

TOWN of  
EAST FREMANTLE

# Budget 2021-2022



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# Mayor's Message



**Jim O'Neill**  
Mayor

I am pleased to present the 2021/22 Budget which delivers on the vision confirmed during the review of our Strategic Community Plan for “an inclusive community balancing sustainable growth and lifestyle.”

This year, Council has cast the Budget as our local community has emerged quite strongly from last year. Hopefully this will continue and I thank everyone for the contribution you have made to look after your neighbours and friends during this time.

Council has set aside a \$6 million allocation (\$5m in loans, \$1m in own source funding) over several years to fund the redevelopment of East Fremantle Oval. These funds will combine with the \$20 million promised by the State Government.

We thank Lisa O'Malley for her continued support of our Town. As the plan progresses, local businesses will get every opportunity to contribute to the new facilities, and we will plant many new trees and make the new buildings as energy-neutral as possible.

Major renewal works will go ahead this year with our footpaths, and upgrades to drainage. Our plans for reconciliation and action on climate change will progress to deliver real change in these areas that we know are important to all of us. Last year, we froze salaries and rate increases in response to the pandemic.

This Budget will keep rates affordable while providing services, which - our recent biennial survey has revealed - are high quality and valued by you.

Our staff are committed to helping everyone in our Town to ensure the best possible services and infrastructure with a focus on addressing climate change. I thank residents for their contribution, staff, CEO and my fellow elected members for their hard work.

Sincere thanks to East Fremantle resident, Claire McGowan, for the beautiful photographs featured throughout these Budget papers.

**Jim O'Neill**  
Mayor



# CEO's Message



**Gary Tuffin**  
Chief Executive Officer

This year's Budget has been framed with optimism, guided by the vision confirmed in our Strategic Community Plan and the strong results in our community survey that show East Fremantle is a place people love to live in, with a healthy and thriving community.

Delivering on our fiscal and corporate reporting responsibilities, it includes information required by the *Local Government Act 1995, Local Government (Financial Management) Regulations 1996* and Australian Accounting Standards, and once again the Town received an unqualified audit result from the Office of the Auditor General.

## Income and Rates

This year's net rate revenue of \$8,289,211 is comprised of \$8.269m in rates raised plus an estimated \$20k to be raised in interim rates, which are generated by an increase in gross property valuations, because of either property improvements, or additional rateable properties being developed.

## Fees and Charges

Adopted by Council in May, the fees and charges schedule will generate \$1.329m in 21/22, an increase of \$141k from last year. In 2020/2021 our discretionary fees and charges were waived or frozen, and most have not increased this year, and they are detailed in full in these Budget papers.

Notable changes authorised by Council include:

- instalment interest has been re-imposed at 5.5%, mooring pen licence fees increased by 5.5% plus a small increase in the swimming pool inspection fee.
- The \$141k increase is due to Commonwealth Home Support Programme income from additional services (the budget for this in 20/21 was down due to COVID), plus commercial waste services, building and development applications, and fees from mooring pens, parking and rent generating revenue.

## Reducing Waste and Optimising Recycling

The budgeted cost of providing waste services in 2021/22 is circa \$1.64m, which is made up of directly attributable costs such as waste collection costs (\$400k) and waste disposal costs (\$900k), plus direct costs (\$140k) and indirect costs including SMRC corporate overheads (\$200k). Commercial refuse and recycling charges remain at \$500 per annum with additional services charges at \$250 per MGB, with some commercial properties receiving the 3-bin FOGO service, levied at \$500 per annum.

### Building our Town's Infrastructure

Our biggest ever capital works program totalling circa \$16.495m is planned with investments in infrastructure, land and buildings, plant and equipment, and furniture and equipment, with the East Fremantle Oval Precinct Redevelopment budgeted at \$15.132m for 21/22. Projects are itemised in the Capital Expenditure Program included in the Supplementary Information to the Budget.

### Leveraging grant funding through State/Commonwealth Partnership

This year's operating and non-operating grant funding totals an impressive \$11.28m, including funding received for the East Fremantle Oval Precinct Redevelopment (\$10m of \$20m in total), Commonwealth Home Support Programme (\$591k) and Local Roads and Community Infrastructure Program (\$262k) for Silas Street and Zephyr Cafe car park drainage upgrades plus \$70,000 for new tree plantings.

### Reserves

Council has established healthy reserves to fund future service delivery requirements, which are itemised in note 8 of the 2021/22 Budget. The Budget includes a \$2.126m transfer to reserve and \$1.264m transfer from reserves in the 21/22 financial year

We look forward to delivering the services and projects that we know our residents value.

**Gary Tuffin**

Chief Executive Officer



# Budget Overview

## and Assumptions

### The following budget measures/ principles were considered when framing the 2021/22 Budget:

- Council's adopted Strategic Resource Plan (SRP) is underpinned by a 3% annual increase in rate revenue against actual rate yield in the prior year. At the Ordinary Meeting of 20 April 2021, Council resolved to advertise a 2.4% increase in the rate in the dollar and minimum payments for residential and commercial properties. Ultimately, a 2.9% increase in general rates and minimum payments was adopted to enable investment in community infrastructure that meets the high expectations of the East Fremantle community, provide essential benefits for our future community, and more evenly and fairly spread the cost of doing so between current and future generations.
- Increases in the general rate yield for the last 5 financial years were 4.15%, 2.0%, 2.5%, 2.4% and 0% (COVID), with a 2.4% increase proposed in 2021/22. Thus, in the last five financial years, the increase in rate yield has been below the stable pricing pathway assumed in the SRP.
- In setting rates for the next financial year, Council needs to be cognisant of longer-term variables such as:
  - (i) The cumulative difference in total revenue over 15 years between a 2% annual rate increase and 3% annual rate increase is \$10.5m. This additional rate revenue would provide greater funding from operations, enabling the Town to better to fund capex requirements (or debt obligations) associated with the implementation of the East Fremantle Oval Redevelopment project, Preston Point Facilities Master Plan and Foreshore Master Plan, to name a few.
  - (ii) The East Fremantle Oval Business Plan indicates that the Town may be required to provide an operational subsidy and contribution to start-up capital, which will require an own source funding contribution.
  - (iii) As detailed in the SRP, the Current Ratio, Operating Surplus Ratio and Asset Sustainability Ratios are all projected to be below the Department's benchmark for several years. The adverse trends in ratios have featured as a significant audit finding in the last 2 years. The Town needs to grow its revenue base relative to expenditure to create available surplus for investing and financing activities.
  - (iv) To meet the objectives and future funding requirements as outlined in Council's Cash Backed Reserves Policy, a replenishment strategy of Reserves should be considered.
- The Local Government Cost Index (LGCI) is an accurate indicator of cost movements affecting Local Governments as it makes better distinction between operating and capital costs and uses price indices that align more closely to the nature of goods and services used by Local Governments. The LGCI predicts that costs will rise by 1.4% in 2021/22 and 2% in 2022/23, and reflects an expected increase in wage, construction and machinery and equipment costs, as the economic recovery gathers pace.

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

# 2021/22

## Budget Details

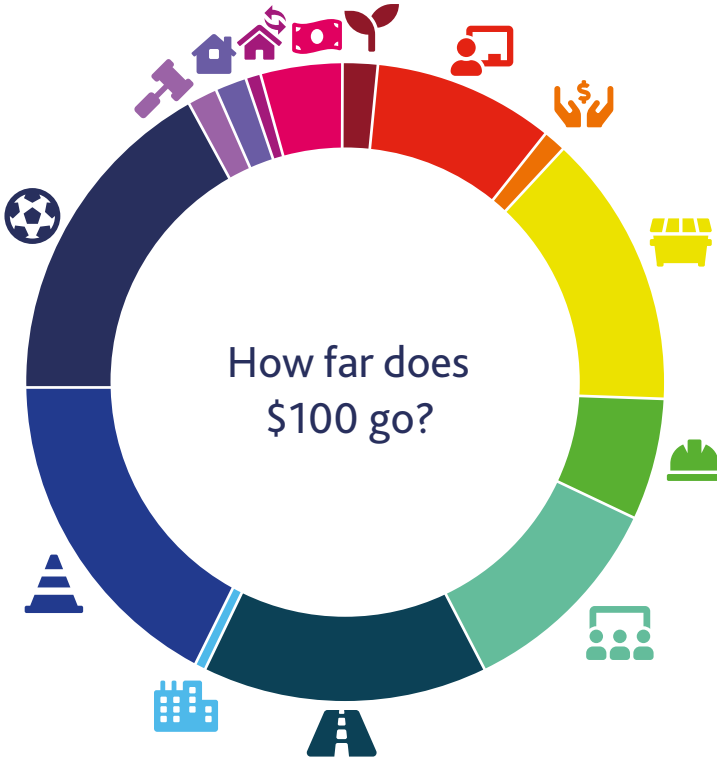



### **The 2021/22 Budget has been prepared to include information required by the Local Government Act 1995, Local Government (Financial Management) Regulations 1996 and Australian Accounting Standards.**

The key features of the Budget include:

- Net rate revenue of \$8,289,211. This is comprised of \$8.27m in rates raised plus an estimated \$20k to be raised in interim rates. Interim rates are generated by an increase in gross property valuations, because of either property improvements, or additional rateable properties being developed.
  - The schedule of Fees and charges was adopted by Council at the May Ordinary Council Meeting and has been included in the supplementary information of the budget. The Budget provides for total fees and charges revenue of \$1.329m, which is an increase of \$141k from the 20/21 adopted budget. Discretionary fees and charges were frozen for the 20/21 budget (\$nil increase) and the majority have no increase for the 21/22 budget. Notable changes include but are not limited to: Instalment interest has been re-imposed at 5.5%, mooring pen licence fees increased by 5.5% and an increase in the swimming pool inspection fee. The \$141k increase is mainly attributable to; CHSP income from additional services (reduced budget 20/21 due to COVID), building/development applications, mooring pen fees, parking fees and revised rental fees. The majority of fees and charges revenue is derived from commercial waste services, lease income, parking fees and building fees.
  - Commercial refuse and recycling charges to remain at \$500 per annum with additional services charges at \$250 per MGB. Some commercial properties are also receiving the 3 bin FOGO service which is also levied at \$500 per annum.
- The budgeted cost of providing waste services in 2021/22 is circa \$1.64m. The cost of the waste service is made up of a combination of directly attributable costs such as waste collection costs (\$400k) and waste disposal costs (\$900k), plus other direct costs (\$140k) and indirect costs such as corporate overheads (\$200k).
- A capital works program totalling circa \$16.495m for investment in infrastructure, land and buildings, plant and equipment, and furniture and equipment is planned, with the East Fremantle Oval Precinct Redevelopment budgeted at \$15.132m for 21/22. Projects are itemised in the Capital Expenditure Program included in the Supplementary Information to the budget.
  - Total operating and non-operating grant funding of circa \$11.28m. The majority of grant revenue is funding received for the East Fremantle Oval Precinct Redevelopment (\$10m) Commonwealth Home Support Program (\$591k) and Local Roads and Community Infrastructure Program (\$262k) for Silas Street and Zephyr Cafe car park drainage upgrades.
  - Council has established various reserve accounts to which monies are set aside at the discretion of the Council to fund future service delivery requirements. These reserve accounts are itemised in note 8 of the 2021/22 Budget. The budget includes circa \$2.126m transfer to reserve and circa \$1.264m transfer from reserves in the 21/22 financial year (including a \$1.042m transfer in and out of the waste reserve to capture waste expenditure in totality as a stand-alone service unit).


# Budget at a glance



- 

**\$1.80**  
Environmental health



**\$9.53**  
Planning, subdivisions & amenities
- 


**\$9.31**  
Education and welfare




**\$6.12**  
Roads and footpaths, parks and ovals, drainage
- 

**\$0.96**  
Economic services



**\$19.46**  
Recreation and culture
- 

**\$13.40**  
Waste services



**\$1.46**  
Law, order and public safety
- 

**\$2.44**  
Property, plant and equipment




**\$0.38**  
Housing and other property and services
- 

**\$9.99**  
Governance and council



**\$1.32**  
Other property and services
- 

**\$22.53**  
Transport



**\$1.29**  
General purpose funding



# Your rates at work



## Footpath upgrades

to Gill, Angwin Streets and Canning Highway



## Maintenance/upgrades

to Council buildings



## Redevelopment

East Fremantle Oval Precinct



## Public Art

programme



## Recycling Works

FOGO, bulk green waste collections and access to Fremantle Recycling Centre



## Library Services

at new Fremantle Library



## Reconciliation

Action Plan



## Action

on Climate Change



## 400

new street trees



## Services for seniors

including Neighborhood Link Community Services and at Tricolore Centre



## Kerbing

on Irwin Street



## Drainage upgrade

to Silas Street, Zephyr Cafe carpark and Locke Crescent



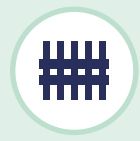
## Riverwall

replacement works



## Henry Jeffery Oval

resurfacing/reticulation



## Stratford Park

fence replacement



## New playground surface

John Tonkin Reserve



## Preston Point Oval

Lighting Upgrade



## New BBQ

at Tricolore



## New sustainable seating

in various parks

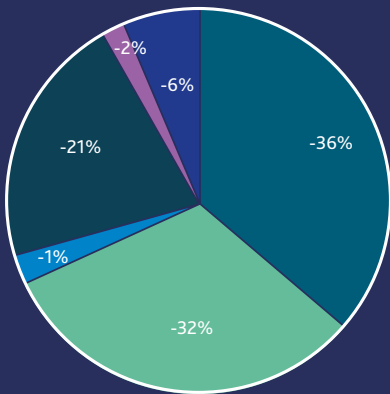


## George Street Festival

Annual celebration that brings our community together

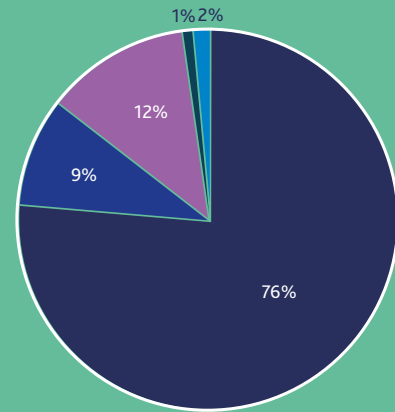


# Operating Expenses by Nature & Type



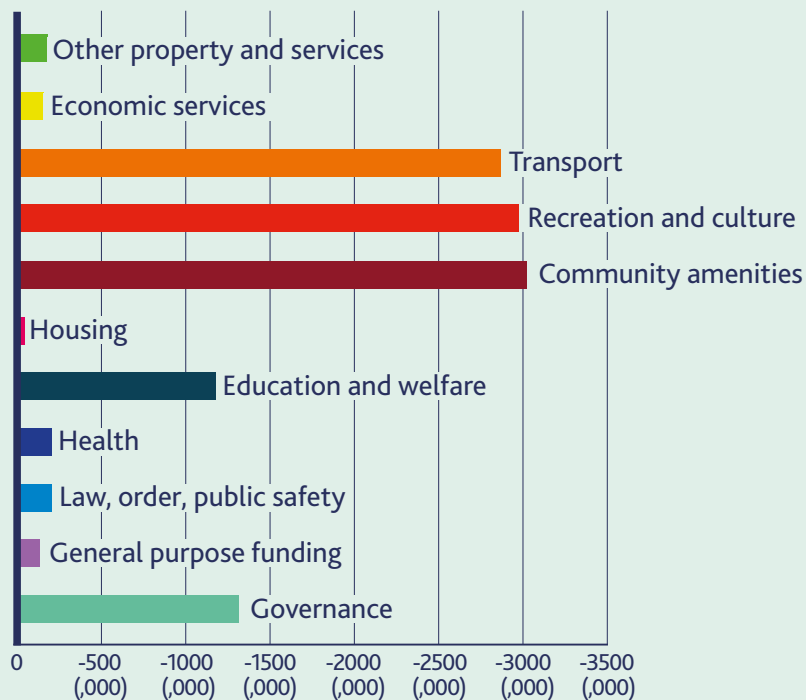
- Depreciation on non-current assets
- Insurance expenses
- Interest expenses
- Employee costs
- Materials and contracts
- Utility charges

# Operating Revenue by Nature & Type



- Rates
- Internet earnings
- Fees and charges
- Operating grants, subsidies and contributions
- Other revenue

# Operating Expenses by Program



# Budget for the year ended 2021/22

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# Statement of Comprehensive Income by Nature or Type

For the Year Ended 30 June 2022

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
<b>Revenue</b>				
Rates	1(a)	8,289,211	7,987,711	7,997,275
Operating grants, subsidies and contributions	10(a)	984,759	1,157,733	1,175,019
Fees and charges	9	1,328,630	1,375,713	1,187,609
Interest earnings	12(a)	105,000	50,000	120,000
Other revenue	12(b)	165,689	96,796	37,500
		10,873,289	10,667,953	10,517,403
<b>Expenses</b>				
Employee costs		(4,429,855)	(4,100,000)	(4,205,445)
Materials and contracts		(3,893,041)	(3,692,843)	(4,247,617)
Utility charges		(287,750)	(276,000)	(277,300)
Depreciation on non-current assets	5	(2,571,177)	(2,501,025)	(1,578,900)
Interest expenses	12(d)	(22,500)	(22,960)	(14,960)
Insurance expenses		(215,216)	(183,255)	(180,320)
Other expenditure		(775,034)	(727,028)	(464,520)
		(12,194,573)	(11,503,111)	(10,969,062)
<b>Subtotal</b>				
		(1,321,284)	(835,158)	(451,659)
Non-operating grants, subsidies and contributions	10(b)	10,317,662	264,505	180,000
Profit on asset disposals	4(b)	148,940	1,430	0
Loss on asset disposals	4(b)	0	0	0
		10,466,602	265,935	180,000
<b>Net result</b>				
		<b>9,145,318</b>	<b>(569,223)</b>	<b>(271,659)</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income</b>				
		<b>9,145,318</b>	<b>(569,223)</b>	<b>(271,659)</b>

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

# Basis of Preparation

For the Year Ended 30 June 2022

## BASIS OF PREPARATION

The budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations. The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards.

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

### THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

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

### 2020/21 ACTUAL BALANCES

Balances shown in this budget as 2020/21 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

### CHANGE IN ACCOUNTING POLICIES

On the 1 July 2020 the following new accounting policies are to be adopted and may impact the preparation of the budget:

- AASB 1059 Service Concession Arrangements: Grantors
- AASB 2018-7 Amendments to Australian Accounting Standards - Materiality

AASB 1059 is not expected to impact the annual budget. Specific impacts of AASB 2018-7 have not been identified.

### KEY TERMS AND DEFINITIONS - NATURE OR TYPE

#### REVENUES

##### RATES

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

##### SERVICE CHARGES

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

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

##### PROFIT ON ASSET DISPOSAL

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

##### OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

## REVENUES (CONTINUED)

### 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, interest on lease liabilities, 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.

# Statement of Comprehensive Income by Program

For the Year Ended 30 June 2022

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
<b>Revenue</b>	1,9,10(a),12(a),12(b)	\$	\$	\$
Governance		5,000	10,000	10,000
General purpose funding		8,598,039	8,378,188	8,325,928
Law, order, public safety		27,000	25,923	33,200
Health		21,900	14,700	13,409
Education and welfare		758,370	774,666	713,766
Housing		78,500	82,500	84,000
Community amenities		242,076	238,600	205,000
Recreation and culture		477,844	549,500	648,800
Transport		493,060	339,110	353,800
Economic services		130,000	179,170	80,500
Other property and services		41,500	75,596	49,000
		10,873,289	10,667,953	10,517,403
<b>Expenses excluding finance costs</b>	4(a),5,12(c),(e),(f)			
Governance		(1,308,739)	(1,211,340)	(1,198,448)
General purpose funding		(134,050)	(121,200)	(155,287)
Law, order, public safety		(192,744)	(184,700)	(175,539)
Health		(210,931)	(243,240)	(215,419)
Education and welfare		(1,160,391)	(1,096,549)	(1,116,999)
Housing		(40,650)	(45,820)	(45,320)
Community amenities		(2,995,934)	(2,720,981)	(2,736,038)
Recreation and culture		(2,946,981)	(2,894,069)	(2,334,470)
Transport		(2,847,092)	(2,576,877)	(2,703,195)
Economic services		(156,050)	(154,300)	(115,287)
Other property and services		(178,511)	(231,075)	(158,100)
		(12,172,073)	(11,480,151)	(10,954,102)
<b>Finance costs</b>	,7,6(a),12(d)			
Community amenities		(14,500)	(14,960)	(14,960)
Recreation and culture		(8,000)	(8,000)	0
		(22,500)	(22,960)	(14,960)
<b>Subtotal</b>		(1,321,284)	(835,158)	(451,659)
Non-operating grants, subsidies and contributions	10(b)	10,317,662	264,505	180,000
Profit on disposal of assets	4(b)	148,940	1,430	0
(Loss) on disposal of assets	4(b)	0	0	0
		10,466,602	265,935	180,000
<b>Net result</b>		<b>9,145,318</b>	<b>(569,223)</b>	<b>(271,659)</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income</b>		<b>9,145,318</b>	<b>(569,223)</b>	<b>(271,659)</b>

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

# Statement of Comprehensive Income by Program

For the Year Ended 30 June 2022

## KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

### OBJECTIVE

#### GOVERNANCE

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

### ACTIVITIES

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

#### 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

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

# Statement of Cash Flows

For the Year Ended 30 June 2022

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		8,289,211	7,987,711	7,997,275
Operating grants, subsidies and contributions		962,573	1,179,919	1,090,716
Fees and charges		1,328,630	1,375,713	1,187,609
Interest earnings		105,000	50,000	120,000
Goods and services tax		223,354	241,130	210,530
Other revenue		165,689	96,796	37,500
		11,074,457	10,931,269	10,643,630
<b>Payments</b>				
Employee costs		(4,429,855)	(4,100,000)	(4,205,445)
Materials and contracts		(3,893,041)	(3,692,843)	(4,247,617)
Utility charges		(287,750)	(276,000)	(277,300)
Interest expenses		(22,500)	(22,960)	(14,960)
Insurance expenses		(215,216)	(183,255)	(180,320)
Goods and services tax		(223,354)	(241,130)	(210,530)
Other expenditure		(775,034)	(727,028)	(464,520)
		(9,846,750)	(9,243,216)	(9,600,692)
<b>Net cash provided by (used in) operating activities</b>	3	1,227,707	1,688,053	1,042,938
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	4(a)	(15,730,400)	(410,559)	(292,500)
Payments for construction of infrastructure	4(a)	(765,064)	(919,130)	(734,181)
Non-operating grants, subsidies and contributions		10,317,662	264,505	180,000
Proceeds from sale of plant and equipment	4(b)	240,660	18,855	30,000
<b>Net cash provided by (used in) investing activities</b>		(5,937,142)	(1,046,329)	(816,681)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(95,160)	(95,160)	(95,160)
Payments for principal portion of lease liabilities	7	(45,000)	(45,000)	0
Proceeds from new borrowings	6(b)	5,000,000	0	0
<b>Net cash provided by (used in) financing activities</b>		4,859,840	(140,160)	(95,160)
<b>Net increase (decrease) in cash held</b>		150,405	501,564	131,097
Cash at beginning of year		3,818,502	3,316,938	2,313,114
<b>Cash and cash equivalents at the end of the year</b>	3	<b>3,968,907</b>	<b>3,818,502</b>	<b>2,444,211</b>

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



# Rate Setting Statement

For the Year Ended 30 June 2022

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
<b>OPERATING ACTIVITIES</b>				
<b>Net current assets at start of financial year - surplus/(deficit)</b>				
		689,520	226,870	160,328
		689,520	226,870	160,328
<b>Revenue from operating activities (excluding rates)</b>				
Governance		25,194	10,000	10,000
General purpose funding		308,828	390,477	328,653
Law, order, public safety		27,000	25,923	33,200
Health		36,420	14,700	13,409
Education and welfare		799,290	776,096	713,766
Housing		78,500	82,500	84,000
Community amenities		247,835	238,600	205,000
Recreation and culture		527,552	549,500	648,800
Transport		493,060	339,110	353,800
Economic services		130,000	179,170	80,500
Other property and services		59,339	75,596	49,000
		2,733,018	2,681,672	2,520,128
<b>Expenditure from operating activities</b>				
Governance		(1,308,739)	(1,211,340)	(1,198,448)
General purpose funding		(134,050)	(121,200)	(155,287)
Law, order, public safety		(192,744)	(184,700)	(175,539)
Health		(210,931)	(243,240)	(215,419)
Education and welfare		(1,160,391)	(1,096,549)	(1,116,999)
Housing		(40,650)	(45,820)	(45,320)
Community amenities		(3,010,434)	(2,735,941)	(2,750,998)
Recreation and culture		(2,954,981)	(2,902,069)	(2,334,470)
Transport		(2,847,092)	(2,576,877)	(2,703,195)
Economic services		(156,050)	(154,300)	(115,287)
Other property and services		(178,511)	(231,075)	(158,100)
		(12,194,573)	(11,503,111)	(10,969,062)
Non-cash amounts excluded from operating activities	2 (a)(i)	2,422,237	2,499,595	1,578,900
<b>Amount attributable to operating activities</b>		(6,349,798)	(6,094,974)	(6,709,706)
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	10(b)	10,317,662	264,505	180,000
Purchase property, plant and equipment	4(a)	(15,730,400)	(410,559)	(292,500)
Purchase and construction of infrastructure	4(a)	(765,064)	(919,130)	(734,181)
Proceeds from disposal of assets	4(b)	240,660	18,855	30,000
<b>Amount attributable to investing activities</b>		(5,937,142)	(1,046,329)	(816,681)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(95,160)	(95,160)	(95,160)
Payments for principal portion of lease liabilities	7	(45,000)	(45,000)	0
Proceeds from new borrowings	6(b)	5,000,000	0	0
Transfers to cash backed reserves (restricted assets)	8(a)	(2,126,477)	(763,059)	(967,228)
Transfers from cash backed reserves (restricted assets)	8(a)	1,264,366	746,331	591,500
<b>Amount attributable to financing activities</b>		3,997,729	(156,888)	(470,888)
<b>Budgeted deficiency before general rates</b>		(8,289,211)	(7,298,191)	(7,997,275)
<b>Estimated amount to be raised from general rates</b>	1	8,289,211	7,987,711	7,997,275
<b>Net current assets at end of financial year - surplus/(deficit)</b>	2 (a)(iii)	<b>0</b>	<b>689,520</b>	<b>0</b>

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

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# Notes to and Forming Part of the Budget

For the Year Ended 30 June 2022

## 1. RATES AND SERVICE CHARGES

### (a) Rating Information

RATE TYPE	Rate in \$	Number of properties	Rateable value \$	2021/22 Budgeted rate revenue \$	2021/22 Budgeted interim rates \$	2021/22 Budgeted back rates \$	2021/22 Budgeted total revenue \$	2020/21 Actual total revenue \$	2020/21 Budget total revenue \$
<b>Differential general rate or general rate</b>									
<b>Gross rental valuations</b>									
Residential GRV	0.076377	2,960	86,027,185	6,570,498	20,000	0	6,590,498	6,362,723	6,375,613
Commercial GRV	0.113749	114	11,467,795	1,304,450	0	0	1,304,450	1,279,790	1,275,992
<b>Sub-Totals</b>		3,074	97,494,980	7,874,949	20,000	0	7,894,949	7,642,513	7,651,605
<b>Minimum payment</b>									
	\$								
<b>Gross rental valuations</b>									
Residential GRV	1,138	330	4,232,774	375,540	0	0	375,540	368,911	368,298
Commercial GRV	1,702	11	117,220	18,722	0	0	18,722	19,342	19,848
<b>Sub-Totals</b>		341	4,349,994	394,262	0	0	394,262	388,253	388,146
		3,415	101,844,974	8,269,211	20,000	0	8,289,211	8,030,766	8,039,751
Discounts (Refer note 1(h))							0	0	0
Concessions (Refer note 1(h))								(43,055)	(42,476)
<b>Total amount raised from general rates</b>							8,289,211	7,987,711	7,997,275
Specified area rates (Refer note 1(f))							0	0	0
Prepaid Rates (AASB 1058)							0	0	0
<b>Total rates</b>							8,289,211	7,987,711	7,997,275

### AASB 1058 - Income of Not for Profit Entities

AASB 1058 Income of Not for Profit Entities applies to local governments and significantly changes income/revenue recognition for local governments. The purpose of AASB 1058 is to more closely recognise Not for Profit income transactions that are not contracts with customers in accordance with their economic reality. Therefore, AASB 1058 needs to be recognised in conjunction with AASB 15 Revenue from Contracts with Customers.

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

The general rates detailed for the 2021/22 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.

# Notes to and Forming Part of the Budget

For the Year Ended 30 June 2022

## 1. RATES AND SERVICE CHARGES (CONTINUED)

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

The following instalment options are available to ratepayers for the payment of rates.

Instalment options	Date due	Instalment plan admin charge \$	Instalment plan interest rate %	Unpaid rates interest rates %
<b>Option one</b>				
One Instalment Due (35 days)	23/08/2021	0.00	0.0%	7.0%
<b>Option two</b>				
Two Instalments Due	23/08/2021	0.00	0.0%	7.0%
	3/01/2022	16.50	5.5%	7.0%
<b>Option three</b>				
Four Instalments Due	23/08/2021	0.00	0.0%	7.0%
	25/10/2021	16.50	5.5%	7.0%
	3/01/2022	16.50	5.5%	7.0%
	28/02/2022	16.50	5.5%	7.0%

	2021/22 Budget revenue \$	2020/21 Actual revenue \$	2020/21 Budget revenue \$
Instalment plan admin charge revenue	40,000	37,670	42,000
Instalment plan interest earned	40,000	0	0
Unpaid rates interest earned	35,000	35,000	30,000
	115,000	72,670	72,000

(Date of Issue of Rates Notice 19 July 2021)

# Notes to and Forming Part of the Budget

For the Year Ended 30 June 2022

## 1. RATES AND SERVICE CHARGES (CONTINUED)

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

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

#### Differential general rate

Description	Characteristics	Objects	Reasons
Residential GRV	This differential rate category imposes a general rate on land valued on a gross rental value basis, which is zoned, held or used for residential purposes and having improvements erected on it.	The object of this proposed rate is to apply a base differential general rate to land zoned and used for residential purposes and to act as the Town's benchmark differential rate by which all other GRV rated properties are assessed.	The reason for this rate is to ensure that all ratepayers make an equitable contribution towards the ongoing maintenance and provision of works, services and facilities throughout the Town.
Commercial GRV	This differential rate category imposes a rate on land valued on a gross rental value basis, which is zoned, held or used for commercial purposes and having improvements erected on it. 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 \$15m of capital expenditure in 2021/22 to commence the East Fremantle Oval Redevelopment Project. This is a \$26m 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.

# Notes to and Forming Part of the Budget

For the Year Ended 30 June 2022

## (d) Differential Minimum Payment

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

# Notes to and Forming Part of the Budget

For the Year Ended 30 June 2022

## 1. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Differential general rate or general rate	Proposed Rate in \$	Adopted Rate in \$	Reasons for the difference
Residential GRV	0.076006	0.076377	An amendment was made at the meeting when the Budget was adopted to increase the rate in the dollar and minimum payment by 2.9% instead of the originally proposed 2.4%.
Commercial GRV	0.113196	0.113749	

The rationale for the amendment was as follows, which is recorded in the minutes of the meeting:

- Providing additional funding to install solar panels (Approx. cost \$20,000) on our Council buildings will pay itself off after three years, freeing up additional cash to spend on community services, and reduce our net carbon emissions. Funding solar panel installation in this way also means our future Climate Change Reserve funds can be preserved to be spent on other local, community-based measures
- The Town's 2021 Community Survey made clear that our community cares deeply about streetscapes and climate action and believes that more needs to be done to address these areas. Increasing our long-term commitment to planting more trees is one of the most cost effective and impactful ways we can improve the appeal of our streetscapes and parks, reduce our urban heat island and reduce net carbon emissions.
- A total 2.9% rate yield increase enables us to invest in community infrastructure that meets the high expectations of the East Fremantle community, provide essential benefits for our future community, and more evenly and fairly spread the cost of doing so between current and future generations.

Minimum payment	Proposed Minimum \$	Adopted Minimum \$	Reasons for the difference
Residential GRV	1,132	1,138	See above
Commercial GRV	1,693	1,702	See above

# Notes to and Forming Part of the Budget

For the Year Ended 30 June 2022

## 1. RATES AND SERVICE CHARGES (CONTINUED)

### (f) Specified Area Rate

The Town did not raise specified area rates for the year ended 30 June 2022.

### (g) Service Charges

The Town did not raise service charges for the year ended 30 June 2022.

### (h) Waivers or concessions

Rate or fee and charge to which the waiver or concession is granted	Type	Discount %	Discount (\$)	2021/22 Budget	2020/21 Actual	2020/21 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
GRV Commercial General Rate	Concession	25.0%	0	\$ 0	\$ 43,055	\$ 42,476	GRV Commercial - where properties are categorised as 'Sporting Clubs - Commercial'	Due to the economic impact arising from social distancing, and the cessation of club activities, the Town will provide rate relief for the 2020/21 financial year in accordance with the Rates Concession Policy.
				0	43,055	42,476		



# Notes to and Forming Part of the Budget

For the Year Ended 30 June 2022

## 2 (a). NET CURRENT ASSETS

### Items excluded from calculation of budgeted deficiency

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

### (i) Operating activities excluded from budgeted deficiency

The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.

#### Adjustments to operating activities

Less: Profit on asset disposals

Note	2021/22 Budget 30 June 2022	2020/21 Actual 30 June 2021	2020/21 Budget 30 June 2021
	\$	\$	\$
4(b)	(148,940)	(1,430)	0
5	2,571,177	2,501,025	1,578,900
	2,422,237	2,499,595	1,578,900

Add: Depreciation on assets

#### Non cash amounts excluded from operating activities

### (ii) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement.

#### Adjustments to net current assets

Less: Cash - restricted reserves

3	(1,870,090)	(1,007,979)	(1,398,981)
	95,160	95,160	95,160
	45,000	45,000	0
	(1,729,930)	(867,819)	(1,303,821)

- Current portion of borrowings

- Current portion of lease liabilities

#### Total adjustments to net current assets

# Notes to and Forming Part of the Budget

For the Year Ended 30 June 2022

## 2 (a). NET CURRENT ASSETS (CONTINUED)

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

	Note	2021/22 Budget 30 June 2022	2020/21 Actual 30 June 2021	2020/21 Budget 30 June 2021
		\$	\$	\$
<b>(iii) Composition of estimated net current assets</b>				
<b>Current assets</b>				
Cash and cash equivalents- unrestricted	3	2,098,817	2,810,523	1,045,230
Cash and cash equivalents - restricted				
Cash backed reserves	3	1,870,090	1,007,979	1,398,981
Receivables		646,018	646,018	516,405
Other assets		34,570	34,570	0
		4,649,495	4,499,090	2,960,616
<b>Less: current liabilities</b>				
Trade and other payables		(2,080,598)	(2,080,598)	(926,318)
Contract liabilities		0	(22,186)	0
Lease liabilities		(45,000)	(45,000)	0
Long term borrowings		(95,160)	(95,160)	(95,160)
Provisions		(698,807)	(698,807)	(635,317)
		(2,919,565)	(2,941,751)	(1,656,795)
<b>Net current assets</b>		1,729,930	1,557,339	1,303,821
<b>Less: Total adjustments to net current assets</b>	2 (a)(ii)	(1,729,930)	(867,819)	(1,303,821)
<b>Closing funding surplus / (deficit)</b>		0	689,520	0

# Notes to and Forming Part of the Budget

For the Year Ended 30 June 2022

## 2 (b). NET CURRENT ASSETS (CONTINUED)

### SIGNIFICANT ACCOUNTING POLICIES

#### CURRENT AND NON-CURRENT CLASSIFICATION

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

#### TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Town prior to the end of the financial year that are unpaid and arise when the Town of East Fremantle becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

#### CONTRACT ASSETS

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

#### PROVISIONS

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

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

#### INVENTORIES

##### General

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

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

##### Superannuation

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

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

#### LEASE LIABILITIES

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

#### TRADE AND OTHER RECEIVABLES

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

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

#### EMPLOYEE BENEFITS

##### Short-term employee benefits

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

The Town of East Fremantle's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position. The Town of East Fremantle's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

#### LAND HELD FOR RESALE

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

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

Land held for sale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

#### CONTRACT LIABILITIES

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

# Notes to and Forming Part of the Budget

For the Year Ended 30 June 2022

## 3. RECONCILIATION OF CASH

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

Note	2021/22 Budget	2020/21 Actual	2020/21 Budget	
	\$	\$	\$	
Cash at bank and on hand	3,968,907	3,818,502	2,444,211	
	3,968,907	3,818,502	2,444,211	
- Unrestricted cash and cash equivalents	2,098,817	2,810,523	1,045,230	
- Restricted cash and cash equivalents	1,870,090	1,007,979	1,398,981	
	3,968,907	3,818,502	2,444,211	
The following restrictions have been imposed by regulation or other externally imposed requirements on cash and cash equivalents and financial assets at amortised cost:				
Non-Current Leave Reserve	0	10,000	10,000	
Unspent Grants and Restricted Cash Reserve	0	22,186	0	
Vehicle, Plant and Equipment Reserve	0	84,127	84,127	
Aged Services Reserve	0	11,803	32,037	
Strategic Asset Management Reserve	64,920	7,542	442,567	
Arts and Sculpture Reserve	131,772	156,772	97,022	
Streetscape Reserve	75,000	75,000	75,000	
Drainage Reserve	250,000	150,000	150,000	
East Fremantle Oval Redevelopment Reserve	698,730	298,228	298,228	
Preston Point Facilities Reserve	135,821	35,821	100,000	
Foreshore Master Plan Reserve	100,000	0	0	
Sustainability and Environmental Initiatives Reserve	210,337	90,000	60,000	
Town Planning Reserve	50,000	50,000	50,000	
Old Police Station Reserve	16,500	16,500	0	
Payment in Lieu of Parking Reserve	137,010	0	0	
	1,870,090	1,007,979	1,398,981	
<b>Reconciliation of net cash provided by operating activities to net result</b>				
<b>Net result</b>	9,145,318	(569,223)	(271,659)	
Depreciation	5	2,571,177	2,501,025	1,578,900
(Profit)/loss on sale of asset	4(b)	(148,940)	(1,430)	0
Increase/(decrease) in contract liabilities		(22,186)	22,186	(84,303)
Non-operating grants, subsidies and contributions		(10,317,662)	(264,505)	(180,000)
<b>Net cash from operating activities</b>		1,227,707	1,688,053	1,042,938

### SIGNIFICANT ACCOUNTING POLICES

#### CASH AND CASH EQUIVALENTS

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 2 - Net Current Assets.

#### FINANCIAL ASSETS AT AMORTISED COST

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

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

# Notes to and Forming Part of the Budget

For the Year Ended 30 June 2022

## 4. FIXED ASSETS

### (a) Acquisition of Assets

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

Asset class	Reporting program							2021/22 Budget total	2020/21 Actual total	2020/21 Budget total
	Governance	Health	Education and welfare	Community amenities	Recreation and culture	Transport	Other property and services			
<u>Property, Plant and Equipment</u>										
Buildings - specialised	0	0	0	0	15,262,000	0	0	15,262,000	46,300	50,000
Furniture and equipment	0	0	0	0	0	0	0	0	88,442	60,000
Plant and equipment	80,200	24,200	68,200	34,000	173,600	30,000	58,200	468,400	275,817	182,500
	80,200	24,200	68,200	34,000	15,435,600	30,000	58,200	15,730,400	410,559	292,500
<u>Infrastructure</u>										
Infrastructure - roads	0	0	0	0	0	0	0	0	220,039	160,000
Infrastructure - footpaths	0	0	0	0	0	172,600	0	172,600	264,100	90,000
Infrastructure - drainage	0	0	0	0	0	326,370	0	326,370	104,181	104,181
Infrastructure - parks and ovals	0	0	0	0	266,094	0	0	266,094	330,810	160,000
Infrastructure - Other improvements	0	0	0	0	0	0	0	0	0	220,000
	0	0	0	0	266,094	498,970	0	765,064	919,130	734,181
<b>Total acquisitions</b>	80,200	24,200	68,200	34,000	15,701,694	528,970	58,200	16,495,464	1,329,689	1,026,681

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.

# Notes to and Forming Part of the Budget

For the Year Ended 30 June 2022

## 4. FIXED ASSETS

### (b) Disposals of Assets

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

	2021/22		2021/22		2021/22		2020/21		2020/21		2020/21		2020/21		2020/21	
	Budget Net Book Value	Budget Sale Proceeds	Budget Profit	Budget Loss	Actual Net Book Value	Actual Sale Proceeds	Actual Profit	Actual Loss	Budget Net Book Value	Budget Sale Proceeds	Budget Profit	Budget Loss	Budget Net Book Value	Budget Sale Proceeds	Budget Profit	Budget Loss
<b>By Program</b>																
Governance	32,546	52,740	20,194	0	0	0	0	0	0	0	0	0	0	0	0	0
Health	0	14,520	14,520	0	0	0	0	0	0	0	0	0	0	0	0	0
Education and welfare	0	40,920	40,920	0	17,425	18,855	1,430	0	30,000	30,000	0	0	0	0	0	0
Community amenities	14,641	20,400	5,759	0	0	0	0	0	0	0	0	0	0	0	0	0
Recreation and culture	27,452	77,160	49,708	0	0	0	0	0	0	0	0	0	0	0	0	0
Other property and services	17,081	34,920	17,839	0	0	0	0	0	0	0	0	0	0	0	0	0
	91,720	240,660	148,940	0	17,425	18,855	1,430	0	30,000	30,000	0	0	0	0	0	0
<b>By Class</b>																
<u>Property, Plant and Equipment</u>																
Plant and equipment	91,720	240,660	148,940	0	17,425	18,855	1,430	0	30,000	30,000	0	0	0	0	0	0
	91,720	240,660	148,940	0	17,425	18,855	1,430	0	30,000	30,000	0	0	0	0	0	0

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

### SIGNIFICANT ACCOUNTING POLICIES

#### GAINS AND LOSSES ON DISPOSAL

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

# Notes to and Forming Part of the Budget

For the Year Ended 30 June 2022

## 5. ASSET DEPRECIATION

### By Program

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

### By Class

Buildings
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - drainage
Infrastructure - parks and ovals
Infrastructure - car parks
Infrastructure - bus shelters
Right of use

2021/22 Budget	2020/21 Actual	2020/21 Budget
\$	\$	\$
241,109	229,600	175,000
273	300	600
11,528	11,550	800
139,786	157,968	125,500
16,429	16,500	6,000
5,137	5,175	16,800
1,180,258	1,154,682	495,000
796,286	769,500	621,000
180,371	155,750	138,200
<b>2,571,177</b>	<b>2,501,025</b>	<b>1,578,900</b>
1,137,132	1,132,000	352,094
76,519	52,000	44,051
285,846	286,350	280,097
612,010	595,000	541,595
101,461	98,250	90,266
46,832	41,500	36,106
233,568	217,875	198,585
33,655	33,750	27,080
4,278	4,300	9,027
39,876	40,000	0
<b>2,571,177</b>	<b>2,501,025</b>	<b>1,578,900</b>

## SIGNIFICANT ACCOUNTING POLICIES

### DEPRECIATION

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

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

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

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

Buildings	20 to 70 years
Furniture and equipment	2 to 20 years
Plant and equipment	3 to 12 years
Plant and equipment - Motor Vehicles - Light Fleet	5 to 10 years
Plant and equipment - Motor Vehicles - Heavy Fleet	5 to 10 years
Sealed roads, streets and carparks formation	not depreciated
Sealed pavement	50 to 60 years
Kerbing	50 to 60 years
Surface	14 to 20 years
Table drain	30 to 40 years
Footpaths - slab	20 years
Bus Shelter	20 to 30 years
Drainage - pit / pipe	50 years

### AMORTISATION

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

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

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

Parks and Ovals - minor structure polygon	50 to 65 years
Parks and Ovals - playground polygon	5 to 35 years
Parks and Ovals - amenities	15 to 20 years
Parks and Ovals - bin	15 to 20 years
Parks and Ovals - lighting	20 years
Parks and Ovals - playground point	15 to 20 years
Parks and Ovals - playground lines	40 to 50 years
Parks and Ovals - public art	15 to 25 years
Parks and Ovals - sign	15 to 20 years
Parks and Ovals - fence	30 to 40 years
Parks and Ovals - gate	30 to 40 years
Parks and Ovals - irrigation	5 to 55 years
Parks and Ovals - minor structure	5 to 20 years
Parks and Ovals - bore and pump	20 years

# Notes to and Forming Part of the Budget

For the Year Ended 30 June 2022

## 6. 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	Loan Institution	Loan Maturity Date	Interest Rate	Budget Principal 1 July 2021	2021/22		2020/21		Actual Principal outstanding 30 June 2021	2020/21		Budget Principal 1 July 2020	2020/21		Budget Principal outstanding 30 June 2021	2020/21	
						Budget New Loans	Budget Principal outstanding 30 June 2022	Actual New Loans	Actual Principal outstanding 30 June 2021		Actual New Loans	Actual Principal outstanding 30 June 2021		Budget New Loans	Budget Principal outstanding 30 June 2021		Budget New Loans	Budget Principal outstanding 30 June 2021
<b>Governance</b>																		
SMRC - Regional Resource Recovery Centre Loan	Various	WATC	30/06/2023	Various	313,145	0	217,985	0	408,305	313,145	0	310,458	0	95,160	0	215,298	0	(14,960)
SMRC - Administration Building Loan (9 Aldous Place)	2-6	WATC	30/06/2023	2.85%	48,240	0	48,240	0	48,240	48,240	0	48,240	0	0	0	48,240	0	0
					367,385	0	266,225	0	456,545	367,385	0	358,698	0	(95,160)	0	263,538	0	(14,960)
<b>Recreation and culture</b>																		
EF Oval Precinct Redevelopment	N/A	WATC	30/06/2042	1.91%	0	5,000,000	0	5,000,000	0	0	0	0	0	0	0	0	0	0
					0	5,000,000	0	5,000,000	0	0	0	0	0	0	0	0	0	0
					367,385	5,000,000	(95,160)	5,286,225	456,545	367,385	(14,960)	358,698	0	(95,160)	0	263,538	(14,960)	0

All borrowing repayments, other than self-supporting loans, will be financed by general purpose revenue. There is an obligation between the Town of East Fremantle and the Southern Metropolitan Regional Council (SMRC) to pay its share of the loan liability to the SMRC which will be paid to the Western Australian Treasury Corporation via the SMRC. A loan payable balance is to be recorded in the financial statements of the Town with the corresponding entry as an investment in associate. This determination is based on the Charge Agreement, with the Town's share of loan payment to SMRC formally established.

The Administration Building loan is an interest only loan and the Town does not make any payments against this loan.

The Town will likely draw down on a \$5m loan from WATC to fund the East Fremantle Oval Precinct Redevelopment in the second-half of the 21/22 financial year. Repayments will be semi-annual, meaning no repayment of principal and interest will be incurred in the 21/22 financial year.



# Notes to and Forming Part of the Budget

For the Year Ended 30 June 2022

## 6. INFORMATION ON BORROWINGS

### (b) New borrowings - 2021/22

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges
EF Oval Precinct Redevelopment	WATC	Fixed	20	1.91%	\$ 5,000,000	\$ 1,037,416
					5,000,000	1,037,416

### (c) Unspent borrowings

The Town had no unspent borrowing funds as at 30 June 2021 nor is it expected to have unspent borrowing funds as at 30 June 2022.

### (d) Credit Facilities

	2021/22 Budget	2020/21 Actual	2020/21 Budget
<b>Undrawn borrowing facilities</b>	\$	\$	\$
<b>credit standby arrangements</b>			
Bank overdraft limit	1,000,000	0	100,000
Bank overdraft at balance date	0	0	0
Credit card limit	20,000	20,000	20,000
Credit card balance at balance date	0	0	0
<b>Total amount of credit unused</b>	1,020,000	20,000	120,000
<b>Loan facilities</b>			
Loan facilities in use at balance date	5,266,225	361,385	263,538
Unused loan facilities at balance date	0	0	0

Overdraft details	Purpose overdraft was established	Year overdraft established	Amount b/fwd 1 July 2021	2021/22 Budgeted Increase/ (Decrease)	Amount as at 30th June 2022
CBA (3.01%)	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.

# Notes to and Forming Part of the Budget

For the Year Ended 30 June 2022

## 7. LEASE LIABILITIES

Purpose	Institution	Lease Interest Rate (Months)	Lease Term (Months)	Budget Lease Principal		Budget New Leases		Budget Lease Principal Repayments		Budget Lease Outstanding		Budget Lease Interest Repayments		Actual Lease Principal Outstanding		Actual Lease Principal Repayments		Actual Lease Interest Repayments	
				1 July 2021	30 June 2022	30 June 2022	30 June 2022	30 June 2022	30 June 2022	30 June 2022	1 July 2020	30 June 2021	30 June 2021	30 June 2021	30 June 2021	30 June 2021	30 June 2021	30 June 2021	
Recreation and culture	Department of Transport	2.6%	110	277,923	0	0	(45,000)	232,923	(8,000)	322,923	0	(45,000)	277,923	(8,000)	277,923	(8,000)			
River seabed (Mooring pens)				277,923	0	0	(45,000)	232,923	(8,000)	322,923	0	(45,000)	277,923	(8,000)	277,923	(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.

# Notes to and Forming Part of the Budget

For the Year Ended 30 June 2022

## 8. CASH BACKED RESERVES

### (a) Cash Backed Reserves - Movement

	2021/22		2021/22		2021/22		2020/21		2020/21		2020/21		2020/21		2020/21	
	Budget Opening Balance	Budget Transfer to	Budget Transfer (from)	Budget Closing Balance	Actual Opening Balance	Actual Transfer to	Actual Transfer (from)	Actual Closing Balance	Budget Opening Balance	Budget Transfer to	Budget Transfer (from)	Budget Closing Balance	Budget Opening Balance	Budget Transfer to	Budget Transfer (from)	Budget Closing Balance
Non-Current Leave Reserve	10,000	0	(10,000)	0	10,000	0	0	10,000	10,000	0	0	10,000	10,000	0	0	10,000
Unspent Grants and Restricted Cash Reserve	22,186	0	(22,186)	0	0	0	0	22,186	0	0	0	0	0	0	0	0
Vehicle, Plant and Equipment Reserve	84,127	0	(84,127)	0	91,627	0	(7,500)	84,127	91,627	0	(7,500)	84,127	91,627	0	(7,500)	84,127
Aged Services Reserve	11,803	0	(11,803)	0	176,803	0	(165,000)	11,803	177,037	0	(145,000)	32,037	177,037	0	(145,000)	32,037
Strategic Asset Management Reserve	7,542	57,378	0	64,920	491,049	3,645	(487,152)	7,542	502,567	40,000	(100,000)	442,567	502,567	40,000	(100,000)	442,567
Arts and Sculpture Reserve	156,772	45,000	(70,000)	131,772	171,772	0	(15,000)	156,772	192,022	0	(95,000)	97,022	192,022	0	(95,000)	97,022
Waste Reserve	0	1,042,250	(1,042,250)	0	0	0	0	0	0	0	0	0	0	0	0	0
Committed Works Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Streetscape Reserve	75,000	0	0	75,000	50,000	25,000	0	75,000	50,000	25,000	0	75,000	50,000	25,000	0	75,000
Drainage Reserve	150,000	100,000	0	250,000	0	150,000	0	150,000	0	150,000	0	150,000	0	150,000	0	150,000
East Fremantle Oval Redevelopment Reserve	298,228	400,502	0	698,730	0	298,228	0	298,228	0	298,228	0	298,228	0	298,228	0	298,228
Preston Point Facilities Reserve	35,821	100,000	0	135,821	0	100,000	(64,179)	35,821	0	100,000	0	100,000	0	100,000	0	100,000
Foreshore Master Plan Reserve	0	100,000	0	100,000	0	0	0	0	0	0	0	0	0	75,000	(75,000)	0
Sustainability and Environmental Initiatives Reserve	90,000	120,337	0	210,337	0	90,000	0	90,000	0	90,000	0	90,000	0	80,000	(20,000)	60,000
Town Planning Reserve	50,000	0	0	50,000	0	50,000	0	50,000	0	50,000	0	50,000	0	100,000	(50,000)	50,000
Business Improvement Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	75,000	(75,000)	0
Old Police Station Reserve	16,500	24,000	(24,000)	16,500	0	24,000	(7,500)	16,500	0	24,000	0	24,000	0	24,000	(24,000)	0
Payment in Lieu of Parking Reserve	0	137,010	0	137,010	0	0	0	0	0	0	0	0	0	0	0	0
Payment in Lieu of Public Open Space Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	1,007,979	2,126,477	(1,264,366)	1,870,090	991,251	763,059	(746,331)	1,007,979	1,023,253	967,228	(591,500)	1,398,981	1,023,253	967,228	(591,500)	1,398,981

# Notes to and Forming Part of the Budget

For the Year Ended 30 June 2022

## 8. CASH BACKED RESERVES (CONTINUED)

### (b) Cash Backed Reserves - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
Non-Current Leave Reserve	30/06/2022	To fund the non-current liability amount of annual, sick and long service leave entitlements accrued in previous financial years beyond the amount provided for in the Provision for Leave current liability account.
Unspent Grants and Restricted Cash Reserve	ongoing	To restrict unspent grants and contributions at end of year.
Vehicle, Plant and Equipment Reserve	ongoing	To support the funding of vehicle, plant and equipment purchases.
Aged Services Reserve	ongoing	To retain surplus CHSP program funds for future periods, and to fund all activities and assets relating to the provision of this service.
Strategic Asset Management Reserve	ongoing	To fund the acquisition of new and renewal of existing Town infrastructure, buildings and other assets.
Arts and Sculpture Reserve	ongoing	To provide for the commissioning and purchase of public art works in accordance with the Town's Public Arts Strategy.
Waste Reserve	ongoing	To fund and support waste management services including but not limited to refuse collection, waste management initiatives and programs, infrastructure and buildings and legal expenses associated with waste management.
Committed Works Reserve	ongoing	To transfer unspent municipal expenditure on specific projects to enable identification of carryover expenditure into the next financial year.
Streetscape Reserve	ongoing	To implement Streetscape initiatives including the redevelopment of George Street.
Drainage Reserve	ongoing	To fund drainage asset management requirements.
East Fremantle Oval Redevelopment Reserve	ongoing	To fund all costs associated with the redevelopment of the East Fremantle Oval precinct.
Preston Point Facilities Reserve	ongoing	To fund all costs associated with the implementation of the Preston Point Facilities Master Plan.
Foreshore Master Plan Reserve	ongoing	To fund all costs associated with the implementation of the Foreshore Management Plan.
Sustainability and Environmental Initiatives Reserve	ongoing	To fund sustainability and environmental initiatives as well as support actions/recommendations from the Community Climate Action Plan.
Town Planning Reserve	ongoing	To fund planning and building works associated with the protection and amenity of the built environment.
Business Improvement Reserve	ongoing	To fund the implementation of business improvement initiatives including the Town's enterprise resource planning system.
Old Police Station Reserve	ongoing	To receive the net income from the Old Police Station for building maintenance and renewal purposes.
Payment in Lieu of Parking Reserve	ongoing	New Reserve - To receive and apply funds for payments received in lieu of parking.
Payment in Lieu of Public Open Space Reserve	ongoing	New Reserve - 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.

# Notes to and Forming Part of the Budget

For the Year Ended 30 June 2022

## 9. FEES & CHARGES REVENUE

	2021/22 Budget	2020/21 Actual	2020/21 Budget
General purpose funding	\$ 95,000	\$ 91,970	\$ 97,000
Law, order, public safety	27,000	25,923	33,200
Health	21,900	14,700	13,409
Education and welfare	167,370	173,100	112,200
Housing	77,000	81,000	81,000
Community amenities	186,000	206,250	179,000
Recreation and culture	261,310	264,600	232,800
Transport	325,000	301,900	320,000
Economic services	126,800	175,170	80,000
Other property and services	41,250	41,100	39,000
	1,328,630	1,375,713	1,187,609

## 10. GRANT REVENUE

	Unspent grants, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability 1 July 2021	Increase in Liability	Liability Reduction (As revenue)	Total Liability 30 June 2022	Current Liability 30 June 2022	2021/22 Budget	2020/21 Actual	2020/21 Budget
<b>By Program:</b>	\$	\$	\$	\$	\$	\$	\$	\$
<b>(a) Operating grants, subsidies and contributions</b>								
General purpose funding	0	0	0	0	0	108,828	248,507	111,653
Education and welfare	0	0	0	0	0	591,000	601,566	601,566
Community amenities	22,186	0	(22,186)	0	0	56,076	32,350	26,000
Recreation and culture	0	0	0	0	0	197,805	238,100	402,000
Transport	0	0	0	0	0	31,050	37,210	33,800
	22,186	0	(22,186)	0	0	984,759	1,157,733	1,175,019
<b>(b) Non-operating grants, subsidies and contributions</b>								
Recreation and culture	0	0	0	0	0	10,055,531	0	0
Transport	0	0	0	0	0	262,131	264,505	180,000
	0	0	0	0	0	10,317,662	264,505	180,000
<b>Total</b>	22,186	0	(22,186)	0	0	11,302,421	1,422,238	1,355,019

### (c) Unspent grants, subsidies and contributions were restricted as follows:

	Budget Closing Balance 30 June 2022	Actual Balance 30 June 2021
Current Liability - Better Bins Program Grant (received in advance)	0	22,186
	0	22,186

# Notes to and Forming Part of the Budget

For the Year Ended 30 June 2022

## 11. REVENUE RECOGNITION

### REVENUE RECOGNITION POLICY

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 Fees	Leasing Mooring Pen	Single point in time	Payment in full in advance	Contract obligation	Adopted by Council annually	Based on timing of entry to facility	Returns limited to repayment of transaction on cancellation	On entry or at conclusion of hire
Fees & Charges - Property Leases	Leasing of Commercial or Residential Properties	Single point in time	Payment in full in advance	Contract obligation	Adopted by Council annually	Based on timing of entry to facility	Returns limited to repayment of transaction on 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 Council annually	Based on timing of provision of service	Not applicable	Output method based on provision of service or completion of works

# Notes to and Forming Part of the Budget

For the Year Ended 30 June 2022

## 12. OTHER INFORMATION

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
<b>The net result includes as revenues</b>			
<b>(a) Interest earnings</b>			
Investments			
- Reserve funds	10,000	5,000	40,000
- Other funds	20,000	10,000	50,000
Other interest revenue (refer note 1b)	75,000	35,000	30,000
	105,000	50,000	120,000
<b>(b) Other revenue</b>			
Reimbursements and recoveries	165,689	96,796	37,500
	165,689	96,796	37,500
<b>The net result includes as expenses</b>			
<b>(c) Auditors remuneration</b>			
Audit services	55,000	40,000	35,000
	55,000	40,000	35,000
<b>(d) Interest expenses (finance costs)</b>			
Borrowings (refer Note 6(a))	14,500	14,960	14,960
Interest expense on lease liabilities	8,000	8,000	0
	22,500	22,960	14,960
<b>(e) Elected members remuneration</b>			
Meeting fees	149,000	149,000	149,000
Mayor/President's allowance	28,000	28,000	28,000
Deputy Mayor/President's allowance	7,000	7,000	7,000
Telecommunications allowance	27,000	27,000	27,000
	211,000	211,000	211,000
<b>(f) Write offs</b>			
General rate	6,000	7,100	5,000
Fees and charges	2,000	2,500	2,000
	8,000	9,600	7,000

# Notes to and Forming Part of the Budget

For the Year Ended 30 June 2022

## 13. 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.

Project Summary:

- The land is vested with the Town of East Fremantle as A Class Reserve

- Broad scope for requirements to include:

Walking tracks around the oval.

Sports oval.

Removal of perimeter fence.

Indoor multi-purpose hall.

New playgroup facilities.

Outdoor 1/2 hard court.

Outdoor adventure playground.

Enclosed dog exercise area.

Skate zone.

Improved community facilities including the oval tenant facilities as well as other amenities available for hire to the community.

The timetable is to build and open the proposed facility by the end of 2023.

### (b) Current year transactions

	Note	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
<b>Operating revenue</b>				
Transfer from Trust - Developer Contributions POS		0	238,100	238,100
<b>Operating Expenditure</b>				
Preparation of East Fremantle Oval Masterplan		0	(270,143)	(270,143)
<b>Capital revenue</b>				
Proceeds from Loan Borrowings		5,000,000	0	0
State Government Grant		10,000,000	0	0
<b>Capital expenditure</b>				
Project Build as per QS Report	4(a)	(15,132,000)	0	0
		(132,000)	(32,043)	(32,043)

The projected total capital cost is \$26,594,874 funded as per below:

- Town of East Fremantle (Proposed Treasury Loan)	5,000,000
- State Government (Election Commitment)	20,000,000
- External Agencies (Federal Govt, AFL and Others)	1,594,874



# Notes to and Forming Part of the Budget

For the Year Ended 30 June 2022

## (c) Expected future cash flows

	2021/22	2022/23	2023/24
	\$	\$	\$
<b>Cash outflows</b>			
Capital Expenditure - Project Build as per QS Report	(15,132,000)	(11,462,874)	0
Annual Principal and Interest Repayments	0	(301,870)	(301,870)
Operating Expenses**	0	0	(300,792)
	(15,132,000)	(11,764,744)	(602,662)
<b>Cash Inflows</b>			
Proceeds from Loan Borrowings	5,000,000	0	0
State Government Grant	10,000,000	10,000,000	0
Other Funding (including transfer from Reserve)	0	1,594,874	0
Net Profit - Dividend to the Town from Facilities Operations***	0	0	0
	15,000,000	11,594,874	0
<b>Net cash flows</b>	(132,000)	(169,870)	(602,662)

\*\* This is a worst case scenario for operating costs if no revenue at all was derived from the facility's commercial tenants and activities. The best case scenario is that the facility operates better than expected, and fully funds its operations, sinking fund provisions and the Town's annual loan repayments, removing any reliance on the Town for future financial contribution/support.

\*\*\*The Business Plan identifies that the Town expects to receive a share of net profit from the facility from year 2 (2024/25) onwards.

The Business Plan includes the following 10-year cashflow forecast from the operations of the Facility.

### 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
<b>Total forecast payments by TOEF</b>	<b>-\$427,947</b>	<b>\$20,488</b>	<b>-\$211,969</b>	<b>-\$190,689</b>	<b>-\$168,383</b>

	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
<b>Total forecast payments by TOEF</b>	<b>-\$125,154</b>	<b>-\$99,900</b>	<b>-\$73,467</b>	<b>-\$28,700</b>	<b>\$22,930</b>

# Notes to and Forming Part of the Budget

For the Year Ended 30 June 2022

## 13. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated that any trading undertakings or major trading undertakings will occur in 2021/22.

## 13. INTERESTS IN JOINT ARRANGEMENTS

It is not anticipated the Town will be party to any joint venture arrangements during 2021/22.

### SIGNIFICANT ACCOUNTING POLICIES

#### INTERESTS IN JOINT ARRANGEMENTS

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Town of East Fremantle's interests in the assets liabilities revenue and expenses of joint operations are included in the respective line items of the financial statements.

# Notes to and Forming Part of the Budget

For the Year Ended 30 June 2022

## 14. TRUST FUNDS

Funds held at balance date over which the local government has no control and which are not included in the financial statements are as follows:

Detail	Balance 30 June 2021	Estimated amounts received	Estimated amounts paid	Estimated amounts transferred to reserve	Estimated balance 30 June 2022
Developer Cash in Lieu	\$ 137,010	\$ 0	\$ 0	\$ (137,010)	\$ 0
	137,010	0	0	(137,010)	0

# Notes to and Forming Part of the Budget

For the Year Ended 30 June 2022

## 15. SIGNIFICANT ACCOUNTING POLICIES - OTHER INFORMATION

### GOODS AND SERVICES TAX (GST)

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

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

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

### CRITICAL ACCOUNTING ESTIMATES

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

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

### ROUNDING OFF FIGURES

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

### COMPARATIVE FIGURES

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

### BUDGET COMPARATIVE FIGURES

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

# Notes to and Forming Part of the Budget

For the Year Ended 30 June 2022

## 16. BUDGET RATIOS

	2021/22 Budget	2020/21 Actual	2019/20 Actual
Operating Surplus	-11.75%	-8.77%	-8.00%
Funds After Operations	21.67%	22.16%	22.96%
Asset Sustainability	32.52%	26.24%	49.64%
Cash Reserves	22.19%	12.24%	11.97%
Borrowings	1.16%	3.49%	4.62%
Debt Servicing	1.40%	1.43%	2.44%
Average Rates (GRV) - Residential	2,220	2,149	2,115
Average Rates (GRV) - Commercial	11,443	11,100	11,022

The ratios are calculated as follows:

### OPERATIONS

Operating Surplus  $\frac{\text{Operating revenue minus operating expenses}}{\text{own source operating revenue}}$

Funds After Operations  $\frac{\text{Funds remaining after operations}}{\text{General funds}}$

### ASSET RATIOS

Asset sustainability  $\frac{\text{Capital renewal and replacement expenditure}}{\text{depreciation}}$

### FINANCING RATIOS

Cash Reserves  $\frac{\text{Discretionary Reserve Balance}}{\text{General Funds}}$

Borrowings  $\frac{\text{Principal outstanding}}{\text{General funds}}$

Debt Servicing  $\frac{\text{Principal and interest due}}{\text{General funds}}$

### RATES RATIOS

Average Rates  $\frac{\text{Rate revenue per category}}{\text{Number of properties per category}}$

# Notes to and Forming Part of the Budget

For the Year Ended 30 June 2022

Project	Project Description	Capital Project Value for Year	Carryover - Committed Works Reserve	Reserves	Grants	Borrowings	Funding Source	Proceeds on Sale	Gen. Revenue
Gill Street	Gill Street Footpath - Western Side	\$64,200							\$64,200
Irwin Street	Irwin Street Kerbing - Large quantities of kerb require replacement	\$10,000							\$10,000
Angwin Street	Angwin Street - Footpath - Eastern side near Canning Hwy	\$8,400							\$8,400
Canning Hwy	Canning Hwy Footpath - South side various sections, near Petra (westside)	\$90,000			\$15,761		LRCIP Phase 2		\$74,239
Silas Street Drainage	Silas Street Drainage upgrade - Between St Peters & Council Place	\$196,000			\$196,000		LRCIP Phase 2		\$0
Zephyr Car Park Drainage	Zephyr Car Park Drainage upgrade - River outfall rationalisation, inc. GPT install	\$50,370			\$50,370		LRCIP Phase 2		\$0
Locke Crescent Drainage	Locke Crescent Drainage diversion works - diverting water into Habgood St	\$80,000							\$80,000
Henry Jeffery Oval	Henry Jeffery Oval resurfacing and reticulation upgrades	\$121,594			\$40,531		CSRFF		\$81,063
Stratford Park	Fence replacement at Stratford park	\$10,000							\$10,000
Softfall - Near Dome	Softfall at exercise equipment near Dome	\$12,000							\$12,000
Preston Point Oval	Preston Point oval - Lighting upgrade	\$30,000			\$15,000		CSRFF/ Lacrosse Club		\$15,000
Tricolore - BBQ	BBQ replacement at Tricolore	\$10,000							\$10,000
Various - Bench seats	Bench seat upgrades at various locations	\$12,500							\$12,500
Various - Building maint/upgrades	Building maintenance/upgrades at various locations - assessment April 2021	\$80,000							\$80,000
Camp Waller	Camp Waller Upgrades	\$50,000							\$50,000
CEO Vehicle	As per plant replacement program	\$46,200		\$13,860				\$32,340	\$0
EMRS Vehicle	As per plant replacement program	\$34,000		\$13,600				\$20,400	\$0
EMCS Vehicle	As per plant replacement program	\$34,000		\$13,600				\$20,400	\$0
EMTS Vehicle	As per plant replacement program	\$34,000		\$3,067				\$20,400	\$10,533
PEHO Vehicle	As per plant replacement program	\$24,200						\$14,520	\$9,680
Works Supervisor Ute	As per plant replacement program	\$24,200						\$14,520	\$9,680
Ovals & Verges Ute	As per plant replacement program	\$28,600						\$17,160	\$11,440
CHSP Coordinator Vehicle	As per plant replacement program	\$44,000		\$11,803				\$26,400	\$5,797
Works ute	As per plant replacement program	\$30,000						\$0	\$30,000
CHSP Officer Vehicle	As per plant replacement program	\$24,200						\$14,520	\$9,680
Parks Truck	As per plant replacement program	\$100,000		\$40,000				\$60,000	\$0
EF Oval Precinct	EF Oval Precinct Redevelopment	\$15,132,000			\$10,000,000	\$5,000,000			\$132,000
Public Art	Public Art/Sculpture Program	\$45,000		\$45,000					\$0
Miscellaneous Sports and Recreation Infrastructure	Youth Facilities	\$70,000							\$70,000
		<b>\$16,495,464</b>		<b>\$140,930</b>	<b>\$10,317,662</b>	<b>\$5,000,000</b>		<b>\$240,660</b>	<b>\$796,212</b>

# Notes to and Forming Part of the Budget

For the Year Ended 30 June 2022

Asset Number	Plant Number	Asset Description
		<b>Plant and Equipment</b>
PEMV273	P5013	CEO Vehicle
PEMV272	P5012	EMRS Vehicle
PEMV268	P5003	EMCS Vehicle
PEMV269	P5006	EMTS Vehicle
PEMV264	P4093	PEHO Vehicle
PEMV266	P4098	Works Supervisor Vehicle
PEMV262	P4091	Ford Ranger Single Cab Ute (Ovals & Verges)
PEMV257	P4088	CHSP Coordinator Vehicle
PEMV255	P4085	CHSP Officer Vehicle
PEMV245	P4072	Mitsubishi Fuso Tip Truck (Parks)

2021/22 Budget			
Net Book Value	Proceeds	Profit	(Loss)
\$	\$	\$	\$
22,938	32,340	9,402	
14,641	20,400	5,759	
9,608	20,400	10,792	
9,608	20,400	10,792	
0	14,520	14,520	
7,473	14,520	7,047	
0	17,160	17,160	
0	26,400	26,400	
0	14,520	14,520	
27,452	60,000	32,548	
<b>91,720</b>	<b>240,660</b>	<b>148,940</b>	<b>0</b>

# Notes to and Forming Part of the Budget

For the Year Ended 30 June 2022

Programme Description	Type Description	COA	Description	IE	Inc/Exp Analysis	21/22 Budget
Governance	Capital Expenditure	E04629	Plant & Equipment - Light Fleet - Capex - Renewal - Administration	430	Non Operating Exp Transactions	\$80,200
Health	Capital Expenditure	E07404	Plant & Equipment - Light Fleet - Capex - Renewal - Health Inspection & Admin	430	Non Operating Exp Transactions	\$24,200
Welfare	Capital Expenditure	E08626	Plant & Equipment - Light Fleet - Capex - Renewal - Care of Families & Children	430	Non Operating Exp Transactions	\$68,200
Community Amenities	Capital Expenditure	E10648	Plant & Equipment - Light Fleet - Capex - Renewal - Town Planning & Regional Development	430	Non Operating Exp Transactions	\$34,000
Recreation And Culture	Capital Expenditure	E11637	Miscellaneous Sports and Recreation Infrastructure	430	Non Operating Exp Transactions	\$70,000
Recreation And Culture	Capital Expenditure	E11685	P&E - Acquisition of Public Art (Outdoor Sculpture) - CapEx - Other Culture	430	Non Operating Exp Transactions	\$45,000
Recreation And Culture	Capital Expenditure	E11715	Buildings - Specialised - Capex - New - Other Recreation & Sport	430	Non Operating Exp Transactions	\$15,262,000
Recreation And Culture	Capital Expenditure	E11716	Plant & Equipment - Light Fleet - Capex - Renewal - Other Recreation & Sport	430	Non Operating Exp Transactions	\$28,600
Recreation And Culture	Capital Expenditure	E11718	Plant & Equipment - Heavy Fleet - Capex - Renewal - Other Recreation & Sport	430	Non Operating Exp Transactions	\$100,000
Recreation And Culture	Capital Expenditure	E11724	Infrastructure - Parks & Ovals - Lighting - Capex - New - Other Recreation & Sport	430	Non Operating Exp Transactions	\$30,000
Recreation And Culture	Capital Expenditure	E11727	Infrastructure - Parks & Ovals - Turf - Capex - New - Other Recreation & Sport	430	Non Operating Exp Transactions	\$121,594
Recreation And Culture	Capital Expenditure	E11728	Infrastructure - Parks & Ovals - Ancillary - Capex - Renewal - Other Recreation & Sport	430	Non Operating Exp Transactions	\$44,500
Transport	Capital Expenditure	E12810	Plant & Equipment - Light Fleet - Capex - Renewal - Maintenance Streets, Roads & Bridges	430	Non Operating Exp Transactions	\$30,000
Transport	Capital Expenditure	E12823	Infrastructure - Drainage - Pipes - Capex - Renewal - Maintenance Streets, Roads & Bridges	430	Non Operating Exp Transactions	\$326,370
Transport	Capital Expenditure	E12824	Infrastructure Footpaths - Surface/Pavement - Capex - Renewal - Maintenance Streets, Roads & Bridges	430	Non Operating Exp Transactions	\$172,600
Other Property And Services	Capital Expenditure	E14609	Plant & Equipment - Light Fleet - Capex - Renewal - Unclassified Property	430	Non Operating Exp Transactions	\$58,200
						\$16,495,464
Recreation And Culture	Capital Income	I11160	Non-Operating Grants, Subsidies and Contributions - Other Recreation & Sport - State - EF Oval Redevelopment	141	Grants & Subsidies - Capital	-\$10,000,000
Recreation And Culture	Capital Income	I11163	Non-Operating Grants, Subsidies and Contributions - Other Recreation & Sport - CSRFF - Henry Jeffrey	141	Grants & Subsidies - Capital	-\$55,531
Transport	Capital Income	I12042	Non-Operating Grants, Subsidies and Contributions - Maint Streets Roads & Bridges - LRCIP - Drainage	141	Grants & Subsidies - Capital	-\$262,131
						-\$10,317,662
General Purpose Funding	Reserve Transfer	000214	TRANSFER TO OLD POLICE STATION RESERVE	830	T/F To Reserves Line Item Rnge	\$24,000
General Purpose Funding	Reserve Transfer	000215	TRANSFER TO WASTE RESERVE	830	T/F To Reserves Line Item Rnge	\$1,042,250
General Purpose Funding	Reserve Transfer	000219	TRANSFER TO ARTS AND SCULPTURE RESERVE	830	T/F To Reserves Line Item Rnge	\$45,000
General Purpose Funding	Reserve Transfer	000224	TRANSFER TO STRATEGIC ASSET MANAGEMENT RESERVE	830	T/F To Reserves Line Item Rnge	\$57,378
General Purpose Funding	Reserve Transfer	000340	TRANSFER FROM PLANT RESERVE	810	Transfers From Reserves L/Item	-\$84,127
General Purpose Funding	Reserve Transfer	000342	TRANSFER FROM STAFF LEAVE RESERVE	810	Transfers From Reserves L/Item	-\$10,000
General Purpose Funding	Reserve Transfer	000344	TRANSFER FROM UNSPENT GRANTS RESERVE	810	Transfers From Reserves L/Item	-\$22,186
General Purpose Funding	Reserve Transfer	000345	TRANSFER FROM AGED SERVICES RESERVE	810	Transfers From Reserves L/Item	-\$11,803
General Purpose Funding	Reserve Transfer	000347	TRANSFER FROM ARTS AND SCULPTURE RESERVE	810	Transfers From Reserves L/Item	-\$70,000
General Purpose Funding	Reserve Transfer	000349	TRANSFER FROM WASTE RESERVE	810	Transfers From Reserves L/Item	-\$1,042,250



# Notes to and Forming Part of the Budget

For the Year Ended 30 June 2022

Programme Description	Type Description	COA	Description	IE	Inc/Exp Analysis	21/22 Budget
General Purpose Funding	Reserve Transfer	002420	TRANSFER TO DRAINAGE GEN	830	T/F To Reserves Line Item Rnge	\$100,000
General Purpose Funding	Reserve Transfer	002421	TRANSFER TO EAST FREMANTLE OVAL REDEVELOPMENT GEN	830	T/F To Reserves Line Item Rnge	\$400,502
General Purpose Funding	Reserve Transfer	002422	TRANSFER TO PRESTON POINT FACILITIES RESERVE	830	T/F To Reserves Line Item Rnge	\$100,000
General Purpose Funding	Reserve Transfer	002423	TRANSFER TO FORESHORE MANAGEMENT PLAN RESERVE	830	T/F To Reserves Line Item Rnge	\$100,000
General Purpose Funding	Reserve Transfer	002424	TRANSFER TO SUSTAINABILITY AND ENVIRONMENTAL PROJECTS GEN	830	T/F To Reserves Line Item Rnge	\$120,337
General Purpose Funding	Reserve Transfer	002434	TRANSFER FROM OLD POLICE STATION RESERVE	810	Transfers From Reserves L/Item	-\$24,000
General Purpose Funding	Reserve Transfer	002436	TRANSFER TO PAYMENT IN LIEU OF PARKING RESERVE	830	T/F To Reserves Line Item Rnge	\$137,010
						\$862,111
Community Amenities	Loan Repayments	E10222	Loan Principal Repayment - SMRC	435	Loan Principal Repayments	\$95,160
Recreation And Culture	Loan Proceeds	I11159	Loan Proceeds - EF Oval Precinct Redevelopment	221	Loan Proceeds	-\$5,000,000
Recreation And Culture	Lease Liability Repayments	E11730	Lease Liabilities Principal Repayments - Seabed Lease	436	Lease Liability Principal Repayments	\$45,000
						-\$4,859,840
General Purpose Funding	Operating Expenditure	003000	Materials and Contracts - Rate Revenue - Activity Based Costing Allocated	440	Activity Based Distribution	\$71,050
General Purpose Funding	Operating Expenditure	E03257	Materials and Contracts - Rate Revenue - Legal Expenses - Rates Debt Recovery Costs	500	Services	\$35,000
General Purpose Funding	Operating Expenditure	E03258	Materials and Contracts - Rate Revenue - Service Contracts - Direct Costs Of Levying Rates	500	Services	\$17,000
General Purpose Funding	Operating Expenditure	E03259	Other Expenditure - Rate Revenue - Rates - Write-Offs	390	Other Expenses	\$6,000
General Purpose Funding	Operating Expenditure	E04237	Materials and Contracts - Rate Revenue - Service Contracts - Valuation Expenses	500	Services	\$5,000
Governance	Operating Expenditure	000005	Materials and Contracts - Administration - Activity Based Costing Allocated	440	Activity Based Distribution	-\$2,835,554
Governance	Operating Expenditure	001621	Other Expenditure - Administration - Bank Fees	390	Other Expenses	\$2,000
Governance	Operating Expenditure	001622	Other Expenditure - Administration - Bank Fees - Merchant Banks - GST Applied	390	Other Expenses	\$30,000
Governance	Operating Expenditure	003500	Materials and Contracts - Members Of Council - Activity Based Costing Allocated	440	Activity Based Distribution	\$852,595
Governance	Operating Expenditure	004043	Non-Cash - Administration - Depreciation	609	Depreciation - Plant & Equipment	\$5,090
Governance	Operating Expenditure	004043	Non-Cash - Administration - Depreciation	610	Depreciation - Buildings - Specialised	\$160,000
Governance	Operating Expenditure	004043	Non-Cash - Administration - Depreciation	612	Depreciation - Furniture & Equipment	\$76,019
Governance	Operating Expenditure	E04201	Employee Costs - Administration - Salaries & Wages	300	Salaries & Wages	\$1,369,306
Governance	Operating Expenditure	E04202	Materials and Contracts - Administration - Service Contracts - Staff Health and Wellbeing Initiatives	500	Services	\$7,500
Governance	Operating Expenditure	E04203	Materials and Contracts - Administration - Service Contracts - Strategic & Business Planning	500	Services	\$80,000
Governance	Operating Expenditure	E04204	Materials and Contracts - Administration - Service Contracts - Implementation of OHS Work Plan and Cont. to WHS Resource	500	Services	\$25,000
Governance	Operating Expenditure	E04205	Employee Costs - Administration - On Costs - Superannuation & FBT	310	Employment On Costs-Direct	\$179,228
Governance	Operating Expenditure	E04205	Employee Costs - Administration - On Costs - Superannuation & FBT	311	Employment On Costs - Fbt	\$15,832

# Notes to and Forming Part of the Budget

For the Year Ended 30 June 2022

Programme Description	Type Description	COA	Description	IE	Inc/Exp Analysis	21/22 Budget
Governance	Operating Expenditure	E04207	Insurance Expenses - Administration - General	365	Insurance	\$103,671
Governance	Operating Expenditure	E04208	Works Costing - Maintenance - Buildings - Town Hall	300	Salaries & Wages	\$888
Governance	Operating Expenditure	E04208	Works Costing - Maintenance - Buildings - Town Hall	320	Overhead Costs-Allocated	\$1,694
Governance	Operating Expenditure	E04208	Works Costing - Maintenance - Buildings - Town Hall	500	Services	\$15,000
Governance	Operating Expenditure	E04209	Works Costing - Maintenance - Buildings - Office Maintenance	360	Public Utilities	\$17,500
Governance	Operating Expenditure	E04209	Works Costing - Maintenance - Buildings - Office Maintenance	500	Services	\$45,000
Governance	Operating Expenditure	E04210	Materials and Contracts - Administration - Service Contracts - Staff Placement Fees	500	Services	\$10,000
Governance	Operating Expenditure	E04211	Materials and Contracts - Administration - Materials - Printing & Stationery	500	Services	\$7,500
Governance	Operating Expenditure	E04211	Materials and Contracts - Administration - Materials - Printing & Stationery	340	Materials Purchased-Direct	\$10,500
Governance	Operating Expenditure	E04213	Utility Charges - Administration - Telephone and Internet	360	Public Utilities	\$30,000
Governance	Operating Expenditure	E04215	Materials and Contracts - Administration - Advertising	500	Services	\$10,000
Governance	Operating Expenditure	E04216	Employee Costs - Administration - Workers Compensation Insurance	366	Workers Comp	\$65,219
Governance	Operating Expenditure	E04217	Materials and Contracts - Administration - Service Contracts - Photocopier Expenses and Servicing	500	Services	\$6,000
Governance	Operating Expenditure	E04221	Materials and Contracts - Administration - Service Contracts - Computer System Support & Licenses	500	Services	\$236,000
Governance	Operating Expenditure	E04227	Materials and Contracts - Administration - Service Contracts - Subscriptions - Admin	500	Services	\$53,000
Governance	Operating Expenditure	E04230	Materials and Contracts - Administration - Postage and Freight	500	Services	\$20,000
Governance	Operating Expenditure	E04232	Other Expenditure - Administration - Sundry Expenses - Debtor Write Offs	390	Other Expenses	\$10,000
Governance	Operating Expenditure	E04233	Materials and Contracts - Administration - Plant Operating Costs - Vehicle Expenses (Light Fleet)	330	Plant Operating Costs-Alloc	\$26,157
Governance	Operating Expenditure	E04235	Materials and Contracts - Administration - Service Contracts - Audit Fees	500	Services	\$55,000
Governance	Operating Expenditure	E04239	Materials and Contracts - Administration - Legal Expenses	500	Services	\$50,000
Governance	Operating Expenditure	E04240	Materials and Contracts - Administration - Service Contracts - Internal and External Audit Projects	500	Services	\$15,000
Governance	Operating Expenditure	E04243	Materials and Contracts - Administration - Materials - Staff Uniform	340	Materials Purchased-Direct	\$7,500
Governance	Operating Expenditure	E04245	Employee Costs - Administration - Staff Training and Conferences	312	Staff Training	\$30,000
Governance	Operating Expenditure	E04248	Materials and Contracts - Administration - Service Contracts - Organisational Development	500	Services	\$30,000
Governance	Operating Expenditure	E04249	Materials and Contracts - Administration - Materials - Equipment Below Threshold	340	Materials Purchased-Direct	\$5,000
Governance	Operating Expenditure	E04250	Materials and Contracts - Administration - Service Contracts - Office Expenses	500	Services	\$6,250
Governance	Operating Expenditure	E04250	Materials and Contracts - Administration - Service Contracts - Office Expenses	340	Materials Purchased-Direct	\$1,000
Governance	Operating Expenditure	E04251	Materials and Contracts - Administration - Service Contracts - Website and Intranet Development and Updates	500	Services	\$25,000

# Notes to and Forming Part of the Budget

For the Year Ended 30 June 2022

Programme Description	Type Description	COA	Description	IE	Inc/Exp Analysis	21/22 Budget
Governance	Operating Expenditure	E04252	Other Expenditure - Members Of Council - Member Fees - Councillor Training Expenses	390	Other Expenses	\$36,000
Governance	Operating Expenditure	E04253	Other Expenditure - Members Of Council - Member Fees - Mayor/Councillors Sitting Fees	390	Other Expenses	\$149,000
Governance	Operating Expenditure	E04254	Works Costing - Maintenance - Other - Election Expenses	500	Services	\$30,000
Governance	Operating Expenditure	E04255	Other expenditure - Members Of Council - Member Fees - Deputy Mayoral Allowance	390	Other Expenses	\$7,000
Governance	Operating Expenditure	E04256	Other Expenditure - Members Of Council - Member Fees - Mayoral Allowance	390	Other Expenses	\$28,000
Governance	Operating Expenditure	E04258	Materials and Contracts - Members Of Council - Receptions and Refreshments	500	Services	\$47,500
Governance	Operating Expenditure	E04262	Insurance Expenses - Members Of Council - General	365	Insurance	\$34,344
Governance	Operating Expenditure	E04266	Materials and Contracts - Members of Council - Implementation of Communication and Engagement Strategy	500	Services	\$70,000
Governance	Operating Expenditure	E04268	Other Expenditure - Members Of Council - Member Fees - Members ICT Allowance and Expenses	390	Other Expenses	\$27,000
Governance	Operating Expenditure	E04270	Other Expenditure - Members Of Council - Contributions - Community Assistance Grants	370	Contributions,Donations,Grants	\$10,000
Governance	Operating Expenditure	E08203	Other Expenditure - Members Of Council - Contributions - Donations - All Other	370	Contributions,Donations,Grants	\$10,000
Law,Order,Public Safety	Operating Expenditure	004095	Non-Cash - Other Law Order & Public Safety - Depreciation - Rangers	610	Depreciation - Buildings - Specialised	\$273
Law,Order,Public Safety	Operating Expenditure	005000	Materials and Contracts - Other Law Order & Public Safety - Activity Based Costing Allocated	440	Activity Based Distribution	\$71,050
Law,Order,Public Safety	Operating Expenditure	E05202	Other Expenditure - Fire Prevention - ESL on Council Owned Property	395	Government Fees (Statutory Fees/ Taxes)	\$13,700
Law,Order,Public Safety	Operating Expenditure	E05203	Employee Costs - Other Law Order & Public Safety - Salaries & Wages	300	Salaries & Wages	\$16,824
Law,Order,Public Safety	Operating Expenditure	E05205	Employee Costs - Other Law Order & Public Safety - Superannuation - Ranger Services	310	Employment On Costs-Direct	\$2,177
Law,Order,Public Safety	Operating Expenditure	E05206	Materials and Contracts - Other Law Order & Public Safety - Plant Operating Costs - Vehicle Expenses (Light Fleet)	330	Plant Operating Costs-Alloc	\$753
Law,Order,Public Safety	Operating Expenditure	E05207	Materials and Contracts - Other Law Order & Public Safety - Office Expenses	500	Services	\$1,000
Law,Order,Public Safety	Operating Expenditure	E05207	Materials and Contracts - Other Law Order & Public Safety - Office Expenses	360	Public Utilities	\$500
Law,Order,Public Safety	Operating Expenditure	E05209	Employee Costs - Other Law Order & Public Safety - Training and Conferences - Rangers	312	Staff Training	\$2,000
Law,Order,Public Safety	Operating Expenditure	E05211	Materials and Contracts - Other Law Order & Public Safety - Materials - Protective Clothing	340	Materials Purchased-Direct	\$2,500
Law,Order,Public Safety	Operating Expenditure	E05212	Materials and Contracts - Other Law Order & Public Safety - Materials - Equipment Below Threshold	340	Materials Purchased-Direct	\$3,000
Law,Order,Public Safety	Operating Expenditure	E05229	Materials and Contracts - Animal Control - Minor Expenditure	500	Services	\$1,000
Law,Order,Public Safety	Operating Expenditure	E05230	Employee Costs - Animal Control - Salaries & Wages	300	Salaries & Wages	\$25,236
Law,Order,Public Safety	Operating Expenditure	E05231	Employee Costs - Animal Control - Superannuation	310	Employment On Costs-Direct	\$3,266
Law,Order,Public Safety	Operating Expenditure	E05232	Materials and Contracts - Animal Control - Plant Operating Costs - Vehicle Expenses (Light Fleet)	330	Plant Operating Costs-Alloc	\$9,465
Law,Order,Public Safety	Operating Expenditure	E05233	Materials and Contracts - Animal Control - Materials/Services - Consumables and Impounding Expenses	500	Services	\$6,500

# Notes to and Forming Part of the Budget

For the Year Ended 30 June 2022

Programme Description	Type Description	COA	Description	IE	Inc/Exp Analysis	21/22 Budget
Law,Order,Public Safety	Operating Expenditure	E05233	Materials and Contracts - Animal Control - Materials/Services - Consumables and Impounding Expenses	340	Materials Purchased-Direct	\$25,000
Law,Order,Public Safety	Operating Expenditure	E05234	Materials and Contracts - Animal Control - Legal Expenses	500	Services	\$1,000
Law,Order,Public Safety	Operating Expenditure	E05235	Materials and Contracts - Animal Control - Materials - Printing and Stationery	340	Materials Purchased-Direct	\$2,500
Law,Order,Public Safety	Operating Expenditure	E10226	Materials and Contracts - Other Law Order & Public Safety - Ranger Initiatives and Events	500	Services	\$5,000
Health	Operating Expenditure	004070	Non-Cash - Maternal & Infant Health - Depreciation	610	Depreciation - Buildings - Specialised	\$8,250
Health	Operating Expenditure	004070	Non-Cash - Maternal & Infant Health - Depreciation	611	Depreciation - Buildings - Non Specialised	\$3,278
Health	Operating Expenditure	007000	Materials and Contracts - Health Inspection & Admin - Activity Based Costing Allocated	440	Activity Based Distribution	\$71,050
Health	Operating Expenditure	E07201	Works Costing - Maintenance - Buildings - EH Gray Centre (Old Infant Health Clinic)	360	Public Utilities	\$1,000
Health	Operating Expenditure	E07201	Works Costing - Maintenance - Buildings - EH Gray Centre (Old Infant Health Clinic)	365	Insurance	\$859
Health	Operating Expenditure	E07201	Works Costing - Maintenance - Buildings - EH Gray Centre (Old Infant Health Clinic)	500	Services	\$1,000
Health	Operating Expenditure	E07211	Employee Costs - Health Inspection & Admin - Salaries & Wages	300	Salaries & Wages	\$73,706
Health	Operating Expenditure	E07212	Materials and Contracts - Health Inspection & Admin - Plant Operating Costs - Vehicle Expenses (Light Fleet)	330	Plant Operating Costs-Alloc	\$12,591
Health	Operating Expenditure	E07215	Employee Costs - Health Inspection & Admin - On Costs - Superannuation & FBT	310	Employment On Costs-Direct	\$10,909
Health	Operating Expenditure	E07215	Employee Costs - Health Inspection & Admin - On Costs - Superannuation & FBT	311	Employment On Costs - Fbt	\$4,288
Health	Operating Expenditure	E07218	Materials and Contracts - Health Inspection & Admin - Service Contracts - Implementation of Public Health Plan	500	Services	\$5,000
Health	Operating Expenditure	E07220	Utility Charges - Health Inspection & Admin - Telephone Expenses	360	Public Utilities	\$200
Health	Operating Expenditure	E07221	Materials and Contracts - Health Inspection & Admin - Subscriptions	500	Services	\$7,300
Health	Operating Expenditure	E07222	Employee Costs - Health Inspection & Admin - Training and Conferences	312	Staff Training	\$2,000
Health	Operating Expenditure	E07223	Materials and Contracts - Health Inspection & Admin - Service Contracts - Noise Survey Expenses	500	Services	\$1,000
Health	Operating Expenditure	E07224	Materials and Contracts - Health Inspection & Admin - Service Contracts - Food Control Expenses	500	Services	\$2,000
Health	Operating Expenditure	E07225	Materials and Contracts - Health Inspection & Admin - Materials - Furniture/Equipment Below Threshold	340	Materials Purchased-Direct	\$1,000
Health	Operating Expenditure	E07227	Materials and Contracts - Health Inspection & Admin - Service Contracts - Emergency Management	500	Services	\$1,000
Health	Operating Expenditure	E07228	Materials and Contracts - Health Inspection & Admin - Service Contracts - Swimming Pool Inspection Fees	500	Services	\$3,000
Health	Operating Expenditure	E07232	Works Costing - Maintenance - Other - Insecticides And Vermin Control - Pest Control	500	Services	\$1,000
Health	Operating Expenditure	E07232	Works Costing - Maintenance - Other - Insecticides And Vermin Control - Pest Control	340	Materials Purchased-Direct	\$500
Welfare	Operating Expenditure	004060	Non-Cash - Pre School - Depreciation - JP McKenzie & Richmond Primary	611	Depreciation - Buildings - Non Specialised	\$29,125

# Notes to and Forming Part of the Budget

For the Year Ended 30 June 2022

Programme Description	Type Description	COA	Description	IE	Inc/Exp Analysis	21/22 Budget
Welfare	Operating Expenditure	004080	Non-Cash - Care Of Families & Children - Depreciation	609	Depreciation - Plant & Equipment	\$64,367
Welfare	Operating Expenditure	004080	Non-Cash - Care Of Families & Children - Depreciation	610	Depreciation - Buildings - Specialised	\$31,294
Welfare	Operating Expenditure	004083	Non-Cash - Other Welfare - Depreciation - Glyde In	611	Depreciation - Buildings - Non Specialised	\$15,000
Welfare	Operating Expenditure	008500	Materials and Contracts - Care Of Families & Children - Activity Based Costing Allocated	440	Activity Based Distribution	\$284,199
Welfare	Operating Expenditure	E06201	Works Costing - Maintenance - Buildings - Pre School Buildings - Maintenance	360	Public Utilities	\$2,500
Welfare	Operating Expenditure	E06201	Works Costing - Maintenance - Buildings - Pre School Buildings - Maintenance	365	Insurance	\$1,453
Welfare	Operating Expenditure	E06203	Works Costing - Maintenance - Buildings - E.F. 4Yr Old P/Group JP Mckenzie	365	Insurance	\$891
Welfare	Operating Expenditure	E08205	Other Expenditure - Other Welfare - Contributions - Glyde-In Centre Council	370	Contributions,Donations,Grants	\$87,000
Welfare	Operating Expenditure	E08207	Employee Costs - Care Of Families & Children - Salaries & Wages - CHSP	300	Salaries & Wages	\$426,018
Welfare	Operating Expenditure	E08208	Employee Costs - Care Of Families & Children - Superannuation - CHSP	310	Employment On Costs-Direct	\$48,969
Welfare	Operating Expenditure	E08210	HACC Service Unit - All Service Programs - Op Exp	360	Public Utilities	\$5,000
Welfare	Operating Expenditure	E08210	HACC Service Unit - All Service Programs - Op Exp	330	Plant Operating Costs-Alloc	\$32,623
Welfare	Operating Expenditure	E08210	HACC Service Unit - All Service Programs - Op Exp	500	Services	\$49,250
Welfare	Operating Expenditure	E08210	HACC Service Unit - All Service Programs - Op Exp	510	Volunteer Meals	\$9,000
Welfare	Operating Expenditure	E08210	HACC Service Unit - All Service Programs - Op Exp	340	Materials Purchased-Direct	\$17,000
Welfare	Operating Expenditure	E08210	HACC Service Unit - All Service Programs - Op Exp	311	Employment On Costs - Fbt	\$8,528
Welfare	Operating Expenditure	E08210	HACC Service Unit - All Service Programs - Op Exp	312	Staff Training	\$6,000
Welfare	Operating Expenditure	E08211	Materials and Contracts - Care Of Families & Children - Materials & Minor Equipment - CHSP Services	340	Materials Purchased-Direct	\$5,000
Welfare	Operating Expenditure	E08220	Works Costing - Maintenance - Buildings - Glyde-In Community Group	360	Public Utilities	\$300
Welfare	Operating Expenditure	E08220	Works Costing - Maintenance - Buildings - Glyde-In Community Group	365	Insurance	\$656
Welfare	Operating Expenditure	E08220	Works Costing - Maintenance - Buildings - Glyde-In Community Group	500	Services	\$1,000
Welfare	Operating Expenditure	E08234	EF Community Centre Bldg - CHSP (Tricolore)	360	Public Utilities	\$2,500
Welfare	Operating Expenditure	E08234	EF Community Centre Bldg - CHSP (Tricolore)	365	Insurance	\$2,718
Welfare	Operating Expenditure	E08234	EF Community Centre Bldg - CHSP (Tricolore)	500	Services	\$30,000
Housing	Operating Expenditure	004090	Non-Cash - Housing - Council Owned - Depreciation	610	Depreciation - Buildings - Specialised	\$16,429
Housing	Operating Expenditure	E09201	Works Costing - Maintenance - Buildings - Allen St Units	360	Public Utilities	\$8,000
Housing	Operating Expenditure	E09201	Works Costing - Maintenance - Buildings - Allen St Units	365	Insurance	\$1,221
Housing	Operating Expenditure	E09201	Works Costing - Maintenance - Buildings - Allen St Units	500	Services	\$15,000
Community Amenities	Operating Expenditure	004109	Non-Cash - Other Community Amenities - Depreciation	604	Depreciation - Infrastructure - Bus Shelters	\$4,278

# Notes to and Forming Part of the Budget

For the Year Ended 30 June 2022

Programme Description	Type Description	COA	Description	IE	Inc/Exp Analysis	21/22 Budget
Community Amenities	Operating Expenditure	004109	Non-Cash - Other Community Amenities - Depreciation	602	Depreciation - Infrastructure - Parks & Ovals	\$859
Community Amenities	Operating Expenditure	010000	Materials and Contracts - Sanitation-Household Refuse - Activity Based Costing Allocated	440	Activity Based Distribution	\$71,050
Community Amenities	Operating Expenditure	010100	Materials and Contracts - Town Planning & Regional Development - Activity Based Costing Allocated	440	Activity Based Distribution	\$284,199
Community Amenities	Operating Expenditure	010200	Materials and Contracts - Other Community Amenities - Activity Based Costing Allocated	440	Activity Based Distribution	\$71,050
Community Amenities	Operating Expenditure	E10100	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs - FOGO	500	Services	\$173,500
Community Amenities	Operating Expenditure	E10101	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs - Recycling	500	Services	\$70,000
Community Amenities	Operating Expenditure	E10102	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs - General Waste	500	Services	\$74,000
Community Amenities	Operating Expenditure	E10103	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs (Commercial Properties) - Recycling	500	Services	\$6,500
Community Amenities	Operating Expenditure	E10104	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs (Commercial Properties) - General Waste	500	Services	\$28,500
Community Amenities	Operating Expenditure	E10105	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs (Commercial Properties) - FOGO	500	Services	\$750
Community Amenities	Operating Expenditure	E10106	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs - Parks & Reserves	500	Services	\$6,500
Community Amenities	Operating Expenditure	E10107	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs - Street Bins	500	Services	\$23,000
Community Amenities	Operating Expenditure	E10108	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs - Alexandra Rd & East St (Bulk Service)	500	Services	\$19,000
Community Amenities	Operating Expenditure	E10109	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Gate Fees - Waste Disposal (Recycling)	500	Services	\$120,500
Community Amenities	Operating Expenditure	E10110	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Gate Fees - Waste Disposal - General Waste	500	Services	\$137,000
Community Amenities	Operating Expenditure	E10111	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Gate Fees - Waste Disposal - Fogo	500	Services	\$243,000
Community Amenities	Operating Expenditure	E10203	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Ratepayer Tip Pass Fees	500	Services	\$30,000
Community Amenities	Operating Expenditure	E10204	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Annual Bulk & Green Waste	500	Services	\$80,000
Community Amenities	Operating Expenditure	E10205	Works Costing - Maintenance - Plant & Equipment - Implementation of Strategic Waste Plan	500	Services	\$22,186
Community Amenities	Operating Expenditure	E10205	Works Costing - Maintenance - Plant & Equipment - Implementation of Strategic Waste Plan	340	Materials Purchased-Direct	\$2,000
Community Amenities	Operating Expenditure	E10205	Works Costing - Maintenance - Plant & Equipment - Implementation of Strategic Waste Plan	300	Salaries & Wages	\$167
Community Amenities	Operating Expenditure	E10205	Works Costing - Maintenance - Plant & Equipment - Implementation of Strategic Waste Plan	320	Overhead Costs-Allocated	\$319

# Notes to and Forming Part of the Budget

For the Year Ended 30 June 2022

Programme Description	Type Description	COA	Description	IE	Inc/Exp Analysis	21/22 Budget
Community Amenities	Operating Expenditure	E10206	Employee Costs - Other Sanitation - Salaries & Wages - Waste Education	300	Salaries & Wages	\$76,517
Community Amenities	Operating Expenditure	E10207	Materials and Contracts - Other Sanitation - Materials - Purchase Bins	340	Materials Purchased-Direct	\$30,000
Community Amenities	Operating Expenditure	E10208	Materials and Contracts - Other Sanitation - Service Contracts - Waste Removal - Bund	500	Services	\$30,000
Community Amenities	Operating Expenditure	E10209	Employee Costs - Town Planning & Regional Development - Salaries & Wages	300	Salaries & Wages	\$544,452
Community Amenities	Operating Expenditure	E10210	Works Costing - Maintenance - Plant & Equipment - Street Bin Maintenance	300	Salaries & Wages	\$15,275
Community Amenities	Operating Expenditure	E10210	Works Costing - Maintenance - Plant & Equipment - Street Bin Maintenance	320	Overhead Costs-Allocated	\$29,134
Community Amenities	Operating Expenditure	E10211	Employee Costs - Town Planning & Regional Development - On Costs - Superannuation & FBT	310	Employment On Costs-Direct	\$80,342
Community Amenities	Operating Expenditure	E10211	Employee Costs - Town Planning & Regional Development - On Costs - Superannuation & FBT	311	Employment On Costs - Fbt	\$6,883
Community Amenities	Operating Expenditure	E10212	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - City Of Fremantle Contributions - Waste Facility	500	Services	\$90,000
Community Amenities	Operating Expenditure	E10213	Materials and Contracts - Town Planning & Regional Development - Plant Operating Costs - Vehicle Expenses (Light Fleet)	330	Plant Operating Costs-Alloc	\$12,036
Community Amenities	Operating Expenditure	E10214	Materials and Contracts - Town Planning & Regional Development - Advertising	500	Services	\$5,000
Community Amenities	Operating Expenditure	E10215	Materials and Contracts - Town Planning & Regional Development - Consultation	500	Services	\$115,000
Community Amenities	Operating Expenditure	E10217	Materials and Contracts - Town Planning & Regional Development - Legal Expenses	500	Services	\$5,000
Community Amenities	Operating Expenditure	E10218	Materials and Contracts - Other Community Amenities - Service Contracts - Public Conveniences	500	Services	\$12,000
Community Amenities	Operating Expenditure	E10221	Interest Expenses - Sanitation-Household Refuse - SMRC - Loan Interest Repayments	380	Interest & Financial Costs	\$14,500
Community Amenities	Operating Expenditure	E10223	Works Costing - Maintenance - Buildings - Sumpton Green - Child Care Hall	360	Public Utilities	\$6,500
Community Amenities	Operating Expenditure	E10223	Works Costing - Maintenance - Buildings - Sumpton Green - Child Care Hall	500	Services	\$5,000
Community Amenities	Operating Expenditure	E10223	Works Costing - Maintenance - Buildings - Sumpton Green - Child Care Hall	300	Salaries & Wages	\$189
Community Amenities	Operating Expenditure	E10223	Works Costing - Maintenance - Buildings - Sumpton Green - Child Care Hall	320	Overhead Costs-Allocated	\$360
Community Amenities	Operating Expenditure	E10224	Materials and Contracts - Town Planning & Regional Development - Service Contracts - Digitisation of Planning/Building Plans	500	Services	\$5,000
Community Amenities	Operating Expenditure	E10225	Other Expenditure - Other Sanitation - Contributions - Regional Waste Management	370	Contributions,Donations,Grants	\$28,334
Community Amenities	Operating Expenditure	E10229	Other Expenditure - Town Planning & Regional Development - Sundry Expenses - Refunds	390	Other Expenses	\$1,000
Community Amenities	Operating Expenditure	E10230	Employee Costs - Other Sanitation - Superannuation - Waste Education Officer	310	Employment On Costs-Direct	\$11,054
Community Amenities	Operating Expenditure	E10232	Materials and Contracts - Other Sanitation - Service Contracts - RRRRC Overhead Contribution	500	Services	\$119,000
Community Amenities	Operating Expenditure	E10235	Materials and Contracts - Other Community Amenities - Native Plant Subsidy	500	Services	\$5,000
Community Amenities	Operating Expenditure	E10240	Employee Costs - Town Planning & Regional Development - Training and Conferences	312	Staff Training	\$6,000
Community Amenities	Operating Expenditure	E10243	Materials and Contracts - Other Community Amenities - Service Contracts - Heritage Trail	500	Services	\$1,500

# Notes to and Forming Part of the Budget

For the Year Ended 30 June 2022

Programme Description	Type Description	COA	Description	IE	Inc/Exp Analysis	21/22 Budget
Community Amenities	Operating Expenditure	E10253	Materials and Contracts - Other Community Amenities - Implementation of Community Climate Action Plan	500	Services	\$10,000
Community Amenities	Operating Expenditure	E10258	Materials and Contracts - Town Planning & Regional Development - Consultation - Community Design Advisory Committee	500	Services	\$1,000
Community Amenities	Operating Expenditure	E10260	Materials and Contracts - Protection Of The Environment - Service Contracts - Fire Mitigation	500	Services	\$1,000
Community Amenities	Operating Expenditure	E10644	Materials and Contracts - Protection of the Environment - Services Contracts - Foreshore Erosion Control and Seawalls	500	Services	\$275,000
Recreation And Culture	Operating Expenditure	004115	Non-Cash - Other Recreation & Sport - Depreciation - Parks & Ovals	602	Depreciation - Infrastructure - Parks & Ovals	\$232,709
Recreation And Culture	Operating Expenditure	004115	Non-Cash - Other Recreation & Sport - Depreciation - Parks & Ovals	609	Depreciation - Plant & Equipment	\$63,775
Recreation And Culture	Operating Expenditure	004115	Non-Cash - Other Recreation & Sport - Depreciation - Parks & Ovals	610	Depreciation - Buildings - Specialised	\$823,731
Recreation And Culture	Operating Expenditure	004118	Non-Cash - Other Culture - Depreciation - Dovenby House	610	Depreciation - Buildings - Specialised	\$20,167
Recreation And Culture	Operating Expenditure	011100	Materials and Contracts - Other Recreation & Sport - Activity Based Costing Allocated	440	Activity Based Distribution	\$284,199
Recreation And Culture	Operating Expenditure	E10267	Works Costing - Maintenance - Parks & Ovals - Riverside Boat Ramps & Boat Pens	360	Public Utilities	\$10,200
Recreation And Culture	Operating Expenditure	E10267	Works Costing - Maintenance - Parks & Ovals - Riverside Boat Ramps & Boat Pens	500	Services	\$30,000
Recreation And Culture	Operating Expenditure	E11204	Works Costing - Maintenance - Parks & Ovals - Merv Cowan Park	300	Salaries & Wages	\$10,624
Recreation And Culture	Operating Expenditure	E11204	Works Costing - Maintenance - Parks & Ovals - Merv Cowan Park	320	Overhead Costs-Allocated	\$20,263
Recreation And Culture	Operating Expenditure	E11204	Works Costing - Maintenance - Parks & Ovals - Merv Cowan Park	330	Plant Operating Costs-Alloc	\$4,685
Recreation And Culture	Operating Expenditure	E11204	Works Costing - Maintenance - Parks & Ovals - Merv Cowan Park	360	Public Utilities	\$6,500
Recreation And Culture	Operating Expenditure	E11204	Works Costing - Maintenance - Parks & Ovals - Merv Cowan Park	340	Materials Purchased-Direct	\$3,000
Recreation And Culture	Operating Expenditure	E11205	Works Costing - Maintenance - Parks & Ovals - J. Dolan Park	300	Salaries & Wages	\$5,282
Recreation And Culture	Operating Expenditure	E11205	Works Costing - Maintenance - Parks & Ovals - J. Dolan Park	320	Overhead Costs-Allocated	\$10,074
Recreation And Culture	Operating Expenditure	E11205	Works Costing - Maintenance - Parks & Ovals - J. Dolan Park	360	Public Utilities	\$900
Recreation And Culture	Operating Expenditure	E11206	Works Costing - Maintenance - Parks & Ovals - W.H. Kitson Park	300	Salaries & Wages	\$7,751
Recreation And Culture	Operating Expenditure	E11206	Works Costing - Maintenance - Parks & Ovals - W.H. Kitson Park	320	Overhead Costs-Allocated	\$14,783
Recreation And Culture	Operating Expenditure	E11206	Works Costing - Maintenance - Parks & Ovals - W.H. Kitson Park	330	Plant Operating Costs-Alloc	\$3,525
Recreation And Culture	Operating Expenditure	E11207	Works Costing - Maintenance - Parks & Ovals - John Tonkin Park	300	Salaries & Wages	\$6,797
Recreation And Culture	Operating Expenditure	E11207	Works Costing - Maintenance - Parks & Ovals - John Tonkin Park	320	Overhead Costs-Allocated	\$12,964
Recreation And Culture	Operating Expenditure	E11207	Works Costing - Maintenance - Parks & Ovals - John Tonkin Park	330	Plant Operating Costs-Alloc	\$2,501
Recreation And Culture	Operating Expenditure	E11207	Works Costing - Maintenance - Parks & Ovals - John Tonkin Park	360	Public Utilities	\$2,100
Recreation And Culture	Operating Expenditure	E11207	Works Costing - Maintenance - Parks & Ovals - John Tonkin Park	500	Services	\$10,000
Recreation And Culture	Operating Expenditure	E11208	Works Costing - Maintenance - Parks & Ovals - Norm McKenzie Park	300	Salaries & Wages	\$5,610



# Notes to and Forming Part of the Budget

For the Year Ended 30 June 2022

Programme Description	Type Description	COA	Description	IE	Inc/Exp Analysis	21/22 Budget
Recreation And Culture	Operating Expenditure	E11208	Works Costing - Maintenance - Parks & Ovals - Norm McKenzie Park	320	Overhead Costs-Allocated	\$10,700
Recreation And Culture	Operating Expenditure	E11208	Works Costing - Maintenance - Parks & Ovals - Norm McKenzie Park	330	Plant Operating Costs-Alloc	\$2,425
Recreation And Culture	Operating Expenditure	E11208	Works Costing - Maintenance - Parks & Ovals - Norm McKenzie Park	360	Public Utilities	\$1,000
Recreation And Culture	Operating Expenditure	E11209	Works Costing - Maintenance - Parks & Ovals - W. W. Wayman Reserve	300	Salaries & Wages	\$4,549
Recreation And Culture	Operating Expenditure	E11209	Works Costing - Maintenance - Parks & Ovals - W. W. Wayman Reserve	320	Overhead Costs-Allocated	\$8,676
Recreation And Culture	Operating Expenditure	E11210	Works Costing - Maintenance - Buildings - Camp Waller	500	Services	\$10,000
Recreation And Culture	Operating Expenditure	E11210	Works Costing - Maintenance - Buildings - Camp Waller	300	Salaries & Wages	\$374
Recreation And Culture	Operating Expenditure	E11210	Works Costing - Maintenance - Buildings - Camp Waller	320	Overhead Costs-Allocated	\$713
Recreation And Culture	Operating Expenditure	E11211	Works Costing - Maintenance - Buildings - Hurricanes	300	Salaries & Wages	\$122
Recreation And Culture	Operating Expenditure	E11211	Works Costing - Maintenance - Buildings - Hurricanes	320	Overhead Costs-Allocated	\$233
Recreation And Culture	Operating Expenditure	E11211	Works Costing - Maintenance - Buildings - Hurricanes	360	Public Utilities	\$1,000
Recreation And Culture	Operating Expenditure	E11212	Works Costing - Maintenance - Buildings - East Fremantle Tennis Club	360	Public Utilities	\$750
Recreation And Culture	Operating Expenditure	E11212	Works Costing - Maintenance - Buildings - East Fremantle Tennis Club	300	Salaries & Wages	\$6,115
Recreation And Culture	Operating Expenditure	E11212	Works Costing - Maintenance - Buildings - East Fremantle Tennis Club	320	Overhead Costs-Allocated	\$11,663
Recreation And Culture	Operating Expenditure	E11212	Works Costing - Maintenance - Buildings - East Fremantle Tennis Club	340	Materials Purchased-Direct	\$500
Recreation And Culture	Operating Expenditure	E11213	Works Costing - Maintenance - Parks & Ovals - East Fremantle Oval	300	Salaries & Wages	\$6,043
Recreation And Culture	Operating Expenditure	E11213	Works Costing - Maintenance - Parks & Ovals - East Fremantle Oval	320	Overhead Costs-Allocated	\$11,526
Recreation And Culture	Operating Expenditure	E11213	Works Costing - Maintenance - Parks & Ovals - East Fremantle Oval	330	Plant Operating Costs-Alloc	\$87
Recreation And Culture	Operating Expenditure	E11213	Works Costing - Maintenance - Parks & Ovals - East Fremantle Oval	360	Public Utilities	\$10,000
Recreation And Culture	Operating Expenditure	E11213	Works Costing - Maintenance - Parks & Ovals - East Fremantle Oval	365	Insurance	\$25,700
Recreation And Culture	Operating Expenditure	E11214	Works Costing - Maintenance - Parks & Ovals - Riverside Road Reserves	300	Salaries & Wages	\$35,076
Recreation And Culture	Operating Expenditure	E11214	Works Costing - Maintenance - Parks & Ovals - Riverside Road Reserves	320	Overhead Costs-Allocated	\$67,900
Recreation And Culture	Operating Expenditure	E11214	Works Costing - Maintenance - Parks & Ovals - Riverside Road Reserves	330	Plant Operating Costs-Alloc	\$8,317
Recreation And Culture	Operating Expenditure	E11214	Works Costing - Maintenance - Parks & Ovals - Riverside Road Reserves	340	Materials Purchased-Direct	\$2,000
Recreation And Culture	Operating Expenditure	E11214	Works Costing - Maintenance - Parks & Ovals - Riverside Road Reserves	500	Services	\$5,000
Recreation And Culture	Operating Expenditure	E11215	Works Costing - Maintenance - Parks & Ovals - Henry Jeffery Oval	300	Salaries & Wages	\$12,724
Recreation And Culture	Operating Expenditure	E11215	Works Costing - Maintenance - Parks & Ovals - Henry Jeffery Oval	320	Overhead Costs-Allocated	\$24,268
Recreation And Culture	Operating Expenditure	E11215	Works Costing - Maintenance - Parks & Ovals - Henry Jeffery Oval	330	Plant Operating Costs-Alloc	\$7,692
Recreation And Culture	Operating Expenditure	E11215	Works Costing - Maintenance - Parks & Ovals - Henry Jeffery Oval	360	Public Utilities	\$8,500

# Notes to and Forming Part of the Budget

For the Year Ended 30 June 2022

Programme Description	Type Description	COA	Description	IE	Inc/Exp Analysis	21/22 Budget
Recreation And Culture	Operating Expenditure	E11215	Works Costing - Maintenance - Parks & Ovals - Henry Jeffery Oval	340	Materials Purchased-Direct	\$1,000
Recreation And Culture	Operating Expenditure	E11215	Works Costing - Maintenance - Parks & Ovals - Henry Jeffery Oval	500	Services	\$5,000
Recreation And Culture	Operating Expenditure	E11216	Works Costing - Maintenance - Parks & Ovals - Town Hall Reserve	300	Salaries & Wages	\$14,178
Recreation And Culture	Operating Expenditure	E11216	Works Costing - Maintenance - Parks & Ovals - Town Hall Reserve	320	Overhead Costs-Allocated	\$27,042
Recreation And Culture	Operating Expenditure	E11216	Works Costing - Maintenance - Parks & Ovals - Town Hall Reserve	330	Plant Operating Costs-Alloc	\$5,477
Recreation And Culture	Operating Expenditure	E11217	Works Costing - Maintenance - Parks & Ovals - East Fremantle Lacrosse	300	Salaries & Wages	\$12,373
Recreation And Culture	Operating Expenditure	E11217	Works Costing - Maintenance - Parks & Ovals - East Fremantle Lacrosse	320	Overhead Costs-Allocated	\$23,599
Recreation And Culture	Operating Expenditure	E11217	Works Costing - Maintenance - Parks & Ovals - East Fremantle Lacrosse	330	Plant Operating Costs-Alloc	\$8,606
Recreation And Culture	Operating Expenditure	E11217	Works Costing - Maintenance - Parks & Ovals - East Fremantle Lacrosse	360	Public Utilities	\$25,000
Recreation And Culture	Operating Expenditure	E11217	Works Costing - Maintenance - Parks & Ovals - East Fremantle Lacrosse	500	Services	\$5,000
Recreation And Culture	Operating Expenditure	E11219	Works Costing - Maintenance - Parks & Ovals - Wauhop Park	300	Salaries & Wages	\$21,235
Recreation And Culture	Operating Expenditure	E11219	Works Costing - Maintenance - Parks & Ovals - Wauhop Park	320	Overhead Costs-Allocated	\$40,501
Recreation And Culture	Operating Expenditure	E11219	Works Costing - Maintenance - Parks & Ovals - Wauhop Park	330	Plant Operating Costs-Alloc	\$14,611
Recreation And Culture	Operating Expenditure	E11219	Works Costing - Maintenance - Parks & Ovals - Wauhop Park	360	Public Utilities	\$15,000
Recreation And Culture	Operating Expenditure	E11219	Works Costing - Maintenance - Parks & Ovals - Wauhop Park	500	Services	\$10,000
Recreation And Culture	Operating Expenditure	E11221	Works Costing - Maintenance - Parks & Ovals - East Fremantle Croquet Club	300	Salaries & Wages	\$8,950
Recreation And Culture	Operating Expenditure	E11221	Works Costing - Maintenance - Parks & Ovals - East Fremantle Croquet Club	320	Overhead Costs-Allocated	\$17,070
Recreation And Culture	Operating Expenditure	E11221	Works Costing - Maintenance - Parks & Ovals - East Fremantle Croquet Club	360	Public Utilities	\$1,500
Recreation And Culture	Operating Expenditure	E11221	Works Costing - Maintenance - Parks & Ovals - East Fremantle Croquet Club	500	Services	\$1,000
Recreation And Culture	Operating Expenditure	E11222	Works Costing - Maintenance - Parks & Ovals - Gourley Park	300	Salaries & Wages	\$5,022
Recreation And Culture	Operating Expenditure	E11222	Works Costing - Maintenance - Parks & Ovals - Gourley Park	320	Overhead Costs-Allocated	\$9,578
Recreation And Culture	Operating Expenditure	E11222	Works Costing - Maintenance - Parks & Ovals - Gourley Park	330	Plant Operating Costs-Alloc	\$2,418
Recreation And Culture	Operating Expenditure	E11222	Works Costing - Maintenance - Parks & Ovals - Gourley Park	360	Public Utilities	\$1,500
Recreation And Culture	Operating Expenditure	E11222	Works Costing - Maintenance - Parks & Ovals - Gourley Park	500	Services	\$1,000
Recreation And Culture	Operating Expenditure	E11223	Works Costing - Maintenance - Parks & Ovals - E. I. Chapman Reserve	300	Salaries & Wages	\$4,437
Recreation And Culture	Operating Expenditure	E11223	Works Costing - Maintenance - Parks & Ovals - E. I. Chapman Reserve	320	Overhead Costs-Allocated	\$8,463
Recreation And Culture	Operating Expenditure	E11223	Works Costing - Maintenance - Parks & Ovals - E. I. Chapman Reserve	500	Services	\$500
Recreation And Culture	Operating Expenditure	E11224	Works Costing - Maintenance - Parks & Ovals - I. G. Hancock Playground	300	Salaries & Wages	\$5,213
Recreation And Culture	Operating Expenditure	E11224	Works Costing - Maintenance - Parks & Ovals - I. G. Hancock Playground	320	Overhead Costs-Allocated	\$9,943

# Notes to and Forming Part of the Budget

For the Year Ended 30 June 2022

Programme Description	Type Description	COA	Description	IE	Inc/Exp Analysis	21/22 Budget
Recreation And Culture	Operating Expenditure	E11225	Works Costing - Maintenance - Parks & Ovals - Stratford Street Park	300	Salaries & Wages	\$2,703
Recreation And Culture	Operating Expenditure	E11225	Works Costing - Maintenance - Parks & Ovals - Stratford Street Park	320	Overhead Costs-Allocated	\$5,155
Recreation And Culture	Operating Expenditure	E11225	Works Costing - Maintenance - Parks & Ovals - Stratford Street Park	360	Public Utilities	\$750
Recreation And Culture	Operating Expenditure	E11225	Works Costing - Maintenance - Parks & Ovals - Stratford Street Park	500	Services	\$500
Recreation And Culture	Operating Expenditure	E11226	Works Costing - Maintenance - Parks & Ovals - Ulrich Park	300	Salaries & Wages	\$3,079
Recreation And Culture	Operating Expenditure	E11226	Works Costing - Maintenance - Parks & Ovals - Ulrich Park	320	Overhead Costs-Allocated	\$5,873
Recreation And Culture	Operating Expenditure	E11226	Works Costing - Maintenance - Parks & Ovals - Ulrich Park	330	Plant Operating Costs-Alloc	\$123
Recreation And Culture	Operating Expenditure	E11226	Works Costing - Maintenance - Parks & Ovals - Ulrich Park	360	Public Utilities	\$1,000
Recreation And Culture	Operating Expenditure	E11226	Works Costing - Maintenance - Parks & Ovals - Ulrich Park	500	Services	\$500
Recreation And Culture	Operating Expenditure	E11227	Works Costing - Maintenance - Parks & Ovals - Locke Park	300	Salaries & Wages	\$9,442
Recreation And Culture	Operating Expenditure	E11227	Works Costing - Maintenance - Parks & Ovals - Locke Park	320	Overhead Costs-Allocated	\$18,009
Recreation And Culture	Operating Expenditure	E11227	Works Costing - Maintenance - Parks & Ovals - Locke Park	330	Plant Operating Costs-Alloc	\$4,369
Recreation And Culture	Operating Expenditure	E11227	Works Costing - Maintenance - Parks & Ovals - Locke Park	500	Services	\$2,500
Recreation And Culture	Operating Expenditure	E11228	Materials and Contracts - Other Culture - Service Contracts - Community Events (In Addition to the E.F. Festival)	500	Services	\$17,000
Recreation And Culture	Operating Expenditure	E11229	Works Costing - Maintenance - Parks & Ovals - Surbiton Road Park	300	Salaries & Wages	\$481
Recreation And Culture	Operating Expenditure	E11229	Works Costing - Maintenance - Parks & Ovals - Surbiton Road Park	320	Overhead Costs-Allocated	\$917
Recreation And Culture	Operating Expenditure	E11231	Materials and Contracts - Other Culture - Service Contracts - Business and Community Support Initiatives	500	Services	\$10,000
Recreation And Culture	Operating Expenditure	E11232	Works Costing - Maintenance - Parks & Ovals - RSL Memorial Rose Garden	300	Salaries & Wages	\$4,085
Recreation And Culture	Operating Expenditure	E11232	Works Costing - Maintenance - Parks & Ovals - RSL Memorial Rose Garden	320	Overhead Costs-Allocated	\$7,791
Recreation And Culture	Operating Expenditure	E11232	Works Costing - Maintenance - Parks & Ovals - RSL Memorial Rose Garden	360	Public Utilities	\$2,000
Recreation And Culture	Operating Expenditure	E11235	Works Costing - Maintenance - Parks & Ovals - Parks Equipment	300	Salaries & Wages	\$6,683
Recreation And Culture	Operating Expenditure	E11235	Works Costing - Maintenance - Parks & Ovals - Parks Equipment	320	Overhead Costs-Allocated	\$12,746
Recreation And Culture	Operating Expenditure	E11235	Works Costing - Maintenance - Parks & Ovals - Parks Equipment	340	Materials Purchased-Direct	\$6,000
Recreation And Culture	Operating Expenditure	E11236	Works Costing - Maintenance - Parks & Ovals - East Fremantle Bowling Club	300	Salaries & Wages	\$3,751
Recreation And Culture	Operating Expenditure	E11236	Works Costing - Maintenance - Parks & Ovals - East Fremantle Bowling Club	320	Overhead Costs-Allocated	\$7,154
Recreation And Culture	Operating Expenditure	E11236	Works Costing - Maintenance - Parks & Ovals - East Fremantle Bowling Club	500	Services	\$1,500
Recreation And Culture	Operating Expenditure	E11241	Works Costing - Maintenance - Parks & Ovals - Lee Park	300	Salaries & Wages	\$3,139
Recreation And Culture	Operating Expenditure	E11241	Works Costing - Maintenance - Parks & Ovals - Lee Park	320	Overhead Costs-Allocated	\$5,987

# Notes to and Forming Part of the Budget

For the Year Ended 30 June 2022

Programme Description	Type Description	COA	Description	IE	Inc/Exp Analysis	21/22 Budget
Recreation And Culture	Operating Expenditure	E11241	Works Costing - Maintenance - Parks & Ovals - Lee Park	360	Public Utilities	\$700
Recreation And Culture	Operating Expenditure	E11241	Works Costing - Maintenance - Parks & Ovals - Lee Park	500	Services	\$2,000
Recreation And Culture	Operating Expenditure	E11242	Works Costing - Maintenance - Parks & Ovals - Glasson Park	300	Salaries & Wages	\$4,971
Recreation And Culture	Operating Expenditure	E11242	Works Costing - Maintenance - Parks & Ovals - Glasson Park	320	Overhead Costs-Allocated	\$9,481
Recreation And Culture	Operating Expenditure	E11242	Works Costing - Maintenance - Parks & Ovals - Glasson Park	330	Plant Operating Costs-Alloc	\$3,145
Recreation And Culture	Operating Expenditure	E11242	Works Costing - Maintenance - Parks & Ovals - Glasson Park	360	Public Utilities	\$1,500
Recreation And Culture	Operating Expenditure	E11242	Works Costing - Maintenance - Parks & Ovals - Glasson Park	500	Services	\$2,500
Recreation And Culture	Operating Expenditure	E11243	Works Costing - Maintenance - Parks & Ovals - River - Stirling Bridge	300	Salaries & Wages	\$2,261
Recreation And Culture	Operating Expenditure	E11243	Works Costing - Maintenance - Parks & Ovals - River - Stirling Bridge	320	Overhead Costs-Allocated	\$4,312
Recreation And Culture	Operating Expenditure	E11245	Works Costing - Maintenance - Parks & Ovals - Pump & Reticulation Overhaul	300	Salaries & Wages	\$294
Recreation And Culture	Operating Expenditure	E11245	Works Costing - Maintenance - Parks & Ovals - Pump & Reticulation Overhaul	320	Overhead Costs-Allocated	\$561
Recreation And Culture	Operating Expenditure	E11247	Works Costing - Maintenance - Plant & Equipment - Equipment Below Threshold	500	Services	\$2,500
Recreation And Culture	Operating Expenditure	E11247	Works Costing - Maintenance - Plant & Equipment - Equipment Below Threshold	340	Materials Purchased-Direct	\$5,000
Recreation And Culture	Operating Expenditure	E11249	Other Expenditure - Libraries - Contributions - City Of Fremantle Library Shared Service	370	Contributions,Donations,Grants	\$150,000
Recreation And Culture	Operating Expenditure	E11250	Materials and Contracts - Other Recreation & Sport - Service Contracts - License Fee - East Fremantle Rowing Club	500	Services	\$3,500
Recreation And Culture	Operating Expenditure	E11252	Other Expenditure - Other Recreation & Sport - Contributions - EFBC Operating Subsidy	370	Contributions,Donations,Grants	\$22,000
Recreation And Culture	Operating Expenditure	E11257	Works Costing - Maintenance - Parks & Ovals - George Booth Park	300	Salaries & Wages	\$1,351
Recreation And Culture	Operating Expenditure	E11257	Works Costing - Maintenance - Parks & Ovals - George Booth Park	320	Overhead Costs-Allocated	\$2,577
Recreation And Culture	Operating Expenditure	E11258	Works Costing - Maintenance - Parks & Ovals - Foreshore Maintenance & Bush Regeneration	300	Salaries & Wages	\$4,082
Recreation And Culture	Operating Expenditure	E11258	Works Costing - Maintenance - Parks & Ovals - Foreshore Maintenance & Bush Regeneration	320	Overhead Costs-Allocated	\$7,786
Recreation And Culture	Operating Expenditure	E11258	Works Costing - Maintenance - Parks & Ovals - Foreshore Maintenance & Bush Regeneration	500	Services	\$2,000
Recreation And Culture	Operating Expenditure	E11259	Works Costing - Maintenance - Parks & Ovals - Raceway Park / Richmond Park	300	Salaries & Wages	\$6,476
Recreation And Culture	Operating Expenditure	E11259	Works Costing - Maintenance - Parks & Ovals - Raceway Park / Richmond Park	320	Overhead Costs-Allocated	\$12,352
Recreation And Culture	Operating Expenditure	E11259	Works Costing - Maintenance - Parks & Ovals - Raceway Park / Richmond Park	330	Plant Operating Costs-Alloc	\$2,656
Recreation And Culture	Operating Expenditure	E11259	Works Costing - Maintenance - Parks & Ovals - Raceway Park / Richmond Park	360	Public Utilities	\$1,700
Recreation And Culture	Operating Expenditure	E11259	Works Costing - Maintenance - Parks & Ovals - Raceway Park / Richmond Park	500	Services	\$1,000
Recreation And Culture	Operating Expenditure	E11261	Materials and Contracts - Other Recreation & Sport - Service Contracts - Implementation of Reconciliation Action Plan	500	Services	\$20,000
Recreation And Culture	Operating Expenditure	E11262	Insurance Expense - Other Culture - Building Insurance - Community Facilities	365	Insurance	\$13,729

# Notes to and Forming Part of the Budget

For the Year Ended 30 June 2022

Programme Description	Type Description	COA	Description	IE	Inc/Exp Analysis	21/22 Budget
Recreation And Culture	Operating Expenditure	E11263	Works Costing - Maintenance - Other - East Fremantle Festival	300	Salaries & Wages	\$3,000
Recreation And Culture	Operating Expenditure	E11263	Works Costing - Maintenance - Other - East Fremantle Festival	320	Overhead Costs-Allocated	\$5,722
Recreation And Culture	Operating Expenditure	E11263	Works Costing - Maintenance - Other - East Fremantle Festival	500	Services	\$95,000
Recreation And Culture	Operating Expenditure	E11263	Works Costing - Maintenance - Other - East Fremantle Festival	340	Materials Purchased-Direct	\$2,000
Recreation And Culture	Operating Expenditure	E11264	Materials and Contracts - Other Culture - Service Contracts - Youth Initiatives and Events	500	Services	\$8,500
Recreation And Culture	Operating Expenditure	E11268	Non-Cash-Swimming Areas/Beaches-Depreciation Expense - Right-of-use Assets	613	Depreciation- Right-Of-Use-Assets	\$39,876
Recreation And Culture	Operating Expenditure	E11269	Interest Expenses - Swimming Areas/Beaches - Seabead Lease	380	Interest & Financial Costs	\$8,000
Recreation And Culture	Operating Expenditure	E11270	Works Costing - Maintenance - Parks & Ovals - Niergarup Track	500	Services	\$10,000
Recreation And Culture	Operating Expenditure	E11271	Materials and Contracts - Other Recreation & Sport - Service Contracts - Removal of fencing at HMAS Leeuwin playing fields	500	Services	\$60,000
Recreation And Culture	Operating Expenditure	E11294	Works Costing - Maintenance - Parks & Ovals - Marjorie Green Park	320	Overhead Costs-Allocated	\$1,245
Recreation And Culture	Operating Expenditure	E11294	Works Costing - Maintenance - Parks & Ovals - Marjorie Green Park	300	Salaries & Wages	\$653
Recreation And Culture	Operating Expenditure	E11294	Works Costing - Maintenance - Parks & Ovals - Marjorie Green Park	500	Services	\$500
Recreation And Culture	Operating Expenditure	E11295	Materials and Contracts - Other Recreation & Sport - Implementation of Urban Canopy Program	500	Services	\$70,805
Recreation And Culture	Operating Expenditure	E11296	Other Expenditure - Other Culture - Contributions - Fremantle Biennale (Public Art)	370	Contributions,Donations,Grants	\$25,000
Recreation And Culture	Operating Expenditure	E11297	Works Costing - Maintenance - Buildings - Dovenby House	500	Services	\$10,000
Transport	Operating Expenditure	004121	Non-Cash - Maint Streets Roads & Bridges - Depreciation - Infrastructure Roads	600	Depreciation - Infrastructure - Roads	\$612,010
Transport	Operating Expenditure	004121	Non-Cash - Maint Streets Roads & Bridges - Depreciation - Infrastructure Roads	601	Depreciation - Infrastructure - Drainage	\$46,832
Transport	Operating Expenditure	004121	Non-Cash - Maint Streets Roads & Bridges - Depreciation - Infrastructure Roads	603	Depreciation - Infrastructure - Footpaths & Cycleways	\$101,461
Transport	Operating Expenditure	004121	Non-Cash - Maint Streets Roads & Bridges - Depreciation - Infrastructure Roads	605	Depreciation - Infrastructure - Car Parks	\$33,655
Transport	Operating Expenditure	004121	Non-Cash - Maint Streets Roads & Bridges - Depreciation - Infrastructure Roads	609	Depreciation - Plant & Equipment	\$1,328
Transport	Operating Expenditure	004130	Non-Cash - Parking Facilities - Depreciation	609	Depreciation - Plant & Equipment	\$1,000
Transport	Operating Expenditure	012000	Materials and Contracts - Road Plant - Activity Based Costing Allocated	440	Activity Based Distribution	\$284,199
Transport	Operating Expenditure	012500	Materials and Contracts - Parking Facilities - Activity Based Costing Allocated	440	Activity Based Distribution	\$142,100
Transport	Operating Expenditure	E12215	Works Costing - Maintenance - Roads - Road & Street Maintenance	300	Salaries & Wages	\$31,071
Transport	Operating Expenditure	E12215	Works Costing - Maintenance - Roads - Road & Street Maintenance	320	Overhead Costs-Allocated	\$59,262
Transport	Operating Expenditure	E12215	Works Costing - Maintenance - Roads - Road & Street Maintenance	500	Services	\$15,000
Transport	Operating Expenditure	E12215	Works Costing - Maintenance - Roads - Road & Street Maintenance	340	Materials Purchased-Direct	\$5,000
Transport	Operating Expenditure	E12230	Works Costing - Maintenance - Plant & Equipment - Works Equipment	300	Salaries & Wages	\$2,529
Transport	Operating Expenditure	E12230	Works Costing - Maintenance - Plant & Equipment - Works Equipment	320	Overhead Costs-Allocated	\$4,824

# Notes to and Forming Part of the Budget

For the Year Ended 30 June 2022

Programme Description	Type Description	COA	Description	IE	Inc/Exp Analysis	21/22 Budget
Transport	Operating Expenditure	E12230	Works Costing - Maintenance - Plant & Equipment - Works Equipment	500	Services	\$1,000
Transport	Operating Expenditure	E12230	Works Costing - Maintenance - Plant & Equipment - Works Equipment	340	Materials Purchased-Direct	\$3,000
Transport	Operating Expenditure	E12231	Works Costing - Maintenance - Footpaths & Cycleways - Footpath & Cycleways	300	Salaries & Wages	\$11,378
Transport	Operating Expenditure	E12231	Works Costing - Maintenance - Footpaths & Cycleways - Footpath & Cycleways	320	Overhead Costs-Allocated	\$21,701
Transport	Operating Expenditure	E12231	Works Costing - Maintenance - Footpaths & Cycleways - Footpath & Cycleways	330	Plant Operating Costs-Alloc	\$6,338
Transport	Operating Expenditure	E12231	Works Costing - Maintenance - Footpaths & Cycleways - Footpath & Cycleways	500	Services	\$50,000
Transport	Operating Expenditure	E12231	Works Costing - Maintenance - Footpaths & Cycleways - Footpath & Cycleways	340	Materials Purchased-Direct	\$1,000
Transport	Operating Expenditure	E12233	Utility Charges - Maint Streets Roads & Bridges - Street Lighting	360	Public Utilities	\$108,150
Transport	Operating Expenditure	E12234	Materials and Contracts - Maint Streets Roads & Bridges - Service Contracts - Street Sweeping	500	Services	\$50,000
Transport	Operating Expenditure	E12235	Works Costing - Maintenance - Roads - Verges Maintenance	300	Salaries & Wages	\$74,038
Transport	Operating Expenditure	E12235	Works Costing - Maintenance - Roads - Verges Maintenance	320	Overhead Costs-Allocated	\$143,213
Transport	Operating Expenditure	E12235	Works Costing - Maintenance - Roads - Verges Maintenance	330	Plant Operating Costs-Alloc	\$24,719
Transport	Operating Expenditure	E12235	Works Costing - Maintenance - Roads - Verges Maintenance	500	Services	\$5,000
Transport	Operating Expenditure	E12235	Works Costing - Maintenance - Roads - Verges Maintenance	340	Materials Purchased-Direct	\$5,000
Transport	Operating Expenditure	E12236	Works Costing - Maintenance - Roads - Street Cleaning	300	Salaries & Wages	\$87,509
Transport	Operating Expenditure	E12236	Works Costing - Maintenance - Roads - Street Cleaning	320	Overhead Costs-Allocated	\$169,444
Transport	Operating Expenditure	E12236	Works Costing - Maintenance - Roads - Street Cleaning	330	Plant Operating Costs-Alloc	\$12,728
Transport	Operating Expenditure	E12237	Works Costing - Maintenance - Roads - Kerbing	300	Salaries & Wages	\$539
Transport	Operating Expenditure	E12237	Works Costing - Maintenance - Roads - Kerbing	500	Services	\$5,000
Transport	Operating Expenditure	E12237	Works Costing - Maintenance - Roads - Kerbing	320	Overhead Costs-Allocated	\$1,028
Transport	Operating Expenditure	E12245	Works Costing - Maintenance - Roads - Street Trees	300	Salaries & Wages	\$61,280
Transport	Operating Expenditure	E12245	Works Costing - Maintenance - Roads - Street Trees	320	Overhead Costs-Allocated	\$117,879
Transport	Operating Expenditure	E12245	Works Costing - Maintenance - Roads - Street Trees	330	Plant Operating Costs-Alloc	\$8,581
Transport	Operating Expenditure	E12245	Works Costing - Maintenance - Roads - Street Trees	500	Services	\$40,000
Transport	Operating Expenditure	E12255	Works Costing - Maintenance - Roads - Tree Replacements	300	Salaries & Wages	\$7,003
Transport	Operating Expenditure	E12255	Works Costing - Maintenance - Roads - Tree Replacements	320	Overhead Costs-Allocated	\$13,357
Transport	Operating Expenditure	E12255	Works Costing - Maintenance - Roads - Tree Replacements	500	Services	\$40,000
Transport	Operating Expenditure	E12256	Works Costing - Maintenance - Roads - Street Tree Watering	300	Salaries & Wages	\$5,425
Transport	Operating Expenditure	E12256	Works Costing - Maintenance - Roads - Street Tree Watering	320	Overhead Costs-Allocated	\$10,347
Transport	Operating Expenditure	E12256	Works Costing - Maintenance - Roads - Street Tree Watering	330	Plant Operating Costs-Alloc	\$1,452

# Notes to and Forming Part of the Budget

For the Year Ended 30 June 2022

Programme Description	Type Description	COA	Description	IE	Inc/Exp Analysis	21/22 Budget
Transport	Operating Expenditure	E12256	Works Costing - Maintenance - Roads - Street Tree Watering	500	Services	\$40,000
Transport	Operating Expenditure	E12260	Works Costing - Maintenance - Roads - Crossovers	300	Salaries & Wages	\$130
Transport	Operating Expenditure	E12260	Works Costing - Maintenance - Roads - Crossovers	320	Overhead Costs-Allocated	\$248
Transport	Operating Expenditure	E12260	Works Costing - Maintenance - Roads - Crossovers	500	Services	\$10,000
Transport	Operating Expenditure	E12263	Works Costing - Maintenance - Drainage	300	Salaries & Wages	\$10,656
Transport	Operating Expenditure	E12263	Works Costing - Maintenance - Drainage	320	Overhead Costs-Allocated	\$20,324
Transport	Operating Expenditure	E12263	Works Costing - Maintenance - Drainage	330	Plant Operating Costs-Alloc	\$8,617
Transport	Operating Expenditure	E12263	Works Costing - Maintenance - Drainage	500	Services	\$20,000
Transport	Operating Expenditure	E12263	Works Costing - Maintenance - Drainage	340	Materials Purchased-Direct	\$2,000
Transport	Operating Expenditure	E12269	Works Costing - Maintenance - Roads - Street Name Plates & Furniture	300	Salaries & Wages	\$9,865
Transport	Operating Expenditure	E12269	Works Costing - Maintenance - Roads - Street Name Plates & Furniture	320	Overhead Costs-Allocated	\$18,815
Transport	Operating Expenditure	E12269	Works Costing - Maintenance - Roads - Street Name Plates & Furniture	330	Plant Operating Costs-Alloc	\$3,318
Transport	Operating Expenditure	E12303	Employee Costs - Parking Facilities - Salaries & Wages - Parking	300	Salaries & Wages	\$126,182
Transport	Operating Expenditure	E12305	Employee Costs - Parking Facilities - Superannuation - Parking	310	Employment On Costs-Direct	\$16,331
Transport	Operating Expenditure	E12309	Materials and Contracts - Parking Facilities - Plant Operating Costs - Vehicle Expenses (Light Fleet)	330	Plant Operating Costs-Alloc	\$12,191
Transport	Operating Expenditure	E12310	Materials and Contracts - Parking Facilities - Materials - Printing and Stationary	340	Materials Purchased-Direct	\$500
Transport	Operating Expenditure	E12311	Materials and Contracts - Parking Facilities - Service Contracts - Equipment Repairs & Maintenance	500	Services	\$10,000
Transport	Operating Expenditure	E12313	Works Costing - Maintenance - Car Parks - Implementation of Integrated Traffic Management Study	300	Salaries & Wages	\$18,326
Transport	Operating Expenditure	E12313	Works Costing - Maintenance - Car Parks - Implementation of Integrated Traffic Management Study	320	Overhead Costs-Allocated	\$35,953
Transport	Operating Expenditure	E12313	Works Costing - Maintenance - Car Parks - Implementation of Integrated Traffic Management Study	330	Plant Operating Costs-Alloc	\$1,756
Transport	Operating Expenditure	E12313	Works Costing - Maintenance - Car Parks - Implementation of Integrated Traffic Management Study	500	Services	\$30,000
Transport	Operating Expenditure	E12313	Works Costing - Maintenance - Car Parks - Implementation of Integrated Traffic Management Study	340	Materials Purchased-Direct	\$15,000
Transport	Operating Expenditure	E12315	Other Expenditure - Parking Facilities - Sundry Expenses - Fines Enforcement Recovery Costs	390	Other Expenses	\$5,000
Transport	Operating Expenditure	E12317	Materials and Contracts - Parking Facilities - Service Contracts - Towing Expenses	500	Services	\$500
Transport	Operating Expenditure	E12320	Materials and Contracts - Parking Facilities - Sundry Expenses	500	Services	\$5,000
Economic Services	Operating Expenditure	013000	Materials and Contracts - Building Control - Activity Based Costing Allocated	440	Activity Based Distribution	\$71,050
Economic Services	Operating Expenditure	E13205	Materials and Contracts - Building Control - Service Contracts - Control Expenses - All Other	500	Services	\$15,000
Economic Services	Operating Expenditure	E13206	Other Expenditure - Building Control - Building Services Levy	395	Government Fees (Statutory Fees/ Taxes)	\$40,000

# Notes to and Forming Part of the Budget

For the Year Ended 30 June 2022

Programme Description	Type Description	COA	Description	IE	Inc/Exp Analysis	21/22 Budget
Economic Services	Operating Expenditure	E13207	Other Expenditure - Building Control - BCITF Payments	395	Government Fees (Statutory Fees/Taxes)	\$30,000
Other Property And Services	Operating Expenditure	003499	Materials and Contracts - Plant Operation Costs Allocated	330	Plant Operating Costs-Alloc	-\$277,492
Other Property And Services	Operating Expenditure	004140	Non-Cash - Public Works Overheads - Depreciation	610	Depreciation - Buildings - Specialised	\$28,197
Other Property And Services	Operating Expenditure	004140	Non-Cash - Public Works Overheads - Depreciation	611	Depreciation - Buildings - Non Specialised	\$1,388
Other Property And Services	Operating Expenditure	004140	Non-Cash - Public Works Overheads - Depreciation	612	Depreciation - Furniture & Equipment	\$500
Other Property And Services	Operating Expenditure	004143	Non-Cash - Plant Operation Costs - Depreciation	609	Depreciation - Plant & Equipment	\$150,286
Other Property And Services	Operating Expenditure	014000	Materials and Contracts - Public Works Overheads - Activity Based Costing Allocated	440	Activity Based Distribution	\$277,763
Other Property And Services	Operating Expenditure	E14201	Employee Costs - Public Works Overheads - Salaries & Wages - Supervision	300	Salaries & Wages	\$368,050
Other Property And Services	Operating Expenditure	E14203	Employee Costs - Public Works Overheads - Superannuation	310	Employment On Costs-Direct	\$146,409
Other Property And Services	Operating Expenditure	E14204	Materials and Contracts - Public Works Overheads - Consultation - Operations	500	Services	\$30,000
Other Property And Services	Operating Expenditure	E14205	Employee Costs - Public Works Overheads - Salaries & Wages - Sick / Holiday Pay / RDO'S	300	Salaries & Wages	\$141,820
Other Property And Services	Operating Expenditure	E14207	Insurance Expenses - Public Works Overheads - General	365	Insurance	\$1,163
Other Property And Services	Operating Expenditure	E14208	Materials and Contracts - Public Works Overheads - Materials - Protective Clothing and Safety and General Equipment	340	Materials Purchased-Direct	\$9,000
Other Property And Services	Operating Expenditure	E14210	Works Costing - Maintenance - Other - Admin/Safety/Training	300	Salaries & Wages	\$19,500
Other Property And Services	Operating Expenditure	E14210	Works Costing - Maintenance - Other - Admin/Safety/Training	320	Overhead Costs-Allocated	\$31,500
Other Property And Services	Operating Expenditure	E14210	Works Costing - Maintenance - Other - Admin/Safety/Training	360	Public Utilities	\$2,500
Other Property And Services	Operating Expenditure	E14210	Works Costing - Maintenance - Other - Admin/Safety/Training	500	Services	\$2,000
Other Property And Services	Operating Expenditure	E14210	Works Costing - Maintenance - Other - Admin/Safety/Training	340	Materials Purchased-Direct	\$2,000
Other Property And Services	Operating Expenditure	E14210	Works Costing - Maintenance - Other - Admin/Safety/Training	312	Staff Training	\$8,000
Other Property And Services	Operating Expenditure	E14242	Works Costing - Maintenance - Buildings - Depot	300	Salaries & Wages	\$7,000
Other Property And Services	Operating Expenditure	E14242	Works Costing - Maintenance - Buildings - Depot	320	Overhead Costs-Allocated	\$11,500
Other Property And Services	Operating Expenditure	E14242	Works Costing - Maintenance - Buildings - Depot	360	Public Utilities	\$7,000
Other Property And Services	Operating Expenditure	E14242	Works Costing - Maintenance - Buildings - Depot	500	Services	\$20,000
Other Property And Services	Operating Expenditure	E14242	Works Costing - Maintenance - Buildings - Depot	330	Plant Operating Costs-Alloc	\$5,382
Other Property And Services	Operating Expenditure	E14255	Materials and Contracts - Public Works Overheads - Plant Operating Costs - Vehicle Expenses	330	Plant Operating Costs-Alloc	\$28,148
Other Property And Services	Operating Expenditure	E14290	Materials and Contracts - Public Works Overheads - Overheads Allocated - P.W.O. Allocated to Works	320	Overhead Costs-Allocated	-\$1,148,820
Other Property And Services	Operating Expenditure	E14302	Works Costing - Maintenance - Plant & Equipment - Tyres & Tubes - Plant Operating Costs	500	Services	\$2,500



# Notes to and Forming Part of the Budget

For the Year Ended 30 June 2022

Programme Description	Type Description	COA	Description	IE	Inc/Exp Analysis	21/22 Budget
Other Property And Services	Operating Expenditure	E14303	Works Costing - Maintenance - Plant & Equipment - Parts & Repairs - Plant Operating Costs	500	Services	\$40,000
Other Property And Services	Operating Expenditure	E14304	Works Costing - Maintenance - Plant & Equipment - Insurance & Licences - Plant Operating Costs	365	Insurance	\$20,730
Other Property And Services	Operating Expenditure	E14304	Works Costing - Maintenance - Plant & Equipment - Insurance & Licences - Plant Operating Costs	311	Employment On Costs - Fbt	\$5,976
Other Property And Services	Operating Expenditure	E14304	Works Costing - Maintenance - Plant & Equipment - Insurance & Licences - Plant Operating Costs	395	Government Fees (Statutory Fees/ Taxes)	\$8,000
Other Property And Services	Operating Expenditure	E14305	Works Costing - Maintenance - Plant & Equipment - Fuel & Oil - Plant Operating Costs	340	Materials Purchased-Direct	\$50,000
Other Property And Services	Operating Expenditure	E14424	Works Costing - Maintenance - Other - Graffiti Removal	300	Salaries & Wages	\$9,380
Other Property And Services	Operating Expenditure	E14424	Works Costing - Maintenance - Other - Graffiti Removal	500	Services	\$20,000
Other Property And Services	Operating Expenditure	E14424	Works Costing - Maintenance - Other - Graffiti Removal	320	Overhead Costs-Allocated	\$17,890
Other Property And Services	Operating Expenditure	E14424	Works Costing - Maintenance - Other - Graffiti Removal	340	Materials Purchased-Direct	\$1,000
Other Property And Services	Operating Expenditure	E14438	Materials and Contracts - Unclassified Property - Service Contracts - Implementation of Asbestos Register Actions	500	Services	\$25,000
Other Property And Services	Operating Expenditure	E14444	Other Expenditure - Unclassified Property - Contributions - South West Group - Local Auth & Projects	370	Contributions,Donations,Grants	\$50,000
Other Property And Services	Operating Expenditure	E14460	Works Costing - Maintenance - Buildings - General	300	Salaries & Wages	\$1,259
Other Property And Services	Operating Expenditure	E14460	Works Costing - Maintenance - Buildings - General	320	Overhead Costs-Allocated	\$2,401
Other Property And Services	Operating Expenditure	E14460	Works Costing - Maintenance - Buildings - General	365	Insurance	\$6,750
Other Property And Services	Operating Expenditure	E14460	Works Costing - Maintenance - Buildings - General	500	Services	\$15,000
Other Property And Services	Operating Expenditure	E14461	Works Costing - Maintenance - Buildings - 128 George Street	360	Public Utilities	\$4,000
Other Property And Services	Operating Expenditure	E14461	Works Costing - Maintenance - Buildings - 128 George Street	365	Insurance	\$414
Other Property And Services	Operating Expenditure	E14462	Works Costing - Maintenance - Buildings - Old Police Station	360	Public Utilities	\$500
Other Property And Services	Operating Expenditure	E14462	Works Costing - Maintenance - Buildings - Old Police Station	365	Insurance	\$917
Other Property And Services	Operating Expenditure	E14462	Works Costing - Maintenance - Buildings - Old Police Station	500	Services	\$24,000
Other Property And Services	Operating Expenditure	E14470	Employee Costs - Salaries & Wages - Gross Total Salaries and Wages	300	Salaries & Wages	\$3,770,444
Other Property And Services	Operating Expenditure	E14493	Employee Costs - Salaries & Wages Allocated	300	Salaries & Wages	-\$3,770,444
						\$12,194,573
General Purpose Funding	Operating Income	001689	Interest Earnings - Other General Purpose Income - Reserves	160	Interest On Investments	-\$10,000
General Purpose Funding	Operating Income	I03051	Rates - Rate Revenue - Interim Rates (AASB 1058)	100	Rates	-\$20,000
General Purpose Funding	Operating Income	I03055	Rates - Rate Revenue - Rates Levied (AASB 1058)	100	Rates	-\$8,269,211
General Purpose Funding	Operating Income	I03059	Interest Earnings - Rate Revenue - Rates Penalty (AASB 1058)	120	Fines & Penalties	-\$35,000

# Notes to and Forming Part of the Budget

For the Year Ended 30 June 2022

Programme Description	Type Description	COA	Description	IE	Inc/Exp Analysis	21/22 Budget
General Purpose Funding	Operating Income	I03060	Fees And Charges - Rate Revenue - Discretionary - Legal Costs Recovered (AASB 1058)	120	Fines & Penalties	-\$35,000
General Purpose Funding	Operating Income	I03070	Operating Grants, Subsidies And Contributions - General Purpose Grants - State - Grants Commission (AASB 1058)	140	Grants & Subsidies - Operating	-\$75,450
General Purpose Funding	Operating Income	I03071	Operating Grants, Subsidies And Contributions - General Purpose Grants - State - Grants Commission - Formula Local Roads (AASB 1058)	140	Grants & Subsidies - Operating	-\$33,378
General Purpose Funding	Operating Income	I03188	Interest Earnings - Other General Purpose Income - Municipal - Interest On Investments	160	Interest On Investments	-\$20,000
General Purpose Funding	Operating Income	I03190	Fees And Charges - Rate Revenue - Discretionary - Rates Admin Fees - Instalments (AASB 1058)	130	User Fees & Charges	-\$40,000
General Purpose Funding	Operating Income	I03191	Interest Earnings - Rate Revenue - Rates - Instalment Interest Charge (AASB 1058)	160	Interest On Investments	-\$40,000
General Purpose Funding	Operating Income	I04085	Fees And Charges - Rate Revenue - Discretionary - Rate Enquiries (AASB 1058)	130	User Fees & Charges	-\$20,000
Governance	Operating Income	004045	Non-Cash - Administration - Profit on Disposal of Assets	210	Gains On Asset Disposal	-\$20,194
Governance	Operating Income	I04088	Other Revenue - Administration - Reimbursements (AASB 1058)	170	Reimbursements	-\$5,000
Law,Order,Public Safety	Operating Income	I05083	Fees And Charges - Animal Control - Discretionary - Charges - Fines And Penalty (AASB 15)	120	Fines & Penalties	-\$500
Law,Order,Public Safety	Operating Income	I05084	Fees And Charges - Fire Prevention - Statutory - ESL Commission Received (AASB 15)	130	User Fees & Charges	-\$7,500
Law,Order,Public Safety	Operating Income	I05085	Fees And Charges - Animal Control - Discretionary - Impounding Fees (AASB 15)	130	User Fees & Charges	-\$1,000
Law,Order,Public Safety	Operating Income	I05087	Fees And Charges - Animal Control - Statutory - Dog & Cat Registration (AASB 15)	110	Permit	-\$17,500
Law,Order,Public Safety	Operating Income	I05089	Fees and Charges - Other Law, Order & Public Safety - Discretionary - Other Fines & Penalties	120	Fines & Penalties	-\$500
Health	Operating Income	004075	Non-Cash - Health Inspection & Admin - Profit on disposal of assets	210	Gains On Asset Disposal	-\$14,520
Health	Operating Income	I07081	Fees And Charges - Health Inspection & Admin - Discretionary - Permit Application Fees (AASB 15)	130	User Fees & Charges	-\$3,000
Health	Operating Income	I07082	Fees And Charges - Maternal & Infant Health - Discretionary - EH Gray Centre 80 Canning Hwy (AASB 15)	130	User Fees & Charges	-\$2,500
Health	Operating Income	I07083	Fees And Charges - Health Inspection & Admin - Discretionary - Outdoor Eating Area Fees (Local Law) & Annual Food Assessment (AASB 15)	130	User Fees & Charges	-\$5,000
Health	Operating Income	I07085	Fees And Charges - Health Inspection & Admin - Statutory - Swimming Pool Inspection Fees (AASB 15)	130	User Fees & Charges	-\$11,400
Welfare	Operating Income	004082	Non-Cash - Care of Families and Children -Profit on Disposal of Assets	210	Gains On Asset Disposal	-\$40,920
Welfare	Operating Income	I08025	Fees And Charges - Pre School - Discretionary - Pre Primary Lease Rent (AASB 15)	130	User Fees & Charges	-\$2,300
Welfare	Operating Income	I08081	Fees And Charges - Care Of Families & Children - Statutory - CHSP - Sundry Income (AASB 15)	130	User Fees & Charges	-\$95,000
Welfare	Operating Income	I08083	Fees And Charges - Care Of Families & Children - Statutory - CHSP - In Home Respite (AASB 15)	130	User Fees & Charges	-\$7,000
Welfare	Operating Income	I08086	Fees And Charges - Care Of Families & Children - Statutory - CHSP - Centre Based Respite (AASB 15)	130	User Fees & Charges	-\$50,000
Welfare	Operating Income	I08088	Operating Grants, Subsidies And Contributions - Care Of Families & Children - Commonwealth - CHSP (AASB 15)	140	Grants & Subsidies - Operating	-\$591,000

# Notes to and Forming Part of the Budget

For the Year Ended 30 June 2022

Programme Description	Type Description	COA	Description	IE	Inc/Exp Analysis	21/22 Budget
Welfare	Operating Income	108094	Fees And Charges - Care Of Families & Children - Discretionary - CHSP Transport - Centre Based Day Care (AASB 15)	130	User Fees & Charges	-\$12,000
Welfare	Operating Income	108205	Fees And Charges - Other Welfare - Discretionary - Glyde-In Rent Income (AASB 15)	130	User Fees & Charges	-\$1,070
Housing	Operating Income	109081	Fees And Charges - Housing - Council Owned - Discretionary - Rent (AASB 15)	130	User Fees & Charges	-\$77,000
Housing	Operating Income	109082	Other revenue - Housing - Council Owned - Reimbursements - Allen Street Units	170	Reimbursements	-\$1,500
Community Amenities	Operating Income	004108	Non-Cash - Town Planning & Regional Development - Profit on disposal of assets	210	Gains On Asset Disposal	-\$5,759
Community Amenities	Operating Income	110075	Fees And Charges - Other Community Amenities - Discretionary - Hire of Sumpton Green (AASB 15)	130	User Fees & Charges	-\$1,000
Community Amenities	Operating Income	110076	Operating Grants, Subsidies and Contributions - Other Community Amenities - State - Bus Shelter - Maintenance Assistance Scheme	140	Grants & Subsidies - Operating	-\$4,100
Community Amenities	Operating Income	110080	Fees And Charges - Sanitation-Household Refuse - Discretionary - Domestic Service Charge (AASB 1058)	130	User Fees & Charges	-\$18,750
Community Amenities	Operating Income	110081	Fees And Charges - Sanitation-Household Refuse - Discretionary - Commercial Refuse (AASB 1058)	130	User Fees & Charges	-\$80,500
Community Amenities	Operating Income	110084	Fees And Charges - Town Planning & Regional Development - Discretionary - Misc Planning Service Fees (AASB 15)	130	User Fees & Charges	-\$8,500
Community Amenities	Operating Income	110085	Fees And Charges - Town Planning & Regional Development - Discretionary - Home Occupation Fees (AASB 15)	130	User Fees & Charges	-\$1,000
Community Amenities	Operating Income	110086	Operating Grants, Subsidies And Contributions - Sanitation-Household Refuse - State - Recycling Grants (AASB 15)	140	Grants & Subsidies - Operating	-\$31,976
Community Amenities	Operating Income	110088	Fees And Charges - Town Planning & Regional Development - Statutory - Development Applications (AASB 15)	130	User Fees & Charges	-\$70,000
Community Amenities	Operating Income	110089	Fees and Charges - Town Planning & Regional Development - Discretionary - Scheme Amendments and Rezoning Application Fees	130	User Fees & Charges	-\$6,000
Community Amenities	Operating Income	110176	Fees And Charges - Other Community Amenities - Discretionary - Sale Of History Books (AASB 15)	130	User Fees & Charges	-\$250
Recreation And Culture	Operating Income	004117	Non-Cash - Other Recreation & Sport - Profit on disposal of assets	210	Gains On Asset Disposal	-\$49,708
Recreation And Culture	Operating Income	110180	Fees And Charges - Swimming Areas/Beaches - Discretionary - Riverside Mooring Pen Fees (AASB 15)	130	User Fees & Charges	-\$115,000
Recreation And Culture	Operating Income	110183	Operating Grants, Subsidies and Contributions - Other Community Amenities - Heritage Council - Municipal Inventory	140	Grants & Subsidies - Operating	-\$20,000
Recreation And Culture	Operating Income	111161	Fees And Charges - Other Recreation & Sport - Discretionary - Swan Yacht Club Rental (AASB 15)	130	User Fees & Charges	-\$55,600
Recreation And Culture	Operating Income	111162	Fees And Charges - Other Recreation & Sport - Discretionary - E.F. Yacht Club Rental (AASB 15)	130	User Fees & Charges	-\$33,000
Recreation And Culture	Operating Income	111170	Other Revenue - Other Recreation & Sport - Reimbursements - E.F. Football Club (AASB 15)	170	Reimbursements	-\$4,000
Recreation And Culture	Operating Income	111175	Fees And Charges - Other Recreation & Sport - Discretionary - Zephyr Kiosk Rental (AASB 15)	130	User Fees & Charges	-\$38,000
Recreation And Culture	Operating Income	111177	Operating Grants, Subsidies And Contributions - Swimming Areas/Beaches - State - Swan River Trust Erosion Control Income Various (AASB 15)	140	Grants & Subsidies - Operating	-\$75,000
Recreation And Culture	Operating Income	111187	Fees And Charges - Other Recreation & Sport - Discretionary - E.F. Bowling Club (AASB 15)	130	User Fees & Charges	-\$2,050
Recreation And Culture	Operating Income	111190	Fees And Charges - Other Recreation & Sport - Discretionary - E.F. Tennis Club (AASB 15)	130	User Fees & Charges	-\$5,000

# Notes to and Forming Part of the Budget

For the Year Ended 30 June 2022

Programme Description	Type Description	COA	Description	IE	Inc/Exp Analysis	21/22 Budget
Recreation And Culture	Operating Income	I11191	Fees And Charges - Other Recreation & Sport - Discretionary - Leeuwin & Fremantle Sea Scouts (AASB 15)	130	User Fees & Charges	-\$1,560
Recreation And Culture	Operating Income	I11193	Fees And Charges - Other Recreation & Sport - Discretionary - Preston Pt. Lacrosse Club (AASB 15)	130	User Fees & Charges	-\$1,500
Recreation And Culture	Operating Income	I11194	Fees And Charges - Other Recreation & Sport - Discretionary - Wauhop Park Soccer Ground (AASB 15)	130	User Fees & Charges	-\$6,500
Recreation And Culture	Operating Income	I11198	Fees And Charges - Other Recreation & Sport - Discretionary - Reserve Hire Fees - Functions (AASB 15)	130	User Fees & Charges	-\$1,000
Recreation And Culture	Operating Income	I11199	Fees And Charges - Other Recreation & Sport - Discretionary - E.F. Croquet Club (AASB 15)	130	User Fees & Charges	-\$2,100
Recreation And Culture	Operating Income	I11200	Other Revenue - Other Culture - Sundry Income - Promotional Merchandise Sales (AASB 15)	180	Other Revenue	-\$1,000
Recreation And Culture	Operating Income	I11201	Other revenue - Other Recreation & Sport - Reimbursements - Building Insurance	170	Reimbursements	-\$13,729
Recreation And Culture	Operating Income	I11202	Operating Grants, Subsidies and Contributions - Other Recreation & Sport - Urban Canopy Grant Program	140	Grants & Subsidies - Operating	-\$70,805
Recreation And Culture	Operating Income	I11203	Operating Grants, Subsidies and Contributions - Other Recreation & Sport - State - Removal of fencing at HMAS Leeuwin playing fields	140	Grants & Subsidies - Operating	-\$52,000
Transport	Operating Income	I12039	Operating Grants, Subsidies And Contributions - Maint Streets Roads & Bridges - State - MRD Direct Grant (AASB 1058)	140	Grants & Subsidies - Operating	-\$18,250
Transport	Operating Income	I12040	Operating Grants, Subsidies And Contributions - Maint Streets Roads & Bridges - State - MRD - Stirling Bridge Verge Maintenance Agreement (AASB 1058)	150	Contributions & Donations - Operating	-\$8,000
Transport	Operating Income	I12086	Operating Grants, Subsidies And Contributions - Maint Streets Roads & Bridges - State - Street Lighting (AASB 1058)	140	Grants & Subsidies - Operating	-\$4,800
Transport	Operating Income	I12089	Other Revenue - Maint Streets Roads & Bridges - Trust Recoup - Transfer to reserves - Payment in Lieu of Parking	180	Other Revenue	-\$137,010
Transport	Operating Income	I12180	Fees And Charges - Parking Facilities - Discretionary - Fines And Penalties - Parking (AASB 15)	120	Fines & Penalties	-\$100,000
Transport	Operating Income	I12181	Fees And Charges - Parking Facilities - Discretionary - Parking Fees (AASB 15)	130	User Fees & Charges	-\$15,000
Transport	Operating Income	I12181	Fees And Charges - Parking Facilities - Discretionary - Parking Fees (AASB 15)	132	Simplepay - User Fees & Charges	-\$190,000
Transport	Operating Income	I12183	Fees And Charges - Parking Facilities - Discretionary - Fines Enforcement Recovered (AASB 15)	120	Fines & Penalties	-\$20,000
Economic Services	Operating Income	I13181	Fees And Charges - Building Control - Statutory - Building Permits (AASB 15)	110	Permit	-\$50,000
Economic Services	Operating Income	I13182	Fees And Charges - Building Control - Statutory - BCITF- Receipts (AASB 15)	130	User Fees & Charges	-\$30,000
Economic Services	Operating Income	I13184	Fees And Charges - Building Control - Statutory - Building Services Levy (AASB 15)	130	User Fees & Charges	-\$40,000
Economic Services	Operating Income	I13185	Fees And Charges - Building Control - Discretionary - Verge Inspection Fees (AASB 15)	130	User Fees & Charges	-\$5,000
Economic Services	Operating Income	I13186	Other Revenue - Building Control - Sundry Income - BCITF Commission (AASB 15)	180	Other Revenue	-\$3,200
Economic Services	Operating Income	I13188	Fees And Charges - Building Control - Statutory - DA Sign Fees & Permits (AASB 15)	110	Permit	-\$1,000
Economic Services	Operating Income	I13190	Fees And Charges - Building Control - Statutory - Commission On Building Services Levy (AASB 15)	130	User Fees & Charges	-\$800

# Notes to and Forming Part of the Budget

For the Year Ended 30 June 2022

Programme Description	Type Description	COA	Description	IE	Inc/Exp Analysis	21/22 Budget
Other Property And Services	Operating Income	004142	Non-Cash - Unclassified Property - Profit on disposal of assets	210	Gains On Asset Disposal	-\$17,839
Other Property And Services	Operating Income	I14085	Fees And Charges - Unclassified Property - Discretionary - Rental Income 128 George St. (AASB 15)	130	User Fees & Charges	-\$17,250
Other Property And Services	Operating Income	I14087	Fees And Charges - Unclassified Property - Discretionary - Rental Income - Old Police Station (AASB 15)	130	User Fees & Charges	-\$24,000
Other Property And Services	Operating Income	I14089	Other Revenue - Unclassified Property - Reimbursements - 133 Canning Hwy (Old Police Station)	170	Reimbursements	-\$250
						-\$11,022,229

# Schedules of Fees & Charges

For the Year Ended 30 June 2022

Schedule	Description of Fee or Charge	Details	"GST (excl) \$"	"GST \$"	"GST (incl) \$"
<b>GENERAL PURPOSE FUNDING</b>					
<b>Rates</b>					
	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	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%
<b>GOVERNANCE</b>					
<b>General Administration</b>					
	Sale of Electoral Rolls	Per Copy	69.50	Exempt	69.50
	Sale of Street listings	Per Copy	193.64	19.36	213.00
	Sale of History Books - Small but Strong	Each	26.82	2.68	29.50
	<b>Photocopying</b>				
	- General Public - A4 Sheets (Colour)	Per Copy	0.86	0.09	0.95
	- General Public - A4 Sheets (Black & White)	Per Copy	0.45	0.05	0.50
	- General Public - A3 Sheets (Colour)	Per Copy	1.73	0.17	1.90
	- General Public - A3 Sheets (Black & White)	Per Copy	0.86	0.09	0.95
	- Community & Organisations - A4 Sheets (Colour and B &W)	Per Copy	Per Above	Yes	50% discount
	- Community & Organisations - A3 Sheets (Colour and B &W)	Per Copy	Per Above	Yes	50% discount
	Eligible community groups receive \$200 of in-kind photocopying per annum, calculated on the above rates.				
	<b>Freedom Of Information</b>				
	- Application	Per Application	30.00	Exempt	30.00
	- FOI photocopying	Per Copy	0.20	Exempt	0.20
	- Staff Time (search & discovery of documents)	Per Hour	30.00	Exempt	30.00
	<b>Trust Account Management Fee</b>				
	Administration charge for holding funds in Trust	Each and every Deposit	6.09	0.61	6.70
	- Lessor of the monthly fee or the interest earned				
	<b>Hire of Facilities</b>				
	Hire of Meeting Rooms - Town Hall - Commercial	per hour	41.00	4.10	45.10
	Hire of Meeting Rooms - Town Hall - Not for Profit	per hour	20.50	2.05	22.55

# Schedules of Fees & Charges

For the Year Ended 30 June 2022

Schedule	Description of Fee or Charge	Details	"GST (excl) \$"	"GST \$"	"GST (incl) \$"
<b>LAW, ORDER &amp; PUBLIC SAFETY</b>					
	Dog Impounding fees - Poundage	Full recovery	Cost + 15%	Exempt	Cost + 15%
	Dog Impounding fees - Sustenance	Full recovery	At Cost	Exempt	At Cost
	Release of impounded dog		Cost + 15%		Cost + 15%
	Fire Break Clearing	Actual Cost + 25%	Cost + 25%		Cost + 25%
	<b>Dog Registration Fees</b>				
	Unsterilised - 1 year		50.00	Exempt	50.00
	Unsterilised - 3 year		120.00	Exempt	120.00
	Unsterilised - Lifetime Registration		250.00	Exempt	250.00
	Sterilised - 1 year		20.00	Exempt	20.00
	Sterilised - 3 year		42.50	Exempt	42.50
	Sterilised - Lifetime Registration		100.00	Exempt	100.00
	* Dog owned by pensioner - 50% of fee otherwise payable				
	** Effective 31 May each year - 50% of normal fee on 1 year licence				
	Application to keep a third dog		136.36	13.64	150.00
	Dogs kept in an approved kennel establishment licensed under Sect 27, where not otherwise registered		200.00	Exempt	200.00
	Euthanasia for a dog	Full recovery +15%	Cost + 15%		Cost + 15%
	<b>Cat Registration Fees</b>				
	Registration - 1 Year		20.00	Exempt	20.00
	Registration - 3 Years		42.50	Exempt	42.50
	Registration - Lifetime		100.00	Exempt	100.00
	* Cat owned by pensioner - 50% of fee otherwise payable				
	** Effective 31 May each year - 50% of normal fee on 1 year licence				
	Annual application for approval or renewal of approval to breed cats (per cat)		100.00	Exempt	100.00
	Release of impounded cat	Full recovery	Cost + 15%		Cost + 15%
	Cat - Sustenance and pound costs	Full recovery	Cost + 15%		Cost + 15%
	Cat Trap Hire (Bond \$300)	Nil Hire Fee, Bond only	0.00	0.00	0.00
	<b>Recovery of Impounded Vehicles/Goods</b>				
	Vehicle Impounding Fee	Initial cost	248.95	24.90	273.85
	Vehicle Impounding Fee	Per day thereafter	39.82	3.98	43.80
	Towage Fees	Full recovery +15%	Cost + 15%		Cost + 15%
	Storage Fee - Motor Vehicle	per part or full day	20.00	Exempt	20.00
	Storage Fee - Other Goods	per part or full day	20.00	Exempt	20.00

# Schedules of Fees & Charges

For the Year Ended 30 June 2022

Schedule	Description of Fee or Charge	Details	"GST (excl) \$"	"GST \$"	"GST (incl) \$"
<b>HEALTH</b>					
	EH Gray Centre Mid Wifery - Annual Building Hire		0.00	0.00	0.00
	EH Gray Centre - Casual Hire Fee	Per Hour	41.00	4.10	45.10
	Stall Holders permit application fee / renewal	Per Application	172.54	17.25	189.80
	Trading in Public Places - Application fee	Per Application	86.75	8.68	95.40
	Trading in Public Places - Per Day fee	Per day	52.45	5.25	57.70
	Outdoor Eating Area permit - Application fee	Per Application	0.00	0.00	0.00
	Outdoor Eating Area permit - Annual fee	Per sq mtr	29.09	2.91	32.00
	Food Hygiene & Safety Course	Per Applicant	41.91	4.19	46.10
	Registration of new Lodging Houses	Per Application	280.26	28.03	308.30
	Renewal of registration of existing Lodging Houses	Per Application	309.91	30.99	340.90
	Skin Penetration Premises Application fee	Per Application	86.36	8.64	95.00
	Skin Penetration Premises annual assessment fee		45.45	4.55	50.00
	Noise Management Plan Lodgement fee	Per Application	86.36	8.64	95.00
	Non-complying event application fee	Per Application	909.09	90.91	1,000.00
	Section 39 Certificate/inspection for licenced premises		133.64	13.36	147.00
	Septic Tank installation - Application	Per Application	121.00	Exempt	121.00
	Permit to use apparatus		118.00	Exempt	118.00
	Greywater system installation - Application	Per Application	Fee Waiver	Exempt	Fee Waiver
	Permit to use apparatus - Greywater system		Fee Waiver	Exempt	Fee Waiver
	Reissue of certificate, registration, licence or approval (not otherwise listed)		27.27	2.73	30.00
	<b>Food Business</b>				
	Notification Fee		45.45	4.55	50.00
	Registration Fee		45.45	4.55	50.00
	<b>Annual Assessment</b>				
	High		90.91	9.09	100.00
	Medium		45.45	4.55	50.00
	Low				Exempt
	Inspection Fee e.g. settlement inspection		45.45	4.55	50.00
	Reinspection fee for non-compliant premises		136.36	13.64	150.00
	Food Vans - Event Based (eg festivals, miscellaneous)		45.45	4.55	50.00
	<b>Aquatic Facilities</b>				
	Annual Sampling Fee		272.73	27.27	300.00
	Re-sampling for non-compliant results		45.45	4.55	50.00
	<b>Public Buildings</b>				
	Application to construct a new public building		791.82	79.18	871.00
	<b>Annual Assessment:</b>				
	High		54.55	5.45	60.00
	Medium		27.27	2.73	30.00
	Low				Exempt
	Requested food and water sampling		Cost +15% administration fee		
	Requested asbestos sampling				



# Schedules of Fees & Charges

For the Year Ended 30 June 2022

Schedule	Description of Fee or Charge	Details	"GST (excl) \$"	"GST \$"	"GST (incl) \$"
<b>EDUCATION &amp; WELFARE</b>					
<b>Commonwealth Home Support Programme</b>					
	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		
<b>CHSP Client Contributions</b>					
	Social Support - Individual	Per Hour	7.27	0.73	8.00
	Social Support - Group	"Per Occasion (small group)"	7.27	0.73	8.00
	Centre Based Respite Aged Care	Per Occasion	7.27	0.73	8.00
	Respite	Per Hour	7.27	0.73	8.00
	Transport	Per one way trip	2.27	0.23	2.50
	Transport Fee - East Fremantle Residents (who are in receipt of a Home Care Package, and who utilise Centre Based Day Respite services at Tricolore		0.00	0.00	0.00
<b>Home Care Package - Full Cost Recovery</b>					
	Social Support group outings - Non East Fremantle Resident	per occasion	153.74	15.37	169.11
	Social Support group outings - East Fremantle Resident	per occasion	108.59	10.86	119.45
	Centre Based Respite (in centre only)	per occasion	108.59	10.86	119.45
	Centre Based transport (to and from Centre Based Respite) - Non East Fremantle Resident	per one way trip	22.57	2.26	24.83
	Centre Based transport (to and from Centre Based Respite) - East Fremantle Resident	per one way trip			FEE WAIVER
	Social Support Individual	per hour	30.48	3.05	33.53
	Flexible Respite	per hour	30.48	3.05	33.53

# Schedules of Fees & Charges

For the Year Ended 30 June 2022

Schedule	Description of Fee or Charge	Details	"GST (excl) \$"	"GST \$"	"GST (incl) \$"
<b>COMMUNITY AMENITIES</b>					
<b>Sanitation</b>					
	Commercial Properties - Refuse & Recycling Service - 2 MGB's Weekly	Per MGB per Annum	500.00	Exempt	<b>500.00</b>
	Refuse/FOGO Service - Additional per MGB (140L/240L)	Per MGB per Annum	250.00	Exempt	<b>250.00</b>
	Recycling Service - Additional per MGB (240L/360L)	Per MGB per Annum	250.00	Exempt	<b>250.00</b>
	Bulk - per cubic metre	Actual Cost + 15%	Cost +15%		<b>Cost +15%</b>
	Sale / Replacement of 240 Litre MGB's	Actual Cost + 15%	Cost +15%		<b>Cost +15%</b>
	Council has resolved to incorporate charges associated with the FOGO waste collection and disposal system into the general rates for all residential properties. Where bulk bin services are provided to multi-unit dwellings, an assessment will be made of the cost of this service against the value of the FOGO service per standard residential property, and a charge may be levied if the cost of the bulk bin service exceeds the contribution amount included in the general rates.				
<b>Other Sanitation</b>					
	Sale of 150 Litre Compost Bins	Actual Cost + 15%	Cost +15%		<b>Cost +15%</b>
	Sale of Worm Cafe	Actual Cost + 15%	Cost +15%		<b>Cost +15%</b>
	Compostable Liners		Cost +15%		<b>Cost +15%</b>
<b>Community Amenities</b>					
	Room Hire (Casual) - All Council Buildings (otherwise not listed)	Per Hour	41.00	4.10	<b>45.10</b>
	Room Hire (Sumpton Green) - Private eg Children's Parties	Per Hour	41.00	4.10	<b>45.10</b>
	Room Bond (Casual) - Private & Community Groups		300.00	Exempt	<b>300.00</b>
<b>Town Planning Administration fees</b>					
	<b>Application Fees - Dev. value between</b>				
	(a) Less than \$50,000		147.00	Exempt	<b>147.00</b>
	(b) More than \$50,000 but not more than \$500,000	0.32% of estimated cost of Development	Variable	Exempt	<b>Variable</b>
	(c) More than \$500,000 but not more than \$2,500,000	\$1,700.00 + 0.257% for each \$1 in excess of \$500,000	Variable	Exempt	<b>Variable</b>
	(d) More than \$2,500,000 but not more than \$5,000,000	\$7,161.00 + 0.206% for each \$1 in excess of \$2,500,000	Variable	Exempt	<b>Variable</b>
	(e) More than \$5,000,000 but not more than \$21,500,000	\$12,633.00 + 0.123% for each \$1 in excess of \$5,000,000	Variable	Exempt	<b>Variable</b>
	(f) More than \$21,500,000		34,196.00	Exempt	<b>34,196.00</b>
	Penalty if development commenced or carried out prior to Approval	Twice the fee payable	Twice Fee	Exempt	<b>Twice Fee</b>
	Extension of Planning Approval prior to expiry	"50% of Applicable Fee"			<b>Variable</b>
	Minor modifications of approved applications	Minimum fee of \$147 up to a maximum of 50% of the original fee as determined by the Executive Manager of Regulatory Services			
	DAP Fees	The maximum fee in accordance with the Planning and Development (Development Assessment Panels) Regulations 2011			
	Deemed-to-Comply Check		295.00	Exempt	<b>295.00</b>

# Schedules of Fees & Charges

For the Year Ended 30 June 2022

Schedule	Description of Fee or Charge	Details	"GST (excl) \$"	"GST \$"	"GST (incl) \$"
	<b>Refund of Planning Application Fee</b>				
	Prior to assessment	50% of fee			<b>50% of fee</b>
	Following assessment	Nil			<b>Nil</b>
	<b>General Planning and Development Fees</b>				
	Advertising/Public Comment:				
	Newspaper Notice	"Actual cost (inc GST) + Administration Fee"	Cost +15%	Yes	<b>Cost + 15%</b>
	Sign & Notice to Neighbours	Minimum	125.83	12.58	<b>138.40</b>
	Notices to Neighbours only	Minimum	27.27	2.73	<b>30.00</b>
	Installation of Sign by Council		0.00	0.00	<b>115.35</b>
	Community Design Advisory Committee Referral fee		36.36	3.64	<b>40.00</b>
	<b>Subdivision/ Amalgamation</b>				
	Subdivision clearance (not more than 5 lots)		73.00	Exempt	<b>73.00</b>
	Subdivision clearance (5<195 lots) \$73.00 per lot for first 5 lots plus \$35.00 per lot thereafter		Variable	Exempt	<b>Variable</b>
	Subdivision clearance (>195 lots)		7,393.00	Exempt	<b>7,393.00</b>
	Soil Stabilisation Bond	Refundable	3,000.00	Exempt	<b>3,000.00</b>
	<b>Signage Application</b>				
	Application for Planning Approval	Per application	147.00	Exempt	<b>147.00</b>
	<b>Miscellaneous Planning Fees</b>				
	Application for change of street number		109.64	10.96	<b>120.61</b>
	Heritage assessment		Actual cost (inc GST)		
	Property Settlement Questionnaire / Written Planning Advice/Zoning Certificate		66.36	6.64	<b>73.00</b>
	L P Scheme No. 3 Text and Map		66.36	6.64	<b>73.00</b>
	L P Scheme No. 3 Map Only		16.64	1.66	<b>18.30</b>
	Archival Search Fee - Plans- (Photocopying in excess of \$15 to be charged at cost)		95.32	9.53	<b>104.85</b>
	Crossover Variation Application fee		137.27	13.73	<b>151.00</b>
	Cash-in-lieu of Parking Space - Valuation		Actual cost (inc GST)		
	<b>Scheme Amendments (Including advertising and gazettal) and Rezoning Applications</b>	Price on Application			
	Application Fee - Basic/ Standard/ Complex				
	** The Town will provide a cost estimate for a Scheme Amendment on application as per Planning and Development Regulations 2009. This amount will be based on the estimated number of staff hours charged at the rates below. This amount is required to be paid up-front. The actual cost will then be reconciled and the applicant either provided with an adjustment refund or invoice at the end of the project.				
	Executive Manager	Hourly rate	80.00	8.00	<b>88.00</b>
	Manager/ Senior Planner	Hourly rate	60.00	6.00	<b>66.00</b>
	Planning Officer	Hourly rate	33.51	3.35	<b>36.86</b>
	Other Staff eg EHO	Hourly rate	33.51	3.35	<b>36.86</b>
	Administration	Hourly rate	27.45	2.75	<b>30.20</b>
	*** Structure Plans will also be charged on a cost-recovery basis and be invoiced the same way as a Scheme Amendment.				

# Schedules of Fees & Charges

For the Year Ended 30 June 2022

Schedule	Description of Fee or Charge	Details	"GST (excl) \$"	"GST \$"	"GST (incl) \$"
	<b>Other Miscellaneous</b>				
	Application for change of Use		295.00	Exempt	295.00
	Penalty if commenced prior to Approval (in addition to the application fee)		590.00	Exempt	590.00
	Section 40 Certificate		147.00	Exempt	147.00
	<b>Home Occupation</b>				
	Application ( includes Public Comment Fee)		222.00	Exempt	222.00
	Penalty if commenced prior to Approval (in addition to the application fee)		444.00	Exempt	444.00
	Application for Annual Renewal		73.00	Exempt	73.00
	Application Penalty for Annual Renewal if approval has expired		146.00	Exempt	146.00
<b>RECREATION &amp; CULTURE</b>					
<b>Swimming Areas/beaches</b>					
	Mooring Pen Fees				
	- 8 Metre Pens (deposit of \$1,900)	Per annum	3,454.55	345.45	3,800.00
	- 10 Metre Pens (deposit of \$2,375)	Per annum	4,318.18	431.82	4,750.00
	- 12 Metre Pens (deposit of \$2,850)	Per annum	5,181.82	518.18	5,700.00
	- Casual Fees (minimum period 3 months)	Per month	500.00	50.00	550.00
	Replacement pens keys		69.09	6.91	76.00
<b>Other Recreation &amp; Culture</b>					
	<b>General Reserve Hire Fees</b>				
	- Full Day Fee (8.00am - 8.00pm)		451.81	45.18	497.00
	- Per Half Day Fee (AM or PM) (6 hours)		228.73	22.87	251.60
	- Per hour Fee		41.00	4.10	45.10
	- Changeroom Bond (refundable)		290.00	Exempt	290.00
	- Liquor Permit Fee		66.69	6.67	73.35
	- Key Deposit (refundable)	Per key	70.00	Exempt	70.00
	<b>Personal Trainers</b>				
	- Application fee		56.19	5.62	61.80
	- Annual licence fee (permits up to 10 hours maximum per week)		2,000.00	200.00	2,200.00
	- Weekly hire fee (maximum 10 hours per week; annual licence fee is not applicable)	per hour	30.00	3.00	33.00
	<b>Henry Jeffery Oval Junior Football Teams</b>				
	- Per Player Fee - Juniors	Per player (for season)	16.00	1.60	17.60
	- Training two (2) nights/week	Per season	560.45	56.05	616.50
	<b>East Fremantle Junior Cricket Teams</b>				
	- Per Player Fee - Juniors	Per player (for season)	16.00	1.60	17.60
	- Training two (2) nights/week	Per season	560.45	56.05	616.50
	<b>East Fremantle Seniors Cricket Teams</b>				
	- Per Player Fee - Seniors	Per player (for season)	60.00	6.00	66.00
	<b>East Fremantle Lacrosse</b>				
	- Per Player Fee - Juniors	Per player (for season)	16.00	1.60	17.60
	- Per Player Fee - Seniors	Per player (for season)	60.00	6.00	66.00
	<b>East Fremantle Soccer (to be replaced by Lease Fee from 20/21)</b>				
	- Training Fees	Per season	699.65	69.96	769.60
	- Per Player Fee - Juniors	Per player (for season)	16.00	1.60	17.60
	- Per Player Fee - Seniors	Per player (for season)	60.00	6.00	66.00
	<b>East Fremantle Croquet Club</b>	Annual Ground Hire Fees	2,072.23	207.22	2,279.45

# Schedules of Fees & Charges

For the Year Ended 30 June 2022

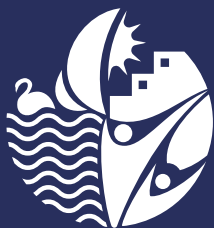
Schedule	Description of Fee or Charge	Details	"GST (excl) \$"	"GST \$"	"GST (incl) \$"
<b>Other Culture</b>					
	<b>East Fremantle George Street Festival</b>				
	Site Only - stallholders (per 3x3 area)		120.00	12.00	132.00
	Site Only - food vendors (stall or van)		250.00	25.00	275.00
	Power (where available, additional cost)		50.00	5.00	55.00
	** Note: site fees can be waived for local community groups & not for profits upon written request				
	East Fremantle Art Award - per entry		27.64	2.76	30.40
	<b>Special Events Fees</b>				
	Use of Car Parking areas - Unlicensed- per m2		24.27	2.43	26.70
	Use of Car Parking areas - Licenced - per m2		0.00	0.00	0.00
	Left Bank Special Event Fee		3,596.45	359.65	3,956.10
	On-call Ranger Fee - per 8 hours	Per event	0.00	0.00	602.90
<b>TRANSPORT</b>					
<b>Transport</b>					
	<b>Road, Verge, Footpath &amp; Crossover Reinstatements and Crossover Construction</b>				
	Reinstatement Inspection fees	Per hour	63.64	6.36	70.00
	Reinstatement Works		Cost + 15%		Cost + 15%
	Red Asphalt per m1		Cost + 15%		Cost + 15%
	Black Asphalt per m2		Cost + 15%		Cost + 15%
	Concrete per m2		Cost + 15%		Cost + 15%
	Recoverable Works - Cost plus 15% administration fee		Cost + 15%		Cost + 15%
	Recoverable Graffiti Removal - Cost plus 15% administration fee		Cost + 15%		Cost + 15%
	<b>Parking Facilities</b>				
	<b>Parking Fees</b>				
	Parking Fees - Launching Ramp No1 Carpark per hour for the first 4 hours	Per hour	4.09	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
	<b>Miscellaneous</b>				
	Reminder Letter and Final Notice Fee (28 Days)		16.40	Exempt	16.40
	Resident Boat owners Annual Parking Permit No1 Car Park (renewals August)	Each	45.45	4.55	50.00
	Skip Bin Permits	Each	44.45	4.45	48.90
	Skip Bin Permits - Extension	Each	11.27	1.13	12.40
	Jetty A mooring permits	Each	44.45	4.45	48.90
	Sea container placement permits	Each	44.45	4.45	48.90
	Sea container placement permits - extension	Each	11.27	1.13	12.40

# Schedules of Fees & Charges






For the Year Ended 30 June 2022

Schedule	Description of Fee or Charge	Details	"GST (excl) \$"	"GST \$"	"GST (incl) \$"
<b>ECONOMIC SERVICES</b>					
<b>Building Fees</b>					
	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	2,000.00	Exempt	2,000.00
	Infrastructure Bond - Demolition (Corner Lot)	Refundable	3,000.00	Exempt	3,000.00
	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, as determined by the Executive Manager Technical Services		
	Non-refundable Inspection Fee for Infrastructure Bond		45.45	4.55	50.00
	Materials on Verge licence		Variable	Exempt	Variable
	Building Approval Certificate for unauthorised works - based on cost of construction (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	21.25
	Pool inspection fee - request for inspection upon completion		60.91	6.09	67.00
	Pool inspection request outside of pool inspection cycle		150.00	15.00	165.00





**P** (08) 9339 9339  
**E** [admin@eastfremantle.wa.gov.au](mailto:admin@eastfremantle.wa.gov.au)  
135 Canning Highway, East Fremantle  
PO Box 1097 Fremantle 6959  
[eastfremantle.wa.gov.au](http://eastfremantle.wa.gov.au)

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