

TOWN OF EAST FREMANTLE

ANNUAL BUDGET

FOR THE YEAR ENDED 30 JUNE 2023

LOCAL GOVERNMENT ACT 1995

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TOWN OF EAST FREMANTLE
STATEMENT OF COMPREHENSIVE INCOME BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
Revenue				
Rates	2(a)	8,660,135	8,300,580	8,289,211
Operating grants, subsidies and contributions	11	907,014	1,153,644	984,759
Fees and charges	17	1,442,358	1,306,055	1,328,630
Interest earnings	12(a)	98,000	68,000	105,000
Other revenue	12(a)	27,170	218,860	165,689
		11,134,677	11,047,139	10,873,289
Expenses				
Employee costs		(4,736,197)	(4,400,000)	(4,429,855)
Materials and contracts		(4,028,396)	(3,530,000)	(3,893,041)
Utility charges		(259,034)	(269,350)	(287,750)
Depreciation on non-current assets	6	(2,103,440)	(2,075,935)	(2,571,177)
Interest expenses	12(c)	(16,250)	(16,500)	(22,500)
Insurance expenses		(228,901)	(197,780)	(215,216)
Other expenditure		(775,797)	(796,757)	(775,034)
		(12,148,015)	(11,286,322)	(12,194,573)
		(1,013,338)	(239,183)	(1,321,284)
Non-operating grants, subsidies and contributions	11	14,099,113	1,876,312	10,317,662
Profit on asset disposals	5(b)	487,693	50,652	148,940
Loss on asset disposals	5(b)	0	(4,738)	0
		14,586,806	1,922,226	10,466,602
Net result for the period		13,573,468	1,683,043	9,145,318
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		0	0	0
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		13,573,468	1,683,043	9,145,318

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 2023

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		8,660,135	8,301,443	8,289,211
Operating grants, subsidies and contributions		907,014	1,153,644	962,573
Fees and charges		1,442,358	1,306,055	1,328,630
Interest received		98,000	68,000	105,000
Goods and services tax received		0	0	223,354
Other revenue		27,170	218,860	165,689
		11,134,677	11,048,002	11,074,457
Payments				
Employee costs		(4,736,197)	(4,400,000)	(4,429,855)
Materials and contracts		(4,028,396)	(3,530,000)	(3,893,041)
Utility charges		(259,034)	(269,350)	(287,750)
Interest expenses		(16,250)	(16,500)	(22,500)
Insurance paid		(228,901)	(197,780)	(215,216)
Goods and services tax paid		0	0	(223,354)
Other expenditure		(775,797)	(796,757)	(775,034)
		(10,044,575)	(9,210,387)	(9,846,750)
Net cash provided by (used in) operating activities	4	1,090,102	1,837,615	1,227,707
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(14,220,450)	(1,808,377)	(15,730,400)
Payments for construction of infrastructure	5(a)	(1,143,127)	(729,552)	(765,064)
Non-operating grants, subsidies and contributions		14,099,113	1,876,312	10,317,662
Proceeds from sale of property, plant and equipment	5(b)	1,667,568	91,788	240,660
Net cash provided by (used in) investing activities		403,104	(569,829)	(5,937,142)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(102,000)	(101,996)	(95,160)
Principal elements of lease payments	8	(45,000)	(45,000)	(45,000)
Proceeds from new borrowings	7(a)	0	0	5,000,000
Net cash provided by (used in) financing activities		(147,000)	(146,996)	4,859,840
Net increase (decrease) in cash held		1,346,206	1,120,790	150,405
Cash at beginning of year		4,832,676	3,711,886	3,818,502
Cash and cash equivalents at the end of the year	4	6,178,882	4,832,676	3,968,907

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

TOWN OF EAST FREMANTLE
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	3	517,692	893,093	689,520
		517,692	893,093	689,520
Revenue from operating activities (excluding rates)				
Operating grants, subsidies and contributions	11	907,014	1,153,644	984,759
Fees and charges	17	1,442,358	1,306,055	1,328,630
Interest earnings	12(a)	98,000	68,000	105,000
Other revenue	12(a)	27,170	218,860	165,689
Profit on asset disposals	5(b)	487,693	50,652	148,940
		2,962,235	2,797,211	2,733,018
Expenditure from operating activities				
Employee costs		(4,736,197)	(4,400,000)	(4,429,855)
Materials and contracts		(4,028,396)	(3,530,000)	(3,893,041)
Utility charges		(259,034)	(269,350)	(287,750)
Depreciation on non-current assets	6	(2,103,440)	(2,075,935)	(2,571,177)
Interest expenses	12(c)	(16,250)	(16,500)	(22,500)
Insurance expenses		(228,901)	(197,780)	(215,216)
Other expenditure		(775,797)	(796,757)	(775,034)
Loss on asset disposals	5(b)	0	(4,738)	0
		(12,148,015)	(11,291,060)	(12,194,573)
Non-cash amounts excluded from operating activities	3(b)	1,601,825	2,030,884	2,422,237
Amount attributable to operating activities		(7,066,263)	(5,569,872)	(6,349,798)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	11	14,099,113	1,876,312	10,317,662
Payments for property, plant and equipment	5(a)	(14,220,450)	(1,808,377)	(15,730,400)
Payments for construction of infrastructure	5(a)	(1,143,127)	(729,552)	(765,064)
Proceeds from disposal of assets	5(b)	1,667,568	91,788	240,660
Amount attributable to investing activities		403,104	(569,829)	(5,937,142)
FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(102,000)	(101,996)	(95,160)
Principal elements of finance lease payments	8	(45,000)	(45,000)	(45,000)
Proceeds from new borrowings	7(b)	0	0	5,000,000
Transfers to cash backed reserves (restricted assets)	9(a)	(2,344,226)	(1,580,442)	(2,126,477)
Transfers from cash backed reserves (restricted assets)	9(a)	494,250	84,251	1,264,366
Amount attributable to financing activities		(1,996,976)	(1,643,187)	3,997,729
Budgeted deficiency before general rates		(8,660,135)	(7,782,888)	(8,289,211)
Estimated amount to be raised from general rates	2(a)	8,660,135	8,300,580	8,289,211
Net current assets at end of financial year - surplus/(deficit)	3	0	517,692	0

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

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TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

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 16 to the annual budget.

2021/22 actual balances

Balances shown in this budget as 2021/22 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 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments
- AASB 2020-6 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current - Deferral of Effective Date

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 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

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.

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

REVENUES

RATES

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

SERVICE CHARGES

Service charges imposed under Division 6 of Part 6 of the *Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services.

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

PROFIT ON ASSET DISPOSAL

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

FEES AND CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, and rebates. Reimbursements and recoveries should be separated by note to ensure the correct calculation of ratios.

EXPENSES

EMPLOYEE COSTS

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences safety expenses, medical examinations, fringe benefit tax, etc.

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets includes loss on disposal of long term investments.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

1 (c) KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

OBJECTIVE

ACTIVITIES

GOVERNANCE

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

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

GENERAL PURPOSE FUNDING

To collect revenue to allow for the allocation to services.

Rating, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

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

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

HEALTH

To provide an operational framework for environmental and community health.

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

EDUCATION AND WELFARE

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

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

HOUSING

To assist with housing for staff and the community.

Provision and maintenance of residential rental properties.

COMMUNITY AMENITIES

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

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

RECREATION AND CULTURE

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

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

TRANSPORT

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

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

ECONOMIC SERVICES

To help promote the Town and improve its economic wellbeing.

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

OTHER PROPERTY AND SERVICES

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

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

TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2022/23 Budgeted rate revenue	2022/23 Budgeted interim rates	2022/23 Budgeted total revenue	2021/22 Actual total revenue	2021/22 Budget total revenue		
		\$		\$	\$	\$	\$	\$	\$		
(i) Differential general rates or general rates											
Residential	GRV	0.079432	2,962	86,454,653	6,867,266	20,000	6,887,266	6,596,047	6,590,499		
Commercial	GRV	0.118300	113	11,523,895	1,363,277	0	1,363,277	1,311,409	1,304,450		
Sub-Total			3,075	97,978,548	8,230,543	20,000	8,250,543	7,907,456	7,894,949		
		Minimum									
		\$									
Residential	GRV	1,184	328	4,204,574	388,352	0	388,352	374,402	375,540		
Commercial	GRV	1,770	12	117,220	21,240	0	21,240	18,722	18,722		
Sub-Total			340	4,321,794	409,592	0	409,592	393,124	394,262		
					3,415	102,300,342	8,640,135	20,000	8,660,135	8,300,580	8,289,211
Total amount raised from general rates							8,660,135	8,300,580	8,289,211		
Discounts on specified area and ex gratia rates (Refer note 2(h))							0	0	0		
Concessions on specified area and ex gratia rates (Refer note 2(h))							0	0	0		
Total specified area and ex gratia rates							0	0	0		
Total rates							8,660,135	8,300,580	8,289,211		

The Town did not raise specified area rates for the year ended 30th June 2023.

All land (other than exempt land) in the Town of East Fremantle is rated according to its Gross Rental Value (GRV).

The general rates detailed for the 2022/23 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

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 will be 19 July 2022.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	23/08/2022	0.00	0.0%	7.0%
Option two				
First Instalment	23/08/2022	0.00	0.0%	7.0%
Second Instalment	3/01/2023	16.50	5.5%	7.0%
Option three				
First Instalment	23/08/2022	0.00	0.0%	7.0%
Second Instalment	25/10/2022	16.50	5.5%	7.0%
Third Instalment	3/01/2023	16.50	5.5%	7.0%
Fourth Instalment	7/03/2023	16.50	5.5%	7.0%

	2022/23 Budget revenue	2021/22 Actual revenue	2021/22 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	39,140	37,125	40,000
Instalment plan interest earned	36,000	33,955	40,000
Unpaid rates and service charge interest earned	22,000	17,045	35,000
	97,140	88,125	115,000

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

Description	Characteristics	Objects	Reasons
Residential GRV	This differential rate category imposes a general rate on land valued on a gross rental value basis, which is zoned, held or used for residential purposes and having improvements erected on it.	The object of this proposed rate is to apply a base differential general rate to land zoned and used for residential purposes and to act as the Town's benchmark differential rate by which all other GRV rated properties are assessed.	The reason for this rate is to ensure that all ratepayers make an equitable contribution towards the ongoing maintenance and provision of works, services and facilities throughout the Town.
Commercial GRV	This differential rate category imposes a rate on land valued on a gross rental value basis, which is zoned, held or used for commercial purposes and having improvements erected on it. This category also includes 'Sporting Clubs – Commercial'. They are the East Fremantle Lawn Tennis Club, East Fremantle Bowling Club, Fremantle Rowing Club, East Fremantle Football 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 will also be budgeting circa \$13m of capital expenditure in 2022/23 to commence the East Fremantle Oval Redevelopment Project. This is a \$32.5m project over 2 years; and incorporates dedicated facilities for the East Fremantle Bowling Club and East Fremantle Football 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

Description	Characteristics	Objects	Reasons
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TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

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.

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.

Differential general rate or general rate	Proposed Rate in \$	Adopted Rate in \$	Reasons for the difference
Residential GRV	0.079050	0.079430	An amendment was made at the meeting when the Budget was adopted to increase the rate in the dollar and minimum payment by 4% instead of the originally proposed 3.5% which was advertised.
Commercial GRV	0.117730	0.118300	
			The increase was necessary to fund the budget deficiency as inflationary pressures are now starting to flow through to the Local Government Cost Index, which has climbed rapidly. The LGCI grew by 1.7% for the March 2022 quarter to reach 4.5% annualised growth, the highest since 2008. The LGCI is expected to reach 5.7% by the end of June, with a further 2.5% increase in costs for the 2022/23 financial year. Despite the Towns best efforts to restrain costs, many of the Towns cost drivers are external, and a 4% increase in rates is necessary to combat a 8.2% increase in the LGCI over 2021/22 - 2022/23.
Minimum payment	Proposed Minimum \$	Adopted Minimum \$	Reasons for the difference
Residential GRV	1,178	1,184	See above - minimum rates have also been adjusted by 4% rather than 3.5%.
Commercial GRV	1,762	1,770	See above - minimum rates have also been adjusted by 4% rather than 3.5%.

2. RATES AND SERVICE CHARGES (CONTINUED)

(f) Specified Area Rate

The Town did not raise specified area rates for the year ended 30th June 2023.

(g) Service Charges

The Town did not raise service charges for the year ended 30th June 2023.

(h) Waivers or concessions

The Town does not anticipate any waivers or concessions for the year ended 30th June 2023.

**TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023**

3. NET CURRENT ASSETS

	2022/23 Budget 30 June 2023	2021/22 Actual 30 June 2022	2021/22 Budget 30 June 2022
Note	\$	\$	\$
(a) Composition of estimated net current assets			
Current assets			
Cash and cash equivalents - unrestricted	4	1,530,078	2,033,848
Cash and cash equivalents - restricted	4	4,648,804	2,798,828
Receivables		294,462	294,462
Other assets		47,405	61,327
		6,520,749	5,188,465
Less: current liabilities			
Trade and other payables		(1,192,841)	(1,192,841)
Contract liabilities		(57,589)	(57,589)
Income in Advance		(11,309)	(11,309)
Unspent non-operating grants, subsidies and contributions liability		(259,255)	(259,255)
Lease liabilities	8	0	(45,000)
Long term borrowings	7	(2,343)	(104,343)
Employee provisions		(640,705)	(640,705)
Other provisions		(27,090)	(27,090)
		(2,191,132)	(2,338,132)
Net current assets		4,329,617	1,729,930
Less: Total adjustments to net current assets	3.(c)	(4,329,617)	(1,729,930)
Net current assets used in the Rate Setting Statement		0	517,692

TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

3. NET CURRENT ASSETS (CONTINUED)

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
 Less: Reversal of prior year loss on revaluation of non-current assets
 Add: Loss on disposal of assets
 Add: Loss on revaluation of non current assets
 Add: Depreciation on assets
 Movement in non-current pensioner deferred rates
 Movement in non-current employee provisions
 Movement in non-current contract liability
 Movement of non-current accrued income

Non cash amounts excluded from operating activities

(c) Non-cash amounts excluded from investing activities

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

Adjustments to investing activities

Movement in non current unspent non-operating grants liability
 Movement in non-current other provisions
 Movement in current unspent non-operating grants associated with restricted cash
 Movement in current other provision associated with restricted cash

Non cash amounts excluded from investing activities

(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: Unspent borrowings
 Less: Cash - restricted reserves
 Add: Current liabilities not expected to be cleared at end of year
 - Current portion of borrowings
 - Current portion of lease liabilities

Total adjustments to net current assets

Note	2022/23 Budget 30 June 2023	2021/22 Actual 30 June 2022	2021/22 Budget 30 June 2022
	\$	\$	\$
5(b)	(487,693)	(50,652)	(148,940)
	0	0	0
5(b)	0	4,738	0
	0	0	0
6	2,103,440	2,075,935	2,571,177
	0	863	0
	0	0	0
	0	0	0
	(13,922)	0	0
	1,601,825	2,030,884	2,422,237
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
7(c)	0	0	0
9	(4,331,960)	(2,481,984)	(1,870,090)
	2,343	104,343	95,160
	0	45,000	45,000
	(4,329,617)	(2,332,641)	(1,729,930)

3 (d) NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

An 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 of East Fremantle becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

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 of East Fremantle contributes to a number of superannuation funds on behalf of employees.

All funds to which the Town of East Fremantle contributes are defined contribution plans.

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.

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.

TRADE AND OTHER RECEIVABLES

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

Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Trade receivables are held with the objective to collect the contractual cashflows and therefore 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 statement of financial position. The Town's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

CONTRACT LIABILITIES

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to be controlled by the Town are recognised as a liability until such time as the Town satisfies its obligations under the agreement.

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	2022/23 Budget	2021/22 Actual	2021/22 Budget
Cash at bank and on hand		\$ 6,178,882	\$ 4,832,676	\$ 3,968,907
Term deposits		0	0	0
Total cash and cash equivalents		6,178,882	4,832,676	3,968,907
Held as				
- Unrestricted cash and cash equivalents	3(a)	1,530,078	2,033,848	2,098,817
- Restricted cash and cash equivalents	3(a)	4,648,804	2,798,828	1,870,090
		6,178,882	4,832,676	3,968,907
Restrictions				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		4,648,804	2,798,828	1,870,090
- Restricted financial assets at amortised cost - term deposits	3(a)	0	0	0
		4,648,804	2,798,828	1,870,090
The restricted assets are a result of the following specific purposes to which the assets may be used:				
Financially backed reserves	9	4,331,960	2,481,984	1,870,090
Bank overdraft		0	0	0
Unspent borrowings	7(c)	0	0	0
Contract liabilities		57,589	57,589	0
Unspent non-operating grants, subsidies and contribution liabilities		259,255	259,255	0
		4,648,804	2,798,828	1,870,090
Reconciliation of net cash provided by operating activities to net result				
Net result		13,573,468	1,683,043	9,145,318
Depreciation	6	2,103,440	2,075,935	2,571,177
(Profit)/loss on sale of asset	5(b)	(487,693)	(45,914)	(148,940)
(Increase)/decrease in receivables		0	863	0
Increase/(decrease) in contract liabilities		0	0	(22,186)
Increase/(decrease) in unspent non-operating grants		0	0	(10,317,662)
Non-operating grants, subsidies and contributions		(14,099,113)	(1,876,312)	0
Net cash from operating activities		1,090,102	1,837,615	1,227,707

SIGNIFICANT ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 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 2023

5. FIXED ASSETS

(a) Acquisition of Assets

The following assets are budgeted to be acquired during the year.

Asset class	Reporting program						2022/23 Budget total	2021/22 Actual total	2021/22 Budget total
	Governance	Health	Community amenities	Recreation and culture	Transport	Other property and services			
	\$	\$	\$	\$	\$	\$	\$	\$	
<i>Property, Plant and Equipment</i>									
Buildings - specialised	0	0	0	13,690,000	0	80,000	13,770,000	1,591,161	15,262,000
Furniture and equipment	25,000	0	0	0	0	0	25,000	13,325	0
Plant and equipment	86,200	40,000	40,000	169,250	28,000	62,000	425,450	203,891	468,400
	111,200	40,000	40,000	13,859,250	28,000	142,000	14,220,450	1,808,377	15,730,400
<i>Infrastructure</i>									
Infrastructure - roads	0	0	0	0	361,127	0	361,127	0	0
Infrastructure - footpaths	0	0	0	0	250,000	0	250,000	210,204	172,600
Infrastructure - drainage	0	0	0	0	100,000	0	100,000	227,769	326,370
Infrastructure - car parks	0	0	0	0	15,000	0	15,000	45,099	0
Infrastructure - parks and ovals	0	0	0	417,000	0	0	417,000	246,480	266,094
	0	0	0	417,000	726,127	0	1,143,127	729,552	765,064
Total acquisitions	111,200	40,000	40,000	14,276,250	754,127	142,000	15,363,577	2,537,929	16,495,464

A detailed breakdown of acquisitions on an individual asset basis can be found in the supplementary information attached to this budget document.

SIGNIFICANT ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

5. FIXED ASSETS

(b) Disposals of Assets

The following assets are budgeted to be disposed of during the year.

	2022/23 Budget Net Book Value	2022/23 Budget Sale Proceeds	2022/23 Budget Profit	2022/23 Budget Loss	2021/22 Actual Net Book Value	2021/22 Actual Sale Proceeds	2021/22 Actual Profit	2021/22 Actual Loss	2021/22 Budget Net Book Value	2021/22 Budget Sale Proceeds	2021/22 Budget Profit	2021/22 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Program												
Governance	18,668	57,782	39,114	0	0	0	0	0	32,546	52,740	20,194	0
Health	0	11,962	11,962	0	0	0	0	0	0	14,520	14,520	0
Education and welfare	0	0	0	0	0	0	0	0	0	40,920	40,920	0
Community amenities	8,000	24,000	16,000	0	0	0	0	0	14,641	20,400	5,759	0
Recreation and culture	0	23,200	23,200	0	38,874	66,788	32,652	(4,738)	27,452	77,160	49,708	0
Transport	0	8,400	8,400	0	0	0	0	0	0	0	0	0
Other property and services	1,153,207	1,542,224	389,017	0	7,000	25,000	18,000	0	17,081	34,920	17,839	0
	1,179,875	1,667,568	487,693	0	45,874	91,788	50,652	(4,738)	91,720	240,660	148,940	0
By Class												
<u>Property, Plant and Equipment</u>												
Land - freehold land	1,147,957	1,500,000	352,043	0	0	0	0	0	0	0	0	0
Plant and equipment	31,918	167,568	135,650	0	45,874	91,788	50,652	(4,738)	91,720	240,660	148,940	0
	1,179,875	1,667,568	487,693	0	45,874	91,788	50,652	(4,738)	91,720	240,660	148,940	0

A detailed breakdown of disposals on an individual asset basis can be found in the supplementary information attached to this budget document.

SIGNIFICANT ACCOUNTING POLICIES

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 2023

6. ASSET DEPRECIATION

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
By Program			
Governance	277,310	241,109	241,109
Law, order, public safety	273	273	273
Health	11,819	11,528	11,528
Education and welfare	122,770	139,786	139,786
Housing	16,428	16,429	16,429
Community amenities	8,299	5,137	5,137
Recreation and culture	1,037,782	994,925	1,180,258
Transport	489,975	486,377	796,286
Other property and services	138,784	180,371	180,371
	2,103,440	2,075,935	2,571,177
By Class			
Buildings - non-specialised	50,000	50,000	50,000
Buildings - specialised	1,100,000	1,087,132	1,087,132
Furniture and equipment	80,000	76,519	76,519
Plant and equipment	231,156	220,000	285,846
Infrastructure - roads	314,657	314,657	612,010
Infrastructure - footpaths	86,304	86,304	101,461
Infrastructure - drainage	53,167	53,167	46,832
Infrastructure - car parks	27,971	27,971	33,655
Infrastructure - parks and ovals	116,031	116,031	233,568
Infrastructure - bus shelters	4,278	4,278	4,278
Right of use - land	39,876	39,876	39,876
	2,103,440	2,075,935	2,571,177

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

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

AMORTISATION

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

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

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

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

TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

7. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget	2022/23	2022/23	Budget	2022/23	Actual	2021/22	2021/22	Actual	2021/22	Budget	2021/22	2021/22	Budget	2021/22	
				Principal	Budget	Budget	Principal	Budget	Principal	Principal	Principal	Principal	Principal	Principal	Principal	Principal	Principal	Principal	Principal
				1 July 2022	New Loans	Repayments	outstanding 30 June 2023	Repayments	1 July 2021	New Loans	Repayments	30 June 2022	Repayments	1 July 2021	New Loans	Repayments	outstanding 30 June 2022	Repayments	Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Community amenities																			
SMRC - Regional Resource Recovery Centre	Various	WATC	Various	101,520	0	(102,000)	(480)	(8,250)	203,516	0	(101,996)	101,520	(8,500)	313,145	0	(95,160)	217,985	(14,500)	0
SMRC - Administration Building	2-6	WATC	2.6%	75,780	0	0	75,780	0	75,780	0	0	75,780	0	48,240	0	0	48,240	0	0
Recreation and culture																			
EF Oval Precinct Redevelopment	N/A	WATC	5.0386%	0	**	0	**	0	0	0	0	0	0	0	5,000,000	0	5,000,000	0	0
				177,300	0	(102,000)	75,300	(8,250)	279,296	0	(101,996)	177,300	(8,500)	361,385	5,000,000	(95,160)	5,266,225	(14,500)	(14,500)
				177,300	0	(102,000)	75,300	(8,250)	279,296	0	(101,996)	177,300	(8,500)	361,385	5,000,000	(95,160)	5,266,225	(14,500)	(14,500)

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

The Town did not draw down on the proposed EF Oval Loan in 2021/22 as construction has yet to commence.

** The funding model for the East Fremantle Oval Precinct Redevelopment determines that loan borrowings to a maximum of \$5m will be required. The funding date is anticipated to be November 2023, hence the loan principal amount has been excluded from the above table.

The Town may however forward fix the loan with a pre-determined funding date in the 2023/24 financial year, to insulate the Town from interest rate risk given the high-inflation environment at the present time.

TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

7. INFORMATION ON BORROWINGS

(b) New borrowings - 2022/23

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	5.0386%	\$ 4,800,000	\$ 2,873,438	\$ 0	\$ 4,800,000
					4,800,000	2,873,438	0	4,800,000

The above indicative rate quote for advance is based on rates applying at 15 June 2022.

It is apparent that interest rates are increasing following RBA's decision to increase the cash rate from 0.1% to 0.35%.

The Town is therefore proposing to forward fix the above loan with a the date of advance being 1 November 2023.

Fixing the loan for a future funding date will insulate the Town against future increases in interest rates. Hence, whilst the loan has been disclosed in the 2022/23 Budget, it is not intended to be drawn this financial year and hence this loan borrowing and principal and interest repayments have been excluded from the rate setting statement.

(c) Unspent borrowings

The Town had no unspent borrowing funds as at 30th June 2022 nor is it expected to have unspent borrowing funds as at 30th June 2023.

(d) Credit Facilities

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Undrawn borrowing facilities credit standby arrangements			
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
Total amount of credit unused	1,020,000	1,020,000	1,020,000
Loan facilities			
Loan facilities in use at balance date	75,300	177,300	5,266,225
Unused loan facilities at balance date	0	0	0

Overdraft details	Purpose overdraft was established	Year overdraft established	Amount b/fwd 1 July 2022	2022/23 Budgeted Increase/ (Decrease)	Amount as at 30th June 2023
CBA (3.01% at time of establishment)	End of Year Cash Flow	2020/21	\$ 1,000,000	\$ 0	\$ 1,000,000
			1,000,000	0	1,000,000

SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS

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

TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

8. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term (Months)	Budget	2022/23	Budget	2022/23	Actual	2021/22	Actual	2021/22	Budget	2021/22	Budget	2021/22	Budget	2021/22	
					Lease Principal 1 July 2022	2022/23 Budget New Leases	Lease Principal Repayments	Lease Principal outstanding 30 June 2023		Lease Interest Repayments	Principal 1 July 2021	Actual New Leases		Lease repayments	Lease Principal outstanding 30 June 2022	Lease Interest repayments		Principal 1 July 2021	Budget New Leases
					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Recreation and culture																			
River seabed (Mooring Pens)		Department of Transport	2.6%	110	246,264	0	(45,000)	201,264	(8,000)	291,264	0	(45,000)	246,264	(8,000)	277,923	0	(45,000)	232,923	(8,000)
					246,264	0	(45,000)	201,264	(8,000)	291,264	0	(45,000)	246,264	(8,000)	277,923	0	(45,000)	232,923	(8,000)

SIGNIFICANT 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 2023

9. FINANCIALLY BACKED RESERVES

(a) Financially Backed Reserves - Movement

	2022/23 Budget Opening Balance	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance	2021/22 Actual Opening Balance	2021/22 Actual Transfer to	2021/22 Actual Transfer (from)	2021/22 Actual Closing Balance	2021/22 Budget Opening Balance	2021/22 Budget Transfer to	2021/22 Budget Transfer (from)	2021/22 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by legislation												
(a) Payment in Lieu of Parking Reserve	137,010	0	0	137,010	0	137,010	0	137,010	0	137,010	0	137,010
(b) Payment in Lieu of Public Open Space Reserve	0	0	0	0	0	0	0	0	0	0	0	0
	137,010	0	0	137,010	0	137,010	0	137,010	0	137,010	0	137,010
Restricted by council												
(c) Non-Current Leave Entitlements Reserve	0	0	0	0	10,000	0	(10,000)	0	10,000	0	(10,000)	0
(d) Unspent Grants and Restricted Cash Reserve	0	0	0	0	0	0	0	0	22,186	0	(22,186)	0
(e) Vehicle, Plant and Equipment Reserve	50,407	0	(50,000)	407	84,127	0	(33,720)	50,407	84,127	0	(84,127)	0
(f) Aged Services Reserve	11,803	0	0	11,803	11,803	0	0	11,803	11,803	0	(11,803)	0
(g) Strategic Asset Management Reserve	64,920	0	0	64,920	7,542	57,378	0	64,920	7,542	57,378	0	64,920
(h) Arts and Sculpture Reserve	156,772	45,000	(111,250)	90,522	156,772	0	0	156,772	156,772	45,000	(70,000)	131,772
(i) Waste Reserve	0	35,000	0	35,000	0	0	0	0	0	1,042,250	(1,042,250)	0
(j) Committed Works Reserve	0	0	0	0	0	0	0	0	0	0	0	0
(k) Streetscape Reserve	75,000	0	0	75,000	75,000	0	0	75,000	75,000	0	0	75,000
(l) Drainage Reserve	250,000	0	(100,000)	150,000	150,000	100,000	0	250,000	150,000	100,000	0	250,000
(m) East Fremantle Oval Redevelopment Reserve	1,073,945	1,416,938	0	2,490,883	298,228	775,717	0	1,073,945	298,228	400,502	0	698,730
(n) Preston Point Facilities Reserve	95,290	50,000	0	145,290	35,821	100,000	(40,531)	95,290	35,821	100,000	0	135,821
(o) Foreshore Master Plan Reserve	270,000	0	(170,000)	100,000	0	270,000	0	270,000	0	100,000	0	100,000
(p) Sustainability and Environmental Reserve	210,337	129,288	(35,000)	304,625	90,000	120,337	0	210,337	90,000	120,337	0	210,337
(q) Town Planning Reserve	70,000	30,000	0	100,000	50,000	20,000	0	70,000	50,000	0	0	50,000
(r) Business Improvement Reserve	0	50,000	0	50,000	0	0	0	0	0	0	0	0
(s) Old Police Station Reserve	16,500	28,000	(28,000)	16,500	16,500	0	0	16,500	16,500	24,000	(24,000)	16,500
(t) Strategic Waste Reserve	0	60,000	0	60,000	0	0	0	0	0	0	0	0
(u) Plympton Parking Reserve	0	500,000	0	500,000	0	0	0	0	0	0	0	0
	2,344,974	2,344,226	(494,250)	4,194,950	985,793	1,443,432	(84,251)	2,344,974	1,007,979	1,989,467	(1,264,366)	1,733,080
	2,481,984	2,344,226	(494,250)	4,331,960	985,793	1,580,442	(84,251)	2,481,984	1,007,979	2,126,477	(1,264,366)	1,870,090

TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023
9. FINANCIALLY BACKED RESERVES

(b) Financially Backed Reserves - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Payment in Lieu of Parking Reserve	ongoing	To receive and apply funds for payments received in lieu of parking.
(b) Payment in Lieu of Public Open Space Reserve	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.
(c) 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.
(d) Unspent Grants and Restricted Cash Reserve	ongoing	To restrict unspent grants and contributions at end of year.
(e) Vehicle, Plant and Equipment Reserve	ongoing	To support the funding of vehicle, plant and equipment purchases.
(f) 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.
(g) Strategic Asset Management Reserve	ongoing	To fund the acquisition of new and renewal of existing Town infrastructure, buildings and other assets.
(h) 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.
(i) 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.
(j) Committed Works Reserve	ongoing	To transfer unspent municipal expenditure on specific projects to enable identification of carryover expenditure into the next financial year.
(k) Streetscape Reserve	ongoing	To implement Streetscape initiatives including the redevelopment of George Street.
(l) Drainage Reserve	ongoing	To fund drainage asset management requirements.
(m) East Fremantle Oval Redevelopment Reserve	ongoing	To fund all costs associated with the redevelopment of the East Fremantle Oval precinct.
(n) Preston Point Facilities Reserve	ongoing	To fund all costs associated with the implementation of the Preston Point Facilities Master Plan.
(o) Foreshore Master Plan Reserve	ongoing	To fund all costs associated with the implementation of the Foreshore Management Plan.
(p) Sustainability and Environmental Reserve	ongoing	To fund sustainability and environmental initiatives as well as support actions/recommendations from the Community Climate Action Plan.
(q) Town Planning Reserve	ongoing	To fund planning and building works associated with the protection and amenity of the built environment.
(r) Business Improvement Reserve	ongoing	To fund the implementation of business improvement initiatives including the Town's enterprise resource planning system.
(s) Old Police Station Reserve	ongoing	To receive the net income from the Old Police Station for building maintenance and renewal purposes. To be applied against the civic precinct.
(t) Strategic Waste Reserve	ongoing	New Reserve - to fund strategic waste initiatives including any costs associated with participation in the regional local government.
(u) Plympton Parking Reserve	ongoing	New Reserve - to fund parking management initiatives within the Plympton precinct.

(c) Cash Backed Reserves - Change in Use

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

Cash Backed Reserve	Proposed new purpose of the reserve	Objects of changing of the reserve	Reasons for changing the use of the reserve	2022/23 Budget amount to be used	2022/23 Budget amount change of purpose
Not Applicable.				\$	\$
				0	0

TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

10. REVENUE RECOGNITION

SIGNIFICANT ACCOUNTING POLICIES

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

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

11. PROGRAM INFORMATION

Income and expenses

Income excluding grants, subsidies and contributions

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Governance	52,114	19,000	25,194
General purpose funding	8,841,995	8,397,928	8,489,211
Law, order, public safety	27,810	23,157	27,000
Health	37,777	3,483	36,420
Education and welfare	183,969	69,977	208,290
Housing	91,140	88,500	78,500
Community amenities	216,488	187,556	191,759
Recreation and culture	321,002	405,636	329,747
Transport	347,550	462,010	462,010
Economic services	148,404	130,900	130,000
Other property and services	447,107	156,000	59,339
	10,715,356	9,944,147	10,037,470

Operating grants, subsidies and contributions

General purpose funding	52,270	318,011	108,828
Education and welfare	621,284	615,559	591,000
Community amenities	22,540	36,076	56,076
Recreation and culture	178,875	151,953	197,805
Transport	32,045	32,045	31,050
	907,014	1,153,644	984,759

Non-operating grants, subsidies and contributions

Recreation and culture	13,690,000	1,530,000	10,055,531
Transport	409,113	346,312	262,131
	14,099,113	1,876,312	10,317,662

Total Income	25,721,483	12,974,103	21,339,891
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Expenses

Governance	(1,343,562)	(1,299,556)	(1,308,739)
General purpose funding	(170,922)	(116,072)	(134,050)
Law, order, public safety	(194,546)	(176,301)	(192,744)
Health	(208,013)	(229,653)	(210,931)
Education and welfare	(1,281,625)	(1,034,547)	(1,160,391)
Housing	(39,370)	(38,560)	(40,650)
Community amenities	(3,130,676)	(2,720,383)	(3,010,434)
Recreation and culture	(2,657,865)	(2,806,555)	(2,954,981)
Transport	(2,825,886)	(2,557,859)	(2,847,092)
Economic services	(151,002)	(148,072)	(156,050)
Other property and services	(144,548)	(163,502)	(178,511)
Total expenses	(12,148,015)	(11,291,060)	(12,194,573)

Net result for the period	13,573,468	1,683,043	9,145,318
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12. OTHER INFORMATION

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
The net result includes as revenues			
(a) Interest earnings			
Investments			
- Reserve funds	30,000	7,000	10,000
- Other funds	10,000	10,000	20,000
Other interest revenue (refer note 1b)	58,000	51,000	75,000
	98,000	68,000	105,000
(a) Other revenue			
Reimbursements and recoveries	27,170	218,860	165,689
Other	0	0	0
	27,170	218,860	165,689
The net result includes as expenses			
(b) Auditors remuneration			
Audit services	55,000	55,000	55,000
Other services	0	0	0
	55,000	55,000	55,000
(c) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	8,250	8,500	14,500
Interest expense on lease liabilities	8,000	8,000	8,000
Other	0	0	0
	16,250	16,500	22,500
(d) Write offs			
General rate	6,000	6,000	6,000
Fees and charges	2,000	2,000	2,000
	8,000	8,000	8,000
(e) Low Value lease expenses			
Office equipment	0	0	0
Gymnasium equipment	0	0	0
	0	0	0

13. ELECTED MEMBERS REMUNERATION

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Mayor Oneill			
Mayor's allowance	28,560	28,000	28,000
Meeting attendance fees	25,500	25,000	25,000
Annual allowance for ICT expenses	3,500	3,500	3,500
	57,560	56,500	56,500
Deputy Mayor Natale			
Deputy Mayor's allowance	7,140	7,000	7,000
Meeting attendance fees	15,810	15,500	15,500
Annual allowance for ICT expenses	3,500	3,500	3,500
	26,450	26,000	26,000
Cr McPhail			
Meeting attendance fees	15,810	15,500	15,500
Annual allowance for ICT expenses	3,500	3,500	3,500
	19,310	19,000	19,000
Cr Collinson			
Meeting attendance fees	15,810	15,500	15,500
Annual allowance for ICT expenses	3,500	3,500	3,500
	19,310	19,000	19,000
Cr White			
Meeting attendance fees	15,810	15,500	15,500
Annual allowance for ICT expenses	3,500	3,500	3,500
	19,310	19,000	19,000
Cr Donovan			
Meeting attendance fees	15,810	15,500	15,500
Annual allowance for ICT expenses	3,500	3,500	3,500
	19,310	19,000	19,000
Cr Nardi			
Meeting attendance fees	15,810	15,500	15,500
Annual allowance for ICT expenses	3,500	3,500	3,500
	19,310	19,000	19,000
Cr Wilson			
Meeting attendance fees	15,810	15,500	15,500
Annual allowance for ICT expenses	3,500	3,500	3,500
	19,310	19,000	19,000
Cr Mascaro			
Meeting attendance fees	15,810	15,500	15,500
Annual allowance for ICT expenses	3,500	3,500	3,500
	19,310	19,000	19,000
Total Elected Member Remuneration	219,180	215,500	215,500
Mayor's Allowance	28,560	28,000	28,000
Deputy Mayor's Allowance	7,140	7,000	7,000
Meeting attendance fees	151,980	149,000	149,000
Annual allowance for ICT expenses	31,500	31,500	31,500
	219,180	215,500	215,500

TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

14. MAJOR LAND TRANSACTIONS

(a) Details

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

The Plan is to replace the ageing East Fremantle Oval infrastructure with an Integrated Community Sport and Leisure Facility and associated precinct.

The design has been progressed by the Architect that has reimagined the masterplanning of the site and developed an outcome that achieves a cost effective coherent solution. The design has been 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 the beginning of 2024.

(a) Current year transactions

Note	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Operating revenue			
Nil	0	0	0
Capital revenue			
Loan Borrowings	0	0	5,000,000
State Government Grant	13,000,000	1,500,000	10,000,000
Capital expenditure			
Professional Services as per QS Report	5(a) (13,000,000)	(1,500,000)	(15,132,000)
	0	0	(132,000)

The revised QS Cost Plan provides for a project budget of \$32.5m. The functional brief and accommodation schedule has developed to respond to the budget. Funding of \$32.5m is determined as follows:

- State Government Grant \$25m (confirmed with a signed Funding Agreement)
- AFL Facilities Funding of \$200k (awaiting a Funding Agreement)
- Town of East Fremantle Contribution \$1.3m (full funding secured by way of cash backed reserves)
- \$1m in proceeds allocated from the sale of 128A and 128B George Street (auction to occur in 2022/23)
- \$5m in proposed loan borrowings (see Note 7b.)

TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

(b) Expected future cash flows

(i) Capital Costs/Funding

	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	Total
	\$	\$	\$	\$	\$	\$	\$
Cash outflows							
Construction Costs as per QS Report	(1,500,000)	(13,000,000)	(18,000,000)	0	0	0	(32,500,000)
	(1,500,000)	(13,000,000)	(18,000,000)	0	0	0	(32,500,000)
Cash Inflows							
State Government Grant	1,500,000	13,000,000	10,500,000	0	0	0	25,000,000
AFL Facilities Funding	0	0	200,000				200,000
Town of East Fremantle - Transfer from Reserves	0	0	1,300,000				1,300,000
Town of East Fremantle - Part proceeds from sale of 128 George Street	0	0	1,000,000				1,000,000
Town of East Fremantle - Loan Borrowings	0	0	5,000,000				5,000,000
	1,500,000	13,000,000	18,000,000	0	0	0	32,500,000
Net cash flows	0	0	0	0	0	0	0

(ii) Operating Cashflows

The facility is expected to be fully operational by the 2023/24 financial year.

The Business Plan includes the following 10-year cashflow forecast from the operations of the Facility. The cashflow model forecasts that the facility will make an operating profit from year 2 onwards, which will partly fund the Town's loan repayments.

Expected financial contribution from the Town for the first 10 years

	Year 1	Year 2	Year 3	Year 4	Year 5
Net Profit	-\$300,792	\$328,435	\$95,978	\$117,258	\$139,564
Contribution by others	\$180,792	0	0	0	0
Finance Repayment	-\$307,947	-\$307,947	-\$307,947	-\$307,947	-\$307,947
Total forecast payments by TOEF	-\$427,947	\$20,488	-\$211,969	-\$190,689	-\$168,383

	Year 6	Year 7	Year 8	Year 9	Year 10
Net Profit	\$182,793	\$208,047	\$234,480	\$281,651	\$330,877
Finance Repayment	-\$307,947	-\$307,947	-\$307,947	-\$310,351	-\$307,947
Total forecast payments by TOEF	-\$125,154	-\$99,900	-\$73,467	-\$28,700	\$22,930

15. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

(a) Details

It is not anticipated that any trading undertakings or major trading undertakings will occur in 2022/23

TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

16. INVESTMENT IN ASSOCIATES

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.

SMRC Existing Undertakings Proportional Equity Share 4.38%

(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.

RRRC Project Proportional Equity Share 5.35%

TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

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 \$101,520, with the loan to be 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.

The Town's share as at 30 June 2022:

Office Accommodation Project Proportional Equity Share 4.36%

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 2022, the balance outstanding against the lending facility sto	\$1,800,000
with the Town's share of this liability being:	\$75,780
using the current cost/profit sharing percentage of:	4.21%

SIGNIFICANT 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.

16. TRUST FUNDS

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

Detail	Balance 30 June 2022	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2023
Nil	\$	\$	\$	\$
	0	0	0	0

17. FEES AND CHARGES

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
By Program:			
Governance			
General purpose funding	83,860	95,000	95,000
Law, order, public safety	27,810	27,000	27,000
Health	25,815	21,900	21,900
Education and welfare	183,969	167,370	167,370
Housing	90,640	77,000	77,000
Community amenities	200,488	186,000	186,000
Recreation and culture	284,882	238,735	261,310
Transport	339,150	325,000	325,000
Economic services	147,904	126,800	126,800
Other property and services	57,840	41,250	41,250
	1,442,358	1,306,055	1,328,630

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 2023

SUPPLEMENTARY INFORMATION

Capital Expenditure Schedule

Asset Disposal Schedule

Chart of Accounts

Schedule of Fees and Charges

Organisational Chart

Capital Expenditure Schedule 2022/23

Project	Project Description	22/23 Budget	Carryover	Reserves	Grants	Funding Source	Proceeds on Sale	General Funds
CEO Vehicle	As per plant replacement program	46,200		9,500			36,700	0
EMRS Vehicle	As per plant replacement program	40,000		16,000			24,000	0
EMCS Vehicle	As per plant replacement program	40,000		18,918			21,082	0
EMTS Vehicle	As per plant replacement program	34,000	34,000	5,500			21,082	7,418
Parks Supervisor Ute	As per plant replacement program	28,000	28,000				21,142	6,858
PEHO Vehicle (Pool Vehicle)	As per plant replacement program	40,000					11,962	28,038
Ovals & Verges Ute	As per plant replacement program	28,000	28,000				11,200	16,800
Works Ute	As per plant replacement program	28,000					8,400	19,600
Toro Z Master 7000 mower	As per plant replacement program	30,000					12,000	18,000
Public Art - EF Oval Commemoration	EF oval commemoration art piece	26,250		26,250				0
Public Art - General	General allocation plus Silas st carryover	85,000	20,000	85,000				0
Total Plant & Equipment		425,450	110,000	161,168	0		167,568	96,714
ICT - LapTop Replacement	3-4 year rolling program 10 x laptop replacements	25,000						25,000
Total Furniture & Equipment		25,000						
Buildings Upgrades - Various	Various building upgrades per building condition assessment	80,000	80,000					80,000
Tricolore Soccer Club Upgrades	Upgrade to Tricolore soccer club building/changerooms	690,000			690,000	State Govt and Fremantle City Women's FC		0
East Fremantle Oval Precinct	East Fremantle oval precinct redevelopment	13,000,000			13,000,000	State Govt		0
Total Buildings		13,770,000	80,000	0	13,690,000			80,000
Marmion St - East to Stirling	East street to Stirling highway	361,127			240,751	MRRG		120,376
Total Infrastructure - Roads		361,127			240,751			120,376
Drainage	Various river outlet reduction and GPTS	100,000						100,000
Total Infrastructure - Drainage		100,000						100,000
Wauhop Resurfacing	Resurfacing of wauhop park oval	150,000						150,000
Retic Upgrades	John Tonkin, Glasson Park and Gourley Park	50,000						50,000
Upgrade of Retic Controllers	Various - 8 parks	32,000						32,000
Playground Equipment	General allocation (\$30k) plus \$120k for nature playground	150,000			50,000	State Govt		100,000
BBQ Replacement	Various	10,000						10,000
Drink Fountains	Various	10,000						10,000
Park Benches and Seats	Various	15,000						15,000
Total Infrastructure - Parks & Ovals		417,000			50,000			367,000
Carparks - General Allocation	General allocation for minor car park renewal works	15,000						15,000
Total Infrastructure - Car Parks		15,000						15,000
Canning Highway	South side, between Fortescue St and Irwin St	66,000			66,000	LRCIP Phase 3		0
Canning Highway	South side, between Irwin St and Oakover St	80,000			80,000	LRCIP Phase 3		0
Petra street	Petra Street (west side), between View Tce & Preston Point Rd	68,000			22,362	LRCIP Phase 3		45,638
George Street	South side, between East St and Glyde St (Remove slabs and replace with red asphalt as per style guide)	36,000						36,000
Total Infrastructure - Footpaths		250,000			168,362			81,638
Total Capex		15,363,577	190,000	161,168	14,149,113		167,568	860,728

Asset Disposal Schedule 2022/23

Asset Number	Asset Description	2022/23				GL for gain
		Net Book Value	Proceeds	Profit	(Loss)	
		\$	\$	\$	\$	
Plant and Equipment						
PEMV273	CEO Vehicle	13,418	36,700	23,282		004045
PEMV272	EMRS Vehicle	8,000	24,000	16,000		004108
PEMV268	EMCS Vehicle	5,250	21,082	15,832		004045
PEMV269	EMTS Vehicle	5,250	21,082	15,832		004142
PEMV264	PEHO Vehicle	0	11,962	11,962		004075
PEMV266	Works Supervisor Vehicle	0	21,142	21,142		004142
PEMV236	Toyota Hilux Dual Cab Ute	0	8,400	8,400		004126
PEMV262	Ford Ranger Single Cab Ute (Ovals & Verges)	0	11,200	11,200		004117
PE268	Toro Z Master 7000	0	12,000	12,000		004117
Various	128 George Street - Land and Building	1,147,957	1,500,000	352,043		004142
		1,179,875	1,667,568	487,693		0
04		18,668.00	57,782.00	39,114		004045
07		-	11,962.00	11,962		004075
10		8,000.00	24,000.00	16,000		004108
11		-	23,200.00	23,200		004117
12		-	8,400.00	8,400		004126
14		1,153,207.00	1,542,224.00	389,017		0 004142
		1,179,875.00	1,667,568	487,693		0

Chart of Accounts 2022/23

Prog	Programme Description	Sub-Programme Description	Type Description	COA	Description	Original Budget
03	General Purpose Funding	Transfer Funds	Capital Expenditure	000214	TRANSFER TO OLD POLICE STATION RESERVE	\$28,000.00
03	General Purpose Funding	Transfer Funds	Capital Expenditure	000215	TRANSFER TO WASTE RESERVE	\$35,000.00
03	General Purpose Funding	Transfer Funds	Capital Expenditure	000219	TRANSFER TO ARTS AND SCULPTURE RESERVE	\$45,000.00
03	General Purpose Funding	Transfer Funds	Capital Expenditure	002421	TRANSFER TO EAST FREMANTLE OVAL REDEVELOPMENT GEN	\$1,416,938.00
03	General Purpose Funding	Transfer Funds	Capital Expenditure	002422	TRANSFER TO PRESTON POINT FACILITIES RESERVE	\$50,000.00
03	General Purpose Funding	Transfer Funds	Capital Expenditure	002424	TRANSFER TO SUSTAINABILITY AND ENVIRONMENTAL PROJECTS GEN	\$129,288.00
03	General Purpose Funding	Transfer Funds	Capital Expenditure	002425	TRANSFER TO TOWN PLANNING (OPEX) GEN	\$30,000.00
03	General Purpose Funding	Transfer Funds	Capital Expenditure	002426	TRANSFER TO BUSINESS IMPROVEMENT (OPEX) GEN	\$50,000.00
03	General Purpose Funding	Transfer Funds	Capital Expenditure	002439	TRANSFER TO STRATEGIC WASTE RESERVE	\$60,000.00
03	General Purpose Funding	Transfer Funds	Capital Expenditure	000257	TRANSFER TO PLYMPTON PARKING RESERVE	\$500,000.00
03	General Purpose Funding	Transfer Funds	Capital Income	002427	TRANSFER FROM DRAINAGE GEN	-\$100,000.00
03	General Purpose Funding	Transfer Funds	Capital Income	000340	TRANSFER FROM PLANT RESERVE	-\$50,000.00
03	General Purpose Funding	Transfer Funds	Capital Income	000347	TRANSFER FROM ARTS AND SCULPTURE RESERVE	-\$111,250.00
03	General Purpose Funding	Transfer Funds	Capital Income	002430	TRANSFER FROM FORESHORE MANAGEMENT PLAN	-\$170,000.00
03	General Purpose Funding	Transfer Funds	Capital Income	002431	TRANSFER FROM SUSTAINABILITY AND ENVIRONMENTAL PROJECTS	-\$35,000.00
03	General Purpose Funding	Transfer Funds	Capital Income	002434	TRANSFER FROM OLD POLICE STATION RESERVE	-\$28,000.00
NET RESERVE TRANSFERS						\$1,849,976.00
10	Community Amenities	Sanitation-Household Refuse	Capital Expenditure	E10222	Loan Principal Repayment - SMRC	\$102,000.00
11	Recreation And Culture	Swimming Areas/Beaches	Capital Expenditure	E11730	Lease Liabilities Principal Repayments - Seabed Lease	\$45,000.00
OTHER FINANCING ACTIVITIES						\$147,000.00
04	Governance	Administration	Capital Expenditure	E04629	Plant & Equipment - Light Fleet - Capex - Renewal - Administration	\$86,200.00
04	Governance	Administration	Capital Expenditure	E04634	Furniture & Equipment - IT Equipment - Capex - New - Administration	\$25,000.00
07	Health	Health Inspection & Admin	Capital Expenditure	E07405	Plant & Equipment - Light Fleet - Capex - New - Health Inspection & Admin	\$40,000.00
10	Community Amenities	Town Planning & Regional Development	Capital Expenditure	E10648	Plant & Equipment - Light Fleet - Capex - Renewal - Town Planning & Regional Development	\$40,000.00
11	Recreation And Culture	Other Culture	Capital Expenditure	E11685	P&E - Acquisition of Public Art (Outdoor Sculpture) - CapEx - Other Culture	\$85,000.00
11	Recreation And Culture	Other Recreation & Sport	Capital Expenditure	E11715	Buildings - Specialised - Capex - New - Other Recreation & Sport	\$13,000,000.00
11	Recreation And Culture	Other Recreation & Sport	Capital Expenditure	E11716	Plant & Equipment - Light Fleet - Capex - Renewal - Other Recreation & Sport	\$56,000.00
11	Recreation And Culture	Other Recreation & Sport	Capital Expenditure	E11720	Plant & Equipment - Mobile Plant - Capex - Renewal - Other Recreation & Sport	\$30,000.00
11	Recreation And Culture	Other Recreation & Sport	Capital Expenditure	E11725	Infrastructure - Parks & Ovals - Playground - Capex - New - Other Recreation & Sport	\$150,000.00
11	Recreation And Culture	Other Recreation & Sport	Capital Expenditure	E11726	Infrastructure - Parks & Ovals - Irrigation/Bores - Capex - New - Other Recreation & Sport	\$82,000.00
11	Recreation And Culture	Other Recreation & Sport	Capital Expenditure	E11727	Infrastructure - Parks & Ovals - Turf - Capex - New - Other Recreation & Sport	\$150,000.00
11	Recreation And Culture	Other Recreation & Sport	Capital Expenditure	E11728	Infrastructure - Parks & Ovals - Ancillary - Capex - Renewal - Other Recreation & Sport	\$25,000.00
11	Recreation And Culture	Other Recreation & Sport	Capital Expenditure	E11729	Infrastructure - Parks & Ovals - Ancillary - Capex - New - Other Recreation & Sport	\$10,000.00
11	Recreation And Culture	Other Recreation & Sport	Capital Expenditure	E11739	Buildings - Specialised - Capex - Fremantle Women's Football Club	\$690,000.00
11	Recreation And Culture	Other Culture	Capital Expenditure	E11741	Plant & Equipment - Public Art - Capex - New - Other Culture - EF Oval Commemoration Artwork	\$26,250.00
12	Transport	Maint Streets Roads & Bridges	Capital Expenditure	E12820	Infrastructure - Roads - Surface/Pavement - Capex - Renewal - Maintenance Streets, Roads & Bridges	\$361,127.00
12	Transport	Maint Streets Roads & Bridges	Capital Expenditure	E12823	Infrastructure - Drainage - Pipes - Capex - Renewal - Maintenance Streets, Roads & Bridges	\$100,000.00
12	Transport	Maint Streets Roads & Bridges	Capital Expenditure	E12824	Infrastructure Footpaths - Surface/Pavement - Capex - Renewal - Maintenance Streets, Roads & Bridges	\$250,000.00
12	Transport	Maint Streets Roads & Bridges	Capital Expenditure	E12827	Infrastructure - Car Parks - Surface/Pavement - Capex - Renewal - Maintenance Streets, Roads & Bridges	\$15,000.00
14	Other Property And Services	Unclassified Property	Capital Expenditure	E14605	Buildings - Specialised - Capex - Renewal - Unclassified Property	\$80,000.00
14	Other Property And Services	Unclassified Property	Capital Expenditure	E14609	Plant & Equipment - Light Fleet - Capex - Renewal - Unclassified Property	\$62,000.00
TOTAL CAPITAL EXPENDITURE						\$15,363,577.00
11	Recreation And Culture	Other Recreation & Sport	Capital Income	I11160	Non-Operating Grants, Subsidies and Contributions - Other Recreation & Sport - State - EF Oval Redevelopment	-\$13,000,000.00
11	Recreation And Culture	Other Recreation & Sport	Capital Income	I11206	Non-Operating Grants, Subsidies and Contributions - Other Recreation & Sport - Fremantle City Women's Football Club	-\$690,000.00
12	Transport	Maint Streets Roads & Bridges	Capital Income	I12042	Non-Operating Grants, Subsidies and Contributions - Maint Streets Roads & Bridges - LRCIP	-\$168,362.00
12	Transport	Maint Streets Roads & Bridges	Capital Income	I12096	Non-Operating Grants, Subsidies and Contributions - Maint Streets Roads & Bridges - State - MRRG - Marmion Street	-\$240,751.00
14	Other Property And Services	Unclassified Property	Capital Income	I14092	Capital Income - Proceeds on Sale of Assets - Unclassified Property - Proceeds on sale of 128 George St	-\$1,500,000.00
TOTAL CAPITAL INCOME						-\$15,599,113.00
03	General Purpose Funding	Rate Revenue	Operating Expenditure	003000	Materials and Contracts - Rate Revenue - Activity Based Costing Allocated	\$74,502.00
03	General Purpose Funding	Rate Revenue	Operating Expenditure	E03257	Materials and Contracts - Rate Revenue - Legal Expenses - Rates Debt Recovery Costs	\$20,000.00
03	General Purpose Funding	Rate Revenue	Operating Expenditure	E03258	Materials and Contracts - Rate Revenue - Service Contracts - Direct Costs Of Levying Rates	\$15,300.00
03	General Purpose Funding	Rate Revenue	Operating Expenditure	E03259	Other Expenditure - Rate Revenue - Rates - Write-Offs	\$6,120.00
03	General Purpose Funding	Rate Revenue	Operating Expenditure	E04237	Materials and Contracts - Rate Revenue - Service Contracts - Valuation Expenses	\$55,000.00
04	Governance	Administration	Operating Expenditure	000005	Materials and Contracts - Administration - Activity Based Costing Allocated	-\$2,980,061.00
04	Governance	Administration	Operating Expenditure	001622	Other Expenditure - Administration - Bank Fees - Merchant Banks - GST Applied	\$35,000.00
04	Governance	Members Of Council	Operating Expenditure	003500	Materials and Contracts - Members Of Council - Activity Based Costing Allocated	\$894,016.00
04	Governance	Administration	Operating Expenditure	004043	Non-Cash - Administration - Depreciation	\$277,310.00
04	Governance	Administration	Operating Expenditure	E04201	Employee Costs - Administration - Salaries & Wages	\$1,376,188.00

04	Governance	Administration	Operating Expenditure	E04202	Materials and Contracts - Administration - Service Contracts - Staff Health and Wellbeing Initiatives	\$7,650.00
04	Governance	Administration	Operating Expenditure	E04203	Materials and Contracts - Administration - Service Contracts - Strategic & Business Planning	\$86,800.00
04	Governance	Administration	Operating Expenditure	E04204	Materials and Contracts - Administration - Service Contracts - Implementation of OHS Work Plan and Cont. to WHS Resource	\$10,000.00
04	Governance	Administration	Operating Expenditure	E04205	Employee Costs - Administration - On Costs - Superannuation & FBT	\$203,721.00
04	Governance	Administration	Operating Expenditure	E04207	Insurance Expenses - Administration - General	\$119,985.00
04	Governance	Administration	Operating Expenditure	E04208	Works Costing - Maintenance - Buildings - Town Hall	\$16,791.00
04	Governance	Administration	Operating Expenditure	E04209	Works Costing - Maintenance - Buildings - Office Maintenance	\$75,375.00
04	Governance	Administration	Operating Expenditure	E04210	Materials and Contracts - Administration - Service Contracts - Staff Placement Fees	\$10,200.00
04	Governance	Administration	Operating Expenditure	E04211	Materials and Contracts - Administration - Materials - Printing & Stationery	\$18,360.00
04	Governance	Administration	Operating Expenditure	E04213	Materials and contracts - Administration - Telephone and Internet	\$36,414.00
04	Governance	Administration	Operating Expenditure	E04215	Materials and Contracts - Administration - Advertising	\$10,200.00
04	Governance	Administration	Operating Expenditure	E04216	Employee Costs - Administration - Workers Compensation Insurance	\$72,836.00
04	Governance	Administration	Operating Expenditure	E04217	Materials and Contracts - Administration - Service Contracts - Photocopier Expenses and Servicing	\$6,120.00
04	Governance	Administration	Operating Expenditure	E04221	Materials and Contracts - Administration - Service Contracts - Computer System Support & Licenses	\$283,505.00
04	Governance	Administration	Operating Expenditure	E04227	Materials and Contracts - Administration - Service Contracts - Subscriptions - Admin	\$59,060.00
04	Governance	Administration	Operating Expenditure	E04230	Materials and Contracts - Administration - Postage and Freight	\$20,400.00
04	Governance	Administration	Operating Expenditure	E04232	Other Expenditure - Administration - Sundry Expenses - Debtor Write Offs	\$10,200.00
04	Governance	Administration	Operating Expenditure	E04233	Materials and Contracts - Administration - Plant Operating Costs - Vehicle Expenses (Light Fleet)	\$28,036.00
04	Governance	Administration	Operating Expenditure	E04235	Materials and Contracts - Administration - Service Contracts - Audit Fees	\$56,100.00
04	Governance	Administration	Operating Expenditure	E04239	Materials and Contracts - Administration - Legal Expenses	\$51,000.00
04	Governance	Administration	Operating Expenditure	E04240	Materials and Contracts - Administration - Service Contracts - Internal and External Audit Projects	\$10,000.00
04	Governance	Administration	Operating Expenditure	E04243	Materials and Contracts - Administration - Materials - Staff Uniform	\$7,650.00
04	Governance	Administration	Operating Expenditure	E04245	Employee Costs - Administration - Staff Training and Conferences	\$30,600.00
04	Governance	Administration	Operating Expenditure	E04248	Materials and Contracts - Administration - Service Contracts - Organisational Development	\$25,500.00
04	Governance	Administration	Operating Expenditure	E04249	Materials and Contracts - Administration - Materials - Equipment Below Threshold	\$5,100.00
04	Governance	Administration	Operating Expenditure	E04250	Materials and Contracts - Administration - Service Contracts - Office Expenses	\$9,500.00
04	Governance	Administration	Operating Expenditure	E04251	Materials and Contracts - Administration - Service Contracts - Website and Intranet Development and Updates	\$25,000.00
04	Governance	Members Of Council	Operating Expenditure	E04252	Other Expenditure - Members Of Council - Member Fees - Councillor Training Expenses	\$36,720.00
04	Governance	Members Of Council	Operating Expenditure	E04253	Other Expenditure - Members Of Council - Member Fees - Mayor/Councillors Sitting Fees	\$151,980.00
04	Governance	Members Of Council	Operating Expenditure	E04255	Other expenditure - Members Of Council - Member Fees - Deputy Mayoral Allowance	\$7,140.00
04	Governance	Members Of Council	Operating Expenditure	E04256	Other Expenditure - Members Of Council - Member Fees - Mayoral Allowance	\$28,560.00
04	Governance	Members Of Council	Operating Expenditure	E04258	Materials and Contracts - Members Of Council - Receptions and Refreshments	\$48,450.00
04	Governance	Members Of Council	Operating Expenditure	E04262	Insurance Expenses - Members Of Council - General	\$44,056.00
04	Governance	Members Of Council	Operating Expenditure	E04266	Materials and Contracts - Members of Council - Implementation of Communication and Engagement Strategy	\$71,400.00
04	Governance	Members Of Council	Operating Expenditure	E04268	Other Expenditure - Members Of Council - Member Fees - Members ICT Allowance and Expenses	\$31,500.00
04	Governance	Members Of Council	Operating Expenditure	E04270	Other Expenditure - Members Of Council - Contributions - Community Assistance Grants	\$15,000.00
04	Governance	Members Of Council	Operating Expenditure	E08203	Other Expenditure - Members Of Council - Contributions - Donations - All Other	\$10,200.00
05	Law,Order,Public Safety	Other Law Order & Public Safety	Operating Expenditure	004095	Non-Cash - Other Law Order & Public Safety - Depreciation - Rangers	\$273.00
05	Law,Order,Public Safety	Other Law Order & Public Safety	Operating Expenditure	005000	Materials and Contracts - Other Law Order & Public Safety - Activity Based Costing Allocated	\$74,502.00
05	Law,Order,Public Safety	Fire Prevention	Operating Expenditure	E05202	Other Expenditure - Fire Prevention - ESL on Council Owned Property	\$13,974.00
05	Law,Order,Public Safety	Other Law Order & Public Safety	Operating Expenditure	E05203	Employee Costs - Other Law Order & Public Safety - Salaries & Wages	\$21,049.00
05	Law,Order,Public Safety	Other Law Order & Public Safety	Operating Expenditure	E05205	Employee Costs - Other Law Order & Public Safety - Superannuation - Ranger Services	\$2,720.00
05	Law,Order,Public Safety	Other Law Order & Public Safety	Operating Expenditure	E05206	Materials and Contracts - Other Law Order & Public Safety - Plant Operating Costs - Vehicle Expenses (Light Fleet)	\$844.00
05	Law,Order,Public Safety	Other Law Order & Public Safety	Operating Expenditure	E05207	Materials and Contracts - Other Law Order & Public Safety - Office Expenses	\$1,020.00
05	Law,Order,Public Safety	Other Law Order & Public Safety	Operating Expenditure	E05209	Employee Costs - Other Law Order & Public Safety - Training and Conferences - Rangers	\$2,055.00
05	Law,Order,Public Safety	Other Law Order & Public Safety	Operating Expenditure	E05211	Materials and Contracts - Other Law Order & Public Safety - Materials - Protective Clothing	\$2,550.00
05	Law,Order,Public Safety	Other Law Order & Public Safety	Operating Expenditure	E05212	Materials and Contracts - Other Law Order & Public Safety - Materials - Equipment Below Threshold	\$1,500.00
05	Law,Order,Public Safety	Animal Control	Operating Expenditure	E05229	Materials and Contracts - Animal Control - Minor Expenditure	\$510.00
05	Law,Order,Public Safety	Animal Control	Operating Expenditure	E05230	Employee Costs - Animal Control - Salaries & Wages	\$31,573.00
05	Law,Order,Public Safety	Animal Control	Operating Expenditure	E05231	Employee Costs - Animal Control - Superannuation	\$4,079.00
05	Law,Order,Public Safety	Animal Control	Operating Expenditure	E05232	Materials and Contracts - Animal Control - Plant Operating Costs - Vehicle Expenses (Light Fleet)	\$1,687.00
05	Law,Order,Public Safety	Animal Control	Operating Expenditure	E05233	Materials and Contracts - Animal Control - Materials/Services - Consumables and Impounding Expenses	\$32,130.00
05	Law,Order,Public Safety	Animal Control	Operating Expenditure	E05234	Materials and Contracts - Animal Control - Legal Expenses	\$1,020.00
05	Law,Order,Public Safety	Animal Control	Operating Expenditure	E05235	Materials and Contracts - Animal Control - Materials - Printing and Stationery	\$510.00
05	Law,Order,Public Safety	Other Law Order & Public Safety	Operating Expenditure	E10226	Materials and Contracts - Other Law Order & Public Safety - Ranger Initiatives and Events	\$2,550.00
07	Health	Maternal & Infant Health	Operating Expenditure	004070	Non-Cash - Maternal & Infant Health - Depreciation	\$11,819.00
07	Health	Health Inspection & Admin	Operating Expenditure	007000	Materials and Contracts - Health Inspection & Admin - Activity Based Costing Allocated	\$74,502.00
07	Health	Maternal & Infant Health	Operating Expenditure	E07201	Works Costing - Maintenance - Buildings - EH Gray Centre (Old Infant Health Clinic)	\$7,206.00
07	Health	Health Inspection & Admin	Operating Expenditure	E07211	Employee Costs - Health Inspection & Admin - Salaries & Wages	\$81,679.00
07	Health	Health Inspection & Admin	Operating Expenditure	E07212	Materials and Contracts - Health Inspection & Admin - Plant Operating Costs - Vehicle Expenses (Light Fleet)	\$3,402.00
07	Health	Health Inspection & Admin	Operating Expenditure	E07215	Employee Costs - Health Inspection & Admin - On Costs - Superannuation & FBT	\$10,724.00
07	Health	Health Inspection & Admin	Operating Expenditure	E07218	Materials and Contracts - Health Inspection & Admin - Service Contracts - Implementation of Public Health Plan	\$5,100.00
07	Health	Health Inspection & Admin	Operating Expenditure	E07221	Materials and Contracts - Health Inspection & Admin - Subscriptions	\$7,446.00
07	Health	Health Inspection & Admin	Operating Expenditure	E07222	Employee Costs - Health Inspection & Admin - Training and Conferences	\$2,055.00
07	Health	Health Inspection & Admin	Operating Expenditure	E07223	Materials and Contracts - Health Inspection & Admin - Service Contracts - Noise Survey Expenses	\$510.00
07	Health	Health Inspection & Admin	Operating Expenditure	E07224	Materials and Contracts - Health Inspection & Admin - Service Contracts - Food Control Expenses	\$2,040.00

07	Health	Health Inspection & Admin	Operating Expenditure	E07225	Materials and Contracts - Health Inspection & Admin - Materials - Furniture/Equipment Below Threshold	\$1,020.00
07	Health	Health Inspection & Admin	Operating Expenditure	E07227	Materials and Contracts - Health Inspection & Admin - Service Contracts - Emergency Management	\$510.00
08	Welfare	Pre School	Operating Expenditure	004060	Non-Cash - Pre School - Depreciation - JP McKenzie & Richmond Primary	\$29,125.00
08	Welfare	Care Of Families & Children	Operating Expenditure	004080	Non-Cash - Care Of Families & Children - Depreciation	\$78,645.00
08	Welfare	Other Welfare	Operating Expenditure	004083	Non-Cash - Other Welfare - Depreciation - Glyde In	\$15,000.00
08	Welfare	Care Of Families & Children	Operating Expenditure	008500	Materials and Contracts - Care Of Families & Children - Activity Based Costing Allocated	\$298,006.00
08	Welfare	Pre School	Operating Expenditure	E06201	Works Costing - Maintenance - Buildings - Pre School Buildings - Maintenance	\$5,078.00
08	Welfare	Pre School	Operating Expenditure	E06203	Works Costing - Maintenance - Buildings - E.F. 4Yr Old P/Group JP Mckenzie	\$1,199.00
08	Welfare	Other Welfare	Operating Expenditure	E08205	Other Expenditure - Other Welfare - Contributions - Glyde-In Centre Council	\$89,982.00
08	Welfare	Care Of Families & Children	Operating Expenditure	E08207	Employee Costs - Care Of Families & Children - Salaries & Wages - CHSP	\$553,865.00
08	Welfare	Care Of Families & Children	Operating Expenditure	E08208	Employee Costs - Care Of Families & Children - Superannuation - CHSP	\$64,945.00
08	Welfare	Care Of Families & Children	Operating Expenditure	E08210	HACC Service Unit - All Service Programs - Op Exp	\$114,436.00
08	Welfare	Care Of Families & Children	Operating Expenditure	E08211	Materials and Contracts - Care Of Families & Children - Materials & Minor Equipment - CHSP Services	\$5,100.00
08	Welfare	Other Welfare	Operating Expenditure	E08220	Works Costing - Maintenance - Buildings - Glyde-In Community Group	\$2,196.00
08	Welfare	Care Of Families & Children	Operating Expenditure	E08234	EF Community Centre Bldg - CHSP (Tricolore)	\$24,048.00
09	Housing	Housing - Council Owned	Operating Expenditure	004090	Non-Cash - Housing - Council Owned - Depreciation	\$16,428.00
09	Housing	Housing - Council Owned	Operating Expenditure	E09201	Works Costing - Maintenance - Buildings - Allen St Units	\$22,942.00
10	Community Amenities	Other Community Amenities	Operating Expenditure	004109	Non-Cash - Other Community Amenities - Depreciation	\$8,299.00
10	Community Amenities	Sanitation-Household Refuse	Operating Expenditure	010000	Materials and Contracts - Sanitation-Household Refuse - Activity Based Costing Allocated	\$74,502.00
10	Community Amenities	Town Planning & Regional Development	Operating Expenditure	010100	Materials and Contracts - Town Planning & Regional Development - Activity Based Costing Allocated	\$298,006.00
10	Community Amenities	Other Community Amenities	Operating Expenditure	010200	Materials and Contracts - Other Community Amenities - Activity Based Costing Allocated	\$74,502.00
10	Community Amenities	Sanitation-Household Refuse	Operating Expenditure	E10100	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs - FOGO	\$182,340.00
10	Community Amenities	Sanitation-Household Refuse	Operating Expenditure	E10101	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs - Recycling	\$74,282.00
10	Community Amenities	Sanitation-Household Refuse	Operating Expenditure	E10102	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs - General Waste	\$78,892.00
10	Community Amenities	Sanitation-Household Refuse	Operating Expenditure	E10103	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs (Commercial Properties) - Recycling	\$3,193.00
10	Community Amenities	Sanitation-Household Refuse	Operating Expenditure	E10104	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs (Commercial Properties) - General V	\$30,116.00
10	Community Amenities	Sanitation-Household Refuse	Operating Expenditure	E10106	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs - Parks & Reserves	\$23,817.00
10	Community Amenities	Sanitation-Household Refuse	Operating Expenditure	E10107	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs - Street Bins	\$4,457.00
10	Community Amenities	Sanitation-Household Refuse	Operating Expenditure	E10108	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs - Alexandra Rd & East St (Bulk Serv	\$12,817.00
10	Community Amenities	Sanitation-Household Refuse	Operating Expenditure	E10109	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Gate Fees - Waste Disposal (Recycling)	\$110,160.00
10	Community Amenities	Sanitation-Household Refuse	Operating Expenditure	E10110	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Gate Fees - Waste Disposal - General Waste	\$150,960.00
10	Community Amenities	Sanitation-Household Refuse	Operating Expenditure	E10111	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Gate Fees - Waste Disposal - Fogo	\$248,625.00
10	Community Amenities	Sanitation-Household Refuse	Operating Expenditure	E10201	Materials & Contracts - Sanitation - Household Refuse - Waste Education - Better Bins Plus: Go FOGO	\$18,760.00
10	Community Amenities	Sanitation-Household Refuse	Operating Expenditure	E10203	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Ratepayer Tip Pass Fees	\$18,360.00
10	Community Amenities	Sanitation-Household Refuse	Operating Expenditure	E10204	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Annual Bulk & Green Waste	\$89,250.00
10	Community Amenities	Other Sanitation	Operating Expenditure	E10206	Employee Costs - Other Sanitation - Salaries & Wages - Waste Education	\$81,196.00
10	Community Amenities	Other Sanitation	Operating Expenditure	E10207	Materials and Contracts - Other Sanitation - Materials - Purchase Bins	\$25,000.00
10	Community Amenities	Other Sanitation	Operating Expenditure	E10208	Materials and Contracts - Other Sanitation - Service Contracts - Waste Removal - Bund (Wauhop)	\$30,000.00
10	Community Amenities	Town Planning & Regional Development	Operating Expenditure	E10209	Employee Costs - Town Planning & Regional Development - Salaries & Wages	\$558,766.00
10	Community Amenities	Sanitation-Household Refuse	Operating Expenditure	E10210	Works Costing - Maintenance - Plant & Equipment - Street Bin Maintenance	\$31,530.00
10	Community Amenities	Town Planning & Regional Development	Operating Expenditure	E10211	Employee Costs - Town Planning & Regional Development - On Costs - Superannuation & FBT	\$92,442.00
10	Community Amenities	Sanitation-Household Refuse	Operating Expenditure	E10212	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - City Of Fremantle Contributions - Waste Facility	\$95,000.00
10	Community Amenities	Town Planning & Regional Development	Operating Expenditure	E10213	Materials and Contracts - Town Planning & Regional Development - Plant Operating Costs - Vehicle Expenses (Light Fleet)	\$11,779.00
10	Community Amenities	Town Planning & Regional Development	Operating Expenditure	E10214	Materials and Contracts - Town Planning & Regional Development - Advertising	\$5,100.00
10	Community Amenities	Town Planning & Regional Development	Operating Expenditure	E10215	Materials and Contracts - Town Planning & Regional Development - Consultation	\$204,000.00
10	Community Amenities	Town Planning & Regional Development	Operating Expenditure	E10217	Materials and Contracts - Town Planning & Regional Development - Legal Expenses	\$5,100.00
10	Community Amenities	Other Community Amenities	Operating Expenditure	E10218	Materials and Contracts - Other Community Amenities - Service Contracts - Public Conveniences	\$7,500.00
10	Community Amenities	Sanitation-Household Refuse	Operating Expenditure	E10221	Interest Expenses - Sanitation-Household Refuse - SMRC - Loan Interest Repayments	\$8,250.00
10	Community Amenities	Other Community Amenities	Operating Expenditure	E10223	Works Costing - Maintenance - Buildings - Sumpton Green - Child Care Hall	\$9,058.00
10	Community Amenities	Town Planning & Regional Development	Operating Expenditure	E10224	Materials and Contracts - Town Planning & Regional Development - Service Contracts - Digitisation of Planning/Building Plans	\$8,000.00
10	Community Amenities	Other Sanitation	Operating Expenditure	E10225	Other Expenditure - Other Sanitation - Contributions - Regional Waste Management	\$28,901.00
10	Community Amenities	Town Planning & Regional Development	Operating Expenditure	E10229	Other Expenditure - Town Planning & Regional Development - Sundry Expenses - Refunds	\$1,020.00
10	Community Amenities	Other Sanitation	Operating Expenditure	E10230	Employee Costs - Other Sanitation - Superannuation - Waste Education Officer	\$12,116.00
10	Community Amenities	Other Sanitation	Operating Expenditure	E10232	Materials and Contracts - Other Sanitation - Service Contracts - RRRR Overhead Contribution	\$145,200.00
10	Community Amenities	Town Planning & Regional Development	Operating Expenditure	E10240	Employee Costs - Town Planning & Regional Development - Training and Conferences	\$6,120.00
10	Community Amenities	Other Community Amenities	Operating Expenditure	E10243	Materials and Contracts - Other Community Amenities - Service Contracts - Heritage Trail	\$1,020.00
10	Community Amenities	Other Community Amenities	Operating Expenditure	E10252	Works Costing - Maintenance - Bus Shelters	\$5,000.00
10	Community Amenities	Other Community Amenities	Operating Expenditure	E10253	Materials and Contracts - Other Community Amenities - Implementation of Community Climate Action Plan	\$10,200.00
10	Community Amenities	Town Planning & Regional Development	Operating Expenditure	E10258	Materials and Contracts - Town Planning & Regional Development - Consultation - Community Design Advisory Committee	\$1,020.00
10	Community Amenities	Protection Of The Environment	Operating Expenditure	E10260	Materials and Contracts - Protection Of The Environment - Service Contracts - Fire Mitigation	\$1,020.00
10	Community Amenities	Protection Of The Environment	Operating Expenditure	E10644	Materials and Contracts - Protection of the Environment - Service Contracts - Foreshore Erosion Control and Seawalls	\$245,000.00
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	004115	Non-Cash - Other Recreation & Sport - Depreciation - Parks & Ovals	\$998,161.00
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	011100	Materials and Contracts - Other Recreation & Sport - Activity Based Costing Allocated	\$298,006.00
11	Recreation And Culture	Swimming Areas/Beaches	Operating Expenditure	E10251	Materials and Contracts - Swimming Areas/Beaches - Service Contracts - Mooring Pens Management Fees	\$1,387.00
11	Recreation And Culture	Swimming Areas/Beaches	Operating Expenditure	E10267	Works Costing - Maintenance - Parks & Ovals - Riverside Boat Ramps & Boat Pens	\$79,450.00
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11204	Works Costing - Maintenance - Parks & Ovals - Merv Cowan Park	\$38,064.00

11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11205	Works Costing - Maintenance - Parks & Ovals - J. Dolan Park	\$10,891.00
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11206	Works Costing - Maintenance - Parks & Ovals - W.H. Kitson Park	\$19,845.00
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11207	Works Costing - Maintenance - Parks & Ovals - John Tonkin Park	\$37,547.00
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11208	Works Costing - Maintenance - Parks & Ovals - Norm McKenzie Park	\$13,833.00
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11209	Works Costing - Maintenance - Parks & Ovals - W. W. Wayman Reserve	\$11,118.00
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11210	Works Costing - Maintenance - Buildings - Camp Waller	\$10,125.00
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11211	Works Costing - Maintenance - Buildings - Hurricanes	\$2,070.00
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11212	Works Costing - Maintenance - Buildings - East Fremantle Tennis Club	\$18,127.00
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11213	Works Costing - Maintenance - Parks & Ovals - East Fremantle Oval	\$30,011.00
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11214	Works Costing - Maintenance - Parks & Ovals - Riverside Road Reserves	\$104,846.00
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11215	Works Costing - Maintenance - Parks & Ovals - Henry Jeffery Oval	\$62,192.00
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11216	Works Costing - Maintenance - Parks & Ovals - Town Hall Reserve	\$39,856.00
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11217	Works Costing - Maintenance - Parks & Ovals - East Fremantle Lacrosse	\$62,238.00
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11219	Works Costing - Maintenance - Parks & Ovals - Wauhop Park	\$99,342.00
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11221	Works Costing - Maintenance - Parks & Ovals - East Fremantle Croquet Club	\$30,474.00
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11222	Works Costing - Maintenance - Parks & Ovals - Gourley Park	\$17,035.00
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11223	Works Costing - Maintenance - Parks & Ovals - E. I. Chapman Reserve	\$12,443.00
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11224	Works Costing - Maintenance - Parks & Ovals - I. G. Handcock Playground	\$8,837.00
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11225	Works Costing - Maintenance - Parks & Ovals - Stratford Street Park	\$12,178.00
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11226	Works Costing - Maintenance - Parks & Ovals - Ulrich Park	\$14,656.00
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11227	Works Costing - Maintenance - Parks & Ovals - Locke Park	\$29,437.00
11	Recreation And Culture	Other Culture	Operating Expenditure	E11228	Materials and Contracts - Other Culture - Service Contracts - Community Events (In Addition to the E.F. Festival)	\$17,340.00
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11229	Works Costing - Maintenance - Parks & Ovals - Surbiton Road Park	\$1,313.00
11	Recreation And Culture	Other Culture	Operating Expenditure	E11231	Materials and Contracts - Other Culture - Service Contracts - Business and Community Support Initiatives	\$1,000.00
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11232	Works Costing - Maintenance - Parks & Ovals - RSL Memorial Rose Garden	\$4,463.00
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11235	Works Costing - Maintenance - Parks & Ovals - Parks Equipment	\$35,707.00
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11236	Works Costing - Maintenance - Parks & Ovals - East Fremantle Bowling Club	\$13,563.00
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11241	Works Costing - Maintenance - Parks & Ovals - Lee Park	\$11,225.00
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11242	Works Costing - Maintenance - Parks & Ovals - Glasson Park	\$23,275.00
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11243	Works Costing - Maintenance - Parks & Ovals - River - Stirling Bridge	\$2,628.00
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11247	Works Costing - Maintenance - Plant & Equipment - Equipment Below Threshold	\$10,000.00
11	Recreation And Culture	Libraries	Operating Expenditure	E11249	Other Expenditure - Libraries - Contributions - City Of Fremantle Library Shared Service	\$153,000.00
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11250	Materials and Contracts - Other Recreation & Sport - Service Contracts - License Fee - East Fremantle Rowing Club	\$3,500.00
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11252	Other Expenditure - Other Recreation & Sport - Contributions - EFBC Operating Subsidy	\$22,440.00
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11257	Works Costing - Maintenance - Parks & Ovals - George Booth Park	\$1,683.00
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11258	Works Costing - Maintenance - Parks & Ovals - Foreshore Maintenance & Bush Regeneration	\$3,911.00
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11259	Works Costing - Maintenance - Parks & Ovals - Raceway Park / Richmond Park	\$22,781.00
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11261	Materials and Contracts - Other Recreation & Sport - Service Contracts - Implementation of Reconciliation Action Plan	\$20,400.00
11	Recreation And Culture	Other Culture	Operating Expenditure	E11262	Insurance Expense - Other Culture - Building Insurance - Community Facilities	\$11,320.00
11	Recreation And Culture	Other Culture	Operating Expenditure	E11263	Works Costing - Maintenance - Other - East Fremantle Festival	\$142,898.00
11	Recreation And Culture	Other Culture	Operating Expenditure	E11264	Materials and Contracts - Other Culture - Service Contracts - Youth Initiatives and Events	\$15,000.00
11	Recreation And Culture	Swimming Areas/Beaches	Operating Expenditure	E11268	Non-Cash-Swimming Areas/Beaches-Depreciation Expense - Right-of-use Assets	\$39,621.00
11	Recreation And Culture	Swimming Areas/Beaches	Operating Expenditure	E11269	Interest Expenses - Swimming Areas/Beaches - Sea bed Lease	\$8,000.00
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11270	Works Costing - Maintenance - Parks & Ovals - Niergarup Track	\$10,000.00
11	Recreation And Culture	Other Culture	Operating Expenditure	E11272	Materials and contracts - Other Culture - Service Contracts - Public Art Maintenance	\$5,000.00
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11294	Works Costing - Maintenance - Parks & Ovals - Marjorie Green Park	\$3,128.00
11	Recreation And Culture	Other Culture	Operating Expenditure	E11297	Works Costing - Maintenance - Buildings - Dovenby House	\$4,500.00
11	Recreation And Culture	Other Culture	Operating Expenditure	E11298	Materials and contracts - Other Culture - Historical Research Services (Museum of Perth)	\$8,000.00
12	Transport	Maint Streets Roads & Bridges	Operating Expenditure	004121	Non-Cash - Maint Streets Roads & Bridges - Depreciation - Infrastructure Roads	\$488,975.00
12	Transport	Parking Facilities	Operating Expenditure	004130	Non-Cash - Parking Facilities - Depreciation	\$1,000.00
12	Transport	Road Plant	Operating Expenditure	012000	Materials and Contracts - Road Plant - Activity Based Costing Allocated	\$298,006.00
12	Transport	Parking Facilities	Operating Expenditure	012500	Materials and Contracts - Parking Facilities - Activity Based Costing Allocated	\$149,003.00
12	Transport	Maint Streets Roads & Bridges	Operating Expenditure	E12215	Works Costing - Maintenance - Roads - Road & Street Maintenance	\$89,917.00
12	Transport	Maint Streets Roads & Bridges	Operating Expenditure	E12230	Works Costing - Maintenance - Plant & Equipment - Works Equipment	\$17,973.00
12	Transport	Maint Streets Roads & Bridges	Operating Expenditure	E12231	Works Costing - Maintenance - Footpaths & Cycleways - Footpath & Cycleways	\$130,231.00
12	Transport	Maint Streets Roads & Bridges	Operating Expenditure	E12233	Utility Charges - Maint Streets Roads & Bridges - Street Lighting	\$130,750.00
12	Transport	Maint Streets Roads & Bridges	Operating Expenditure	E12234	Materials and Contracts - Maint Streets Roads & Bridges - Service Contracts - Street Sweeping	\$70,000.00
12	Transport	Maint Streets Roads & Bridges	Operating Expenditure	E12235	Works Costing - Maintenance - Roads - Verges Maintenance	\$275,299.00
12	Transport	Maint Streets Roads & Bridges	Operating Expenditure	E12236	Works Costing - Maintenance - Roads - Street Cleaning	\$370,906.00
12	Transport	Maint Streets Roads & Bridges	Operating Expenditure	E12237	Works Costing - Maintenance - Roads - Kerbing	\$3,813.00
12	Transport	Maint Streets Roads & Bridges	Operating Expenditure	E12245	Works Costing - Maintenance - Roads - Street Trees	\$209,318.00
12	Transport	Maint Streets Roads & Bridges	Operating Expenditure	E12255	Works Costing - Maintenance - Roads - Tree Replacements	\$87,397.00
12	Transport	Maint Streets Roads & Bridges	Operating Expenditure	E12256	Works Costing - Maintenance - Roads - Street Tree Watering	\$88,254.00
12	Transport	Maint Streets Roads & Bridges	Operating Expenditure	E12260	Works Costing - Maintenance - Roads - Crossovers	\$3,336.00
12	Transport	Maint Streets Roads & Bridges	Operating Expenditure	E12263	Works Costing - Maintenance - Drainage	\$80,583.00
12	Transport	Maint Streets Roads & Bridges	Operating Expenditure	E12269	Works Costing - Maintenance - Roads - Street Name Plates & Furniture	\$20,878.00

12	Transport	Parking Facilities	Operating Expenditure	E12303	Employee Costs - Parking Facilities - Salaries & Wages - Parking	\$157,865.00
12	Transport	Parking Facilities	Operating Expenditure	E12305	Employee Costs - Parking Facilities - Superannuation - Parking	\$20,396.00
12	Transport	Parking Facilities	Operating Expenditure	E12309	Materials and Contracts - Parking Facilities - Plant Operating Costs - Vehicle Expenses (Light Fleet)	\$12,257.00
12	Transport	Parking Facilities	Operating Expenditure	E12311	Materials and Contracts - Parking Facilities - Service Contracts - Equipment Repairs & Maintenance	\$10,200.00
12	Transport	Parking Facilities	Operating Expenditure	E12313	Works Costing - Maintenance - Car Parks - Implementation of Integrated Traffic Management Study	\$99,079.00
12	Transport	Parking Facilities	Operating Expenditure	E12315	Other Expenditure - Parking Facilities - Sundry Expenses - Fines Enforcement Recovery Costs	\$5,100.00
12	Transport	Parking Facilities	Operating Expenditure	E12317	Materials and Contracts - Parking Facilities - Service Contracts - Towing Expenses	\$250.00
12	Transport	Parking Facilities	Operating Expenditure	E12320	Materials and Contracts - Parking Facilities - Sundry Expenses	\$5,100.00
13	Economic Services	Building Control	Operating Expenditure	013000	Materials and Contracts - Building Control - Activity Based Costing Allocated	\$74,502.00
13	Economic Services	Building Control	Operating Expenditure	E13205	Materials and Contracts - Building Control - Service Contracts - Control Expenses - All Other	\$10,200.00
13	Economic Services	Building Control	Operating Expenditure	E13206	Other Expenditure - Building Control - Building Services Levy	\$40,800.00
13	Economic Services	Building Control	Operating Expenditure	E13207	Other Expenditure - Building Control - BCITF Payments	\$25,500.00
14	Other Property And Services	Plant Operation Costs	Operating Expenditure	003499	Materials and Contracts - Plant Operation Costs Allocated	-\$243,121.00
14	Other Property And Services	Public Works Overheads	Operating Expenditure	004140	Non-Cash - Public Works Overheads - Depreciation	\$16,413.00
14	Other Property And Services	Plant Operation Costs	Operating Expenditure	004143	Non-Cash - Plant Operation Costs - Depreciation	\$122,371.00
14	Other Property And Services	Public Works Overheads	Operating Expenditure	014000	Materials and Contracts - Public Works Overheads - Activity Based Costing Allocated	\$298,006.00
14	Other Property And Services	Public Works Overheads	Operating Expenditure	E14201	Employee Costs - Public Works Overheads - Salaries & Wages - Supervision	\$381,895.00
14	Other Property And Services	Public Works Overheads	Operating Expenditure	E14203	Employee Costs - Public Works Overheads - Superannuation	\$161,607.00
14	Other Property And Services	Public Works Overheads	Operating Expenditure	E14204	Materials and Contracts - Public Works Overheads - Consultation - Operations	\$18,000.00
14	Other Property And Services	Public Works Overheads	Operating Expenditure	E14205	Employee Costs - Public Works Overheads - Salaries & Wages - Sick / Holiday Pay / RDO'S	\$147,813.00
14	Other Property And Services	Public Works Overheads	Operating Expenditure	E14207	Insurance Expenses - Public Works Overheads - General	\$1,563.00
14	Other Property And Services	Public Works Overheads	Operating Expenditure	E14208	Materials and Contracts - Public Works Overheads - Materials - Protective Clothing and Safety and General Equipment	\$9,180.00
14	Other Property And Services	Public Works Overheads	Operating Expenditure	E14210	Works Costing - Maintenance - Other - Admin/Safety/Training	\$52,610.00
14	Other Property And Services	Public Works Overheads	Operating Expenditure	E14242	Works Costing - Maintenance - Buildings - Depot	\$51,941.00
14	Other Property And Services	Public Works Overheads	Operating Expenditure	E14255	Materials and Contracts - Public Works Overheads - Plant Operating Costs - Vehicle Expenses	\$28,240.00
14	Other Property And Services	Public Works Overheads	Operating Expenditure	E14290	Materials and Contracts - Public Works Overheads - Overheads Allocated - P.W.O. Allocated to Works	-\$1,170,128.00
14	Other Property And Services	Plant Operation Costs	Operating Expenditure	E14302	Works Costing - Maintenance - Plant & Equipment - Tyres & Tubes - Plant Operating Costs	\$750.00
14	Other Property And Services	Plant Operation Costs	Operating Expenditure	E14303	Works Costing - Maintenance - Plant & Equipment - Parts & Repairs - Plant Operating Costs	\$37,000.00
14	Other Property And Services	Plant Operation Costs	Operating Expenditure	E14304	Works Costing - Maintenance - Plant & Equipment - Insurance & Licences - Plant Operating Costs	\$35,407.00
14	Other Property And Services	Plant Operation Costs	Operating Expenditure	E14305	Works Costing - Maintenance - Plant & Equipment - Fuel & Oil - Plant Operating Costs	\$50,000.00
14	Other Property And Services	Unclassified Property	Operating Expenditure	E14423	Works Costing - Maintenance - Other - Recoverable Works	\$2,000.00
14	Other Property And Services	Unclassified Property	Operating Expenditure	E14424	Works Costing - Maintenance - Other - Graffiti Removal	\$26,846.00
14	Other Property And Services	Unclassified Property	Operating Expenditure	E14438	Materials and Contracts - Unclassified Property - Service Contracts - Implementation of Asbestos Register Actions	\$10,000.00
14	Other Property And Services	Unclassified Property	Operating Expenditure	E14444	Other Expenditure - Unclassified Property - Contributions - South West Group - Local Auth & Projects	\$51,000.00
14	Other Property And Services	Unclassified Property	Operating Expenditure	E14460	Works Costing - Maintenance - Buildings - General	\$35,216.00
14	Other Property And Services	Unclassified Property	Operating Expenditure	E14461	Works Costing - Maintenance - Buildings - 128 George Street	\$4,181.00
14	Other Property And Services	Unclassified Property	Operating Expenditure	E14462	Works Costing - Maintenance - Buildings - Old Police Station	\$15,758.00
14	Other Property And Services	Salaries & Wages	Operating Expenditure	E14470	Employee Costs - Salaries & Wages - Gross Total Salaries and Wages	\$4,025,185.00
14	Other Property And Services	Salaries & Wages	Operating Expenditure	E14493	Employee Costs - Salaries & Wages Allocated	-\$4,025,185.00
TOTAL OPERATING EXPENDITURE						\$12,148,015.00
03	General Purpose Funding	Other General Purpose Income	Operating Income	001689	Interest Earnings - Other General Purpose Income - Reserves	-\$30,000.00
03	General Purpose Funding	Rate Revenue	Operating Income	I03051	Rates - Rate Revenue - Interim Rates (AASB 1058)	-\$20,000.00
03	General Purpose Funding	Rate Revenue	Operating Income	I03055	Rates - Rate Revenue - Rates Levied (AASB 1058)	-\$8,640,135.00
03	General Purpose Funding	Rate Revenue	Operating Income	I03059	Interest Earnings - Rate Revenue - Rates Penalty (AASB 1058)	-\$22,000.00
03	General Purpose Funding	Rate Revenue	Operating Income	I03060	Fees And Charges - Rate Revenue - Discretionary - Legal Costs Recovered (AASB 1058)	-\$20,000.00
03	General Purpose Funding	General Purpose Grants	Operating Income	I03070	Operating Grants, Subsidies And Contributions - General Purpose Grants - State - Grants Commission (AASB 1058)	-\$40,125.00
03	General Purpose Funding	General Purpose Grants	Operating Income	I03071	Operating Grants, Subsidies And Contributions - General Purpose Grants - State - Grants Commission - Formula Local Roads (AASB 1058)	-\$12,145.00
03	General Purpose Funding	Other General Purpose Income	Operating Income	I03188	Interest Earnings - Other General Purpose Income - Municipal - Interest On Investments	-\$10,000.00
03	General Purpose Funding	Rate Revenue	Operating Income	I03190	Fees And Charges - Rate Revenue - Discretionary - Rates Admin Fees - Instalments (AASB 1058)	-\$39,140.00
03	General Purpose Funding	Rate Revenue	Operating Income	I03191	Interest Earnings - Rate Revenue - Rates - Instalment Interest Charge (AASB 1058)	-\$36,000.00
03	General Purpose Funding	Rate Revenue	Operating Income	I04085	Fees And Charges - Rate Revenue - Discretionary - Rate Enquiries (AASB 1058)	-\$24,720.00
04	Governance	Administration	Operating Income	004045	Non-Cash - Administration - Profit on Disposal of Assets	-\$39,114.00
04	Governance	Administration	Operating Income	I04088	Other Revenue - Administration - Reimbursements (AASB 1058)	-\$12,000.00
04	Governance	Administration	Operating Income	I04089	Other Revenue - Administration - Sundry Income GST Inclusive (AASB 1058)	-\$1,000.00
05	Law,Order,Public Safety	Animal Control	Operating Income	I05083	Fees And Charges - Animal Control - Discretionary - Charges - Fines And Penalty (AASB 15)	-\$515.00
05	Law,Order,Public Safety	Fire Prevention	Operating Income	I05084	Fees And Charges - Fire Prevention - Statutory - ESL Commission Received (AASB 15)	-\$7,725.00
05	Law,Order,Public Safety	Animal Control	Operating Income	I05085	Fees And Charges - Animal Control - Discretionary - Impounding Fees (AASB 15)	-\$1,030.00
05	Law,Order,Public Safety	Animal Control	Operating Income	I05087	Fees And Charges - Animal Control - Statutory - Dog & Cat Registration (AASB 15)	-\$18,025.00
05	Law,Order,Public Safety	Other Law Order & Public Safety	Operating Income	I05089	Fees And Charges - Other Law, Order & Public Safety - Discretionary - Other Fines & Penalties	-\$515.00
07	Health	Health Inspection & Admin	Operating Income	004075	Non-Cash - Health Inspection & Admin - Profit on disposal of assets	-\$11,962.00
07	Health	Health Inspection & Admin	Operating Income	I07081	Fees And Charges - Health Inspection & Admin - Discretionary - Permit Application Fees (AASB 15)	-\$3,090.00
07	Health	Maternal & Infant Health	Operating Income	I07082	Fees And Charges - Maternal & Infant Health - Discretionary - EH Gray Centre 80 Canning Hwy (AASB 15)	-\$2,575.00
07	Health	Health Inspection & Admin	Operating Income	I07083	Fees And Charges - Health Inspection & Admin - Discretionary - Outdoor Eating Area Fees (Local Law) & Annual Food Assessment (AASB	-\$5,150.00
07	Health	Health Inspection & Admin	Operating Income	I07085	Fees And Charges - Health Inspection & Admin - Statutory - Swimming Pool Inspection Fees (AASB 15)	-\$15,000.00
08	Welfare	Pre School	Operating Income	I08025	Fees And Charges - Pre School - Discretionary - Pre Primary Lease Rent (AASB 15)	-\$2,369.00

08	Welfare	Care Of Families & Children	Operating Income	10801	Fees And Charges - Care Of Families & Children - Statutory - CHSP - Sundry Income (AASB 15)	-\$104,500.00
08	Welfare	Care Of Families & Children	Operating Income	10803	Fees And Charges - Care Of Families & Children - Statutory - CHSP - In Home Respite (AASB 15)	-\$7,700.00
08	Welfare	Care Of Families & Children	Operating Income	10806	Fees And Charges - Care Of Families & Children - Statutory - CHSP - Centre Based Respite (AASB 15)	-\$55,000.00
08	Welfare	Care Of Families & Children	Operating Income	10808	Operating Grants, Subsidies And Contributions - Care Of Families & Children - Commonwealth - CHSP (AASB 15)	-\$621,284.00
08	Welfare	Care Of Families & Children	Operating Income	108094	Fees And Charges - Care Of Families & Children - Discretionary - CHSP Transport - Centre Based Day Care (AASB 15)	-\$13,200.00
08	Welfare	Other Welfare	Operating Income	108205	Fees And Charges - Other Welfare - Discretionary - Glyde-In Rent Income (AASB 15)	-\$1,200.00
09	Housing	Housing - Council Owned	Operating Income	109081	Fees And Charges - Housing - Council Owned - Discretionary - Rent (AASB 15)	-\$90,640.00
09	Housing	Housing - Council Owned	Operating Income	109082	Other revenue - Housing - Council Owned - Reimbursements - Allen Street Units	-\$500.00
10	Community Amenities	Town Planning & Regional Development	Operating Income	004108	Non-Cash - Town Planning & Regional Development - Profit on disposal of assets	-\$16,000.00
10	Community Amenities	Other Community Amenities	Operating Income	110075	Fees And Charges - Other Community Amenities - Discretionary - Hire of Sumpton Green (AASB 15)	-\$1,500.00
10	Community Amenities	Other Community Amenities	Operating Income	110076	Operating Grants, Subsidies And Contributions - Other Community Amenities - State - Bus Shelter - Maintenance Assistance Scheme (A/	-\$4,100.00
10	Community Amenities	Sanitation-Household Refuse	Operating Income	110080	Fees And Charges - Sanitation-Household Refuse - Discretionary - Domestic Service Charge (AASB 1058)	-\$21,430.00
10	Community Amenities	Sanitation-Household Refuse	Operating Income	110081	Fees And Charges - Sanitation-Household Refuse - Discretionary - Commercial Refuse (AASB 1058)	-\$80,855.00
10	Community Amenities	Sanitation-Household Refuse	Operating Income	110082	Fees and Charges - Sanitation - Discretionary - Sporting Club Service Charges (AASB 1058)	-\$4,635.00
10	Community Amenities	Town Planning & Regional Development	Operating Income	110083	Fees And Charges - Town Planning & Regional Development - Discretionary - Survey Clearance Fees (AASB 15)	-\$500.00
10	Community Amenities	Town Planning & Regional Development	Operating Income	110084	Fees And Charges - Town Planning & Regional Development - Discretionary - Misc Planning Service Fees (AASB 15)	-\$12,000.00
10	Community Amenities	Town Planning & Regional Development	Operating Income	110085	Fees And Charges - Town Planning & Regional Development - Discretionary - Home Occupation Fees (AASB 15)	-\$1,030.00
10	Community Amenities	Sanitation-Household Refuse	Operating Income	110086	Operating Grants, Subsidies And Contributions - Sanitation-Household Refuse - State - Better Bins GO: FOGO (AASB 15)	-\$18,440.00
10	Community Amenities	Town Planning & Regional Development	Operating Income	110088	Fees And Charges - Town Planning & Regional Development - Statutory - Development Applications (AASB 15)	-\$72,100.00
10	Community Amenities	Town Planning & Regional Development	Operating Income	110089	Fees and Charges - Town Planning & Regional Development - Discretionary - Scheme Amendments and Rezoning Application Fees	-\$6,180.00
10	Community Amenities	Other Community Amenities	Operating Income	110176	Fees And Charges - Other Community Amenities - Discretionary - Sale Of History Books (AASB 15)	-\$258.00
11	Recreation And Culture	Other Recreation & Sport	Operating Income	004117	Non-Cash - Other Recreation & Sport - Profit on disposal of assets	-\$23,200.00
11	Recreation And Culture	Swimming Areas/Beaches	Operating Income	110180	Fees And Charges - Swimming Areas/Beaches - Discretionary - Riverside Mooring Pen Fees (AASB 15)	-\$118,450.00
11	Recreation And Culture	Swimming Areas/Beaches	Operating Income	111158	Operating Grants, Subsidies and Contributions - Swimming Areas/Beaches - CHRMAP funding - Coastal Adaptation and Protection Gran	-\$23,875.00
11	Recreation And Culture	Other Recreation & Sport	Operating Income	111161	Fees And Charges - Other Recreation & Sport - Discretionary - Swan Yacht Club Rental (AASB 15)	-\$58,000.00
11	Recreation And Culture	Other Recreation & Sport	Operating Income	111162	Fees And Charges - Other Recreation & Sport - Discretionary - E. F. Yacht Club Rental (AASB 15)	-\$33,990.00
11	Recreation And Culture	Other Recreation & Sport	Operating Income	111164	Fees and Charges - Other Recreation & Sport - Discretionary - Dinghy Storage Fees	-\$1,000.00
11	Recreation And Culture	Other Recreation & Sport	Operating Income	111170	Other Revenue - Other Recreation & Sport - Reimbursements - E. F. Football Club (AASB 15)	-\$1,500.00
11	Recreation And Culture	Other Recreation & Sport	Operating Income	111175	Fees And Charges - Other Recreation & Sport - Discretionary - Zephyr Kiosk Rental (AASB 15)	-\$39,140.00
11	Recreation And Culture	Swimming Areas/Beaches	Operating Income	111177	Operating Grants, Subsidies And Contributions - Swimming Areas/Beaches - State - Swan River Trust Erosion Control Income Various (A/	-\$75,000.00
11	Recreation And Culture	Other Culture	Operating Income	111182	Fees And Charges - Other Culture - Discretionary - East Fremantle Festival (AASB 1058)	-\$14,000.00
11	Recreation And Culture	Other Recreation & Sport	Operating Income	111187	Fees And Charges - Other Recreation & Sport - Discretionary - E. F. Bowling Club (AASB 15)	-\$2,112.00
11	Recreation And Culture	Other Recreation & Sport	Operating Income	111190	Fees And Charges - Other Recreation & Sport - Discretionary - E. F. Tennis Club (AASB 15)	-\$5,150.00
11	Recreation And Culture	Other Recreation & Sport	Operating Income	111191	Fees And Charges - Other Recreation & Sport - Discretionary - Leeuwin & Fremantle Sea Scouts (AASB 15)	-\$1,607.00
11	Recreation And Culture	Other Recreation & Sport	Operating Income	111193	Fees And Charges - Other Recreation & Sport - Discretionary - Preston Pt. Lacrosse Club (AASB 15)	-\$1,545.00
11	Recreation And Culture	Other Recreation & Sport	Operating Income	111194	Fees And Charges - Other Recreation & Sport - Discretionary - Wauhop Park Soccer Ground (AASB 15)	-\$6,695.00
11	Recreation And Culture	Other Recreation & Sport	Operating Income	111198	Fees And Charges - Other Recreation & Sport - Discretionary - Reserve Hire Fees - Functions (AASB 15)	-\$1,030.00
11	Recreation And Culture	Other Recreation & Sport	Operating Income	111199	Fees And Charges - Other Recreation & Sport - Discretionary - E. F. Croquet Club (AASB 15)	-\$2,163.00
11	Recreation And Culture	Other Culture	Operating Income	11200	Other Revenue - Other Culture - Sundry Income - Promotional Merchandise Sales (AASB 15)	-\$100.00
11	Recreation And Culture	Other Recreation & Sport	Operating Income	11201	Other revenue - Other Recreation & Sport - Reimbursements - Building Insurance	-\$11,320.00
11	Recreation And Culture	Other Recreation & Sport	Operating Income	11203	Operating Grants, Subsidies and Contributions - Other Recreation & Sport - State - Removal of fencing at HMAS Leeuwin playing fields	-\$52,000.00
11	Recreation And Culture	Other Culture	Operating Income	11205	Operating grants, subsidies and contributions - Other Culture - EF Festival	-\$28,000.00
12	Transport	Maint Streets Roads & Bridges	Operating Income	004126	Non-Cash - Maint Sts Roads & Bridges - Profit on Sale of Assets	-\$8,400.00
12	Transport	Maint Streets Roads & Bridges	Operating Income	112039	Operating Grants, Subsidies And Contributions - Maint Streets Roads & Bridges - State - MRD Direct Grant (AASB 1058)	-\$19,245.00
12	Transport	Maint Streets Roads & Bridges	Operating Income	112040	Operating Grants, Subsidies And Contributions - Maint Streets Roads & Bridges - State - MRD - Stirling Bridge Verge Maintenance Agree	-\$8,000.00
12	Transport	Maint Streets Roads & Bridges	Operating Income	112086	Operating Grants, Subsidies And Contributions - Maint Streets Roads & Bridges - State - Street Lighting (AASB 1058)	-\$4,800.00
12	Transport	Parking Facilities	Operating Income	112180	Fees And Charges - Parking Facilities - Discretionary - Fines And Penalties - Parking (AASB 15)	-\$103,000.00
12	Transport	Parking Facilities	Operating Income	112181	Fees And Charges - Parking Facilities - Discretionary - Parking Fees (AASB 15)	-\$211,150.00
12	Transport	Parking Facilities	Operating Income	112183	Fees And Charges - Parking Facilities - Discretionary - Fines Enforcement Recovered (AASB 15)	-\$25,000.00
13	Economic Services	Building Control	Operating Income	113181	Fees And Charges - Building Control - Statutory - Building Permits (AASB 15)	-\$65,000.00
13	Economic Services	Building Control	Operating Income	113182	Fees And Charges - Building Control - Statutory - BCITF- Receipts (AASB 15)	-\$30,900.00
13	Economic Services	Building Control	Operating Income	113184	Fees And Charges - Building Control - Statutory - Building Services Levy (AASB 15)	-\$45,000.00
13	Economic Services	Building Control	Operating Income	113185	Fees And Charges - Building Control - Discretionary - Verge Inspection Fees (AASB 15)	-\$5,150.00
13	Economic Services	Building Control	Operating Income	113186	Other Revenue - Building Control - Sundry Income - BCITF Commision (AASB 15)	-\$500.00
13	Economic Services	Building Control	Operating Income	113188	Fees And Charges - Building Control - Statutory - DA Sign Fees & Permits (AASB 15)	-\$1,030.00
13	Economic Services	Building Control	Operating Income	113190	Fees And Charges - Building Control - Statutory - Commission On Building Services Levy (AASB 15)	-\$824.00
14	Other Property And Services	Unclassified Property	Operating Income	004142	Non-Cash - Unclassified Property - Profit on disposal of assets	-\$389,017.00
14	Other Property And Services	Unclassified Property	Operating Income	114085	Fees And Charges - Unclassified Property - Discretionary - Rental Income 128 & 128A George St. (AASB 15)	-\$27,000.00
14	Other Property And Services	Unclassified Property	Operating Income	114086	Fees And Charges - Unclassified Property - Discretionary - Recoverable Works (AASB 15)	-\$2,000.00
14	Other Property And Services	Unclassified Property	Operating Income	114087	Fees And Charges - Unclassified Property - Discretionary - Rental Income - Old Police Station (AASB 15)	-\$28,840.00
14	Other Property And Services	Unclassified Property	Operating Income	114089	Other Revenue - Unclassified Property - Reimbursements - 133 Canning Hwy (Old Police Station)	-\$250.00
TOTAL OPERATING INCOME						-\$11,622,370.00

2022/23 Schedule of Fees and Charges			2022/23		
Schedule	Description of Fee or Charge	Details	GST (excl) \$	GST \$	GST (incl) \$
GENERAL PURPOSE FUNDING					
Rates					
	Instalment Fee - per instalment		16.50	Exempt	16.50
	Rate Enquiry Fee	Per Written Enquiry	55.00	Exempt	55.00
	Orders & Requisitions	Per Application	69.50	Exempt	69.50
	Combined Enquiry	Per Application	112.00	Exempt	112.00
	Ownership enquiry	Per property	14.09	1.41	15.50
	Rates Instalment Fees (not including the first instalment)	Per instalment	16.50	Exempt	16.50
	Instalment Interest				5.50%
	Penalty Interest				7.00%
	Rates - Special Arrangements to Pay (Direct Debit setup)	Per Application	13.64	1.36	15.00
	Direct Debit Dishonour Fee		2.27	0.23	2.50
	Rates - Special Arrangements to Pay	Per Application	49.00	Exempt	49.00
	Rates - Special Arrangements to Pay (Financial Hardship)				
	- Administration Fee		0.00	0.00	0.00
	- Penalty Interest				0.00%
GOVERNANCE					
General Administration					
	Sale of Electoral Rolls	Per Copy	71.60	Exempt	71.60
	Sale of Street listings	Per Copy	199.45	19.95	219.40
	Sale of History Books - Small but Strong	Each	27.64	2.76	30.40
	Sale of History Books - This is East Fremantle	Each	10.91	1.09	12.00
	Sale of Tea Towels	Each	10.91	1.09	12.00
	Photocopying				
	- 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.				
	Freedom Of Information				
	- Application	Per Application	30.00	Exempt	30.00
	- FOI photocopying	Per Copy	0.20	Exempt	0.20
	- Staff Time (search & discovery of documents)	Per Hour	30.00	Exempt	30.00
	Hire of Facilities				
	Hire of Meeting Rooms - Town Hall - Commercial	per hour	42.23	4.22	46.45
	Hire of Meeting Rooms - Town Hall - Not for Profit	per hour	21.14	2.11	23.25
LAW, ORDER & PUBLIC SAFETY					
	Dog Impounding fees - Poundage	Full recovery	Cost + 15%	Exempt	Cost + 15%
	Dog Impounding fees - Sustenance	Full recovery	At Cost	Exempt	At Cost
	Release of impounded dog		Cost + 15%		Cost + 15%
	Fire Break Clearing	Actual Cost + 25%	Cost + 25%		Cost + 25%
	Dog Registration Fees				
	Unsterilised - 1 year		50.00	Exempt	50.00
	Unsterilised - 3 year		120.00	Exempt	120.00

	Unsterilised - Lifetime Registration		250.00	Exempt	250.00
	Sterilised - 1 year		20.00	Exempt	20.00
	Sterilised - 3 year		42.50	Exempt	42.50
	Sterilised - Lifetime Registration		100.00	Exempt	100.00
	* Dog owned by pensioner - 50% of fee otherwise payable				
	** Effective 31 May each year - 50% of normal fee on 1 year licence				
	Application to keep a third dog		140.45	14.05	154.50
	Dogs kept in an approved kennel establishment licensed under Sect 27, where not otherwise registered		200.00	Exempt	200.00
	Euthanasia for a dog	Full recovery +15%	Cost + 15%		Cost + 15%
	Cat Registration Fees				
	Registration - 1 Year		20.00	Exempt	20.00
	Registration - 3 Years		42.50	Exempt	42.50
	Registration - Lifetime		100.00	Exempt	100.00
	* Cat owned by pensioner - 50% of fee otherwise payable				
	** Effective 31 May each year - 50% of normal fee on 1 year licence				
	Annual application for approval or renewal of approval to breed cats (per cat)		100.00	Exempt	100.00
	Release of impounded cat	Full recovery	Cost + 15%		Cost + 15%
	Cat - Sustenance and pound costs	Full recovery	Cost + 15%		Cost + 15%
	Recovery of Impounded Vehicles/Goods				
	Vehicle Impounding Fee	Initial cost	256.41	25.64	282.05
	Vehicle Impounding Fee	Per day thereafter	41.00	4.10	45.10
	Towage Fees	Full recovery +15%	Cost + 15%		Cost + 15%
	Storage Fee Motor Vehicle	per part or full day	18.73	1.87	20.60
	Storage Fee Other Goods	per part or full day	18.73	1.87	20.60
HEALTH					
Health					
	EH Gray Centre Mid Wifery - Annual Building Hire		0.00	0.00	0.00
	EH Gray Centre - Casual Hire Fee	Per Hour	42.23	4.22	46.45
	Stall Holders permit application fee / renewal	Per Application	177.73	17.77	195.50
	Trading in Public Places - Application fee	Per Application	89.32	8.93	98.25
	Trading in Public Places - Per Day fee	Per day	54.00	5.40	59.40
	Outdoor Eating Area permit - Application fee	Per Application	0.00	0.00	0.00
	Outdoor Eating Area permit - Annual fee	Per sq mtr	30.00	3.00	33.00
	Food Hygiene & Safety Course	Per Applicant	43.18	4.32	47.50
	Registration of new Lodging Houses	Per Application	288.68	28.87	317.55
	Renewal of registration of existing Lodging Houses	Per Application	319.23	31.92	351.15
	Skin Penetration Premises Application fee	Per Application	88.95	8.90	97.85
	Skin Penetration Premises annual assessment fee		46.82	4.68	51.50
	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)		28.09	2.81	30.90
	Food Business				
	Notification Fee		45.45	4.55	50.00
	Registration Fee		45.45	4.55	50.00
	Annual Assessment:				
	High		93.64	9.36	103.00
	Medium		46.82	4.68	51.50
	Low				Exempt
	Inspection Fee e.g. settlement inspection		46.82	4.68	51.50

	Reinspection fee for non-compliant premises		140.45	14.05	154.50
	Food Vans - Event Based (eg festivals, miscellaneous)		46.82	4.68	51.50
	Aquatic Facilities				
	Annual Sampling Fee		281.73	27.27	309.00
	Re-sampling for non-compliant results		46.95	4.55	51.50
	Public Buildings				
	Application to construct a new public building		791.82	79.18	871.00
	Annual Assessment:				
	High		56.18	5.62	61.80
	Medium		28.09	2.81	30.90
	Low				Exempt
	Requested food and water sampling				
	Requested asbestos sampling				
				Cost +15% administration fee	
	EDUCATION & WELFARE				
	Commonwealth Home Support Programme				
	Community Bus Use				
	Metro Area - Full Day - plus Fuel (12 hours)		100.00	10.00	110.00
	Metro Area - Half Day - plus Fuel (6 hours)		50.00	5.00	55.00
	All Other Use				\$1.64 per kilometre including fuel
	CHSP Client Contributions				
	Social Support - Individual	Per Hour	9.09	0.91	10.00
	Social Support - Individual (Mileage - Additional kilometre after 40kms)	Per Kilometre	0.00	0.00	1.00
	Social Support - Group	Per Occasion (small group)	9.09	0.91	10.00
	Centre Based Respite Aged Care	Per Occasion	9.09	0.91	10.00
	Respite	Per Hour	9.09	0.91	10.00
	Transport	Per one way trip	2.27	0.23	2.50
	Cancellation Fee - Up to 100% contribution fee				100% of contribution fee
	Home Care Package - Full Cost Recovery				
	Social Support group outings - Non East Fremantle Resident	per occasion	153.74	15.37	169.11
	Social Support group outings - East Fremantle Resident	per occasion	108.59	10.86	119.45
	Centre Based Respite (in centre only)	per occasion	108.59	10.86	119.45
	Centre Based transport (to and from Centre Based Respite) - Non East Frem	per one way trip	22.57	2.26	24.83
	Centre Based transport (to and from Centre Based Respite) - East Fremantle	per one way trip			FEE WAIVER
	Social Support Individual	per hour	45.45	4.55	50.00
	Flexible Respite	per hour	45.45	4.55	50.00
	COMMUNITY AMENITIES				
	Sanitation				
	Commercial Properties - General Waste & Recycling Service - 2 MGB's Wee	Per MGB per Annum	500.00	Exempt	500.00
	Commercial Properties - 3 Bin FOGO system	Per MGB per Annum	500.00	Exempt	500.00
	All community and sporting organisations are entitled to a full concession on a 3-bin system, but additional bins will be charged at a unit rate of \$250 per annum, which will be pro-rated based on seasonal usage				
	Residential General Waste - 240L upgrade (swap) - Fortnightly	Per MGB per Annum	0.00	0.00	0.00
	Residential General Waste - 140L - additional - Fortnightly	Per MGB per Annum	250.00	Exempt	250.00
	Residential FOGO - 240L - additional - Weekly	Per MGB per Annum	250.00	Exempt	250.00
	Residential Recycling - 360L upgrade (swap) - Fortnightly	Per MGB per Annum	0.00	0.00	0.00
	Residential Recycling - 240L - additional - Fortnightly	Per MGB per Annum	250.00	Exempt	250.00
	Bulk - per cubic metre	Actual Cost + 15%	Cost +15%		Cost +15%
	Sale / Replacement of 240 Litre MGB's	Actual Cost + 15%	Cost +15%		Cost +15%
	Council has resolved to incorporate charges associated with the FOGO waste collection and				

	disposal system into the general rates for all residential properties. Where bulk bin services are provided to multi-unit dwellings, an assessment will be made of the cost of this service against the value of the FOGO service per standard residential property, and a charge may be levied if the cost of the bulk bin service exceeds the contribution amount included in the general rates.				
Other Sanitation					
	Sale of 150 Litre Compost Bins	Actual Cost + 15%	Cost +15%		Cost +15%
	Sale of Worm Cafe	Actual Cost + 15%	Cost +15%		Cost +15%
	Compostable Liners		Cost +15%		Cost +15%
Community Amenities					
	Room Hire (Casual) - All Council Buildings (otherwise not listed)	Per Hour	42.23	4.22	46.45
	Room Hire (Sumpton Green) - Private eg Children's Parties	Per Hour	42.23	4.22	46.45
	Room Bond (Casual) - Private & Community Groups		300.00	Exempt	300.00
Town Planning Administration fees					
	Application Fees - Dev. value between				
	(a) Less than \$50,000		147.00	Exempt	147.00
	(b) More than \$50,000 but not more than \$500,000	0.32% of estimated cost of Development	Variable	Exempt	Variable
	(c) More than \$500,000 but not more than \$2,500,000	\$1,700.00 + 0.257% for each \$1 in excess of \$500,000	Variable	Exempt	Variable
	(d) More than \$2,500,000 but not more than \$5,000,000	\$7,161.00 + 0.206% for each \$1 in excess of \$2,500,000	Variable	Exempt	Variable
	(e) More than \$5,000,000 but not more than \$21,500,000	\$12,633.00 + 0.123% for each \$1 in excess of \$5,000,000	Variable	Exempt	Variable
	(f) More than \$21,500,000		34,196.00	Exempt	34,196.00
	Penalty if development commenced or carried out prior to Approval	Twice the fee payable	Twice Fee	Exempt	Twice Fee
	Extension of Planning Approval prior to expiry	50% of Applicable Fee			Variable
	Minor modifications of approved applications	Minimum fee of \$147 up to a maximum of 50% of the original fee as determined by the Executive Manager of Regulatory Services			
	DAP Fees	The maximum fee in accordance with the Planning and Development (Development Assessment Panels) Regulations 2011			
	Deemed-to-Comply Check		295.00	Exempt	295.00
	Refund of Planning Application Fee				
	Prior to assessment	50% of fee			50% of fee
	Following assessment	Nil			Nil
	General Planning and Development Fees				
	Advertising/Public Comment:				
	Newspaper Notice	Actual cost (inc GST) + Administration Fee	Cost +15%	Yes	Cost + 15%
	Sign & Notice to Neighbours	Minimum	125.82	12.58	138.40
	Notices to Neighbours only	Minimum	27.27	2.73	30.00
	Installation of Sign by Council		104.86	10.49	115.35
	Community Design Advisory Committee Referral fee		36.36	3.64	40.00
	Subdivision/ Amalgamation				
	Subdivision clearance (not more than 5 lots)		73.00	Exempt	73.00
	Subdivision clearance (5<195 lots) \$73.00 per lot for first 5 lots plus \$35.00 per lot thereafter		Variable	Exempt	Variable
	Subdivision clearance (>195 lots)		7,393.00	Exempt	7,393.00
	Soil Stabilisation Bond	Refundable	3,000.00	Exempt	3,000.00
	Signage Application				

	Application for Planning Approval	Per application	147.00	Exempt	147.00
	Miscellaneous Planning Fees				
	Application for change of street number		109.64	10.96	120.61
	Heritage assessment			Actual cost (inc GST)	
	Written Planning Advice/Zoning Certificate		68.36	6.84	75.20
	L P Scheme No. 3 Text and Map		68.36	6.84	75.20
	L P Scheme No. 3 Map Only		17.14	1.71	18.85
	Archival Search Fee - Plans- (Photocopying in excess of \$15 to be charged at cost)		155.00	15.50	170.50
	Crossover Variation Application fee		141.41	14.14	155.55
	Cash-in-lieu of Parking Space - Valuation			Actual cost (inc GST)	
	Scheme Amendments (Including advertising and gazettal) and Rezonin	Price on Application			
	Application Fee - Basic/ Standard/ Complex				
	** The Town will provide a cost estimate for a Scheme Amendment on application as per Planning and Development Regulations 2009. This amount will be based on the estimated number of staff hours charged at the				
	Executive Manager	Hourly rate	80.00	8.00	88.00
	Manager/ Senior Planner	Hourly rate	60.00	6.00	66.00
	Planning Officer	Hourly rate	34.55	3.45	38.00
	Other Staff eg EHO	Hourly rate	34.55	3.45	38.00
	Administration	Hourly rate	28.18	2.82	31.00
	*** Structure Plans will also be charged on a cost-recovery basis and be invoiced the same way as a Scheme Amendment.				
	Other Miscellaneous				
	Application for change of Use		295.00	Exempt	295.00
	Penalty if commenced prior to Approval (in addition to the application fee)		607.70	Exempt	590.00
	Section 40 Certificate		151.40	Exempt	151.40
	Home Occupation				
	Application (includes Public Comment Fee)		222.00	Exempt	222.00
	Penalty if commenced prior to Approval (in addition to the application fee)		457.30	Exempt	444.00
	Application for Annual Renewal		75.20	Exempt	75.20
	Application Penalty for Annual Renewal if approval has expired		150.40	Exempt	150.40
	RECREATION & CULTURE				
	Swimming Areas/beaches				
	Mooring Pen Fees				
	- 8 Metre Pens (deposit of \$2,000)	Per annum	3,636.36	363.64	4,000.00
	- 10 Metre Pens (deposit of \$2,500)	Per annum	4,545.45	454.55	5,000.00
	- 12 Metre Pens (deposit of \$3,000)	Per annum	5,454.55	545.45	6,000.00
	- Casual Fees (minimum period 3 months)	Per month	500.00	50.00	550.00
	Replacement pens keys		71.18	7.12	78.30
	Other Recreation & Culture				
	General Reserve Hire Fees				
	- Full Day Fee (8.00am - 8.00pm)		465.36	46.54	511.90
	- Per Half Day Fee (AM or PM) (6 hours)		235.59	23.56	259.15
	- Per hour Fee		42.23	4.22	46.45
	- Changeroom Bond (refundable)		290.00	Exempt	290.00
	- Liquor Permit Fee		68.68	6.87	75.55
	- Key Deposit (refundable)	Per key	70.00	Exempt	70.00
	Personal Trainers				
	- Application fee		57.86	5.79	63.65
	- Annual licence fee (permits up to 10 hours maximum per week)		1,363.64	136.36	1,500.00
	- Weekly hire fee (maximum 10 hours per week; annual licence fee is not ap	per hour	30.91	3.09	34.00
	Henry Jeffery Oval Junior Football Teams				
	- Per Player Fee - Juniors	Per player (for season)	16.50	1.65	18.15
	- Training two (2) nights/week	Per season	577.27	57.73	635.00

	East Fremantle Junior Cricket Teams				
	- Per Player Fee - Juniors	Per player (for season)	16.50	1.65	18.15
	- Training two (2) nights/week	Per season	577.27	57.73	635.00
	No charge for 21/22 due to unavailability of ground due to resurfacing works.				
	East Fremantle Croquet Club	Annual Ground Hire Fees	2,134.36	213.44	2,347.80
Other Culture					
	East Fremantle George Street Festival				
	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		28.45	2.85	31.30
	Special Events Fees				
	Use of Car Parking areas- Unlicenced- per m2		25.00	2.50	27.50
	Use of Car Parking areas- Licenced- per m2		0.00	0.00	0.00
	Left Bank Special Event Fee		3,596.45	359.65	4,074.80
	On-call Ranger Fee - per 8 hours	Per event	621.00	0.00	621.00
TRANSPORT					
Transport					
	Road, Verge, Footpath & Crossover Reinstatements and Crossover Construction				
	Reinstatement Inspection fees	Per hour	65.55	6.55	72.10
	Reinstatement Works		Cost + 15%		Cost + 15%
	Red Asphalt per m ¹		Cost + 15%		Cost + 15%
	Black Asphalt per m ²		Cost + 15%		Cost + 15%
	Concrete per m ²		Cost + 15%		Cost + 15%
	Recoverable Works - Cost plus 15% administration fee		Cost + 15%		Cost + 15%
	Recoverable Graffiti Removal - Cost plus 15% administration fee		Cost + 15%		Cost + 15%
Parking Facilities					
	Parking Fees				
	Parking Fees - Launching Ramp No1 Carpark per hour for the first 4 hours	Per hour	4.09	0.41	4.50
	Thereafter \$18.00 per day for maximum 6 days	Maximum per 24 hours	16.36	1.64	18.00
	Parking Fees - Various locations per hour other than Launching Ramp No1.	Per hour	4.09	0.41	4.50
	Fee for Construction Sites for use of parking bay for storage and other use	Per day, per bay	100.00	10.00	110.00
	Miscellaneous				
	Reminder Letter and Final Notice Fee (28 Days)		16.40	Exempt	16.40
	Resident Boat owners Annual Parking Permit No1 Car Park (renewals August)	Each	46.82	4.68	51.50
	Skip Bin Permits	Each	45.77	4.58	50.35
	Skip Bin Permits - Extension	Each	11.59	1.16	12.75
	Jetty A mooring permits	Each	45.77	4.58	50.35
	Sea container placement permits	Each	45.77	4.58	50.35
	Sea container placement permits - extension	Each	11.64	1.16	12.80
ECONOMIC SERVICES					
Building Fees					
	Building Fees - Based on valuation of new building or improvements (including GST) - Minimum \$171.65				
	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
	Demolition fees - based on cost of construction (inc. GST) - Minimum \$171.65				

	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
	Infrastructure Bonds				
	If value of works under \$20,000	Refundable	1,500.00	Exempt	1,500.00
	\$20,000 - \$100,000	Refundable	3,000.00	Exempt	3,000.00
	Corner lot or \$100,001 - \$2 million	Refundable	5,000.00	Exempt	5,000.00
	Over \$2 million	Refundable			Price based on replacement costs of adjacent Council assets.
	Non-refundable Inspection Fee for Infrastructure Bond		68.18	6.82	75.00
	Materials on Verge licence		Variable	Exempt	Variable
	Building Approval Certificate for unauthorised works - based on cost of construction (inc. GST) - Minimum \$233.30				
	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
	Refund of Building Permit fee				
	Prior to assessment	50% of fee	50% of fee	Exempt	50% of fee
	Following assessment	Nil	Nil		Nil
	Miscellaneous				
	Strata Titles (Form 7) per Strata Titles Gen Regs 1996 - Min \$105.80 + GST		Variable	Exempt	Variable
	R-Code Compliance Assessment Fee (From 30 Nov 2015)		133.64	13.36	147.00
	Swimming Pool Fees				
	Pool inspection annual fee		21.25	Exempt	25.00
	Pool inspection fee - request for inspection upon completion		136.36	13.64	150.00
	Pool inspection request outside of pool inspection cycle		136.36	13.64	150.00

Organisational Chart 2022/23

