

**TOWN OF EAST FREMANTLE**  
**BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2020**

**TABLE OF CONTENTS**

Statement of Comprehensive Income by Nature or Type	2
Basis of Preparation	3
Statement of Comprehensive Income by Program	4
Statement of Cash Flows	6
Rate Setting Statement by Program	7
Rates and Service Charges	8
Net Current Assets	12
Reconciliation of Cash	14
Fixed Assets	15
Asset Depreciation	17
Borrowings	18
Cash Backed Reserves	19
Fees and Charges	20
Grant Revenue	20
Other Information	21
Major Land Transactions	22
Trust	23
Significant Accounting Policies - Other	24
Ratios	25
Supplementary Information	

**STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30TH JUNE 2020**

**BY NATURE OR TYPE**

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
		\$	\$	\$
<b>Revenue</b>				
Rates	1	8,045,480	7,817,991	7,819,800
Operating grants, subsidies and contributions	9	1,171,341	1,256,879	1,165,936
Fees and charges	8	1,124,467	1,213,383	1,175,630
Interest earnings	10	221,000	224,667	192,000
Other revenue		62,275	90,235	77,000
		<b>10,624,563</b>	<b>10,603,155</b>	<b>10,430,366</b>
<b>Expenses</b>				
Employee costs		(4,126,285)	(3,915,874)	(3,683,695)
Materials and contracts		(4,427,824)	(3,682,814)	(4,464,706)
Utility charges		(320,000)	(317,069)	(310,950)
Depreciation on non-current assets	5	(2,472,904)	(2,473,863)	(2,695,133)
Insurance expenses		(167,605)	(211,214)	(251,449)
Other expenditure		(626,824)	(709,257)	(697,010)
		<b>(12,141,442)</b>	<b>(11,310,091)</b>	<b>(12,102,943)</b>
		<b>(1,516,879)</b>	<b>(706,936)</b>	<b>(1,672,577)</b>
Non-operating grants, subsidies and contributions	9	881,867	147,436	147,726
Profit on asset disposals	4	7,700	9,405	0
(Loss) on asset disposals	4	0	(21,190)	(27,247)
<b>Net result</b>		<b>(627,312)</b>	<b>(571,285)</b>	<b>(1,552,098)</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>(627,312)</b>	<b>(571,285)</b>	<b>(1,552,098)</b>

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

## FOR THE YEAR ENDED 30TH JUNE 2020

**BASIS OF PREPARATION**

The budget has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act 1995* and accompanying regulations. Material accounting policies which have been adopted in the preparation of this budget are presented below and have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the budget has also 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.

**2018/19 ACTUAL BALANCES**

Balances shown in this budget as 2018/19 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

**KEY TERMS AND DEFINITIONS - NATURE OR TYPE****REVENUES****RATES**

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

**SERVICE CHARGES**

Service charges imposed under Division 6 of Part 6 of the *Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

**PROFIT ON ASSET DISPOSAL**

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

**OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**REVENUES (CONTINUED)****FEES AND CHARGES**

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

**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, rebates etc.

**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 expense raised on all classes of assets.

**INTEREST EXPENSES**

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

**OTHER EXPENDITURE**

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

STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30TH JUNE 2020

BY PROGRAM

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
<b>Revenue</b>	1, 8, 9, 10(a),(b)	\$	\$	\$
Governance		10,000	304	20,500
General purpose funding		8,451,394	8,346,541	8,191,566
Law, order, public safety		33,700	36,184	29,180
Health		14,400	14,966	14,577
Education and welfare		819,933	909,973	912,422
Housing		85,140	91,169	80,080
Community amenities		194,000	153,657	210,000
Recreation and culture		502,184	386,187	389,324
Transport		360,744	523,347	444,000
Economic services		79,000	86,827	107,200
Other property and services		74,068	54,000	31,517
		10,624,563	10,603,155	10,430,366
<b>Expenses excluding finance costs</b>	5,10(c),(e),(f)			
Governance		(1,256,860)	(1,256,148)	(1,145,546)
General purpose funding		(161,878)	(96,527)	(97,763)
Law, order, public safety		(173,561)	(154,772)	(154,617)
Health		(191,298)	(185,119)	(197,651)
Education and welfare		(1,043,896)	(1,161,998)	(1,057,823)
Housing		(50,200)	(44,571)	(55,630)
Community amenities		(2,854,492)	(2,316,560)	(2,792,901)
Recreation and culture		(3,590,406)	(3,334,040)	(3,024,758)
Transport		(2,544,657)	(2,433,400)	(3,276,008)
Economic services		(121,878)	(89,532)	(127,963)
Other property and services		(152,316)	(237,424)	(172,283)
		(12,141,442)	(11,310,091)	(12,102,943)
		(1,516,879)	(706,936)	(1,672,577)
Non-operating grants, subsidies and contributions	9	881,867	147,436	147,726
Profit on disposal of assets	4	7,700	9,405	0
(Loss) on disposal of assets	4	0	(21,190)	(27,247)
<b>Net result</b>		<b>(627,312)</b>	<b>(571,285)</b>	<b>(1,552,098)</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>(627,312)</b>	<b>(571,285)</b>	<b>(1,552,098)</b>

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

## FOR THE YEAR ENDED 30TH JUNE 2020

**KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS**

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

<b>PROGRAM NAME</b>	<b>OBJECTIVE</b>	<b>ACTIVITIES</b>
<b>GOVERNANCE</b>	To provide a decision making process for the efficient allocation of scarce resources.	Includes the activities of members of Council and the administrative support available assisting elected members and ratepayers on matters which do not concern specific council services but are strategic in nature.
<b>GENERAL PURPOSE FUNDING</b>	To collect revenue to allow for the allocation to services.	Rating, general purpose government grants and interest revenue.
<b>LAW, ORDER, PUBLIC SAFETY</b>	To provide services to ensure bushfire prevention, animal control and community safety.	Supervision and enforcement of various local laws and acts relating to fire prevention, animal control and other aspects of public safety including emergency services.
<b>HEALTH</b>	To provide an operational framework for environmental and community health.	Inspection of food outlets and their control, food quality testing, pest control, noise control, waste disposal compliance and child health services.
<b>EDUCATION AND WELFARE</b>	To provide assistance to senior citizens welfare and home and community care.	Provision and maintenance of home and community care programs including meals on wheels, in home care, home maintenance, senior outings, respite and school holiday programs.
<b>HOUSING</b>	To assist with housing for staff and the community.	Provision and maintenance of residential rental properties.
<b>COMMUNITY AMENITIES</b>	To provide community amenities and other infrastructure as required by the community.	Rubbish collection, recycling and disposal, joint maintenance of SMRC waste management facility, administration of Town Planning Schemes, heritage protection and townscapes, maintenance of urban stormwater drainage and protection of the environment.
<b>RECREATION AND CULTURE</b>	To plan, establish and efficiently manage sport and recreation infrastructure and resources which will help the social well being and health and community.	The provision and maintenance of various community infrastructure including public halls, recreation grounds, sports pavillions, playgrounds, parks, gardens, beaches and the joint operation of the City of Fremantle Library.
<b>TRANSPORT</b>	To provide safe, effective and efficient transport infrastructure to the community.	Construction and maintenance of streets, roads, footpaths, depots, cycleways, street trees, parking facilities, traffic control, cleaning and lighting of streets.
<b>ECONOMIC SERVICES</b>	To help promote the Town and improve its economic wellbeing.	The regulation and provision of tourism, area promotion activities and building control.
<b>OTHER PROPERTY AND SERVICES</b>	To monitor and control plant and depot operations, and to provide other property services not included elsewhere.	Private works operation, plant operating costs, depot operations and unclassified property functions.

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30TH JUNE 2020**

BY NATURE OR TYPE

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
		\$	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		8,045,480	7,817,991	7,819,800
Operating grants, subsidies and contributions		1,171,341	1,256,879	1,165,936
Fees and charges		1,124,467	1,302,308	1,175,630
Interest earnings		221,000	224,667	192,000
Other revenue		62,275	90,235	77,000
		10,624,563	10,692,080	10,430,366
<b>Payments</b>				
Employee costs		(4,126,285)	(3,908,880)	(3,683,695)
Materials and contracts		(4,427,824)	(3,255,740)	(4,464,706)
Utility charges		(320,000)	(317,069)	(310,950)
Insurance expenses		(167,605)	(211,214)	(251,449)
Other expenditure		(626,824)	(709,257)	(697,010)
		(9,668,538)	(8,402,160)	(9,407,810)
<b>Net cash provided by (used in) operating activities</b>	3	956,025	2,289,920	1,022,556
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	4	(871,705)	(835,305)	(1,020,669)
Payments for construction of infrastructure	4	(2,945,152)	(930,156)	(1,959,500)
Non-operating grants, subsidies and contributions used for the development of assets	9	881,867	147,436	147,726
Proceeds from sale of plant & equipment	4	37,700	100,500	159,753
<b>Net cash provided by (used in) investing activities</b>		(2,897,290)	(1,517,525)	(2,672,690)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Proceeds from new borrowings	6	0	0	0
<b>Net cash provided by (used in) financing activities</b>		0	0	0
<b>Net increase (decrease) in cash held</b>		(1,941,265)	772,396	(1,650,134)
Cash at beginning of year		4,251,040	3,478,644	4,123,452
<b>Cash and cash equivalents at the end of the year</b>	3	<b>2,309,775</b>	<b>4,251,040</b>	<b>2,473,318</b>

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

**RATES SETTING STATEMENT  
FOR THE YEAR ENDED 30TH JUNE 2020**

BY REPORTING PROGRAM

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
		\$	\$	\$
<b>OPERATING ACTIVITIES</b>				
<b>Net current assets at start of financial year - surplus/(deficit)</b>	2	758,451	785,889	782,857
<b>Revenue from operating activities (excluding rates)</b>				
Governance		10,000	304	20,500
General purpose funding		405,914	528,550	371,766
Law, order, public safety		33,700	43,906	29,180
Health		14,400	14,966	14,577
Education and welfare		819,933	909,973	912,422
Housing		85,140	91,169	80,080
Community amenities		194,000	153,657	210,000
Recreation and culture		509,884	386,187	389,324
Transport		360,744	525,030	444,000
Economic services		79,000	86,827	107,200
Other property and services		74,068	54,000	31,517
		2,586,783	2,794,569	2,610,566
<b>Expenditure from operating activities</b>				
Governance		(1,256,860)	(1,256,148)	(1,151,546)
General purpose funding		(161,878)	(96,527)	(97,763)
Law, order, public safety		(173,561)	(154,772)	(154,617)
Health		(191,298)	(185,119)	(197,651)
Education and welfare		(1,043,896)	(1,161,998)	(1,057,823)
Housing		(50,200)	(44,571)	(55,630)
Community amenities		(2,854,492)	(2,316,560)	(2,792,901)
Recreation and culture		(3,590,406)	(3,340,449)	(3,024,758)
Transport		(2,544,657)	(2,448,181)	(3,297,255)
Economic services		(121,878)	(89,532)	(127,963)
Other property and services		(152,316)	(237,424)	(172,283)
		(12,141,442)	(11,331,281)	(12,130,190)
<b>Operating activities excluded from budget</b>				
(Profit) on asset disposals	4	(7,700)	(9,405)	0
Loss on disposal of assets	4	0	21,190	27,247
Depreciation on assets	5	2,472,904	2,473,863	2,695,133
<b>Amount attributable to operating activities</b>		(6,331,004)	(5,265,175)	(6,014,387)
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	9	881,867	147,436	147,726
Purchase property, plant and equipment	4	(871,705)	(835,305)	(1,020,669)
Purchase and construction of infrastructure	4	(2,945,152)	(930,156)	(1,959,500)
Proceeds from disposal of assets	4	37,700	100,500	159,753
<b>Amount attributable to investing activities</b>		(2,897,290)	(1,517,525)	(2,672,690)
<b>FINANCING ACTIVITIES</b>				
Proceeds from new borrowings	6	0	0	0
Transfers to cash backed reserves (restricted assets)	7	(60,000)	(916,289)	(153,012)
Transfers from cash backed reserves (restricted assets)	7	1,242,814	639,449	1,020,289
<b>Amount attributable to financing activities</b>		1,182,814	(276,840)	867,277
<b>Budgeted deficiency before general rates</b>		(8,045,480)	(7,059,540)	(7,819,800)
<b>Estimated amount to be raised from general rates</b>	1	8,045,480	7,817,991	7,819,800
<b>Net current assets at end of financial year - surplus/(deficit)</b>	2	0	758,451	0

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

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in \$	Number of properties	Rateable value \$	2019/20 Budgeted rate revenue \$	2019/20 Budgeted interim rates \$	2019/20 Budgeted back rates \$	2019/20 Budgeted total revenue \$	2018/19 Actual Revenue \$
<b>Differential general rate or general rate</b>								
Residential GRV	0.069949	3,010	91,293,340	6,385,878	30,000	0	6,415,878	6,213,838
Commercial GRV	0.106227	123	12,410,388	1,318,318	0	0	1,318,318	1,302,883
<b>Sub-Totals</b>		3,133	103,703,728	7,704,196	30,000	0	7,734,196	7,516,721
<b>Minimum payment</b>								
Residential GRV	1,106	265	3,560,080	293,090	0	0	293,090	285,120
Commercial GRV	1,654	11	146,105	18,194	0	0	18,194	16,150
<b>Sub-Totals</b>		276	3,706,185	311,284	0	0	311,284	301,270
		3,409	107,409,913	8,015,480	30,000	0	8,045,480	7,817,991
							0	0
							8,045,480	7,817,991
							0	0
							<b>8,045,480</b>	<b>7,817,991</b>

**Total amount raised from general rates**

Specified area rates (Refer note 1(f))

**Total rates**

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 2019/20 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 rate(s) 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 30TH JUNE 2020

**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 and service charges.

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)	6/09/2019	0.00	0.00%	11.00%
<b>Option two</b>				
Two Instalments Due	10/01/2020	16.50	5.50%	11.00%
<b>Option three</b>				
Four Instalments Due	6/09/2019 8/11/2019 10/01/2020 11/03/2020	49.50	5.50%	11.00%

  

	2019/20 Budget revenue \$	2018/19 Actual \$
Instalment plan admin charge revenue	42,000	41,349
Instalment plan interest earned	40,000	36,589
Unpaid rates and service charge interest earned	45,000	45,726
	<b>127,000</b>	<b>123,664</b>

(Date of Issue of Rates Notice 1 August 2019)

**(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.	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 reason for this rate is to ensure additional funding for parking infrastructure, road maintenance and construction, drainage, streetscape, litter control, urban style guides and regulatory compliance.

**(d) Differential Minimum Payment**

Description	Characteristics	Objects	Reasons
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.

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

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

<b>Differential general rate or general rate</b>	<b>Proposed Rate in \$</b>	<b>Adopted Rate in \$</b>	<b>Reasons for the difference</b>
Residential GRV	0.070359	0.069949	Council adopted a 2.4% increase in rate yield compared to the proposed increase of 3% set out in the local public notice.
Commercial GRV	0.106850	0.106227	Council adopted a 2.4% increase in rate yield compared to the proposed increase of 3% set out in the local public notice.
<b>Minimum payment</b>	<b>Proposed Minimum \$</b>	<b>Adopted Minimum \$</b>	<b>Reasons for the difference</b>
Residential GRV	1,112	1,106	Council adopted a 2.4% increase in rate yield compared to the proposed increase of 3% set out in the local public notice.
Commercial GRV	1,663	1,654	Council adopted a 2.4% increase in rate yield compared to the proposed increase of 3% set out in the local public notice.

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

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

**(f) Specified Area Rate**

The Town did not raise specified area rates for the year ended 30th June 2020.

**(g) Service Charges**

The Town did not raise service charges for the year ended 30th June 2020.

**(h) Discounts, waivers or concessions**

The Town does not anticipate any waivers or concessions for the year ended 30th June 2020.  
The Town does not offer a discount for early payment of rates.

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

## 2. NET CURRENT ASSETS

Note	2019/20 Budget	2018/19 Actual
	\$	\$
<b>Composition of estimated net current assets</b>		
<b>Current assets</b>		
Cash - unrestricted	3 1,133,114	1,891,565
Cash - restricted reserves	3 1,176,661	2,359,475
Receivables	322,525	322,525
	<u>2,632,300</u>	<u>4,573,565</u>
<b>Less: current liabilities</b>		
Trade and other payables	(845,336)	(845,336)
Provisions	(610,303)	(610,303)
	<u>(1,455,639)</u>	<u>(1,455,639)</u>
<b>Unadjusted net current assets</b>	1,176,661	3,117,926
<b>Adjustments</b>		
Less: Cash - restricted reserves	7 (1,176,661)	(2,359,475)
<b>Adjusted net current assets - surplus/(deficit)</b>	<u><b>0</b></u>	<u><b>758,451</b></u>

### Reason for Adjustments

The differences between the net current assets at the end of each financial year in the rate setting statement and net current assets detailed above arise from amounts which have been excluded when calculating the budget deficiency in accordance with *Local Government (Financial Management) Regulation 32* as movements for these items have been funded within the budget estimates. These differences are disclosed as adjustments above.

## 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 of East Fremantle's operational cycle. In the case of liabilities where the Town of East Fremantle 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 of East Fremantle's intentions to release for sale.

### 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.

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**2. NET CURRENT ASSETS (CONTINUED)**

**SIGNIFICANT ACCOUNTING POLICIES**

**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.

**PROVISIONS**

Provisions are recognised when the Town of East Fremantle 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.

**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.

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

### 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:

	2019/20 Budget	2018/19 Actual	2018/19 Budget
	\$	\$	\$
Cash - unrestricted	1,133,114	1,891,565	1,257,961
Cash - restricted	1,176,661	2,359,475	1,215,357
	<b>2,309,775</b>	<b>4,251,040</b>	<b>2,473,318</b>
The following restrictions have been imposed by regulation or other externally imposed requirements:			
Reserves cash backed - Vehicle, Plant and Equipment Reserve	179,530	259,150	123,618
Reserves cash backed - Non-Current Leave Entitlements Reserve	10,000	10,000	10,000
Reserves cash backed - Office Equipment Reserve	0	0	0
Reserves cash backed - Unspent Grants and Restricted Cash Reserve	70,840	70,840	0
Reserves cash backed - HACC Reserve	117,037	217,037	217,037
Reserves cash backed - Legal Funds Reserve	0	0	0
Reserves cash backed - Civic Buildings Reserve	0	0	0
Reserves cash backed - Strategic Asset Management Reserve	632,232	622,232	622,680
Reserves cash backed - Arts and Sculpture Reserve	117,022	192,022	192,022
Reserves cash backed - Waste Reserve	0	200,309	0
Reserves cash backed - Committed Works Reserve	0	737,885	0
Reserves cash backed - Commercial Precinct Development Reserve	50,000	50,000	50,000
	<b>1,176,661</b>	<b>2,359,475</b>	<b>1,215,357</b>
<b>Reconciliation of net cash provided by operating activities to net result</b>			
<b>Net result</b>	(627,312)	(571,285)	(1,552,098)
Depreciation	2,472,904	2,473,863	2,695,133
(Profit)/loss on sale of asset	(7,700)	11,785	27,247
(Increase)/decrease in receivables	0	88,925	0
Increase/(decrease) in payables	0	427,074	0
Increase/(decrease) in employee provisions	0	6,994	0
Grants/contributions for the development of assets	(881,867)	(147,436)	(147,726)
<b>Net cash from operating activities</b>	<b>956,025</b>	<b>2,289,920</b>	<b>1,022,556</b>

### 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.

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program											2018/19 Actual total	
	Governance	General purpose funding	Law, order, public safety	Health	Education and welfare	Housing	Community amenities	Recreation and culture	Transport	Economic services	Other property and services		2019/20 Budget total
<i>Property, Plant and Equipment</i>													
Buildings - non-specialised	0	0	0	0	0	0	0	0	0	0	0	0	0
Buildings - specialised	15,000	0	0	150,000	0	0	167,000	0	0	145,385	0	477,385	325,944
Furniture and equipment	60,000	0	0	0	0	0	0	0	0	15,000	0	75,000	26,053
Plant and equipment	45,000	0	0	0	0	10,000	239,320	25,000	0	0	0	319,320	483,308
	120,000	0	0	150,000	0	10,000	406,320	25,000	0	160,385	0	871,705	835,305
<i>Infrastructure</i>													
Infrastructure - Roads	0	0	0	0	0	0	0	1,314,300	0	0	0	1,314,300	410,152
Infrastructure - Footpaths	0	0	0	0	0	0	0	247,132	0	0	0	247,132	327,771
Infrastructure - Drainage	0	0	0	0	0	0	0	100,000	0	0	0	100,000	7,769
Infrastructure - Parks and Ovals	0	0	0	20,000	0	0	376,720	0	0	0	0	396,720	89,348
Infrastructure - Other	0	0	0	0	0	25,000	368,000	0	0	0	0	393,000	52,634
Infrastructure - Car Parks	0	0	0	0	0	0	744,720	494,000	0	0	0	494,000	42,482
	0	0	0	20,000	0	25,000	744,720	2,155,432	0	0	0	2,945,152	930,156
<b>Total acquisitions</b>	<b>120,000</b>	<b>0</b>	<b>0</b>	<b>170,000</b>	<b>0</b>	<b>35,000</b>	<b>1,151,040</b>	<b>2,180,432</b>	<b>0</b>	<b>160,385</b>	<b>0</b>	<b>3,816,857</b>	<b>1,765,461</b>



NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

4. FIXED ASSETS (CONTINUED)

(b) Disposals of Assets

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

	Net book value	Sale proceeds	2019/20 Budget		2018/19 Actual		2018/19 Budget	
	\$	\$	Profit	Loss	Profit	Loss	Profit	Loss
			\$	\$	\$	\$	\$	\$
<b>By Program</b>								
Governance	20,000	20,000	0	0	0	0	0	(6,000)
Law, order, public safety	0	0	0	0	7,722	0	0	0
Recreation and culture	10,000	17,700	7,700	0	0	(6,409)	0	0
Transport	0	0	0	0	1,683	(14,781)	0	(21,247)
	<b>30,000</b>	<b>37,700</b>	<b>7,700</b>	<b>0</b>	<b>9,405</b>	<b>(21,190)</b>	<b>0</b>	<b>(27,247)</b>
<b>By Class</b>								
<u>Property, Plant and Equipment</u>	30,000	37,700	7,700	0	9,405	(21,190)	0	(27,247)
Plant and equipment	<b>30,000</b>	<b>37,700</b>	<b>7,700</b>	<b>0</b>	<b>9,405</b>	<b>(21,190)</b>	<b>0</b>	<b>(27,247)</b>

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

## 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

Land and Buildings
Furniture and equipment
Plant and equipment
Infrastructure

2019/20 Budget	2018/19 Actual	2018/19 Budget
\$	\$	\$
198,000	198,358	129,920
0	243	0
788	787	787
72,116	72,073	80,464
6,000	5,950	5,950
7,200	7,165	2,887
1,540,000	1,539,871	1,151,474
523,000	523,745	1,196,236
125,800	125,671	127,415
<b>2,472,904</b>	<b>2,473,863</b>	<b>2,695,133</b>
352,926	353,063	302,016
76,788	76,818	56,541
175,425	175,493	184,433
1,867,765	1,868,489	2,152,143
<b>2,472,904</b>	<b>2,473,863</b>	<b>2,695,133</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 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.

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.

## DEPRECIATION (CONTINUED)

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

Buildings	40 to 50 years
IT Equipment	4 years
Furniture and Equipment	10 years
Plant and Equipment - HACC Buses	12 years
Plant and Equipment - Heavy Fleet	11 years
Plant and Equipment - Light Fleet	5 years
Plant and Equipment - Other	5 years
Infrastructure	Various

**NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30TH JUNE 2019**

**6. INFORMATION ON BORROWINGS**

**(a) Borrowing repayments**

The Town did not undertake any borrowings for the year ended 30th June 2020

**(b) New borrowings - 2019/20**

The Town does not intend to undertake any new borrowings for the year ended 30th June 2020

**(c) Unspent borrowings**

The Town had no unspent borrowing funds as at 30th June 2019 nor is it expected to have unspent borrowing funds as at 30th June 2020.

**(d) Credit Facilities**

**Undrawn borrowing facilities credit standby arrangements**

	2019/20 Budget	2018/19 Actual	2018/19 Budget
Bank overdraft limit	100,000	100,000	100,000
Bank overdraft at balance date	0	0	0
Credit card limit	20,000	20,000	5,000
Credit card balance at balance date	0	0	0
<b>Total amount of credit unused</b>	<b>120,000</b>	<b>120,000</b>	<b>105,000</b>

**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 30TH JUNE 2020

7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2019/20	2019/20	2019/20	2019/20	2018/19	2018/19	2018/19	2018/19	2018/19	2018/19	2018/19
	Opening Balance	Budget Transfer to	Budget Transfer (from)	Closing Balance	Actual Opening Balance	Actual Closing Balance	Actual Transfer to	Actual Transfer (from)	Actual Closing Balance	Budget Opening Balance	Budget Closing Balance
Reserves cash backed - Vehicle, Plant and Equipment Reserve	259,150	0	(79,620)	179,530	259,150	179,530	0	0	179,530	259,150	179,530
Reserves cash backed - Non-Current Leave Entitlements Reserve	10,000	0	0	10,000	407,665	10,000	0	(397,665)	10,000	407,665	10,000
Reserves cash backed - Office Equipment Reserve	0	0	0	0	9,121	0	0	(9,121)	0	9,121	0
Reserves cash backed - Unspent Grants and Restricted Cash Reserve	70,840	0	0	70,840	75,000	70,840	70,840	(75,000)	70,840	75,000	70,840
Reserves cash backed - HACCC Reserve	217,037	0	(100,000)	117,037	217,037	217,037	0	0	217,037	217,037	217,037
Reserves cash backed - Legal Funds Reserve	0	0	0	0	142,480	0	0	(142,480)	0	142,480	0
Reserves cash backed - Civic Buildings Reserve	0	0	0	0	15,183	0	0	(15,183)	0	15,183	0
Reserves cash backed - Strategic Asset Management Reserve	622,232	60,000	(50,000)	632,232	564,668	622,232	57,564	0	622,232	564,668	622,680
Reserves cash backed - Arts and Sculpture Reserve	192,022	0	(75,000)	117,022	192,022	192,022	0	0	192,022	192,022	192,022
Reserves cash backed - Waste Reserve	200,309	0	(200,309)	0	200,309	0	0	0	200,309	200,308	0
Reserves cash backed - Committed Works Reserve	737,885	0	(737,885)	0	737,885	0	737,885	0	737,885	0	0
Reserves cash backed - Commercial Precinct Development Reserve	50,000	0	0	50,000	0	50,000	0	0	50,000	0	50,000
	<b>2,359,475</b>	<b>60,000</b>	<b>(1,242,814)</b>	<b>1,176,661</b>	<b>2,082,635</b>	<b>2,359,475</b>	<b>916,289</b>	<b>(639,449)</b>	<b>2,359,475</b>	<b>2,082,634</b>	<b>1,215,357</b>

(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
Reserves cash backed - Vehicle, Plant and Equipment Reserve	30/06/2020	To support the funding of vehicle, plant and equipment purchases.
Reserves cash backed - Non-Current Leave Entitlements Reserve	30/06/2020	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.
Reserves cash backed - Office Equipment Reserve	30/06/2020	Reserve to be closed in 2018/19. Balance to be applied to the Strategic Asset Management Reserve.
Reserves cash backed - Unspent Grants and Restricted Cash Reserve	30/06/2020	To restrict unspent grants and contributions at end of year.
Reserves cash backed - HACCC Reserve	30/06/2020	To retain surplus HACCC program funds for future periods.
Reserves cash backed - Legal Funds Reserve	30/06/2020	Reserve to be closed in 2018/19. Balance to be applied to the Strategic Asset Management Reserve.
Reserves cash backed - Civic Buildings Reserve	30/06/2020	Reserve to be closed in 2018/19. Balance to be applied to the Strategic Asset Management Reserve.
Reserves cash backed - Strategic Asset Management Reserve	30/06/2020	To fund the acquisition of new and renewal of existing Town infrastructure, buildings and other assets.
Reserves cash backed - Arts and Sculpture Reserve	30/06/2020	To provide for the commissioning and purchase of public art works in accordance with the Town's Public Arts Strategy.
Reserves cash backed - Waste Reserve	30/06/2020	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.
Reserves cash backed - Committed Works Reserve	30/06/2020	To transfer unspent municipal expenditure on specific projects to enable identification of carryover expenditure into the next financial year.
Reserves cash backed - Commercial Precinct Development Reserve	30/06/2020	To fund infrastructure, economic development programs, crime prevention programs, and business initiatives in the Town's Commercial business precincts.

(c) Cash Backed Reserves - Change in Use

No change in the use of Reserves is proposed during the 2019/20 financial year.

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

## 8. FEES & CHARGES REVENUE

	2019/20 Budget	2018/19 Actual
	\$	\$
Governance	0	65
General purpose funding	67,000	58,899
Law, order, public safety	33,700	36,184
Health	13,400	14,155
Education and welfare	97,250	102,529
Housing	81,640	88,088
Community amenities	143,000	153,657
Recreation and culture	241,029	225,254
Transport	330,000	426,822
Economic services	78,500	86,862
Other property and services	38,948	20,868
	<b>1,124,467</b>	<b>1,213,383</b>

## 9. GRANT REVENUE

	2019/20 Budget	2018/19 Actual
	\$	\$
Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:		
<b>By Program:</b>		
<b>Operating grants, subsidies and contributions</b>		
General purpose funding	117,914	244,984
Education and welfare	722,683	807,264
Community amenities	51,000	0
Recreation and culture	249,000	108,429
Transport	30,744	96,202
	<b>1,171,341</b>	<b>1,256,879</b>
<b>Non-operating grants, subsidies and contributions</b>		
Transport	881,867	147,436
	<b>881,867</b>	<b>147,436</b>



**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**11. MAJOR LAND TRANSACTIONS**

It is not anticipated any land transactions or major land transactions will occur in 2019/20.

**12. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS**

It is not anticipated any trading undertakings or major trading undertakings will occur in 2019/20.

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

### 13. INTERESTS IN JOINT ARRANGEMENTS

#### Canning Vale Regional Resource Recovery Centre (RRRC)

The Town is a participant in the Canning Vale Regional Resource Recovery Centre (RRRC). The RRRC is controlled by a regional local government established in accordance with the Local Government Act 1995. The regional local government, being the Coughern Metropolitan Regional Council (SMRC), consists of five local governments of which three are participants in the Canning Vale RRRC. Participating Local Governments are required to contribute an annual fee to cover the capital cost in the establishment of the facility and pay gate fees for each tonne of waste they deliver to the facility to cover the operating costs. The capital costs for each participating Local Government member is based on a proportion using the Australian Bureau of Statistics population statistics. Each project participant will develop equity in the project equal to the relevant proportion of the total capital loan repayments made by that project participant. The Town of East Fremantle's interest in the RRRC in year 2017/18 was 5.32%.

### 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 01-Jul-19	Estimated amounts received	Estimated amounts paid	Estimated balance 30-Jun-20
	\$	\$	(\$)	\$
Developer Bonds and Deposits	222,941	0	0	222,941
Developer Cash In Lieu	413,866	0	0	413,866
Mooring Pen Deposits	49,330	10,000	(10,000)	49,330
Other Bonds and Deposits	19,166	20,000	(20,000)	19,166
Unclaimed Monies	29,376	0	0	29,376
	<b>734,679</b>	<b>30,000</b>	<b>(30,000)</b>	<b>734,679</b>



**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020****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 budget 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.

**REVENUE RECOGNITION**

Rates, grants, donations and other contributions are recognised as revenues when the Town of East Fremantle obtains control over the assets comprising the contributions.

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

## 16. BUDGET RATIOS

	2018/19 Actual	2019/20 Budget
Operating Surplus	-5.20%	-5.52%
Funds After Operations	31.66%	21.00%
PPE	-0.89%	7.18%
Infrastructure	-1.85%	10.70%
Cash Reserves	29.26%	14.41%
Average Rates (GRV) - Residential	2,064	2,132
Average Rates (GRV) - Commercial	10,593	10,718
Borrowings	NA	NA
Debt Servicing	NA	NA
Average Rates (UV)	NA	NA

The ratios are calculated as follows:

### OPERATIONS

Operating Surplus  $\frac{\text{Adjusted underlying surplus (or deficit)}}{\text{Adjusted underlying revenue}}$

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

### ASSET RATIOS

PPE  $\frac{\text{Closing WDV value of PPE less Opening WDV value of PPE}}{\text{Opening WDV value of PPE}}$

Infrastructure  $\frac{\text{Closing WDV Infrastructure less Opening WDV infrastructure}}{\text{Opening WDV Infrastructure}}$

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

RATES SETTING STATEMENT  
FOR THE YEAR ENDED 30TH JUNE 2020

BY NATURE OR TYPE

NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget	
	\$	\$	\$	
<b>OPERATING ACTIVITIES</b>				
<b>Net current assets at start of financial year - surplus/(deficit)</b>	2	758,451	785,889	782,857
		758,451	785,889	782,857
<b>Revenue from operating activities (excluding rates)</b>				
Operating grants, subsidies and contributions	9	1,171,341	1,256,879	1,165,936
Fees and charges	8	1,124,467	1,213,383	1,175,630
Service charges	1(g)	0	0	0
Interest earnings	10	221,000	224,667	192,000
Other revenue		62,275	90,235	77,000
Profit on asset disposals	4	7,700	9,405	0
		2,586,783	2,794,569	2,610,566
<b>Expenditure from operating activities</b>				
Employee costs		(4,126,285)	(3,915,874)	(3,683,695)
Materials and contracts		(4,427,824)	(3,682,814)	(4,464,706)
Utility charges		(320,000)	(317,069)	(310,950)
Depreciation on non-current assets	5	(2,472,904)	(2,473,863)	(2,695,133)
Interest expenses	10(d)	0	0	0
Insurance expenses		(167,605)	(211,214)	(251,449)
Other expenditure		(626,824)	(709,257)	(697,010)
Loss on asset disposals	4	0	(21,190)	(27,247)
		(12,141,442)	(11,331,281)	(12,130,190)
<b>Operating activities excluded from budget</b>				
(Profit) on asset disposals	4	(7,700)	(9,405)	0
Loss on disposal of assets	4	0	21,190	27,247
Depreciation on assets	5	2,472,904	2,473,863	2,695,133
<b>Amount attributable to operating activities</b>		(6,331,004)	(5,265,175)	(6,014,387)
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	9	881,867	147,436	147,726
Purchase property, plant and equipment	4	(871,705)	(835,305)	(1,020,669)
Purchase and construction of infrastructure	4	(2,945,152)	(930,156)	(1,959,500)
Proceeds from disposal of assets	4	37,700	100,500	159,753
<b>Amount attributable to investing activities</b>		(2,897,290)	(1,517,525)	(2,672,690)
<b>FINANCING ACTIVITIES</b>				
Proceeds from new borrowings	6	0	0	0
Transfers to cash backed reserves (restricted assets)	7	(60,000)	(916,289)	(153,012)
Transfers from cash backed reserves (restricted assets)	7	1,242,814	639,449	1,020,289
<b>Amount attributable to financing activities</b>		1,182,814	(276,840)	867,277
<b>Budgeted deficiency before general rates</b>		(8,045,480)	(7,059,540)	(7,819,800)
<b>Estimated amount to be raised from general rates</b>	1	8,045,480	7,817,991	7,819,800
<b>Net current assets at end of financial year - surplus/(deficit)</b>	2	0	758,451	0

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

**TOWN OF EAST FREMANTLE**  
**BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2020**

**SUPPLEMENTARY INFORMATION**

Capital Expenditure Schedule

Asset Disposal Schedule

Chart of Accounts

Schedule of Fees and Charges

Project	Project Description	Capital Project Value for Year	Carryover - Committed Works Reserve	Reserves	Grants	Funding Source	Proceeds on Sale	Gen. Revenue
Buildings - Town Hall	Carryover from 18/19 (unspent amount transferred to Committed Works Reserve)	\$15,000	\$15,000					\$0
Glyde-In Community Learning Centre (External Cladding)	Carryover from 18/19 (unspent amount transferred to Committed Works Reserve)	\$30,000	\$5,000					\$25,000
Sumpton Green - Playground Equipment	Carryover from 18/19 (unspent amount transferred to Committed Works Reserve)	\$10,000	\$10,000					\$0
Playground Equipment Upgrade Program	Carryover from 18/19 (unspent amount transferred to Committed Works Reserve)	\$15,000	\$15,000					\$0
Foreshore - Restore Steps	Carryover from 18/19 (unspent amount transferred to Committed Works Reserve)	\$10,000	\$10,000					\$0
Neigarup Track Protection (Reinstate tracks/overgrowth)	Carryover from 18/19 (unspent amount transferred to Committed Works Reserve)	\$25,000	\$15,000					\$10,000
Richmond Raceway Security Bars	Carryover from 18/19 (unspent amount transferred to Committed Works Reserve)	\$15,000	\$15,000					\$0
Marrion Street Median Strip Beautification	Carryover from 18/19 (unspent amount transferred to Committed Works Reserve)	\$16,500	\$16,500					\$0
Footpaths - Canning Highway (Between Allen and Hamilton)	Carryover from 18/19 (unspent amount transferred to Committed Works Reserve)	\$97,000	\$97,000					\$0
Roads - Glyde St North (reallocate to View Terrace - Kerb Replacement)	Carryover from 18/19 (unspent amount transferred to Committed Works Reserve)	\$20,000	\$20,000					\$0
Carpark Upgrades and Machines Leeuwin	Carryover from 18/19 (unspent amount transferred to Committed Works Reserve)	\$150,000	\$80,000					\$70,000
Parking Machines	Carryover from 18/19 (unspent amount transferred to Committed Works Reserve)	\$7,000	\$7,000					\$0
Car Park - Tricolore	Carryover from 18/19 (unspent amount transferred to Committed Works Reserve)	\$337,000	\$337,000					\$0
Depot Buildings and Surrounds (Bin Compound)	Carryover from 18/19 (unspent amount transferred to Committed Works Reserve)	\$45,385	\$45,385					\$0
Parks/Reserve Sign Equipment	Carryover from 18/19 (unspent amount transferred to Committed Works Reserve)	\$50,000	\$50,000					\$0
Levelling and Resurfacing of either Preston/Chapman Reserve or Henry Jeffery	As per Technical Levels of Service Report	\$160,000						\$160,000
Tricolore Soccer Club Improvements	As per Technical Levels of Service Report	\$10,720						\$10,720
Bowls Club Building Improvements	As per Technical Levels of Service Report	\$22,000						\$22,000
Toro Groundmaster Oval Mower P4082/PE270/1EXE177	As per Plant Replacement Schedule	\$43,500	\$33,500			Plant Reserve	\$10,000	
Toro Z Master Skid Steer Mower P4075/PE268/1EIT135	As per Plant Replacement Schedule	\$28,820	\$21,120			Plant Reserve	\$7,700	
CEO Vehicle	As per Plant Replacement Schedule	\$45,000	\$25,000			Plant Reserve	\$20,000	
Weed Spraying Trailer	Foamstream M1200 Series with 780L water tank and 30m hose and lance	\$50,000						\$50,000
Park Bins	Bin Surrounds	\$20,000						\$20,000
Signage Replacement	Rolling program - includes parking compliance signs	\$35,000						\$35,000
Dinghy Storage Units	Project Proposal has been submitted to local member	\$40,000			\$40,000	Federal Election Com.		\$0
Building Capex (Unclassified)	Building Renewals as required	\$40,000						\$40,000
Furniture and Equipment - Admin	General allocation	\$25,000						\$25,000
Furniture and Equipment - Depot	General allocation	\$15,000						\$15,000
Drainage Upgrades	Implement recommendations from Storm Water Audit	\$100,000						\$100,000
Bolton Street	Asset Renewals - Footpath Asset Management Plan	\$17,550						\$17,550
Canning Highway	Asset Renewals - Footpath Asset Management Plan	\$33,582						\$33,582
Fletcher Street	Asset Renewals - Footpath Asset Management Plan (Red Asphalt)	\$23,000						\$23,000
Reynolds Street	Asset Renewals - Footpath Asset Management Plan (Concrete)	\$15,000						\$15,000
Staton Road	Asset Renewals - Footpath Asset Management Plan (Concrete)	\$26,000						\$26,000
Foreshore Management Plan (Erosion Control)	Implementation of Foreshore Management Master Plan	\$100,000			\$60,000	DBCA		\$40,000
Foreshore Management Plan (Foreshore Access Steps - Jerratt Drive)	As per Riverbank Funding Submission	\$138,000			\$69,000	Riverbank Funding		\$69,000
Public Arts Program	As per endorsed 4 Year Public Art Plan	\$75,000		\$75,000		Arts and Sculpture Reserve		\$0
Sporting Fields Bore and Pump	Lift Bore pump at Waupo Park and inspect and service, repair or replace as required	\$46,000						\$46,000
Gourley Park	Youth engagement/master planning	\$15,000						\$15,000
Preston Pt / Chapman Reserve - Reticulation	As per Asset Management Plan	\$10,000						\$10,000
Richmond Early Childhood Centre - Bore & Pump	As per Asset Management Plan	\$20,000						\$20,000
Riverside Road - Jetty Treatment & Maintenance	Annual Program	\$25,000						\$25,000
Bushfire Mitigation and Cliff Management	Annual allocation. 2 designated bushfire prone areas within district	\$20,000						\$20,000
Riverside Road Re-Alignment	Approved Regional Road Group Project (allocate Roads to Recovery funding also \$236,818 4 year allocation)	\$1,125,000			\$810,000	RRG \$750k/ R2R \$60k		\$315,000
Riverside Road Re-Alignment	Approved Regional Road Group Project (allocate Roads to Recovery funding also \$236,818 4 year allocation)	\$107,800			\$71,867	RRG \$750k/ R2R \$60k		\$35,933
Fraser Street	Road Renewals - Roads Asset Management Plan	\$45,000						\$45,000
Allen Street Footpath	Remove concrete footpath and reinstat fill to the existing kerb	\$35,000						\$35,000
Solar Powered Variable Message Trailer	Ranger request - community information message board (with speed radar option)	\$25,000						\$25,000
Canine Waste Disposal Units/Posts	28 units. 20 units installed in 18/19	\$7,000						\$7,000
Community Garden	Proposed community garden - EF Oval Precinct	\$25,000						\$25,000
Tennis Club Redevelopment	Contribution to Tennis Club redevelopment as a result of successful \$200k federal grant	\$100,000		\$50,000		Strategic Asset Man. Reserve		\$50,000
Dog Park Plant and Equipment	Formalisation of a fenced dog park (Silas St)	\$35,000						\$35,000
Lighting Project - Community Space	Ambient or security lighting project - LEDs	\$25,000						\$25,000
Buildings - Electrical Works	Distribution Boards Replacement Program - Pier Street Park, Dovenby House, Tricolore, Moss St	\$60,000						\$60,000
PA System - Council Chambers	Investigate recording feature	\$35,000						\$35,000
Tricolore Building Refurbishment	As per building assessment report	\$100,000		\$100,000		HACC Reserve		\$0
Richmond Primary School	100 year celebration	\$20,000						\$20,000
East Fremantle Sharks Football Club	Roof and gutter repairs as per 4 year program	\$30,000						\$30,000
		<b>\$3,816,857</b>	<b>\$737,885</b>	<b>\$304,620</b>	<b>\$1,050,867</b>	<b>\$0</b>	<b>\$37,700</b>	<b>\$1,685,785</b>

Asset Disposal Schedule

Asset Number	Plant Number	Asset Description	2019/20 Budget		
			Net Book Value	Proceeds	Profit (Loss)
			\$	\$	\$
		<b>Plant and Equipment</b>			
PE270	P4082	Toro Groundmaster 3500D	10,000	10,000	0
PE268	P4075	Toro Z Master 7000	0	7,700	7,700
PEMV259	P4094	CEO Vehicle - Volkswagen Passat	20,000	20,000	0
			<b>30,000</b>	<b>37,700</b>	<b>7,700</b>
					<b>0</b>

Prog	Programme Description	Sub-Programme Description	Type Description	COA	Description	IE	Inc/Exp Analysis	Original Budget
03	General Purpose Funding	Transfer Funds	Reserve Transfers	000224	TRANSFER TO STRATEGIC ASSET MANAGEMENT RESERVE	830	T/F To Reserves Line Item Rng	\$60,000
03	General Purpose Funding	Transfer Funds	Reserve Transfers	000316	TRANSFER FROM COMMITTED WORKS RESERVE	810	Transfers From Reserves L/Item	-\$737,885
03	General Purpose Funding	Transfer Funds	Reserve Transfers	000340	TRANSFER FROM PLANT RESERVE	810	Transfers From Reserves L/Item	-\$79,620
03	General Purpose Funding	Transfer Funds	Reserve Transfers	000341	TRANSFER FROM STRATEGIC ASSET MANAGEMENT RESERVE	810	Transfers From Reserves L/Item	-\$50,000
03	General Purpose Funding	Transfer Funds	Reserve Transfers	000345	TRANSFER FROM HACC RESERVE	810	Transfers From Reserves L/Item	-\$100,000
03	General Purpose Funding	Transfer Funds	Reserve Transfers	000347	TRANSFER FROM ARTS AND SCULPTURE RESERVE	810	Transfers From Reserves L/Item	-\$75,000
03	General Purpose Funding	Transfer Funds	Reserve Transfers	000349	TRANSFER FROM WASTE RESERVE	810	Transfers From Reserves L/Item	-\$200,309
03	General Purpose Funding	Other General Purpose Income	Operating Income	001689	Reserve fund Interest	160	Interest On Investments	-\$60,000
03	General Purpose Funding	Rate Revenue	Operating Expenditure	003000	ALLOCATED ADMIN.EXPENSE - RATE REVENUE	440	Activity Based Distribution	\$66,878
03	General Purpose Funding	Rate Revenue	Operating Expenditure	E03258	Direct Costs of Levying Rates	350	Contractors & Consultant Serv	\$15,000
03	General Purpose Funding	Rate Revenue	Operating Expenditure	E03258	Direct Costs of Levying Rates	390	Other Expenses	\$20,000
03	General Purpose Funding	Rate Revenue	Operating Expenditure	E03258	Direct Costs of Levying Rates	500	Services	\$5,000
03	General Purpose Funding	Rate Revenue	Operating Expenditure	E03259	Rates Write-off	390	Other Expenses	\$5,000
03	General Purpose Funding	Rate Revenue	Operating Expenditure	E04237	Valuation Expenses Rates - OpExp	350	Contractors & Consultant Serv	\$50,000
03	General Purpose Funding	Rate Revenue	Operating Income	I03051	Rates - Interim Rates	100	Rates	-\$30,000
03	General Purpose Funding	Rate Revenue	Operating Income	I03055	General Rates Levied	100	Rates	-\$8,015,480
03	General Purpose Funding	Rate Revenue	Operating Income	I03059	Rates Penalty	120	Fines & Penalties	-\$45,000
03	General Purpose Funding	Rate Revenue	Operating Income	I03060	Rates - Legal Costs Recovered	120	Fines & Penalties	-\$10,000
03	General Purpose Funding	General Purpose Grants	Operating Income	I03070	GRANTS COMMISSION	140	Grants & Subsidies - Operating	-\$83,655
03	General Purpose Funding	General Purpose Grants	Operating Income	I03071	Grants Commission - Formula Local Roads	140	Grants & Subsidies - Operating	-\$34,259
03	General Purpose Funding	Rate Revenue	Operating Income	I03080	PENSIONER DEFERRED RATES INTER	160	Interest On Investments	-\$1,000
03	General Purpose Funding	Other General Purpose Income	Operating Income	I03188	Interest on Investments Muni - Opinc	160	Interest On Investments	-\$75,000
03	General Purpose Funding	Rate Revenue	Operating Income	I03190	RATES ADMIN FEES - INSTALLMENTS - RR - Opinc	130	User Fees & Charges	-\$42,000
03	General Purpose Funding	Rate Revenue	Operating Income	I03191	Instalment Interest Charge	160	Interest On Investments	-\$40,000
03	General Purpose Funding	Rate Revenue	Operating Income	I04085	Rate Enquires Etc - Opinc	130	User Fees & Charges	-\$15,000
04	Governance	Administration	Operating Expenditure	000005	Administration Expense.Allocated	440	Activity Based Distribution	-\$2,675,119
04	Governance	Administration	Operating Expenditure	001621	BANK FEES	390	Other Expenses	\$2,000
04	Governance	Administration	Operating Expenditure	001622	Merchant Banks- GST applied	390	Other Expenses	\$15,000
04	Governance	Members Of Council	Operating Expenditure	003500	ALLOCATED ADMIN.EXPENSE - GOVERNANCE MEMBERS	440	Activity Based Distribution	\$802,536
04	Governance	Administration	Operating Expenditure	004043	DEPRECIATION ON ASSETS	410	Depreciation	\$198,000
04	Governance	Administration	Operating Expenditure	E04201	SALARIES - GENERAL FUND	300	Salaries & Wages	\$1,227,870
04	Governance	Administration	Operating Expenditure	E04202	STAFF HEALTH & WELLBEING INITIATIVE OpExp	500	Services	\$5,000
04	Governance	Administration	Operating Expenditure	E04203	Strategic & Business Planning OpExp	500	Services	\$350,000
04	Governance	Administration	Operating Expenditure	E04204	Occupational Health and Safety	350	Contractors & Consultant Serv	\$5,000
04	Governance	Administration	Operating Expenditure	E04205	SUPERANNUATION AND ON-COSTS - ADMIN - OPEXP	310	Employment On Costs-Direct	\$155,075
04	Governance	Administration	Operating Expenditure	E04205	SUPERANNUATION AND ON-COSTS - ADMIN - OPEXP	311	Employment On Costs - Fbt	\$12,000
04	Governance	Administration	Operating Expenditure	E04207	INSURANCE - GENERAL ADMIN - OPEXP	365	Insurance	\$84,826
04	Governance	Administration	Operating Expenditure	E04207	INSURANCE - GENERAL ADMIN - OPEXP	366	Workers Comp	\$15,893
04	Governance	Administration	Operating Expenditure	E04208	Building Maintenance - Town Hall	300	Salaries & Wages	\$1,477
04	Governance	Administration	Operating Expenditure	E04208	Building Maintenance - Town Hall	320	Overhead Costs-Allocated	\$2,068
04	Governance	Administration	Operating Expenditure	E04208	Building Maintenance - Town Hall	330	Plant Operating Costs-Alloc	\$410
04	Governance	Administration	Operating Expenditure	E04208	Building Maintenance - Town Hall	500	Services	\$20,000
04	Governance	Administration	Operating Expenditure	E04209	OFFICE MAINTENANCE	360	Public Utilities & Govt Fees	\$20,000
04	Governance	Administration	Operating Expenditure	E04209	OFFICE MAINTENANCE	500	Services	\$30,000
04	Governance	Administration	Operating Expenditure	E04211	Printing & Stationery	340	Materials Purchased-Direct	\$15,000
04	Governance	Administration	Operating Expenditure	E04213	TELEPHONE	360	Public Utilities & Govt Fees	\$15,000
04	Governance	Administration	Operating Expenditure	E04215	ADVERTISING	500	Services	\$30,000
04	Governance	Administration	Operating Expenditure	E04217	Photocopier Expenses and Servicing	350	Contractors & Consultant Serv	\$10,000
04	Governance	Administration	Operating Expenditure	E04221	COMPUTER SYSTEM SUPPORT & LICENSES	360	Public Utilities & Govt Fees	\$15,000
04	Governance	Administration	Operating Expenditure	E04221	COMPUTER SYSTEM SUPPORT & LICENSES	500	Services	\$145,000
04	Governance	Administration	Operating Expenditure	E04227	Subscriptions - Admin	500	Services	\$52,500

04	Governance	Administration	Operating Expenditure	E04230	POSTAGE AND FREIGHT	500	Services	\$15,000
04	Governance	Administration	Operating Expenditure	E04232	Debtor Write Offs	390	Other Expenses	\$5,000
04	Governance	Administration	Operating Expenditure	E04233	VEHICLE EXPENSES - ADMINISTRATION	330	Plant Operating Costs-Alloc	\$25,000
04	Governance	Administration	Operating Expenditure	E04235	AUDIT FEES	350	Contractors & Consultant Serv	\$35,000
04	Governance	Administration	Operating Expenditure	E04239	CONSULTANTS-LEGAL/ADMIN	500	Services	\$50,000
04	Governance	Administration	Operating Expenditure	E04243	Staff Uniform	500	Services	\$7,000
04	Governance	Administration	Operating Expenditure	E04245	Staff Conferences	500	Services	\$20,000
04	Governance	Administration	Operating Expenditure	E04248	Learning and Development	350	Contractors & Consultant Serv	\$40,000
04	Governance	Administration	Operating Expenditure	E04249	Equipment Below Threshold - Administration	340	Materials Purchased-Direct	\$10,000
04	Governance	Administration	Operating Expenditure	E04250	Office Expenses	500	Services	\$5,000
04	Governance	Administration	Operating Expenditure	E04251	Website and Intranet Development and Updates	500	Services	\$36,000
04	Governance	Members Of Council	Operating Expenditure	E04252	Councillor Training Expenses - MEM - OpExp	350	Contractors & Consultant Serv	\$25,000
04	Governance	Members Of Council	Operating Expenditure	E04253	MAYOR/COUNCILLORS SITTING FEES	500	Services	\$149,000
04	Governance	Members Of Council	Operating Expenditure	E04254	ELECTION EXPENSES	500	Services	\$30,000
04	Governance	Members Of Council	Operating Expenditure	E04255	Deputy Mayoral Allowance	500	Services	\$7,000
04	Governance	Members Of Council	Operating Expenditure	E04256	MAYORAL ALLOWANCE	500	Services	\$28,000
04	Governance	Members Of Council	Operating Expenditure	E04258	RECEPTIONS AND REFRESHMENTS	500	Services	\$35,000
04	Governance	Members Of Council	Operating Expenditure	E04262	MEMBERS INSURANCE	365	Insurance	\$11,824
04	Governance	Administration	Operating Expenditure	E04266	Communications, Advocacy and PR - OpExp	500	Services	\$119,500
04	Governance	Members Of Council	Operating Expenditure	E04268	MEMBERS ICT ALLOWANCE AND EXPENSES	500	Services	\$27,000
04	Governance	Members Of Council	Operating Expenditure	E04270	Community Assistance Grants	370	Contributions, Donations, Grants	\$15,000
04	Governance	Administration	Capital Expenditure	E04601	Plant Replacement - CEO Vehicle	430	Non Operating Exp Transactions	\$45,000
04	Governance	Administration	Capital Expenditure	E04604	Buildings - Town Hall Remedial Works	430	Non Operating Exp Transactions	\$15,000
04	Governance	Administration	Capital Expenditure	E04606	Furniture and Equipment	430	Non Operating Exp Transactions	\$40,000
04	Governance	Administration	Capital Expenditure	E04620	Town Hall AV Equipment	430	Non Operating Exp Transactions	\$35,000
04	Governance	Members Of Council	Operating Expenditure	E08203	DONATIONS - ALL OTHER	370	Contributions, Donations, Grants	\$7,000
04	Governance	Administration	Operating Income	I04088	SUNDRY INCOME	170	Reimbursements	-\$10,000
05	Law,Order,Public Safety	Other Law Order & Public Safety	Operating Expenditure	005000	ALLOCATED ADMIN.EXPENSE - OTHER LAW	440	Activity Based Distribution	\$66,878
05	Law,Order,Public Safety	Other Law Order & Public Safety	Operating Expenditure	E05203	SALARIES - OTH LAW	300	Salaries & Wages	\$20,373
05	Law,Order,Public Safety	Other Law Order & Public Safety	Operating Expenditure	E05205	Superannuation-Ranger Services	310	Employment On Costs-Direct	\$2,665
05	Law,Order,Public Safety	Other Law Order & Public Safety	Operating Expenditure	E05206	VEHICLE EXPENSES - OTH LAW	330	Plant Operating Costs-Alloc	\$750
05	Law,Order,Public Safety	Other Law Order & Public Safety	Operating Expenditure	E05207	OFFICE EXPENSES - OTH LAW	366	Workers Comp	\$2,838
05	Law,Order,Public Safety	Other Law Order & Public Safety	Operating Expenditure	E05207	OFFICE EXPENSES - OTH LAW	390	Other Expenses	\$1,000
05	Law,Order,Public Safety	Other Law Order & Public Safety	Operating Expenditure	E05209	Training and Conferences	500	Services	\$5,000
05	Law,Order,Public Safety	Other Law Order & Public Safety	Operating Expenditure	E05211	Protective Clothing - Oth Law	340	Materials Purchased-Direct	\$1,000
05	Law,Order,Public Safety	Other Law Order & Public Safety	Operating Expenditure	E05212	Equipment Below Threshold - OTH LAW	340	Materials Purchased-Direct	\$8,000
05	Law,Order,Public Safety	Animal Control	Operating Expenditure	E05229	Minor Expenditure - Ranger Services	500	Services	\$1,000
05	Law,Order,Public Safety	Animal Control	Operating Expenditure	E05230	SALARIES - ANIMAL CONTROL	300	Salaries & Wages	\$30,560
05	Law,Order,Public Safety	Animal Control	Operating Expenditure	E05231	Superannuation - Animal Control	310	Employment On Costs-Direct	\$3,997
05	Law,Order,Public Safety	Animal Control	Operating Expenditure	E05232	VEHICLE EXP - ANIMAL CONTROL	330	Plant Operating Costs-Alloc	\$1,500
05	Law,Order,Public Safety	Animal Control	Operating Expenditure	E05233	Consumables and Impounding Expenses	340	Materials Purchased-Direct	\$25,000
05	Law,Order,Public Safety	Animal Control	Operating Expenditure	E05234	LEGAL EXPENSES - ANIMAL CONTROL	500	Services	\$1,000
05	Law,Order,Public Safety	Other Law Order & Public Safety	Operating Expenditure	I05266	Ranger Initiatives and Events	350	Contractors & Consultant Serv	\$2,000
05	Law,Order,Public Safety	Animal Control	Operating Income	I05083	CHARGES - FINES AND PENALTY - ANIMAL CONTROL	120	Fines & Penalties	-\$400
05	Law,Order,Public Safety	Fire Prevention	Operating Income	I05084	ESL Commission Received	130	User Fees & Charges	-\$7,500
05	Law,Order,Public Safety	Animal Control	Operating Income	I05085	CHARGES - IMPOUNDING FEES ANIMAL CONTROL	130	User Fees & Charges	-\$800
05	Law,Order,Public Safety	Animal Control	Operating Income	I05087	CHARGES - Dog & Cat Registration	110	Permit	-\$25,000
07	Health	Maternal & Infant Health	Operating Expenditure	004070	DEPRECIATION ON ASSETS - INFANT HLTH	410	Depreciation	\$788
07	Health	Health Inspection & Admin	Operating Expenditure	007000	ALLOCATED ADMIN EXPENSE - HLTH INSP	440	Activity Based Distribution	\$66,878
07	Health	Maternal & Infant Health	Operating Expenditure	E07201	EH Gray Cntr 80 Canning Hwy Mtce (Old Infant Health Clinic) - Infa 360	360	Public Utilities & Govt Fees	\$1,000
07	Health	Maternal & Infant Health	Operating Expenditure	E07201	EH Gray Cntr 80 Canning Hwy Mtce (Old Infant Health Clinic) - Infa 365	365	Insurance	\$800
07	Health	Maternal & Infant Health	Operating Expenditure	E07201	EH Gray Cntr 80 Canning Hwy Mtce (Old Infant Health Clinic) - Infa 500	500	Services	\$2,000
07	Health	Health Inspection & Admin	Operating Expenditure	E07211	Salaries - Health Inspection	300	Salaries & Wages	\$71,909



07	Health	Health Inspection & Admin	Operating Expenditure	E07212	Vehicle Expenses - Health Insp	330	Plant Operating Costs-Alloc	\$8,000
07	Health	Health Inspection & Admin	Operating Expenditure	E07213	Workers Compensation Insurance - Health - OpExp	366	Workers Comp	\$1,135
07	Health	Health Inspection & Admin	Operating Expenditure	E07215	SUPERANNUATION AND ON-COSTS - HEALTH - OPEXP	310	Employment On Costs-Direct	\$10,288
07	Health	Health Inspection & Admin	Operating Expenditure	E07218	PUBLIC HEALTH PROGRAMME	500	Services	\$10,000
07	Health	Health Inspection & Admin	Operating Expenditure	E07221	Subscriptions	350	Contractors & Consultant Serv	\$9,000
07	Health	Health Inspection & Admin	Operating Expenditure	E07222	Training/Conferences	500	Services	\$2,000
07	Health	Health Inspection & Admin	Operating Expenditure	E07223	Noise Survey Expenses	500	Services	\$1,000
07	Health	Health Inspection & Admin	Operating Expenditure	E07224	Food Control Expenses	500	Services	\$2,000
07	Health	Health Inspection & Admin	Operating Expenditure	E07225	Furr/Equipment Below Threshold	340	Materials Purchased-Direct	\$1,500
07	Health	Health Inspection & Admin	Operating Expenditure	E07227	Emergency Management Exps.	500	Services	\$1,000
07	Health	Pest Control	Operating Expenditure	E07232	Insecticides and Vermin Control - Pest Control - OpExp	500	Services	\$2,000
07	Health	Health Inspection & Admin	Operating Income	I07081	Permit Application Fees - Health OpInlc	130	User Fees & Charges	-\$1,200
07	Health	Maternal & Infant Health	Operating Income	I07082	E H Gray Centre 80 Canning Hwy - MIH - OpInlc	130	User Fees & Charges	-\$2,392
07	Health	Health Inspection & Admin	Operating Income	I07083	Outdoor Eating Area Fees (Local Law)	130	User Fees & Charges	-\$1,500
07	Health	Health Inspection & Admin	Operating Income	I07085	Swimming Pool Inspection Fees	130	User Fees & Charges	-\$8,308
07	Health	Health Inspection & Admin	Operating Income	I07091	PUBLIC BUILDINGS FEE (HEALTH - PUBLIC BLDG REGS 1992)	180	Other Revenue	-\$1,000
08	Welfare	Pre School	Operating Expenditure	004060	DEPRECIATION ON ASSETS - PRE SCHOOL	410	Depreciation	\$3,566
08	Welfare	Care Of Families & Children	Operating Expenditure	004080	DEPRECIATION ON ASSETS - FAM & CHILDREN	410	Depreciation	\$68,550
08	Welfare	Care Of Families & Children	Operating Expenditure	008500	Allocated Admin.Expense - HACC - OpExp	440	Activity Based Distribution	\$267,512
08	Welfare	Pre School	Operating Expenditure	E06201	JP MCKENZIE CENTRE	360	Public Utilities & Govt Fees	\$2,500
08	Welfare	Pre School	Operating Expenditure	E06201	JP MCKENZIE CENTRE	365	Insurance	\$900
08	Welfare	Pre School	Operating Expenditure	E06201	JP MCKENZIE CENTRE	500	Services	\$500
08	Welfare	Pre School	Operating Expenditure	E06203	EF 4YR OLD P/GROUP JP MCKENZIE	500	Services	\$1,000
08	Welfare	Pre School	Capital Expenditure	E06601	Buildings - Richmond Pre-Primary School	430	Non Operating Exp Transactions	\$20,000
08	Welfare	Other Welfare	Operating Expenditure	E08205	Glyde in Centre Council Cont.	370	Contributions,Donations,Grants	\$87,000
08	Welfare	Care Of Families & Children	Operating Expenditure	E08207	HACC SALARIES	300	Salaries & Wages	\$416,875
08	Welfare	Care Of Families & Children	Operating Expenditure	E08208	HACC SUPERANNUATION	310	Employment On Costs-Direct	\$48,938
08	Welfare	Care Of Families & Children	Operating Expenditure	E08210	HACC Service Unit - All Service Programs - Op Exp	311	Employment On Costs - Fbt	\$6,500
08	Welfare	Care Of Families & Children	Operating Expenditure	E08210	HACC Service Unit - All Service Programs - Op Exp	330	Plant Operating Costs-Alloc	\$40,000
08	Welfare	Care Of Families & Children	Operating Expenditure	E08210	HACC Service Unit - All Service Programs - Op Exp	340	Materials Purchased-Direct	\$50,000
08	Welfare	Care Of Families & Children	Operating Expenditure	E08210	HACC Service Unit - All Service Programs - Op Exp	360	Public Utilities & Govt Fees	\$5,000
08	Welfare	Care Of Families & Children	Operating Expenditure	E08210	HACC Service Unit - All Service Programs - Op Exp	366	Workers Comp	\$13,055
08	Welfare	Care Of Families & Children	Operating Expenditure	E08210	HACC Service Unit - All Service Programs - Op Exp	500	Services	\$5,000
08	Welfare	Care Of Families & Children	Operating Expenditure	E08211	HACC Service - Day Centre - Materials and Minor Equipment	340	Materials Purchased-Direct	\$5,000
08	Welfare	Other Welfare	Operating Expenditure	E08220	GLYDE-IN COMM GRP-BLDG MTCE	360	Public Utilities & Govt Fees	\$1,000
08	Welfare	Other Welfare	Operating Expenditure	E08220	GLYDE-IN COMM GRP-BLDG MTCE	365	Insurance	\$500
08	Welfare	Other Welfare	Operating Expenditure	E08220	GLYDE-IN COMM GRP-BLDG MTCE	500	Services	\$2,000
08	Welfare	Care Of Families & Children	Operating Expenditure	E08234	EF Community Centre Bldg - Hacc, Tricolore	360	Public Utilities & Govt Fees	\$5,000
08	Welfare	Care Of Families & Children	Operating Expenditure	E08234	EF Community Centre Bldg - Hacc, Tricolore	365	Insurance	\$3,500
08	Welfare	Care Of Families & Children	Operating Expenditure	E08234	EF Community Centre Bldg - Hacc, Tricolore	500	Services	\$10,000
08	Welfare	Care Of Families & Children	Capital Expenditure	E08601	Buildings - Tricolore Community Centre	430	Non Operating Exp Transactions	\$100,000
08	Welfare	Other Welfare	Capital Expenditure	E08613	Glyde-in Community Learning Centre	430	Non Operating Exp Transactions	\$30,000
08	Welfare	Pre School	Operating Income	I08025	PrePrimary Lease Rent	130	User Fees & Charges	-\$2,210
08	Welfare	Care Of Families & Children	Operating Income	I08081	HACC - REIMB SUNDRY INCOME	130	User Fees & Charges	-\$25,000
08	Welfare	Care Of Families & Children	Operating Income	I08084	HACC - Gardening services - OpInlc	130	User Fees & Charges	-\$7,000
08	Welfare	Care Of Families & Children	Operating Income	I08085	HACC - Home Help Services - OpInlc	130	User Fees & Charges	-\$30,000
08	Welfare	Care Of Families & Children	Operating Income	I08086	HACC - Centre Based Respite Wauhop Pk - OpInlc	130	User Fees & Charges	-\$20,000
08	Welfare	Care Of Families & Children	Operating Income	I08088	HACC Program Operating Grant - OpInlc	140	Grants & Subsidies - Operating	-\$722,683
08	Welfare	Care Of Families & Children	Operating Income	I08094	HACC Transport - Centre Based Day Care - OpInlc	130	User Fees & Charges	-\$12,000
08	Welfare	Other Welfare	Operating Income	I08205	GLYDE-IN RENT INCOME	130	User Fees & Charges	-\$1,040
09	Housing	Housing - Council Owned	Operating Expenditure	004090	DEPRECIATION ON ASSETS - HOUSING	410	Depreciation	\$6,000
09	Housing	Housing - Council Owned	Operating Expenditure	E09201	BUILDING MAINTENANCE - ALLEN ST. UNITS	360	Public Utilities & Govt Fees	\$8,000
09	Housing	Housing - Council Owned	Operating Expenditure	E09201	BUILDING MAINTENANCE - ALLEN ST. UNITS	365	Insurance	\$1,200

09	Housing	Housing - Council Owned	Operating Expenditure	E09201	BUILDING MAINTENANCE - ALLEN ST. UNITS	500	Services	\$35,000
09	Housing	Housing - Council Owned	Operating Income	I09081	CHARGES - RENTS - HOUSING	130	User Fees & Charges	-\$81,640
09	Housing	Housing - Council Owned	Operating Income	I09081	CHARGES - RENTS - HOUSING	170	Reimbursements	-\$3,500
10	Community Amenities	Other Community Amenities	Operating Expenditure	004109	DEPRECIATION ON ASSETS - OTH COMM AMEN	410	Depreciation	\$7,200
10	Community Amenities	Sanitation-Household Refuse	Operating Expenditure	010000	ALLOCATED ADMIN.EXP-SANITATION	440	Activity Based Distribution	\$66,878
10	Community Amenities	Town Planning & Regional Development	Operating Expenditure	010100	ALLOCATED ADMIN.EXPENSE - TOWN PLNG	440	Activity Based Distribution	\$267,512
10	Community Amenities	Other Community Amenities	Operating Expenditure	010200	ALLOCATED ADMIN.EXPENSE - OTHER COMM AMENITIES	440	Activity Based Distribution	\$66,878
10	Community Amenities	Sanitation-Household Refuse	Operating Expenditure	E10201	Waste Collection Costs - WCF (FOGO)	500	Services	\$166,192
10	Community Amenities	Sanitation-Household Refuse	Operating Expenditure	E10202	Waste Collection Costs - Recycling and General Waste	500	Services	\$205,242
10	Community Amenities	Sanitation-Household Refuse	Operating Expenditure	E10203	RATEPAYER TIP PASS FEES	500	Services	\$10,000
10	Community Amenities	Sanitation-Household Refuse	Operating Expenditure	E10204	Annual Bulk & Green Waste	500	Services	\$80,000
10	Community Amenities	Sanitation-Household Refuse	Operating Expenditure	E10205	FOGO Implementation and Waste Education Initiatives	340	Materials Purchased-Direct	\$25,000
10	Community Amenities	Sanitation-Household Refuse	Operating Expenditure	E10206	FOGO Implementation and Waste Education Initiatives	500	Services	\$25,000
10	Community Amenities	Other Sanitation	Operating Expenditure	E10207	Salaries - Waste Education	300	Salaries & Wages	\$73,395
10	Community Amenities	Other Sanitation	Operating Expenditure	E10207	Purchase Bins	340	Materials Purchased-Direct	\$10,000
10	Community Amenities	Town Planning & Regional Development	Operating Expenditure	E10209	SALARIES-TOWN PLANNING	300	Salaries & Wages	\$516,058
10	Community Amenities	Sanitation-Household Refuse	Operating Expenditure	E10210	STREET BIN MAINTENANCE	300	Salaries & Wages	\$5,908
10	Community Amenities	Sanitation-Household Refuse	Operating Expenditure	E10210	STREET BIN MAINTENANCE	320	Overhead Costs-Allocated	\$9,671
10	Community Amenities	Sanitation-Household Refuse	Operating Expenditure	E10210	STREET BIN MAINTENANCE	500	Services	\$40,185
10	Community Amenities	Town Planning & Regional Development	Operating Expenditure	E10211	SUPERANNUATION AND ON-COSTS - TPLAN - OPEXP	310	Employment On Costs-Direct	\$65,676
10	Community Amenities	Town Planning & Regional Development	Operating Expenditure	E10211	SUPERANNUATION AND ON-COSTS - TPLAN - OPEXP	311	Employment On Costs - Fbt	\$4,000
10	Community Amenities	Sanitation-Household Refuse	Operating Expenditure	E10212	City of Fremantle Cont. - Waste Facility	500	Services	\$90,000
10	Community Amenities	Town Planning & Regional Development	Operating Expenditure	E10213	Vehicle Expenses - Planning	330	Plant Operating Costs-Alloc	\$10,000
10	Community Amenities	Town Planning & Regional Development	Operating Expenditure	E10214	Advertising - Planning & Development	500	Services	\$3,500
10	Community Amenities	Town Planning & Regional Development	Operating Expenditure	E10215	CONSULTANTS -TOWN PLANNING	500	Services	\$155,000
10	Community Amenities	Town Planning & Regional Development	Operating Expenditure	E10217	CONTROL EXPENSES - LEGAL FEES	500	Services	\$15,000
10	Community Amenities	Other Community Amenities	Operating Expenditure	E10218	PUBLIC CONVENIENCES	500	Services	\$10,000
10	Community Amenities	Town Planning & Regional Development	Operating Expenditure	E10219	Insurance - Town Planning - OpExp	366	Workers Comp	\$5,676
10	Community Amenities	Sanitation-Household Refuse	Operating Expenditure	E10221	SMRC - Capital Loan Annual Repayment	370	Contributions,Donations,Grants	\$111,086
10	Community Amenities	Sanitation-Household Refuse	Operating Expenditure	E10222	Gate Fees - Waste Disposal -MRF (Recycling)	350	Contractors & Consultant Serv	\$97,368
10	Community Amenities	Other Community Amenities	Operating Expenditure	E10223	SUMPTON GREEN MTCE-CHILD CARE HALL	360	Public Utilities & Govt Fees	\$5,000
10	Community Amenities	Other Community Amenities	Operating Expenditure	E10223	SUMPTON GREEN MTCE-CHILD CARE HALL	500	Services	\$5,000
10	Community Amenities	Other Sanitation	Operating Expenditure	E10225	CONTRIB. REGIONAL WASTE MANAGE	370	Contributions,Donations,Grants	\$25,738
10	Community Amenities	Sanitation-Household Refuse	Operating Expenditure	E10227	Gate Fees - Waste Disposal -WCF (FOGO)	500	Services	\$599,328
10	Community Amenities	Town Planning & Regional Development	Operating Expenditure	E10229	Town Planning Refunds	390	Other Expenses	\$1,000
10	Community Amenities	Other Sanitation	Operating Expenditure	E10230	Superannuation - Waste Education Officer	310	Employment On Costs-Direct	\$10,501
10	Community Amenities	Other Community Amenities	Operating Expenditure	E10235	NATIVE PLANT SUBSIDY	350	Contractors & Consultant Serv	\$1,000
10	Community Amenities	Town Planning & Regional Development	Operating Expenditure	E10240	Training & Conferences	500	Services	\$10,000
10	Community Amenities	Other Community Amenities	Operating Expenditure	E10243	Heritage Trail	500	Services	\$7,500
10	Community Amenities	Other Community Amenities	Operating Expenditure	E10252	Bus Shelters Mtce	500	Services	\$15,000
10	Community Amenities	Town Planning & Regional Development	Operating Expenditure	E10258	Community Design Advisory Committee OpExp	350	Contractors & Consultant Serv	\$2,000
10	Community Amenities	Protection Of The Environment	Operating Expenditure	E10260	Protection of the Environment and Fire Mitigation	500	Services	\$30,000
10	Community Amenities	Other Community Amenities	Capital Expenditure	E10605	Inf - Jetty Treatment and Major Maintenance Program - Infrastruct	430	Non Operating Exp Transactions	\$25,000
10	Community Amenities	Other Community Amenities	Operating Income	I10075	RENT-SUMPTON GREEN	130	User Fees & Charges	-\$500
10	Community Amenities	Sanitation-Household Refuse	Operating Income	I10080	DOMESTIC SERVICE CHARGE	130	User Fees & Charges	-\$11,000
10	Community Amenities	Sanitation-Household Refuse	Operating Income	I10081	CHARGES COMMERCIAL REFUSE	130	User Fees & Charges	-\$83,500
10	Community Amenities	Town Planning & Regional Development	Operating Income	I10083	Survey Clearance Fees	130	User Fees & Charges	-\$1,000
10	Community Amenities	Town Planning & Regional Development	Operating Income	I10084	Misc Planning Service Fees	130	User Fees & Charges	-\$6,000
10	Community Amenities	Town Planning & Regional Development	Operating Income	I10085	Home Occupation Fees	130	User Fees & Charges	-\$1,000
10	Community Amenities	Sanitation-Household Refuse	Operating Income	I10086	Recycling Grants - Sanitation - OpInc	140	Grants & Subsidies - Operating	-\$51,000
10	Community Amenities	Town Planning & Regional Development	Operating Income	I10088	DEVELOPMENT APPLICATIONS	130	User Fees & Charges	-\$40,000
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	004115	DEPRECIATION ON ASSETS - PARKS	410	Depreciation	\$1,540,000
11	Recreation And Culture	Other Recreation & Sport	Operating Income	004117	Profit On Sale Of Assets - Other Recreation & Sport	210	Gains On Asset Disposal	-\$7,700

11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	011100 ALLOCATED ADMIN.EXPENSE - OTHER RECREATION	440	Activity Based Distribution	\$267,512
11	Recreation And Culture	Swimming Areas/Beaches	Operating Expenditure	E10251 Mooring Pens Rental & Licence Exps	500	Services	\$51,400
11	Recreation And Culture	Swimming Areas/Beaches	Operating Expenditure	E10267 Riverside Boat Ramps & Boat Pen maint - OpExp	360	Public Utilities & Govt Fees	\$3,000
11	Recreation And Culture	Swimming Areas/Beaches	Operating Expenditure	E10267 Riverside Boat Ramps & Boat Pen maint - OpExp	500	Services	\$5,000
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11204 MERV COWAN PARK	300	Salaries & Wages	\$17,724
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11204 MERV COWAN PARK	320	Overhead Costs-Allocated	\$29,012
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11204 MERV COWAN PARK	330	Plant Operating Costs-Alloc	\$4,920
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11204 MERV COWAN PARK	360	Public Utilities & Govt Fees	\$5,000
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11204 MERV COWAN PARK	500	Services	\$5,000
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11205 J. DOLAN PARK	300	Salaries & Wages	\$8,862
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11205 J. DOLAN PARK	320	Overhead Costs-Allocated	\$14,506
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11205 J. DOLAN PARK	330	Plant Operating Costs-Alloc	\$2,460
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11205 J. DOLAN PARK	500	Services	\$1,000
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11206 W.H. KITSON PARK	300	Salaries & Wages	\$8,862
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11206 W.H. KITSON PARK	320	Overhead Costs-Allocated	\$14,506
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11206 W.H. KITSON PARK	330	Plant Operating Costs-Alloc	\$2,460
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11206 W.H. KITSON PARK	500	Services	\$1,000
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11207 JOHN TONKIN PARK	300	Salaries & Wages	\$11,816
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11207 JOHN TONKIN PARK	320	Overhead Costs-Allocated	\$19,342
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11207 JOHN TONKIN PARK	330	Plant Operating Costs-Alloc	\$3,280
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11207 JOHN TONKIN PARK	360	Public Utilities & Govt Fees	\$30,000
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11207 JOHN TONKIN PARK	500	Services	\$25,000
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11208 NORM MCKENZIE PARK	300	Salaries & Wages	\$7,385
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11208 NORM MCKENZIE PARK	320	Overhead Costs-Allocated	\$12,089
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11208 NORM MCKENZIE PARK	330	Plant Operating Costs-Alloc	\$2,050
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11208 NORM MCKENZIE PARK	500	Services	\$2,000
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11209 W. W. WAYMAN RESERVE	300	Salaries & Wages	\$7,385
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11209 W. W. WAYMAN RESERVE	320	Overhead Costs-Allocated	\$12,089
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11209 W. W. WAYMAN RESERVE	330	Plant Operating Costs-Alloc	\$2,050
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11209 W. W. WAYMAN RESERVE	500	Services	\$500
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11210 1ST FLEM SEA SCOUTS-BLDG MNT	365	Insurance	\$1,700
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11210 1ST FLEM SEA SCOUTS-BLDG MNT	500	Services	\$3,000
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11211 1ST LEEUWIN SEA SCOUTS BLDG MTCE	500	Services	\$2,000
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11212 EAST FREMANTLE TENNIS CLUB	300	Salaries & Wages	\$2,954
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11212 EAST FREMANTLE TENNIS CLUB	320	Overhead Costs-Allocated	\$4,835
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11212 EAST FREMANTLE TENNIS CLUB	330	Plant Operating Costs-Alloc	\$820
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11212 EAST FREMANTLE TENNIS CLUB	365	Insurance	\$3,800
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11212 EAST FREMANTLE TENNIS CLUB	500	Services	\$3,000
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11213 EAST FREMANTLE OVAL	300	Salaries & Wages	\$7,385
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11213 EAST FREMANTLE OVAL	320	Overhead Costs-Allocated	\$12,089
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11213 EAST FREMANTLE OVAL	330	Plant Operating Costs-Alloc	\$2,050
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11213 EAST FREMANTLE OVAL	350	Contractors & Consultant Serv	\$25,000
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11213 EAST FREMANTLE OVAL	360	Public Utilities & Govt Fees	\$12,000
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11213 EAST FREMANTLE OVAL	365	Insurance	\$10,400
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11213 EAST FREMANTLE OVAL	500	Services	\$5,000
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11214 Riverside Road Reserves	300	Salaries & Wages	\$35,448
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11214 Riverside Road Reserves	320	Overhead Costs-Allocated	\$58,025
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11214 Riverside Road Reserves	330	Plant Operating Costs-Alloc	\$9,840
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11214 Riverside Road Reserves	360	Public Utilities & Govt Fees	\$13,000
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11214 Riverside Road Reserves	500	Services	\$5,000
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11215 HENRY JEFFREY OVAL	300	Salaries & Wages	\$14,770
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11215 HENRY JEFFREY OVAL	320	Overhead Costs-Allocated	\$24,177
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11215 HENRY JEFFREY OVAL	330	Plant Operating Costs-Alloc	\$4,100

11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11215 HENRY JEFFREY OVAL	360 Public Utilities & Govt Fees	\$15,000
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11215 HENRY JEFFREY OVAL	365 Insurance	\$1,300
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11215 HENRY JEFFREY OVAL	500 Services	\$50,000
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11216 Town Hall Reserve Maint - ORS - OpExp	300 Salaries & Wages	\$17,724
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11216 Town Hall Reserve Maint - ORS - OpExp	320 Overhead Costs-Allocated	\$29,012
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11216 Town Hall Reserve Maint - ORS - OpExp	330 Plant Operating Costs-Alloc	\$4,920
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11216 Town Hall Reserve Maint - ORS - OpExp	500 Services	\$1,000
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11217 PRESTON PT - EF LACROSSE	300 Salaries & Wages	\$20,678
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11217 PRESTON PT - EF LACROSSE	320 Overhead Costs-Allocated	\$33,848
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11217 PRESTON PT - EF LACROSSE	330 Plant Operating Costs-Alloc	\$5,740
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11217 PRESTON PT - EF LACROSSE	360 Public Utilities & Govt Fees	\$15,000
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11217 PRESTON PT - EF LACROSSE	365 Insurance	\$1,300
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11217 PRESTON PT - EF LACROSSE	500 Services	\$25,000
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11219 WAUHOP PARK	300 Salaries & Wages	\$20,678
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11219 WAUHOP PARK	320 Overhead Costs-Allocated	\$33,848
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11219 WAUHOP PARK	330 Plant Operating Costs-Alloc	\$5,740
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11219 WAUHOP PARK	360 Public Utilities & Govt Fees	\$11,000
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11219 WAUHOP PARK	500 Services	\$25,000
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11220 EF Lacrosse Club Bldg. Maintenance	500 Services	\$1,000
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11221 EF CROQUET CLUB-GRDS & B MTCE	300 Salaries & Wages	\$7,385
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11221 EF CROQUET CLUB-GRDS & B MTCE	320 Overhead Costs-Allocated	\$12,089
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11221 EF CROQUET CLUB-GRDS & B MTCE	330 Plant Operating Costs-Alloc	\$2,050
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11221 EF CROQUET CLUB-GRDS & B MTCE	360 Public Utilities & Govt Fees	\$2,500
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11221 EF CROQUET CLUB-GRDS & B MTCE	365 Insurance	\$600
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11221 EF CROQUET CLUB-GRDS & B MTCE	500 Services	\$2,000
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11222 GOURLEY PARK	300 Salaries & Wages	\$7,385
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11222 GOURLEY PARK	320 Overhead Costs-Allocated	\$12,089
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11222 GOURLEY PARK	330 Plant Operating Costs-Alloc	\$2,050
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11222 GOURLEY PARK	360 Public Utilities & Govt Fees	\$1,000
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11222 GOURLEY PARK	500 Services	\$2,000
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11223 E. I. CHAPMAN RESERVE	300 Salaries & Wages	\$10,339
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11223 E. I. CHAPMAN RESERVE	320 Overhead Costs-Allocated	\$16,974
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11223 E. I. CHAPMAN RESERVE	330 Plant Operating Costs-Alloc	\$2,870
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11223 E. I. CHAPMAN RESERVE	500 Services	\$4,000
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11224 I. G. HANDCOCK PLAYGROUND MAINT OpExp	300 Salaries & Wages	\$5,908
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11224 I. G. HANDCOCK PLAYGROUND MAINT OpExp	320 Overhead Costs-Allocated	\$9,671
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11224 I. G. HANDCOCK PLAYGROUND MAINT OpExp	330 Plant Operating Costs-Alloc	\$1,640
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11225 STRATFORD STREET PARK	300 Salaries & Wages	\$5,908
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11225 STRATFORD STREET PARK	320 Overhead Costs-Allocated	\$9,671
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11225 STRATFORD STREET PARK	330 Plant Operating Costs-Alloc	\$1,640
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11225 STRATFORD STREET PARK	360 Public Utilities & Govt Fees	\$1,000
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11225 STRATFORD STREET PARK	500 Services	\$2,000
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11226 ULRICH PARK	300 Salaries & Wages	\$5,908
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11226 ULRICH PARK	320 Overhead Costs-Allocated	\$9,671
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11226 ULRICH PARK	330 Plant Operating Costs-Alloc	\$1,640
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11226 ULRICH PARK	360 Public Utilities & Govt Fees	\$1,000
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11226 ULRICH PARK	500 Services	\$5,000
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11227 LOCKE PARK	300 Salaries & Wages	\$11,816
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11227 LOCKE PARK	320 Overhead Costs-Allocated	\$19,342
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11227 LOCKE PARK	330 Plant Operating Costs-Alloc	\$3,280
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11227 LOCKE PARK	500 Services	\$1,000
11	Recreation And Culture	Other Culture	Operating Expenditure	E11228 Community Events (in addition to the EF Festival)	390 Other Expenses	\$25,000
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11229 SURBITON ROAD PARK	300 Salaries & Wages	\$1,477

11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11229	SURBITON ROAD PARK	320	Overhead Costs-Allocated	\$2,418
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11229	SURBITON ROAD PARK	330	Plant Operating Costs-Alloc	\$410
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11229	SURBITON ROAD PARK	500	Services	\$1,000
11	Recreation And Culture	Other Culture	Operating Expenditure	E11231	Business and Community Initiatives	390	Other Expenses	\$25,000
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11232	RSL Memorial Rose Garden	300	Salaries & Wages	\$5,908
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11232	RSL Memorial Rose Garden	320	Overhead Costs-Allocated	\$9,671
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11232	RSL Memorial Rose Garden	330	Plant Operating Costs-Alloc	\$1,640
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11232	RSL Memorial Rose Garden	360	Public Utilities & Govt Fees	\$1,000
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11232	RSL Memorial Rose Garden	500	Services	\$500
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11235	MAINTENANCE of PARKS EQUIP	300	Salaries & Wages	\$5,908
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11235	MAINTENANCE of PARKS EQUIP	320	Overhead Costs-Allocated	\$9,671
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11235	MAINTENANCE of PARKS EQUIP	330	Plant Operating Costs-Alloc	\$1,640
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11235	MAINTENANCE of PARKS EQUIP	500	Services	\$12,000
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11236	EF Bowling Club Maintenance	500	Services	\$2,000
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11241	LEE PARK	300	Salaries & Wages	\$5,908
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11241	LEE PARK	320	Overhead Costs-Allocated	\$9,671
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11241	LEE PARK	330	Plant Operating Costs-Alloc	\$1,640
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11241	LEE PARK	360	Public Utilities & Govt Fees	\$1,000
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11241	LEE PARK	500	Services	\$2,000
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11242	GLASSON PARK	300	Salaries & Wages	\$5,908
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11242	GLASSON PARK	320	Overhead Costs-Allocated	\$9,671
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11242	GLASSON PARK	330	Plant Operating Costs-Alloc	\$1,640
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11242	GLASSON PARK	360	Public Utilities & Govt Fees	\$1,000
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11242	GLASSON PARK	500	Services	\$8,000
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11243	RIVER - STIRLING BRIDGE	300	Salaries & Wages	\$5,908
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11243	RIVER - STIRLING BRIDGE	320	Overhead Costs-Allocated	\$9,671
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11243	RIVER - STIRLING BRIDGE	330	Plant Operating Costs-Alloc	\$1,640
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11243	RIVER - STIRLING BRIDGE	340	Materials Purchased-Direct	\$10,000
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11245	PUMP & RETICULATION OVERHAUL	500	Services	\$150,000
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11246	East Fremantle Oval Masterplan	500	Services	\$10,000
11	Recreation And Culture	Libraries	Operating Expenditure	E11247	Equipment Below Threshold	500	Services	\$10,000
11	Recreation And Culture	Libraries	Operating Expenditure	E11248	Community Library Initiatives	370	Contributions, Donations, Grants	\$7,500
11	Recreation And Culture	Libraries	Operating Expenditure	E11249	City of Frem. - Library Shared Service.	370	Contributions, Donations, Grants	\$150,000
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11252	EFBC-OPERATING SUBSIDY	365	Insurance	\$4,700
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11252	EFBC-OPERATING SUBSIDY	370	Contributions, Donations, Grants	\$22,000
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11257	GEORGE BOOTH PARK	300	Salaries & Wages	\$1,772
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11257	GEORGE BOOTH PARK	320	Overhead Costs-Allocated	\$2,901
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11257	GEORGE BOOTH PARK	330	Plant Operating Costs-Alloc	\$492
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11258	F/SHORE M/MNT/BUSH REGEN	300	Salaries & Wages	\$8,862
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11258	F/SHORE M/MNT/BUSH REGEN	320	Overhead Costs-Allocated	\$14,506
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11258	F/SHORE M/MNT/BUSH REGEN	330	Plant Operating Costs-Alloc	\$2,460
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11258	F/SHORE M/MNT/BUSH REGEN	500	Services	\$3,000
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11259	RACEWAY PARK / RICHMOND PARK	300	Salaries & Wages	\$8,862
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11259	RACEWAY PARK / RICHMOND PARK	320	Overhead Costs-Allocated	\$14,506
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11259	RACEWAY PARK / RICHMOND PARK	330	Plant Operating Costs-Alloc	\$2,460
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11259	RACEWAY PARK / RICHMOND PARK	360	Public Utilities & Govt Fees	\$1,000
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11259	RACEWAY PARK / RICHMOND PARK	500	Services	\$5,000
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11261	Indigenous Reconciliation Action Plan	500	Services	\$5,000
11	Recreation And Culture	Other Culture	Operating Expenditure	E11263	EAST FREMANTLE FESTIVAL	300	Salaries & Wages	\$2,954
11	Recreation And Culture	Other Culture	Operating Expenditure	E11263	EAST FREMANTLE FESTIVAL	320	Overhead Costs-Allocated	\$4,835
11	Recreation And Culture	Other Culture	Operating Expenditure	E11263	EAST FREMANTLE FESTIVAL	330	Plant Operating Costs-Alloc	\$820
11	Recreation And Culture	Other Culture	Operating Expenditure	E11263	EAST FREMANTLE FESTIVAL	350	Contractors & Consultant Serv	\$95,000
11	Recreation And Culture	Other Culture	Operating Expenditure	E11264	Youth Initiatives and Events	390	Other Expenses	\$7,500
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11294	Marjorie Green Park Maint.	300	Salaries & Wages	\$2,954

11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11294 Marjorie Green Park Maint.	320	Overhead Costs-Allocated	\$4,835
11	Recreation And Culture	Other Recreation & Sport	Operating Expenditure	E11294 Marjorie Green Park Maint.	330	Plant Operating Costs-Alloc	\$820
11	Recreation And Culture	Other Recreation & Sport	Capital Expenditure	E11600 East Fremantle Football Club Roof Repairs-CapEx	430	Non Operating Exp Transactions	\$30,000
11	Recreation And Culture	Other Recreation & Sport	Capital Expenditure	E11607 EF Bowling Club - Building Renewal CAPEX	430	Non Operating Exp Transactions	\$22,000
11	Recreation And Culture	Other Recreation & Sport	Capital Expenditure	E11608 Buildings - EF Tricolore Soccer Club	430	Non Operating Exp Transactions	\$10,720
11	Recreation And Culture	Other Recreation & Sport	Capital Expenditure	E11613 Inf - Dog Park Fencing and Equipment	430	Non Operating Exp Transactions	\$35,000
11	Recreation And Culture	Other Recreation & Sport	Capital Expenditure	E11617 Infr Foreshore - Restore Steps	430	Non Operating Exp Transactions	\$10,000
11	Recreation And Culture	Other Recreation & Sport	Capital Expenditure	E11630 Infra - Public Open Space - Lighting	430	Non Operating Exp Transactions	\$25,000
11	Recreation And Culture	Other Recreation & Sport	Capital Expenditure	E11633 Inf - Cliff Management - Niegerup Track	430	Non Operating Exp Transactions	\$45,000
11	Recreation And Culture	Other Recreation & Sport	Capital Expenditure	E11641 Inf - Gourley Park	430	Non Operating Exp Transactions	\$15,000
11	Recreation And Culture	Other Recreation & Sport	Capital Expenditure	E11649 Park Bins and Dog Bag Dispensers	430	Non Operating Exp Transactions	\$27,000
11	Recreation And Culture	Other Recreation & Sport	Capital Expenditure	E11666 Inf - Playground Equipment Upgrade Program - Various Locations	430	Non Operating Exp Transactions	\$25,000
11	Recreation And Culture	Other Recreation & Sport	Capital Expenditure	E11685 Inf - Parks - Community Garden	430	Non Operating Exp Transactions	\$25,000
11	Recreation And Culture	Swimming Areas/Beaches	Capital Expenditure	E11687 Inf - Acquisition of Public Art (Outdoor Sculpture) - CapEx - Other Cui430	430	Non Operating Exp Transactions	\$75,000
11	Recreation And Culture	Other Recreation & Sport	Capital Expenditure	E11695 Inf - Swimming Areas - Foreshore Erosion Control	430	Non Operating Exp Transactions	\$238,000
11	Recreation And Culture	Swimming Areas/Beaches	Capital Expenditure	E11699 Inf - Chapman Reserve - Returfing and Irrigation	430	Non Operating Exp Transactions	\$170,000
11	Recreation And Culture	Other Recreation & Sport	Capital Expenditure	E11707 Purchase of Plant and Equipment - Parks and Ovals	430	Non Operating Exp Transactions	\$40,000
11	Recreation And Culture	Other Recreation & Sport	Capital Expenditure	E11708 Richmond Raceway - Security Bars	430	Non Operating Exp Transactions	\$122,320
11	Recreation And Culture	Other Recreation & Sport	Capital Expenditure	E11711 EF Tennis Club - Contribution to Building Upgrades/Universal Toilet	430	Non Operating Exp Transactions	\$15,000
11	Recreation And Culture	Other Recreation & Sport	Capital Expenditure	E11712 INF - Bore Replacement Parks and Ovals	430	Non Operating Exp Transactions	\$100,000
11	Recreation And Culture	Other Recreation & Sport	Capital Expenditure	E11713 INF - Parks/ Reserve Sign Replacement	430	Non Operating Exp Transactions	\$66,000
11	Recreation And Culture	Swimming Areas/Beaches	Operating Income	I0180 RIVERSIDE MOORING PEN FEES	130	User Fees & Charges	\$85,000
11	Recreation And Culture	Other Recreation & Sport	Operating Income	I1161 Swan Yacht Club Rental - OpInc	130	User Fees & Charges	-\$100,000
11	Recreation And Culture	Other Recreation & Sport	Operating Income	I1162 EF Yacht Club Rental	130	User Fees & Charges	-\$43,860
11	Recreation And Culture	Other Recreation & Sport	Operating Income	I1167 EF Oval Redevelopment Grant - DSR	130	User Fees & Charges	-\$27,500
11	Recreation And Culture	Other Recreation & Sport	Operating Income	I1170 REIMB-E F FOOTBAL CLUB	140	Grants & Subsidies - Operating	-\$50,000
11	Recreation And Culture	Other Recreation & Sport	Operating Income	I1171 REIMB - OTHER SPORTING	170	Reimbursements	-\$2,000
11	Recreation And Culture	Other Recreation & Sport	Operating Income	I1175 ZEPHYR KIOSK RENTAL	170	Reimbursements	-\$1,000
11	Recreation And Culture	Swimming Areas/Beaches	Operating Income	I1177 Swan River Trust Erosion Control Income various	130	User Fees & Charges	-\$37,462
11	Recreation And Culture	Other Culture	Operating Income	I1182 EAST FREMANTLE FESTIVAL	140	Grants & Subsidies - Operating	\$129,000
11	Recreation And Culture	Other Culture	Operating Income	I1182 EAST FREMANTLE FESTIVAL	130	User Fees & Charges	-\$15,000
11	Recreation And Culture	Other Recreation & Sport	Operating Income	I1187 EF BOWLING CLUB	140	Grants & Subsidies - Operating	-\$20,000
11	Recreation And Culture	Other Recreation & Sport	Operating Income	I1187 EF BOWLING CLUB	130	User Fees & Charges	-\$1,990
11	Recreation And Culture	Other Recreation & Sport	Operating Income	I1187 EF BOWLING CLUB	170	Reimbursements	-\$3,500
11	Recreation And Culture	Other Recreation & Sport	Operating Income	I1190 EF TENNIS CLUB INCOME OPINC	130	User Fees & Charges	-\$5,184
11	Recreation And Culture	Other Recreation & Sport	Operating Income	I1190 EF TENNIS CLUB INCOME OPINC	170	Reimbursements	-\$2,752
11	Recreation And Culture	Other Recreation & Sport	Operating Income	I1191 Leeuwin & Fremantle Sea Scouts - OpInc - ORS	130	User Fees & Charges	-\$978
11	Recreation And Culture	Other Recreation & Sport	Operating Income	I1192 HENRY JEFFREY OVAL	170	Reimbursements	-\$878
11	Recreation And Culture	Other Recreation & Sport	Operating Income	I1193 PRESTON PT. LACROSSE CLUB	130	User Fees & Charges	-\$1,536
11	Recreation And Culture	Other Recreation & Sport	Operating Income	I1193 PRESTON PT. LACROSSE CLUB	170	Reimbursements	-\$1,143
11	Recreation And Culture	Other Recreation & Sport	Operating Income	I1194 WAUHOP PARK SOCCER GROUND	130	User Fees & Charges	-\$4,490
11	Recreation And Culture	Other Recreation & Sport	Operating Income	I1194 WAUHOP PARK SOCCER GROUND	170	Reimbursements	-\$640
11	Recreation And Culture	Other Recreation & Sport	Operating Income	I1197 Minor Grants - Recreation and Culture	140	Grants & Subsidies - Operating	-\$50,000
11	Recreation And Culture	Other Recreation & Sport	Operating Income	I1198 Reserve Hire Fees - Functions	130	User Fees & Charges	-\$1,200
11	Recreation And Culture	Other Recreation & Sport	Operating Income	I1199 EAST FREMANTLE CROQUET CLUB	130	User Fees & Charges	-\$1,829
11	Recreation And Culture	Other Recreation & Sport	Operating Income	I1199 EAST FREMANTLE CROQUET CLUB	170	Reimbursements	-\$242
12	Transport	Maint Streets Roads & Bridges	Operating Expenditure	004121 DEPRECIATION ON ASSETS - INFRASTRUCTURE ROADS	410	Depreciation	\$523,000
12	Transport	Road Plant	Operating Expenditure	012000 ALLOCATED ADMIN.EXPENSE - TRANSPORT	440	Activity Based Distribution	\$267,512
12	Transport	Parking Facilities	Operating Expenditure	012500 Allocated Admin.Expense - Parking	440	Activity Based Distribution	\$133,756
12	Transport	Maint Streets Roads & Bridges	Operating Expenditure	E12215 Road & Street Maintenance	300	Salaries & Wages	\$14,770
12	Transport	Maint Streets Roads & Bridges	Operating Expenditure	E12215 Road & Street Maintenance	320	Overhead Costs-Allocated	\$24,177
12	Transport	Maint Streets Roads & Bridges	Operating Expenditure	E12215 Road & Street Maintenance	330	Plant Operating Costs-Alloc	-\$4,100
12	Transport	Maint Streets Roads & Bridges	Operating Expenditure	E12215 Road & Street Maintenance	340	Materials Purchased-Direct	\$10,000

12	Transport	Maint Streets Roads & Bridges	Operating Expenditure	E12215	Road & Street Maintenance	500	Services	\$50,000
12	Transport	Maint Streets Roads & Bridges	Operating Expenditure	E12230	MAINTENANCE - WORKS EQUIPMENT	300	Salaries & Wages	\$2,954
12	Transport	Maint Streets Roads & Bridges	Operating Expenditure	E12230	MAINTENANCE - WORKS EQUIPMENT	320	Overhead Costs-Allocated	\$4,835
12	Transport	Maint Streets Roads & Bridges	Operating Expenditure	E12230	MAINTENANCE - WORKS EQUIPMENT	330	Plant Operating Costs-Alloc	\$820
12	Transport	Maint Streets Roads & Bridges	Operating Expenditure	E12230	MAINTENANCE - WORKS EQUIPMENT	500	Services	\$5,000
12	Transport	Maint Streets Roads & Bridges	Operating Expenditure	E12231	FOOTPATH & CYCLEWAY MTCE	300	Salaries & Wages	\$29,540
12	Transport	Maint Streets Roads & Bridges	Operating Expenditure	E12231	FOOTPATH & CYCLEWAY MTCE	320	Overhead Costs-Allocated	\$48,354
12	Transport	Maint Streets Roads & Bridges	Operating Expenditure	E12231	FOOTPATH & CYCLEWAY MTCE	330	Plant Operating Costs-Alloc	\$8,200
12	Transport	Maint Streets Roads & Bridges	Operating Expenditure	E12231	FOOTPATH & CYCLEWAY MTCE	500	Services	\$45,000
12	Transport	Maint Streets Roads & Bridges	Operating Expenditure	E12234	STREET SWEEPING-Contractor	360	Public Utilities & Govt Fees	\$105,000
12	Transport	Maint Streets Roads & Bridges	Operating Expenditure	E12235	VERGES MAINTENANCE	500	Services	\$50,000
12	Transport	Maint Streets Roads & Bridges	Operating Expenditure	E12235	VERGES MAINTENANCE	300	Salaries & Wages	\$59,080
12	Transport	Maint Streets Roads & Bridges	Operating Expenditure	E12235	VERGES MAINTENANCE	320	Overhead Costs-Allocated	\$96,708
12	Transport	Maint Streets Roads & Bridges	Operating Expenditure	E12235	VERGES MAINTENANCE	330	Plant Operating Costs-Alloc	\$16,400
12	Transport	Maint Streets Roads & Bridges	Operating Expenditure	E12235	VERGES MAINTENANCE	500	Services	\$15,000
12	Transport	Maint Streets Roads & Bridges	Operating Expenditure	E12236	STREET CLEANING	300	Salaries & Wages	\$81,235
12	Transport	Maint Streets Roads & Bridges	Operating Expenditure	E12236	STREET CLEANING	320	Overhead Costs-Allocated	\$132,974
12	Transport	Maint Streets Roads & Bridges	Operating Expenditure	E12237	Kerbing Maintenance - OpExp	330	Plant Operating Costs-Alloc	\$22,550
12	Transport	Maint Streets Roads & Bridges	Operating Expenditure	E12237	Kerbing Maintenance - OpExp	300	Salaries & Wages	\$14,770
12	Transport	Maint Streets Roads & Bridges	Operating Expenditure	E12237	Kerbing Maintenance - OpExp	320	Overhead Costs-Allocated	\$24,177
12	Transport	Maint Streets Roads & Bridges	Operating Expenditure	E12237	Kerbing Maintenance - OpExp	330	Plant Operating Costs-Alloc	\$4,100
12	Transport	Maint Streets Roads & Bridges	Operating Expenditure	E12237	Kerbing Maintenance - OpExp	500	Services	\$30,000
12	Transport	Maint Streets Roads & Bridges	Operating Expenditure	E12245	Street Tree Maintenance - MSR - OpExp	300	Salaries & Wages	\$51,695
12	Transport	Maint Streets Roads & Bridges	Operating Expenditure	E12245	Street Tree Maintenance - MSR - OpExp	320	Overhead Costs-Allocated	\$84,620
12	Transport	Maint Streets Roads & Bridges	Operating Expenditure	E12245	Street Tree Maintenance - MSR - OpExp	330	Plant Operating Costs-Alloc	\$14,350
12	Transport	Maint Streets Roads & Bridges	Operating Expenditure	E12245	Street Tree Maintenance - MSR - OpExp	500	Services	\$40,000
12	Transport	Maint Streets Roads & Bridges	Operating Expenditure	E12255	TREE REPLACEMENTS	300	Salaries & Wages	\$8,862
12	Transport	Maint Streets Roads & Bridges	Operating Expenditure	E12255	TREE REPLACEMENTS	320	Overhead Costs-Allocated	\$14,506
12	Transport	Maint Streets Roads & Bridges	Operating Expenditure	E12255	TREE REPLACEMENTS	330	Plant Operating Costs-Alloc	\$2,460
12	Transport	Maint Streets Roads & Bridges	Operating Expenditure	E12255	TREE REPLACEMENTS	500	Services	\$40,000
12	Transport	Maint Streets Roads & Bridges	Operating Expenditure	E12256	Street Tree Watering	300	Salaries & Wages	\$4,136
12	Transport	Maint Streets Roads & Bridges	Operating Expenditure	E12256	Street Tree Watering	320	Overhead Costs-Allocated	\$6,770
12	Transport	Maint Streets Roads & Bridges	Operating Expenditure	E12256	Street Tree Watering	330	Plant Operating Costs-Alloc	\$1,148
12	Transport	Maint Streets Roads & Bridges	Operating Expenditure	E12256	Street Tree Watering	500	Services	\$40,000
12	Transport	Maint Streets Roads & Bridges	Operating Expenditure	E12260	CROSSOVERS	300	Salaries & Wages	\$9,453
12	Transport	Maint Streets Roads & Bridges	Operating Expenditure	E12260	CROSSOVERS	320	Overhead Costs-Allocated	\$15,473
12	Transport	Maint Streets Roads & Bridges	Operating Expenditure	E12260	CROSSOVERS	330	Plant Operating Costs-Alloc	\$2,624
12	Transport	Maint Streets Roads & Bridges	Operating Expenditure	E12260	CROSSOVERS	500	Services	\$20,000
12	Transport	Maint Streets Roads & Bridges	Operating Expenditure	E12263	DRAINAGE MAINTENANCE	300	Salaries & Wages	\$14,770
12	Transport	Maint Streets Roads & Bridges	Operating Expenditure	E12263	DRAINAGE MAINTENANCE	320	Overhead Costs-Allocated	\$24,177
12	Transport	Maint Streets Roads & Bridges	Operating Expenditure	E12263	DRAINAGE MAINTENANCE	330	Plant Operating Costs-Alloc	\$4,100
12	Transport	Maint Streets Roads & Bridges	Operating Expenditure	E12263	DRAINAGE MAINTENANCE	500	Services	\$30,000
12	Transport	Maint Streets Roads & Bridges	Operating Expenditure	E12269	STREET NAME PLATES & ST FURN	300	Salaries & Wages	\$10,634
12	Transport	Maint Streets Roads & Bridges	Operating Expenditure	E12269	STREET NAME PLATES & ST FURN	320	Overhead Costs-Allocated	\$17,407
12	Transport	Maint Streets Roads & Bridges	Operating Expenditure	E12269	STREET NAME PLATES & ST FURN	330	Plant Operating Costs-Alloc	\$2,952
12	Transport	Maint Streets Roads & Bridges	Operating Expenditure	E12269	STREET NAME PLATES & ST FURN	500	Services	\$5,000
12	Transport	Parking Facilities	Operating Expenditure	E12303	SALARIES - PARKING	300	Salaries & Wages	\$152,799
12	Transport	Parking Facilities	Operating Expenditure	E12305	SUPERANNUATION - PARKING	310	Employment On Costs-Direct	\$19,987
12	Transport	Parking Facilities	Operating Expenditure	E12309	VEHICLE EXPENSES - PARKING	330	Plant Operating Costs-Alloc	\$10,000
12	Transport	Parking Facilities	Operating Expenditure	E12310	PRINTING AND STATIONARY - PARKING	500	Services	\$2,000
12	Transport	Parking Facilities	Operating Expenditure	E12311	EQUIP REPAIRS AND MAINT - PARKING	500	Services	\$5,000
12	Transport	Parking Facilities	Operating Expenditure	E12313	Linemarking, Parking & Directional Signs - OpExp - Parking	300	Salaries & Wages	\$591
12	Transport	Parking Facilities	Operating Expenditure	E12313	Linemarking, Parking & Directional Signs - OpExp - Parking	320	Overhead Costs-Allocated	\$967

12	Transport	Parking Facilities	Operating Expenditure	E12313 Linemarking, Parking & Directional Signs - OpExp - Parking	330 Plant Operating Costs-Alloc	\$164
12	Transport	Parking Facilities	Operating Expenditure	E12313 Linemarking, Parking & Directional Signs - OpExp - Parking	500 Services	\$30,000
12	Transport	Parking Facilities	Operating Expenditure	E12315 FINES ENFORCE RECOVER COSTS - PARKING	500 Services	\$20,000
12	Transport	Parking Facilities	Operating Expenditure	E12317 TOWING EXPENSES - PARKING	500 Services	\$1,000
12	Transport	Parking Facilities	Operating Expenditure	E12320 Sundry Exp - Parking	500 Public Utilities & Govt Fees	\$3,000
12	Transport	Parking Facilities	Operating Expenditure	E12320 Sundry Exp - Parking	360 Services	\$10,000
12	Transport	Constr Sts Roads & Bridges, Dep	Capital Expenditure	E12616 Inf. Roads - Marmion Street Median Strip	430 Non Operating Exp Transactions	\$16,500
12	Transport	Maint Streets Roads & Bridges	Capital Expenditure	E12626 Inf - Footpath - Fletcher St	430 Non Operating Exp Transactions	\$23,000
12	Transport	Maint Streets Roads & Bridges	Capital Expenditure	E12645 Infra - Footpath Renewal - Staton Road	430 Non Operating Exp Transactions	\$26,000
12	Transport	Maint Streets Roads & Bridges	Capital Expenditure	E12668 Inf - Footpath - Reynolds Street	430 Non Operating Exp Transactions	\$15,000
12	Transport	Maint Streets Roads & Bridges	Capital Expenditure	E12699 Inf - Footpath - Canning H'Way	430 Non Operating Exp Transactions	\$130,582
12	Transport	Road Plant	Capital Expenditure	E12701 Plant and Equip. - Solar Powered Variable Message Trailer	430 Non Operating Exp Transactions	\$25,000
12	Transport	Maint Streets Roads & Bridges	Capital Expenditure	E12710 Infra - Roads - Fraser Street - Asphalt Resurfacing	430 Non Operating Exp Transactions	\$45,000
12	Transport	Parking Facilities	Capital Expenditure	E12737 Inf - Carpark Tricolore Community Centre and Sports Field	430 Non Operating Exp Transactions	\$337,000
12	Transport	Parking Facilities	Capital Expenditure	E12739 Inf - Carpark Upgrades and Machines Leeuwin	430 Non Operating Exp Transactions	\$157,000
12	Transport	Maint Streets Roads & Bridges	Capital Expenditure	E12761 Inf - Drainage	430 Non Operating Exp Transactions	\$100,000
12	Transport	Maint Streets Roads & Bridges	Capital Expenditure	E12763 Inf - Footpath Renewal - Bolton St.	430 Non Operating Exp Transactions	\$17,550
12	Transport	Maint Streets Roads & Bridges	Capital Expenditure	E12784 Inf - Roads - Road Resurfacing - Riverside Road	430 Non Operating Exp Transactions	\$1,232,800
12	Transport	Maint Streets Roads & Bridges	Capital Expenditure	E12786 Inf - Roads - View Terrace	430 Non Operating Exp Transactions	\$20,000
12	Transport	Maint Streets Roads & Bridges	Capital Expenditure	E12789 Infr - Footpath Renewal - Allen Street	430 Non Operating Exp Transactions	\$35,000
12	Transport	Maint Streets Roads & Bridges	Operating Income	I12039 MRD Direct Grant	140 Grants & Subsidies - Operating	-\$18,024
12	Transport	Maint Streets Roads & Bridges	Operating Income	I12040 MRD - Striling Bridge Verge Maintenance Agreement	150 Contributions & Donations - Operating	-\$7,920
12	Transport	Maint Streets Roads & Bridges	Operating Income	I12086 STREET LIGHTING	140 Grants & Subsidies - Operating	-\$4,800
12	Transport	Maint Streets Roads & Bridges	Capital Income	I12095 MRRG Grant - Riverside Road	141 Grants & Subsidies - Capital	-\$821,867
12	Transport	Maint Streets Roads & Bridges	Capital Income	I12097 Grant - Roads to Recovery	141 Grants & Subsidies - Capital	-\$60,000
12	Transport	Parking Facilities	Operating Income	I12180 FINES AND PENALTIES - PARKING	120 Fines & Penalties	-\$70,000
12	Transport	Parking Facilities	Operating Income	I12181 PARKING FEES	130 User Fees & Charges	-\$10,000
12	Transport	Parking Facilities	Operating Income	I12181 PARKING FEES	132 Simplepay - User Fees & Charges	-\$200,000
12	Transport	Parking Facilities	Operating Income	I12183 FINES ENFORCEMENT RECOVERED	120 Fines & Penalties	-\$50,000
13	Economic Services	Building Control	Operating Expenditure	013000 ALLOCATED ADMIN-EXPENSE - BUILDING	440 Activity Based Distribution	\$66,878
13	Economic Services	Building Control	Operating Expenditure	E13205 CONTROL EXPENSES - ALL OTHER	500 Services	\$10,000
13	Economic Services	Building Control	Operating Expenditure	E13206 BUILDING SERVICES LEVY	390 Other Expenses	\$25,000
13	Economic Services	Building Control	Operating Expenditure	E13207 BCITF- Payments	390 Other Expenses	\$20,000
13	Economic Services	Building Control	Operating Income	I13181 BUILDING PERMITS	110 Permit	-\$32,000
13	Economic Services	Building Control	Operating Income	I13182 BCITF- Receipts	130 User Fees & Charges	-\$25,000
13	Economic Services	Building Control	Operating Income	I13184 Building Services Levy	130 User Fees & Charges	-\$20,000
13	Economic Services	Building Control	Operating Income	I13186 BCITF COMMISSION	180 Other Revenue	-\$500
13	Economic Services	Building Control	Operating Income	I13188 DA Sign Fees & Permits - BC - OpIncl	110 Permit	-\$1,000
13	Economic Services	Building Control	Operating Income	I13190 Commission on Building Services Levy	130 User Fees & Charges	-\$500
14	Other Property And Services	Plant Operation Costs	Operating Expenditure	003499 PLANT OPERATING COSTS ALLOCATED	330 Plant Operating Costs-Alloc	-\$269,613
14	Other Property And Services	Public Works Overheads	Operating Expenditure	004140 DEPRECIATION ON ASSETS - PWO	410 Depreciation	\$5,800
14	Other Property And Services	Plant Operation Costs	Operating Expenditure	004143 Plant Depreciation - Plant Operating Costs	410 Depreciation	\$120,000
14	Other Property And Services	Public Works Overheads	Operating Expenditure	014000 ALLOCATED ADMIN-EXPENSE - PWO	440 Activity Based Distribution	\$267,512
14	Other Property And Services	Public Works Overheads	Operating Expenditure	E14201 SALARIES - SUPERVISION	300 Salaries & Wages	\$306,130
14	Other Property And Services	Public Works Overheads	Operating Expenditure	E14203 SUPERANNUATION	310 Employment On Costs-Direct	\$124,542
14	Other Property And Services	Public Works Overheads	Operating Expenditure	E14204 CONSULTANTS - OPERATIONS	500 Services	\$45,000
14	Other Property And Services	Public Works Overheads	Operating Expenditure	E14205 SICK / HOLIDAY PAY / RDO'S	300 Salaries & Wages	\$152,574
14	Other Property And Services	Public Works Overheads	Operating Expenditure	E14206 Insurance - Workers Comp - PWOH	366 Workers Comp	\$18,163
14	Other Property And Services	Public Works Overheads	Operating Expenditure	E14207 INSURANCE - WORKS	365 Insurance	\$1,400
14	Other Property And Services	Public Works Overheads	Operating Expenditure	E14208 PROTECTIVE CLOTHING AND GENERAL EQUIPMENT	340 Materials Purchased-Direct	\$9,000
14	Other Property And Services	Public Works Overheads	Operating Expenditure	E14210 GENERAL-Incl Admin/Safety/Trng	300 Salaries & Wages	\$14,778
14	Other Property And Services	Public Works Overheads	Operating Expenditure	E14210 GENERAL-Incl Admin/Safety/Trng	320 Overhead Costs-Allocated	\$20,690
14	Other Property And Services	Public Works Overheads	Operating Expenditure	E14210 GENERAL-Incl Admin/Safety/Trng	350 Contractors & Consultant Serv	\$5,000



14	Other Property And Services	Public Works Overheads	Operating Expenditure	E14210 GENERAL-Incl Admin/Safety/Tmng	360 Public Utilities & Govt Fees	\$2,000
14	Other Property And Services	Public Works Overheads	Operating Expenditure	E14210 GENERAL-Incl Admin/Safety/Tmng	500 Services	\$20,000
14	Other Property And Services	Public Works Overheads	Operating Expenditure	E14242 DEPOT MAINTENANCE	300 Salaries & Wages	\$5,911
14	Other Property And Services	Public Works Overheads	Operating Expenditure	E14242 DEPOT MAINTENANCE	320 Overhead Costs-Allocated	\$8,276
14	Other Property And Services	Public Works Overheads	Operating Expenditure	E14242 DEPOT MAINTENANCE	360 Public Utilities & Govt Fees	\$7,000
14	Other Property And Services	Public Works Overheads	Operating Expenditure	E14242 DEPOT MAINTENANCE	500 Services	\$20,000
14	Other Property And Services	Public Works Overheads	Operating Expenditure	E14255 Light Plant Exps - Works & Parks - PWO	330 Plant Operating Costs-Alloc	\$1,000
14	Other Property And Services	Public Works Overheads	Operating Expenditure	E14290 P.W.O. ALLOCATED TO WORKS AND	320 Overhead Costs-Allocated	<b>-\$1,034,776</b>
14	Other Property And Services	Plant Operation Costs	Operating Expenditure	E14302 TYRES & TUBES - PLANT OPERATING COSTS	500 Services	\$3,000
14	Other Property And Services	Plant Operation Costs	Operating Expenditure	E14303 PARTS & REPAIRS - PLANT OPERATING COSTS	500 Services	\$5,000
14	Other Property And Services	Plant Operation Costs	Operating Expenditure	E14304 INSURANCE & LICENCES - PLANT OPERATING COSTS	311 Employment On Costs - Fbt	\$5,000
14	Other Property And Services	Plant Operation Costs	Operating Expenditure	E14304 INSURANCE & LICENCES - PLANT OPERATING COSTS	360 Public Utilities & Govt Fees	\$8,000
14	Other Property And Services	Plant Operation Costs	Operating Expenditure	E14304 INSURANCE & LICENCES - PLANT OPERATING COSTS	365 Insurance	\$20,613
14	Other Property And Services	Plant Operation Costs	Operating Expenditure	E14304 INSURANCE & LICENCES - PLANT OPERATING COSTS	500 Services	\$3,000
14	Other Property And Services	Plant Operation Costs	Operating Expenditure	E14305 FUEL & OIL - PLANT OPERATING COSTS	341 Materials Allocated From Stock	\$60,000
14	Other Property And Services	Unclassified Property	Operating Expenditure	E14423 RECOVERABLE WORKS	500 Services	\$5,000
14	Other Property And Services	Unclassified Property	Operating Expenditure	E14424 GRAFFITI REMOVAL	300 Salaries & Wages	\$5,908
14	Other Property And Services	Unclassified Property	Operating Expenditure	E14424 GRAFFITI REMOVAL	320 Overhead Costs-Allocated	\$9,671
14	Other Property And Services	Unclassified Property	Operating Expenditure	E14424 GRAFFITI REMOVAL	330 Plant Operating Costs-Alloc	\$1,640
14	Other Property And Services	Unclassified Property	Operating Expenditure	E14424 GRAFFITI REMOVAL	500 Services	\$10,000
14	Other Property And Services	Unclassified Property	Operating Expenditure	E14435 Insurance Payments to be Recovered	300 Salaries & Wages	\$2,600
14	Other Property And Services	Unclassified Property	Operating Expenditure	E14435 Insurance Payments to be Recovered	320 Overhead Costs-Allocated	\$4,255
14	Other Property And Services	Unclassified Property	Operating Expenditure	E14444 5th West Local Auth & Projects	370 Contributions, Donations, Grants	\$50,000
14	Other Property And Services	Unclassified Property	Operating Expenditure	E14460 GENERAL BLDG & PTY MAINTENANCE	365 Insurance	\$11,642
14	Other Property And Services	Unclassified Property	Operating Expenditure	E14460 GENERAL BLDG & PTY MAINTENANCE	500 Services	\$20,000
14	Other Property And Services	Unclassified Property	Operating Expenditure	E14461 128 George Street - Maintenance OpExp - Unc	360 Public Utilities & Govt Fees	\$4,000
14	Other Property And Services	Unclassified Property	Operating Expenditure	E14461 128 George Street - Maintenance OpExp - Unc	365 Insurance	\$500
14	Other Property And Services	Unclassified Property	Operating Expenditure	E14461 128 George Street - Maintenance OpExp - Unc	500 Services	\$1,000
14	Other Property And Services	Unclassified Property	Operating Expenditure	E14462 Old Police Station - Building Maint - OpExp	365 Insurance	\$1,100
14	Other Property And Services	Unclassified Property	Operating Expenditure	E14462 Old Police Station - Building Maint - OpExp	500 Services	\$20,000
14	Other Property And Services	Unclassified Property	Operating Expenditure	E14491 INSURANCE CLAIMS	365 Insurance	\$5,000
14	Other Property And Services	Unclassified Property	Capital Expenditure	E14601 Buildings - Renewals and Electrical Services	430 Non Operating Exp Transactions	\$100,000
14	Other Property And Services	Unclassified Property	Capital Expenditure	E14604 Depot Administration Building and Surrounds	430 Non Operating Exp Transactions	\$45,385
14	Other Property And Services	Unclassified Property	Operating Income	I4083 Insurance Recov- Incl Workers Comp Claims Ref	170 Reimbursements	<b>-\$20,000</b>
14	Other Property And Services	Unclassified Property	Operating Income	I4085 PROPERTY - 128 GEORGE ST. RENTAL	130 User Fees & Charges	<b>-\$14,748</b>
14	Other Property And Services	Unclassified Property	Operating Income	I4085 PROPERTY - 128 GEORGE ST. RENTAL	170 Reimbursements	<b>-\$3,120</b>
14	Other Property And Services	Unclassified Property	Operating Income	I4086 RECOVERABLE WORKS	170 Reimbursements	<b>-\$10,000</b>
14	Other Property And Services	Unclassified Property	Operating Income	I4087 Rental Income - Old Police Station	130 User Fees & Charges	<b>-\$24,200</b>
14	Other Property And Services	Unclassified Property	Operating Income	I4087 Rental Income - Old Police Station	170 Reimbursements	<b>-\$2,000</b>

**REPORT 12.1.2**

**ATTACHMENT 1**

Sum of Original Budget	Column Labels	Column1	Column2	Column3	Column4	Column5
Row Labels	Capital Expenditure	Capital Income	Operating Expenditure	Operating Income	Reserve Transfers	Grand Total
03			161,878	-8,451,394	-1,182,814	-9,472,330
04	135,000		1,256,860	-10,000		1,381,860
05			173,561	-33,700		139,861
07			191,298	-14,400		176,898
08	150,000		1,043,896	-819,933		373,963
09			50,200	-85,140		-34,940
10	25,000		2,854,492	-194,000		2,685,492
11	1,181,040		3,590,406	-509,884		4,261,562
12	2,180,432	-881,867	2,544,657	-360,744		3,482,478
13			121,878	-79,000		42,878
14	145,385		152,316	-74,068		223,633
<b>Grand Total</b>	<b>3,816,857</b>	<b>-881,867</b>	<b>12,141,443</b>	<b>-10,632,263</b>	<b>-1,182,814</b>	<b>3,261,356</b>

2019/20 Schedule of Fees and Charges					
Schedule	Description of Fee or Charge	Details	GST (excl) \$	GST \$	GST (Incl) \$
<b>GENERAL PURPOSE FUNDING</b> Rates	Instalment Fee - per instalment		16.50	Exempt	16.50
	Rate Enquiry Fee	Per Written Enquiry	55.00	Exempt	55.00
	Orders & Requisitions	Per Application	69.50	Exempt	69.50
	Combined Enquiry	Per Application	112.00	Exempt	112.00
	Ownership enquiry	Per property	14.09	1.41	15.50
	Rates - 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> General Administration	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
	<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 interest earned					
<b>Hire of Facilities</b>					
- Hire of Meeting Rooms - Town Hall - Commercial	per hour	50.00	5.00	55.00	
- Hire of Meeting Rooms - Town Hall - Not for Profit	per hour	25.00	2.50	27.50	
<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	

			Cost + 15% Cost + 15%		Cost + 15% Cost + 15%
Release of impounded cat	Full recovery				
Cat - Sustainance and pound costs	Full recovery				
Cat Trap Hire (Bond \$300)	Nil Hire Fee, Bond only		0.00		0.00
<b>Recovery of Impounded Vehicles/Goods</b>					
Vehicle Impounding Fee	Initial cost		245.95	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
<b>HEALTH</b>					
<b>Health</b>					
EH Gray Centre Mid Wifery - Annual Building Hire	Per Application		2,668.64	266.86	2,935.50
Small Holders permit application fee / renewal	Per Application		172.54	17.25	189.80
Trading in Public Places - Application fee	Per Application		86.75	8.67	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		290.73	29.07	319.80
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	Fee Waiver			Exempt	Fee Waiver
Graywater system installation - Application	Per Application			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					
Requested asbestos sampling					
<b>EDUCATION &amp; WELFARE</b>					
<b>Commonwealth Home Support Programme</b>					
Community Bus Use			100.00		110.00
Metro Area - Full Day - plus Fuel			7.27	10.00	8.00
Social Support				0.73	
Social Support	Per Occasion				
Centre Based Respite Aged Care	Per Occasion (small group)		7.27	0.73	8.00
Centre Based Respite Youth Care	Per Occasion		7.27	0.73	8.00
Centre Based Respite Aged Care	Per Occasion		7.27	0.73	8.00
Centre Based Respite Youth Care	Per Hour		7.27	0.73	8.00
Home Help	Per Hour		7.27	0.73	8.00
Gardening	Per Hour		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



	T P Scheme No. 3 Text and Map	66.36	6.64	73.00
	T P Scheme No. 3 Map Only	16.64	1.66	18.30
	Archival Search Fee - Plans- (Photocopying in excess of \$15 to be charged at cost)	95.32	9.53	104.85
	Crossover Variation Application fee	137.27	13.73	151.00
	Cash-in-lieu of Parking Spaces - Valuation			
	<b>Scheme Amendments (Including advertising and gazette) and Rezoning Applications</b>			
	Application Fee - Basic/ Standard/ Complex			
	** The Town will provide a cost estimate for a Scheme Amendment on application. 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			
	Executive Manager	80.00	8.00	88.00
	Manager/ Senior Planner	60.00	6.00	66.00
	Planning Officer	33.51	3.35	36.86
	Other Staff eg EHO	33.51	3.35	36.86
	Administration	27.45	2.75	30.20
	*** Structure Plans will also be charged on a cost-recovery basis and be invoiced the same way as a Scheme Amendment.			
	<b>Other Miscellaneous</b>			
	Application for change of Use	295.00	Exempt	295.00
	Penalty if commenced prior to Approval (in addition to the application fee)	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>			
	<b>Mooring Pen Fees</b>			
	- 8 Metre Pens (deposit of \$1,920)	3,272.73	327.27	3,600.00
	- 10 Metre Pens (deposit of \$2,400)	4,090.91	409.09	4,500.00
	- 12 Metre Pens (deposit of \$2,880)	4,909.09	490.91	5,400.00
	- Casual Fees	136.36	13.64	150.00
	Replacement pens keys	69.09	6.91	76.00
	<b>Other Recreation &amp; Culture</b>			
	<b>General Reserve Hire Fees (Merv Cowan, John Tonkin, Locke Park)</b>			
	- Full Day Fee	451.81	45.18	497.00
	- Per Half Day Fee (AM or PM)	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)	70.00	Exempt	70.00
	<b>Personal Trainers</b>			
	- Application fee	56.19	5.62	61.80
	- Annual licence fee	1,107.63	110.76	1,218.40
	<b>Henry Jeffrey Oval Junior Football Teams</b>			
	- Per Player Fee - Juniors	16.00	1.60	17.60
	- Training two (2) nights/week	560.45	56.05	616.50
	<b>East Fremantle Junior Cricket Teams</b>			
	- Per Player Fee - Juniors	16.00	1.60	17.60
	- Training two (2) nights/week	560.45	56.05	616.50
	<b>East Fremantle Seniors Cricket Teams</b>			
	- Per Player Fee - Seniors	60.00	6.00	66.00
	<b>East Fremantle Lacrosse</b>			
	- Per Player Fee - Juniors	16.00	1.60	17.60
	- Per Player Fee - Seniors	60.00	6.00	66.00
	<b>East Fremantle Soccer (to be replaced by Lease Fee from 19/20)</b>			
	- Training Fees	699.65	69.96	769.60
	- Per Player Fee - Juniors	16.00	1.60	17.60
	- Per Player Fee - Seniors	60.00	6.00	66.00
	<b>East Fremantle Croquet Club</b>	2,072.23	207.22	2,279.45
	<b>Other Culture</b>			
	<b>East Fremantle George Street Festival</b>			
	Site Only - stallholders (per 3x3 area)	123.55	12.36	135.90
	Site Only - food vendors (stall or van)	247.19	24.72	271.90
	Power (where available, additional cost)	51.50	5.15	56.65

