

**TOWN OF EAST FREMANTLE**  
**ANNUAL BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**LOCAL GOVERNMENT ACT 1995**

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**TOWN OF EAST FREMANTLE**  
**STATEMENT OF COMPREHENSIVE INCOME BY NATURE**  
**FOR THE YEAR ENDED 30 JUNE 2025**

	NOTE	2024/25 Budget	2023/24 Actual	2023/24 Budget
<b>Revenue</b>		\$	\$	\$
Rates	2(a)	9,537,944	9,125,610	9,093,382
Operating grants, subsidies and contributions	11	1,025,458	848,836	1,020,058
Fees and charges	18	1,535,567	1,472,963	1,544,565
Interest revenue	12(a)	173,265	479,440	189,440
Other revenue	12(b)	92,900	56,000	42,000
		<b>12,365,134</b>	<b>11,982,849</b>	<b>11,889,445</b>
<b>Expenses</b>				
Employee costs		(5,352,443)	(4,969,094)	(4,969,094)
Materials and contracts		(4,071,168)	(4,441,516)	(4,020,296)
Utility charges		(304,213)	(243,950)	(257,950)
Depreciation	6	(2,231,542)	(2,166,530)	(2,166,530)
Finance costs	12(d)	(267,405)	(134,490)	(134,490)
Insurance		(267,536)	(258,240)	(273,223)
Other expenditure		(751,932)	(782,901)	(789,700)
		<b>(13,246,239)</b>	<b>(12,996,721)</b>	<b>(12,611,283)</b>
		<b>(881,105)</b>	<b>(1,013,872)</b>	<b>(721,838)</b>
Capital grants, subsidies and contributions	11	1,549,483	17,294,491	15,979,948
Profit on asset disposals	5	69,342	103,000	85,200
		<b>1,618,825</b>	<b>17,397,491</b>	<b>16,065,148</b>
<b>Net result for the period</b>		<b>737,720</b>	<b>16,383,619</b>	<b>15,343,310</b>
<b>Other comprehensive income</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income for the period</b>		<b>737,720</b>	<b>16,383,619</b>	<b>15,343,310</b>

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

**TOWN OF EAST FREMANTLE  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2025**

**CASH FLOWS FROM OPERATING ACTIVITIES**

**Receipts**

	NOTE	2024/25 Budget	2023/24 Actual	2023/24 Budget
Rates		\$ 9,537,944	\$ 9,170,492	\$ 9,093,382
Operating grants, subsidies and contributions		1,025,457	944,813	1,020,058
Fees and charges		1,535,567	1,472,963	1,544,565
Interest revenue		173,265	479,440	189,440
Other revenue		92,900	56,000	42,000

**Payments**

Employee costs		(5,352,443)	(5,097,072)	(4,969,094)
Materials and contracts		(4,071,168)	(6,834,917)	(4,020,296)
Utility charges		(304,213)	(243,950)	(257,950)
Finance costs		(267,405)	(430,262)	(134,490)
Insurance		(267,536)	(258,240)	(273,223)
Other expenditure		(751,932)	(782,901)	(789,700)

<b>Net cash provided by (used in) operating activities</b>	4	1,350,437	(1,185,843)	1,444,692
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**CASH FLOWS FROM INVESTING ACTIVITIES**

Payments for purchase of property, plant & equipment	5(a)	(2,413,980)	(23,173,138)	(21,752,516)
Payments for construction of infrastructure	5(b)	(1,374,133)	(607,301)	(672,000)
Capital grants, subsidies and contributions		1,201,532	11,080,975	14,250,242
Proceeds from sale of land held for resale	5(c)	0	0	0
Proceeds from sale of property, plant and equipment	5(a)	108,000	171,402	171,814
<b>Net cash provided by (used in) investing activities</b>		(2,478,581)	(12,528,062)	(8,002,460)

**CASH FLOWS FROM FINANCING ACTIVITIES**

Repayment of borrowings	7(a)	(150,564)	(77,534)	(72,634)
Payments for principal portion of lease liabilities	8	(52,049)	(49,807)	(49,807)
Proceeds from new borrowings	7(a)	0	4,800,000	4,800,000
<b>Net cash provided by (used in) financing activities</b>		(202,613)	4,672,659	4,677,559

<b>Net increase (decrease) in cash held</b>		(1,330,757)	(9,041,246)	(1,880,209)
Cash at beginning of year		5,590,315	14,631,561	7,239,265
<b>Cash and cash equivalents at the end of the year</b>	4	<b>4,259,558</b>	<b>5,590,315</b>	<b>5,359,056</b>

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

**TOWN OF EAST FREMANTLE  
STATEMENT OF FINANCIAL ACTIVITY  
FOR THE YEAR ENDED 30 JUNE 2025**

		2024/25	2023/24	2023/24
	NOTE	Budget	Actual	Budget
<b>OPERATING ACTIVITIES</b>				
<b>Revenue from operating activities</b>				
Rates	2(a)	\$ 9,537,944	\$ 9,125,610	\$ 9,093,382
Operating grants, subsidies and contributions	11	1,025,458	848,836	1,020,058
Fees and charges	18	1,535,567	1,472,963	1,544,565
Interest revenue	12(a)	173,265	479,440	189,440
Other revenue	12(b)	92,900	56,000	42,000
Profit on asset disposals	5	69,342	103,000	85,200
		<b>12,434,476</b>	<b>12,085,849</b>	<b>11,974,645</b>
<b>Expenditure from operating activities</b>				
Employee costs		(5,352,443)	(4,969,094)	(4,969,094)
Materials and contracts		(4,071,168)	(4,441,516)	(4,020,296)
Utility charges		(304,213)	(243,950)	(257,950)
Depreciation	6	(2,231,542)	(2,166,530)	(2,166,530)
Finance costs	12(d)	(267,405)	(134,490)	(134,490)
Insurance		(267,536)	(258,240)	(273,223)
Other expenditure		(751,932)	(782,901)	(789,700)
		<b>(13,246,239)</b>	<b>(12,996,721)</b>	<b>(12,611,283)</b>
Non-cash amounts excluded from operating activities	3(b)	2,162,200	2,063,530	2,081,330
<b>Amount attributable to operating activities</b>		<b>1,350,437</b>	<b>1,152,658</b>	<b>1,444,692</b>
<b>INVESTING ACTIVITIES</b>				
<b>Inflows from investing activities</b>				
Capital grants, subsidies and contributions	11	1,549,483	17,294,491	15,979,948
Proceeds from disposal of assets	5	108,000	171,402	171,814
		<b>1,657,483</b>	<b>17,465,893</b>	<b>16,151,762</b>
<b>Outflows from investing activities</b>				
Payments for property, plant and equipment	5(a)	(2,413,980)	(23,173,138)	(21,752,516)
Payments for construction of infrastructure	5(b)	(1,374,133)	(607,301)	(672,000)
		<b>(3,788,113)</b>	<b>(23,780,439)</b>	<b>(22,424,516)</b>
<b>Amount attributable to investing activities</b>		<b>(2,130,630)</b>	<b>(6,314,546)</b>	<b>(6,272,754)</b>
<b>FINANCING ACTIVITIES</b>				
<b>Inflows from financing activities</b>				
Proceeds from new borrowings	7(a)	0	4,800,000	4,800,000
Transfers from reserve accounts	9(a)	1,166,309	1,468,825	884,005
		<b>1,166,309</b>	<b>6,268,825</b>	<b>5,684,005</b>
<b>Outflows from financing activities</b>				
Repayment of borrowings	7(a)	(150,564)	(77,534)	(72,634)
Payments for principal portion of lease liabilities	8	(52,049)	(49,807)	(49,807)
Transfers to reserve accounts	9(a)	(374,890)	(1,539,941)	(1,112,010)
		<b>(577,503)</b>	<b>(1,667,282)</b>	<b>(1,234,451)</b>
<b>Amount attributable to financing activities</b>		<b>588,806</b>	<b>4,601,543</b>	<b>4,449,554</b>
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>				
<b>Surplus or deficit at the start of the financial year</b>	3	191,387	751,732	378,508
Amount attributable to operating activities		1,350,437	1,152,658	1,444,692
Amount attributable to investing activities		(2,130,630)	(6,314,546)	(6,272,754)
Amount attributable to financing activities		588,806	4,601,543	4,449,554
<b>Surplus or deficit at the end of the financial year</b>	3	<b>(0)</b>	<b>191,387</b>	<b>(0)</b>

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

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

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

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

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost rather than at fair value. The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Town to measure any vested improvements at zero cost.

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

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

**The local government reporting entity**

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

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

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

**2023/24 actual balances**

Balances shown in this budget as 2023/24 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

**Budget comparative figures**

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

**Comparative figures**

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

**Initial application of accounting standards**

During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.

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

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

**New accounting standards for application in future years**

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

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

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

**Judgements, estimates and assumptions**

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

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

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

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

**Rounding off figures**

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

**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

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

**REVENUES**

**RATES**

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum payment, interim rates, back rates, ex-gratia rates, less discounts offered.

Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

**OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

All amounts received as grants, subsidies and contributions that are not capital grants.

**CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**REVENUE FROM CONTRACTS WITH CUSTOMERS**

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

**FEES AND CHARGES**

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

**SERVICE CHARGES**

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.

Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

**INTEREST EARNINGS**

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

**OTHER REVENUE / INCOME**

Other revenue, which cannot be classified under the above headings, includes dividends, discounts, rebates etc.

**PROFIT ON ASSET DISPOSAL**

Gain on the disposal of assets including gains on the disposal of long-term investments.

**EXPENSES**

**EMPLOYEE COSTS**

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

Note *AASB 119 Employee Benefits* provides a definition of employee benefits which should be considered.

**MATERIALS AND CONTRACTS**

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

Local governments may wish to disclose more detail such as contract services, consultancy, information technology and rental or lease expenditures.

**UTILITIES (GAS, ELECTRICITY, WATER)**

Expenditures made to the respective agencies for the provision of power, gas or water.

Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

**INSURANCE**

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

**LOSS ON ASSET DISPOSAL**

Loss on the disposal of fixed assets.

**DEPRECIATION ON NON-CURRENT ASSETS**

Depreciation and amortisation expenses raised on all classes of assets.

**FINANCE COSTS**

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

**OTHER EXPENDITURE**

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

**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**2. RATES AND SERVICE CHARGES**

**(a) Rating Information**

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2024/25 Budgeted rate revenue	2024/25 Budgeted interim rates	2024/25 Budgeted total revenue	2023/24 Actual total revenue	2023/24 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$
<b>(i) General rates</b>									
Residential	Gross rental valuation	0.071860	2,966	104,808,540	7,531,492	20,000	7,551,492	7,222,159	7,222,931
Commercial	Gross rental valuation	0.121806	120	12,621,985	1,537,430	0	1,537,430	1,472,790	1,439,790
<b>Total general rates</b>			3,086	117,430,525	9,068,922	20,000	9,088,922	8,694,949	8,662,721
		<b>Minimum</b>							
<b>(ii) Minimum payment</b>		\$							
Residential	Gross rental valuation	1,296.00	336	4,962,640	435,456	0	435,456	417,648	417,648
Commercial	Gross rental valuation	1,938.00	7	79,940	13,566	0	13,566	13,013	13,013
<b>Total minimum payments</b>			343	5,042,580	449,022	0	449,022	430,661	430,661
<b>Total general rates and minimum payments</b>			3,429	122,473,105	9,517,944	20,000	9,537,944	9,125,610	9,093,382
Discounts (Refer note 2(h))					0	0	0	0	0
Waivers or Concessions (Refer note 2(h))					0	0	0	0	0
<b>Total rates</b>					9,517,944	20,000	9,537,944	9,125,610	9,093,382

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

The general rates detailed for the 2024/25 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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



**TOWN OF EAST FREMANTLE  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2025**

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

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

The following instalment options are available to ratepayers for the payment of rates and service charges.  
 The Rates Notice Issue Date is expected to be 19 July 2024.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
<b>Option one</b>				
Single full payment	23/08/2024	0.00	0.00%	11.00%
<b>Option two</b>				
First instalment	23/08/2024	0.00	0.00%	11.00%
Second instalment	3/01/2025	17.90	5.50%	11.00%
<b>Option three</b>				
First instalment	23/08/2024	0.00	0.00%	11.00%
Second instalment	25/10/2024	17.90	5.50%	11.00%
Third instalment	3/01/2025	17.90	5.50%	11.00%
Fourth instalment	7/03/2025	17.90	5.50%	11.00%

	2024/25 Budget revenue	2023/24 Actual revenue	2023/24 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	42,639	40,901	40,901
Instalment plan interest earned	39,125	37,440	37,440
Unpaid rates and service charge interest earned	36,581	22,000	22,000
	118,345	100,341	100,341

**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

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

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

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

**Differential general rate**

<b>Description</b>	<b>Characteristics</b>	<b>Objects</b>	<b>Reasons</b>
Residential GRV	This differential rate category imposes a general rate on land valued on a gross rental value basis, which is zoned, held or used for residential purposes and having improvements erected on it.	The object of this proposed rate is to apply a base differential general rate to land zoned and used for residential purposes and to act as the Town's benchmark differential rate by which all other GRV rated properties are assessed.	The reason for this rate is to ensure that all ratepayers make an equitable contribution towards the ongoing maintenance and provision of works, services and facilities throughout the Town.
Commercial GRV	This differential rate category imposes a rate on land valued on a gross rental value basis, which is zoned, held or used for commercial purposes and having improvements erected on it. This category also includes 'Sporting Clubs – Commercial'. They are the East Fremantle Lawn Tennis Club, Fremantle Rowing Club, East Fremantle Yacht Club and Swan Yacht Club. These clubs generate commercial revenue through food and beverage, as well as hire of facilities. The Town has tenure agreements in place with each of these organisations which entitles the Town to levy rates and service charges.	The object of this proposed rate is to apply a rate to commercial properties in order to raise additional revenue to offset the associated higher levels of services to properties in this category. The object of the differential rate category for Sporting Clubs – Commercial is to ensure that sporting clubs are contributing to the capital and maintenance expenses associated with the provision of dedicated infrastructure and facilities for the use of all community groups and sporting clubs. The Town has finalised the Preston Point Facilities Master Plan which identifies over \$11m worth of capital projects. The East Fremantle Tennis Club and East Fremantle Yacht Club are located within this precinct. The Town is also undertaking a \$34.6m redevelopment of the East Fremantle Oval Precinct which incorporates dedicated facilities for the East Fremantle Bowling Club, East Fremantle Football Club and East Fremantle Croquet Club.	The reason for this rate is to ensure additional funding for parking infrastructure, road maintenance and construction, drainage, streetscape, litter control, urban style guides and regulatory compliance.

**(d) Differential Minimum Payment**

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

**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

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

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

Council adopted the rates and minimum payments previously set out in the local public notice giving notice of the intention to charge differential rates.

**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

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

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

The Town did not raise specified area rates or service charges for the year ended 30th June 2025.

**(h) Waivers or concessions**

The Town does not anticipate any waivers or concessions for the year ended 30th June 2025.

**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**3. NET CURRENT ASSETS**

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

**Current assets**

Cash and cash equivalents - unrestricted  
Cash and cash equivalents - restricted  
Receivables  
Other assets

**Less: current liabilities**

Trade and other payables  
Contract liabilities  
Lease liabilities  
Long term borrowings  
Employee provisions  
Other provisions

**Net current assets**

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

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

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
4	2,340,928	2,532,315	2,340,928
4	1,918,630	3,058,000	3,018,128
	252,401	252,401	252,401
	52,099	52,099	52,099
	4,564,058	5,894,815	5,663,556
	(1,854,815)	(1,854,815)	(1,854,815)
	(71,910)	(419,861)	(71,910)
8	(52,049)	0	0
7	(157,911)	(150,564)	(4,825,570)
	(675,173)	(675,173)	(675,173)
	(43,530)	(43,530)	(43,530)
	(2,855,388)	(3,143,943)	(7,470,998)
	1,708,670	2,750,872	(1,807,442)
3(c)	(1,708,670)	(2,559,485)	1,807,442
	0	191,387	0

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

**Items excluded from calculation of budgeted deficiency**

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

**(b) Non-cash amounts excluded from operating activities**

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

**Adjustments to operating activities**

Less: Profit on asset disposals  
Add: Depreciation

**Non cash amounts excluded from operating activities**

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
5	(69,342)	(103,000)	(85,200)
6	2,231,542	2,166,530	2,166,530
	2,162,200	2,063,530	2,081,330

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

The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

**Adjustments to net current assets**

Less: Cash - reserve accounts  
Add: Current liabilities not expected to be cleared at end of year  
- Current portion of borrowings  
- Current portion of lease liabilities

**Total adjustments to net current assets**

9	(1,918,630)	(2,710,049)	(3,018,128)
	157,911	150,564	4,825,570
	52,049	0	0
	(1,708,670)	(2,559,485)	1,807,442

3(d) NET CURRENT ASSETS (CONTINUED)

**MATERIAL ACCOUNTING POLICIES**

**CURRENT AND NON-CURRENT CLASSIFICATION**

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

**TRADE AND OTHER PAYABLES**

Trade and other payables represent liabilities for goods and services provided to the Town prior to the end of the financial year that are unpaid and arise when the Town becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

**PREPAID RATES**

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Town recognises revenue for the prepaid rates that have not been refunded.

**INVENTORIES**

**General**

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

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

**Superannuation**

The Town contributes to a number of superannuation funds on behalf of employees. All funds to which the Town contributes are defined contribution plans.

**LAND HELD FOR RESALE**

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

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

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

**GOODS AND SERVICES TAX (GST)**

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

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

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

**CONTRACT LIABILITIES**

Contract liabilities represent the Town's obligation to transfer goods or services to a customer for which the Town has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

**TRADE AND OTHER RECEIVABLES**

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

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

Trade receivables are held with the objective to collect the contractual cashflows and therefore the Town measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

The Town applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

**PROVISIONS**

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

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

**EMPLOYEE BENEFITS**

**Short-term employee benefits**

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

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

**Other long-term employee benefits**

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Town's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Town does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**4. RECONCILIATION OF CASH**

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

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
Cash at bank and on hand		\$ 4,259,558	\$ 5,590,315	\$ 5,359,056
<b>Total cash and cash equivalents</b>		<b>4,259,558</b>	<b>5,590,315</b>	<b>5,359,056</b>
Held as				
- Unrestricted cash and cash equivalents	3(a)	2,340,928	2,532,315	2,340,928
- Restricted cash and cash equivalents	3(a)	1,918,630	3,058,000	3,018,128
		4,259,558	5,590,315	5,359,056
<b>Restrictions</b>				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		1,918,630	3,058,000	3,018,128
		1,918,630	3,058,000	3,018,128
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves	9	1,918,630	2,710,049	3,018,128
Unspent capital grants, subsidies and contribution liabilities		0	347,951	0
		1,918,630	3,058,000	3,018,128
<b>Reconciliation of net cash provided by operating activities to net result</b>				
<b>Net result</b>		737,720	16,383,619	15,343,310
Depreciation	6	2,231,542	2,166,530	2,166,530
(Profit)/loss on sale of asset	5	(69,342)	(103,000)	(85,200)
(Increase)/decrease in receivables		0	489,293	0
(Increase)/decrease in other assets		(0)	115,632	0
Increase/(decrease) in payables		(0)	(2,896,164)	0
Increase/(decrease) in contract liabilities		0	(10,643)	0
Increase/(decrease) in unspent capital grants		(347,951)	(6,207,540)	(1,729,706)
Increase/(decrease) in other provision		0	(270,007)	0
Increase/(decrease) in employee provisions		(0)	(36,619)	0
Capital grants, subsidies and contributions		(1,201,532)	(10,816,944)	(14,250,242)
<b>Net cash from operating activities</b>		<b>1,350,437</b>	<b>(1,185,843)</b>	<b>1,444,692</b>

**MATERIAL ACCOUNTING POLICES**

**CASH AND CASH EQUIVALENTS**

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

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

**FINANCIAL ASSETS AT AMORTISED COST**

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

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

**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**5. FIXED ASSETS**

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

	2024/25 Budget Additions	2024/25 Budget Disposals - Net Book Value	2024/25 Budget Disposals - Sale Proceeds	2024/25 Budget Disposals - Profit or Loss	2023/24 Actual Additions	2023/24 Disposals - Net Book Value	2023/24 Actual Disposals - Sale Proceeds	2023/24 Actual Disposals - Profit or Loss	2023/24 Budget Additions	2023/24 Budget Disposals - Net Book Value	2023/24 Budget Disposals - Sale Proceeds	2023/24 Budget Disposals - Profit or Loss
<b>(a) Property, Plant and Equipment</b>												
Buildings - specialised	1,632,029	0	0	0	22,797,933	0	0	0	21,021,316	0	0	0
Furniture and equipment	182,951	0	0	0	30,000	0	0	0	25,000	0	0	0
Plant and equipment	599,000	38,658	108,000	69,342	345,205	68,402	171,402	103,000	706,200	86,614	171,814	85,200
<b>Total</b>	<b>2,413,980</b>	<b>38,658</b>	<b>108,000</b>	<b>69,342</b>	<b>23,173,138</b>	<b>68,402</b>	<b>171,402</b>	<b>103,000</b>	<b>21,752,516</b>	<b>86,614</b>	<b>171,814</b>	<b>85,200</b>
<b>(b) Infrastructure</b>												
Infrastructure - roads	483,733	0	0	0	72,399	0	0	0	80,000	0	0	0
Infrastructure - footpaths	325,400	0	0	0	235,801	0	0	0	270,000	0	0	0
Infrastructure - drainage	55,000	0	0	0	17,601	0	0	0	100,000	0	0	0
Infrastructure - carparks	200,000	0	0	0	11,500	0	0	0	15,000	0	0	0
Infrastructure - parks and ovals	310,000	0	0	0	270,000	0	0	0	207,000	0	0	0
<b>Total</b>	<b>1,374,133</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>607,301</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>672,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>(c) Land held for resale</b>												
Cost of acquisition	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total</b>	<b>3,788,113</b>	<b>38,658</b>	<b>108,000</b>	<b>69,342</b>	<b>23,780,439</b>	<b>68,402</b>	<b>171,402</b>	<b>103,000</b>	<b>22,424,516</b>	<b>86,614</b>	<b>171,814</b>	<b>85,200</b>

**MATERIAL ACCOUNTING POLICIES**

**RECOGNITION OF ASSETS**

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

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

**GAINS AND LOSSES ON DISPOSAL**

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



**TOWN OF EAST FREMANTLE**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**6. DEPRECIATION**

**By Class**

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

**By Program**

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

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Buildings - non-specialised	51,764	50,253	50,253
Buildings - specialised	1,152,339	1,118,771	1,118,771
Furniture and equipment	84,016	81,567	81,567
Plant and equipment	250,655	243,352	243,352
Infrastructure - roads	334,002	324,273	324,273
Infrastructure - footpaths	94,972	92,205	92,205
Infrastructure - drainage	59,034	57,314	57,314
Infrastructure - carparks	29,690	28,825	28,825
Infrastructure - parks and ovals	124,232	120,614	120,614
Infrastructure - bus shelters	8,804	8,547	8,547
Right of use - land	42,034	40,809	40,809
	<b>2,231,542</b>	<b>2,166,530</b>	<b>2,166,530</b>
Governance	294,199	285,627	285,627
Law, order, public safety	290	281	281
Health	12,539	12,173	12,173
Education and welfare	130,248	126,451	126,451
Housing	17,428	16,920	16,920
Community amenities	8,804	8,547	8,547
Recreation and culture	1,100,983	1,068,914	1,068,914
Transport	519,815	504,671	504,671
Other property and services	147,236	142,946	142,946
	<b>2,231,542</b>	<b>2,166,530</b>	<b>2,166,530</b>

**MATERIAL ACCOUNTING POLICIES**

**DEPRECIATION**

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

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

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

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

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

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget	2024/25	2024/25	Budget	2024/25	Actual	2023/24	2023/24	Actual	2023/24	Budget	2023/24	2023/24	Budget	2023/24
				Principal 1 July 2024	Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2025	Budget Interest Repayments	Principal 1 July 2023	Actual New Loans	Actual Principal Repayments	Principal outstanding 30 June 2024	Actual Interest Repayments	Principal 1 July 2023	Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2024	Budget Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Community amenities</b>																		
SMRC - Administration Building*	2-6	WATC	2.60%	0	0	0	0	0	94,112	0	(4,900)	89,212	(5,157)	75,780	0	0	75,780	(5,157)
<b>Recreation and culture</b>																		
EF Oval Precinct Redevelopment - Loan Guarantee Expense								(33,264)				(5,615)						
EF Oval Precinct Redevelopment	185	WATC	4.82%	4,727,366	0	(150,564)	4,576,802	(226,141)	0	4,800,000	(72,634)	4,727,366	(115,718)	0	4,800,000	(72,634)	4,727,366	(121,333)
				4,727,366	0	(150,564)	4,576,802	(259,405)	94,112	4,800,000	(77,534)	4,816,578	(126,490)	75,780	4,800,000	(72,634)	4,803,146	(126,490)

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

\* The SMRC Administration Building loan is an interest only loan and is funded from the participants quarterly contributions towards the Office Project. The Town's share of liability is 5.41%.  
 The Town of East Fremantle is withdrawing from the Regional Council effective from 1 July 2024, and as such will be withdrawing from the facility agreement with the WATC. Hence, no loan liability is disclosed for 2024/25.

**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**7. BORROWINGS**

**(b) New borrowings - 2024/25**

No new borrowings are proposed for the 2024/25 financial year.

**(c) Unspent borrowings**

The Town had no unspent borrowing funds as at 30th June 2024 nor is it expected to have unspent borrowing funds as at 30th June 2025.

**(d) Credit Facilities**

	<b>2024/25 Budget</b>	<b>2023/24 Actual</b>	<b>2023/24 Budget</b>
	\$	\$	\$
<b>Undrawn borrowing facilities</b>			
<b>credit standby arrangements</b>			
Bank overdraft limit	1,000,000	1,000,000	1,000,000
Bank overdraft at balance date	0	0	0
Credit card limit	20,000	20,000	20,000
Credit card balance at balance date	0	0	0
<b>Total amount of credit unused</b>	<b>1,020,000</b>	<b>1,020,000</b>	<b>1,020,000</b>
<b>Loan facilities</b>			
Loan facilities in use at balance date	4,576,802	4,816,578	4,803,146
Unused loan facilities at balance date	0	0	0

<b>Overdraft details</b>	<b>Purpose overdraft was established</b>	<b>Year overdraft established</b>	<b>Amount b/fwd 1 July 2024</b>	<b>2024/25 Budgeted Increase/ (Decrease)</b>	<b>Amount as at 30th June 2025</b>
			\$	\$	\$
CBA (3.01% at time of establishment)	End of year cashflow	2020/21	1,000,000	0	1,000,000
			1,000,000	0	1,000,000

**MATERIAL ACCOUNTING POLICIES**

**BORROWING COSTS**

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

8. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term (months)	Budget Lease Principal	2024/25 Budget New Leases	2024/25 Budget Lease Principal Repayments	Budget Lease Principal outstanding 30 June 2025	2024/25 Budget Lease Interest Repayments	Actual Principal 1 July 2023	2023/24 Actual New Leases	2023/24 Actual Lease Principal repayments	Actual Lease Principal outstanding 29 June 2024	2023/24 Actual Lease repayments	Budget Principal 1 July 2023	2023/24 Budget New Leases	2023/24 Budget Lease Principal repayments	Budget Lease Principal outstanding 29 June 2024	2023/24 Budget Lease Interest repayments
					1 July 2024	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Recreation and culture</b>																			
River seabed (Mooring Pens)		Department of Transport	2.60%	110	161,569	0	(52,049)	109,520	(8,000)	211,376	0	(49,807)	161,569	(8,000)	211,376	0	(49,807)	161,569	(8,000)
					161,569	0	(52,049)	109,520	(8,000)	211,376	0	(49,807)	161,569	(8,000)	211,376	0	(49,807)	161,569	(8,000)

**MATERIAL ACCOUNTING POLICIES**

**LEASES**

At the inception of a contract, the Town assesses whether the contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and a lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Town uses its incremental borrowing rate.

**LEASE LIABILITIES**

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

**TOWN OF EAST FREMANTLE**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**9. RESERVE ACCOUNTS**

**(a) Reserve Accounts - Movement**

	<b>2024/25 Budget Opening Balance</b>	<b>2024/25 Budget Transfer to</b>	<b>2024/25 Budget Transfer (from)</b>	<b>2024/25 Budget Closing Balance</b>	<b>2023/24 Actual Opening Balance</b>	<b>2023/24 Actual Transfer to</b>	<b>2023/24 Actual Transfer (from)</b>	<b>2023/24 Actual Closing Balance</b>	<b>2023/24 Budget Opening Balance</b>	<b>2023/24 Budget Transfer to</b>	<b>2023/24 Budget Transfer (from)</b>	<b>2023/24 Budget Closing Balance</b>
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by legislation</b>												
Payment in Lieu of Parking Reserve	137,010	0	0	137,010	137,010	0	0	137,010	137,010	0	0	137,010
Payment in Lieu of Public Open Space	0	0	0	0	0	0	0	0	0	0	0	0
	137,010	0	0	137,010	137,010	0	0	137,010	137,010	0	0	137,010
<b>Restricted by council</b>												
Non-Current Leave Entitlements Reserve	0	0	0	0	0	0	0	0	0	0	0	0
Unspent Grants and Restricted Cash Reserve	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle, Plant and Equipment Reserve	0	0	0	0	50,407	0	(50,407)	0	50,407	0	0	50,407
Aged Services Reserve	0	0	0	0	0	0	0	0	0	0	0	0
Strategic Asset Management Reserve	0	166,275	0	166,275	64,920	0	(64,920)	0	64,920	0	0	64,920
Arts and Sculpture Reserve	195,664	0	(45,000)	150,664	165,664	30,000	0	195,664	165,664	30,000	(45,000)	150,664
Waste Reserve	35,000	0	0	35,000	35,000	0	0	35,000	35,000	0	0	35,000
Streetscape Reserve	75,000	0	(75,000)	0	75,000	0	0	75,000	75,000	0	0	75,000
Drainage Reserve	133,293	0	(133,293)	0	193,293	0	(60,000)	133,293	216,000	0	0	216,000
East Fremantle Oval Redevelopment Reserve	250,529	0	(250,529)	0	341,431	1,046,111	(1,137,013)	250,529	532,641	588,043	(156,077)	964,607
Preston Point Facilities Reserve	0	0	0	0	145,290	0	(145,290)	0	65,290	0	(30,000)	35,290
Foreshore Master Plan Reserve	196,344	0	0	196,344	196,344	0	0	196,344	213,618	0	0	213,618
Sustainability and Environmental Reserve	438,553	137,197	(575,750)	0	304,723	133,830	0	438,553	304,723	133,830	(310,000)	128,553
Town Planning Reserve	150,000	40,000	0	190,000	100,000	50,000	0	150,000	100,000	50,000	0	150,000
Business Improvement Reserve	150,000	0	(70,000)	80,000	50,000	100,000	0	150,000	50,000	100,000	0	150,000
Civic Building Reserve	5,305	31,418	(16,737)	19,986	16,500	0	(11,195)	5,305	16,500	30,137	(16,244)	30,393
Strategic Waste Reserve	326,684	0	0	326,684	146,684	180,000	0	326,684	146,684	180,000	(326,684)	0
Plympton Parking Reserve	616,667	0	0	616,667	616,667	0	0	616,667	616,666	0	0	616,666
	2,573,039	374,890	(1,166,309)	1,781,620	2,501,923	1,539,941	(1,468,825)	2,573,039	2,653,113	1,112,010	(884,005)	2,881,118
	2,710,049	374,890	(1,166,309)	1,918,630	2,638,933	1,539,941	(1,468,825)	2,710,049	2,790,123	1,112,010	(884,005)	3,018,128

## 9. RESERVE ACCOUNTS

### (b) Reserve Accounts - Purposes

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

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

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

The Town has resolved to make the following changes in the use of part of the money in a reserve account.

Opening balances from the following existing asset reserves will be consolidated into the Strategic Asset Management Reserve as the overarching strategic asset reserve for asset funding:

- Streetscape Reserve
- Drainage Reserve

10 REVENUE RECOGNITION

MATERIAL ACCOUNTING POLICIES

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of revenue recognition
Rates - general rates	General rates	Over time	Payment dates adopted by council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
of non-financial assets	controlled by the local government		reporting			performance obligations	transaction price of terms	performance obligations
Grants, subsidies or contributions with no contractual commitments	General appropriations and contributions with no reciprocal commitment	No obligation	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment of the licence, registration or approval
Fees and charges - pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle
Fees and charges - other inspections	Regulatory food, health and safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Fees and charges - waste management collections	Kerbside collection service	Over time	Payment dates adopted by council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Fees and charges - property hire	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction	On entry or at conclusion of hire
Fees and charges for other goods and services	Reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Fees and charges - fines	Fines issued for breaches of local laws	Single point in time	Payment in full within defined time	None	Adopted by council through local law	When taxable event occurs	Not applicable	When fine notice is issued
Other revenue - reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed
Fees & Charges Mooring Pen	Leasing Mooring Pen	Single point in time	Payment in full in advance	Contract	Adopted by Council annually	Based on timing of entry to facility	Returns repayment of transaction on cancellation	On entry or at conclusion of hire
Fees & Charges - Property Leases	Leasing of Commercial or Residential Properties	Single point in time	Payment in full in advance	Contract	Adopted by Council annually	Based on timing of entry to facility	Returns repayment of transaction on	On entry or at conclusion of hire

**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**11. PROGRAM INFORMATION**

**(a) Key Terms and Definitions - Reporting Programs**

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

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



**TOWN OF EAST FREMANTLE**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**11 PROGRAM INFORMATION (Continued)**

**(b) Income and expenses**

**Income excluding grants, subsidies and contributions**

	<b>2024/25 Budget</b>	<b>2023/24 Actual</b>	<b>2023/24 Budget</b>
	\$	\$	\$
Governance	11,000	48,658	48,658
General purpose funding	9,802,566	9,692,683	9,370,455
Law, order, public safety	22,127	21,224	29,060
Health	46,963	56,049	37,975
Education and welfare	238,111	228,404	228,404
Housing	98,744	94,718	94,718
Community amenities	221,489	196,783	254,004
Recreation and culture	408,291	353,119	338,977
Transport	390,350	349,905	365,551
Economic services	135,780	130,243	154,558
Other property and services	33,597	65,227	32,227
	<b>11,409,018</b>	<b>11,237,013</b>	<b>10,954,587</b>

**Operating grants, subsidies and contributions**

General purpose funding	277,335	13,261	277,335
Education and welfare	691,978	668,578	668,578
Community amenities	4,100	11,650	4,100
Recreation and culture	20,000	120,046	38,000
Transport	32,045	35,301	32,045
	<b>1,025,458</b>	<b>848,836</b>	<b>1,020,058</b>

**Capital grants, subsidies and contributions**

Governance	0	9,750	0
Recreation and culture	1,065,750	17,200,560	15,895,767
Transport	483,733	84,181	84,181
	<b>1,549,483</b>	<b>17,294,491</b>	<b>15,979,948</b>

**Total Income**

	<b>13,983,959</b>	<b>29,380,340</b>	<b>27,954,593</b>
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**Expenses**

Governance	(1,763,126)	(1,423,695)	(1,431,247)
General purpose funding	(338,397)	(327,631)	(128,031)
Law, order, public safety	(336,315)	(301,018)	(192,270)
Health	(253,567)	(242,012)	(279,456)
Education and welfare	(1,315,926)	(1,218,249)	(1,210,346)
Housing	(79,136)	(83,363)	(55,933)
Community amenities	(2,662,732)	(2,880,447)	(2,943,045)
Recreation and culture	(3,392,988)	(3,560,716)	(3,088,285)
Transport	(2,795,673)	(2,584,865)	(2,978,529)
Economic services	(180,122)	(163,041)	(157,614)
Other property and services	(128,257)	(211,684)	(146,527)
	<b>(13,246,239)</b>	<b>(12,996,721)</b>	<b>(12,611,283)</b>

**Total expenses**

	<b>(13,246,239)</b>	<b>(12,996,721)</b>	<b>(12,611,283)</b>
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**Net result for the period**

	<b>737,720</b>	<b>16,383,619</b>	<b>15,343,310</b>
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**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**12. OTHER INFORMATION**

**The net result includes as revenues**

**(a) Interest earnings**

	<b>2024/25 Budget</b>	<b>2023/24 Actual</b>	<b>2023/24 Budget</b>
	\$	\$	\$
Investments			
- Reserve accounts	57,559	400,000	90,000
- Other funds	40,000	20,000	40,000
Other interest revenue	75,706	59,440	59,440
	<u>173,265</u>	<u>479,440</u>	<u>189,440</u>

**(b) Other revenue**

Reimbursements and recoveries	92,900	56,000	42,000
	<u>92,900</u>	<u>56,000</u>	<u>42,000</u>

**The net result includes as expenses**

**(c) Auditors remuneration**

Audit services	59,227	57,502	57,502
	<u>59,227</u>	<u>57,502</u>	<u>57,502</u>

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

Borrowings (refer Note 7(a))	259,405	126,490	126,490
Interest expense on lease liabilities (refer Note 8)	8,000	8,000	8,000
	<u>267,405</u>	<u>134,490</u>	<u>134,490</u>

**(e) Write offs**

General rate	6,430	6,273	6,273
Fees and charges	10,716	10,455	10,455
	<u>17,146</u>	<u>16,728</u>	<u>16,728</u>

**(f) Low Value lease expenses**

Office equipment	0	0	0
Gymnasium equipment	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>

**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**13. ELECTED MEMBERS REMUNERATION**

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
<b>Mayor Oneill</b>			
Mayor's Allowance	39,988	38,450	38,450
Meeting attendance fees	27,425	26,370	26,370
Annual allowance for ICT expenses	3,500	3,500	3,500
	70,913	68,320	68,320
<b>Deputy Mayor Natale</b>			
Deputy Mayor's Allowance	9,997	9,612	9,612
Meeting attendance fees	17,711	17,030	17,030
Annual allowance for ICT expenses	3,500	3,500	3,500
	31,208	30,142	30,142
<b>Cr McPhail</b>			
Meeting attendance fees	17,711	17,030	17,030
Annual allowance for ICT expenses	3,500	3,500	3,500
	21,211	20,530	20,530
<b>Cr Collinson</b>			
Meeting attendance fees	17,711	17,030	17,030
Annual allowance for ICT expenses	3,500	3,500	3,500
	21,211	20,530	20,530
<b>Cr White</b>			
Meeting attendance fees	17,711	17,030	17,030
Annual allowance for ICT expenses	3,500	3,500	3,500
	21,211	20,530	20,530
<b>Cr Donovan</b>			
Meeting attendance fees	17,711	17,030	17,030
Annual allowance for ICT expenses	3,500	3,500	3,500
	21,211	20,530	20,530
<b>Cr Nardi (Not elected at the 21 October 2023 election)</b>			
Meeting attendance fees	0	5,677	17,030
Annual allowance for ICT expenses	0	1,167	3,500
	0	6,843	20,530
<b>Cr Wilson</b>			
Meeting attendance fees	17,711	17,030	17,030
Annual allowance for ICT expenses	3,500	3,500	3,500
	21,211	20,530	20,530
<b>Cr Mascaro (Resigned 16 April 2023)</b>			
Meeting attendance fees	0	0	17,030
Annual allowance for ICT expenses	0	0	3,500
	0	0	20,530
<b>Cr Maywood (Elected 21 October 2023)</b>			
Meeting attendance fees	17,711	11,353	0
Annual allowance for ICT expenses	3,500	2,333	0
	21,211	13,687	0
<b>Cr Harrington (Elected 21 October 2023)</b>			
Meeting attendance fees	17,711	11,353	0
Annual allowance for ICT expenses	3,500	2,333	0
	21,211	13,687	0
<b>Total Elected Member Remuneration</b>	250,598	235,329	242,172
Mayor's Allowance	39,988	38,450	38,450
Deputy Mayor's Allowance	9,997	9,612	9,612
Meeting attendance fees	169,113	156,933	162,610
Annual allowance for ICT expenses	31,500	30,333	31,500
	250,598	235,329	242,172

**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**14 MAJOR LAND TRANSACTIONS**

**(a) Details**

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

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

The design is based on the following key principles:

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

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

(a) <b>Prior year transactions</b>	Note	Approved 3 Year Budget	2024/25	2023/24	2023/24	2022/23	2021/22
			Budget	Budget	Actual	Actual	Actual
			\$	\$	\$	\$	\$
<b>Capital revenue</b>							
State Government Funding (DLGSCI)		25,000,000	0	14,053,237	15,448,199	8,623,030	928,771
Lotterywest		1,345,060	0	672,530	1,345,060	0	0
AFL Facilities Fund		250,000	0	250,000	250,000	0	0
ToEF - Loan Borrowings		4,800,000	0	4,800,000	4,800,000	0	0
ToEF - Transfer (to) / from East Fremantle Oval Redevelopment Reserve		3,183,400	140,529	(18,972)	337,289	2,846,111	0
East Fremantle Football Club Contribution		72,587	0	0	72,587	0	0
East Fremantle Bowling Club Contribution		18,182	0	0	0	18,182	0
<b>Total Capital Revenue</b>		<b>34,669,229</b>	<b>140,529</b>	<b>19,756,795</b>	<b>22,253,135</b>	<b>11,487,323</b>	<b>928,771</b>
<b>Capital expenditure</b>							
Construction of Facilities	5(a)	(34,669,229)	(140,529)	(19,776,296)	(21,654,942)	(12,085,516)	(928,771)

**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**15 TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS**

**(a) Details**

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

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

Belgravia (Operator) have been appointed the operator of the East Fremantle Community Park

A key element to the long term success will be the partnerships that the Operator forms with the key precinct partners being the East Fremantle Football Club, East Fremantle Bowls Club and East Fremantle Croquet Club. Operator responsibilities will include but not limited to:

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

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

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

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

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

**(b) Expected Cashflows**

	<b>2023/24 Actual</b>						
	\$						
	<b>2023/24 Actual</b>	<b>2023/24 Budget</b>	<b>2024/25 Budget</b>	<b>2025/26 Forecast</b>	<b>2026/27 Forecast</b>	<b>2027/28 Forecast</b>	<b>2028/29 Forecast</b>
	\$	\$	\$	\$	\$	\$	\$
Payments to Belgravia							
- Pre Opening Services Fee	245,522						
- Lease Mobilisation Fee	22,500						
- 23/24 Trading Result	133,636						
	<b>401,658</b>						
<b>Revenue</b>							
Gross Revenue - Food and Beverage (Non-Club)	345,700	345,700	1,786,200	1,875,510	1,969,286	2,067,750	2,171,137
Gross Revenue - Food and Beverage (Club)	0	0	288,000	302,400	317,520	333,396	350,066
Health Club Revenue	178,890	178,890	1,675,720	2,213,164	2,285,830	2,354,406	2,425,038
	<b>524,590</b>	<b>524,590</b>	<b>3,749,920</b>	<b>4,391,074</b>	<b>4,572,636</b>	<b>4,755,552</b>	<b>4,946,241</b>
<b>Expenditure</b>							
Management Fee	(30,000)	(30,000)	(180,000)	(251,800)	(259,354)	(267,135)	(275,149)
Food and Beverage Expenses (73% of Revenue)	(252,361)	(252,361)	(1,514,166)	(1,589,874)	(1,669,368)	(1,752,837)	(1,840,478)
Food and Beverage Payment to Clubs	0	0	(109,139)	(114,597)	(120,327)	(126,342)	(132,660)
Precinct Expenses	(375,865)	(375,865)	(1,996,259)	(2,009,069)	(2,086,591)	(2,148,126)	(2,208,777)
	<b>(658,226)</b>	<b>(658,226)</b>	<b>(3,799,564)</b>	<b>(3,965,340)</b>	<b>(4,135,640)</b>	<b>(4,294,440)</b>	<b>(4,457,064)</b>
<b>Net Profit less</b>	<b>(133,636)</b>	<b>(133,636)</b>	<b>(49,644)</b>	<b>425,734</b>	<b>436,996</b>	<b>461,112</b>	<b>489,177</b>
Sinking Fund Contribution	0	0	0	(275,000)	(275,000)	(275,000)	(275,000)
Recovery of pre-opening service fee	0	0	0	(150,734)	(94,788)	0	0
Town payment including loan repayment cont.	0	0	0		(67,208)	(186,112)	(214,177)
<b>Funds available for Distribution of Dividends</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>	<b>0</b>	<b>(0)</b>

**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**16 INVESTMENT IN ASSOCIATES**

**(a) Investment in associate**

Town of East Fremantle Withdrawal from the Resource Recovery Group (RRG)

At the Ordinary Council Meeting held on 20 June 2023, Council unanimously resolved to provide formal notice of withdrawal to the Resource Recovery Group (RRG - formerly SMRC) in accordance with section 11.1 of the Establishment Agreement (1997) to end its membership (participation) within the regional local government. The effective withdraw date is 1 July 2024.

The RRG Council at its meeting on 23 May 2024 formally resolved to initiate the requirement for the Town of East Fremantle to fund amended Business Plans. The amended business plans will assess the value of assets and liabilities of the regional local government under a notional wind up scenario and determine the proportional share of assets/liabilities of the participating local governments.

Based on preliminary modelling advised by the RRG, the Town's estimated share of equity will be approximate to the cost of the amended business plans. Therefore, the Town will be assessing the derecognition of its share of investment in associate at 30 June 2024, as such, will not be carrying a balance on the Statement of Financial Position in 2024/25.

**MATERIAL ACCOUNTING POLICIES**

**Investments in associates**

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

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

**Investments in associates (continued)**

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

**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**17 TRUST FUNDS**

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

<b>Detail</b>	<b>Balance 30 June 2024</b>	<b>Estimated amounts received</b>	<b>Estimated amounts paid</b>	<b>Estimated balance 30 June 2025</b>
Nil	\$	\$	\$	\$
	0	0	0	0

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

**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**18 FEES AND CHARGES**

	<b>2024/25 Budget</b>	<b>2023/24 Actual</b>	<b>2023/24 Budget</b>
	\$	\$	\$
<b>By Program:</b>			
General purpose funding	91,357	87,633	87,633
Law, order, public safety	22,127	21,224	29,060
Health	46,963	45,049	26,975
Education and welfare	238,111	228,404	228,404
Housing	98,744	94,718	94,718
Community amenities	205,147	196,783	238,662
Recreation and culture	309,391	296,777	296,777
Transport	354,350	339,905	355,551
Economic services	135,780	130,243	154,558
Other property and services	33,597	32,227	32,227
	<b>1,535,567</b>	<b>1,472,963</b>	<b>1,544,565</b>

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



**TOWN OF EAST FREMANTLE**  
**BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**SUPPLEMENTARY INFORMATION**

Capital Expenditure Schedule

Asset Disposal Schedule

Chart of Accounts

Schedule of Fees and Charges

Town of East Fremantle - Capital Works Schedule - 2024/25					Funding					
GL	Job	Asset Class	Description	24/25 Budget	Reserves	Description of Reserve	Grants	Funding Program	Proceeds from Sale of Assets	Municipal
E10648		Plant & Equipment	VW Golf Alltrack Wagon (EMRS)	40,000					25,000	15,000
E12642		Plant & Equipment	Isuzu MKR190 truck	90,000					45,000	45,000
E11720		Plant & Equipment	Kobota F3690	55,000					22,000	33,000
E12802		Plant & Equipment	Kobelco SK17SR-5	40,000					16,000	24,000
E12810		Plant & Equipment	Upgrade street lights to LED, including smart lighting for major roads	310,000	310,000	Sustainability Reserve				0
E11723		Plant & Equipment	Two EV Charges for East Fremantle Community Park	44,000	22,000	Sustainability Reserve	22,000			0
E04635		Plant & Equipment	Upgrade of EV charger power connection adjacent to Town hall car park	20,000						20,000
			<b>Total Plant &amp; Equipment</b>	<b>599,000</b>	<b>332,000</b>		<b>22,000</b>		<b>108,000</b>	<b>137,000</b>
E04606		Furniture & Equipment	General Allocation	17,951						17,951
E04634		Furniture & Equipment	Laptop Replacement Program (Investigate green finance lease)	35,000						35,000
E04633		Furniture & Equipment	ERP Replacement - New Electronic Document Records Management System	70,000	70,000	Business improvement reserve				0
E04610		Furniture & Equipment	AV Council Chambers (Recording Equipment + Replace end of life equipment)	60,000						60,000
			<b>Total Furniture &amp; Equipment</b>	<b>182,951</b>	<b>70,000</b>		<b>0</b>		<b>0</b>	<b>112,951</b>
E11739	E11739	Buildings	Tricolore Soccer Club Upgrades	690,000			690,000	\$800k DLGSC/\$120k Club		0
E11715	E11748	Buildings	Solar and Battery Installation East Fremantle Community Park. Solar installation Town Hall, Depot and Dovenby House	707,500	353,750	\$110,000 EF Redevelopment reserve \$243,750 - Sustainability reserve	353,750			0
E07402	LB237R	Buildings	EH Gray various upgrades	22,500						22,500
E04604		Buildings	Floorboard Sealing - enhancing thermal comfort	13,000						13,000
E11715	E11738	Buildings	East Fremantle Community Park - Miscellaneous Works	140,529	140,529	EF Redevelopment Reserve				0
E14605		Buildings	Buildings upgrade door locks - Various	35,000						35,000
E11715	E11737	Buildings	Building upgrade - Camp Waller - Eaves lining	4,500						4,500
E14601		Buildings	Buildings upgrade RCD's switchboards - Various	10,000						10,000
E11714	LB221R	Buildings	Building upgrade - Hurricanes - Lighting	9,000						9,000
			<b>Total Buildings</b>	<b>1,632,029</b>	<b>494,279</b>		<b>1,043,750</b>		<b>0</b>	<b>94,000</b>
E12820	E12849	Infrastructure - Roads	Riverside Road (adjacent to Leeuwin Boat Ramp)	483,733			483,733	\$322,489 Regional Road Group \$161,244 - Roads to Recovery		0
			<b>Total Infrastructure - Roads</b>	<b>483,733</b>	<b>0</b>		<b>483,733</b>		<b>0</b>	<b>0</b>
E12761	E12761	Infrastructure - Drainage	Upgrade old pits to SEPs	15,000						15,000
E12672	E12672	Infrastructure - Drainage	Preston Point Road - Above carpark near Tennis Club - Investigate and upgrade storage prior to water entering pipe to river	20,000						20,000
E12707		Infrastructure - Drainage	George Street - Drainage investigation and upgrades to allow underground piped water flow	20,000						20,000
			<b>Total Infrastructure - Drainage</b>	<b>55,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>55,000</b>
E11749	E11749	Infrastructure - Parks & Ovals	Rotunda replacement - Wayman Park	40,000						40,000
E11686		Infrastructure - Parks & Ovals	Rotunda replacement - Mervi Cowan Park	55,000						55,000
E11726	E11741	Infrastructure - Parks & Ovals	Upgrade of Retic - Preston Point	20,000						20,000
E11673	E11673	Infrastructure - Parks & Ovals	Limestone wall replacement - Glasson Park	40,000						40,000
E11726	E11726	Infrastructure - Parks & Ovals	Bore test/replacement - Foreshore Parks	30,000						30,000
E11726	E11726	Infrastructure - Parks & Ovals	Bore pump test - Stratford Street Park	10,000						10,000
E11726	E11726	Infrastructure - Parks & Ovals	Irrigation upgrade - Marjorie Green Park	10,000						10,000
E11726	E11726	Infrastructure - Parks & Ovals	Irrigation upgrade tie in to existing system -Locke Park	35,000						35,000
E11725	E11743	Infrastructure - Parks & Ovals	Bin upgrades	10,000						10,000
E11729	EE11745	Infrastructure - Parks & Ovals	Drink Fountains	10,000						10,000
E11749	E11750	Infrastructure - Parks & Ovals	Wayman softfall upgrade for exercise equipment	20,000						20,000
E11679		Infrastructure - Parks & Ovals	Extend cricket practice nets hardstand by approx 6m - Henry Jeff & Preston Point	30,000						30,000
			<b>Total Infrastructure - Parks &amp; Ovals</b>	<b>310,000</b>	<b>0</b>		<b>0</b>		<b>0</b>	<b>310,000</b>
E12609		Infrastructure - Car Parks	Carparks - General Allocation	20,000						20,000
E10604		Infrastructure - Car Parks	Paid Parking and Streetscape Design Work and Preliminaries - Silas Street and Leeuwin Carpark	180,000						180,000
			<b>Total Infrastructure - Car Parks</b>	<b>200,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>200,000</b>
E12824	E12836	Infrastructure - Footpaths	Pram ramp upgrades to DDA standards (to do 20 pram ramps)	20,000						20,000
E12824	E12845	Infrastructure - Footpaths	Moss St, (west side), between Canning Hwy & George St (Remove Concrete and replace with Red asphalt, as per style guide)	86,400						86,400
E12824	E12846	Infrastructure - Footpaths	George Street (north side), between Hubble St & Duke St (Remove brick paving and replace with red asphalt, as per style guide)	75,000						75,000
E12824	E12847	Infrastructure - Footpaths	Riverside Road (West side), adjacent to Leeuwin Boat Ramp (do at same time as road upgrade)	49,500						49,500
E12824	E12848	Infrastructure - Footpaths	Preston Point Rd (west side), between Bolton St & Pier St (Grey concrete) (420m length)	94,500						94,500
			<b>Total Infrastructure - Footpaths</b>	<b>325,400</b>	<b>0</b>		<b>0</b>		<b>0</b>	<b>325,400</b>
			<b>Total Capex</b>	<b>3,788,113</b>	<b>896,279</b>		<b>1,549,483</b>		<b>108,000</b>	<b>1,234,351</b>

## Proceeds from Sale of Assets

						2024/25			
Asset Number	Plant Number	Plate Number	Asset Description	Sub Program	24/25 Acquisition Cost	Net Book Value	Budget Proceeds	Budget Profit	Budget Loss
						\$			
<b>Plant and Equipment</b>									
PEMV267	P5002	1GKM-815	Isuzu MKR190 truck	122	90,000	15,000	45,000	30,000	
PEMV272	P5012	1GUV-822	EMRS Vehicle	103	40,000	8,658	25,000	16,342	
PE284	P5015	1GQL-999	Kobota F3690	112	55,000	5,000	22,000	17,000	
PE274	P4099	1GJE-260	Kobelco SK17SR-5	122	40,000	10,000	16,000	6,000	
					<b>225,000</b>	<b>38,658</b>	<b>108,000</b>	<b>69,342</b>	

COA	Description	Original Budget
<b>Reserve Transfers</b>		
000214	TRANSFER TO CIVIC BUILDING RESERVE	\$31,418
000224	TRANSFER TO STRATEGIC ASSET MANAGEMENT RESERVE	\$166,275
002424	TRANSFER TO SUSTAINABILITY AND ENVIRONMENTAL PROJECTS GEN	\$137,197
002425	TRANSFER TO TOWN PLANNING (OPEX) GEN	\$40,000
000346	TRANSFER FROM STREETSCAPE RESERVE	-\$75,000
000347	TRANSFER FROM ARTS AND SCULPTURE RESERVE	-\$45,000
002427	TRANSFER FROM DRAINAGE GEN	-\$133,293
002428	TRANSFER FROM EAST FREMANTLE OVAL REDEVELOPMENT RESERVE	-\$250,529
002431	TRANSFER FROM SUSTAINABILITY AND ENVIRONMENTAL PROJECTS	-\$575,750
002433	TRANSFER FROM BUSINESS IMPROVEMENT (OPEX) GEN	-\$70,000
002434	TRANSFER FROM OLD POLICE STATION RESERVE	-\$16,737
<b>NET RESERVE TRANSFERS</b>		<b>-\$791,419</b>
<b>Non-Operating Income</b>		
I11206	Non-Operating Grants, Subsidies and Contributions - Other Recreation & Sport - Fremantle City Women's Football Club	-\$690,000
I11209	Non-Operating Grants, Subsidies and Contributions - Other Recreation & Sport - EV charger East Fremantle Community Park	-\$22,000
I11210	Non-Operating Grants, Subsidies and Contributions - Other Recreation & Sport - Solar and Community Battery Project Funding	-\$353,750
I12096	Non-Operating Grants, Subsidies and Contributions - Maint Streets Roads & Bridges - State - MRRG - Marmion Street	-\$322,489
I12097	Non-Operating Grants, Subsidies And Contributions - Maint Streets Roads & Bridges - Commonwealth - Grant - Roads To Recovery (AASB 1058)	-\$161,244
<b>TOTAL NON-OPERATING GRANTS AND CONTRIBUTIONS</b>		<b>-\$1,549,483</b>
<b>Other Financing Activities</b>		
E11730	Lease Liabilities Principal Repayments - Seabed Lease	\$52,049
E11520	Loan Principal Repayment - Loan 185 East Fremantle Oval	\$150,564
<b>OTHER FINANCING ACTIVITIES</b>		<b>\$202,613</b>
<b>Capital Expenditure</b>		
E04604	Buildings - Town Hall Remedial Works	\$13,000
E07402	Buildings - Non Specialised - Capex - Renewal - Maternal & Infant Health	\$22,500
E11714	Buildings - Specialised - Capex - Renewal - Other Recreation & Sport	\$9,000
E11715	Buildings - Specialised - Capex - New - Other Recreation & Sport	\$852,529
E11739	Buildings - Specialised - Capex - Fremantle Women's Football Club	\$690,000
E14601	Buildings - Renewals and Electrical Services	\$10,000
E14605	Buildings - Specialised - Capex - Renewal - Unclassified Property	\$35,000
E04606	Furniture and Equipment	\$17,951
E04610	Furn. and Equip. - Office Furniture and Equipment Replacement	\$60,000
E04633	Furniture & Equipment - Furniture - Capex - New - Administration	\$70,000
E04634	Furniture & Equipment - IT Equipment - Capex - New - Administration	\$35,000

COA	Description	Original Budget
E04635	Plant & Equipment - Equipment - Capex - New - Administration	\$20,000
E10648	Plant & Equipment - Light Fleet - Capex - Renewal - Town Planning & Regional Development	\$40,000
E11720	Plant & Equipment - Mobile Plant - Capex - Renewal - Other Recreation & Sport	\$55,000
E11723	Plant & Equipment - Equipment - Capex - New - Other Recreation & Sport	\$44,000
E12642	Plant and Equip - Heavy Fleet - Capex - Renewal - Replacement of Truck - Isuzu MKR190	\$90,000
E12802	Plant & Equipment - Heavy Fleet - Capex - Renewal - Kobelco SK17SR-5	\$40,000
E12810	Plant & Equipment - Capex - New - Maintenance Streets, Roads & Bridges - Street Light LED Project	\$310,000
E12609	Infrastructure - Car Park - General Allocation	\$20,000
E10604	Infrastructure - Car Park - Silas Street and Leeuwin Carpark	\$180,000
E12672	Infrastructure - Drainage - Capex - PRESTON POINT RD DRAINAGE	\$20,000
E12707	Infrastructure - Drainage - Capex - Renewal - George St.	\$20,000
E12761	Infrastructure - Drainage - Capex - Renewal - Maintenance Streets, Roads & Bridges	\$15,000
E11729	Infrastructure - Parks & Ovals - Ancillary - Capex - New - Other Recreation & Sport	\$10,000
E11679	Infrastructure - Parks & Ovals - EF Cricket Club - Extend practice nets - Henry Jeffery Oval	\$30,000
E11673	Infrastructure - Parks & Ovals - Glasson Park	\$40,000
E11726	Infrastructure - Parks & Ovals - Irrigation/Bores - Capex - New - Other Recreation & Sport	\$105,000
E11725	Infrastructure - Parks & Ovals - Playground - Capex - New - Other Recreation & Sport	\$10,000
E11686	Infrastructure - Parks & Ovals - Rotunda - Merv Cowan Park	\$55,000
E11749	Infrastructure - Parks & Ovals - Wayman Park	\$60,000
E12820	Infrastructure - Roads - Surface/Pavement - Capex - Renewal - Maintenance Streets, Roads & Bridges	\$483,733
E12824	Infrastructure Footpaths - Surface/Pavement - Capex - Renewal - Maintenance Streets, Roads & Bridges	\$325,400
	<b>TOTAL CAPITAL EXPENDITURE</b>	<b>\$3,788,113</b>
	<b>Operating Expenditure</b>	
000005	Materials and Contracts - Administration - Activity Based Costing Allocated	-\$3,651,903
001620	Interest Expenses - Other Recreation and Sport - East Fremantle Oval Redevelopment Loan	\$226,141
001622	Other Expenditure - Administration - Bank Fees - Merchant Banks - GST Applied	\$36,772
001623	Interest Guarantee - Other Recreation and Sport - East Fremantle Oval Redevelopment Loan	\$33,264
003000	Materials and Contracts - Rate Revenue - Activity Based Costing Allocated	\$223,862
003499	Materials and Contracts - Plant Operation Costs Allocated	-\$261,629
003500	Materials and Contracts - Members Of Council - Activity Based Costing Allocated	\$1,296,060
004043	Non-Cash - Administration - Depreciation	\$294,199
004060	Non-Cash - Pre School - Depreciation - JP McKenzie & Richmond Primary	\$30,899
004070	Non-Cash - Maternal & Infant Health - Depreciation	\$12,539
004080	Non-Cash - Care Of Families & Children - Depreciation	\$83,435
004083	Non-Cash - Other Welfare - Depreciation - Glyde In	\$15,914
004090	Non-Cash - Housing - Council Owned - Depreciation	\$17,428
004095	Non-Cash - Other Law Order & Public Safety - Depreciation - Rangers	\$290
004109	Non-Cash - Other Community Amenities - Depreciation	\$8,804
004115	Non-Cash - Other Recreation & Sport - Depreciation - Parks & Ovals	\$1,058,949

COA	Description	Original Budget
004121	Non-Cash - Maint Streets Roads & Bridges - Depreciation - Infrastructure Roads	\$518,754
004130	Non-Cash - Parking Facilities - Depreciation	\$1,061
004140	Non-Cash - Public Works Overheads - Depreciation	\$17,413
004143	Non-Cash - Plant Operation Costs - Depreciation	\$129,823
005000	Materials and Contracts - Other Law Order & Public Safety - Activity Based Costing Allocated	\$131,103
007000	Materials and Contracts - Health Inspection & Admin - Activity Based Costing Allocated	\$85,820
008500	Materials and Contracts - Care Of Families & Children - Activity Based Costing Allocated	\$346,931
010000	Materials and Contracts - Sanitation-Household Refuse - Activity Based Costing Allocated	\$163,970
010100	Materials and Contracts - Town Planning & Regional Development - Activity Based Costing Allocated	\$142,059
010200	Materials and Contracts - Other Community Amenities - Activity Based Costing Allocated	\$29,946
011100	Materials and Contracts - Other Recreation & Sport - Activity Based Costing Allocated	\$147,537
012000	Materials and Contracts - Road Plant - Activity Based Costing Allocated	\$13,147
012500	Materials and Contracts - Parking Facilities - Activity Based Costing Allocated	\$86,915
013000	Materials and Contracts - Building Control - Activity Based Costing Allocated	\$99,697
014000	Materials and Contracts - Public Works Overheads - Activity Based Costing Allocated	\$418,143
E03100	Materials and Contracts - Other General Purpose - Activity Based Costings Allocated	\$64,273
E03257	Materials and Contracts - Rate Revenue - Legal Expenses - Rates Debt Recovery Costs	\$21,115
E03258	Materials and Contracts - Rate Revenue - Service Contracts - Direct Costs Of Levying Rates	\$16,152
E03259	Other Expenditure - Rate Revenue - Rates - Write-Offs	\$6,430
E04201	Employee Costs - Administration - Salaries & Wages	\$1,610,258
E04202	Materials and Contracts - Administration - Service Contracts - Staff Health and Wellbeing Initiatives	\$8,076
E04203	Materials and Contracts - Administration - Service Contracts - Strategic & Business Planning	\$340,800
E04204	Materials and Contracts - Administration - Service Contracts - Implementation of OHS Work Plan and Cont. to WHS Resource	\$25,750
E04205	Employee Costs - Administration - On Costs - Superannuation & FBT	\$258,993
E04207	Insurance Expenses - Administration - General	\$121,212
E04208	Works Costing - Maintenance - Buildings - Town Hall	\$18,188
E04209	Works Costing - Maintenance - Buildings - Office Maintenance	\$67,447
E04210	Materials and Contracts - Administration - Service Contracts - Staff Placement and Relocation Fees	\$5,150
E04211	Materials and Contracts - Administration - Materials - Printing & Stationery	\$14,256
E04213	Materials and contracts - Administration - Telephone and Internet	\$38,444
E04215	Materials and Contracts - Administration - Advertising	\$10,769
E04216	Employee Costs - Administration - Workers Compensation Insurance	\$80,301
E04217	Materials and Contracts - Administration - Service Contracts - Photocopier Expenses and Servicing	\$6,461
E04221	Materials and Contracts - Administration - Service Contracts - Computer System Support & Licenses	\$342,990
E04227	Materials and Contracts - Administration - Service Contracts - Subscriptions - Admin	\$62,352
E04230	Materials and Contracts - Administration - Postage and Freight	\$21,537
E04232	Other Expenditure - Administration - Sundry Expenses - Debtor Write Offs	\$10,716
E04233	Materials and Contracts - Administration - Plant Operating Costs - Vehicle Expenses (Light Fleet)	\$29,614
E04235	Materials and Contracts - Administration - Service Contracts - Audit Fees	\$59,227
E04237	Materials and Contracts - Rate Revenue - Service Contracts - Valuation Expenses	\$6,565
E04239	Materials and Contracts - Administration - Legal Expenses	\$47,832

COA	Description	Original Budget
E04240	Materials and Contracts - Administration - Service Contracts - Internal and External Audit Projects	\$10,558
E04243	Materials and Contracts - Administration - Materials - Staff Uniform	\$8,076
E04245	Employee Costs - Administration - Staff Training and Conferences	\$50,000
E04248	Materials and Contracts - Administration - Service Contracts - Organisational Development	\$26,921
E04249	Materials and Contracts - Administration - Materials - Equipment Below Threshold	\$10,300
E04250	Materials and Contracts - Administration - Service Contracts - Office Expenses	\$10,029
E04251	Materials and Contracts - Administration - Service Contracts - Website and Intranet Development and Updates	\$25,000
E04252	Other Expenditure - Members Of Council - Member Fees - Councillor Training Expenses	\$38,579
E04253	Other Expenditure - Members Of Council - Member Fees - Mayor/Councillors Sitting Fees	\$169,113
E04255	Other expenditure - Members Of Council - Member Fees - Deputy Mayoral Allowance	\$9,997
E04256	Other Expenditure - Members Of Council - Member Fees - Mayoral Allowance	\$39,988
E04258	Materials and Contracts - Members Of Council - Receptions and Refreshments	\$61,708
E04262	Insurance Expenses - Members Of Council - General	\$50,206
E04266	Materials and Contracts - Members of Council - Implementation of Communication and Engagement Strategy	\$46,350
E04268	Other Expenditure - Members Of Council - Member Fees - Members ICT Allowance and Expenses	\$31,500
E04270	Other Expenditure - Members Of Council - Contributions - Community Assistance Grants	\$15,759
E05200	Materials and Contracts - Fire Prevention - Activity Based Costings Allocated	\$16,799
E05202	Other Expenditure - Fire Prevention - ESL on Council Owned Property	\$14,681
E05203	Employee Costs - Other Law Order & Public Safety - Salaries & Wages	\$19,957
E05206	Materials and Contracts - Other Law Order & Public Safety - Plant Operating Costs - Vehicle Expenses (Light Fleet)	\$891
E05207	Materials and Contracts - Other Law Order & Public Safety - Office Expenses	\$1,076
E05209	Employee Costs - Other Law Order & Public Safety - Training and Conferences - Rangers	\$2,265
E05211	Materials and Contracts - Other Law Order & Public Safety - Materials - Protective Clothing	\$2,691
E05212	Materials and Contracts - Other Law Order & Public Safety - Materials - Equipment Below Threshold	\$1,583
E05220	Materials and Contracts - Animal Control - Activity Based Costings Allocated	\$74,499
E05229	Materials and Contracts - Animal Control - Minor Expenditure	\$538
E05230	Employee Costs - Animal Control - Salaries & Wages	\$29,936
E05232	Materials and Contracts - Animal Control - Plant Operating Costs - Vehicle Expenses (Light Fleet)	\$1,781
E05233	Materials and Contracts - Animal Control - Materials/Services - Consumables and Impounding Expenses	\$33,920
E05234	Materials and Contracts - Animal Control - Legal Expenses	\$1,076
E05235	Materials and Contracts - Animal Control - Materials - Printing and Stationery	\$538
E06201	Works Costing - Maintenance - Buildings - Pre School Buildings - Maintenance	\$5,509
E06203	Works Costing - Maintenance - Buildings - E.F. 4Yr Old P/Group JP McKenzie	\$1,365
E07201	Works Costing - Maintenance - Buildings - EH Gray Centre (Old Infant Health Clinic)	\$7,699
E07211	Employee Costs - Health Inspection & Admin - Salaries & Wages	\$102,157
E07212	Materials and Contracts - Health Inspection & Admin - Plant Operating Costs - Vehicle Expenses (Light Fleet)	\$3,592
E07215	Employee Costs - Health Inspection & Admin - On Costs - Superannuation & FBT	\$18,475
E07218	Materials and Contracts - Health Inspection & Admin - Service Contracts - Implementation of Public Health Plan	\$5,384
E07221	Materials and Contracts - Health Inspection & Admin - Subscriptions	\$11,330
E07222	Employee Costs - Health Inspection & Admin - Training and Conferences	\$2,265
E07223	Materials and Contracts - Health Inspection & Admin - Service Contracts - Noise Survey Expenses	\$538

COA	Description	Original Budget
E07224	Materials and Contracts - Health Inspection & Admin - Service Contracts - Food Control Expenses	\$2,154
E07225	Materials and Contracts - Health Inspection & Admin - Materials - Furniture/Equipment Below Threshold	\$1,076
E07227	Materials and Contracts - Health Inspection & Admin - Service Contracts - Emergency Management	\$538
E08200	Materials and Contracts - Other Welfare - Activity Based Costings Allocated	\$11,321
E08203	Other Expenditure - Members Of Council - Contributions - Donations - All Other	\$3,541
E08205	Other Expenditure - Other Welfare - Contributions - Glyde-In Centre Council	\$94,537
E08207	Employee Costs - Care Of Families & Children - Salaries & Wages - CHSP	\$516,033
E08208	Employee Costs - Care Of Families & Children - Superannuation - CHSP	\$77,405
E08210	Materials and Contracts - Care Of Families & Children - HACC Service Unit - All Service Programs - Op Exp	\$95,225
E08211	Materials and Contracts - Care Of Families & Children - Materials & Minor Equipment - CHSP Services	\$5,384
E08220	Works Costing - Maintenance - Buildings - Glyde-In Community Group	\$6,334
E08234	Materials and Contracts - Care Of Families & Children - EF Community Centre Bldg - CHSP (Tricolore)	\$25,634
E09200	Materials and Contracts - Housing Council Owned - Activity Based Costings Allocated	\$21,546
E09201	Works Costing - Maintenance - Buildings - Allen St Units	\$40,162
E10100	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs - FOGO	\$150,180
E10101	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs - Recycling	\$72,816
E10102	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs - General Waste	\$76,249
E10103	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs (Commercial Properties) - Recycling	\$3,110
E10104	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs (Commercial Properties) - General Waste	\$18,319
E10106	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs - Parks & Reserves	\$4,185
E10107	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs - Street Bins	\$22,367
E10108	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs - Alexandra Rd & East St (Bulk Service)	\$21,848
E10109	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Gate Fees - Waste Disposal (Recycling)	\$61,868
E10110	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Gate Fees - Waste Disposal - General Waste	\$173,820
E10111	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Gate Fees - Waste Disposal - Fogo	\$227,632
E10201	Materials & Contracts - Sanitation - Household Refuse - Waste Education - Better Bins Plus: Go FOGO	\$9,270
E10203	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Ratepayer Tip Pass Fees	\$19,384
E10204	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Annual Bulk & Green Waste	\$100,296
E10206	Employee Costs - Other Sanitation - Salaries & Wages - Waste Education	\$89,927
E10207	Materials and Contracts - Other Sanitation - Materials - Purchase Bins	\$26,394
E10208	Materials and Contracts - Other Sanitation - Service Contracts - Waste Removal - Bund (Wauhop)	\$31,673
E10209	Employee Costs - Town Planning & Regional Development - Salaries & Wages	\$651,076
E10210	Works Costing - Maintenance - Plant & Equipment - Street Bin Maintenance	\$34,246
E10211	Employee Costs - Town Planning & Regional Development - On Costs - Superannuation & FBT	\$105,249
E10212	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - City Of Fremantle Contributions - Waste Facility	\$110,210
E10213	Materials and Contracts - Town Planning & Regional Development - Plant Operating Costs - Vehicle Expenses (Light Fleet)	\$12,435
E10214	Materials and Contracts - Town Planning & Regional Development - Advertising	\$5,384
E10215	Materials and Contracts - Town Planning & Regional Development - Consultation	\$50,000
E10217	Materials and Contracts - Town Planning & Regional Development - Legal Expenses	\$10,300
E10218	Materials and Contracts - Other Community Amenities - Service Contracts - Public Conveniences	\$7,918
E10223	Works Costing - Maintenance - Buildings - Sumpton Green - Child Care Hall	\$9,352



COA	Description	Original Budget
E10224	Materials and Contracts - Town Planning & Regional Development - Service Contracts - Digitisation of Planning/Building Plans	\$8,446
E10226	Materials and Contracts - Other Law Order & Public Safety - Ranger Initiatives and Events	\$2,691
E10229	Other Expenditure - Town Planning & Regional Development - Sundry Expenses - Refunds	\$1,071
E10230	Employee Costs - Other Sanitation - Superannuation - Waste Education Officer	\$13,489
E10235	Materials and Contracts - Other Community Amenities - Native Plant Subsidy	\$6,180
E10240	Employee Costs - Town Planning & Regional Development - Training and Conferences	\$8,962
E10243	Materials and Contracts - Other Community Amenities - Service Contracts - Heritage Trail	\$1,076
E10251	Materials and Contracts - Swimming Areas/Beaches - Service Contracts - Mooring Pens Management Fees	\$1,464
E10252	Works Costing - Maintenance - Bus Shelters	\$10,300
E10253	Materials and Contracts - Other Community Amenities - Implementation of Community Climate Action Plan	\$10,769
E10258	Materials and Contracts - Town Planning & Regional Development - Consultation - Community Design Advisory Committee	\$1,076
E10260	Materials and Contracts - Protection Of The Environment - Service Contracts - Fire Mitigation	\$1,076
E10267	Works Costing - Maintenance - Parks & Ovals - Riverside Boat Ramps & Boat Pens	\$45,978
E10644	Materials and Contracts - Protection of the Environment - Service Contracts - Foreshore Erosion Control and Seawalls	\$150,000
E11204	Works Costing - Maintenance - Parks & Ovals - Merv Cowan Park	\$48,408
E11205	Works Costing - Maintenance - Parks & Ovals - J. Dolan Park	\$16,243
E11206	Works Costing - Maintenance - Parks & Ovals - W.H. Kitson Park	\$24,955
E11207	Works Costing - Maintenance - Parks & Ovals - John Tonkin Park	\$50,518
E11208	Works Costing - Maintenance - Parks & Ovals - Norm McKenzie Park	\$18,303
E11209	Works Costing - Maintenance - Parks & Ovals - W. W. Wayman Reserve	\$16,613
E11210	Works Costing - Maintenance - Buildings - Camp Waller	\$9,832
E11211	Works Costing - Maintenance - Buildings - Hurricanes	\$17,694
E11212	Works Costing - Maintenance - Buildings - East Fremantle Tennis Club	\$8,438
E11213	Works Costing - Maintenance - Parks & Ovals - East Fremantle Oval	\$125,544
E11214	Works Costing - Maintenance - Parks & Ovals - Riverside Road Reserves	\$173,428
E11215	Works Costing - Maintenance - Parks & Ovals - Henry Jeffery Oval	\$116,022
E11216	Works Costing - Maintenance - Parks & Ovals - Town Hall Reserve	\$52,517
E11217	Works Costing - Maintenance - Parks & Ovals - East Fremantle Lacrosse	\$111,769
E11219	Works Costing - Maintenance - Parks & Ovals - Wauhop Park	\$119,082
E11222	Works Costing - Maintenance - Parks & Ovals - Gourley Park	\$29,158
E11223	Works Costing - Maintenance - Parks & Ovals - E. I. Chapman Reserve	\$16,445
E11224	Works Costing - Maintenance - Parks & Ovals - I. G. Handcock Playground	\$10,233
E11225	Works Costing - Maintenance - Parks & Ovals - Stratford Street Park	\$15,669
E11226	Works Costing - Maintenance - Parks & Ovals - Ulrich Park	\$20,113
E11227	Works Costing - Maintenance - Parks & Ovals - Locke Park	\$28,451
E11228	Materials and Contracts - Other Culture - Service Contracts - Community Events (In Addition to the E.F. Festival)	\$10,300
E11229	Works Costing - Maintenance - Parks & Ovals - Surbiton Road Park	\$1,735
E11231	Materials and Contracts - Other Culture - Service Contracts - Business and Community Support Initiatives	\$1,056
E11232	Works Costing - Maintenance - Parks & Ovals - RSL Memorial Rose Garden	\$5,435
E11235	Works Costing - Maintenance - Parks & Ovals - Parks Equipment	\$39,184
E11241	Works Costing - Maintenance - Parks & Ovals - Lee Park	\$17,792

COA	Description	Original Budget
E11242	Works Costing - Maintenance - Parks & Ovals - Glasson Park	\$31,318
E11243	Works Costing - Maintenance - Parks & Ovals - River - Stirling Bridge	\$3,829
E11247	Works Costing - Maintenance - Plant & Equipment - Equipment Below Threshold	\$10,557
E11249	Other Expenditure - Libraries - Contributions - City Of Fremantle Library Shared Service	\$138,402
E11250	Materials and Contracts - Other Recreation & Sport - Service Contracts - License Fee - East Fremantle Rowing Club	\$3,677
E11257	Works Costing - Maintenance - Parks & Ovals - George Booth Park	\$2,996
E11258	Works Costing - Maintenance - Parks & Ovals - Foreshore Maintenance & Bush Regeneration	\$3,865
E11259	Works Costing - Maintenance - Parks & Ovals - Raceway Park / Richmond Park	\$32,394
E11261	Materials and Contracts - Other Recreation & Sport - Service Contracts - Implementation of Reconciliation Action Plan	\$21,537
E11262	Insurance Expense - Other Culture - Building Insurance - Community Facilities	\$12,900
E11263	Works Costing - Maintenance - Other - East Fremantle Festival	\$163,485
E11264	Materials and Contracts - Other Culture - Service Contracts - Youth Initiatives and Events	\$15,836
E11268	Non-Cash-Swimming Areas/Beaches-Depreciation Expense - Right-of-use Assets	\$42,034
E11269	Interest Expenses - Swimming Areas/Beaches - Sea bed Lease	\$8,000
E11270	Works Costing - Maintenance - Parks & Ovals - Niergarup Track	\$21,115
E11272	Materials and contracts - Other Culture - Service Contracts - Public Art Maintenance	\$5,279
E11294	Works Costing - Maintenance - Parks & Ovals - Marjorie Green Park	\$4,002
E11297	Works Costing - Maintenance - Buildings - Dovenby House	\$4,750
E11298	Materials and contracts - Other Culture - Historical Research Services (Museum of Perth)	\$8,446
E11300	Materials and Contracts - Other Culture - Activity Based Costings Allocated	\$26,659
E11310	Materials and Contracts - Swimming Areas & Beaches - Activity Based Costings Allocated	\$213,636
E12200	Materials and Contracts - Maint Streets Roads & Bridges - Activity Based Costings Allocated	\$25,929
E12215	Works Costing - Maintenance - Roads - Road & Street Maintenance	\$118,479
E12230	Works Costing - Maintenance - Plant & Equipment - Works Equipment	\$22,358
E12231	Works Costing - Maintenance - Footpaths & Cycleways - Footpath & Cycleways	\$150,480
E12233	Utility Charges - Maint Streets Roads & Bridges - Street Lighting	\$134,341
E12234	Materials and Contracts - Maint Streets Roads & Bridges - Service Contracts - Street Sweeping	\$52,787
E12235	Works Costing - Maintenance - Roads - Verges Maintenance	\$344,810
E12236	Works Costing - Maintenance - Roads - Street Cleaning	\$385,415
E12237	Works Costing - Maintenance - Roads - Kerbing	\$14,469
E12245	Works Costing - Maintenance - Roads - Street Trees	\$262,907
E12255	Works Costing - Maintenance - Roads - Tree Replacements	\$104,125
E12256	Works Costing - Maintenance - Roads - Street Tree Watering	\$98,993
E12260	Works Costing - Maintenance - Roads - Crossovers	\$3,406
E12263	Works Costing - Maintenance - Drainage	\$99,071
E12269	Works Costing - Maintenance - Roads - Street Name Plates & Furniture	\$26,652
E12303	Employee Costs - Parking Facilities - Salaries & Wages - Parking	\$149,681
E12305	Employee Costs - Parking Facilities - Superannuation - Parking	\$29,936
E12309	Materials and Contracts - Parking Facilities - Plant Operating Costs - Vehicle Expenses (Light Fleet)	\$12,940
E12311	Materials and Contracts - Parking Facilities - Service Contracts - Equipment Repairs & Maintenance	\$14,420
E12313	Works Costing - Maintenance - Car Parks - Implementation of Integrated Traffic Management Study	\$113,591

COA	Description	Original Budget
E12315	Other Expenditure - Parking Facilities - Sundry Expenses - Fines Enforcement Recovery Costs	\$5,358
E12317	Materials and Contracts - Parking Facilities - Service Contracts - Towing Expenses	\$264
E12320	Materials and Contracts - Parking Facilities - Sundry Expenses	\$5,384
E13205	Materials and Contracts - Building Control - Service Contracts - Control Expenses - All Other	\$10,769
E13206	Other Expenditure - Building Control - Building Services Levy	\$42,866
E13207	Other Expenditure - Building Control - BCITF Payments	\$26,790
E14201	Employee Costs - Public Works Overheads - Salaries & Wages - Supervision	\$431,583
E14203	Employee Costs - Public Works Overheads - Superannuation	\$197,714
E14204	Materials and Contracts - Public Works Overheads - Consultation - Operations	\$79,000
E14205	Employee Costs - Public Works Overheads - Salaries & Wages - Sick / Holiday Pay / RDO'S	\$182,281
E14207	Insurance Expenses - Public Works Overheads - General	\$1,781
E14208	Materials and Contracts - Public Works Overheads - Materials - Protective Clothing and Safety and General Equipment	\$9,691
E14210	Works Costing - Maintenance - Other - Admin/Safety/Training	\$50,526
E14242	Works Costing - Maintenance - Buildings - Depot	\$56,802
E14255	Materials and Contracts - Public Works Overheads - Plant Operating Costs - Vehicle Expenses	\$29,814
E14290	Materials and Contracts - Public Works Overheads - Overheads Allocated - P.W.O. Allocated to Works	-\$1,510,643
E14302	Works Costing - Maintenance - Plant & Equipment - Tyres & Tubes - Plant Operating Costs	\$791
E14303	Works Costing - Maintenance - Plant & Equipment - Parts & Repairs - Plant Operating Costs	\$39,062
E14304	Works Costing - Maintenance - Plant & Equipment - Insurance & Licences - Plant Operating Costs	\$39,390
E14305	Works Costing - Maintenance - Plant & Equipment - Fuel & Oil - Plant Operating Costs	\$52,787
E14400	Materials and Contracts - Unclassified Property - Activity Based Costings Allocated	\$12,051
E14423	Works Costing - Maintenance - Other - Recoverable Works	\$2,111
E14424	Works Costing - Maintenance - Other - Graffiti Removal	\$31,203
E14438	Materials and Contracts - Unclassified Property - Service Contracts - Implementation of Asbestos Register Actions	\$10,558
E14444	Other Expenditure - Unclassified Property - Contributions - South West Group - Local Auth & Projects	\$53,582
E14460	Works Costing - Maintenance - Buildings - General	\$37,687
E14462	Works Costing - Maintenance - Buildings - Old Police Station	\$16,736
E14470	Employee Costs - Salaries & Wages - Gross Total Salaries and Wages	\$4,487,119
E14493	Employee Costs - Salaries & Wages Allocated	-\$4,487,119
	<b>TOTAL OPERATING EXPENDITURE</b>	<b>\$13,246,238</b>

COA	Description	Original Budget
	<b>Operating Income</b>	
001689	Interest Earnings - Other General Purpose Income - Reserves	-\$57,559
I03051	Rates - Rate Revenue - Interim Rates (AASB 1058)	-\$20,000
I03055	Rates - Rate Revenue - Rates Levied (AASB 1058)	-\$9,517,944
I03059	Interest Earnings - Rate Revenue - Rates Penalty (AASB 1058)	-\$36,581
I03060	Fees And Charges - Rate Revenue - Discretionary - Legal Costs Recovered (AASB 1058)	-\$21,788
I03070	Operating Grants, Subsidies And Contributions - General Purpose Grants - State - Grants Commission (AASB 1058)	-\$191,670
I03071	Operating Grants, Subsidies And Contributions - General Purpose Grants - State - Grants Commission - Formula Local Roads (AASB 1058)	-\$85,665
I03188	Interest Earnings - Other General Purpose Income - Municipal - Interest On Investments	-\$40,000
I03190	Fees And Charges - Rate Revenue - Discretionary - Rates Admin Fees - Instalments (AASB 1058)	-\$42,639
I03191	Interest Earnings - Rate Revenue - Rates - Instalment Interest Charge (AASB 1058)	-\$39,125
I04085	Fees And Charges - Rate Revenue - Discretionary - Rate Enquiries (AASB 1058)	-\$26,930
I04088	Other Revenue - Administration - Reimbursements (AASB 1058)	-\$10,000
I04089	Other Revenue - Administration - Sundry Income GST Inclusive (AASB 1058)	-\$1,000
I05083	Fees And Charges - Animal Control - Statutory - Charges - Fines And Penalty (AASB 15)	-\$561
I05084	Fees And Charges - Fire Prevention - Statutory - ESL Commission Received (AASB 15)	-\$8,415
I05085	Fees And Charges - Animal Control - Discretionary - Impounding Fees (AASB 15)	-\$1,122
I05087	Fees And Charges - Animal Control - Statutory - Dog & Cat Registration (AASB 15)	-\$11,468
I05089	Fees and Charges - Other Law, Order & Public Safety - Discretionary - Other Fines & Penalties	-\$561
I07081	Fees And Charges - Health Inspection & Admin - Discretionary - Permit Application Fees (AASB 15)	-\$3,366
I07082	Fees And Charges - Maternal & Infant Health - Discretionary - EH Gray Centre 80 Canning Hwy (AASB 15)	-\$2,804
I07083	Fees And Charges - Health Inspection & Admin - Discretionary - Outdoor Eating Area Fees (Local Law) & Annual Food Assessment (AASB 15)	-\$16,565
I07085	Fees And Charges - Health Inspection & Admin - Statutory - Swimming Pool Inspection Fees (AASB 15)	-\$24,228
I08025	Fees And Charges - Pre School - Discretionary - Pre Primary Lease Rent (AASB 15)	-\$2,580
I08081	Fees And Charges - Care Of Families & Children - Statutory - CHSP - Sundry Income (AASB 15)	-\$141,624
I08083	Fees And Charges - Care Of Families & Children - Statutory - CHSP - In Home Respite (AASB 15)	-\$27,235
I08086	Fees And Charges - Care Of Families & Children - Statutory - CHSP - Centre Based Respite (AASB 15)	-\$59,918
I08088	Operating Grants, Subsidies And Contributions - Care Of Families & Children - Commonwealth - CHSP (AASB 15)	-\$691,978
I08094	Fees And Charges - Care Of Families & Children - Discretionary - CHSP Transport - Centre Based Day Care (AASB 15)	-\$5,447
I08205	Fees And Charges - Other Welfare - Discretionary - Glyde-In Rent Income (AASB 15)	-\$1,307
I09081	Fees And Charges - Housing - Council Owned - Discretionary - Rent (AASB 15)	-\$98,744
I10075	Fees And Charges - Other Community Amenities - Discretionary - Hire of Community Facilities (AASB 15)	-\$1,634
I10076	Operating Grants, Subsidies And Contributions - Other Community Amenities - State - Bus Shelter - Maintenance Assistance Scheme (AASB 1058)	-\$4,100
I10080	Fees And Charges - Sanitation-Household Refuse - Discretionary - Domestic Service Charge (AASB 1058)	-\$28,046
I10081	Fees And Charges - Sanitation-Household Refuse - Discretionary - Commercial Refuse (AASB 1058)	-\$90,353
I10082	Fees and Charges - Sanitation - Discretionary - Sporting Club Service Charges (AASB 1058)	-\$6,024
I10083	Fees And Charges - Town Planning & Regional Development - Discretionary - Survey Clearance Fees (AASB 15)	-\$544
I10084	Fees And Charges - Town Planning & Regional Development - Discretionary - Misc Planning Service Fees (AASB 15)	-\$13,073
I10085	Fees And Charges - Town Planning & Regional Development - Discretionary - Home Occupation Fees (AASB 15)	-\$1,122
I10088	Fees And Charges - Town Planning & Regional Development - Statutory - Development Applications (AASB 15)	-\$57,338

COA	Description	Original Budget
I10089	Fees and Charges - Town Planning & Regional Development - Discretionary - Scheme Amendments and Rezoning Application Fees	-\$6,733
I10176	Fees And Charges - Other Community Amenities - Discretionary - Sale Of History Books (AASB 15)	-\$280
I10180	Fees And Charges - Swimming Areas/Beaches - Discretionary - Riverside Mooring Pen Fees (AASB 15)	-\$129,041
I11161	Fees And Charges - Other Recreation & Sport - Discretionary - Swan Yacht Club Rental (AASB 15)	-\$63,186
I11162	Fees And Charges - Other Recreation & Sport - Discretionary - E.F. Yacht Club Rental (AASB 15)	-\$37,029
I11164	Fees and Charges - Other Recreation & Sport - Discretionary - Dinghy Storage Fees	-\$1,089
I11171	Other Revenue - Other Recreation & Sport - Reimbursements - Other Sporting (AASB 15)	-\$75,900
I11175	Fees And Charges - Other Recreation & Sport - Discretionary - Zephyr Kiosk Rental (AASB 15)	-\$42,639
I11182	Fees And Charges - Other Culture - Discretionary - East Fremantle Festival (AASB 1058)	-\$15,252
I11190	Fees And Charges - Other Recreation & Sport - Discretionary - E.F. Tennis Club (AASB 15)	-\$5,610
I11191	Fees And Charges - Other Recreation & Sport - Discretionary - Leeuwin & Fremantle Sea Scouts (AASB 15)	-\$5,447
I11193	Fees And Charges - Other Recreation & Sport - Discretionary - Preston Pt. Lacrosse Club (AASB 15)	-\$1,683
I11194	Fees And Charges - Other Recreation & Sport - Discretionary - Wauhop Park Soccer Ground (AASB 15)	-\$7,293
I11198	Fees And Charges - Other Recreation & Sport - Discretionary - Reserve Hire Fees - Functions (AASB 15)	-\$1,122
I11201	Other revenue - Other Recreation & Sport - Reimbursements - Building Insurance	-\$6,000
I11205	Operating grants, subsidies and contributions - Other Culture - EF Festival	-\$20,000
I12039	Operating Grants, Subsidies And Contributions - Maint Streets Roads & Bridges - State - MRD Direct Grant (AASB 1058)	-\$19,245
I12040	Operating Grants, Subsidies And Contributions - Maint Streets Roads & Bridges - State - MRD - Stirling Bridge Verge Maintenance Agreement	-\$8,000
I12086	Operating Grants, Subsidies And Contributions - Maint Streets Roads & Bridges - State - Street Lighting (AASB 1058)	-\$4,800
I12180	Fees And Charges - Parking Facilities - Statutory - Fines And Penalties - Parking (AASB 15)	-\$112,209
I12181	Fees And Charges - Parking Facilities - Discretionary - Parking Fees (AASB 15)	-\$214,906
I12183	Fees And Charges - Parking Facilities - Statutory - Fines Enforcement Recovered (AASB 15)	-\$27,235
I13181	Fees And Charges - Building Control - Statutory - Building Permits (AASB 15)	-\$70,812
I13182	Fees And Charges - Building Control - Statutory - BCITF- Receipts (AASB 15)	-\$15,638
I13184	Fees And Charges - Building Control - Statutory - Building Services Levy (AASB 15)	-\$41,700
I13185	Fees And Charges - Building Control - Discretionary - Verge Inspection Fees (AASB 15)	-\$5,610
I13188	Fees And Charges - Building Control - Statutory - DA Sign Fees & Permits (AASB 15)	-\$1,122
I13190	Fees And Charges - Building Control - Statutory - Commission On Building Services Levy (AASB 15)	-\$898
I14086	Fees And Charges - Unclassified Property - Discretionary - Recoverable Works (AASB 15)	-\$2,179
I14087	Fees And Charges - Unclassified Property - Discretionary - Rental Income - Old Police Station (AASB 15)	-\$31,418
10041260	Non-Cash - Maint Sts Roads & Bridges - Profit on Sale of Assets	-\$30,000
10041080	Non-Cash - Town Planning & Regional Development - Profit on disposal of assets	-\$16,342
10041170	Non-Cash - Other Recreation & Sport - Profit on disposal of assets	-\$23,000
<b>TOTAL OPERATING INCOME</b>		<b>-\$12,434,476</b>

2024/25 Schedule of Fees and Charges			2024/2025		
Schedule	Description of Fee or Charge	Details	GST (excl) \$	GST \$	GST (incl) \$
<b>GENERAL PURPOSE FUNDING</b>					
<b>Rates</b>					
	Rate Enquiry Fee	Per Written Enquiry	\$ 59.80	Exempt	\$ 59.80
	Orders & Requisitions	Per Application	\$ 75.60	Exempt	\$ 75.60
	Combined Enquiry	Per Application	\$ 121.90	Exempt	\$ 121.90
	Ownership enquiry	Per property	\$ 15.27	\$ 1.53	\$ 16.80
	Rates Instalment Fees (not including the first instalment)	Per instalment	\$ 17.90	Exempt	\$ 17.90
	Instalment Interest				5.50%
	Penalty Interest				11%
	Rates - Special Arrangements to Pay (Direct Debit setup)	Per Application	\$ 14.73	\$ 1.47	\$ 16.20
	Rates - Special Arrangements to Pay	Per Application	\$ 51.00	Exempt	\$ 51.00
	Rates - Special Arrangements to Pay (Financial Hardship)		\$ -	\$ -	\$ -
	- Administration Fee		\$ -	\$ -	\$ -
	- Penalty Interest		\$ -	\$ -	0%
<b>GOVERNANCE</b>					
<b>General Administration</b>					
	Sale of Electoral Rolls	Per Copy	\$ 77.90	Exempt	\$ 77.90
	Sale of Street listings	Per Copy	\$ 217.18	\$ 21.72	\$ 238.90
	Sale of History Books - Small but Strong	Each	\$ 30.00	\$ 3.00	\$ 33.00
	Sale of History Books - This is East Fremantle	Each	\$ 11.82	\$ 1.18	\$ 13.00
	Sale of Heritage Notebooks	Each	\$ 9.09	\$ 0.91	\$ 10.00
	Sale of Tea Towels	Each	\$ 11.82	\$ 1.18	\$ 13.00
	<b>Photocopying</b>				
	- General Public - A4 Sheets (Colour)	Per Copy	\$ 0.91	\$ 0.09	\$ 1.00
	- General Public - A4 Sheets (Black & White)	Per Copy	\$ 0.50	\$ 0.05	\$ 0.55
	- General Public - A3 Sheets (Colour)	Per Copy	\$ 1.82	\$ 0.18	\$ 2.00
	- General Public - A3 Sheets (Black & White)	Per Copy	\$ 0.91	\$ 0.09	\$ 1.00
	- Community & Organisations - A4 Sheets (Colour and B &W)	Per Copy	Per Above	Yes	50% Discount
	- Community & Organisations - A3 Sheets (Colour and B &W)	Per Copy	Per Above	Yes	50% Discount
	Eligible community groups receive \$200 of in-kind photocopying per annum, calculated on the above rates.				
	<b>Freedom Of Information</b>				
	- Application	Per Application	\$ 30.00	Exempt	\$ 30.00
	- FOI photocopying	Per Copy	\$ 0.20	Exempt	\$ 0.20
	- Staff Time (search & discovery of documents)	Per Hour	\$ 30.00	Exempt	\$ 30.00
	<b>Hire of Facilities</b>				
	Hire of Meeting Rooms - Town Hall - Commercial	per hour	\$ 45.91	\$ 4.59	\$ 50.50
	Hire of Meeting Rooms - Town Hall - Not for Profit	per hour	\$ 23.00	\$ 2.30	\$ 25.30
<b>LAW, ORDER &amp; PUBLIC SAFETY</b>					
	<b>Animal Care Facility - City of South Perth</b>				
	Dog Impounding fees - Poundage - per day	Full recovery + 15%	\$ 34.50	Exempt	\$ 34.50
	Cat Impounding fees - Poundage - per day	Full recovery + 15%	\$ 23.00	Exempt	\$ 23.00
	Release of impounded dog	Full recovery + 15%	Cost + 15%		Cost + 15%
	Release of impounded cat	Full recovery + 15%	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		\$ 12.00	Exempt	\$ 12.00
	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		\$ 152.91	\$ 15.29	\$ 168.20
	Dogs kept in an approved kennel establishment licensed under Sect 27, where not otherwise registered		\$ 208.50	Exempt	\$ 208.50
	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
	<b>Recovery of Impounded Vehicles/Goods</b>				
	Vehicle Impounding Fee	Initial cost	\$ 267.27	\$ 26.73	\$ 294.00
	Vehicle disposal Fee	Full recovery +15%	cost + 15%	\$ -	cost + 15%
	Towage Fees	Full recovery +15%	\$ 176.27	\$ 17.63	\$ 193.90
	Storage Fee Motor Vehicle	per part or full day	\$ 42.73	\$ 4.27	\$ 47.00
	Storage Fee Other Goods	per part or full day	\$ 42.73	\$ 4.27	\$ 47.00

2024/25 Schedule of Fees and Charges			2024/2025		
Schedule	Description of Fee or Charge	Details	GST (excl) \$	GST \$	GST (incl) \$
<b>HEALTH</b>					
<b>Health</b>					
	EH Gray Centre Mid Wifery - Annual Building Hire		\$ -	\$ -	\$ -
	EH Gray Centre - Casual Hire Fee	Per Hour	\$ 45.91	\$ 4.59	\$ 50.50
	Stall Holders permit application fee / renewal	Per Application	\$ 193.55	\$ 19.35	\$ 212.90
	Trading in Public Places - Application fee	Per Application	\$ 97.18	\$ 9.72	\$ 106.90
	Trading in Public Places - Per Day fee	Per day	\$ 58.73	\$ 5.87	\$ 64.60
	Outdoor Eating Area permit - Application fee	Per Application	\$ -	\$ -	\$ -
	Outdoor Eating Area permit - Annual fee	Per sq mtr	\$ 32.55	\$ 3.25	\$ 35.80
	Registration of new Lodging Houses	Per Application	\$ 314.45	\$ 31.45	\$ 345.90
	Renewal of registration of existing Lodging Houses	Per Application	\$ 347.64	\$ 34.76	\$ 382.40
	Skin Penetration Premises Application fee	Per Application	\$ 96.82	\$ 9.68	\$ 106.50
	Skin Penetration Premises annual assessment fee		\$ 50.91	\$ 5.09	\$ 56.00
	Noise Management Plan Lodgement fee	Per Application	\$ 92.73	\$ 9.27	\$ 102.00
	Non-complying event application fee	Per Application	\$ 909.09	\$ 90.91	\$ 1,000.00
	Section 39 Certificate/inspection for licenced premises		\$ 139.27	\$ 13.93	\$ 153.20
	Septic Tank installation - Application	Per Application	\$ 118.00	Exempt	\$ 118.00
	Permit to use apparatus		\$ 118.00	Exempt	\$ 118.00
	Greywater system installation - Application	Per Application	Fee Waiver	Exempt	Fee Waiver
	Permit to use apparatus - Greywater system		Fee Waiver	Exempt	Fee Waiver
	Reissue of certificate, registration, licence or approval (not otherwise listed)		\$ 30.45	\$ 3.05	\$ 33.50
	<b>Food Business</b>				
	Notification Fee		\$ 47.36	\$ 4.74	\$ 52.10
	Registration Fee		\$ 47.36	\$ 4.74	\$ 52.10
	<b>Annual Assessment:</b>				
	High		\$ 364.82	\$ 36.48	\$ 401.30
	Medium		\$ 241.64	\$ 24.16	\$ 265.80
	Low		\$ 108.91	\$ 10.89	\$ 119.80
	Inspection Fee e.g. settlement inspection		\$ 50.91	\$ 5.09	\$ 56.00
	Reinspection fee for non-compliant premises		\$ 152.91	\$ 15.29	\$ 168.20
	Temporary Food Business - Event Based (eg festivals, miscellaneous)		\$ 50.91	\$ 5.09	\$ 56.00
	<b>Aquatic Facilities</b>				
	Annual Sampling Fee		\$ 306.82	\$ 30.68	\$ 337.50
	Re-sampling for non-compliant results		\$ 51.00	\$ 5.10	\$ 56.10
	<b>Public Buildings</b>				
	Application to construct a new public building		\$ 791.82	\$ 79.18	\$ 871.00
	<b>Annual Assessment:</b>				
	High		\$ 60.91	\$ 6.09	\$ 67.00
	Medium		\$ 30.45	\$ 3.05	\$ 33.50
	Low				Exempt
	Requested food and water sampling				
	Requested asbestos sampling				Cost + 15% administration fee
<b>EDUCATION &amp; WELFARE</b>					
<b>Commonwealth Home Support Programme</b>					
	<b>CHSP Client Contributions</b>				
	Social Support - Individual - Accompanied Activity / In-home Visit	Per Hour	\$ 9.82	\$ 0.98	\$ 10.80
	Social Support - Individual (Mileage - Additional kilometre after 40 kms)	Per Kilometre	\$ 0.91	\$ 0.09	\$ 1.00
	Social Support - Group (including Transport)	Per Occasion	\$ 14.73	\$ 1.47	\$ 16.20
	Centre Based Respite - In-home visit / Community access	Per Hour	\$ 9.82	\$ 0.98	\$ 10.80
	CBDC Transport	Per One-way trip	\$ 2.45	\$ 0.25	\$ 2.70
	CBDC Meal	Per Meal	\$ 10.82	\$ 1.08	\$ 11.90
	Direct Transport	Per One-way trip	\$ 9.82	\$ 0.98	\$ 10.80
	Cancellation Fee - Up to 100% contribution fee				100% of contribution fee
	<b>Non CHSP Clients / Home Care Package Clients / Private Clients (Full Cost Recovery)</b>				
	Social Support - Group - Non East Fremantle Resident (including Transport)	Per Occasion	\$ 167.45	\$ 16.75	\$ 184.20
	Social Support - Group - East Fremantle Resident (including Transport)	Per Occasion	\$ 118.27	\$ 11.83	\$ 130.10
	Centre Based Social Support Group	Per Occasion	\$ 118.27	\$ 11.83	\$ 130.10
	Centre Based Transport (to and from Centre Based Respite) - Non East Fremantle Resident	Per One-way trip	\$ 24.55	\$ 2.45	\$ 27.00
	Centre Based Transport (to and from Centre Based Respite) - East Fremantle Resident	Per One-way trip			FEE WAIVER
	Social Support Individual - Accompanied Activity / In-home Visit	Per Hour	\$ 49.45	\$ 4.95	\$ 54.40
	Social Support Individual - (Mileage - each kilometre)	Per Kilometre	\$ 0.91	\$ 0.09	\$ 1.00
	Flexible Respite	Per Hour	\$ 49.45	\$ 4.95	\$ 54.40
	Cancellation Fee - Up to 100% contribution fee				100% of contribution fee

2024/25 Schedule of Fees and Charges			2024/2025		
Schedule	Description of Fee or Charge	Details	GST (excl) \$	GST \$	GST (incl) \$
<b>COMMUNITY AMENITIES</b>					
<b>Sanitation</b>					
	Commercial Properties - General Waste & Recycling Service - 2 MGB's Weekly	Per MGB per Annum	\$ 670.00	Exempt	\$ 670.00
	Commercial Properties - 3 Bin FOGO system	Per MGB per Annum	\$ 670.00	Exempt	\$ 670.00
	<b>All community and sporting organisations are entitled to a full concession on a 3-bin system, but additional bins will be charged at a unit rate of \$261.20 per annum, which will be pro-rated based on seasonal usage</b>				
	Residential General Waste - 240L upgrade (swap) - Fortnightly	Per MGB per Annum	\$ -	Exempt	\$ -
	Residential General Waste - 140L - additional - Fortnightly	Per MGB per Annum	\$ 272.20	Exempt	\$ 272.20
	Residential FOGO - 240L - additional - Weekly	Per MGB per Annum	\$ 272.20	Exempt	\$ 272.20
	Residential Recycling - 360L upgrade (swap) - Fortnightly	Per MGB per Annum	\$ -	Exempt	\$ -
	Residential Recycling - 240L - additional - Fortnightly	Per MGB per Annum	\$ 272.20	Exempt	\$ 272.20
	Bulk - per cubic metre	Actual Cost + 15%	Cost + 15%		Cost + 15%
	Sale / Replacement of 240 Litre MGB's	Actual Cost + 15%	Cost + 15%		Cost + 15%
	Event Bins - 240L (must have minimum 3x MGB's (1 complete set general waste, recycling, FOGO) onsite). Includes Delivery removal & disposal	Per MGB bin set per event	\$ 83.25	Exempt	\$ 83.25
	Event Bins - Additional 240L MGB. Includes Delivery removal & disposal	Per MGB per event	\$ 27.75	Exempt	\$ 27.75
	Event bins - 240L Missing or damaged MGB following event	Per MGB per event	Cost + 15%		Cost + 15%
	Council has resolved to incorporate charges associated with the FOGO waste collection and disposal system into the general rates for all residential properties. Where bulk bin services are provided to multi-unit dwellings, an assessment will be made of the cost of this service against the value of the FOGO service per standard residential property, and a charge may be levied if the cost of the bulk bin service exceeds the contribution amount included in the general rates.				
<b>Other Sanitation</b>					
	Compostable Liners		Cost + 15%		Cost + 15%
<b>Community Amenities</b>					
	Room Hire (Casual) - All Council Buildings (otherwise not listed)	Per Hour	\$ 45.91	\$ 4.59	\$ 50.50
	Room Bond (Casual) - Private & Community Groups		\$ 326.80	Exempt	\$ 326.80
	Room Hire (Sumpton Green) - Contact Belgravia Leisure				
<b>Town Planning Administration fees</b>					
	<b>Application Fees - Dev. value between</b>				
	(a) Less than \$50,000		\$ 147.00	Exempt	\$ 147.00
	(b) More than \$50,000 but not more than \$500,000	0.32% of estimated cost of Development	Variable	Exempt	Variable
	(c) More than \$500,000 but not more than \$2,500,000	\$1,700.00 + 0.257% for each \$1 in excess of \$500,000	Variable	Exempt	Variable
	(d) More than \$2,500,000 but not more than \$5,000,000	\$7,161.00 + 0.206% for each \$1 in excess of \$2,500,000	Variable	Exempt	Variable
	(e) More than \$5,000,000 but not more than \$21,500,000	\$12,633.00 + 0.123% for each \$1 in excess of \$5,000,000	Variable	Exempt	Variable
	(f) More than \$21,500,000		\$ 34,196.00	Exempt	\$ 34,196.00
	Penalty if development commenced or carried out prior to Approval	Twice the fee payable	Twice Fee	Exempt	Twice Fee
	Extension of Planning Approval prior to expiry	50% of Applicable Fee			Variable
	Minor modifications of approved applications	Minimum fee of \$147 up to a maximum of 50% of the original fee as determined by the Executive Manager of Regulatory Services			Variable
	DAP Fees	The maximum fee in accordance with the Planning and Development (Development Assessment Panels) Regulations 2011			Variable
	Deemed-to-Comply Check		\$ 295.00	Exempt	\$ 295.00
	<b>Refund of Planning Application Fee</b>				
	Prior to assessment	50% of fee			50% of Fee
	Following assessment	Nil			Nil
	<b>General Planning and Development Fees</b>				
	Advertising/Public Comment: in association with D/A's	Per D/A	\$ 200.00	\$ 20.00	\$ 220.00
	Newspaper Notice	Actual cost (inc GST) + Administration Fee	Cost + 15%	Yes	Cost + 15%
	Sign & Notice to Neighbours	Minimum	\$ 137.00	\$ 13.70	\$ 150.70
	Notices to Neighbours only	Minimum	\$ 29.64	\$ 2.96	\$ 32.60
	Installation of Sign by Council		\$ 114.18	\$ 11.42	\$ 125.60
	Community Design Advisory Committee Referral fee		\$ 39.55	\$ 3.96	\$ 43.51
	<b>Subdivision/ Amalgamation</b>				
	Subdivision clearance (not more than 5 lots)		\$ 73.00	Exempt	\$ 73.00
	Subdivision clearance (5<195 lots) \$73.00 per lot for first 5 lots plus \$35.00 per lot thereafter		Variable	Exempt	Variable
	Subdivision clearance (>195 lots)		\$ 7,393.00	Exempt	\$ 7,393.00
	Soil Stabilisation Bond	Refundable	\$ 3,135.00	Exempt	\$ 3,135.00



2024/25 Schedule of Fees and Charges			2024/2025		
Schedule	Description of Fee or Charge	Details	GST (excl) \$	GST \$	GST (incl) \$
	<b>Signage Application</b>				
	Application for Planning Approval	Per application	\$ 147.00	Exempt	\$ 147.00
	<b>Miscellaneous Planning Fees</b>				
	Application for change of street number		\$ 119.36	\$ 11.94	\$ 131.30
	Heritage assessment		Actual cost (inc GST)		
	Written Planning Advice/Zoning Certificate		\$ 74.36	\$ 7.44	\$ 81.80
	L P Scheme No. 3 Text and Map		\$ 74.36	\$ 7.44	\$ 81.80
	L P Scheme No. 3 Map Only		\$ 18.64	\$ 1.86	\$ 20.50
	Archival Search Fee - Plans- (Photocopying in excess of \$15 to be charged at cost)		Cost + 15%	Yes	Cost + 15%
	Crossover Variation Application fee		\$ 154.00	\$ 15.40	\$ 169.40
	Payment in Lieu of Parking Plan	Per Parking Plan	Actual cost (inc GST)		
	**In accordance with Local Planning Policy 3.1.4 - Payment in Lieu of Parking Plan**				
	<b>Scheme Amendments / Structure Plans / Local Development Plans &amp; Rezoning Applications (Including advertising and gazetta)</b>	Price on Application			
	Application Fee - Basic/ Standard/ Complex				
	** The Town will provide a cost estimate in accordance with the Planning and Development Act, 2005 Regulation 48(1)(a) of the Planning & Development Regulations 2009. This amount will be based on the estimated number of staff hours charged at the rates below. This amount is required to be paid up-front. The actual cost will then be reconciled and the applicant either provided with an adjustment refund or invoice at the end of the project.**				
	Executive Manager	Hourly rate	\$ 75.27	\$ 7.53	\$ 82.80
	Manager/ Senior Planner	Hourly rate	\$ 55.18	\$ 5.52	\$ 60.70
	Planning Officer	Hourly rate	\$ 44.32	\$ 4.43	\$ 48.75
	Other Staff eg EHO	Hourly rate	\$ 48.59	\$ 4.86	\$ 53.45
	Administration	Hourly rate	\$ 39.32	\$ 3.93	\$ 43.25
	<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)		\$ 661.90	Exempt	\$ 661.90
	Section 40 Certificate		\$ 164.90	Exempt	\$ 164.90
	<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)		\$ 498.10	Exempt	\$ 498.10
	Application for Annual Renewal		\$ 81.80	Exempt	\$ 81.80
	Application Penalty for Annual Renewal if approval has expired		\$ 163.70	Exempt	\$ 163.70
	<b>RECREATION &amp; CULTURE</b>				
	<b>Swimming Areas/beaches</b>				
	<b>Mooring Pen Fees</b>				
	- 8 Metre Pens (deposit of \$2,095)	Per annum	\$ 4,190.00	\$ 419.00	\$ 4,609.00
	- 10 Metre Pens (deposit of \$2,620.00)	Per annum	\$ 5,240.00	\$ 524.00	\$ 5,764.00
	- 12 Metre Pens (deposit of \$3,145)	Per annum	\$ 6,290.00	\$ 629.00	\$ 6,919.00
	- Casual Fees (minimum period 3 months)	Per month	\$ 570.00	\$ 57.00	\$ 627.00
	Vessel Impound Fee	Per Vessel	Cost + 15%		Cost + 15%
	Replacement pens keys		\$ 77.45	\$ 7.75	\$ 85.20
	Dinghy storage - application	Per annum	\$ 99.00	\$ 9.90	\$ 108.90
	Dinghy storage - renewal	Per annum	\$ 99.00	\$ 9.90	\$ 108.90
	<b>Other Recreation &amp; Culture</b>				
	<b>General Reserve Hire Fees</b>				
	- Full Day Fee (8.00am - 8.00pm)		\$ 506.91	\$ 50.69	\$ 557.60
	- Per Half Day Fee (AM or PM) (6 hours)		\$ 256.64	\$ 25.66	\$ 282.30
	- Per hour Fee		\$ 45.91	\$ 4.59	\$ 50.50
	- Changeroom Bond (refundable)		\$ 315.80	Exempt	\$ 315.80
	- Liquor Permit Fee		\$ 74.73	\$ 7.47	\$ 82.20
	- Key Deposit (refundable)	Per key	\$ 76.20	Exempt	\$ 76.20
	- Cancellation fee being 50% of hire fee charged (cancellation being less than 14 days prior to the event commencing)				50% of hire fee charged
	<b>Personal Trainers</b>				
	- Application fee		\$ 63.00	\$ 6.30	\$ 69.30
	- Annual licence fee (permits up to 10 hours maximum per week)		\$ 1,485.55	\$ 148.55	\$ 1,634.10
	- Weekly hire fee (maximum 10 hours per week; annual licence fee is not applicable)	per hour	\$ 33.64	\$ 3.36	\$ 37.00
	<b>Henry Jeffery Oval Junior Football Teams</b>				
	- Per Player Fee - Juniors	Per player (for season)	\$ 17.91	\$ 1.79	\$ 19.70
	- Training two (2) nights/week	Per season	\$ 628.82	\$ 62.88	\$ 691.70
	<b>East Fremantle Junior Cricket Teams</b>				
	- Per Player Fee - Juniors	Per player (for season)	\$ 17.91	\$ 1.79	\$ 19.70
	- Training two (2) nights/week	Per season	\$ 628.82	\$ 62.88	\$ 691.70
	<b>Other Culture</b>				
	<b>East Fremantle George Street Festival</b>				
	Site Only - stallholders (per 3x3 area)		\$ 128.82	\$ 12.88	\$ 141.70
	Site Only - food vendors (stall or van)		\$ 268.18	\$ 26.82	\$ 295.00
	Power (where available, additional cost)		\$ 54.00	\$ 5.40	\$ 59.40
	** Note: site fees can be waived for local community groups & not for profits upon written request				
	East Fremantle Art Award - per entry		\$ 30.91	\$ 3.09	\$ 34.00
	<b>Special Events Fees</b>				
	Use of Car Parking areas- Unlicensed- per m2		\$ 27.18	\$ 2.72	\$ 29.90
	Use of Car Parking areas- Licensed- per m2		\$ -	\$ -	\$ -
	Left Bank Special Event Fee - licence agreement		\$ 4,344.88	\$ 434.49	\$ 4,779.37
	On-call Ranger Fee - per 8 hours	Per event	\$ 676.45	\$ 67.65	\$ 744.10
	<b>TRANSPORT</b>				
	<b>Transport</b>				
	<b>Road, Verge, Footpath &amp; Crossover Reinstatements and Crossover Construction</b>				
	Reinstatement Inspection fees	Per hour	\$ 78.50	\$ 7.85	\$ 86.35
	Reinstatement Works		Cost + 15%		Cost + 15%
	Red Asphalt per m <sup>1</sup>		Cost + 15%		Cost + 15%
	Black Asphalt per m <sup>2</sup>		Cost + 15%		Cost + 15%
	Concrete per m <sup>2</sup>		Cost + 15%		Cost + 15%
	Recoverable Works - Cost plus 15% administration fee		Cost + 15%		Cost + 15%
	Recoverable Graffiti Removal - Cost plus 15% administration fee		Cost + 15%		Cost + 15%
	<b>Parking Facilities</b>				
	<b>Parking Fees</b>				
	Parking Fees - Launching Ramp No1 Carpark per hour for the first 4 hours	Per hour	\$ 4.45	\$ 0.45	\$ 4.90
	Thereafter \$19.60 per day for maximum 6 days	Maximum per 24 hours	\$ 17.82	\$ 1.78	\$ 19.60
	Parking Fees - Various locations per hour other than Launching Ramp No1.	Per hour	\$ 4.45	\$ 0.45	\$ 4.90
	Fee for Construction Sites for use of parking bay for storage and other use	Per day, per bay	\$ 108.82	\$ 10.88	\$ 119.70
	<b>Miscellaneous</b>				
	Final Notice Fee (28 Days)		\$ 26.10	Exempt	\$ 26.10
	Resident Boat owners Annual Parking Permit No1 Car Park (renewals August)	Each	\$ 50.91	\$ 5.09	\$ 56.00
	Skip Bin Permits	Each	\$ 49.82	\$ 4.98	\$ 54.80
	Skip Bin Permits - Extension	Each	\$ 12.55	\$ 1.25	\$ 13.80
	Jetty A mooring permits	Each	\$ 49.82	\$ 4.98	\$ 54.80
	Sea container placement permits	Each	\$ 49.82	\$ 4.98	\$ 54.80
	Sea container placement permits - extension	Each	\$ 12.55	\$ 1.25	\$ 13.80

2024/25 Schedule of Fees and Charges			2024/2025		
Schedule	Description of Fee or Charge	Details	GST (excl) \$	GST \$	GST (incl) \$
	REFERENCE IS MADE TO FINES AND PENALTIES AS ADOPTED IN THE TOWN'S LOCAL LAWS				
<b>ECONOMIC SERVICES</b>					
<b>Building Fees</b>					
	<b>Building Fees - Based on valuation of new building or improvements (including GST) - Minimum \$171.65</b>				
	Application fee - Class 1 & 10 - Uncertified (minimum \$110)		Variable	Exempt	Variable
	Application fee - Class 1 & 10 - Certified (minimum \$110)		Variable	Exempt	Variable
	Application fee - Class 2 to 9 - Uncertified (minimum \$110)		Variable	Exempt	Variable
	BCITF Levy (where contract value over \$20k)		Variable	Exempt	Variable
	Building Services Levy (minimum \$61.65)		Variable	Exempt	Variable
	<b>Demolition fees - based on cost of construction (inc. GST) - Minimum \$171.65</b>				
	Application fee - Class 1 & 10 (\$110)		Variable	Exempt	Variable
	Application fee - Class 2 to 9 (\$110)		Variable	Exempt	Variable
	Building Services Levy (minimum \$61.65)		Variable	Exempt	Variable
	CTF Levy (where contract value over \$20k)		Variable	Exempt	Variable
	Infrastructure Bond - Demolition	Refundable	\$ 5,000.00	Exempt	\$ 5,000.00
	<b>Infrastructure Bonds</b>				
	If value of works under \$20,000	Refundable	\$ 1,500.00	Exempt	\$ 1,500.00
	\$20,000 - \$100,000	Refundable	\$ 3,000.00	Exempt	\$ 3,000.00
	Corner lot or \$100,001 - \$2 million	Refundable	\$ 5,000.00	Exempt	\$ 5,000.00
	Over \$2 million	Refundable	Price based on replacement costs of		
	Non-refundable Inspection Fee for Infrastructure Bond		\$ 71.00	\$ 7.10	\$ 78.10
	Materials on Verge licence		Variable	Exempt	Variable
	<b>Building Approval Certificate for unauthorised works - based on cost of construction (inc. GST) - Minimum \$233.30</b>				
	Building Services Levy (minimum \$123.30)		Variable	Exempt	Variable
	CTF Levy (where contract value over \$20k)		Variable	Exempt	Variable
	Application fee (minimum \$110)		\$ 114.90	Exempt	\$ 114.90
	<b>Refund of Building Permit fee</b>				
	Prior to assessment	50% of fee	50% of fee	Exempt	50% of fee
	Following assessment	Nil	Nil	\$ -	Nil
	<b>Miscellaneous</b>				
	Strata Titles (Form 7) per Strata Titles Gen Regs 1996 - Min \$105.80 + GST		Variable	Exempt	Variable
	R-Code Compliance Assessment Fee (From 30 Nov 2015)		\$ 145.55	\$ 14.55	\$ 160.10
	<b>Swimming Pool Fees</b>				
	Pool inspection annual fee		\$ 36.40	Exempt	\$ 36.40
	Pool inspection fee - request for inspection upon completion		\$ 148.45	\$ 14.85	\$ 163.30
	Pool inspection request outside of pool inspection cycle		\$ 148.45	\$ 14.85	\$ 163.30
<b>EAST FREMANTLE COMMUNITY PARK</b>					
	DISCLAIMER : Fees & Charges are agreed annually between the Town of East Fremantle and Belgravia Leisure - please refer to Belgravia Leisure for all advertised fees and charges under their management.				
	DISCLAIMER : ALL STATUTORY FEES AMENDED THROUGHOUT THE YEAR WILL BE CHARGED AT THE RATE AS GAZETTED .				