

**TOWN OF EAST FREMANTLE**  
**ANNUAL BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**LOCAL GOVERNMENT ACT 1995**

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**TOWN OF EAST FREMANTLE**  
**STATEMENT OF COMPREHENSIVE INCOME BY NATURE**  
**FOR THE YEAR ENDED 30 JUNE 2024**

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
<b>Revenue</b>		\$	\$	\$
Rates	2(a)	9,093,382	8,684,125	8,660,135
Operating grants, subsidies and contributions	11	1,020,058	970,325	907,014
Fees and charges	18	1,544,565	1,502,947	1,442,358
Interest revenue	12(a)	189,440	576,020	98,000
Other revenue	12(b)	42,000	53,515	27,170
		11,889,445	11,786,932	11,134,677
<b>Expenses</b>				
Employee costs		(4,969,094)	(4,652,982)	(4,736,197)
Materials and contracts		(4,020,296)	(4,090,784)	(4,028,396)
Utility charges		(257,950)	(259,034)	(259,034)
Depreciation	6	(2,166,530)	(2,103,440)	(2,103,440)
Finance costs	12(d)	(134,490)	(16,250)	(16,250)
Insurance		(273,223)	(220,412)	(228,901)
Other expenditure		(789,700)	(740,318)	(775,797)
		(12,611,283)	(12,083,220)	(12,148,015)
		(721,838)	(296,288)	(1,013,338)
Capital grants, subsidies and contributions	11	15,979,948	11,267,750	14,099,113
Profit on asset disposals	5	85,200	423,507	487,693
		16,065,148	11,691,257	14,586,806
<b>Net result for the period</b>		<b>15,343,310</b>	<b>11,394,969</b>	<b>13,573,468</b>
<b>Other comprehensive income</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income for the period</b>		<b>15,343,310</b>	<b>11,394,969</b>	<b>13,573,468</b>

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

**TOWN OF EAST FREMANTLE  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2024**

**CASH FLOWS FROM OPERATING ACTIVITIES**

**Receipts**

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
		\$	\$	\$
Rates		9,093,382	8,684,125	8,660,135
Operating grants, subsidies and contributions		1,020,058	970,325	907,014
Fees and charges		1,544,565	1,502,947	1,442,358
Interest revenue		189,440	576,020	98,000
Other revenue		42,000	53,515	27,170
		11,889,445	11,786,932	11,134,677

**Payments**

Employee costs		(4,969,094)	(4,652,982)	(4,736,197)
Materials and contracts		(4,020,296)	(4,090,784)	(4,028,396)
Utility charges		(257,950)	(259,034)	(259,034)
Finance costs		(134,490)	(16,250)	(16,250)
Insurance		(273,223)	(220,412)	(228,901)
Other expenditure		(789,700)	(740,318)	(775,797)
		(10,444,753)	(9,979,780)	(10,044,575)

**Net cash provided by (used in) operating activities** 4 1,444,692 1,807,152 1,090,102

**CASH FLOWS FROM INVESTING ACTIVITIES**

Payments for purchase of property, plant & equipment	5(a)	(21,752,516)	(13,685,054)	(14,220,450)
Payments for construction of infrastructure	5(b)	(672,000)	(946,462)	(1,143,127)
Capital grants, subsidies and contributions		14,250,242	11,267,750	14,099,113
Proceeds from sale of land held for resale	5(c)	0	1,850,000	1,500,000
Proceeds from sale of property, plant and equipment	5(a)	171,814	21,177	167,568
<b>Net cash provided by (used in) investing activities</b>		(8,002,460)	(1,492,589)	403,104

**CASH FLOWS FROM FINANCING ACTIVITIES**

Repayment of borrowings	7(a)	(72,634)	(99,537)	(102,000)
Payments for principal portion of lease liabilities	8	(49,807)	(43,428)	(45,000)
Proceeds from new borrowings	7(a)	4,800,000	0	0
<b>Net cash provided by (used in) financing activities</b>		4,677,559	(142,965)	(147,000)

**Net increase (decrease) in cash held**

Cash at beginning of year		7,239,265	7,067,667	4,832,676
<b>Cash and cash equivalents at the end of the year</b>	4	<b>5,359,056</b>	<b>7,239,265</b>	<b>6,178,882</b>

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

**TOWN OF EAST FREMANTLE  
STATEMENT OF FINANCIAL ACTIVITY  
FOR THE YEAR ENDED 30 JUNE 2024**

		2023/24	2022/23	2022/23
	NOTE	Budget	Actual	Budget
<b>OPERATING ACTIVITIES</b>				
<b>Revenue from operating activities</b>				
Rates	2(a)	\$ 9,093,382	\$ 8,684,125	\$ 8,660,135
Operating grants, subsidies and contributions	11	1,020,058	970,325	907,014
Fees and charges	18	1,544,565	1,502,947	1,442,358
Interest revenue	12(a)	189,440	576,020	98,000
Other revenue	12(b)	42,000	53,515	27,170
Profit on asset disposals	5	85,200	423,507	487,693
		<b>11,974,645</b>	<b>12,210,439</b>	<b>11,622,370</b>
<b>Expenditure from operating activities</b>				
Employee costs		(4,969,094)	(4,652,982)	(4,736,197)
Materials and contracts		(4,020,296)	(4,090,784)	(4,028,396)
Utility charges		(257,950)	(259,034)	(259,034)
Depreciation	6	(2,166,530)	(2,103,440)	(2,103,440)
Finance costs	12(d)	(134,490)	(16,250)	(16,250)
Insurance		(273,223)	(220,412)	(228,901)
Other expenditure		(789,700)	(740,318)	(775,797)
		<b>(12,611,283)</b>	<b>(12,083,220)</b>	<b>(12,148,015)</b>
Non-cash amounts excluded from operating activities	3(b)	2,081,330	1,679,933	1,601,825
<b>Amount attributable to operating activities</b>		<b>1,444,692</b>	<b>1,807,152</b>	<b>1,076,180</b>
<b>INVESTING ACTIVITIES</b>				
<b>Inflows from investing activities</b>				
Capital grants, subsidies and contributions	11	15,979,948	11,267,750	14,099,113
Proceeds from disposal of assets	5	171,814	1,871,177	1,667,568
		<b>16,151,762</b>	<b>13,138,927</b>	<b>15,766,681</b>
<b>Outflows from investing activities</b>				
Payments for property, plant and equipment	5(a)	(21,752,516)	(13,685,054)	(14,220,450)
Payments for construction of infrastructure	5(b)	(672,000)	(946,462)	(1,143,127)
		<b>(22,424,516)</b>	<b>(14,631,516)</b>	<b>(15,363,577)</b>
<b>Amount attributable to investing activities</b>		<b>(6,272,754)</b>	<b>(1,492,589)</b>	<b>403,104</b>
<b>FINANCING ACTIVITIES</b>				
<b>Inflows from financing activities</b>				
Proceeds from new borrowings	7(a)	4,800,000	0	0
Transfers from reserve accounts	9(a)	884,005	2,919,996	494,250
		<b>5,684,005</b>	<b>2,919,996</b>	<b>494,250</b>
<b>Outflows from financing activities</b>				
Repayment of borrowings	7(a)	(72,634)	(99,537)	(102,000)
Payments for principal portion of lease liabilities	8	(49,807)	(43,428)	(45,000)
Transfers to reserve accounts	9(a)	(1,112,010)	(3,225,910)	(2,344,226)
		<b>(1,234,451)</b>	<b>(3,368,875)</b>	<b>(2,491,226)</b>
<b>Amount attributable to financing activities</b>		<b>4,449,554</b>	<b>(448,879)</b>	<b>(1,996,976)</b>
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>				
<b>Surplus or deficit at the start of the financial year</b>	3	378,508	512,823	517,692
Amount attributable to operating activities		1,444,692	1,807,152	1,076,180
Amount attributable to investing activities		(6,272,754)	(1,492,589)	403,104
Amount attributable to financing activities		4,449,554	(448,879)	(1,996,976)
<b>Surplus or deficit at the end of the financial year</b>	3	<b>(0)</b>	<b>378,507</b>	<b>0</b>

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

**TOWN OF EAST FREMANTLE  
FOR THE YEAR ENDED 30 JUNE 2024  
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**1(a) BASIS OF PREPARATION**

The annual budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost rather than at fair value. The exception is 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 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 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.

Financial reporting disclosures in relation to assets and liabilities required by the Australian Accounting Standards have not been made unless considered important for the understanding of the budget or required by legislation.

**The local government reporting entity**

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

In the process of reporting on the local government as a single unit, all transactions and balances between those Funds (for example, loans and transfers between Funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 17 to the annual budget.

**2022/23 actual balances**

Balances shown in this budget as 2022/23 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.

**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 2021-2 Amendments to Australian Accounting Standards
  - Disclosure of Accounting Policies or Definition of Accounting Estimates
- AASB 2021-6 Amendments to Australian Accounting Standards
  - Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards
- AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards

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 2014-10 Amendments to Australian Accounting Standards
  - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2020-1 Amendments to Australian Accounting Standards
  - Classification of Liabilities as Current or Non-current
- AASB 2021-7c Amendments to Australian Accounting Standards
  - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-5 Amendments to Australian Accounting Standards
  - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards
  - Non-current Liabilities with Covenants
- AASB 2022-10 Amendments to Australian Accounting Standards
  - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

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

**Judgements, estimates and assumptions**

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.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- estimation of fair values of land and buildings and investment property
- impairment of financial assets
- estimation uncertainties and judgements made in relation to lease accounting
- estimated useful life of assets

**Rounding off figures**

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

**TOWN OF EAST FREMANTLE**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**1(b) KEY TERMS AND DEFINITIONS - NATURE OR TYPE**

**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.

**OPERATING 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 EARNINGS**

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

**OTHER REVENUE / INCOME**

Other revenue, which 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 2024**

**2. RATES AND SERVICE CHARGES**

**(a) Rating Information**

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2023/24 Budgeted rate revenue	2023/24 Budgeted interim rates	2023/24 Budgeted total revenue	2022/23 Actual total revenue	2022/23 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$
<b>(i) General rates</b>									
Residential	Gross rental valuation	0.068930	2,964	104,505,037	7,203,532	19,399	7,222,931	6,895,024	6,887,266
Commercial	Gross rental valuation	0.116840	119	12,322,745	1,439,790	0	1,439,790	1,380,095	1,363,277
<b>Total general rates</b>			3,083	116,827,782	8,643,322	19,399	8,662,721	8,275,119	8,250,543
		<b>Minimum</b>							
		\$							
<b>(ii) Minimum payment</b>									
Residential	Gross rental valuation	1,243.00	336	4,962,640	417,648	0	417,648	389,536	388,352
Commercial	Gross rental valuation	1,859.00	7	79,940	13,013	0	13,013	19,470	21,240
<b>Total minimum payments</b>			343	5,042,580	430,661	0	430,661	409,006	409,592
<b>Total general rates and minimum payments</b>			3,426	121,870,362	9,073,983	19,399	9,093,382	8,684,125	8,660,135
Discounts (Refer note 2(g))					0	0	0	0	0
Waivers or Concessions (Refer note 2(g))					0	0	0	0	0
<b>Total rates</b>					9,073,983	19,399	9,093,382	8,684,125	8,660,135

The Town did not raise specified area rates for the year ended 30th June 2024.

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

The general rates detailed for the 2023/24 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 rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of local government services/facilities.



**TOWN OF EAST FREMANTLE**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

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

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

The following instalment options are available to ratepayers for the payment of rates and service charges.  
 The Rates Notice Issue Date is expected to be 19 July 2023.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
<b>Option one</b>				
Single full payment	23/08/2023	0.00	0.00%	11.00%
<b>Option two</b>				
First instalment	23/08/2023	0.00	0.00%	11.00%
Second instalment	3/01/2024	17.20	5.50%	11.00%
<b>Option three</b>				
First instalment	23/08/2023	0.00	0.00%	11.00%
Second instalment	25/10/2023	17.20	5.50%	11.00%
Third instalment	3/01/2024	17.20	5.50%	11.00%
Fourth instalment	7/03/2024	17.20	5.50%	11.00%

	2023/24 Budget revenue	2022/23 Actual revenue	2022/23 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	40,901	36,218	39,140
Instalment plan interest earned	37,440	36,020	36,000
Unpaid rates and service charge interest earned	22,000	22,000	22,000
	100,341	94,238	97,140

**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2024**

**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.

**Differential general rate**

<b>Description</b>	<b>Characteristics</b>	<b>Objects</b>	<b>Reasons</b>
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 Town has finalised the Preston Point Facilities Master Plan which identifies over \$11m worth of capital projects. The East Fremantle Tennis Club and East Fremantle Yacht Club are located within this precinct. The Town is also undertaking a \$33.6m redevelopment of the East Fremantle Oval Precinct which incorporates dedicated facilities for the East Fremantle Bowling Club, East Fremantle Football Club and East Fremantle Croquet Club.	The reason for this rate is to ensure additional funding for parking infrastructure, road maintenance and construction, drainage, streetscape, litter control, urban style guides and regulatory compliance.

**(d) Differential Minimum Payment**

<b>Description</b>	<b>Characteristics</b>	<b>Objects</b>	<b>Reasons</b>
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.

**TOWN OF EAST FREMANTLE  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2024**

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

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

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

<b>Differential general rate or general rate</b>	<b>Proposed Rate in \$</b>	<b>Adopted Rate in \$</b>	<b>Reasons for the difference</b>
Residential GRV	0.068540	0.068930	An amendment was made at the meeting when the Budget was adopted to increase the gross rate yield for each category by 5% compared to a 4.5% increase in yield that was advertised. The additional rate increase derives circa \$43,541 in additional rate revenue, which is to be transferred to the Sustainability and Environmental Reserve, and used to fund the LED Street Light Replacement Project. Council has recently endorsed the Climate Emergency Strategy, and following a presentation on the Community Survey results on 13 June 2023, Council wishes to demonstrate strong leadership in this area of community focus.
Commercial GRV	0.115980	0.116840	

<b>Minimum payment</b>	<b>Proposed Minimum \$</b>	<b>Adopted Minimum \$</b>	<b>Reasons for the difference</b>
Residential GRV	1,237	1,243	See above - minimum rates have been increased by 5% rather than 4.5%.
Commercial GRV	1,850	1,859	See above - minimum rates have been increased by 5% rather than 4.5%.

**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2024**

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

**(f) Specified Rates and Service Charges**

The Town did not raise specified area rates or service charges for the year ended 30th June 2024.

**(g) Waivers or concessions**

The Town does not anticipate any waivers or concessions for the year ended 30th June 2024.

**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2024**

**3. NET CURRENT ASSETS**

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

**Current assets**

Cash and cash equivalents - unrestricted	4	2,340,928	2,719,436	1,530,078
Cash and cash equivalents - restricted	4	3,018,128	4,519,829	4,648,804
Receivables		252,401	252,401	294,462
Other assets		52,099	52,099	47,405

**Less: current liabilities**

Trade and other payables		(1,854,815)	(1,854,815)	(1,192,841)
Contract liabilities		(71,910)	(71,910)	(57,589)
Income in Advance		0	0	(11,309)
Capital grant/contribution liability		0	(1,729,706)	(259,255)
Lease liabilities	8	0	(49,807)	0
Long term borrowings	7	(4,825,570)	(98,204)	(2,343)
Employee provisions		(675,173)	(675,173)	(640,705)
Other provisions		(43,530)	(43,530)	(27,090)

**Net current assets**

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

**Net current assets used in the Rate Setting Statement**

Note	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
	\$	\$	\$
	5,663,556	7,543,765	6,520,749
	(1,854,815)	(1,854,815)	(1,192,841)
	(71,910)	(71,910)	(57,589)
	0	0	(11,309)
	0	(1,729,706)	(259,255)
	0	(49,807)	0
	(4,825,570)	(98,204)	(2,343)
	(675,173)	(675,173)	(640,705)
	(43,530)	(43,530)	(27,090)
	(7,470,998)	(4,523,145)	(2,191,132)
	(1,807,442)	3,020,620	4,329,617
3(c)	1,807,442	(2,642,112)	(4,329,617)
	0	378,508	0

**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.

**(b) 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 Rate Setting Statement in accordance with *Financial Management Regulation 32*.

**Adjustments to operating activities**

Less: Profit on asset disposals	5	(85,200)	(423,507)	(487,693)
Add: Depreciation	6	2,166,530	2,103,440	2,103,440
Non-cash movements in non-current assets and liabilities:				
- Accrued Income		0	0	(13,922)

**Non cash amounts excluded from operating activities**

Note	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
	\$	\$	\$
	2,081,330	1,679,933	1,601,825

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

The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement 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	(3,018,128)	(2,790,123)	(4,331,960)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		4,825,570	98,204	2,343
- Current portion of lease liabilities		0	49,807	0

**Total adjustments to net current assets**

	1,807,442	(2,642,112)	(4,329,617)
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3(d) NET CURRENT ASSETS (CONTINUED)

**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.

**LAND HELD FOR RESALE**

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

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

Land held for 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 2024**

**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	2023/24 Budget	2022/23 Actual	2022/23 Budget
Cash at bank and on hand		\$ 5,359,056	\$ 7,239,265	\$ 6,178,882
<b>Total cash and cash equivalents</b>		<b>5,359,056</b>	<b>7,239,265</b>	<b>6,178,882</b>
Held as				
- Unrestricted cash and cash equivalents	3(a)	2,340,928	2,719,436	1,530,078
- Restricted cash and cash equivalents	3(a)	3,018,128	4,519,829	4,648,804
		5,359,056	7,239,265	6,178,882
<b>Restrictions</b>				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		3,018,128	4,519,829	4,648,804
		3,018,128	4,519,829	4,648,804
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves	9	3,018,128	2,790,123	4,331,960
Unspent capital grants, subsidies and contribution liabilities		0	1,729,706	316,844
		3,018,128	4,519,829	4,648,804
<b>Reconciliation of net cash provided by operating activities to net result</b>				
<b>Net result</b>		<b>15,343,310</b>	<b>11,394,969</b>	<b>13,573,468</b>
Depreciation	6	2,166,530	2,103,440	2,103,440
(Profit)/loss on sale of asset	5	(85,200)	(423,507)	(487,693)
Capital grants, subsidies and contributions		(14,250,242)	(11,267,750)	(14,099,113)
<b>Net cash from operating activities</b>		<b>1,444,692</b>	<b>1,807,152</b>	<b>1,090,102</b>

**MATERIAL ACCOUNTING POLICES**

**CASH AND CASH EQUIVALENTS**

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

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

**FINANCIAL ASSETS AT AMORTISED COST**

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

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

**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2024**

**5. FIXED ASSETS**

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

	2023/24 Budget Additions	2023/24 Budget Disposals - Net Book Value	2023/24 Budget Disposals - Sale Proceeds	2023/24 Budget Disposals - Profit or Loss	2022/23 Actual Additions	2022/23 Disposals - Net Book Value	2022/23 Actual Disposals - Sale Proceeds	2022/23 Actual Disposals - Profit or Loss	2022/23 Budget Additions	2022/23 Budget Disposals - Net Book Value	2022/23 Budget Disposals - Sale Proceeds	2022/23 Budget Disposals - Profit or Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>(a) Property, Plant and Equipment</b>												
Buildings - specialised	21,021,316	0	0	0	13,547,851	0	0	0	13,770,000	0	0	0
Furniture and equipment	25,000	0	0	0	23,859	0	0	0	25,000	0	0	0
Plant and equipment	706,200	86,614	171,814	85,200	113,344	5,051	21,177	16,126	425,450	31,918	167,568	135,650
<b>Total</b>	<b>21,752,516</b>	<b>86,614</b>	<b>171,814</b>	<b>85,200</b>	<b>13,685,054</b>	<b>5,051</b>	<b>21,177</b>	<b>16,126</b>	<b>14,220,450</b>	<b>31,918</b>	<b>167,568</b>	<b>135,650</b>
<b>(b) Infrastructure</b>												
Infrastructure - roads	80,000	0	0	0	361,127	0	0	0	361,127	0	0	0
Infrastructure - footpaths	270,000	0	0	0	256,766	0	0	0	250,000	0	0	0
Infrastructure - drainage	100,000	0	0	0	34,000	0	0	0	100,000	0	0	0
Infrastructure - carparks	15,000	0	0	0	0	0	0	0	15,000	0	0	0
Infrastructure - parks and ovals	207,000	0	0	0	294,569	0	0	0	417,000	0	0	0
<b>Total</b>	<b>672,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>946,462</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,143,127</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>(c) Land held for resale</b>												
Cost of acquisition	0	0	0	0	0	1,442,619	1,850,000	407,381	0	1,147,957	1,500,000	352,043
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,442,619</b>	<b>1,850,000</b>	<b>407,381</b>	<b>0</b>	<b>1,147,957</b>	<b>1,500,000</b>	<b>352,043</b>
<b>Total</b>	<b>22,424,516</b>	<b>86,614</b>	<b>171,814</b>	<b>85,200</b>	<b>14,631,516</b>	<b>1,447,670</b>	<b>1,871,177</b>	<b>423,507</b>	<b>15,363,577</b>	<b>1,179,875</b>	<b>1,667,568</b>	<b>487,693</b>

**MATERIAL ACCOUNTING POLICIES**

**RECOGNITION OF ASSETS**

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

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

**GAINS AND LOSSES ON DISPOSAL**

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



**TOWN OF EAST FREMANTLE**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**6. DEPRECIATION**

**By Class**

Buildings - non-specialised
Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - drainage
Infrastructure - carparks
Infrastructure - parks and ovals
Infrastructure - bus shelters
Right of use - land

**By Program**

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

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
50,253	48,791	50,000	
1,118,771	1,086,189	1,100,000	
81,567	79,193	80,000	
243,352	236,266	231,156	
324,273	314,829	314,657	
92,205	89,520	86,304	
57,314	55,645	53,167	
28,825	27,986	27,971	
120,614	117,101	116,031	
8,547	8,299	4,278	
40,809	39,621	39,876	
2,166,530	2,103,440	2,103,440	
285,627	277,310	277,310	
281	273	273	
12,173	11,819	11,819	
126,451	122,770	122,770	
16,920	16,428	16,428	
8,547	8,299	8,299	
1,068,914	1,037,782	1,037,782	
504,671	489,975	489,975	
142,946	138,784	138,784	
2,166,530	2,103,440	2,103,440	

**MATERIAL ACCOUNTING POLICIES**

**DEPRECIATION**

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

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

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

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

Asset Class	Useful life	Asset Class	Useful life
Buildings	3 to 50 years	Parks and Ovals - minor structure polygon	10 to 70 years
Furniture and equipment	2 to 20 years	Parks and Ovals - playground polygon	25 years
Plant and equipment	2 to 20 years	Parks and Ovals - amenities	20 to 25 years
Plant and equipment - Motor Vehicles - Light Fleet	4 to 10 years	Parks and Ovals - bin	15 to 20 years
Plant and equipment - Motor Vehicles - Heavy Fleet	5 to 10 years	Parks and Ovals - lighting	20 years
Sealed roads, streets and carparks formation (subgrade)	not depreciated	Parks and Ovals - playground point	15 to 25 years
Sealed pavement (roads/carparks)	85 to 100 years	Parks and Ovals - playground lines	40 to 70 years
Surface (roads/carparks)	30 to 35 years	Parks and Ovals - sign	15 to 40 years
Kerbing	60 years	Parks and Ovals - fence	25 to 70 years
Surface water channels (roads/carparks)	55 to 60 years	Parks and Ovals - gate	15 to 40 years
Footpaths	40 to 80 years	Parks and Ovals - irrigation	30 to 35 years
Bus Shelter	25 to 30 years	Parks and Ovals - minor structure	20 to 25 years
Drainage - Pit	80 years	Parks and Ovals - other improvements	20 to 25 years
Drainage - Pipe	80 years		
Right-of-use (river seabed)	Based on the remaining lease		

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	2023/24	2023/24	Budget	2023/24	Actual	2022/23	2022/23	Actual	2022/23	Budget	2022/23	2022/23	Budget	2022/23	
				Principal	Budget	Budget	Budget	Principal	Actual	Actual	Actual	Actual	Principal	Budget	Budget	Budget	Principal	Budget	
				1 July 2023	New Loans	Principal Repayments	Principal outstanding 30 June 2024	Interest Repayments	1 July 2022	New Loans	Principal Repayments	Principal outstanding 30 June 2023	Interest Repayments	1 July 2022	New Loans	Principal Repayments	Principal outstanding 30 June 2023	Interest Repayments	
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b>Community amenities</b>																			
SMRC - Regional Resource Recovery Centre	Various	WATC	Various	0	0	0	0	0	99,537	0	(99,537)	0	(8,250)	101,520	0	(102,000)	(480)	(8,250)	
SMRC - Administration Building*	2-6	WATC	2.60%	75,780	0	0	75,780	(5,157)	75,780	0	0	75,780	0	75,780	0	0	75,780	0	
<b>Recreation and culture</b>																			
EF Oval Precinct Redevelopment	185	WATC	4.82%	0	4,800,000	(72,634)	4,727,366	(121,333)	0	0	0	0	0	0	0	0	0	0	
				75,780	4,800,000	(72,634)	4,803,146	(126,490)	175,317	0	(99,537)	75,780	(8,250)	177,300	0	(102,000)	75,300	(8,250)	
				75,780	4,800,000	(72,634)	4,803,146	(126,490)	175,317	0	(99,537)	75,780	(8,250)	177,300	0	(102,000)	75,300	(8,250)	

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

\* The SMRC Administration Building loan is an interest only loan and is funded from the participants quarterly contributions towards the Office Project. The Town's share of liability is 5.41%.

**TOWN OF EAST FREMANTLE**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**7. BORROWINGS**

**(b) New borrowings - 2023/24**

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
EF Oval Precinct Redevelopment	WATC	Fixed	20	4.82%	4,800,000	3,131,329	4,800,000	0
					4,800,000	3,131,329	4,800,000	0

\*\* A loan guarantee fee of 0.7% also applies, and is invoiced semi annually based on the debt outstanding. These charges are estimated to be \$397,224 over the life of the loan, with this amount included in the total interest and charges.

A firm loan quote has been executed and the loan funding date is 1 November 2023.

**(c) Unspent borrowings**

The Town had no unspent borrowing funds as at 30th June 2023 nor is it expected to have unspent borrowing funds as at 30th June 2024.

**(d) Credit Facilities**

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
<b>Undrawn borrowing facilities credit standby arrangements</b>			
Bank overdraft limit	1,000,000	1,000,000	1,000,000
Bank overdraft at balance date	0	0	0
Credit card limit	20,000	20,000	20,000
Credit card balance at balance date	0	0	0
<b>Total amount of credit unused</b>	<b>1,020,000</b>	<b>1,020,000</b>	<b>1,020,000</b>
<b>Loan facilities</b>			
Loan facilities in use at balance date	4,803,146	75,780	75,300
Unused loan facilities at balance date	0	0	0

Overdraft details	Purpose overdraft was established	Year overdraft established	Amount b/fwd 1 July 2023	2023/24 Budgeted Increase/ (Decrease)	Amount as at 30th June 2024
			\$	\$	\$
CBA (3.01% at time of establishment)	End of year cashflow	2020/21	1,000,000	0	1,000,000
			1,000,000	0	1,000,000

**MATERIAL ACCOUNTING POLICIES**

**BORROWING COSTS**

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

8. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term (months)	Budget Lease Principal	2023/24 Budget New Leases	2023/24 Budget Lease Principal Repayments	Budget Lease Principal outstanding 30 June 2024	2023/24 Budget Lease Interest Repayments	Actual Principal 1 July 2022	2022/23 Actual New Leases	2022/23 Actual Lease Principal repayments	Actual Lease Principal outstanding 30 June 2023	2022/23 Actual Lease repayments	Budget Principal 1 July 2022	2022/23 Budget New Leases	2022/23 Budget Lease Principal repayments	Budget Lease Principal outstanding 30 June 2023	2022/23 Budget Lease Interest repayments
					1 July 2023	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Recreation and culture</b>																			
River seabed (Mooring Pens)		Department of Transport	2.60%	110	211,376	0	(49,807)	161,569	(8,000)	254,804	0	(43,428)	211,376	(8,000)	246,264	0	(45,000)	201,264	(8,000)
					211,376	0	(49,807)	161,569	(8,000)	254,804	0	(43,428)	211,376	(8,000)	246,264	0	(45,000)	201,264	(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 2024**

**9. RESERVE ACCOUNTS**

**(a) Reserve Accounts - Movement**

	2023/24 Budget Opening Balance	2023/24 Budget Transfer to	2023/24 Budget Transfer (from)	2023/24 Budget Closing Balance	2022/23 Actual Opening Balance	2022/23 Actual Transfer to	2022/23 Actual Transfer (from)	2022/23 Actual Closing Balance	2022/23 Budget Opening Balance	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by legislation</b>												
Payment in Lieu of Parking Reserve	137,010	0	0	137,010	137,010	0	0	137,010	137,010	0	0	137,010
Payment in Lieu of Public Open Space	0	0	0	0	0	0	0	0	0	0	0	0
	137,010	0	0	137,010	137,010	0	0	137,010	137,010	0	0	137,010
<b>Restricted by council</b>												
Non-Current Leave Entitlements Reserve	0	0	0	0	0	0	0	0	0	0	0	0
Unspent Grants and Restricted Cash Reserve	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle, Plant and Equipment Reserve	50,407	0	0	50,407	50,407	0	0	50,407	50,407	0	(50,000)	407
Aged Services Reserve	0	0	0	0	11,803	0	(11,803)	0	11,803	0	0	11,803
Strategic Asset Management Reserve	64,920	0	0	64,920	64,920	0	0	64,920	64,920	0	0	64,920
Arts and Sculpture Reserve	165,664	30,000	(45,000)	150,664	156,772	45,000	(36,108)	165,664	156,772	45,000	(111,250)	90,522
Waste Reserve	35,000	0	0	35,000	0	35,000	0	35,000	0	35,000	0	35,000
Streetscape Reserve	75,000	0	0	75,000	75,000	0	0	75,000	75,000	0	0	75,000
Drainage Reserve	216,000	0	0	216,000	250,000	0	(34,000)	216,000	250,000	0	(100,000)	150,000
East Fremantle Oval Redevelopment Reserve	532,641	588,043	(156,077)	964,607	1,076,170	2,123,272	(2,666,801)	532,641	1,073,945	1,416,938	0	2,490,883
Preston Point Facilities Reserve	65,290	0	(30,000)	35,290	95,290	50,000	(80,000)	65,290	95,290	50,000	0	145,290
Foreshore Master Plan Reserve	213,618	0	0	213,618	270,000	0	(56,382)	213,618	270,000	0	(170,000)	100,000
Sustainability and Environmental Reserve	304,723	133,830	(310,000)	128,553	210,337	129,288	(34,902)	304,723	210,337	129,288	(35,000)	304,625
Town Planning Reserve	100,000	50,000	0	150,000	70,000	30,000	0	100,000	70,000	30,000	0	100,000
Business Improvement Reserve	50,000	100,000	0	150,000	0	50,000	0	50,000	0	50,000	0	50,000
Old Police Station Reserve	16,500	30,137	(16,244)	30,393	16,500	0	0	16,500	16,500	28,000	(28,000)	16,500
Strategic Waste Reserve	146,684	180,000	(326,684)	0	0	146,684	0	146,684	0	60,000	0	60,000
Plympton Parking Reserve	616,666	0	0	616,666	0	616,666	0	616,666	0	500,000	0	500,000
	2,653,113	1,112,010	(884,005)	2,881,118	2,347,199	3,225,910	(2,919,996)	2,653,113	2,344,974	2,344,226	(494,250)	4,194,950
	2,790,123	1,112,010	(884,005)	3,018,128	2,484,209	3,225,910	(2,919,996)	2,790,123	2,481,984	2,344,226	(494,250)	4,331,960

## 9. RESERVE ACCOUNTS

### (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:

<b>Reserve name</b>	<b>Anticipated date of use</b>	<b>Purpose of the reserve</b>
Payment in Lieu of Parking Reserve	ongoing	To receive and apply funds for payments received in lieu of parking.
Payment in Lieu of Public Open Space	ongoing	To receive payment from developers in lieu of land set aside for public open space, with funds to be applied in accordance with section 154 of the Planning and Development Act 2005.
Non-Current Leave Entitlements Reserve	ongoing	To fund the non-current liability amount of annual, sick and long service leave entitlements accrued in previous financial years beyond the amount provided for in the Provision for Leave current liability account.
Unspent Grants and Restricted Cash Reserve	ongoing	To restrict unspent grants and contributions at end of year.
Vehicle, Plant and Equipment Reserve	ongoing	To support the funding of vehicle, plant and equipment purchases.
Aged Services Reserve	ongoing	To retain surplus CHSP program funds for future periods, and to fund all activities and assets relating to the provision of this service.
Strategic Asset Management Reserve	ongoing	To fund the acquisition of new and renewal of existing Town infrastructure, buildings and other assets.
Arts and Sculpture Reserve	ongoing	To provide for the commissioning and purchase of public art works in accordance with the Town's Public Arts Strategy.
Waste Reserve	ongoing	To fund and support waste management services including but not limited to refuse collection, waste management initiatives and programs, infrastructure and buildings and legal expenses associated with waste management.
Streetscape Reserve	ongoing	To implement Streetscape initiatives including the redevelopment of George Street.
Drainage Reserve	ongoing	To fund drainage asset management requirements.
East Fremantle Oval Redevelopment Reserve	ongoing	To fund all costs associated with the redevelopment of the East Fremantle Oval precinct, including debt servicing costs.
Preston Point Facilities Reserve	ongoing	To fund all costs associated with the implementation of the Preston Point Facilities Master Plan.
Foreshore Master Plan Reserve	ongoing	To fund all costs associated with the implementation of the Foreshore Management Plan.
Sustainability and Environmental Reserve	ongoing	To fund sustainability and environmental initiatives as well as support actions/recommendations from the Community Climate Action Plan.
Town Planning Reserve	ongoing	To fund planning and building works associated with the protection and amenity of the built environment.
Business Improvement Reserve	ongoing	To fund the implementation of business improvement initiatives including the Town's enterprise resource planning system.
Old Police Station Reserve	ongoing	To receive the net income from the Old Police Station for building maintenance and renewal purposes against the civic precinct.
Strategic Waste Reserve	ongoing	To fund strategic waste initiatives including any costs associated with participation in the regional local government.
Plympton Parking Reserve	ongoing	To fund parking management initiatives within the Plympton precinct.

### (c) Reserve Accounts - Change in Use

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

<b>Reserve name</b>	<b>Proposed new purpose of the reserve</b>	<b>Objects of changing of the reserve</b>	<b>Reasons for changing the use of the reserve</b>	<b>2023/24 Budget amount to be used</b>	<b>2023/24 Budget amount change of purpose</b>
Not Applicable				\$	\$
				0	0

10 REVENUE RECOGNITION

MATERIAL ACCOUNTING POLICIES

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
of non-financial assets	controlled by the local government		reporting			performance obligations	transaction price of terms	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
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
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
Fees & Charges Mooring Pen	Leasing Mooring Pen	Single point in time	Payment in full in advance	Contract	Adopted by Council annually	Based on timing of entry to facility	Returns repayment of transaction on cancellation	On entry or at conclusion of hire
Fees & Charges - Property Leases	Leasing of Commercial or Residential Properties	Single point in time	Payment in full in advance	Contract	Adopted by Council annually	Based on timing of entry to facility	Returns repayment of transaction on	On entry or at conclusion of hire

**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2024**

**11. PROGRAM INFORMATION**

**(a) 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.

<b>OBJECTIVE</b>	<b>ACTIVITIES</b>
<b>Governance</b> 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.
<b>General purpose funding</b> To collect revenue to allow for the allocation to services.	Rating, general purpose government grants and interest revenue.
<b>Law, order, public safety</b> 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.
<b>Health</b> 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.
<b>Education and welfare</b> 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.
<b>Housing</b> To assist with housing for staff and the community.	Provision and maintenance of residential rental properties.
<b>Community amenities</b> To provide community amenities and other infrastructure as required by the community.	Rubbish collection, recycling and disposal, joint maintenance of SMRC waste management facility, administration of Town Planning Schemes, heritage protection and townscapes, maintenance of urban stormwater drainage and protection of the environment.
<b>Recreation and culture</b> 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.
<b>Transport</b> 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.
<b>Economic services</b> To help promote the Town and improve its economic wellbeing.	The regulation and provision of tourism, area promotion activities and building control.
<b>Other property and services</b> 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 2024**

**11 PROGRAM INFORMATION (Continued)**

**(b) Income and expenses**

**Income excluding grants, subsidies and contributions**

	<b>2023/24 Budget</b>	<b>2022/23 Actual</b>	<b>2022/23 Budget</b>
	\$	\$	\$
Governance	48,658	6,800	52,114
General purpose funding	9,370,455	9,315,343	8,841,995
Law, order, public safety	29,060	25,446	27,810
Health	37,975	29,643	37,777
Education and welfare	228,404	218,622	183,969
Housing	94,718	90,677	91,140
Community amenities	254,004	224,833	216,488
Recreation and culture	338,977	348,433	321,002
Transport	365,551	366,852	347,550
Economic services	154,558	141,748	148,404
Other property and services	32,227	471,717	447,107
	<b>10,954,587</b>	<b>11,240,114</b>	<b>10,715,356</b>

**Operating grants, subsidies and contributions**

General purpose funding	277,335	80,543	52,270
Education and welfare	668,578	621,284	621,284
Community amenities	4,100	11,017	22,540
Recreation and culture	38,000	223,566	178,875
Transport	32,045	33,915	32,045
	<b>1,020,058</b>	<b>970,325</b>	<b>907,014</b>

**Capital grants, subsidies and contributions**

Recreation and culture	15,895,767	10,742,522	13,690,000
Transport	84,181	525,228	409,113
	<b>15,979,948</b>	<b>11,267,750</b>	<b>14,099,113</b>

**Total Income**

	<b>27,954,593</b>	<b>23,478,189</b>	<b>25,721,483</b>
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**Expenses**

Governance	(1,431,247)	(1,392,706)	(1,343,562)
General purpose funding	(128,031)	(155,634)	(170,922)
Law, order, public safety	(192,270)	(195,278)	(194,546)
Health	(279,456)	(215,132)	(208,013)
Education and welfare	(1,210,346)	(1,135,424)	(1,281,625)
Housing	(55,933)	(53,985)	(39,370)
Community amenities	(2,943,045)	(3,034,283)	(3,130,676)
Recreation and culture	(3,088,285)	(2,759,651)	(2,657,865)
Transport	(2,978,529)	(2,731,453)	(2,825,886)
Economic services	(157,614)	(153,682)	(151,002)
Other property and services	(146,527)	(255,992)	(144,548)
	<b>(12,611,283)</b>	<b>(12,083,220)</b>	<b>(12,148,015)</b>

**Total expenses**

**Net result for the period**

	<b>15,343,310</b>	<b>11,394,969</b>	<b>13,573,468</b>
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**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2024**

**12. OTHER INFORMATION**

**The net result includes as revenues**

**(a) Interest earnings**

	<b>2023/24 Budget</b>	<b>2022/23 Actual</b>	<b>2022/23 Budget</b>
	\$	\$	\$
Investments			
- Reserve accounts	90,000	503,000	30,000
- Other funds	40,000	15,000	10,000
Other interest revenue	59,440	58,020	58,000
	<b>189,440</b>	<b>576,020</b>	<b>98,000</b>

**(b) Other revenue**

Reimbursements and recoveries	42,000	53,515	27,170
	<b>42,000</b>	<b>53,515</b>	<b>27,170</b>

**The net result includes as expenses**

**(c) Auditors remuneration**

Audit services	57,502	56,100	55,000
	<b>57,502</b>	<b>56,100</b>	<b>55,000</b>

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

Borrowings (refer Note 7(a))	126,490	8,250	8,250
Interest expense on lease liabilities (refer Note 8)	8,000	8,000	8,000
	<b>134,490</b>	<b>16,250</b>	<b>16,250</b>

**(e) Write offs**

General rate	6,273	6,120	6,000
Fees and charges	10,455	10,200	2,000
	<b>16,728</b>	<b>16,320</b>	<b>8,000</b>

**(f) Low Value lease expenses**

Office equipment	0	0	0
Gymnasium equipment	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>

**TOWN OF EAST FREMANTLE**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**13. ELECTED MEMBERS REMUNERATION**

	<b>2023/24 Budget</b>	<b>2022/23 Actual</b>	<b>2022/23 Budget</b>
	\$	\$	\$
<b>Mayor Oneill</b>			
Mayor's Allowance	38,450	28,560	28,560
Meeting attendance fees	26,370	25,500	25,500
Annual allowance for ICT expenses	3,500	3,500	3,500
	<b>68,320</b>	<b>57,560</b>	<b>57,560</b>
<b>Deputy Mayor Natale</b>			
Deputy Mayor's Allowance	9,612	7,140	7,140
Meeting attendance fees	17,030	15,810	15,810
Annual allowance for ICT expenses	3,500	3,500	3,500
	<b>30,142</b>	<b>26,450</b>	<b>26,450</b>
<b>Cr McPhail</b>			
Meeting attendance fees	17,030	15,810	15,810
Annual allowance for ICT expenses	3,500	3,500	3,500
	<b>20,530</b>	<b>19,310</b>	<b>19,310</b>
<b>Cr Collinson</b>			
Meeting attendance fees	17,030	15,810	15,810
Annual allowance for ICT expenses	3,500	3,500	3,500
	<b>20,530</b>	<b>19,310</b>	<b>19,310</b>
<b>Cr White</b>			
Meeting attendance fees	17,030	15,810	15,810
Annual allowance for ICT expenses	3,500	3,500	3,500
	<b>20,530</b>	<b>19,310</b>	<b>19,310</b>
<b>Cr Donovan</b>			
Meeting attendance fees	17,030	15,810	15,810
Annual allowance for ICT expenses	3,500	3,500	3,500
	<b>20,530</b>	<b>19,310</b>	<b>19,310</b>
<b>Cr Nardi</b>			
Meeting attendance fees	17,030	15,810	15,810
Annual allowance for ICT expenses	3,500	3,500	3,500
	<b>20,530</b>	<b>19,310</b>	<b>19,310</b>
<b>Cr Wilson</b>			
Meeting attendance fees	17,030	15,810	15,810
Annual allowance for ICT expenses	3,500	3,500	3,500
	<b>20,530</b>	<b>19,310</b>	<b>19,310</b>
<b>Cr Mascaro (Resigned 16 April 2023)</b>			
Meeting attendance fees	17,030	13,175	15,810
Annual allowance for ICT expenses	3,500	2,917	3,500
	<b>20,530</b>	<b>16,092</b>	<b>19,310</b>
<b>Total Elected Member Remuneration</b>	<b>242,172</b>	<b>215,962</b>	<b>219,180</b>
Mayor's Allowance	38,450	28,560	28,560
Deputy Mayor's Allowance	9,612	7,140	7,140
Meeting attendance fees	162,610	149,345	151,980
Annual allowance for ICT expenses	31,500	30,917	31,500
	<b>242,172</b>	<b>215,962</b>	<b>219,180</b>

**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2024**

**14. MAJOR LAND TRANSACTIONS**

**(a) Details**

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

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

The design is based on the following key principles:

- Embracing the existing site levels
- Retaining much of the existing landscaping and topography
- Creation of integrated community facilities across the precinct
- Co-locating the croquet and bowling greens adjacent to the building
- Creating visual and community permeability through the site
- Developing a two storey main building structure with views across the precinct
- Creating a 'heart' of the development with the café and playground
- Achieving a WAFL compliant facility with functional excellence
- Creating efficiencies in design to remove surplus circulation space
- Achieving sustainability through good design outcomes
- Incorporating a commercially attractive flexible health club venue
- Development of an adjusted oval with upgraded drainage

The timetable is to build and open the proposed facility by April 2024.

**(a) Current year transactions**

Note	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
<b>Operating revenue</b>			
Nil	0	0	0
<b>Capital revenue</b>			
State Government Funding (DLGSCI)	14,053,237	10,017,992	13,000,000
Lotterywest	672,530	672,530	0
AFL Facilities Fund	250,000	0	0
ToEF - Loan Borrowings	4,800,000	0	0
ToEF - Transfer (to) / from East Fremantle Oval Redevelopment Reserve	(466,801)	2,666,801	0
ToEF - Municipal Funds	447,829	0	0
East Fremantle Bowling Club Contribution	0	19,500	0
<b>Capital expenditure</b>			
Construction of Facilities	(19,776,296)	(13,357,322)	(13,000,000)
	(19,501)	19,500	0

**(b) Expected future cash flows**

	2023/24	2024/25	2025/26	2026/27	2027/28	Total
	\$	\$	\$	\$	\$	\$
<b>Cash outflows</b>						
Construction Costs	(19,776,296)	0	0	0	0	(19,776,296)
Transfer to EF Oval Redevelopment Reserve	(466,801)	0	0	0	0	(466,801)
Loan Debt Servicing Costs	(193,968)	(409,969)	(408,830)	(407,727)	(406,574)	(1,827,068)
	(20,437,065)	(409,969)	(408,830)	(407,727)	(406,574)	(22,070,165)
<b>Cash Inflows</b>						
State Government Funding (DLGSCI)	14,053,237	0	0	0	0	14,053,237
Lotterywest	672,530	0	0	0	0	672,530
AFL Facilities Fund	250,000	0	0	0	0	250,000
Loan Borrowings	4,800,000	0	0	0	0	4,800,000
Town of East Fremantle Municipal Funds	447,829	0	0	0	0	447,829
	20,223,596	0	0	0	0	20,223,596
<b>Net cash flows</b>	(213,469)	(409,969)	(408,830)	(407,727)	(406,574)	(1,846,569)

**TOWN OF EAST FREMANTLE**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**15. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS**

**(a) Details**

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

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

The Town has undertaken a tender process to lease and appoint a facility operator for the new Precinct.

The appointed Operator will have a range of responsibilities to deliver the outcomes the Town of East Fremantle is seeking to achieve from the redevelopment of the East Fremantle Oval Precinct. A key element to the long term success will be the partnerships that the Operator forms with the key precinct partners being the East Fremantle Football Club, East Fremantle Bowls Club and East Fremantle Croquet Club. Responsibilities will include but not limited to:

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

The Town proposes to enter into an Operator Agreement and Lease with the appointed Operator, which will be a 5+5 year agreement. The Lease will terminate automatically on termination of the Operator Agreement. The Operator will be responsible for entering into sub-leases and licences with the incumbent sporting clubs and community groups.

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

A food and beverage payment is proposed for the East Fremantle Football Club and East Fremantle Bowling Club based on the amount of revenue from sales attributable to each club. This payment will be treated as an expense against the Operating Budget. The following payments need to be made from the net profit generated by the Facility prior to any distribution of profits to stakeholders: a sinking fund contribution of \$275,000 pa from Year 3, recovery of pre-opening service expenses and a contribution of up to \$200,000 pa to cover a portion of the Town's loan repayments.

The timetable is to build and open the proposed facility by April 2024.

**(b) Expected Cashflows**

	<b>2022/23 Actual</b>	<b>2023/24 Budget</b>	<b>2024/25 Forecast</b>	<b>2025/26 Forecast</b>	<b>2026/27 Forecast</b>	<b>2027/28 Forecast</b>	<b>2028/29 Forecast</b>
	\$	\$	\$	\$	\$	\$	\$
<b>Revenue</b>							
Gross Revenue - Food and Beverage (Non-Club)	0	0	1,786,200	1,875,510	1,969,286	2,067,750	2,171,137
Gross Revenue - Food and Beverage (Club)	0	0	288,000	302,400	317,520	333,396	350,066
Net Revenue - Health Club Activities	0	0	534,023	1,028,253	1,070,830	1,108,592	1,150,444
	0	0	2,608,223	3,206,163	3,357,636	3,509,738	3,671,647
<b>Expenditure</b>							
Management Fee	0	(75,000)	(180,000)	(251,800)	(259,354)	(267,135)	(275,149)
Food and Beverage Expenses (73% of Revenue)	0		(1,514,166)	(1,589,874)	(1,669,368)	(1,752,837)	(1,840,478)
Food and Beverage Dividend	0	0	(109,139)	(114,597)	(120,327)	(126,342)	(132,660)
Precinct Expenses	0	(170,222)	(588,706)	(606,367)	(642,910)	(662,197)	(682,063)
Other Expenses	0	0	(207,420)	(217,791)	(228,681)	(240,115)	(252,120)
	0	(245,222)	(2,599,431)	(2,780,429)	(2,920,640)	(3,048,626)	(3,182,470)
<b>Net Profit less</b>	0	(245,222)	8,792	425,734	436,996	461,112	489,177
Sinking Fund Contribution	0	0	0	0	(275,000)	(275,000)	(275,000)
Recovery of pre-opening service fee	0	0	(8,792)	(236,430)	0	0	0
Town payment including loan repayment cont.	0	0	0	(189,304)	(161,996)	(186,112)	(214,177)
<b>Funds available for Distribution of Dividends</b>	0	0	0	0	0	0	0

## 16. INVESTMENT IN ASSOCIATES

### (a) Investment in associate

The Southern Metropolitan Regional Council (SMRC) is a statutory local government authority established in 1991 by the local governments of Canning, Cockburn, Fremantle, East Fremantle, Kwinana, Melville and Rockingham.

Contractual sharing arrangements exist between the Town and the Southern Metropolitan Regional Council (SMRC), a legal constituted regional local government entity, for the provision of waste services. Control of the SMRC rests with the SMRC Council, which is comprised of a member from each participant Council.

According to clause 8.4 of the Establishment Agreement, a decision to proceed with a project, by project participants, is required to be unanimous. All other decisions of the SMRC require a simple majority, with the exception of decisions requiring an absolute majority in accordance with the Local Government Act 1995 and the decision to consider a project proposal.

As the Town currently has 33.33% voting rights in the SMRC, it is considered to have significant influence over the SMRC and meets the definition of an associate under AASB 128.3. Investment in the SMRC as an associate is required by AASB 128.16 to be accounted for using the Equity Method.

Member local governments may participate in regional projects that are governed by a Participants Project Agreement. There are two core projects, being:

1. The Regional Resource Recovery Centre (RRRC) Project, and;
2. The Office Accommodation Project

Both projects were established through separate project participants' agreements. In addition to the above two projects, the support activities of the SMRC such as Administrative activities, Education and Marketing, Research and Development, are referred to as Existing Undertakings.

Over the period the following local governments have since withdrawn from the Regional Council: City of Canning in June 2010, City of Rockingham in June 2012, the City of Cockburn in June 2019 and City of Kwinana in June 2021.

#### (a) Existing Undertakings

The historical annual contributions made by Participants to the Existing Undertakings are used to determine the proportional contribution percentage of each Participant to the Existing Undertakings.

	2022	2023
<b>SMRC Existing Undertakings</b>		
<b>Proportional Equity Share</b>	5.37%	5.41%

#### (b) Regional Resource Recovery Centre (RRRC) Project

RRRC Project Participants shall make an annual contribution towards the acquisition of any asset of a capital nature required by the Project, plus pay gate fees for each tonne of waste they deliver to the facility to cover the operating costs.

The annual contribution shall be an amount which bears the same proportion to the cost of the acquisition disclosed in the Project Budget for the financial year as the Population of the Project Participant bears to the total of the Populations of all Project Participants.

The capital costs for each participating Local Government member is based on the Australian Bureau of Statistics population statistics. Each project participant will develop equity in the project equal to the relevant proportion of the total capital loan repayments made by that project participant.

	2022	2023
<b>RRRC Project Proportional</b>		
<b>Equity Share</b>	5.36%	5.41%

#### RRRC - Lending Facility

The Capital construction of the RRRC facility was funded by borrowings from Western Australian Treasury Corporation (WATC). The lending facility will be fully repaid on the 30 June 2023.

The SMRC administer the borrowings with the project participants making quarterly contributions equal to the repayment costs of these borrowings.

The Town guaranteed by way of agreement to its share of the loan liability to the SMRC and the WATC. The Town's estimated share of the project funding is based on population percentages as derived from the Australian Bureau of Statistics census. These are revised yearly over the life of the lending facility.

As at 30 June 2022, the Town's share of loan liability is \$99,537 with the loan fully paid by 30 June 2023.

#### (c) Office Accommodation Project

The Office Accommodation Project pertains to SMRC's Office located at 9 Aldous Place, Booragoon, Western Australia. The Town's equity share of the project is based on proportional population.

	2022	2023
<b>Office Accommodation Project</b>		
<b>Proportional Equity Share</b>	5.43%	5.41%

#### Office Accommodation - Lending facility

As a SMRC participant, the Town has guaranteed by way of security to the Western Australian Treasury Corporation, a charge over its' general funds for its' share of any outstanding debenture borrowings provided for the SMRC administration building at 9 Aldous Place Booragoon. This facility has a limit of \$2 million.

As at 30 June 2024, the forecast balance outstanding against the lending facility:	<b>\$1,800,000</b>
with the Town's share of this liability being:	<b>\$99,180</b>
using the current cost/profit sharing percentage of:	<b>5.41%</b>

## MATERIAL ACCOUNTING POLICIES

### Investments in associates

An associate is an entity over which the Town has significant influence. Significant influence is the power to participate in the financial operating policy decisions of that entity but is not control or joint control of those policies. Investments in associates are accounted for in the financial statements by applying the equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Town's share of net assets of the associate. In addition, the Town's share of the profit or loss of the associate is included in the Town's profit or loss, recognised.

The carrying amount of the investment includes, where applicable, goodwill relating to the associate. Any discount on acquisition, whereby the Town's share of the net fair value of the associate exceeds the cost of investment, is recognised in profit or loss in the period in which the investment is acquired.

### Investments in associates (continued)

Profits and losses resulting from transactions between the Town and the associate are eliminated to the extent of the Town's interest in the associate. When the Town's share of losses in an associate equals or exceeds its interest in the associate, the Town discontinues recognising its share of further losses unless it has incurred legal or constructive obligations or made payments on behalf of the associate. When the associate subsequently makes profits, the Town will resume recognising its share of those profits once its share of the profits equals the share of the losses not recognised.

**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2024**

**17 TRUST FUNDS**

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

<b>Detail</b>	<b>Balance 1 July 2023</b>	<b>Estimated amounts received</b>	<b>Estimated amounts paid</b>	<b>Estimated balance 30 June 2024</b>
Nil	\$	\$	\$	\$
	0	0	0	0

The Town held \$137,010 in trust as at 30 June 2023 in Developer Cash in Lieu of Parking. This has since been transferred to a specific Reserve as required by the Planning and Development (Local Planning Schemes) Regulations 2015.

**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2024**

**18 FEES AND CHARGES**

	<b>2023/24 Budget</b>	<b>2022/23 Actual</b>	<b>2022/23 Budget</b>
	\$	\$	\$
<b>By Program:</b>			
General purpose funding	87,633	55,199	83,860
Law, order, public safety	29,060	25,446	27,810
Health	26,975	29,643	25,815
Education and welfare	228,404	218,622	183,969
Housing	94,718	90,640	90,640
Community amenities	238,662	224,833	200,488
Recreation and culture	296,777	308,082	284,882
Transport	355,551	366,942	339,150
Economic services	154,558	141,643	147,904
Other property and services	32,227	41,897	57,840
	<b>1,544,565</b>	<b>1,502,947</b>	<b>1,442,358</b>

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



**TOWN OF EAST FREMANTLE**  
**BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**SUPPLEMENTARY INFORMATION**

Capital Expenditure Schedule

Asset Disposal Schedule

Chart of Accounts

Schedule of Fees and Charges

Organisational Chart

Town of East Fremantle - Capital Works Schedule - 2023/24			Funding							
Asset Class	Description	23/24 Budget	Brought Forward Surplus	Reserves	Description of Reserve	Grants	Funding Program	Proceeds from Sale of Assets	Loan	Municipal
Plant & Equipment	VW Tiguan SUV (CEO)	46,200						36,700		9,500
Plant & Equipment	VW Golf Alltrack Wagon (EMRS)	40,000						24,000		16,000
Plant & Equipment	Mitsubishi Eclipse Cross (EMCS)	40,000						21,000		19,000
Plant & Equipment	Ford Focus Trend Sedan (EV vehicle?)	40,000						11,000		29,000
Plant & Equipment	Isuzu 4.5T Tipper	70,000						30,000		40,000
Plant & Equipment	Mustang R165 Skidsteer	75,000						37,500		37,500
Plant & Equipment	Cage Trailer	5,000								5,000
Plant & Equipment	Ford Ranger single cab ute	35,000						11,200		23,800
Plant & Equipment	Upgrade street lights to LED, including smart lighting for major roads	310,000		310,000	Sustainability Reserve					0
Plant & Equipment	Public Art - General	45,000		45,000	Arts and Sculpture Reserve					0
	<b>Total Plant &amp; Equipment</b>	<b>706,200</b>	<b>0</b>	<b>355,000</b>		<b>0</b>		<b>171,400</b>		<b>179,800</b>
Furniture & Equipment	ICT - Laptop Replacement (3-4 Year Rolling Program 10 X \$2500)	25,000								25,000
	<b>Total Furniture &amp; Equipment</b>	<b>25,000</b>	<b>0</b>	<b>0</b>		<b>0</b>		<b>0</b>	<b>0</b>	<b>25,000</b>
Buildings	Buildings Upgrades - Various	80,000								80,000
Buildings	EF Yacht Club - Dinghy Storage and Training Facility CSRFF Cont.	30,000		30,000	Preston Point MP Reserve					0
Buildings	Tricolore Soccer Club Upgrades	920,000				920,000	\$800k DLGSC/\$120k Club			0
Buildings	East Fremantle Oval Precinct - Advanced trees and bushes	20,000	20,000							0
Buildings	East Fremantle Oval Precinct - Off Leash Dog Exercise Area	195,020	40,000			84,181	Phase 4 LRCIP			70,839
Buildings	East Fremantle Oval Precinct - Construction Contract/Professional Services (includes adjustments for dog park, solar panels and kitchen fit out)	19,776,296	318,507	-317,978	Payback to EF Redevelopment Reserve (-\$466,801) less transfer from Reserve to fund additional budget	14,975,767	\$14,053,237 DLGSC/\$672,530 LW/\$250k AFL		4,800,000	0
	<b>Total Buildings</b>	<b>21,021,316</b>	<b>378,507</b>	<b>-287,978</b>		<b>15,979,948</b>		<b>0</b>	<b>4,800,000</b>	<b>150,839</b>
Infrastructure - Roads	Roads - General Allocation	80,000								80,000
	<b>Total Infrastructure - Roads</b>	<b>80,000</b>	<b>0</b>	<b>0</b>		<b>0</b>		<b>0</b>	<b>0</b>	<b>80,000</b>
Infrastructure - Drainage	Drainage - Various River Outlet Reduction and GPTS	100,000								100,000
	<b>Total Infrastructure - Drainage</b>	<b>100,000</b>	<b>0</b>	<b>0</b>		<b>0</b>		<b>0</b>	<b>0</b>	<b>100,000</b>
Infrastructure - Parks & Ovals	Upgrade of Retic Controllers @ 8 parks	32,000								32,000
Infrastructure - Parks & Ovals	Retic upgrades including relaying and wiring	70,000								70,000
Infrastructure - Parks & Ovals	Stratford Street Park - Bore Upgrade	50,000								50,000
Infrastructure - Parks & Ovals	Playground Equipment (incl. nature play)	20,000								20,000
Infrastructure - Parks & Ovals	BBQ Replacement	10,000								10,000
Infrastructure - Parks & Ovals	Drink Fountains	10,000								10,000
Infrastructure - Parks & Ovals	Park Benches and Seats	15,000								15,000
	<b>Total Infrastructure - Parks &amp; Ovals</b>	<b>207,000</b>	<b>0</b>	<b>0</b>		<b>0</b>		<b>0</b>	<b>0</b>	<b>207,000</b>
Infrastructure - Car Parks	Carparks - General Allocation (Riverside Rd Car Parks 2031/32)	15,000								15,000
	<b>Total Infrastructure - Car Parks</b>	<b>15,000</b>	<b>0</b>	<b>0</b>		<b>0</b>		<b>0</b>	<b>0</b>	<b>15,000</b>
Infrastructure - Footpaths	George Street - general paving repairs	30,000								30,000
Infrastructure - Footpaths	Canning Highway (south side), between Bedford and Moss	70,000								70,000
Infrastructure - Footpaths	Clayton St (east side), between Fraser & View Tce	55,000								55,000
Infrastructure - Footpaths	Clayton St (west side), between Canning Hwy and Fraser St	115,000								115,000
	<b>Total Infrastructure - Footpaths</b>	<b>270,000</b>	<b>0</b>	<b>0</b>		<b>0</b>		<b>0</b>	<b>0</b>	<b>270,000</b>
	<b>Total Capex</b>	<b>22,424,516</b>	<b>378,507</b>	<b>67,022</b>		<b>15,979,948</b>		<b>171,400</b>	<b>4,800,000</b>	<b>1,027,639</b>

## Proceeds from Sale of Assets

2023/24										
Asset Number	Plant Number	Plate Number	Asset Description	Sub Program	23/24 Acquisition Cost	Net Book Value	Budget Proceeds	Budget Profit	Budget Loss	
						\$				
<b>Plant and Equipment</b>										
PEMV273	P5013	1GWE-942	CEO Vehicle	42	46,200	14,360	36,700	22,340		
PEMV272	P5012	1GDS-732	EMRS Vehicle	103	40,000	8,658	24,000	15,342		
PEMV268	P5003	1GMR-574	EMCS Vehicle	42	40,000	5,682	21,000	15,318		
PEMV264	P4093	1GEM-342	PEHO Vehicle (Pooled Vehicle)	72	40,000	0	11,000	11,000		
PEMV265	P4096	1GFU278	Isuzu 4.5T Tipper	122	70,000	20,000	30,000	10,000		
PE278	P5010	1GQL-999	Mustang R165 Skidsteer	112	75,000	37,914	37,914	0		
PEMV262	P4091	1GDV-315	Ford Ranger Single Cab Ute	112	35,000	0	11,200	11,200		
					<b>346,200</b>	<b>86,614</b>	<b>171,814</b>	<b>85,200</b>		

COA	Description	Original Budget
<b>Reserve Transfers</b>		
000214	TRANSFER TO OLD POLICE STATION RESERVE	\$30,137
000219	TRANSFER TO ARTS AND SCULPTURE RESERVE	\$30,000
002421	TRANSFER TO EAST FREMANTLE OVAL REDEVELOPMENT GEN	\$588,043
002424	TRANSFER TO SUSTAINABILITY AND ENVIRONMENTAL PROJECTS GEN	\$133,830
002425	TRANSFER TO TOWN PLANNING (OPEX) GEN	\$50,000
002426	TRANSFER TO BUSINESS IMPROVEMENT (OPEX) GEN	\$100,000
002439	TRANSFER TO STRATEGIC WASTE RESERVE	\$180,000
000347	TRANSFER FROM ARTS AND SCULPTURE RESERVE	-\$45,000
000352	TRANSFER FROM STRATEGIC WASTE RESERVE GEN	-\$326,684
002428	TRANSFER FROM EAST FREMANTLE OVAL REDEVELOPMENT RESERVE	-\$156,077
002429	TRANSFER FROM PRESTON POINT FACILITIES RESERVE	-\$30,000
002431	TRANSFER FROM SUSTAINABILITY AND ENVIRONMENTAL PROJECTS	-\$310,000
002434	TRANSFER FROM OLD POLICE STATION RESERVE	-\$16,244
<b>NET RESERVE TRANSFERS</b>		<b>\$228,005</b>
<b>Non-Operating Income</b>		
I11160	Non-Operating Grants, Subsidies and Contributions - Other Recreation & Sport - State - EF Oval Redevelopment	-\$14,053,237
I11165	Non-Operating Grants, Subsidies and Contributions - Other Recreation and Sport - State - EF Oval Redevelopment - LotteryWest	-\$672,530
I11206	Non-Operating Grants, Subsidies and Contributions - Other Recreation & Sport - Fremantle City Women's Football Club	-\$920,000
I11208	Non-Operating Grants, Subsidies and Contributions - Other Recreation and Sport - AFL Facilities funding	-\$250,000
I12042	Non-Operating Grants, Subsidies and Contributions - Maint Streets Roads & Bridges - LRCIP	-\$84,181
<b>TOTAL NON-OPERATING GRANTS AND CONTRIBUTIONS</b>		<b>-\$15,979,948</b>
<b>Borrowings</b>		
001473	Proceeds from Borrowings - Loan 185 East Fremantle Oval	-\$4,800,000
<b>PROCEEDS FROM BORROWINGS</b>		<b>-\$4,800,000</b>
<b>Other Financing Activities</b>		
E11730	Lease Liabilities Principal Repayments - Seabed Lease	\$49,807
E11520	Loan Principal Repayment - Loan 185 East Fremantle Oval	\$72,634
<b>OTHER FINANCING ACTIVITIES</b>		<b>\$122,441</b>
<b>Capital Expenditure</b>		
E11739	Buildings - Specialised - Capex - Fremantle Women's Football Club	\$920,000
E11715	Buildings - Specialised - Capex - New - Other Recreation & Sport	\$20,021,316
E14605	Buildings - Specialised - Capex - Renewal - Unclassified Property	\$80,000
E04634	Furniture & Equipment - IT Equipment - Capex - New - Administration	\$25,000

COA	Description	Original Budget
E12810	Plant & Equipment - Capex - New - Maintenance Streets, Roads & Bridges - Street Light LED Project	\$310,000
E12812	Plant & Equipment - Heavy Fleet - Capex - Renewal - Maintenance Streets, Roads & Bridges	\$70,000
E07405	Plant & Equipment - Light Fleet - Capex - New - Health Inspection & Admin	\$40,000
E04629	Plant & Equipment - Light Fleet - Capex - Renewal - Administration	\$86,200
E11716	Plant & Equipment - Light Fleet - Capex - Renewal - Other Recreation & Sport	\$115,000
E10648	Plant & Equipment - Light Fleet - Capex - Renewal - Town Planning & Regional Development	\$40,000
E11685	Plant and Equipment - Public Art - Capex - New - Other Culture	\$45,000
E12801	Capex - Footpath Repair - Hazards & Defects	\$30,000
E12740	Inf - Footpath Renewal - Clayton St	\$170,000
E12827	Infrastructure - Car Parks - Surface/Pavement - Capex - Renewal - Maintenance Streets, Roads & Bridges	\$15,000
E12823	Infrastructure - Drainage - Pipes - Capex - Renewal - Maintenance Streets, Roads & Bridges	\$100,000
E11729	Infrastructure - Parks & Ovals - Ancilliary - Capex - New - Other Recreation & Sport	\$10,000
E11728	Infrastructure - Parks & Ovals - Ancilliary - Capex - Renewal - Other Recreation & Sport	\$25,000
E11726	Infrastructure - Parks & Ovals - Irrigation/Bores - Capex - New - Other Recreation & Sport	\$152,000
E11725	Infrastructure - Parks & Ovals - Playground - Capex - New - Other Recreation & Sport	\$20,000
E12820	Infrastructure - Roads - Surface/Pavement - Capex - Renewal - Maintenance Streets, Roads & Bridges	\$80,000
E12824	Infrastructure Footpaths - Surface/Pavement - Capex - Renewal - Maintenance Streets, Roads & Bridges	\$70,000
<b>TOTAL CAPITAL EXPENDITURE</b>		<b>\$22,424,516</b>
<b>Operating Expenditure</b>		
003000	Materials and Contracts - Rate Revenue - Activity Based Costing Allocated	\$79,202
E03257	Materials and Contracts - Rate Revenue - Legal Expenses - Rates Debt Recovery Costs	\$20,500
E03258	Materials and Contracts - Rate Revenue - Service Contracts - Direct Costs Of Levying Rates	\$15,682
E03259	Other Expenditure - Rate Revenue - Rates - Write-Offs	\$6,273
E04237	Materials and Contracts - Rate Revenue - Service Contracts - Valuation Expenses	\$6,374
000005	Materials and Contracts - Administration - Activity Based Costing Allocated	-\$3,168,080
001622	Other Expenditure - Administration - Bank Fees - Merchant Banks - GST Applied	\$35,875
003500	Materials and Contracts - Members Of Council - Activity Based Costing Allocated	\$950,424
004043	Non-Cash - Administration - Depreciation	\$285,627
E04201	Employee Costs - Administration - Salaries & Wages	\$1,449,897
E04202	Materials and Contracts - Administration - Service Contracts - Staff Health and Wellbeing Initiatives	\$7,841
E04203	Materials and Contracts - Administration - Service Contracts - Strategic & Business Planning	\$88,970
E04204	Materials and Contracts - Administration - Service Contracts - Implementation of OHS Work Plan and Cont. to WHS Resource	\$10,250
E04205	Employee Costs - Administration - On Costs - Superannuation & FBT	\$236,548
E04207	Insurance Expenses - Administration - General	\$131,983
E04208	Works Costing - Maintenance - Buildings - Town Hall	\$17,312
E04209	Works Costing - Maintenance - Buildings - Office Maintenance	\$77,259
E04210	Materials and Contracts - Administration - Service Contracts - Staff Placement and Relocation Fees	\$10,455
E04211	Materials and Contracts - Administration - Materials - Printing & Stationery	\$18,818

COA	Description	Original Budget
E04213	Materials and contracts - Administration - Telephone and Internet	\$37,324
E04215	Materials and Contracts - Administration - Advertising	\$10,455
E04216	Employee Costs - Administration - Workers Compensation Insurance	\$76,477
E04217	Materials and Contracts - Administration - Service Contracts - Photocopier Expenses and Servicing	\$6,273
E04221	Materials and Contracts - Administration - Service Contracts - Computer System Support & Licenses	\$309,557
E04227	Materials and Contracts - Administration - Service Contracts - Subscriptions - Admin	\$60,536
E04230	Materials and Contracts - Administration - Postage and Freight	\$20,910
E04232	Other Expenditure - Administration - Sundry Expenses - Debtor Write Offs	\$10,455
E04233	Materials and Contracts - Administration - Plant Operating Costs - Vehicle Expenses (Light Fleet)	\$28,751
E04235	Materials and Contracts - Administration - Service Contracts - Audit Fees	\$57,502
E04239	Materials and Contracts - Administration - Legal Expenses	\$46,439
E04240	Materials and Contracts - Administration - Service Contracts - Internal and External Audit Projects	\$10,250
E04243	Materials and Contracts - Administration - Materials - Staff Uniform	\$7,841
E04245	Employee Costs - Administration - Staff Training and Conferences	\$42,000
E04248	Materials and Contracts - Administration - Service Contracts - Organisational Development	\$26,137
E04249	Materials and Contracts - Administration - Materials - Equipment Below Threshold	\$5,227
E04250	Materials and Contracts - Administration - Service Contracts - Office Expenses	\$9,737
E04251	Materials and Contracts - Administration - Service Contracts - Website and Intranet Development and Updates	\$25,000
E04252	Other Expenditure - Members Of Council - Member Fees - Councillor Training Expenses	\$37,638
E04253	Other Expenditure - Members Of Council - Member Fees - Mayor/Councillors Sitting Fees	\$162,610
E04255	Other expenditure - Members Of Council - Member Fees - Deputy Mayoral Allowance	\$9,612
E04256	Other Expenditure - Members Of Council - Member Fees - Mayoral Allowance	\$38,450
E04258	Materials and Contracts - Members Of Council - Receptions and Refreshments	\$59,911
E04262	Insurance Expenses - Members Of Council - General	\$48,461
E04266	Materials and Contracts - Members of Council - Implementation of Communication and Engagement Strategy	\$73,185
E04268	Other Expenditure - Members Of Council - Member Fees - Members ICT Allowance and Expenses	\$31,500
E04270	Other Expenditure - Members Of Council - Contributions - Community Assistance Grants	\$15,375
E08203	Other Expenditure - Members Of Council - Contributions - Donations - All Other	\$10,455
004095	Non-Cash - Other Law Order & Public Safety - Depreciation - Rangers	\$281
005000	Materials and Contracts - Other Law Order & Public Safety - Activity Based Costing Allocated	\$79,202
E05202	Other Expenditure - Fire Prevention - ESL on Council Owned Property	\$14,323
E05203	Employee Costs - Other Law Order & Public Safety - Salaries & Wages	\$20,354
E05206	Materials and Contracts - Other Law Order & Public Safety - Plant Operating Costs - Vehicle Expenses (Light Fleet)	\$865
E05207	Materials and Contracts - Other Law Order & Public Safety - Office Expenses	\$1,045
E05209	Employee Costs - Other Law Order & Public Safety - Training and Conferences - Rangers	\$2,157
E05211	Materials and Contracts - Other Law Order & Public Safety - Materials - Protective Clothing	\$2,613
E05212	Materials and Contracts - Other Law Order & Public Safety - Materials - Equipment Below Threshold	\$1,537
E05229	Materials and Contracts - Animal Control - Minor Expenditure	\$522
E05230	Employee Costs - Animal Control - Salaries & Wages	\$30,530

COA	Description	Original Budget
E05232	Materials and Contracts - Animal Control - Plant Operating Costs - Vehicle Expenses (Light Fleet)	\$1,729
E05233	Materials and Contracts - Animal Control - Materials/Services - Consumables and Impounding Expenses	\$32,932
E05234	Materials and Contracts - Animal Control - Legal Expenses	\$1,045
E05235	Materials and Contracts - Animal Control - Materials - Printing and Stationery	\$522
E10226	Materials and Contracts - Other Law Order & Public Safety - Ranger Initiatives and Events	\$2,613
004070	Non-Cash - Maternal & Infant Health - Depreciation	\$12,173
007000	Materials and Contracts - Health Inspection & Admin - Activity Based Costing Allocated	\$79,202
E07201	Works Costing - Maintenance - Buildings - EH Gray Centre (Old Infant Health Clinic)	\$7,472
E07211	Employee Costs - Health Inspection & Admin - Salaries & Wages	\$105,828
E07212	Materials and Contracts - Health Inspection & Admin - Plant Operating Costs - Vehicle Expenses (Light Fleet)	\$3,487
E07215	Employee Costs - Health Inspection & Admin - On Costs - Superannuation & FBT	\$17,098
E07218	Materials and Contracts - Health Inspection & Admin - Service Contracts - Implementation of Public Health Plan	\$5,227
E07221	Materials and Contracts - Health Inspection & Admin - Subscriptions	\$7,632
E07222	Employee Costs - Health Inspection & Admin - Training and Conferences	\$2,157
E07223	Materials and Contracts - Health Inspection & Admin - Service Contracts - Noise Survey Expenses	\$522
E07224	Materials and Contracts - Health Inspection & Admin - Service Contracts - Food Control Expenses	\$2,091
E07225	Materials and Contracts - Health Inspection & Admin - Materials - Furniture/Equipment Below Threshold	\$1,045
E07227	Materials and Contracts - Health Inspection & Admin - Service Contracts - Emergency Management	\$522
E07228	Materials and Contracts - Health Inspection & Admin - Service Contracts - Swimming Pool Inspection Fees	\$35,000
004060	Non-Cash - Pre School - Depreciation - JP McKenzie & Richmond Primary	\$29,998
004080	Non-Cash - Care Of Families & Children - Depreciation	\$81,003
004083	Non-Cash - Other Welfare - Depreciation - Glyde In	\$15,450
008500	Materials and Contracts - Care Of Families & Children - Activity Based Costing Allocated	\$316,808
E06201	Works Costing - Maintenance - Buildings - Pre School Buildings - Maintenance	\$5,350
E06203	Works Costing - Maintenance - Buildings - E.F. 4Yr Old P/Group JP Mckenzie	\$1,318
E08205	Other Expenditure - Other Welfare - Contributions - Glyde-In Centre Council	\$92,231
E08207	Employee Costs - Care Of Families & Children - Salaries & Wages - CHSP	\$475,688
E08208	Employee Costs - Care Of Families & Children - Superannuation - CHSP	\$58,762
E08210	HACC Service Unit - All Service Programs - Op Exp	\$92,347
E08211	Materials and Contracts - Care Of Families & Children - Materials & Minor Equipment - CHSP Services	\$5,227
E08220	Works Costing - Maintenance - Buildings - Glyde-In Community Group	\$11,291
E08234	EF Community Centre Bldg - CHSP (Tricolore)	\$24,873
004090	Non-Cash - Housing - Council Owned - Depreciation	\$16,920
E09201	Works Costing - Maintenance - Buildings - Allen St Units	\$39,013
004109	Non-Cash - Other Community Amenities - Depreciation	\$8,547
010000	Materials and Contracts - Sanitation-Household Refuse - Activity Based Costing Allocated	\$79,202
010100	Materials and Contracts - Town Planning & Regional Development - Activity Based Costing Allocated	\$316,808
010200	Materials and Contracts - Other Community Amenities - Activity Based Costing Allocated	\$79,202
E10100	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs - FOGO	\$186,898

COA	Description	Original Budget
E10101	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs - Recycling	\$76,139
E10102	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs - General Waste	\$80,864
E10103	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs (Commercial Properties) - Recycling	\$3,272
E10104	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs (Commercial Properties) - General Waste	\$30,868
E10106	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs - Parks & Reserves	\$24,412
E10107	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs - Street Bins	\$4,568
E10108	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs - Alexandra Rd & East St (Bulk Service)	\$13,137
E10109	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Gate Fees - Waste Disposal (Recycling)	\$112,914
E10110	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Gate Fees - Waste Disposal - General Waste	\$154,734
E10111	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Gate Fees - Waste Disposal - Fogo	\$254,840
E10201	Materials & Contracts - Sanitation - Household Refuse - Waste Education - Better Bins Plus: Go FOGO	\$9,000
E10203	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Ratepayer Tip Pass Fees	\$18,819
E10204	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Annual Bulk & Green Waste	\$97,375
E10206	Employee Costs - Other Sanitation - Salaries & Wages - Waste Education	\$86,444
E10207	Materials and Contracts - Other Sanitation - Materials - Purchase Bins	\$25,625
E10208	Materials and Contracts - Other Sanitation - Service Contracts - Waste Removal - Bund (Wauhop)	\$30,750
E10209	Employee Costs - Town Planning & Regional Development - Salaries & Wages	\$625,223
E10210	Works Costing - Maintenance - Plant & Equipment - Street Bin Maintenance	\$34,107
E10211	Employee Costs - Town Planning & Regional Development - On Costs - Superannuation & FBT	\$106,208
E10212	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - City Of Fremantle Contributions - Waste Facility	\$107,000
E10213	Materials and Contracts - Town Planning & Regional Development - Plant Operating Costs - Vehicle Expenses (Light Fleet)	\$12,073
E10214	Materials and Contracts - Town Planning & Regional Development - Advertising	\$5,227
E10215	Materials and Contracts - Town Planning & Regional Development - Consultation	\$50,000
E10217	Materials and Contracts - Town Planning & Regional Development - Legal Expenses	\$5,227
E10218	Materials and Contracts - Other Community Amenities - Service Contracts - Public Conveniences	\$7,687
E10221	Interest Expenses - Sanitation-Household Refuse - SMRC - Loan Interest Repayments	\$5,157
E10223	Works Costing - Maintenance - Buildings - Sumpton Green - Child Care Hall	\$9,372
E10224	Materials and Contracts - Town Planning & Regional Development - Service Contracts - Digitisation of Planning/Building Plans	\$8,200
E10225	Other Expenditure - Other Sanitation - Contributions - Regional Waste Management	\$29,623
E10229	Other Expenditure - Town Planning & Regional Development - Sundry Expenses - Refunds	\$1,045
E10230	Employee Costs - Other Sanitation - Superannuation - Waste Education Officer	\$13,187
E10232	Materials and Contracts - Other Sanitation - Service Contracts - RRRR Overhead Contribution	\$96,000
E10235	Materials and Contracts - Other Community Amenities - Native Plant Subsidy	\$6,000
E10240	Employee Costs - Town Planning & Regional Development - Training and Conferences	\$8,576
E10243	Materials and Contracts - Other Community Amenities - Service Contracts - Heritage Trail	\$1,045
E10252	Works Costing - Maintenance - Bus Shelters	\$5,125
E10253	Materials and Contracts - Other Community Amenities - Implementation of Community Climate Action Plan	\$10,455
E10258	Materials and Contracts - Town Planning & Regional Development - Consultation - Community Design Advisory Committee	\$1,045
E10260	Materials and Contracts - Protection Of The Environment - Service Contracts - Fire Mitigation	\$1,045



COA	Description	Original Budget
E10644	Materials and Contracts - Protection of the Environment - Service Contracts - Foreshore Erosion Control and Seawalls	\$100,000
001620	Interest Expenses - Other Recreation and Sport - East Fremantle Oval Redevelopment Loan	\$121,333
004115	Non-Cash - Other Recreation & Sport - Depreciation - Parks & Ovals	\$1,028,105
011100	Materials and Contracts - Other Recreation & Sport - Activity Based Costing Allocated	\$316,808
E10251	Materials and Contracts - Swimming Areas/Beaches - Service Contracts - Mooring Pens Management Fees	\$1,421
E10267	Works Costing - Maintenance - Parks & Ovals - Riverside Boat Ramps & Boat Pens	\$44,686
E11204	Works Costing - Maintenance - Parks & Ovals - Merv Cowan Park	\$40,451
E11205	Works Costing - Maintenance - Parks & Ovals - J. Dolan Park	\$11,700
E11206	Works Costing - Maintenance - Parks & Ovals - W.H. Kitson Park	\$21,230
E11207	Works Costing - Maintenance - Parks & Ovals - John Tonkin Park	\$41,287
E11208	Works Costing - Maintenance - Parks & Ovals - Norm McKenzie Park	\$14,719
E11209	Works Costing - Maintenance - Parks & Ovals - W. W. Wayman Reserve	\$12,013
E11210	Works Costing - Maintenance - Buildings - Camp Waller	\$10,845
E11211	Works Costing - Maintenance - Buildings - Hurricanes	\$2,179
E11212	Works Costing - Maintenance - Buildings - East Fremantle Tennis Club	\$19,537
E11213	Works Costing - Maintenance - Parks & Ovals - East Fremantle Oval	\$28,892
E11214	Works Costing - Maintenance - Parks & Ovals - Riverside Road Reserves	\$112,696
E11215	Works Costing - Maintenance - Parks & Ovals - Henry Jeffery Oval	\$65,688
E11216	Works Costing - Maintenance - Parks & Ovals - Town Hall Reserve	\$42,689
E11217	Works Costing - Maintenance - Parks & Ovals - East Fremantle Lacrosse	\$65,949
E11219	Works Costing - Maintenance - Parks & Ovals - Wauhop Park	\$105,108
E11222	Works Costing - Maintenance - Parks & Ovals - Gourley Park	\$18,184
E11223	Works Costing - Maintenance - Parks & Ovals - E. I. Chapman Reserve	\$13,403
E11224	Works Costing - Maintenance - Parks & Ovals - I. G. Handcock Playground	\$9,574
E11225	Works Costing - Maintenance - Parks & Ovals - Stratford Street Park	\$13,049
E11226	Works Costing - Maintenance - Parks & Ovals - Ulrich Park	\$16,099
E11227	Works Costing - Maintenance - Parks & Ovals - Locke Park	\$31,232
E11228	Materials and Contracts - Other Culture - Service Contracts - Community Events (In Addition to the E.F. Festival)	\$17,773
E11229	Works Costing - Maintenance - Parks & Ovals - Surbiton Road Park	\$1,436
E11231	Materials and Contracts - Other Culture - Service Contracts - Business and Community Support Initiatives	\$1,025
E11232	Works Costing - Maintenance - Parks & Ovals - RSL Memorial Rose Garden	\$4,696
E11235	Works Costing - Maintenance - Parks & Ovals - Parks Equipment	\$38,178
E11241	Works Costing - Maintenance - Parks & Ovals - Lee Park	\$11,974
E11242	Works Costing - Maintenance - Parks & Ovals - Glasson Park	\$24,731
E11243	Works Costing - Maintenance - Parks & Ovals - River - Stirling Bridge	\$2,875
E11247	Works Costing - Maintenance - Plant & Equipment - Equipment Below Threshold	\$10,250
E11249	Other Expenditure - Libraries - Contributions - City Of Fremantle Library Shared Service	\$156,825
E11250	Materials and Contracts - Other Recreation & Sport - Service Contracts - License Fee - East Fremantle Rowing Club	\$3,587
E11251	Materials and Contracts - Other Recreation and Sport - East Fremantle Oval Precinct Operational Expenses	\$277,372

COA	Description	Original Budget
E11257	Works Costing - Maintenance - Parks & Ovals - George Booth Park	\$1,812
E11258	Works Costing - Maintenance - Parks & Ovals - Foreshore Maintenance & Bush Regeneration	\$4,113
E11259	Works Costing - Maintenance - Parks & Ovals - Raceway Park / Richmond Park	\$24,287
E11261	Materials and Contracts - Other Recreation & Sport - Service Contracts - Implementation of Reconciliation Action Plan	\$20,910
E11262	Insurance Expense - Other Culture - Building Insurance - Community Facilities	\$12,452
E11263	Works Costing - Maintenance - Other - East Fremantle Festival	\$159,138
E11264	Materials and Contracts - Other Culture - Service Contracts - Youth Initiatives and Events	\$15,375
E11268	Non-Cash-Swimming Areas/Beaches-Depreciation Expense - Right-of-use Assets	\$40,809
E11269	Interest Expenses - Swimming Areas/Beaches - Sea bed Lease	\$8,000
E11270	Works Costing - Maintenance - Parks & Ovals - Niergarup Track	\$20,500
E11272	Materials and contracts - Other Culture - Service Contracts - Public Art Maintenance	\$5,125
E11294	Works Costing - Maintenance - Parks & Ovals - Marjorie Green Park	\$3,354
E11297	Works Costing - Maintenance - Buildings - Dovenby House	\$4,612
E11298	Materials and contracts - Other Culture - Historical Research Services (Museum of Perth)	\$8,200
004121	Non-Cash - Maint Streets Roads & Bridges - Depreciation - Infrastructure Roads	\$503,641
004130	Non-Cash - Parking Facilities - Depreciation	\$1,030
012000	Materials and Contracts - Road Plant - Activity Based Costing Allocated	\$316,808
012500	Materials and Contracts - Parking Facilities - Activity Based Costing Allocated	\$158,404
E12215	Works Costing - Maintenance - Roads - Road & Street Maintenance	\$95,829
E12230	Works Costing - Maintenance - Plant & Equipment - Works Equipment	\$19,208
E12231	Works Costing - Maintenance - Footpaths & Cycleways - Footpath & Cycleways	\$136,867
E12233	Utility Charges - Maint Streets Roads & Bridges - Street Lighting	\$141,000
E12234	Materials and Contracts - Maint Streets Roads & Bridges - Service Contracts - Street Sweeping	\$51,250
E12235	Works Costing - Maintenance - Roads - Verges Maintenance	\$295,851
E12236	Works Costing - Maintenance - Roads - Street Cleaning	\$401,987
E12237	Works Costing - Maintenance - Roads - Kerbing	\$14,444
E12245	Works Costing - Maintenance - Roads - Street Trees	\$223,516
E12255	Works Costing - Maintenance - Roads - Tree Replacements	\$91,989
E12256	Works Costing - Maintenance - Roads - Street Tree Watering	\$91,688
E12260	Works Costing - Maintenance - Roads - Crossovers	\$3,458
E12263	Works Costing - Maintenance - Drainage	\$85,580
E12269	Works Costing - Maintenance - Roads - Street Name Plates & Furniture	\$22,425
E12303	Employee Costs - Parking Facilities - Salaries & Wages - Parking	\$152,651
E12305	Employee Costs - Parking Facilities - Superannuation - Parking	\$29,977
E12309	Materials and Contracts - Parking Facilities - Plant Operating Costs - Vehicle Expenses (Light Fleet)	\$12,563
E12311	Materials and Contracts - Parking Facilities - Service Contracts - Equipment Repairs & Maintenance	\$14,000
E12313	Works Costing - Maintenance - Car Parks - Implementation of Integrated Traffic Management Study	\$103,653
E12315	Other Expenditure - Parking Facilities - Sundry Expenses - Fines Enforcement Recovery Costs	\$5,227
E12317	Materials and Contracts - Parking Facilities - Service Contracts - Towing Expenses	\$256

COA	Description	Original Budget
E12320	Materials and Contracts - Parking Facilities - Sundry Expenses	\$5,227
013000	Materials and Contracts - Building Control - Activity Based Costing Allocated	\$79,202
E13205	Materials and Contracts - Building Control - Service Contracts - Control Expenses - All Other	\$10,455
E13206	Other Expenditure - Building Control - Building Services Levy	\$41,820
E13207	Other Expenditure - Building Control - BCITF Payments	\$26,137
003499	Materials and Contracts - Plant Operation Costs Allocated	-\$254,009
004140	Non-Cash - Public Works Overheads - Depreciation	\$16,904
004143	Non-Cash - Plant Operation Costs - Depreciation	\$126,042
014000	Materials and Contracts - Public Works Overheads - Activity Based Costing Allocated	\$316,808
E14201	Employee Costs - Public Works Overheads - Salaries & Wages - Supervision	\$414,853
E14203	Employee Costs - Public Works Overheads - Superannuation	\$165,405
E14204	Materials and Contracts - Public Works Overheads - Consultation - Operations	\$18,450
E14205	Employee Costs - Public Works Overheads - Salaries & Wages - Sick / Holiday Pay / RDO'S	\$167,907
E14207	Insurance Expenses - Public Works Overheads - General	\$1,719
E14208	Materials and Contracts - Public Works Overheads - Materials - Protective Clothing and Safety and General Equipment	\$9,409
E14210	Works Costing - Maintenance - Other - Admin/Safety/Training	\$54,462
E14242	Works Costing - Maintenance - Buildings - Depot	\$53,395
E14255	Materials and Contracts - Public Works Overheads - Plant Operating Costs - Vehicle Expenses	\$28,946
E14290	Materials and Contracts - Public Works Overheads - Overheads Allocated - P.W.O. Allocated to Works	-\$1,248,264
E14302	Works Costing - Maintenance - Plant & Equipment - Tyres & Tubes - Plant Operating Costs	\$768
E14303	Works Costing - Maintenance - Plant & Equipment - Parts & Repairs - Plant Operating Costs	\$37,925
E14304	Works Costing - Maintenance - Plant & Equipment - Insurance & Licences - Plant Operating Costs	\$38,022
E14305	Works Costing - Maintenance - Plant & Equipment - Fuel & Oil - Plant Operating Costs	\$51,250
E14423	Works Costing - Maintenance - Other - Recoverable Works	\$2,050
E14424	Works Costing - Maintenance - Other - Graffiti Removal	\$28,153
E14438	Materials and Contracts - Unclassified Property - Service Contracts - Implementation of Asbestos Register Actions	\$10,250
E14444	Other Expenditure - Unclassified Property - Contributions - South West Group - Local Auth & Projects	\$52,275
E14460	Works Costing - Maintenance - Buildings - General	\$37,563
E14462	Works Costing - Maintenance - Buildings - Old Police Station	\$16,244
E14470	Employee Costs - Salaries & Wages - Gross Total Salaries and Wages	\$4,191,395
E14493	Employee Costs - Salaries & Wages Allocated	-\$4,191,395
	<b>TOTAL OPERATING EXPENDITURE</b>	<b>\$12,611,283</b>
	<b>Operating Income</b>	
001689	Interest Earnings - Other General Purpose Income - Reserves	-\$90,000
I03051	Rates - Rate Revenue - Interim Rates (AASB 1058)	-\$19,399
I03055	Rates - Rate Revenue - Rates Levied (AASB 1058)	-\$9,073,983
I03059	Interest Earnings - Rate Revenue - Rates Penalty (AASB 1058)	-\$22,000
I03060	Fees And Charges - Rate Revenue - Discretionary - Legal Costs Recovered (AASB 1058)	-\$20,900

COA	Description	Original Budget
I03070	Operating Grants, Subsidies And Contributions - General Purpose Grants - State - Grants Commission (AASB 1058)	-\$191,670
I03071	Operating Grants, Subsidies And Contributions - General Purpose Grants - State - Grants Commission - Formula Local Roads (AASB 1058)	-\$85,665
I03188	Interest Earnings - Other General Purpose Income - Municipal - Interest On Investments	-\$40,000
I03190	Fees And Charges - Rate Revenue - Discretionary - Rates Admin Fees - Instalments (AASB 1058)	-\$40,901
I03191	Interest Earnings - Rate Revenue - Rates - Instalment Interest Charge (AASB 1058)	-\$37,440
I04085	Fees And Charges - Rate Revenue - Discretionary - Rate Enquiries (AASB 1058)	-\$25,832
004045	Non-Cash - Administration - Profit on Disposal of Assets	-\$37,658
I04088	Other Revenue - Administration - Reimbursements (AASB 1058)	-\$10,000
I04089	Other Revenue - Administration - Sundry Income GST Inclusive (AASB 1058)	-\$1,000
I05083	Fees And Charges - Animal Control - Statutory - Charges - Fines And Penalty (AASB 15)	-\$538
I05084	Fees And Charges - Fire Prevention - Statutory - ESL Commission Received (AASB 15)	-\$8,072
I05085	Fees And Charges - Animal Control - Discretionary - Impounding Fees (AASB 15)	-\$1,076
I05087	Fees And Charges - Animal Control - Statutory - Dog & Cat Registration (AASB 15)	-\$18,836
I05089	Fees and Charges - Other Law, Order & Public Safety - Discretionary - Other Fines & Penalties	-\$538
004075	Non-Cash - Health Inspection & Admin - Profit on disposal of assets	-\$11,000
I07081	Fees And Charges - Health Inspection & Admin - Discretionary - Permit Application Fees (AASB 15)	-\$3,229
I07082	Fees And Charges - Maternal & Infant Health - Discretionary - EH Gray Centre 80 Canning Hwy (AASB 15)	-\$2,690
I07083	Fees And Charges - Health Inspection & Admin - Discretionary - Outdoor Eating Area Fees (Local Law) & Annual Food Assessment (AASB 15)	-\$5,381
I07085	Fees And Charges - Health Inspection & Admin - Statutory - Swimming Pool Inspection Fees (AASB 15)	-\$15,675
I08025	Fees And Charges - Pre School - Discretionary - Pre Primary Lease Rent (AASB 15)	-\$2,475
I08081	Fees And Charges - Care Of Families & Children - Statutory - CHSP - Sundry Income (AASB 15)	-\$135,850
I08083	Fees And Charges - Care Of Families & Children - Statutory - CHSP - In Home Respite (AASB 15)	-\$26,125
I08086	Fees And Charges - Care Of Families & Children - Statutory - CHSP - Centre Based Respite (AASB 15)	-\$57,475
I08088	Operating Grants, Subsidies And Contributions - Care Of Families & Children - Commonwealth - CHSP (AASB 15)	-\$668,578
I08094	Fees And Charges - Care Of Families & Children - Discretionary - CHSP Transport - Centre Based Day Care (AASB 15)	-\$5,225
I08205	Fees And Charges - Other Welfare - Discretionary - Glyde-In Rent Income (AASB 15)	-\$1,254
I09081	Fees And Charges - Housing - Council Owned - Discretionary - Rent (AASB 15)	-\$94,718
004108	Non-Cash - Town Planning & Regional Development - Profit on disposal of assets	-\$15,342
I10075	Fees And Charges - Other Community Amenities - Discretionary - Hire of Community Facilities (AASB 15)	-\$1,567
I10076	Operating Grants, Subsidies And Contributions - Other Community Amenities - State - Bus Shelter - Maintenance Assistance Scheme (AASB 1058)	-\$4,100
I10080	Fees And Charges - Sanitation-Household Refuse - Discretionary - Domestic Service Charge (AASB 1058)	-\$22,394
I10081	Fees And Charges - Sanitation-Household Refuse - Discretionary - Commercial Refuse (AASB 1058)	-\$84,493
I10082	Fees and Charges - Sanitation - Discretionary - Sporting Club Service Charges (AASB 1058)	-\$4,843
I10083	Fees And Charges - Town Planning & Regional Development - Discretionary - Survey Clearance Fees (AASB 15)	-\$522
I10084	Fees And Charges - Town Planning & Regional Development - Discretionary - Misc Planning Service Fees (AASB 15)	-\$12,540
I10085	Fees And Charges - Town Planning & Regional Development - Discretionary - Home Occupation Fees (AASB 15)	-\$1,076
I10088	Fees And Charges - Town Planning & Regional Development - Statutory - Development Applications (AASB 15)	-\$104,500
I10089	Fees and Charges - Town Planning & Regional Development - Discretionary - Scheme Amendments and Rezoning Application Fees	-\$6,458
I10176	Fees And Charges - Other Community Amenities - Discretionary - Sale Of History Books (AASB 15)	-\$269

COA	Description	Original Budget
004117	Non-Cash - Other Recreation & Sport - Profit on disposal of assets	-\$11,200
I10180	Fees And Charges - Swimming Areas/Beaches - Discretionary - Riverside Mooring Pen Fees (AASB 15)	-\$123,780
I11161	Fees And Charges - Other Recreation & Sport - Discretionary - Swan Yacht Club Rental (AASB 15)	-\$60,610
I11162	Fees And Charges - Other Recreation & Sport - Discretionary - E.F. Yacht Club Rental (AASB 15)	-\$35,519
I11164	Fees and Charges - Other Recreation & Sport - Discretionary - Dinghy Storage Fees	-\$1,045
I11171	Other Revenue - Other Recreation & Sport - Reimbursements - Other Sporting (AASB 15)	-\$25,000
I11175	Fees And Charges - Other Recreation & Sport - Discretionary - Zephyr Kiosk Rental (AASB 15)	-\$40,901
I11182	Fees And Charges - Other Culture - Discretionary - East Fremantle Festival (AASB 1058)	-\$14,630
I11190	Fees And Charges - Other Recreation & Sport - Discretionary - E.F. Tennis Club (AASB 15)	-\$5,381
I11191	Fees And Charges - Other Recreation & Sport - Discretionary - Leeuwin & Fremantle Sea Scouts (AASB 15)	-\$5,225
I11193	Fees And Charges - Other Recreation & Sport - Discretionary - Preston Pt. Lacrosse Club (AASB 15)	-\$1,614
I11194	Fees And Charges - Other Recreation & Sport - Discretionary - Wauhop Park Soccer Ground (AASB 15)	-\$6,996
I11198	Fees And Charges - Other Recreation & Sport - Discretionary - Reserve Hire Fees - Functions (AASB 15)	-\$1,076
I11201	Other revenue - Other Recreation & Sport - Reimbursements - Building Insurance	-\$6,000
I11205	Operating grants, subsidies and contributions - Other Culture - EF Festival	-\$38,000
004126	Non-Cash - Maint Sts Roads & Bridges - Profit on Sale of Assets	-\$10,000
I12039	Operating Grants, Subsidies And Contributions - Maint Streets Roads & Bridges - State - MRD Direct Grant (AASB 1058)	-\$19,245
I12040	Operating Grants, Subsidies And Contributions - Maint Streets Roads & Bridges - State - MRD - Stirling Bridge Verge Maintenance Agreement	-\$8,000
I12086	Operating Grants, Subsidies And Contributions - Maint Streets Roads & Bridges - State - Street Lighting (AASB 1058)	-\$4,800
I12180	Fees And Charges - Parking Facilities - Statutory - Fines And Penalties - Parking (AASB 15)	-\$107,635
I12181	Fees And Charges - Parking Facilities - Discretionary - Parking Fees (AASB 15)	-\$221,791
I12183	Fees And Charges - Parking Facilities - Statutory - Fines Enforcement Recovered (AASB 15)	-\$26,125
I13181	Fees And Charges - Building Control - Statutory - Building Permits (AASB 15)	-\$67,925
I13182	Fees And Charges - Building Control - Statutory - BCITF- Receipts (AASB 15)	-\$32,290
I13184	Fees And Charges - Building Control - Statutory - Building Services Levy (AASB 15)	-\$47,025
I13185	Fees And Charges - Building Control - Discretionary - Verge Inspection Fees (AASB 15)	-\$5,381
I13188	Fees And Charges - Building Control - Statutory - DA Sign Fees & Permits (AASB 15)	-\$1,076
I13190	Fees And Charges - Building Control - Statutory - Commission On Building Services Levy (AASB 15)	-\$861
I14086	Fees And Charges - Unclassified Property - Discretionary - Recoverable Works (AASB 15)	-\$2,090
I14087	Fees And Charges - Unclassified Property - Discretionary - Rental Income - Old Police Station (AASB 15)	-\$30,137
<b>TOTAL OPERATING INCOME</b>		<b>-\$11,974,645</b>

2023/24 Schedule of Fees and Charges		2023/24			
Schedule	Description of Fee or Charge	Details	GST (excl) \$	GST \$	GST (incl) \$
<b>GENERAL PURPOSE FUNDING</b>					
<b>Rates</b>					
	Rate Enquiry Fee	Per Written Enquiry	\$ 57.40	Exempt	\$ 57.40
	Orders & Requisitions	Per Application	\$ 72.60	Exempt	\$ 72.60
	Combined Enquiry	Per Application	\$ 117.00	Exempt	\$ 117.00
	Ownership enquiry	Per property	\$ 14.73	\$ 1.47	\$ 16.20
	Rates Instalment Fees (not including the first instalment)	Per instalment	\$ 17.20	Exempt	\$ 17.20
	Instalment Interest				5.50%
	Penalty Interest				7%
	Rates - Special Arrangements to Pay (Direct Debit setup)	Per Application	\$ 14.18	\$ 1.42	\$ 15.60
	Direct Debit Dishonour Fee		\$ 2.36	\$ 0.24	\$ 2.60
	Rates - Special Arrangements to Pay	Per Application	\$ 49.00	Exempt	\$ 49.00
	Rates - Special Arrangements to Pay (Financial Hardship)		\$ -	\$ -	\$ -
	- Administration Fee		\$ -	\$ -	\$ -
	- Penalty Interest		\$ -	\$ -	0%
<b>GOVERNANCE</b>					
<b>General Administration</b>					
	Sale of Electoral Rolls	Per Copy	\$ 74.80	Exempt	\$ 74.80
	Sale of Street listings	Per Copy	\$ 208.36	\$ 20.84	\$ 229.20
	Sale of History Books - Small but Strong	Each	\$ 28.82	\$ 2.88	\$ 31.70
	Sale of History Books - This is East Fremantle	Each	\$ 11.36	\$ 1.14	\$ 12.50
	Sale of Tea Towels	Each	\$ 11.36	\$ 1.14	\$ 12.50
	<b>Photocopying</b>				
	- General Public - A4 Sheets (Colour)	Per Copy	\$ 0.91	\$ 0.09	\$ 1.00
	- General Public - A4 Sheets (Black & White)	Per Copy	\$ 0.50	\$ 0.05	\$ 0.55
	- General Public - A3 Sheets (Colour)	Per Copy	\$ 1.82	\$ 0.18	\$ 2.00
	- General Public - A3 Sheets (Black & White)	Per Copy	\$ 0.91	\$ 0.09	\$ 1.00
	- Community & Organisations - A4 Sheets (Colour and B &W)	Per Copy	Per Above	Yes	50% Discount
	- Community & Organisations - A3 Sheets (Colour and B &W)	Per Copy	Per Above	Yes	50% Discount
	Eligible community groups receive \$200 of in-kind photocopying per annum, calculated on the above rates.				
	<b>Freedom Of Information</b>				
	- Application	Per Application	\$ 30.00	Exempt	\$ 30.00
	- FOI photocopying	Per Copy	\$ 0.20	Exempt	\$ 0.20
	- Staff Time (search & discovery of documents)	Per Hour	\$ 30.00	Exempt	\$ 30.00
	<b>Hire of Facilities</b>				
	Hire of Meeting Rooms - Town Hall - Commercial	per hour	\$ 44.09	\$ 4.41	\$ 48.50
	Hire of Meeting Rooms - Town Hall - Not for Profit	per hour	\$ 22.09	\$ 2.21	\$ 24.30
<b>LAW, ORDER &amp; PUBLIC SAFETY</b>					
	Dog Impounding fees - Poundage	Full recovery	Cost + 15%	Exempt	Cost + 15%
	Dog Impounding fees - Sustenance	Full recovery	At Cost	Exempt	At Cost
	Release of impounded dog		Cost + 15%		Cost + 15%
	Fire Break Clearing	Actual Cost + 25%	Cost + 15%		Cost + 15%
	<b>Dog Registration Fees</b>				
	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		\$ 146.73	\$ 14.67	\$ 161.40
	Dogs kept in an approved kennel establishment licensed under Sect 27, where not otherwise registered		\$ 200.00	Exempt	\$ 200.00
	Euthanasia for a dog	Full recovery +15%	Cost + 15%	\$ -	Cost + 15%
	<b>Cat Registration Fees</b>				
	Registration - 1 Year		\$ 20.00	Exempt	\$ 20.00
	Registration - 3 Years		\$ 42.50	Exempt	\$ 42.50
	Registration - Lifetime		\$ 100.00	Exempt	\$ 100.00
	* Cat owned by pensioner - 50% of fee otherwise payable				
	** Effective 31 May each year - 50% of normal fee on 1 year licence				
	Annual application for approval or renewal of approval to breed cats (per cat)		\$ 100.00	Exempt	\$ 100.00
	Release of impounded cat	Full recovery	Cost + 15%		Cost + 15%
	Cat - Sustenance and pound costs	Full recovery	Cost + 15%		Cost + 15%
	<b>Recovery of Impounded Vehicles/Goods</b>				
	Vehicle Impounding Fee	Initial cost	\$ 267.91	\$ 26.79	\$ 294.70
	Vehicle Impounding Fee	Per day thereafter	\$ 42.82	\$ 4.28	\$ 47.10
	Towage Fees	Full recovery +15%	Cost + 15%		Cost + 15%
	Storage Fee Motor Vehicle	per part or full day	\$ 19.55	\$ 1.95	\$ 21.50
	Storage Fee Other Goods	per part or full day	\$ 19.55	\$ 1.95	\$ 21.50
<b>HEALTH</b>					
<b>Health</b>					
	EH Gray Centre Mid Wifery - Annual Building Hire		\$ -	\$ -	\$ -
	EH Gray Centre - Casual Hire Fee	Per Hour	\$ 44.09	\$ 4.41	\$ 48.50
	Stall Holders permit application fee / renewal	Per Application	\$ 185.73	\$ 18.57	\$ 204.30
	Trading in Public Places - Application fee	Per Application	\$ 93.27	\$ 9.33	\$ 102.60
	Trading in Public Places - Per Day fee	Per day	\$ 56.36	\$ 5.64	\$ 62.00
	Outdoor Eating Area permit - Application fee	Per Application	\$ -	\$ -	\$ -
	Outdoor Eating Area permit - Annual fee	Per sq mtr	\$ 31.27	\$ 3.13	\$ 34.40
	Food Hygiene & Safety Course	Per Applicant	\$ 45.09	\$ 4.51	\$ 49.60
	Registration of new Lodging Houses	Per Application	\$ 301.64	\$ 30.16	\$ 331.80
	Renewal of registration of existing Lodging Houses	Per Application	\$ 333.55	\$ 33.35	\$ 366.90
	Skin Penetration Premises Application fee	Per Application	\$ 92.91	\$ 9.29	\$ 102.20
	Skin Penetration Premises annual assessment fee		\$ 48.91	\$ 4.89	\$ 53.80
	Noise Management Plan Lodgement fee	Per Application	\$ 88.95	\$ 8.90	\$ 97.85
	Non-complying event application fee	Per Application	\$ 909.09	\$ 90.91	\$ 1,000.00
	Section 39 Certificate/inspection for licenced premises		\$ 133.64	\$ 13.36	\$ 147.00
	Septic Tank installation - Application	Per Application	\$ 121.00	Exempt	\$ 121.00
	Permit to use apparatus		\$ 118.00	Exempt	\$ 118.00
	Greywater system installation - Application	Per Application	Fee Waiver	Exempt	Fee Waiver
	Permit to use apparatus - Greywater system		Fee Waiver	Exempt	Fee Waiver
	Reissue of certificate, registration, licence or approval (not otherwise listed)		\$ 29.27	\$ 2.93	\$ 32.20
	<b>Food Business</b>				
	Notification Fee		\$ 45.45	\$ 4.55	\$ 50.00
	Registration Fee		\$ 45.45	\$ 4.55	\$ 50.00
	<b>Annual Assessment:</b>				
	High		\$ 350.00	\$ 35.00	\$ 385.00
	Medium		\$ 231.82	\$ 23.18	\$ 255.00
	Low		\$ 104.55	\$ 10.45	\$ 115.00
	Inspection Fee e.g. settlement inspection		\$ 48.91	\$ 4.89	\$ 53.80
	Reinspection fee for non-compliant premises		\$ 146.73	\$ 14.67	\$ 161.40
	Food Vans - Event Based (eg festivals, miscellaneous)		\$ 48.91	\$ 4.89	\$ 53.80
	<b>Aquatic Facilities</b>				
	Annual Sampling Fee		\$ 294.36	\$ 29.44	\$ 323.80
	Re-sampling for non-compliant results		\$ 49.00	\$ 4.90	\$ 53.90





	Sale / Replacement of 240 Litre MGB's	Actual Cost + 15%	Cost + 15%		<b>Cost + 15%</b>
	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.				
<b>Other Sanitation</b>					
	Sale of 150 Litre Compost Bins	Actual Cost + 15%	Cost + 15%		<b>Cost + 15%</b>
	Sale of Worm Cafe	Actual Cost + 15%	Cost + 15%		<b>Cost + 15%</b>
	Compostable Liners		Cost + 15%		<b>Cost + 15%</b>
<b>Community Amenities</b>					
	Room Hire (Casual) - All Council Buildings (otherwise not listed)	Per Hour	\$ 44.09	\$ 4.41	\$ <b>48.50</b>
	Room Hire (Sumpton Green) - Private eg Children's Parties	Per Hour	\$ 44.09	\$ 4.41	\$ <b>48.50</b>
	Room Bond (Casual) - Private & Community Groups		\$ 313.50	Exempt	\$ <b>313.50</b>
<b>Town Planning Administration fees</b>					
	<b>Application Fees - Dev. value between</b>				
	(a) Less than \$50,000		\$ 147.00	Exempt	\$ <b>147.00</b>
	(b) More than \$50,000 but not more than \$500,000	0.32% of estimated cost of Development	Variable	Exempt	<b>Variable</b>
	(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	<b>Variable</b>
	(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	<b>Variable</b>
	(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	<b>Variable</b>
	(f) More than \$21,500,000		\$ 34,196.00	Exempt	\$ <b>34,196.00</b>
	Penalty if development commenced or carried out prior to Approval	Twice the fee payable	Twice Fee	Exempt	<b>Twice Fee</b>
	Extension of Planning Approval prior to expiry	50% of Applicable Fee			<b>Variable</b>
	Minor modifications of approved applications	Minimum fee of \$147 up to a maximum of 50% of the original fee as determined by the Executive Manager of Regulatory Services			
	DAP Fees	The maximum fee in accordance with the Planning and Development (Development Assessment Panels) Regulations 2011			
	Deemed-to-Comply Check		\$ 295.00	Exempt	\$ <b>295.00</b>
	<b>Refund of Planning Application Fee</b>				

Prior to assessment	50% of fee			50% of Fee
Following assessment	Nil			Nil
<b>General Planning and Development Fees</b>				
Advertising/Public Comment:				
Newspaper Notice	Actual cost (inc GST) + Administration Fee	Cost + 15%	Yes	Cost + 15%
Sign & Notice to Neighbours	Minimum	\$ 131.45	\$ 13.15	\$ 144.60
Notices to Neighbours only	Minimum	\$ 28.45	\$ 2.85	\$ 31.30
Installation of Sign by Council		\$ 109.55	\$ 10.95	\$ 120.50
Community Design Advisory Committee Referral fee		\$ 38.00	\$ 3.80	\$ 41.80
<b>Subdivision/ Amalgamation</b>				
Subdivision clearance (not more than 5 lots)		\$ 73.00	Exempt	\$ 73.00
Subdivision clearance (5<195 lots) \$73.00 per lot for first 5 lots plus \$35.00 per lot thereafter		Variable	Exempt	Variable
Subdivision clearance (>195 lots)		\$ 7,393.00	Exempt	\$ 7,393.00
Soil Stabilisation Bond	Refundable	\$ 3,135.00	Exempt	\$ 3,135.00
<b>Signage Application</b>				
Application for Planning Approval	Per application	\$ 147.00	Exempt	\$ 147.00
<b>Miscellaneous Planning Fees</b>				
Application for change of street number		\$ 114.55	\$ 11.45	\$ 126.00
Heritage assessment		<b>Actual cost (inc GST)</b>		
Written Planning Advice/Zoning Certificate		\$ 71.36	\$ 7.14	\$ 78.50
L P Scheme No. 3 Text and Map		\$ 71.36	\$ 7.14	\$ 78.50
L P Scheme No. 3 Map Only		\$ 17.91	\$ 1.79	\$ 19.70
Archival Search Fee - Plans- (Photocopying in excess of \$15 to be charged at cost)		Cost + 15%	Yes	Cost + 15%
Crossover Variation Application fee		\$ 147.73	\$ 14.77	\$ 162.50
Cash-in-lieu of Parking Space - Valuation		<b>Actual cost (inc GST)</b>		
<b>Scheme Amendments (Including advertising and gazettal) and Rezoning Applications</b>				
Application Fee - Basic/ Standard/ Complex	Price on Application			
Planning and Development Regulations 2009. This amount will be based on the estimated number of staff hours charged at the rates below. This amount is required to be paid up-front. The actual cost will then be reconciled and the applicant either provided with an adjustment				
Executive Manager	Hourly rate	\$ 83.55	\$ 8.35	\$ 91.90
Manager/ Senior Planner	Hourly rate	\$ 62.64	\$ 6.26	\$ 68.90
Planning Officer	Hourly rate	\$ 36.09	\$ 3.61	\$ 39.70
Other Staff eg EHO	Hourly rate	\$ 36.09	\$ 3.61	\$ 39.70
Administration	Hourly rate	\$ 29.45	\$ 2.95	\$ 32.40
*** Structure Plans will also be charged on a cost-recovery basis and be invoiced the same way as a Scheme Amendment.				
<b>Other Miscellaneous</b>				
Application for change of Use		\$ 295.00	Exempt	\$ 295.00
Penalty if commenced prior to Approval (in addition to the application fee)		\$ 635.00	Exempt	\$ 635.00
Section 40 Certificate		\$ 158.20	Exempt	\$ 158.20
<b>Home Occupation</b>				
Application ( includes Public Comment Fee)		\$ 222.00	Exempt	\$ 222.00
Penalty if commenced prior to Approval (in addition to the application fee)		\$ 477.80	Exempt	\$ 477.80
Application for Annual Renewal		\$ 78.50	Exempt	\$ 78.50
Application Penalty for Annual Renewal if approval has expired		\$ 157.10	Exempt	\$ 157.10
<b>RECREATION &amp; CULTURE</b>				
<b>Swimming Areas/beaches</b>				
<b>Mooring Pen Fees</b>				
- 8 Metre Pens (deposit of \$2,090)	Per annum	\$ 3,800.00	\$ 380.00	\$ 4,180.00
- 10 Metre Pens (deposit of \$2,612.50)	Per annum	\$ 4,750.00	\$ 475.00	\$ 5,225.00

	- 12 Metre Pens (deposit of \$3,135)	Per annum	\$ 5,700.00	\$ 570.00	\$ 6,270.00
	- Casual Fees (minimum period 3 months)	Per month	\$ 522.45	\$ 52.25	\$ 574.70
	Replacement pens keys		\$ 74.36	\$ 7.44	\$ 81.80
<b>Other Recreation &amp; Culture</b>					
	<b>General Reserve Hire Fees</b>				
	- Full Day Fee (8.00am - 8.00pm)		\$ 486.27	\$ 48.63	\$ 534.90
	- Per Half Day Fee (AM or PM) (6 hours)		\$ 246.18	\$ 24.62	\$ 270.80
	- Per hour Fee		\$ 44.09	\$ 4.41	\$ 48.50
	- Changeroom Bond (refundable)		\$ 303.00	Exempt	\$ 303.00
	- Liquor Permit Fee		\$ 71.73	\$ 7.17	\$ 78.90
	- Key Deposit (refundable)	Per key	\$ 73.10	Exempt	\$ 73.10
	<b>Personal Trainers</b>				
	- Application fee		\$ 60.45	\$ 6.05	\$ 66.50
	- Annual licence fee (permits up to 10 hours maximum per week)		\$ 1,425.00	\$ 142.50	\$ 1,567.50
	- Weekly hire fee (maximum 10 hours per week; annual licence fee is not applicable)	per hour	\$ 32.27	\$ 3.23	\$ 35.50
	<b>Henry Jeffery Oval Junior Football Teams</b>				
	- Per Player Fee - Juniors	Per player (for seas	\$ 17.18	\$ 1.72	\$ 18.90
	- Training two (2) nights/week	Per season	\$ 603.18	\$ 60.32	\$ 663.50
	<b>East Fremantle Junior Cricket Teams</b>				
	- Per Player Fee - Juniors	Per player (for seas	\$ 17.18	\$ 1.72	\$ 18.90
	- Training two (2) nights/week	Per season	\$ 603.18	\$ 60.32	\$ 663.50
	<b>East Fremantle Croquet Club</b>	Annual Ground Hire	\$ 2,230.36	\$ 223.04	\$ 2,453.40
<b>Other Culture</b>					
	<b>East Fremantle George Street Festival</b>				
	Site Only - stallholders (per 3x3 area)		\$ 123.64	\$ 12.36	\$ 136.00
	Site Only - food vendors (stall or van)		\$ 257.27	\$ 25.73	\$ 283.00
	Power (where available, additional cost)		\$ 51.82	\$ 5.18	\$ 57.00
	** Note: site fees can be waived for local community groups & not for profits upon written request				
	East Fremantle Art Award - per entry		\$ 29.73	\$ 2.97	\$ 32.70
	<b>Special Events Fees</b>				
	Use of Car Parking areas- Unlicensed- per m2		\$ 26.09	\$ 2.61	\$ 28.70
	Use of Car Parking areas- Licenced- per m2		\$ -	\$ -	\$ -
	Left Bank Special Event Fee		\$ 3,758.27	\$ 375.83	\$ 4,134.10
	On-call Ranger Fee - per 8 hours	Per event	\$ 648.91	\$ 64.89	\$ 713.80
<b>TRANSPORT</b>					
<b>Transport</b>					
	<b>Road, Verge, Footpath &amp; Crossover Reinstatements and Crossover Construction</b>				
	Reinstatement Inspection fees	Per hour	\$ 68.45	\$ 6.85	\$ 75.30
	Reinstatement Works		Cost + 15%		Cost + 15%
	Red Asphalt per m <sup>1</sup>		Cost + 15%		Cost + 15%
	Black Asphalt per m <sup>2</sup>		Cost + 15%		Cost + 15%
	Concrete per m <sup>2</sup>		Cost + 15%		Cost + 15%
	Recoverable Works - Cost plus 15% administration fee		Cost + 15%		Cost + 15%
	Recoverable Graffiti Removal - Cost plus 15% administration fee		Cost + 15%		Cost + 15%
<b>Parking Facilities</b>					
	<b>Parking Fees</b>				
	Parking Fees - Launching Ramp No1 Carpark per hour for the first 4 hours	Per hour	\$ 4.27	\$ 0.43	\$ 4.70
	Thereafter \$18.80 per day for maximum 6 days	Maximum per 24 hc	\$ 17.09	\$ 1.71	\$ 18.80
	Parking Fees - Various locations per hour other than Launching Ramp No1.	Per hour	\$ 4.27	\$ 0.43	\$ 4.70
	Fee for Construction Sites for use of parking bay for storage and other use	Per day, per bay	\$ 104.45	\$ 10.45	\$ 114.90
	<b>Miscellaneous</b>				
	Final Notice Fee (28 Days)		\$ 25.30	Exempt	\$ 25.30
	Resident Boat owners Annual Parking Permit No1 Car Park (renewals August)	Each	\$ 48.91	\$ 4.89	\$ 53.80

	Skip Bin Permits	Each	\$ 47.82	\$ 4.78	\$ 52.60
	Skip Bin Permits - Extension	Each	\$ 12.09	\$ 1.21	\$ 13.30
	Jetty A mooring permits	Each	\$ 47.82	\$ 4.78	\$ 52.60
	Sea container placement permits	Each	\$ 47.82	\$ 4.78	\$ 52.60
	Sea container placement permits - extension	Each	\$ 12.09	\$ 1.21	\$ 13.30
	REFERENCE IS MADE TO FINES AND PENALTIES AS ADOPTED IN THE TOWN'S LOCAL LAWS				
	<b>ECONOMIC SERVICES</b>				
	<b>Building Fees</b>				
	<b>Building Fees - Based on valuation of new building or improvements (including GST) - Minimum \$171.65</b>				
	Application fee - Class 1 & 10 - Uncertified (minimum \$110)		Variable	Exempt	Variable
	Application fee - Class 1 & 10 - Certified (minimum \$110)		Variable	Exempt	Variable
	Application fee - Class 2 to 9 - Uncertified (minimum \$110)		Variable	Exempt	Variable
	BCITF levy (where contract value over \$20k)		Variable	Exempt	Variable
	Building Services Levy (minimum \$61.65)		Variable	Exempt	Variable
	<b>Demolition fees - based on cost of construction (inc. GST) - Minimum \$171.65</b>				
	Application fee - Class 1 & 10 (\$110)		Variable	Exempt	Variable
	Application fee - Class 2 to 9 (\$110)		Variable	Exempt	Variable
	Building Services Levy (minimum \$61.65)		Variable	Exempt	Variable
	CTF Levy (where contract value over \$20k)		Variable	Exempt	Variable
	Infrastructure Bond - Demolition	Refundable	\$ 5,000.00	Exempt	\$ 5,000.00
	<b>Infrastructure Bonds</b>				
	If value of works under \$20,000	Refundable	\$ 1,500.00	Exempt	\$ 1,500.00
	\$20,000 - \$100,000	Refundable	\$ 3,000.00	Exempt	\$ 3,000.00
	Corner lot or \$100,001 - \$2 million	Refundable	\$ 5,000.00	Exempt	\$ 5,000.00
	Over \$2 million	Refundable	Price based on replacement costs of		
	Non-refundable Inspection Fee for Infrastructure Bond		\$ 68.18	\$ 6.82	\$ 75.00
	Materials on Verge licence		Variable	Exempt	Variable
	<b>Building Approval Certificate for unauthorised works - based on cost of construction (inc. GST) - Minimum \$233.30</b>				
	Building Services Levy (minimum \$123.30)		Variable	Exempt	Variable
	CTF Levy (where contract value over \$20k)		Variable	Exempt	Variable
	Application fee (minimum \$110)		\$ 110.25	Exempt	\$ 110.25
	<b>Refund of Building Permit fee</b>				
	Prior to assessment	50% of fee	50% of fee	Exempt	50% of fee
	Following assessment	Nil	Nil	\$ -	Nil
	<b>Miscellaneous</b>				
	Strata Titles (Form 7) per Strata Titles Gen Regs 1996 - Min \$105.80 + GST		Variable	Exempt	Variable
	R-Code Compliance Assessment Fee (From 30 Nov 2015)		\$ 139.64	\$ 13.96	\$ 153.60
	<b>Swimming Pool Fees</b>				
	Pool inspection annual fee		\$ 35.00	Exempt	\$ 35.00
	Pool inspection fee - request for inspection upon completion		\$ 142.45	\$ 14.25	\$ 156.70
	Pool inspection request outside of pool inspection cycle		\$ 142.45	\$ 14.25	\$ 156.70
	DISCLAIMER : ALL STATUTORY FEES AMENDED THROUGHOUT THE YEAR WILL BE CHARGED AT THE RATE AS GAZETTED .				

