost + 15%	0.00	Cost + 15%
	Cat Haven				
	Surrender Fee		68.90	Exempt	68.90
	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				

**TOWN OF EAST FREMANTLE
2026/27 SCHEDULE OF FEES AND CHARGES**

Schedule	Description of Fee or Charge	Details	2026/2027		
			GST (excl) \$	GST \$	GST (incl) \$
	Dog Registration Fees				
	Unsterilised - 1 year		50.00	Exempt	50.00
	Unsterilised - 3 year		120.00	Exempt	120.00
	Unsterilised - Lifetime Registration		250.00	Exempt	250.00
	Sterilised - 1 year		20.00	Exempt	20.00
	Sterilised - 3 year		42.50	Exempt	42.50
	Sterilised - Lifetime Registration		100.00	Exempt	100.00
	* Dog owned by pensioner - 50% of fee otherwise payable				
	** Effective 31 May each year - 50% of normal fee on 1 year licence				
	Application to keep a third dog		169.91	16.99	186.90
	Dogs kept in an approved kennel establishment licensed under Sect 27, where not otherwise registered		208.50	Exempt	208.50
	Cat Registration Fees				
	Registration - 1 Year		20.00	Exempt	20.00
	Registration - 3 Years		42.50	Exempt	42.50
	Registration - Lifetime		100.00	Exempt	100.00
	Annual application for approval or renewal of approval to breed cats (per cat)		100.00	Exempt	100.00
	* Cat owned by pensioner - 50% of fee otherwise payable				
	** Effective 31 May each year - 50% of normal fee on 1 year licence				
	Fire Break Clearing	Actual Cost + 25%	Cost + 25%		Cost + 25%
	Recovery of Impounded Vehicles/Goods				
	Vehicle Impounding Fee	Initial cost	297.18	29.72	326.90
	Vehicle disposal Fee	Full recovery +15%	cost + 15%	0.00	cost + 15%
	Towage Fees	Full recovery +15%	cost + 15%	0.00	cost + 15%
	Storage Fee - Motor Vehicle	per part or full day	47.36	4.74	52.10
	Storage Fee - Other Goods	per part or full day	47.36	4.74	52.10
HEALTH					
Health	Building Hire				
	EH Gray Centre Mid Wifery - Annual Building Hire		0.00	0.00	0.00
	EH Gray Centre - Casual Hire Fee	Per Hour	50.91	5.09	56.00
	Application and Permits				
	Stall Holders permit application fee / renewal	Per Application	214.27	21.43	235.70
	Trading in Public Places - Application fee	Per Application	107.91	10.79	118.70
	Trading in Public Places - Per Day fee	Per day	65.18	6.52	71.70
	Registration of new Lodging Houses	Per Application	349.73	34.97	384.70
	Renewal of registration of existing Lodging Houses	Per Application	386.55	38.65	425.20
	Skin Penetration Premises Application fee	Per Application	107.64	10.76	118.40
	Noise Management Plan Lodgement fee	Per Application	103.09	10.31	113.40
	Non-complying event application fee	Per Application	909.09	90.91	1,000.00
	Section 39 Certificate/inspection for licenced premises		154.82	15.48	170.30
	Septic Tank installation - Application	Per Application	118.00	Exempt	118.00
	Permit to use apparatus		118.00	Exempt	118.00
	Greywater system installation - Application	Per Application	Fee Waiver	Exempt	Fee Waiver
	Permit to use apparatus - Greywater system		Fee Waiver	Exempt	Fee Waiver
	Reissue of certificate, registration, licence or approval (not otherwise listed)		33.73	3.37	37.10
	Food Business				
	Notification Fee		96.36	9.64	106.00
	Annual Fee				
	High		405.64	40.56	446.20
	Medium		268.73	26.87	295.60
	Low		121.09	12.11	133.20
	Inspection Fee e.g. settlement inspection		96.36	9.64	106.00
	Reinspection fee for non-compliant premises		169.91	16.99	186.90
	Temporary Food Business - Event Based (eg festivals, miscellaneous)	Daily fee	56.55	5.65	62.20
	Annual Temporary Food Permit		144.36	14.44	158.80
	Outdoor Eating Area permit - Application fee	Per Application	0.00	0.00	0.00
	Outdoor Eating Area permit - Annual fee	Per sq mtr	35.91	3.59	39.50
	Outdoor Eating Area permit - George Street - Annual fee waiver	Per sq mtr	Fee Waiver	Exempt	Fee Waiver
	2026/2027				

**TOWN OF EAST FREMANTLE
2026/27 SCHEDULE OF FEES AND CHARGES**

Schedule	Description of Fee or Charge	Details	2026/2027		
			GST (excl) \$	GST \$	GST (incl) \$
Public Buildings					
	Application to construct a new public building		791.82	79.18	871.00
Events					
	Low Risk Community events		110.73	11.07	121.80
	Medium Risk Community events		192.64	19.26	211.90
	High Risk Community events		343.00	34.30	377.30
	Requested food and water sampling		Cost + 15% administration fee		
	Requested asbestos sampling		Cost + 15% administration fee		
Aquatic Facilities					
	Annual Sampling Fee		240.82	24.08	264.90
	Re-sampling for non-compliant results		56.64	5.66	62.30
EDUCATION & WELFARE					
Commonwealth Home Support Programme					
	Social Support Individual - Accompanied Activity / In-home / Community & In-Home Respite	Per Hour	15.00	Exempt	15.00
	Social Support Individual (Transport fee - Additional kilometre after 40 kms)	Per Kilometre	1.20	Exempt	1.20
	Social Support Group Bus Outing (includes Transport)	Per Occasion	22.00	Exempt	22.00
	Social Support Group Centre Based Day Care (excludes Transport)		15.00	Exempt	15.00
	Centre Based Day Care Transport	Per One-way trip	3.50	Exempt	3.50
	Transport Individual (excludes km fee)	Per One-way trip	13.50	Exempt	13.50
	Centre Based Respite & Community Access	Per Occasion	15.00	Exempt	15.00
	Flexible Respite- In-home visit / Community access	Per Hour	15.00	Exempt	15.00
	CBDC Meal	Per Meal	14.00	Exempt	14.00
	Cancellation Fee - Up to 100% contribution fee				100% of contribution fee
	East Fremantle residents 100% waiver for 'Transport' excluding SSI & Bus Outings components	Per Meal			
	Social Support Group - Non East Fremantle Resident (includes Transport)	Per Occasion	210.00	Exempt	210.00
	Social Support Group - East Fremantle Resident (includes Transport)	Per Occasion	150.00	Exempt	150.00
	Social Support Individual - Accompanied Activity / In-home / Community & In-Home Respite inc km fee	Per Hour	95.00	Exempt	95.00
	Transport Individual (includes km fee)	Per Trip	45.00	Exempt	45.00
	Transport Individual - (km fee transitory Brokerage / SAH / Private Clients)	Per Trip	1.20	Exempt	1.20
	Centre Based Day Care	Per Occasion	150.00	Exempt	150.00
	Centre Based Day Care Respite & Community Access	Per Occasion	150.00	Exempt	150.00
	Flexible Respite - In-home / Community Access	Per Hour	95.00	Exempt	95.00
	Centre Based Day Care Transport - Non East Fremantle Resident	Per One-way trip	45.00	Exempt	45.00
	Centre Based Day Care Transport - East Fremantle Resident	Per One-way trip			FEE WAIVER
	CBDC Meal	Per Meal	14.00		
	Cancellation Fee - Up to 100% contribution fee				100% of contribution fee
	East Fremantle residents 100% waiver for 'Transport' excluding SSI & Bus Outings components				

**TOWN OF EAST FREMANTLE
2026/27 SCHEDULE OF FEES AND CHARGES**

Schedule	Description of Fee or Charge	Details	2026/2027		
			GST (excl) \$	GST \$	GST (incl) \$
COMMUNITY AMENITIES					
Sanitation					
	Commercial Properties - General Waste & Recycling Service - 2 MGB's Weekly	Per Service per Annum	745.20	Exempt	745.20
	Commercial Properties - 3 Bin FOGO system	Per Service per Annum	745.20	Exempt	745.20
Added FY25-26	Commercial General Waste - 240L additional - weekly	Per MGB per Annum	368.40	Exempt	368.40
Added FY25-26	Commercial Recycling - 240L additional - weekly	Per MGB per Annum	368.40	Exempt	368.40
Added FY25-26	Commercial FOGO - 240L additional - weekly	Per MGB per Annum	368.40	Exempt	368.40
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 \$368.40 per annum, which will be pro-rated based on seasonal usage					
	Residential General Waste - 240L upgrade (swap) - Fortnightly	Per MGB per Annum	310.00	Exempt	310.00
	Residential General Waste - 140L - additional - Fortnightly	Per MGB per Annum	415.00	Exempt	415.00
	Residential FOGO - 240L - additional - Weekly - Annual Service Fee (existing services only)	Per MGB per Annum	302.70	Exempt	302.70
	Residential Recycling - 360L upgrade (swap) - Fortnightly	Per MGB per Annum	310.00	Exempt	310.00
	Residential Recycling - 240L - additional - Fortnightly	Per MGB per Annum	355.00	Exempt	355.00
Added FY26/27	Compassionate (medical) eligibility - All Bin Upgrades	Per MGB per Annum	Fee Waiver		FEE WAIVER
Added FY26/27	Residential General Waste & Recycling upgrade (swap) & Additional bin requests - Assessment fee (one-off)	Per application	209.09	20.91	230.00
	Bulk - per cubic metre	Actual Cost + 15%	Cost + 15%		Cost + 15%
	Sale / Replacement of 240 Litre MGB's	Actual Cost + 15%	Cost + 15%		Cost + 15%
	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	92.50	Exempt	92.50
	Event Bins - Additional 240L MGB. Includes Delivery removal & disposal	Per MGB per event	30.80	Exempt	30.80
	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 OF EAST FREMANTLE
2026/27 SCHEDULE OF FEES AND CHARGES**

Schedule	Description of Fee or Charge	Details	2026/2027		
			GST (exc.) \$	GST \$	GST (incl.) \$
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
	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
	Refund of Planning Application Fee				
	Prior to assessment	50% of fee			50% of Fee
	Following assessment	Nil			Nil
	General Planning and Development Fees				
	Advertising type 1 - online, letters and/or emails to 10 or fewer addresses to be contacted	Minimum fee for advertising	240.91	24.09	265.00
Added FY26-27	Advertising type 2 - online, letters and/or emails to more than 10 addresses to be contacted	Minimum fee for advertising + (cost x number of letters/emails/addresses for additional properties over 10 properties)	\$240.91 + \$3 per letter/email/addresses for additional properties over 10 properties	Yes	\$265 + \$3.30 per letter/email/address for additional over 10 properties
Added FY26-27	Advertising signage onsite (if required by itself or to be added to above advertising type 1 or 2)	Actual cost of signs + 15% administration fee + installation of signs by Council	Cost + 15%	Yes	Cost + 15%
	Newspaper advertisement (if required by itself or to be added to above advertising type 1 or 2)	Actual cost + Administration Fee	Cost + 15%	Yes	Cost + 15%
	Sign & Notice to Neighbours	Minimum	152.18	15.22	167.40
	Installation of Sign by Council		126.91	12.69	139.60
	Reimbursement for sign purchase and procurement	Full recovery + 15%	cost + 15%		Cost + 15%

**TOWN OF EAST FREMANTLE
2026/27 SCHEDULE OF FEES AND CHARGES**

Schedule	Description of Fee or Charge	Details	2026/2027		
			GST (excl) \$	GST \$	GST (incl) \$
Subdivision/ Amalgamation					
	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	3,487.50	Exempt	3,487.50
Signage Application					
	Application for Planning Approval	Per application	147.00	Exempt	147.00
Miscellaneous Planning Fees					
	Application for change of street number		132.64	13.26	145.90
	Heritage assessment				Actual cost (inc GST)
	Written Planning Advice/Zoning Certificate		82.64	8.26	90.90
	L P Scheme No. 3 Text and Map		82.64	8.26	90.90
	L P Scheme No. 3 Map Only		20.55	2.05	22.60
	Archival Search - Application fee (Non-refundable)		164.27	16.43	180.70
	Archival Search Fee - Plans- (Retrieval and Scans/Copying)		Cost + 15%	Yes	Cost + 15%
	Crossover Variation Application fee		171.18	17.12	188.30
	Payment in Lieu of Parking	Per Parking Plan			Actual cost (inc GST)
	In accordance with Local Planning Policy 3.1.4 - Payment in Lieu of Parking Plan				
	Application for change of Use		295.00	Exempt	295.00
	Penalty if commenced prior to Approval (in addition to the application fee)		736.20	Exempt	736.20
	Section 40 Certificate		183.30	Exempt	183.30
Scheme Amendments / Structure Plans / Local Development Plans & Rezoning Applications (Including advertising and gazettal)					
	Application Fee - Basic/ Standard/ Complex	Price on Application			
	** The Town will provide a cost estimate in accordance with the Planning and Development Act, 2005 Regulation 48(1)(a) of the Planning & Development Regulations 2009. This amount will be based on the estimated number of staff hours charged at the rates below. This amount is required to be paid up-front. The actual cost will then be reconciled and the applicant either provided with an adjustment refund or invoice at the end of the project.**				
	Executive Manager	Hourly rate	106.00	10.60	116.60
	Manager/ Senior Planner	Hourly rate	84.73	8.47	93.20
	Planning Officer	Hourly rate	63.55	6.35	69.90
	Other Staff eg EHO	Hourly rate	63.55	6.35	69.90
	Administration	Hourly rate	47.64	4.76	52.40
RECREATION & CULTURE					
Swimming Areas/beaches					
Mooring Pen Fees					
	- 8 Metre Pens (deposit of \$2,887.50)	Per annum	5,250.00	525.00	5,775.00
	- 10 Metre Pens (deposit of \$3,572.50)	Per annum	6,495.45	649.55	7,145.00
	- 12 Metre Pens (deposit of \$4,392.50)	Per annum	7,986.36	798.64	8,785.00
	- Casual Fees (minimum period 3 months)(deposit of \$1500)	Per month	1,250.00	125.00	1,375.00
	Vessel Impound Fee	Per Vessel	Cost + 15%		Cost + 15%
	Replacement pens keys		86.00	8.60	94.60
	Dinghy storage - application	Per annum	110.00	11.00	121.00
	Dinghy storage - renewal	Per annum	110.00	11.00	121.00

**TOWN OF EAST FREMANTLE
2026/27 SCHEDULE OF FEES AND CHARGES**

Schedule	Description of Fee or Charge	Details	2026/2027		
			GST (exc) \$	GST \$	GST (incl) \$
Other Recreation & Culture					
	General Reserve Hire Fees				
	- Full Day Fee (8.00am - 8.00pm)		563.91	56.39	620.30
	- Per Half Day Fee (AM or PM) (6 hours)		285.36	28.54	313.90
	- Per hour Fee		50.91	5.09	56.00
	- Changeroom Bond (refundable)		351.20	Exempt	351.20
	- Liquor Permit Fee		83.00	8.30	91.30
	- Key Deposit (refundable)	Per key	84.60	Exempt	84.60
	Personal Trainers				
	- Application fee		70.00	7.00	77.00
	- Annual licence fee (permits up to 10 hours maximum per week)		1,645.36	164.54	1,809.90
	- Weekly hire fee (maximum 10 hours per week; annual licence fee is per hour)		37.36	3.74	41.10
Added FY26/27	Henry Jeffery Oval - Canteen Licence	per year	2,156.00	215.60	2,371.60
	Licence fee - Spilt Milk (Commercial minimum)				
	Henry Jeffery Oval Junior Football Teams				
	- Per Player Fee - Juniors	Per player (for seas	19.73	1.97	21.70
	- Training two (2) nights/week	Per season	699.36	69.94	769.30
	East Fremantle Junior Cricket Teams				
	- Per Player Fee - Juniors	Per player (for sea	19.73	1.97	21.70
	- Training two (2) nights/week	Per season	699.36	69.94	769.30
	Special Waiver				
	Richmond Primary School has a fee waiver for use of ovals for sporting events		Fee Waiver		Fee Waiver
Other Culture					
	East Fremantle George Street Festival				
	Site Only - stallholders (per 3x3 area)		143.18	14.32	157.50
	Site Only - food vendors (stall or van)		298.18	29.82	328.00
	Power (where available, additional cost)		59.91	5.99	65.90
	** Note: site fees can be waived for local community groups & not for profits upon written r				
	East Fremantle Art Award - per entry		34.27	3.43	37.70
	Special Events Fees				
Added FY26/27	Community Engagement Events	per event	Officer discretion	yes	Officer discretion
	Use of Car Parking areas- Unlicensed- per m2		30.09	3.01	33.10
	Use of Car Parking areas- Licensed- per m2		0.00	0.00	0.00
	Left Bank Special Event Fee - licence agreement		4,739.00	473.90	5,212.90
	On-call Ranger Fee - per 8 hours	Per event	752.36	75.24	827.60
TRANSPORT					
Transport					
	Road, Verge, Footpath & Crossover Reinstatements and Crossover Construction				
	Reinstatement Inspection fees	Per hour	87.18	8.72	95.90
	Reinstatement Works		Cost + 15%		Cost + 15%
	Red Asphalt per m1		Cost + 15%		Cost + 15%
	Black Asphalt per m2		Cost + 15%		Cost + 15%
	Concrete per m2		Cost + 15%		Cost + 15%
Added FY26/27	Driveway Reinforcement Markings (Yellow Line) (resident request	per driveway	750.00	75.00	825.00
	Recoverable Works - Cost plus 15% administration fee		Cost + 15%		Cost + 15%
	Recoverable Graffiti Removal - Cost plus 15% administration fee		Cost + 15%		Cost + 15%
Parking Facilities					
	Parking Fees				
	Parking Fees - Launching Ramp No1 Carpark				
	1 hr	Per hour	3.00	0.30	3.30
	2 hrs		10.00	1.00	11.00
	3 hrs		15.00	1.50	16.50
	4 hrs		20.00	2.00	22.00
	5hrs and above		25.00	2.50	27.50
	Part of the hours rounded up. After 5 hr, day fee applies				
	Day fee - \$27.5 per day for maximum 7 days	Maximum per 24 hours	25.00	2.50	27.50
	Parking Fees - Various locations per hour other than Launching Ramp No1.	Per hour	4.82	0.48	5.30
	Fee for Construction Sites for use of parking bay for storage and other use	Per day, per bay	121.00	12.10	133.10

**TOWN OF EAST FREMANTLE
2026/27 SCHEDULE OF FEES AND CHARGES**

Schedule	Description of Fee or Charge	Details	2026/2027		
			GST (exc!) \$	GST \$	GST (incl) \$
Miscellaneous					
	Final Demand Fee (28 Days)		27.60	Exempt	27.60
	Resident Boat owners Annual Parking Permit No1 Car Park (renewals August)	Each	56.55	5.65	62.20
	Skip Bin Permits (includes first week)	Each	55.45	5.55	61.00
	Skip Bin Permits - Renewal / Extension per additional week	per week	55.45	5.55	61.00
	Jetty A mooring permits	Each	55.27	5.53	60.80
	Container Licence/Permit	Each	55.45	5.55	61.00
	Container Licence/Permit - Renewal / Extension per additional week	per week	55.45	5.55	61.00
REFERENCE IS MADE TO FINES AND PENALTIES AS ADOPTED IN THE TOWN'S LOCAL LAWS					
ECONOMIC SERVICES					
Building Fees					
Building Fees - Based on valuation of new building or improvements (including GST) - Minimum \$182.65					
	Application fee - Class 1 & 10 - Uncertified (minimum \$121)		Variable	Exempt	Variable
	Application fee - Class 1 & 10 - Certified (minimum \$121)		Variable	Exempt	Variable
	Application fee - Class 2 to 9 - Uncertified (minimum \$121)		Variable	Exempt	Variable
	BCITF levy (where contract value over \$20k)		Variable	Exempt	Variable
	Building Services Levy (minimum \$61.65)		Variable	Exempt	Variable
Demolition fees - based on cost of construction (inc. GST) - Minimum \$182.65					
	Application fee - Class 1 & 10 (\$121)		Variable	Exempt	Variable
	Application fee - Class 2 to 9 (\$121)		Variable	Exempt	Variable
	Building Services Levy (minimum \$61.65)		Variable	Exempt	Variable
	BCTF Levy (where contract value over \$20k)		Variable	Exempt	Variable
	Infrastructure Bond - Demolition	Refundable	5,000.00	Exempt	5,000.00
Building Approval Certificate for unauthorised works - based on cost of construction (inc. GST) - Minimum \$244.30					
	Application fee (minimum \$121)		Variable	Exempt	Variable
	Building Services Levy (minimum \$123.30)		Variable	Exempt	Variable
	BCTF Levy (where contract value over \$20k)		Variable	Exempt	Variable
Refund of Building Permit fee					
	Prior to assessment	50% of fee	50% of fee	Exempt	50% of fee
	Following assessment	Nil	Nil	0.00	Nil
Miscellaneous					
	Strata Titles (Form 7) per Strata Titles Gen Reqs 1996 - Min \$105.80 + GST		Variable	Exempt	Variable
	R-Code Compliance Assessment Fee (From 30 Nov 2015)		303.00	30.30	333.30
Infrastructure Bonds					
	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 adjacent Council assets, as determined by the Executive Manager Technical Services		
	Non-refundable Inspection Fee for Infrastructure Bond		78.91	7.89	86.80
Verge Licence Fees & Charges					
	Materials on verge application fee (includes 1st week)	each	209.09	20.91	230.00
	Materials on verge licence continuation (\$61 weekly minimum)	\$1.00 per sq m	variable	yes	variable
Swimming Pool Fees					
	Pool inspection annual fee		47.50	Exempt	47.50
	Pool inspection fee - request for inspection upon completion		164.91	16.49	181.40
	Pool inspection request outside of pool inspection cycle		164.91	16.49	181.40
EAST FREMANTLE COMMUNITY PARK					
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 .					

To whom it may concern,

I write to object to the proposed rate increase for the 2026/27 financial year.

In the post-COVID period, there has been a clear acceleration in rate increases, with annual rises of approximately 4–5%, resulting in a cumulative increase of close to 20% in just a few years. This marks a step change above historically more sustainable levels and materially exceeds wage growth. By comparison, total wage growth in Western Australia (based on ABS Wage Price Index data) over the same period has been around 12%. This growing divergence between council rates and household income is unsustainable over the longer term, particularly against a backdrop of rising mortgage costs, insurance, and utilities. Continued increases of this magnitude point to a lack of discipline in the Council’s approach to spending and inflict further pressure on already struggling households.

This concern is compounded by the financial performance of the East Fremantle Community Park. Originally presented as financially sustainable or cost-neutral, the facility now appears to be operating at a significant and ongoing deficit. The gap between forecast and actual performance raises serious questions regarding the reliability of the original modelling and the absence of a clear plan to reduce or eliminate this deficit.

More broadly, there is a disconnect between the Town’s stated commitment to financial sustainability and its spending priorities. While strategic plans emphasise the importance of core infrastructure—such as roads, footpaths, drainage, and lighting—current and future expenditure appears to prioritise discretionary or amenity-based projects. Core services which directly impact safety and daily quality of life must take precedence.

The combination of sustained rate increases, a small ratepayer base, and assets requiring ongoing subsidy is placing an increasing burden on households, including those who derive limited benefit (especially in the case of the EFCP). In effect, ratepayers are being asked to absorb these outcomes without being presented with alternative, lower-cost operating models.

In light of the above, I request that Council:

- Demonstrate that all reasonable cost-control measures have been fully explored
- Clearly outline to ratepayers alternative lower-cost operating models which could be implemented
- Reprioritise budget allocation toward essential infrastructure and core services and reduce or remove non-essential discretionary expenditure

- Provide simple, transparent reporting on the Community Park's financial performance, including a credible, time-bound plan to reduce reliance on ratepayer subsidy

Yours sincerely,

UNCONFIRMED

8 MATTERS BEHIND CLOSED DOORS

Nil

9 CLOSURE

There being no further business, the Presiding Member declared the meeting closed at 6.39pm.

*I hereby certify that the Minutes of the special meeting of the **Council** of the Town of East Fremantle, held on **23 June 2026**, Minute Book reference **1. to 9.** were confirmed at the meeting of the Council on*

.....

Presiding Member

UNCONFIRMED