



TOWN *of*  
EAST FREMANTLE



# ANNUAL BUDGET 2018/19

Adopted 2 July 2018





**TOWN OF EAST FREMANTLE**  
**BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2019**

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**STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30TH JUNE 2019**

**BY NATURE OR TYPE**

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
		\$	\$	\$
<b>Revenue</b>				
Rates	1	7,819,800	7,583,304	7,545,075
Operating grants, subsidies and contributions	9	1,165,936	1,238,605	1,066,056
Fees and charges	8	1,175,630	1,214,337	1,340,990
Interest earnings	10	192,000	215,276	204,883
Other revenue		77,000	161,513	101,500
		<b>10,430,366</b>	<b>10,413,035</b>	<b>10,258,504</b>
<b>Expenses</b>				
Employee costs		(3,683,695)	(3,528,491)	(3,797,107)
Materials and contracts		(4,464,706)	(3,302,155)	(4,841,117)
Utility charges		(310,950)	(282,152)	(275,150)
Depreciation on non-current assets	5	(2,695,133)	(2,473,646)	(2,438,301)
Insurance expenses		(251,449)	(207,943)	(183,782)
Other expenditure		(697,010)	(724,762)	(478,270)
		<b>(12,102,943)</b>	<b>(10,519,149)</b>	<b>(12,013,727)</b>
		<b>(1,672,577)</b>	<b>(106,114)</b>	<b>(1,755,223)</b>
Non-operating grants, subsidies and contributions	9	147,726	68,975	68,685
Profit on asset disposals	4	0	15,020	12,900
(Loss) on asset disposals	4	(27,247)	(3,076)	0
<b>Net result</b>		<b>(1,552,098)</b>	<b>(25,195)</b>	<b>(1,673,638)</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income</b>		<b>(1,552,098)</b>	<b>(25,195)</b>	<b>(1,673,638)</b>

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



## FOR THE YEAR ENDED 30TH JUNE 2019

### BASIS OF PREPARATION

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

Except for cash flow and rate setting information, the budget has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

### THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

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

### 2017/18 ACTUAL BALANCES

Balances shown in this budget as 2017/18 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

### KEY TERMS AND DEFINITIONS - NATURE OR TYPE

#### REVENUES

##### RATES

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

##### SERVICE CHARGES

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

##### PROFIT ON ASSET DISPOSAL

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

##### OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

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

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

### REVENUES (CONTINUED)

#### FEES AND CHARGES

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

#### INTEREST EARNINGS

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

#### OTHER REVENUE / INCOME

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

### EXPENSES

#### EMPLOYEE COSTS

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

#### MATERIALS AND CONTRACTS

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

#### UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

#### INSURANCE

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

#### LOSS ON ASSET DISPOSAL

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

#### DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

#### INTEREST EXPENSES

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

#### OTHER EXPENDITURE

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

**STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30TH JUNE 2019**

**BY PROGRAM**

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
<b>Revenue</b>	1, 8, 9, 10(a),(b)	\$	\$	\$
Governance		20,500	75,929	13,200
General purpose funding		8,191,566	8,089,469	7,929,114
Law, order, public safety		29,180	31,904	30,560
Health		14,577	14,949	12,340
Education and welfare		912,422	947,092	904,040
Housing		80,080	80,722	88,800
Community amenities		210,000	211,507	193,600
Recreation and culture		389,324	406,422	436,965
Transport		444,000	390,320	424,785
Economic services		107,200	90,092	194,800
Other property and services		31,517	74,629	30,300
		<b>10,430,366</b>	<b>10,413,035</b>	<b>10,258,504</b>
<b>Expenses excluding finance costs</b>	5,10(c),(e),(f)			
Governance		(1,145,546)	(1,132,758)	(1,090,031)
General purpose funding		(97,763)	(67,474)	(83,324)
Law, order, public safety		(154,617)	(94,109)	(134,097)
Health		(197,651)	(146,414)	(209,881)
Education and welfare		(1,057,823)	(1,086,499)	(1,336,370)
Housing		(55,630)	(35,787)	(58,228)
Community amenities		(2,792,901)	(2,128,060)	(2,508,795)
Recreation and culture		(3,024,758)	(2,672,160)	(3,589,657)
Transport		(3,276,008)	(2,748,170)	(2,697,702)
Economic services		(127,963)	(73,533)	(146,403)
Other property and services		(172,283)	(334,185)	(159,239)
		<b>(12,102,943)</b>	<b>(10,519,149)</b>	<b>(12,013,727)</b>
		<b>(1,672,577)</b>	<b>(106,114)</b>	<b>(1,755,223)</b>
Non-operating grants, subsidies and contributions	9	147,726	68,975	68,685
Profit on disposal of assets	4	0	15,020	12,900
(Loss) on disposal of assets	4	(27,247)	(3,076)	0
<b>Net result</b>		<b>(1,552,098)</b>	<b>(25,195)</b>	<b>(1,673,638)</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income</b>		<b>(1,552,098)</b>	<b>(25,195)</b>	<b>(1,673,638)</b>

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





**FOR THE YEAR ENDED 30TH JUNE 2019**

**KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS**

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

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

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30TH JUNE 2019**

**BY NATURE OR TYPE**

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
		\$	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		7,819,800	7,538,247	7,720,075
Operating grants, subsidies and contributions		1,165,936	1,207,915	1,152,181
Fees and charges		1,175,630	1,214,337	1,340,990
Interest earnings		192,000	215,276	204,883
Goods and services tax		0	0	27,698
Other revenue		77,000	161,513	101,500
		10,430,366	10,337,288	10,547,327
<b>Payments</b>				
Employee costs		(3,683,695)	(3,516,781)	(3,797,107)
Materials and contracts		(4,464,706)	(2,630,956)	(4,815,269)
Utility charges		(310,950)	(282,152)	(275,150)
Insurance expenses		(251,449)	(207,943)	(183,782)
Other expenditure		(697,010)	(724,762)	(478,270)
		(9,407,810)	(7,362,594)	(9,549,578)
<b>Net cash provided by (used in) operating activities</b>	3	1,022,556	2,974,694	997,749
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	4	(1,020,669)	(2,455,106)	(2,792,360)
Payments for construction of infrastructure	4	(1,959,500)	(1,445,331)	(1,659,488)
Non-operating grants, subsidies and contributions used for the development of assets	9	147,726	68,975	68,685
Proceeds from sale of plant & equipment	4	159,753	87,909	54,181
<b>Net cash provided by (used in) investing activities</b>		(2,672,690)	(3,743,553)	(4,328,982)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Proceeds from new borrowings	6	0	0	500,000
<b>Net cash provided by (used in) financing activities</b>		0	0	500,000
<b>Net increase (decrease) in cash held</b>		(1,650,134)	(768,859)	(2,831,233)
Cash at beginning of year		4,123,452	4,892,311	4,840,751
<b>Cash and cash equivalents at the end of the year</b>	3	<b>2,473,318</b>	<b>4,123,452</b>	<b>2,009,518</b>

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

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**RATES SETTING STATEMENT  
FOR THE YEAR ENDED 30TH JUNE 2019**

**BY REPORTING PROGRAM**

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
		\$	\$	\$
<b>OPERATING ACTIVITIES</b>				
<b>Net current assets at start of financial year - surplus/(deficit)</b>	2	782,857	989,782	1,364,725
<b>Revenue from operating activities (excluding rates)</b>				
Governance		20,500	75,929	13,200
General purpose funding		371,766	506,165	384,039
Law, order, public safety		29,180	31,904	30,560
Health		14,577	14,949	12,340
Education and welfare		912,422	947,092	904,040
Housing		80,080	80,722	88,800
Community amenities		210,000	211,507	193,600
Recreation and culture		389,324	411,351	442,865
Transport		444,000	400,411	431,785
Economic services		107,200	90,092	194,800
Other property and services		31,517	74,629	30,300
		2,610,566	2,844,751	2,726,329
<b>Expenditure from operating activities</b>				
Governance		(1,151,546)	(1,135,834)	(1,090,031)
General purpose funding		(97,763)	(67,474)	(83,324)
Law, order, public safety		(154,617)	(94,109)	(134,097)
Health		(197,651)	(146,414)	(209,881)
Education and welfare		(1,057,823)	(1,086,499)	(1,336,370)
Housing		(55,630)	(35,787)	(58,228)
Community amenities		(2,792,901)	(2,128,060)	(2,508,795)
Recreation and culture		(3,024,758)	(2,672,160)	(3,589,657)
Transport		(3,297,255)	(2,748,170)	(2,697,702)
Economic services		(127,963)	(73,533)	(146,403)
Other property and services		(172,283)	(334,185)	(159,239)
		(12,130,190)	(10,522,225)	(12,013,727)
<b>Operating activities excluded from budget</b>				
(Profit) on asset disposals	4	0	(15,020)	(12,900)
Loss on disposal of assets	4	27,247	3,076	0
Depreciation on assets	5	2,695,133	2,473,646	2,438,301
<b>Amount attributable to operating activities</b>		(6,014,387)	(4,225,990)	(5,497,272)
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	9	147,726	68,975	68,685
Purchase property, plant and equipment	4	(1,020,669)	(2,455,106)	(2,792,360)
Purchase and construction of infrastructure	4	(1,959,500)	(1,445,331)	(1,659,488)
Proceeds from disposal of assets	4	159,753	87,909	54,181
<b>Amount attributable to investing activities</b>		(2,672,690)	(3,743,553)	(4,328,982)
<b>FINANCING ACTIVITIES</b>				
Proceeds from new borrowings	6	0	0	500,000
Transfers to cash backed reserves (restricted assets)	7	(153,012)	(399,562)	(259,082)
Transfers from cash backed reserves (restricted assets)	7	1,020,289	1,568,658	2,040,262
<b>Amount attributable to financing activities</b>		867,277	1,169,096	2,281,180
<b>Budgeted deficiency before general rates</b>		(7,819,800)	(6,800,447)	(7,545,074)
<b>Estimated amount to be raised from general rates</b>	1	7,819,800	7,583,304	7,545,074
<b>Net current assets at end of financial year - surplus/(deficit)</b>	2	0	782,857	0

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



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

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in \$	Number of properties	Rateable value \$	2018/19 Budgeted rate revenue \$	2018/19 Budgeted interim rates \$	2018/19 Budgeted back rates \$	2018/19 Budgeted total revenue \$	2017/18 Actual Revenue \$
<b>Differential general rate or general rate</b>								
Residential GRV	0.068310	3,002	90,581,990	6,187,656	40,000	0	6,227,656	6,068,934
Commercial GRV	0.103738	121	12,433,188	1,289,794	0	0	1,289,794	1,220,100
<b>Sub-Totals</b>		3,123	103,015,178	7,477,450	40,000	0	7,517,450	7,289,034
<b>Minimum payment</b>								
Residential GRV	1.080	265	3,563,980	286,200	0	0	286,200	278,520
Commercial GRV	1.615	10	135,755	16,150	0	0	16,150	15,750
<b>Sub-Totals</b>		275	3,699,735	302,350	0	0	302,350	294,270
		3,398	106,714,913	7,779,800	40,000	0	7,819,800	7,583,304
<b>Total amount raised from general rates</b>								
Specified area rates (Refer note 1(f))							0	0
<b>Total rates</b>							7,819,800	7,583,304
							0	0
							7,819,800	7,583,304

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

The general rates detailed for the 2018/19 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

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

1. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge \$	Instalment plan interest rate %	Unpaid rates interest rates %
<b>Option one</b>				
One Instalment Due (35 days)	31/08/2018	0.00	0.00%	11.00%
<b>Option two</b>				
Two Instalments Due	31/08/2018 4/01/2019	16.50	5.50%	11.00%
<b>Option three</b>				
Four Instalments Due	31/08/2018 31/10/2018 4/01/2019 4/03/2019	16.50	5.50%	11.00%

(Date of Issue of Rates Notice 27 July 2018)

	2018/19 Budget revenue \$	2017/18 Actual \$
Instalment plan admin charge revenue	40,000	41,613
Instalment plan interest earned	40,000	40,279
Unpaid rates and service charge interest earned	35,000	38,978
	115,000	120,870

**(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.	The object of this proposed rate is to apply a rate to commercial properties in order to raise additional revenue to offset the associated higher levels of services to properties in this category.	The reason for this rate is to ensure additional funding for parking infrastructure, road maintenance and construction, drainage, streetscape, litter control, urban style guides and regulatory compliance.

**(d) Differential Minimum Payment**

<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.

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

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

<b>Differential general rate or general rate</b>	<b>Proposed Rate in \$</b>	<b>Adopted Rate in \$</b>	<b>Reasons for the difference</b>
Residential GRV	0.068310	0.068310	No difference between advertised rate and adopted rate
Commercial GRV	0.103738	0.103738	No difference between advertised rate and adopted rate
<b>Minimum payment</b>		<b>Adopted Minimum \$</b>	<b>Reasons for the difference</b>
Residential GRV		1,080	1,080 No difference between advertised minimum payment and adopted minimum payment
Commercial GRV		1,615	1,615 No difference between advertised minimum payment and adopted minimum payment

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

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

**(f) Specified Area Rate**

The Town did not raise specified area rates for the year ended 30th June 2019.

**(g) Service Charges**

The Town did not raise service charges for the year ended 30th June 2019.

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

The Town does not anticipate any waivers or concessions for the year ended 30th June 2019.  
The Town does not offer a discount for early payment of rates.



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

2. NET CURRENT ASSETS

	Note	2018/19 Budget	2017/18 Actual
		\$	\$
<b>Composition of estimated net current assets</b>			
<b>Current assets</b>			
Cash - unrestricted	3	1,257,961	2,040,818
Cash - restricted reserves	3	1,215,357	2,082,634
Receivables		357,003	357,003
		2,830,321	4,480,455
<b>Less: current liabilities</b>			
Trade and other payables		(945,847)	(945,847)
Provisions		(669,117)	(669,117)
		(1,614,964)	(1,614,964)
<b>Unadjusted net current assets</b>		1,215,357	2,865,491
<b>Adjustments</b>			
Less: Cash - restricted reserves	7	(1,215,357)	(2,082,634)
Add: Staff Leave Reserve**			
<b>Adjusted net current assets - surplus/(deficit)</b>		0	782,857

The Staff Leave Reserve has been added back to the calculation of net current assets in the audited financial statements in prior years. The purpose of the staff leave reserve is being changed in the 18/19 Budget to cover non-current entitlements only; therefore it has been removed from the calculation.

**Reason for Adjustments**

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

**SIGNIFICANT ACCOUNTING POLICIES**

**CURRENT AND NON-CURRENT CLASSIFICATION**

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

**TRADE AND OTHER RECEIVABLES**

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

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

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



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

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

**SIGNIFICANT ACCOUNTING POLICIES**

**TRADE AND OTHER PAYABLES**

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

**PROVISIONS**

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

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

**INVENTORIES**

**General**

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

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

**Superannuation**

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

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

**EMPLOYEE BENEFITS**

**Short-term employee benefits**

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

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

**LAND HELD FOR RESALE**

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

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

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



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

**3. RECONCILIATION OF CASH**

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

	<b>2018/19 Budget</b>	<b>2017/18 Actual</b>	<b>2017/18 Budget</b>
	\$	\$	\$
Cash - unrestricted	1,257,961	2,040,818	538,968
Cash - restricted	1,215,357	2,082,634	1,470,550
	<b>2,473,318</b>	<b>4,123,452</b>	<b>2,009,518</b>
The following restrictions have been imposed by regulation or other externally imposed requirements:			
Reserves cash backed - Vehicle, Plant and Equipment Reserve	123,618	259,150	258,792
Reserves cash backed - Non-Current Leave Entitlements Reserve	10,000	407,665	407,102
Reserves cash backed - Office Equipment Reserve	0	9,121	0
Reserves cash backed - Unspent Grants and Restricted Cash Reserve	0	75,000	0
Reserves cash backed - HACC Reserve	217,037	217,037	216,737
Reserves cash backed - Legal Funds Reserve	0	142,480	142,283
Reserves cash backed - Civic Buildings Reserve	0	15,183	0
Reserves cash backed - Strategic Asset Management Reserve	622,680	564,668	253,887
Reserves cash backed - Arts and Sculpture Reserve	192,022	192,022	191,749
Reserves cash backed - Waste Reserve	0	200,308	0
Reserves cash backed - Commercial Precinct Development Reserve	50,000	0	0
	<b>1,215,357</b>	<b>2,082,634</b>	<b>1,470,550</b>
<b>Reconciliation of net cash provided by operating activities to net result</b>			
<b>Net result</b>	<b>(1,552,098)</b>	<b>(25,195)</b>	<b>(1,673,638)</b>
Depreciation	2,695,133	2,473,646	2,438,301
(Profit)/loss on sale of asset	27,247	(11,944)	(12,900)
(Increase)/decrease in receivables	0	(75,747)	288,823
Increase/(decrease) in payables	0	671,199	25,848
Increase/(decrease) in employee provisions	0	11,710	0
Grants/contributions for the development of assets	(147,726)	(68,975)	(68,685)
<b>Net cash from operating activities</b>	<b>1,022,556</b>	<b>2,974,694</b>	<b>997,749</b>

**SIGNIFICANT ACCOUNTING POLICES**

**CASH AND CASH EQUIVALENTS**

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

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

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

4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program											2017/18 Actual total	
	Governance	General purpose funding	Law, order, public safety	Health	Education and welfare	Housing	Community amenities	Recreation and culture	Transport	Economic services	Other property and services		2018/19 Budget total
<i>Property, Plant and Equipment</i>													
Buildings - non-specialised	0	0	0	0	0	36,000	0	0	0	0	0	36,000	0
Buildings - specialised	0	0	20,000	0	7,000	0	180,000	10,500	0	0	75,385	292,885	2,001,359
Furniture and equipment	20,000	0	0	0	0	0	0	0	0	0	0	20,000	224,248
Plant and equipment	45,000	0	30,000	0	0	0	435,000	71,873	89,911	0	0	671,784	229,499
	65,000	0	50,000	0	7,000	36,000	615,000	82,373	89,911	0	75,385	1,020,669	2,455,106
<i>Infrastructure</i>													
Infrastructure - Roads	0	0	0	0	0	0	0	0	538,500	0	0	538,500	235,012
Infrastructure - Footpaths	0	0	0	0	0	0	0	0	348,000	0	0	348,000	352,202
Infrastructure - Drainage	0	0	0	0	0	0	0	0	50,000	0	0	50,000	0
Infrastructure - Parks and Ovals	0	0	0	0	0	0	0	213,000	0	0	0	213,000	96,441
Infrastructure - Other	0	0	0	0	0	0	25,000	80,000	0	0	0	105,000	734,844
Infrastructure - Car Parks	0	0	0	0	0	0	0	0	705,000	0	0	705,000	26,832
	0	0	0	0	0	0	25,000	293,000	1,641,500	0	0	1,959,500	1,445,331
<b>Total acquisitions</b>	65,000	0	50,000	0	7,000	36,000	640,000	375,373	1,731,411	0	75,385	2,980,169	3,900,437

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

4. FIXED ASSETS (CONTINUED)

(b) Disposals of Assets

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

	Net book value	Sale proceeds	2018/19 Budget		2017/18 Actual		2017/18 Budget	
	\$	\$	Profit	Loss	Profit	Loss	Profit	Loss
			\$	\$	\$	\$	\$	\$
<b>By Program</b>								
Governance	26,000	20,000	0	(6,000)	0	(3,076)	0	0
Law, order, public safety	14,000	14,000	0	0	0	0	0	0
Education and welfare	44,000	44,000	0	0	0	0	0	0
Community amenities	15,000	15,000	0	0	0	0	0	0
Recreation and culture	15,000	15,000	0	0	4,929	0	5,900	0
Transport	73,000	51,753	0	(21,247)	10,091	0	7,000	0
	187,000	159,753	0	(27,247)	15,020	(3,076)	12,900	0
<b>By Class</b>								
<i>Property, Plant and Equipment</i>	187,000	159,753	0	(27,247)	15,020	(3,076)	12,900	0
Plant and equipment	187,000	159,753	0	(27,247)	15,020	(3,076)	12,900	0

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

**5. ASSET DEPRECIATION**

**By Program**

Governance
Health
Education and welfare
Housing
Community amenities
Recreation and culture
Transport
Other property and services

**By Class**

Land and Buildings
Furniture and equipment
Plant and equipment
Infrastructure

2018/19 Budget	2017/18 Actual	2017/18 Budget
\$	\$	\$
129,920	119,830	98,500
787	723	900
80,464	73,852	84,750
5,950	5,461	6,100
2,887	2,440	2,040
1,151,474	1,056,874	1,032,000
1,196,236	1,097,914	1,059,490
127,415	116,552	154,521
<b>2,695,133</b>	<b>2,473,646</b>	<b>2,438,301</b>
302,016	276,848	321,246
56,541	51,829	38,700
184,433	169,064	178,200
2,152,143	1,975,905	1,900,155
<b>2,695,133</b>	<b>2,473,646</b>	<b>2,438,301</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**DEPRECIATION**

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

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

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

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

**DEPRECIATION (CONTINUED)**

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

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



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

**6. INFORMATION ON BORROWINGS**

**(a) Borrowing repayments**

The Town did not undertake any borrowings for the year ended 30th June 2019

**(b) New borrowings - 2018/19**

The Town does not intend to undertake any new borrowings for the year ended 30th June 2019

**(c) Unspent borrowings**

The Town had no unspent borrowing funds as at 30th June 2018 nor is it expected to have unspent borrowing funds as at 30th June 2019.

**(d) Credit Facilities**

**Undrawn borrowing facilities  
credit standby arrangements**

	2018/19 Budget	2017/18 Actual	2017/18 Budget
Bank overdraft limit	100,000	100,000	100,000
Bank overdraft at balance date	0	0	0
Credit card limit	5,000	5,000	5,000
Credit card balance at balance date	0	(500)	0
<b>Total amount of credit unused</b>	<b>105,000</b>	<b>104,500</b>	<b>105,000</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**BORROWING COSTS**

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



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

7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2018/19 Opening Balance	2018/19 Budget Transfer to	2018/19 Budget Transfer (from)	2018/19 Budget Closing Balance	2017/18 Actual Opening Balance	2017/18 Actual Transfer to	2017/18 Actual Transfer (from)	2017/18 Actual Closing Balance	2017/18 Budget Opening Balance	2017/18 Budget Transfer to	2017/18 Budget Transfer (from)	2017/18 Budget Closing Balance
Reserves cash backed - Vehicle, Plant and Equipment Reserve	\$ 259,150	\$ 0	\$ (135,532)	\$ 123,618	\$ 252,480	\$ 6,670	\$ 0	\$ 259,150	\$ 252,480	\$ 6,312	\$ 0	\$ 258,792
Reserves cash backed - Non-Current Leave Entitlements Reserve	407,665	0	(397,665)	10,000	397,173	10,493	0	407,665	397,173	9,929	0	407,102
Reserves cash backed - Office Equipment Reserve	9,121	0	(9,121)	0	147,992	3,910	(142,781)	9,121	147,992	1,850	(149,842)	0
Reserves cash backed - Unspent Grants and Restricted Cash Reserve	75,000	0	(75,000)	0	181,708	75,000	(181,708)	75,000	181,708	4,543	(186,251)	0
Reserves cash backed - HACC Reserve	217,037	0	0	217,037	211,451	5,586	0	217,037	211,451	5,286	0	216,737
Reserves cash backed - Legal Funds Reserve	142,480	0	(142,480)	0	136,813	3,667	0	142,480	136,813	3,470	0	142,283
Reserves cash backed - Civic Buildings Reserve	15,183	0	(15,183)	0	1,228,809	30,543	(1,244,169)	15,183	1,228,809	15,360	(1,244,169)	0
Reserves cash backed - Strategic Asset Management Reserve	564,668	58,012	0	622,680	550,134	14,533	0	564,668	550,134	163,753	(460,000)	253,887
Reserves cash backed - Arts and Sculpture Reserve	192,022	45,000	(45,000)	192,022	143,170	48,852	0	192,022	143,170	48,579	0	191,749
Reserves cash backed - Waste Reserve	200,308	0	(200,308)	0	0	200,308	0	200,308	0	0	0	0
Reserves cash backed - Commercial Precinct Development Reserve	0	50,000	0	50,000	0	0	0	0	0	0	0	0
	2,082,634	153,012	(1,020,289)	1,215,357	3,251,730	399,562	(1,568,658)	2,082,634	3,251,730	259,082	(2,040,262)	1,470,550

(b) Cash Backed Reserves - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
Reserves cash backed - Vehicle, Plant and Equipment Reserve	30/06/2019	To support the funding of vehicle, plant and equipment purchases.
Reserves cash backed - Non-Current Leave Entitlements Reserve	30/06/2019	To fund the non-current liability amount of annual, sick and long service leave entitlements accrued in previous financial years beyond the amount provided for in the Provision for Leave current liability account.
Reserves cash backed - Office Equipment Reserve	30/06/2019	Reserve to be closed in 2018/19. Balance to be applied to the Strategic Asset Management Reserve.
Reserves cash backed - Unspent Grants and Restricted Cash Reserve	30/06/2019	To restrict unspent grants and contributions at end of year.
Reserves cash backed - HACC Reserve	30/06/2019	To retain surplus HACC program funds for future periods.
Reserves cash backed - Legal Funds Reserve	30/06/2019	Reserve to be closed in 2018/19. Balance to be applied to the Strategic Asset Management Reserve.
Reserves cash backed - Civic Buildings Reserve	30/06/2019	Reserve to be closed in 2018/19. Balance to be applied to the Strategic Asset Management Reserve.
Reserves cash backed - Strategic Asset Management Reserve	30/06/2019	To fund the acquisition of new and renewal of existing Town infrastructure, buildings and other assets.
Reserves cash backed - Arts and Sculpture Reserve	30/06/2019	To provide for the commissioning and purchase of public art works in accordance with the Town's Public Arts Strategy.
Reserves cash backed - Waste Reserve	30/06/2019	To fund and support waste management services including but not limited to refuse collection, waste management initiatives and programs, infrastructure and buildings and legal expenses associated with waste management.
Reserves cash backed - Commercial Precinct Development Reserve	30/06/2019	To fund infrastructure, economic development programs, crime prevention programs, and business initiatives in the Town's Commercial business precincts.

(c) Cash Backed Reserves - Change in Use

The Town intends transferring the balance of the 'current' portion of leave provisions from the Leave Entitlements Reserve into the Strategic Asset Management Reserve, as current leave provisions are already provided for in the Budget and form part of the net current assets calculation.

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

**8. FEES & CHARGES REVENUE**

	<b>2018/19 Budget</b>	<b>2017/18 Actual</b>
	\$	\$
Governance	16,500	36,921
General purpose funding	44,000	49,331
Law, order, public safety	29,180	31,904
Health	14,577	14,949
Education and welfare	82,752	84,149
Housing	80,080	80,722
Community amenities	345,000	316,125
Recreation and culture	137,944	129,964
Transport	305,500	368,225
Economic services	106,700	89,888
Other property and services	13,397	12,159
	<b>1,175,630</b>	<b>1,214,337</b>

**9. GRANT REVENUE**

Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:

**By Program:**

**Operating grants, subsidies and contributions**

	<b>2018/19 Budget</b>	<b>2017/18 Actual</b>
	\$	\$
General purpose funding	119,766	223,578
Education and welfare	828,170	861,436
Recreation and culture	80,000	101,714
Transport	138,000	21,877
Other property and services	0	30,000
	<b>1,165,936</b>	<b>1,238,605</b>

**Non-operating grants, subsidies and contributions**

Transport	147,726	68,975
	<b>147,726</b>	<b>68,975</b>



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

**10. OTHER INFORMATION**

	<b>2018/19 Budget</b>	<b>2017/18 Actual</b>	<b>2017/18 Budget</b>
<b>The net result includes as revenues</b>	\$	\$	\$
<b>(a) Interest earnings</b>			
Investments			
- Reserve funds	60,000	83,346	64,083
- Other funds	57,000	52,673	72,000
Other interest revenue (refer note 1b)	75,000	79,257	68,800
	<u>192,000</u>	<u>215,276</u>	<u>204,883</u>
<b>(b) Other revenue</b>			
Reimbursements and recoveries	77,000	161,513	93,000
Other	0	0	8,500
	<u>77,000</u>	<u>161,513</u>	<u>101,500</u>
<b>The net result includes as expenses</b>			
<b>(c) Auditors remuneration</b>			
Audit services	18,000	18,000	18,000
	<u>18,000</u>	<u>18,000</u>	<u>18,000</u>
<b>(d) Elected members remuneration</b>			
Meeting fees	149,000	149,040	149,040
Mayor/President's allowance	25,000	15,600	15,600
Deputy Mayor/President's allowance	6,250	3,900	3,900
Telecommunications allowance	27,000	27,000	27,000
	<u>207,250</u>	<u>195,540</u>	<u>195,540</u>



## **11. MAJOR LAND TRANSACTIONS**

It is not anticipated any land transactions or major land transactions will occur in 2018/19.

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

It is not anticipated any trading undertakings or major trading undertakings will occur in 2018/19.

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

**13. INTERESTS IN JOINT ARRANGEMENTS**

The Council is a member of SMRC which was established in accordance with the *Local Government Act 1995* and consists of five member local governments; Cities of Cockburn, Fremantle, Melville, Kwinana and the Town of East Fremantle.

The Town of East Fremantle's interest in the shared equity of the Joint Venture is estimated at 2.71%

- SMRC Regional Resource Recovery Centre

The Cities of Cockburn, Fremantle, Melville and the Town of East Fremantle established the RRRC venture through the SMRC as a major trading undertaking. The RRRC joint venture's principal activity is the development of a waste processing plant and green waste facility in Canning Vale, Western Australia.

The Town of East Fremantle's share in net assets of the RRRC is estimated at 3.1%. The Town 's share of SMRC Loan Liability as at 30 June 2018 is estimated to be \$562,498.

(b) South West Group

The Town of East Fremantle is a member participant in the South West Group comprising of the Cities of Melville, Cockburn, Fremantle, Rockingham and the Towns of Kwinana and East Fremantle.

The Town of East Fremantle's share in the net assets of the South West Group is estimated at 7.37%.

**14. TRUST FUNDS**

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

Detail	Balance 30-Jun-18	Estimated amounts received	Estimated amounts paid	Estimated balance 30-Jun-19
	\$	\$	(\$)	\$
Developer Bonds and Deposits	229,645	0	0	229,645
Developer Cash In Lieu	464,500	0	(120,000)	344,500
Mooring Pen Deposits	53,700	10,000	(10,000)	53,700
Other Bonds and Deposits	19,374	5,000	(7,500)	16,874
Unclaimed Monies	29,376	0	(29,376)	0
	<u>796,595</u>	<u>15,000</u>	<u>(166,876)</u>	<u>644,719</u>



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

**15. SIGNIFICANT ACCOUNTING POLICIES - OTHER  
INFORMATION**

**GOODS AND SERVICES TAX (GST)**

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

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

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

**CRITICAL ACCOUNTING ESTIMATES**

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

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

**ROUNDING OFF FIGURES**

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

**COMPARATIVE FIGURES**

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

**BUDGET COMPARATIVE FIGURES**

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

**REVENUE RECOGNITION**

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

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





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

**16. BUDGET RATIOS**

	<b>2017/18</b>	<b>2018/19</b>
	<b>Actual</b>	<b>Budget</b>
Operating Surplus	-0.24%	-14.67%
Funds After Operations	48.09%	27.74%
PPE	17.46%	12.78%
Infrastructure	13.65%	5.55%
Cash Reserves	25.72%	20.31%
Average Rates (GRV) - Residential	2,035	2,075
Average Rates (GRV) - Commercial	10,001	10,659
Borrowings	NA	NA
Debt Servicing	NA	NA
Average Rates (UV)	NA	NA

The ratios are calculated as follows:

**OPERATIONS**

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

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

**ASSET RATIOS**

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

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

**FINANCING RATIOS**

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

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

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

**RATES RATIOS**

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

**RATES SETTING STATEMENT  
FOR THE YEAR ENDED 30TH JUNE 2019**

**BY NATURE OR TYPE**

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
		\$	\$	\$
<b>OPERATING ACTIVITIES</b>				
<b>Net current assets at start of financial year - surplus/(deficit)</b>	2	782,857	989,782	1,364,725
		782,857	989,782	1,364,725
<b>Revenue from operating activities (excluding rates)</b>				
Operating grants, subsidies and contributions	9	1,165,936	1,238,605	1,066,056
Fees and charges	8	1,175,630	1,214,337	1,340,990
Interest earnings	10	192,000	215,276	204,883
Other revenue		77,000	161,513	101,500
Profit on asset disposals	4	0	15,020	12,900
		2,610,566	2,844,751	2,726,329
<b>Expenditure from operating activities</b>				
Employee costs		(3,683,695)	(3,528,491)	(3,797,107)
Materials and contracts		(4,464,706)	(3,302,155)	(4,841,117)
Utility charges		(310,950)	(282,152)	(275,150)
Depreciation on non-current assets	5	(2,695,133)	(2,473,646)	(2,438,301)
Insurance expenses		(251,449)	(207,943)	(183,782)
Other expenditure		(697,010)	(724,762)	(478,270)
Loss on asset disposals	4	(27,247)	(3,076)	0
		(12,130,190)	(10,522,225)	(12,013,727)
<b>Operating activities excluded from budget</b>				
(Profit) on asset disposals	4	0	(15,020)	(12,900)
Loss on disposal of assets	4	27,247	3,076	0
Depreciation on assets	5	2,695,133	2,473,646	2,438,301
<b>Amount attributable to operating activities</b>		(6,014,387)	(4,225,990)	(5,497,272)
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	9	147,726	68,975	68,685
Purchase property, plant and equipment	4	(1,020,669)	(2,455,106)	(2,792,360)
Purchase and construction of infrastructure	4	(1,959,500)	(1,445,331)	(1,659,488)
Proceeds from disposal of assets	4	159,753	87,909	54,181
<b>Amount attributable to investing activities</b>		(2,672,690)	(3,743,553)	(4,328,982)
<b>FINANCING ACTIVITIES</b>				
Proceeds from new borrowings	6	0	0	500,000
Transfers to cash backed reserves (restricted assets)	7	(153,012)	(399,562)	(259,082)
Transfers from cash backed reserves (restricted assets)	7	1,020,289	1,568,658	2,040,262
<b>Amount attributable to financing activities</b>		867,277	1,169,096	2,281,180
<b>Budgeted deficiency before general rates</b>		(7,819,800)	(6,800,447)	(7,545,074)
<b>Estimated amount to be raised from general rates</b>	1	7,819,800	7,583,304	7,545,074
<b>Net current assets at end of financial year - surplus/(deficit)</b>	2	0	782,857	0

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



**TOWN OF EAST FREMANTLE**  
**BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2019**

**SUPPLEMENTARY INFORMATION**

Capital Expenditure Schedule

Asset Disposal Schedule

Operating Schedules 3 -14

Schedule of Fees and Charges



**2018/19 Capital Works Program**

Project	Project Description	Account Number	18/19 Budget	Funding Sources				Unrestricted Cash
				Reserves	Trust	Sale of Assets	Grants	
Miscellaneous Furniture and Equipment	Furniture and Equipment Budget for Town Hall and Depot.	E04606	20,000	9,383				10,617
Town Depot & Units Retaining Wall and Fence	Removal and replacement of the current asbestos fence at the rear of the Town's units on Allen St, including the retaining wall that abuts the Towns Depot yard.	E14604	75,385					75,385
Public Toilet	Installation of an Ambulant Access public toilet in Glasson Park.	E10629	180,000					180,000
Allen Street Units	Kitchen upgrades x 3. Replace the front fence at the Glyde Inn due to termite damage. Current white picket fence will be replaced like for like.	E09604	36,000					36,000
Front Fence Glyde Inn	Removal and replacement of the current air conditioner unit at the East Fremantle Bowling Club.	E08613	7,000					7,000
Air Conditioner - East Fremantle Bowling Club	Establish a holding pound facility at Town Depot.	E11607	10,500					10,500
Pound Facility		E05210	20,000					20,000
FOGO	In preparation of the Town's commitment to the new 3 bin FOGO system, a budget item is included this year to purchase the required materials (bins, kitchen caddies etc.) for the projected late 2018 roll out.	E10608	400,000	200,000			51,000	149,000
CEO Vehicle	Purchase of replacement vehicle for Chief Executive Officer.	E04601	45,000	23,000		22,000		0
EMRS Vehicle	Purchase of replacement vehicle for EMRS.	E10639	35,000	20,000		15,000		0
Parks LH Vehicle	Purchase of a Ford Ranger Ute for Operations Parks Leading Hand.	E11692	30,000	15,000		15,000		0
Electric Buggy	Purchase of electric buggy for Parks staff.	E11692	21,873	21,873				0
Ranger Vehicle	Purchase of a Ford Ranger Ute for Ranger Services.	E05208	30,000	16,000		14,000		0
Verge Mower	Purchase of Toro 7210 Verge Mower.	E12615	32,411	22,158		10,253		0
Loader to Bobcat	Replace the Loader as it is under utilised with a bobcat that would provide better value to the Operations Staff.	E12615	57,500	17,500		40,000		0
Park Bins Surrounds	Trial installation of bin surrounds in public areas (John Tonkin).	E11649	20,000					20,000
Canning Hwy Irwin St	Upgrade of concrete slab footpath on Canning Highway from Irwin St to Fortescue St.	E12699	40,000					40,000
Canning Hwy Oakover St	Upgrade of concrete slab footpath on Canning Highway from 251 Canning Highway to Oakover St.	E12699	17,000					17,000
Canning Highway Staton Rd	Upgrade of concrete slab footpath on Canning Highway from Staton Rd to 162 Canning Hwy.	E12699	20,000					20,000
Canning Highway Stratford St	Upgrade of concrete slab footpath on Canning Highway from 240 Canning Highway to Stratford St.	E12699	20,000					20,000
Footpaths John Tonkin Reserve	Install new footpaths in John Tonkin Reserve to tie in the new Interpretation Node and carpark layout within the Park.	E12695	70,000					70,000
East St	Upgrade of footpath on East St between Marmion St and George St.	E12693	95,000					95,000
May St	Upgrade of the footpath on May St between George St and St Peters Rd on the western side.	E12622	30,000					30,000
Petra St	Upgrade of footpath on Petra St between View Tce and Preston Point Rd.	E12656	28,000					28,000
Easton St	Upgrade of the footpath on Easton St between Pier St and View Tce on the both sides.	E12643	28,000					28,000
Council Place	Resurfacing of Council Place with an asphalt overlay.	E12776	25,000					25,000
Fraser St	Resurfacing of Fraser St with an asphalt overlay between Stratford St and Petra St.	E12710	46,000					46,000
Glyde St	Resurfacing of Glyde St with an asphalt overlay between Marmion St and George St.	E12716	56,000					56,000
King St	Resurfacing of King St with an asphalt overlay between George St and Duke St.	E12726	26,000					26,000
Moss St	Resurfacing of Moss St with an asphalt overlay between Fielder St and Canning Highway.	E12782	50,000					50,000
Moss St	Resurfacing of Moss St with an asphalt overlay from Marmion St to 300m north.	E12782	60,000					60,000
Preston Point Road (start) - Roads to Recovery	Resurfacing of Preston Point Road with an asphalt overlay between Canning Highway and Bolton St.	E12607	60,000					60,000
Sewell St - Roads to Recovery	Resurfacing of Sewell St with an asphalt overlay between Marmion St and St Peters Road.	E12608	93,000				54,726	5,274
View Tce	Resurfacing of View Tce with an asphalt overlay between Easton St and Penhurst St.	E12786	30,000				93,000	0
Allen St	To remove the 3 <sup>rd</sup> and unrequired footpath that is directly behind the western kerb and utilise that area to widen the road pavement.	E12676	50,000					50,000

Woodhouse Rd	Resurfacing of Woodhouse Road with an asphalt overlay between Gordon St and Locke Crescent.	E12788	26,000				26,000
Marmion Street	Median strip revegetation.	E12616	16,500				16,500
Cliff Management	Maintain the vegetation on the Towns 2 cliff face areas above the EF Yacht Club and below the Niegerup Track.	E11633	20,000				20,000
River Steps	Repair damaged steps to the river to improve accessibility. As per the foreshore Management Plan there is currently a high safety risk when they are being utilised.	E11617	15,000				15,000
Jetty Maintenance	Complete scheduled upgrades on the Town's 3 jetties as per the annual condition surveys now being undertaken.	E10605	25,000				25,000
Public Art	Proposed annual funding allocation from Arts and Sculpture Reserve.	E11685	45,000	45,000			0
Bore Pump Gourley Park	To replace the current bore pump at Gourley Park. This will improve reliability and reduce maintenance costs.	E11712	20,000				20,000
Bore Pump Sporting Fields	To replace the current bore pump at the sports grounds. This will improve reliability and reduce maintenance costs.	E11712	46,000				46,000
Fence John Tonkin Reserve	Replace the internal fence on the foreshore edge of John Tonkin Reserve. After all the internal works the fence needs to be realigned and upgraded.	E11652	25,000				25,000
Parks Equipment WW Wayman Reserve	Replace play equipment that was removed 12 months ago due to safety concerns with its poor condition.	E11666	8,000				8,000
Parks Equipment Stratford Park	Replace park equipment that is in poor condition. This includes a seat and pine log play equipment.	E11666	14,000				14,000
Parks and Reserve Signs	Replace badly deteriorated park signs with ones that adopt the Town's new logo.	E11713	100,000				100,000
Carpark John Tonkin Reserve	Construction of drop off point and turnaround in John Tonkin Reserve.	E12770	80,000				80,000
Foreshore Carpark	Installation of a new carpark on the Foreshore.	E12770	100,000				100,000
Carpark Tricolore Community Centre and Sports Fields	Formalisation of carpark areas on Wauhop Rd adjacent to the Tricolore Community Centre and the Sporting Fields.	E12737	120,000				120,000
Carpark East Fremantle Tennis Club	Installation of new carpark.	E12759	250,000				250,000
Carpark Leeuwin Upgrades and Machines	Installation of new carpark.	E12739	80,000				80,000
Parking Machines	Parking machine for the implementation of paid parking (user pays principal) for the river foreshore area.	E12747	75,000				75,000
Stormwater Audit	Audit of the Town's drainage infrastructure and develop recommendations to treat problematic areas.	E12671	50,000				50,000
			<b>2,980,169</b>	<b>389,914</b>	<b>0</b>	<b>116,253</b>	<b>198,726</b>
							<b>2,275,276</b>

## Asset Disposals

	Asset Number	Plant Number	Net Book Value	Sale Proceeds	Profit(Loss)
			YTD Actual \$	YTD Actual \$	YTD Actual \$
CEO Vehicle - Volkswagen Passat 1GEI255	PEMV259	P4094	26,000	20,000	-6,000
EMRS Vehicle - Volkswagen Golf 1GDS732	PEMV260	P4090	15,000	15,000	0
Parks LH Vehicle - Ford Ranger Dual Cab 1GCP322	PEMV256	P4086	15,000	15,000	0
Ranger Vehicle - Ford Ranger 1EWW584	PEMV252	P4081	14,000	14,000	0
Mitsubishi Rosa Bus 1DXU938	PEMV242	P4069	44,000	44,000	0
Verge Mower - Toro Ground Master 1EXE178	PE271	P4083	13,000	11,753	-1,247
Holland Wheel Loader 1EQC891	PE269	P4079	60,000	40,000	-20,000
			<b>187,000</b>	<b>159,753</b>	<b>-27,247</b>

<b>GENERAL PURPOSE FUNDING</b>		<b>2017/18 Budget</b>	<b>2017/18 Current Budget</b>	<b>2017/18 Actuals</b>	<b>2018/19 Budget</b>
<b>RATES</b>					
<b>INCOME</b>					
I03051	Rates - Interim Rates	-15,000	-75,000	-72,584	-40,000
I03055	General Rates Levied	-7,530,075	-7,530,075	-7,510,720	-7,779,800
I03059	Rates Late Payment Interest Penalty	-25,500	-40,000	-37,553	-35,000
I03060	Rates - Legal Costs	-2,200	-2,200	-7,718	-4,000
I04085	Rate Enquires	-16,300	-16,300	-17,981	-16,000
I03190	Rates Admin Fees - Instalments	-40,800	-50,000	-41,613	-40,000
I03191	Instalment Interest Charge	-40,800	-50,000	-40,279	-40,000
I03080	Pensioner Deferred Rates Interest	-2,500	-2,500	-1,424	-2,000
<b>Total Rates Income</b>		<b>-7,673,175</b>	<b>-7,766,075</b>	<b>-7,729,871</b>	<b>-7,956,800</b>
<b>EXPENDITURE</b>					
<b>Rate Collection Costs</b>					
E03258	Direct Costs Of Levying Rates	34,000	34,000	35,346	33,800
E04237	Valuation Expenses Rates	10,000	10,000	3,536	6,000
3000	Allocated Admin.Expense	39,324	39,324	28,592	57,963
<b>Total Rates Collection Costs</b>		<b>83,324</b>	<b>83,324</b>	<b>67,474</b>	<b>97,763</b>
<b>NET RATES COLLECTED</b>		<b>-7,589,851</b>	<b>-7,682,751</b>	<b>-7,662,397</b>	<b>-7,859,037</b>
<b>OTHER GENERAL PURPOSE FUNDING</b>					
<b>Investment Earnings</b>					
I03188	Interest On Investments	-72,000	-55,000	-52,673	-55,000
1689	Reserve Fund Interest	-64,083	-64,083	-83,346	-60,000
		<b>-136,083</b>	<b>-119,083</b>	<b>-136,019</b>	<b>-115,000</b>
<b>WA Local Govt Grants Commission</b>					
I03070	Grants Commission - General Purpose Grant	-80,435	-70,600	-149,739	-79,220
I03071	Grants Commission - Formula Local Roads	-39,421	-33,300	-73,839	-40,546
		<b>-119,856</b>	<b>-103,900</b>	<b>-223,578</b>	<b>-119,766</b>
<b>Total Other General Purpose Funding</b>		<b>-255,939</b>	<b>-222,983</b>	<b>-359,597</b>	<b>-234,766</b>
<b>NET GENERAL PURPOSE INCOME</b>		<b>-7,845,790</b>	<b>-7,905,734</b>	<b>-8,021,994</b>	<b>-8,093,803</b>

GOVERNANCE		2017/18 Budget	2017/18 Current Budget	2017/18 Actuals	2018/19 Budget
<b>Members Of Council</b>					
<b>EXPENDITURE</b>					
E04253	Mayor/Councillors Sitting Fees	149,040	149,040	146,861	149,000
E04255	Deputy Mayor Allowance	3,900	3,900	3,900	6,250
E04252	Conference/ Training Expenses	7,500	5,000	12,476	15,000
E04254	Election Expenses	32,000	29,000	27,254	0
E04256	Mayoral Allowance	15,600	15,600	15,600	25,000
E04258	Receptions And Refreshments	35,000	35,000	43,440	40,000
E04262	Members Insurance	23,526	23,526	19,264	33,065
E04266	Communications, Advocacy and PR	160,000	128,750	62,343	135,680
E04268	Members ICT Allowance	27,000	27,000	25,081	27,000
E04270	Sponsorship - MEM - OpExp	20,000	10,000	11,347	20,000
E08203	Donations Other	5,000	2,500	1,351	5,000
3500	Allocated Administration Exp.	659,765	659,765	479,710	695,552
<b>Total Expenditure - Members of Council</b>		<b>1,138,331</b>	<b>1,089,081</b>	<b>848,626</b>	<b>1,151,547</b>
<b>General Administration</b>					
<b>INCOME</b>					
I04084	Sale Of Electoral Rolls	-200	-200	0	0
I04086	Photocopying, Rate Enquires Etc	-2,000	-3,000	-2,746	-500
I04088	Sundry Income	-11,000	-27,000	-73,183	-20,000
<b>Total Income - General Administration</b>		<b>-13,200</b>	<b>-30,200</b>	<b>-75,929</b>	<b>-20,500</b>
<b>EXPENDITURE</b>					
E04249	Equipment Below Threshold	4,000	4,000	6,776	6,000
E04243	Staff Uniform	4,600	7,000	6,171	7,000
E04201	Employee Costs (Salary)	1,131,600	1,131,600	1,067,566	1,202,675
E04202	Staff Health and Wellbeing Initiative	4,000	4,000	126	5,000
E04203	Consultants Strategic & Business Planning	168,531	118,531	42,928	140,000
E04205	Superannuation and On-Costs	163,278	163,278	144,243	158,487
E04207	Insurance - General	56,697	52,697	49,607	111,636
E04208	Building Maintenance	19,600	19,600	11,248	20,368
E04209	Office Maintenance	72,000	65,000	73,428	64,000
E04211	Printing & Stationery	16,000	16,000	13,757	16,000
E04213	Telephone	21,000	19,500	17,235	17,000
E04215	Advertising	16,000	16,000	15,976	16,000
E04217	Equipment Maintenance	18,000	18,000	13,277	16,000
E04221	Computer System Support	168,625	170,308	137,643	190,620
E04227	Subscriptions	29,500	29,500	25,148	26,000
E04204	Occupational Health and Safety	5,000	5,000	941	5,000
E04230	Postage And Freight	13,000	13,000	16,370	14,000
E04233	Motor Vehicle Expenses	17,720	17,720	20,972	25,000
E04245	Conferences	30,600	20,000	18,620	15,000
E04248	Learning and Development	0	0	0	25,000
E04235	Audit Fees	18,000	15,000	5,910	18,000
E04239	Consultants-Legal/Admin	40,000	40,000	46,275	60,000
1621	Bank Fees	1,100	2,500	1,495	1,800
1622	Merchant Bank Fees - GST Applied	13,000	13,000	12,873	17,000
E04250	Office Expenses	6,000	6,000	4,158	5,000
4043	Depreciation On Assets	98,500	98,500	119,830	129,920
4044	Loss on Sale of Assets	0	0	3,076	6,000
5	Administration Exp.Allocated	-2,184,651	-2,184,651	-1,588,444	-2,318,506
<b>Total Expenditure - General Admin</b>		<b>-48,300</b>	<b>-118,917</b>	<b>287,209</b>	<b>0</b>
<b>UNDER/(OVER) ALLOCATION OF GEN ADMIN</b>		<b>-61,500</b>	<b>-149,117</b>	<b>211,280</b>	<b>-20,500</b>
<b>NET COSTS - MEMBERS OF COUNCIL</b>		<b>1,138,331</b>	<b>1,089,081</b>	<b>848,626</b>	<b>1,151,547</b>
<b>TOTAL COST OF GOVERNANCE</b>		<b>1,076,831</b>	<b>939,964</b>	<b>1,059,905</b>	<b>1,131,047</b>



<b>LAW, ORDER, PUBLIC SAFETY</b>		<b>2017/18 Budget</b>	<b>2017/18 Current Budget</b>	<b>2017/18 Actuals</b>	<b>2018/19 Budget</b>
<b>Fire Prevention</b>					
<b>INCOME</b>					
I05084	ESL Commission	-6,960	-6,980	-6,980	-6,980
		-6,960	-6,980	-6,980	-6,980
<b>EXPENDITURE</b>					
E05202	ESL on Council Property	11,600	11,600	0	0
		11,600	11,600	0	0
<b>Net Cost of Fire Prevention</b>		4,640	4,620	-6,980	-6,980
<b>Animal Control</b>					
<b>INCOME</b>					
I05083	Charges - Fines And Penalties	-400	-400	-600	-400
I05085	Charges - Impounding Fees	-800	-800	-1,139	-800
I05087	Charges - Dog Registration	-22,400	-20,000	-23,185	-21,000
		-23,600	-21,200	-24,924	-22,200
<b>EXPENDITURE</b>					
E05230	Employee Costs (Salary,Super,W/Comp Ins)	10,657	10,657	9,275	27,804
E05231	Superannuation	1,002	1,002	929	1,071
E05232	Motor Vehicle Expenses	800	800	1,846	2,250
E05233	Dog Impounding & Other Exps	21,100	16,100	15,492	19,000
E05229	Dog Registration Day	2,000	2,000	0	2,000
E05234	Legal Expenses	1,000	1,000	0	5,000
		36,559	31,559	27,542	57,125
<b>Net Cost of Animal Control</b>		12,959	10,359	2,618	34,925
<b>Other Law, Order, Public Safety Ranger Services</b>					
<b>EXPENDITURE</b>					
E05203	Employee Costs (Salary)	31,971	31,971	33,909	18,536
E05205	Superannuation	3,007	3,007	2,787	3,212
E05207	Office Expenses (Inc - W/C Ins)	5,610	5,610	4,074	4,731
E05206	Motor Vehicle Expenses	2,400	2,400	2,021	750
E05209	Training and Conferences	0	0	0	5,000
E05211	Protective Clothing	2,250	3,000	2,535	2,500
E05212	Equipment Below Threshold	10,000	5,000	590	2,500
5000	Allocated Admin.Expense	28,400	28,400	20,650	57,963
		83,638	79,388	66,567	95,192
<b>Net Cost of Ranger Services</b>		83,638	79,388	66,567	95,192
<b>Public Safety</b>					
<b>EXPENDITURE</b>					
E10226	Community Safety Initiatives	2,300	2,300	0	2,300
		2,300	2,300	0	2,300
<b>Net Cost of Public Safety</b>		2,300	2,300	0	2,300
<b>TOTAL NET COST OF LAW &amp; ORDER</b>		<b>103,537</b>	<b>96,667</b>	<b>62,205</b>	<b>125,437</b>

<b>HEALTH</b>		<b>2017/18 Budget</b>	<b>2017/18 Current Budget</b>	<b>2017/18 Actuals</b>	<b>2018/19 Budget</b>
<b>Maternal &amp; Infant Health</b>					
<b>INCOME</b>					
I07082	E H Gray Centre(I. H. Clinic) - Rent	-2,340	-2,340	-2,591	-2,340
		-2,340	-2,340	-2,591	-2,340
<b>EXPENDITURE</b>					
E07201	E H Gray Centre(I. H. Clinic) - Mtce	2,820	2,820	1,254	3,055
4070	Depreciation On Assets	900	900	723	787
		3,720	3,720	1,976	3,842
<b>Net cost of Maternal &amp; Infant Health</b>		1,380	1,380	-615	1,502
<b>Health Inspection &amp; Admin</b>					
<b>INCOME</b>					
I07081	Stallholders Permit Application Fees	-500	-2,500	-2,147	-2,000
I07083	Outdoor Eating Area Fees ( Local Law)	-1,500	-2,000	-1,974	-2,000
I07084	Charges - Noise Infringements	-200	-200	0	0
I07085	Swimming Pool Inspection Fees	-7,800	-8,500	-8,237	-8,237
I07091	Public Buildings Fee				
		-10,000	-13,200	-12,358	-12,237
<b>EXPENDITURE</b>					
E07218	Public Health Program	5,500	5,500	0	10,500
E07211	Employee Costs - Salaries	86,375	86,375	75,420	86,849
E07213	Worker Compensation- Insurance	1,203	1,203	1,094	1,220
E07215	Superannuation	13,812	13,812	13,691	10,087
E07212	Motor Vehicle Expenses & Contractors	5,730	5,730	5,951	7,000
E07220	Telephone Expenses	240	240	159	190
E07221	Subscriptions	3,300	1,500	0	10,000
E07222	Training/Conferences	2,000	2,000	761	2,000
E07223	Noise Survey Expenses	1,000	1,000	0	1,000
E07224	Food Control Expenses	2,000	2,000	1,929	2,000
E07225	Furn/Equipment Below Threshold	500	500	0	500
E07227	Emergency Management Exps.	2,200	2,200	270	1,000
E07228	Swimming Pool Inspection Fees	23,000	0	0	0
7000	Allocated Admin.Expense	56,801	56,801	41,299	57,963
		203,661	178,861	140,575	190,309
<b>Net cost of Health Inspection and Admin</b>		193,661	165,661	128,217	178,072
<b>Pest Control</b>					
<b>EXPENDITURE</b>					
E07232	Insecticides & Vermin control - Pest Control	2,500	3,500	3,863	3,500
7300	Allocated Administration Exp.				
		2,500	3,500	3,863	3,500
<b>Net Cost of Pest Control</b>		2,500	3,500	3,863	3,500
<b>TOTAL NET COST OF HEALTH</b>		<b>197,541</b>	<b>170,541</b>	<b>131,465</b>	<b>183,074</b>

EDUCATION AND WELFARE		2017/18 Budget	2017/18 Current Budget	2017/18 Actuals	2018/19 Budget
<b>Pre School</b>					
<b>INCOME</b>					
I08025	Richmond Pre Primary Lease Rent	-2,240	-2,240	-2,209	-2,240
		-2,240	-2,240	-2,209	-2,240
<b>EXPENDITURE</b>					
E06201	Pre School Maintenance- Richmond	4,320	4,820	3,999	5,628
E06203	Ef 4Yr Old P/Group JP Mckenzie	1,570	1,570	1,280	2,157
4060	Depreciation On Assets	9,750	9,750	3,270	3,562
		15,640	16,140	8,549	11,347
<b>Net Cost of Pre School</b>		13,400	13,900	6,340	9,107
<b>Care Of Families &amp; Children</b>					
<b>INCOME</b>					
I08070	Hacc - Holiday Activities/Other	-5,800	-5,800	0	0
I08083	Hacc - In-Home Respite	-8,500	-8,500	-3,000	-10,016
I08084	Hacc - Gardening Services	-8,500	-8,500	-7,696	-12,304
I08085	Hacc - Home Help Services	-9,000	-22,000	-27,545	-15,040
I08086	Centre Based Respite Wauhop Pk	-30,000	-30,000	-20,520	-21,504
I08087	Contribution Hacc Outings	-4,300	-4,300	-5,777	-4,608
I08088	Home And Community Care Program Grant	-815,900	-815,900	-861,436	-828,170
I08090	Hacc - Client Contributions	-2,600	-2,600	-1,400	0
I08093	Hacc - Transport General - Oplnc	-2,300	-2,300	-482	-2,400
I08094	Hacc - Transport Centre Based Day Care - Oplnc	-11,200	-11,200	-11,599	-13,440
I08081	Reimbursments/Sundry income	0	0	-2,299	0
		-898,100	-911,100	-941,754	-907,482
<b>EXPENDITURE</b>					
E08209	HACC Other Staff Expenses	0	0	12,510	0
E08210	HACC Services program costs	164,738	173,738	117,192	131,537
E08211	HACC Service - Day Centre - Materials and Minor Equipment	0	0	0	10,000
E08219	HACC Service Unit Transport	1,000	1,000	0	0
E08207	HACC Salaries	547,777	547,777	450,443	429,864
E08208	HACC Superannuation	64,241	64,241	54,770	52,727
E08234	Ef Community Centre Bldg-Hacc	21,140	25,040	22,557	22,618
4080	Depreciation On Assets	75,000	75,000	70,582	76,902
8500	Allocated Administration Exp.	353,914	353,914	257,328	231,851
		1,227,810	1,240,710	985,382	955,499
<b>Net Cost of Care of Families &amp; Children</b>		329,710	329,610	43,628	48,017
<b>Other Welfare</b>					
<b>INCOME</b>					
I08205	Glyde-In Rent Income	-3,700	-3,700	-3,130	-2,700
		-3,700	-3,700	-3,130	-2,700
<b>EXPENDITURE</b>					
E08205	Glyde-In Centre Council Contri	84,000	84,000	84,000	84,000
E08220	Building Maintenance - Glyde-In	8,920	7,920	8,568	6,977
		92,920	91,920	92,568	90,977
<b>Net Cost of Other Welfare</b>		89,220	88,220	89,438	88,277
<b>TOTAL NET COST OF EDUCATION AND WELFARE</b>		<b>432,330</b>	<b>431,730</b>	<b>139,406</b>	<b>145,401</b>

<b>HOUSING</b>		<b>2017/18 Budget</b>	<b>2017/18 Current Budget</b>	<b>2017/18 Actuals</b>	<b>2018/19 Budget</b>
<b>Staff Housing</b>					
<b>INCOME</b>					
I09081	Charges - Rents	-88,800	-70,000	-80,722	-80,080
		-88,800	-70,000	-80,722	-80,080
<b>EXPENDITURE</b>					
E09201	Building Maintenance	52,128	68,110	30,326	49,680
4090	Depreciation On Assets	6,100	6,100	5,461	5,950
9000	Allocated Administration Exp.				
		58,228	74,210	35,787	55,630
<b>TOTAL NET INCOME FROM HOUSING</b>		<b>-30,572</b>	<b>4,210</b>	<b>-44,935</b>	<b>-24,450</b>

COMMUNITY AMENITIES		2017/18 Budget	2017/18 Current Budget	2017/18 Actuals	2018/19 Budget
<b>Sanitation - Household Refuse</b>					
<b>INCOME</b>					
I10080	Domestic Service Charge	-11,500	-11,500	-11,051	-11,250
I10081	Commercial Service Charges	-87,500	-87,500	-85,500	-85,500
I10086	Recycling Grants - Sanitation	0	-50,000	-50,000	-51,000
		-99,000	-149,000	-146,551	-147,750
<b>EXPENDITURE</b>					
E10201	Domestic Refuse Collection	245,000	276,141	205,306	276,000
E10202	Domestic/Commercial Recycling	169,000	169,000	158,964	169,000
E10203	Tip Disposal Fees-City Of Cockburn	29,500	45,000	21,504	20,000
E10204	Annual Bulk & Green Waste	90,500	90,500	75,049	85,000
E10222	SMRC Materials Recovery	72,400	72,400	14,770	137,500
E10224	SMRC Greenwaste	22,400	22,400	17,322	27,606
E10227	SMRC Waste Composting	632,433	632,433	605,962	605,175
E10210	Rubbish Bin Maintenance	30,000	44,000	35,945	43,462
E10212	City of Fremantle Cont. Waste Facility	0	0	0	90,000
E10221	SMRC Capital Loan Annual Repayment	118,573	118,573	116,479	118,573
10000	Allocated Admin.Exp-Sanitation	54,616	54,616	39,711	57,963
		1,464,422	1,525,063	1,291,013	1,630,279
<b>Net Cost of Sanitation - Household Refuse</b>		1,365,422	1,376,063	1,144,462	1,482,529
<b>Other Sanitation</b>					
<b>INCOME</b>					
I10098	Sale Of Compost Bins	-500	-500	0	0
		-500	-500	0	0
<b>EXPENDITURE</b>					
E10206	Purchase of Bin Liners	500	500	0	0
E10207	Purchase Bins	15,000	15,000	12,034	15,000
E10208	Purchase Compost Bins	500	500	0	500
E10225	SMRC Contrib. Regional Waste Management	24,000	25,500	24,873	25,237
E10244	E Waste Collection	2,000	1,000	0	0
		42,000	42,500	36,907	40,737
<b>Net Cost of Other Sanitation</b>		41,500	42,000	36,907	40,737
<b>Town Planning and Reg Development</b>					
<b>INCOME</b>					
I10083	Survey Clearance Fees	-500	-500	-876	-500
I10084	Misc. Service Planning Fees	-6,000	-6,000	-6,402	-6,000
I10085	Home Occupation Fees	-650	-650	-888	-450
I10089	Scheme Amendments and Re-Zoning	-10,000	-10,000	-5,000	-5,000
I10088	Development Applications	-76,500	-65,000	-50,533	-50,000
		-93,650	-82,150	-63,698	-61,950
<b>EXPENDITURE</b>					
E10216	Strategic Town Planning	10,000	35,000	24,229	35,000
E10258	Community Design Advisory Committee	10,000	10,000	838	1,000
E10209	Salaries-Town Planning	444,227	444,227	421,005	439,193
E10211	Superannuation	56,779	56,779	53,638	52,390
E10213	Motor Vehicle Expenses	7,300	7,300	7,692	9,000
E10214	Advertising	4,100	4,100	3,666	3,500
E10219	Workers Comp Insurance	6,227	6,227	5,514	6,102
E10215	Consultants	95,000	70,000	15,587	165,000
E10217	Control Expenses - Legal Fees	17,300	17,300	19,170	25,000
E10229	Town Planning Refunds	4,000	4,000	328	1,000
E10239	Urban Design	6,000	6,000	0	40,000
E10240	Training & Conferences	7,000	7,000	2,935	12,000
10100	Allocated Admin Exp- Town Plng	301,482	301,482	219,205	231,851
		969,415	969,415	773,806	1,021,036
<b>Net Cost of Town Planning and Reg Development</b>		875,765	887,265	710,108	959,086
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COMMUNITY AMENITIES		2017/18 Budget	2017/18 Current Budget	2017/18 Actuals	2018/19 Budget
.....continued from previous page					
<b>Other Community Amenities</b>					
<b>INCOME</b>					
I10075	Rent-Sumpton Green	-300	-300	-1,204	-300
I10176	Sale Of History Books	-150	-150	-54	0
		-450	-450	-1,258	-300
<b>EXPENDITURE</b>					
E10233	Graffiti Control				
E10235	Native Plant Subsidy	1,000	1,000	909	1,000
E10243	Heritage Awards	3,000	3,000	0	3,000
E10252	Bus Shelters Mtce	2,960	2,060	866	25,000
E10260	Climate Change Adaptation and Mitigation Initiatives	2,000	2,000	0	2,000
E10218	Public Conveniences	200	200	128	500
E10223	Sumpton Green Maintenance- Child Care/hall	8,650	11,950	12,460	8,500
4109	Depreciation On Assets	2,040	2,040	2,439	2,887
10200	Allocated Admin.Exp-	13,108	13,108	9,531	57,963
		32,958	35,358	26,334	100,850
<b>Net Cost of Other Community Amenities</b>		32,508	34,908	25,076	100,550
<b>TOTAL NET COST - COMM. AMENITIES</b>		<b>2,315,195</b>	<b>2,340,236</b>	<b>1,916,553</b>	<b>2,582,901</b>

<b>RECREATION &amp; CULTURE</b>		<b>2017/18 Budget</b>	<b>2017/18 Current Budget</b>	<b>2017/18 Actuals</b>	<b>2018/19 Budget</b>
<b>Swimming Areas/Beaches INCOME</b>					
I10180	Riverside Mooring Pen Fees	-137,000	-115,000	-104,619	-135,000
		-137,000	-115,000	-104,619	-135,000
<b>EXPENDITURE</b>					
E10251	Seabed Rental- Dept of Infra & Planning	51,400	51,400	44,295	51,400
E10267	R/Side Boat Ramp & Pens	25,620	27,500	23,611	21,113
		77,020	78,900	67,907	72,513
<b>Net Cost of Swimming Areas/Beaches</b>		-59,980	-36,100	-36,712	-62,487
<b>Other Recreation &amp; Sport INCOME</b>					
I11161	Swan Yacht Club Rental	-44,370	-44,370	-43,382	-44,370
I11084	Swan Yacht Club - SSL Repayments	-65,000	0	0	0
I11169	Ef Oval Ground Management Charge	-16,320	-1,500	-1,487	0
I11162	Rent - EFYC	-27,948	-27,948	-27,148	-27,948
I11198	Reserve Hire Fees	-2,040	-2,040	-687	-1,000
I11199	East Fremantle Croquet Club	-2,244	-2,244	-277	-2,218
I11170	Reimbursements - E.F.Football C	-2,244	-2,244	-2,619	-2,300
I11171	Reimbursements - Other Sporting	-2,550	-6,000	-7,118	-5,000
I11175	Zephyrs Kiosk Rental	-61,098	-53,454	-53,500	-58,454
I11167	EF Oval - DSR Grant	-75,000	-75,000	-75,000	0
I11179	Club Development Grant	-6,200	-6,200	-6,412	-40,000
I11187	East Fremantle Bowling Club	-1,938	-8,438	-8,425	-5,990
I11190	EF Tennis Club Sinking Fund	0	-8,684	-6,662	-5,184
I11089	EF Tennis Club - SSL Repayments	-3,000	-3,000	-30,000	0
I11191	1st Leeuwin Sea Scouts (Ex 3Rd East)	-3,774	-3,774	-2,724	-2,760
I11192	Henry Jeffrey Oval	-4,896	-1,326	-1,110	-1,100
4117	Profit on Sale of Assets	-5,900	-5,900	-4,929	0
I11193	Preston Pt. Lacrosse Club	-6,324	-6,324	-4,104	-4,000
I11194	Wauhop Park Soccer Ground	-6,620	-6,620	1,889	0
I11196	Preston Pt. Cricket	-4,284	-4,284	0	0
I11197	Minor Grants - Recreation and Culture	0	0	-450	-40,000
		-341,750	-269,350	-274,147	-240,324
<b>EXPENDITURE</b>					
E11294	Marjorie Green Park Maintenance	6,291	6,291	5,249	5,764
E11232	RSL Memorial Rose Garden	24,537	11,337	7,911	10,293
E11257	George Booth Park	5,958	5,958	4,577	5,212
E11258	F/Shore M/Mnt/Bush Regen	2,500	2,500	7,965	7,115
E11259	Raceway Park / Richmond Park	48,886	37,386	38,352	42,093
E11202	EF Oval Building Demolition	5,000	20,000	12,878	0
E11203	Pedestrian Access Study - Foreshore and Yacht Club	2,000	3,000	0	45,000
E11204	Merv Cowan Park	50,577	45,577	28,949	31,385
E11205	J. Dolan Park	21,244	21,244	9,279	11,570
E11206	W.H. Kitson Park	36,037	36,037	22,401	22,409
E11207	John Tonkin Park	85,157	91,157	65,122	61,932
E11208	Norm Mckenzie Park	21,684	22,684	17,074	16,127
E11209	W. W. Wayman Reserve	19,554	19,554	9,156	9,431
E11210	1st Frem Sea Scouts-Bldg Mnt	5,360	5,360	2,671	3,605
E11211	3rd Ef Sea Scouts Bldg Mtce	2,960	3,810	1,688	1,750
E11212	East Fremantle Tennis Club	10,070	9,500	8,870	5,061
E11253	Swan Yacht Club - Loan repayments	565,000	0	0	0
E11254	Tennis Club - Loan Repayments	3,000	3,000	30,000	0
E11255	John Tonkin Contribution - DPAW	90,000	90,000	90,000	0
E11213	East Fremantle Oval	146,652	116,552	90,711	51,829
E11214	Riverside Road Reserves	77,900	75,150	80,834	88,156
E11215	Henry Jeffrey Oval	91,723	110,723	83,804	83,429
E11216	Town Hall Reserve	37,717	37,717	35,078	34,109
E11217	Preston Pt Reserve- EF Lacrosse	76,859	91,859	110,631	112,220
E11219	Wauhop Park	93,420	80,920	97,933	91,434
E11220	EFCL Building Mtce	500	500	0	0
E11221	Ef Croquet Club (Grounds & Bldg Mtce)	27,017	33,817	32,160	32,067
E11222	Gourley Park	18,345	19,045	14,350	14,770
E11223	E. I. Chapman Reserve	20,224	20,224	15,518	23,385
E11224	I. G. Handcock Playground	9,978	9,978	10,450	10,486
E11225	Stratford Street Park	18,654	17,654	10,001	13,043
E11226	Ulrich Park	19,934	19,634	20,654	23,962
E11227	Locke Park	38,170	35,170	31,851	33,859
E11229	Surbiton Road Park	10,367	10,867	4,390	5,616
E11230	Tennis Courts - Moss Street	0	0	274	0
E11252	EF Bowling Club - Operating Subsidy	17,690	20,000	19,890	14,607
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<b>RECREATION &amp; CULTURE</b>		<b>2017/18 Budget</b>	<b>2017/18 Current Budget</b>	<b>2017/18 Actuals</b>	<b>2018/19 Budget</b>
<b>.....continued from previous page</b>					
<b>Other Recreation &amp; Sport (continued)</b>					
<b>EXPENDITURE (continued)</b>					
E11235	Maintenance Of Parks Equip	9,700	26,200	28,732	30,932
E11236	EFBC Mtce	500	500	437	1,269
E11241	Lee Park	21,834	18,834	9,768	12,731
E11242	Glasson Park	29,263	31,763	25,210	22,039
E11243	River - Stirling Bridge	24,408	6,408	6,303	6,923
E11244	Riverside Kiosk	2,000	2,000	413	0
E11245	Pump & Reticulation Overhaul	21,750	21,750	14,256	23,308
E11246	East Fremantle Oval Masterplan	150,000	150,000	0	150,000
E11256	Preston Point North Recreation Facilities Master Plan	25,000	25,000	0	50,000
E11251	Club Development Program	6,200	6,200	1,135	60,000
E11260	Civic Gardens	100	100	0	0
E11266	Erosion Control	0	0	0	0
E11267	EF Rowing Club - CSRFF	0	41,000	40,276	0
E11247	Equipment Below Threshold	12,000	12,000	7,054	15,000
4119	Loss on Sale of Assets	0	0	0	0
4115	Depreciation On Assets	1,032,000	1,032,000	1,056,874	1,151,474
11100	Allocated Admin.Exp-Recreation	111,417	111,417	81,011	231,851
		<b>3,157,137</b>	<b>2,619,377</b>	<b>2,292,144</b>	<b>2,667,245</b>
<b>Net Cost of Other Recreation &amp; Sport</b>		<b>2,815,387</b>	<b>2,350,027</b>	<b>2,017,996</b>	<b>2,426,921</b>
<b>Libraries</b>					
<b>EXPENDITURE</b>					
E11248	City Of Fremantle Toy Library	8,400	8,400	6,500	6,500
E11249	City Of Fremantle Library	200,000	200,000	193,500	143,500
		<b>208,400</b>	<b>208,400</b>	<b>200,000</b>	<b>150,000</b>
<b>Net Cost of Libraries</b>		<b>208,400</b>	<b>208,400</b>	<b>200,000</b>	<b>150,000</b>
<b>Other Culture</b>					
<b>INCOME</b>					
II1182	East Fremantle Festival	<b>-32,800</b>	<b>-32,800</b>	<b>-32,585</b>	<b>-14,000</b>
		<b>-32,800</b>	<b>-32,800</b>	<b>-32,585</b>	<b>-14,000</b>
<b>EXPENDITURE</b>					
E11228	Community Events	32,050	32,050	31,153	35,000
E11231	Art Awards	0	0	828	0
E11263	East Fremantle Festival	85,050	85,050	80,128	85,000
E11261	Indigenous Reconciliation Action Plan	25,000	25,000	0	10,000
E11265	Community Garden Project	5,000	5,000	0	5,000
		<b>147,100</b>	<b>147,100</b>	<b>112,110</b>	<b>135,000</b>
<b>Net Cost of Other Culture</b>		<b>114,300</b>	<b>114,300</b>	<b>79,525</b>	<b>121,000</b>
<b>NET TOTAL COST OF REC. &amp; CULTURE</b>		<b>3,078,107</b>	<b>2,636,627</b>	<b>2,260,809</b>	<b>2,635,434</b>



<b>TRANSPORT</b>		<b>2017/18 Budget</b>	<b>2017/18 Current Budget</b>	<b>2017/18 Actuals</b>	<b>2018/19 Budget</b>
<b>Mtce Streets, Roads &amp; Bridges</b>					
<b>INCOME</b>					
I12039	Mrd Direct Grant	-17,300	-9,914	-9,914	-6,000
I12040	MRD - Stirling H'way Verge Mtce Agreement	-7,200	-7,200	-7,200	-7,200
I12086	Street Lighting	-4,600	-4,600	-4,763	-4,800
I12087	Contribution - Integrated Traffic Study	0	0	0	-120,000
I12097	Roads to Recovery Grant	-68,685	-68,685	-68,975	-147,726
		-97,785	-90,399	-90,852	-285,726
<b>EXPENDITURE</b>					
E12215	Road & Street Maintenance	137,620	97,620	94,668	116,156
E12230	Maintenance - Works Equipment	6,050	17,550	15,236	21,385
E12231	Footpath & Cycleway Maintenance	98,675	98,675	142,296	146,927
E12233	Street Lighting	105,000	105,000	95,497	105,000
E12234	Street Sweeping - Contractor	55,000	55,000	49,200	55,000
E12235	Verges Maintenance	125,497	136,997	148,974	177,239
E12236	Street Cleaning	111,158	123,158	181,403	209,202
E12245	Pruning St Trees	89,937	102,937	175,978	180,775
E12255	Tree Replacements	67,647	67,647	40,019	73,078
E12256	Street Tree Watering	48,000	40,000	52,828	47,693
E12260	Crossovers	17,696	31,196	25,712	16,923
E12263	Drainage Maintenance	58,480	58,480	79,372	77,310
E12269	Street Name Plates & Street Furniture	8,466	10,466	18,656	15,770
E12237	Kerbing Maintenance	113,600	112,100	78,466	90,771
4121	Depreciation On Assets	1,055,000	1,055,000	1,097,915	1,196,236
4124	Depreciation On Assets	100	100	0	0
		2,097,926	2,111,926	2,296,222	2,529,465
<b>Net Cost - Mtce Sts, Roads, Bridges</b>		2,000,141	2,021,527	2,205,370	2,243,739
<b>ROAD PLANT PURCHASES</b>					
<b>INCOME</b>					
4128	Profit on Sale of Light Plant	-7,000	-7,000	-10,091	0
		-7,000	-7,000	-10,091	0
<b>EXPENDITURE</b>					
4122	Loss on Sale of Assets	0	0	0	21,247
12000	Allocated Administration Exp.	190,065	190,065	138,195	231,851
		192,005	192,005	138,195	253,098
<b>Net Cost of Road Plant Purchases</b>		185,005	185,005	128,103	253,098
<b>Parking Facilities</b>					
<b>INCOME</b>					
I12180	Fines And Penalties	-140,000	-140,000	-179,448	-70,000
I12181	Parking Fees - Launching Ramp	-164,000	-125,000	-143,314	-200,000
I12182	Reimb. M/V Impounding Fees	0	0	-955	-500
I12184	Special Events	-2,000	-2,000	-218	-500
I12183	Fines Enforcement Recoverable	-21,000	-40,000	-44,509	-35,000
		-327,000	-307,000	-368,443	-306,000
<b>EXPENDITURE</b>					
E12303	Employee Costs	170,515	170,515	145,762	139,020
E12305	Superannuation	16,035	16,035	14,866	17,132
E12309	Motor Vehicle Expenses	13,000	13,000	9,843	12,000
E12310	Printing And Stationary	2,800	2,800	755	0
E12311	Equipment Repairs And Maintenance	9,000	9,000	3,127	5,000
E12313	Repair & Replace Parking And Directional Signs	18,000	18,000	19,618	22,615
E12315	Fines Enforcement Recoverable	20,000	20,000	17,941	20,000
E12317	Towing Expenses	500	1,000	371	1,000
E12320	Sundry	12,500	12,500	11,855	12,000
E12306	Integrated Parking & Traffic Strategy	25,000	25,000	3,840	170,000
4130	Depreciation On Assets	2,450	2,450	0	0
12500	Allocated Administration Exp.	117,971	117,971	85,776	115,925
		407,771	408,271	313,754	514,692
<b>Net Cost of Parking Facilities</b>		80,771	101,271	-54,689	208,692
<b>NET COSTS OF TRANSPORT</b>		<b>2,265,917</b>	<b>2,307,803</b>	<b>2,278,784</b>	<b>2,705,529</b>

<b>ECONOMIC SERVICES</b>		<b>2017/18 Budget</b>	<b>2017/18 Current Budget</b>	<b>2017/18 Actuals</b>	<b>2018/19 Budget</b>
<b>Building Control</b>					
<b>INCOME</b>					
I13181	Building Permits	-68,000	-45,000	-35,370	-35,000
I13182	Bcitr Receipts/ Commission	-70,000	-40,000	-27,278	-35,000
I13184	Builders Services Levy	-55,000	-55,000	-25,350	-35,000
I13186	BCITF Commission	-500	-500	-353	-500
I13188	Sign Licences and Contribution	-500	-500	-1,091	-1,000
I13190	Commission on Build. Services Levy	-800	-800	-650	-700
		<b>-194,800</b>	<b>-141,800</b>	<b>-90,092</b>	<b>-107,200</b>
<b>EXPENDITURE</b>					
E13202	Superannuation	3,900	3,900	0	0
E13204	Insurance	50	50	36	0
E13205	Control Expenses - All Other	15,100	15,100	6,720	10,000
E13206	Building Services Levy	42,060	42,060	29,518	30,000
E13207	BCITF Payments	70,000	40,000	26,140	30,000
13000	Allocated Admin.Expense	15,293	15,293	11,119	57,963
		<b>146,403</b>	<b>116,403</b>	<b>73,533</b>	<b>127,963</b>
<b>NET COST OF ECONOMIC SERVICES</b>		<b>-48,397</b>	<b>-25,397</b>	<b>-16,559</b>	<b>20,763</b>

<b>OTHER PROPERTY</b>		<b>2017/18 Budget</b>	<b>2017/18 Current Budget</b>	<b>2017/18 Actuals</b>	<b>2018/19 Budget</b>
<b>Public Works Overheads</b>					
<b>EXPENDITURE</b>					
E14201	Salaries - Supervision	230,620	234,920	246,093	235,677
E14203	Superannuation	103,070	103,070	94,712	104,354
E14204	Consultants Fees	30,000	60,000	48,667	25,000
E14205	Sick / Holiday Pay / Rdo'S	118,665	118,665	125,352	129,782
E14206	Insurance - General	17,007	20,000	15,461	19,528
E14207	Insurance - Works	2,940	2,940	2,957	1,313
E14208	Prot Clothing/Safety & Gen Equipment	9,000	9,000	8,789	9,000
E14210	General-Incl Admin/Safety/Trng	24,871	52,871	56,593	69,695
E14242	Depot Maintenance	31,200	27,200	32,309	33,015
E14243	Inclement Weather	0	0	2,519	0
E14255	Light Plant Expenses	0	0	755	0
E14256	Transfer to Capital Works	-122,674	-122,674	0	0
4140	Depreciation on Assets	7,956	7,956	5,372	6,130
14000	Allocated Admin.Expense	242,496	242,496	176,317	231,851
		695,151	756,444	815,896	865,345
E14290	P.W.O. Allocated To Works And Services	-695,151	-736,444	-710,369	-865,345
<b>Public Works Overheads Under/(over) alloc</b>		0	20,000	105,527	-0
<b>Plant Operation Costs</b>					
<b>EXPENDITURE</b>					
E14302	Tyres & Tubes	4,200	4,200	1,066	2,000
E14303	Parts & Repairs	42,800	42,800	32,610	41,000
E14304	Insurance & Licences	40,530	40,530	39,001	34,494
E14305	Fuel & Oil	61,900	61,900	51,270	64,000
4143	Depreciation on Assets	146,565	146,565	111,181	121,285
		295,995	295,995	235,127	262,779
3499	Plant Operations Allocated To Works and Services	-295,995	-295,995	-192,952	-262,779
<b>Under/(over) allocated Plant Costs</b>		0	0	42,175	0
<b>Salaries &amp; Wages</b>					
E14470	Total salaries paid	3,325,638	3,325,638	3,042,997	3,287,198
E14493	Total Salaries Allocated	-3,325,638	-3,325,638	-3,042,997	-3,287,198
		0	0	0	0
<b>Unclassified</b>					
<b>INCOME</b>					
I14083	Insurance, Workers Comp Claims Recovery	-1,000	-20,000	-15,611	-10,000
I14084	Local Projects Job Funding	0	-30,000	-30,000	0
I14085	Property - George St. Rental	-24,200	-18,600	-15,019	-16,517
I14086	Recoverable Works	-5,100	-5,100	-13,998	-5,000
I14087	Extra Ordinary Income				
		-30,300	-73,700	-74,629	-31,517
<b>EXPENDITURE</b>					
E14423	Recoverable Works	3,000	3,000	38,858	6,077
E14424	Graffiti Removal	71,019	71,019	21,242	35,117
E14435	Workers Comp Payments	1,000	20,000	5,732	10,000
E14491	Insurance Claims refunds	100	100	5,679	0
E14444	Sth West Group- Admin & Projects	49,000	49,000	48,180	59,000
E14460	General Bldg & Prpty Maintenance	12,200	12,200	11,700	42,040
E14461	128 George Street - Maint. OpExp - Unc	14,450	18,450	14,825	18,044
E14462	Old Police Station Building Maintenance	8,470	7,470	4,672	2,005
E14463	Local Projects Job Funding	0	30,000	35,596	0
		159,239	211,239	186,483	172,283
<b>Net Cost of Unclassified</b>		128,939	137,539	111,854	140,766
<b>NET COST OF OTHER PROP &amp; SERVICES</b>		<b>128,939</b>	<b>157,539</b>	<b>259,557</b>	<b>140,766</b>

2018/19 Schedule of Fees and Charges		2018/19 Fees		
Description of Fee or Charge		GST (excl) \$	GST \$	GST (incl) \$
<b>GENERAL PURPOSE FUNDING</b>				
<b>RATES</b>				
Instalment Fee - per instalment		16.50	Exempt	16.50
Rate Enquiry Fee		55.00	Exempt	55.00
Orders & Requisitions		69.50	Exempt	69.50
Combined Enquiry		112.00	Exempt	112.00
Ownership enquiry		14.09	1.41	15.50
Rates - Special Arrangements to Pay		49.00	Exempt	49.00
<b>GOVERNANCE</b>				
<b>General Administration</b>				
Sale of Electoral Rolls		69.50	Exempt	69.50
Sale of Street listings		193.64	19.36	213.00
Photocopying				
- General Public - A4 Sheets (Colour)		0.86	0.09	0.95
- General Public - A4 Sheets (Black & White)		0.45	0.05	0.50
- General Public - A3 Sheets (Colour)		1.73	0.17	1.90
- General Public - A3 Sheets (Black & White)		0.86	0.09	0.95
- Community & Organisations - A4 Sheets (Colour and B &W)		Per Above	Yes	50% discount
- Community & Organisations - A3 Sheets (Colour and B &W)		Per Above	Yes	50% discount
Freedom Of Information				
- Application		30.00	Exempt	30.00
- FOI photocopying		0.20	Exempt	0.20
- Staff Time (search & discovery of documents)		30.00	Exempt	30.00
Sale of History Book				
Small but Strong		26.82	2.68	29.50
This is East Fremantle		10.91	1.09	12.00
Trust Account Management Fee				
Administration charge for holding funds in Trust		6.09	0.61	6.70
- Lessor of the monthly Fee or the interest earned.				
<b>LAW, ORDER &amp; PUBLIC SAFETY</b>				
Dog Impounding fees - Poundage		Cost + 15%	Exempt	Cost + 15%
Dog Impounding fees - Sustenance		At Cost	Exempt	At Cost
Release of impounded dog		Cost + 15%		Cost + 15%
Failure to remove dog excreta		100.00	Exempt	100.00
Dog Registration Fees				
Unsterilised - 1 year		50.00	Exempt	50.00
Unsterilised - 3 year		120.00	Exempt	120.00
Unsterilised - Lifetime Registration		250.00	Exempt	250.00
Sterilised - 1 year		20.00	Exempt	20.00
Sterilised - 3 year		42.50	Exempt	42.50
Sterilised - Lifetime Registration		100.00	Exempt	100.00
* Dog owned by pensioner - 50% of fee otherwise payable				
** Effective 31 May each year - 50% of normal fee on 1 year licence				
Application to keep a third dog		136.36	13.64	150.00
Dogs kept in an approved kennel establishment licensed under Sect 27, where not otherwise registered		200.00	Exempt	200.00
Euthanasia for a dog		Cost + 15%		Cost + 15%
Cat Fees				
Registration - 1 Year		20.00	Exempt	20.00
Registration - 3 Years		42.50	Exempt	42.50
Registration - Lifetime		100.00	Exempt	100.00
* Cat owned by pensioner - 50% of fee otherwise payable				
** Effective 31 May each year - 50% of normal fee on 1 year licence				
Annual application for approval or renewal of approval to breed cats (per cat)		100.00	Exempt	100.00
Release of impounded cat		Cost + 15%		Cost + 15%
Cat - Sustenance and pound costs		Cost + 15%		At Cost
Cat Trap Hire (Bond \$300)		0.00	0.00	0.00
Fire Break Clearing		Cost Plus		Cost plus
Impounding of Abandoned Shopping Trolley		240.91	24.09	265.00
<b>Recovery of Impounded Vehicles/Goods</b>				
<b>Towage Fees</b>		Cost + 15%		Cost + 15%
Storage Fee - Motor Vehicle		20.00	Exempt	20.00
Storage Fee - Other Goods		20.00	Exempt	20.00
<b>HEALTH</b>				
<b>Health</b>				

EH Gray Centre Mid Wifery - Annual Building Hire	2,590.91	259.09	<b>2,850.00</b>
Bee Keeping - Application	128.63	12.86	<b>141.50</b>
Stall Holders permit application fee / renewal	167.51	16.74	<b>184.25</b>
Trading in Public Places - Application fee	84.22	8.43	<b>92.65</b>
Trading in Public Places - Per Day fee	50.90	5.10	<b>56.00</b>
Outdoor Eating Area permit - Application fee	282.26	28.24	<b>310.50</b>
Outdoor Eating Area permit - Annual fee	28.23	2.82	<b>31.05</b>
Food Hygiene & Safety course	40.72	4.08	<b>44.80</b>
Septic Tank installation - Application	118.00	Exempt	<b>118.00</b>
Greywater system installation - Application	Fee Waiver	Exempt	<b>Fee Waiver</b>
Permit to use apparatus	118.00	Exempt	<b>118.00</b>
Permit to use apparatus - Greywater system	Fee Waiver	Exempt	<b>Fee Waiver</b>
Application to construct a new public building	895.00	Exempt	<b>895.00</b>
Section 39 Certificate/inspection for licenced premises	85.45	8.55	<b>94.00</b>
<b>EDUCATION &amp; WELFARE</b>			
<b>Community Care Services</b>			
Community Bus Use			
Metro Area - Full Day - plus Fuel	100.00	10.00	<b>110.00</b>
Social Support	7.27	0.73	<b>8.00</b>
Social Support	7.27	0.73	<b>8.00</b>
Centre Based Respite Aged Care	9.09	0.91	<b>10.00</b>
Centre Based Respite Youth Care	9.09	0.91	<b>10.00</b>
Home Help	7.27	0.73	<b>8.00</b>
Gardening	7.27	0.73	<b>8.00</b>
Respite	7.27	0.73	<b>8.00</b>
Transport CRDC	2.27	0.23	<b>2.50</b>
Transport Shopping	2.27	0.23	<b>2.50</b>
<b>COMMUNITY AMENITIES</b>			
<b>Sanitation</b>			
Refuse & Recycling Service - 2 MGB's Weekly	500.00	Exempt	<b>500.00</b>
Refuse Service - Additional per MGB	250.00	Exempt	<b>250.00</b>
Refuse Service - Additional per MGB - 240 lt cart	8.50	Exempt	<b>8.50</b>
Recycling Service - Additional per MGB	250.00	Exempt	<b>250.00</b>
Recycling Service - Additional per MGB - 240 lt cart	8.50	Exempt	<b>8.50</b>
Bulk - 660 litre cart	Cost +15%		<b>Cost +15%</b>
Bulk - 5 cubic metres Compactor unit	Cost +15%		<b>Cost +15%</b>
Bulk - per cubic metre	Cost +15%		<b>Cost +15%</b>
Sale / Replacement of 240 Litre MGB's	Cost +15%		<b>Cost +15%</b>
<b>Other Sanitation</b>	Cost +15%		<b>Cost +15%</b>
Sale of 150 Litre Compost Bins	Cost +15%		<b>Cost +15%</b>
Sale of Worm Cafe	Cost +15%		<b>Cost +15%</b>
Sale of Worm Farm Wheelie Bins	Cost +15%		<b>Cost +15%</b>
<b>Community Amenities</b>			
Room Hire (Casual) - Community Groups	63.45	6.35	<b>69.80</b>
Room Hire (Sumpton Green) - Private eg Children's Parties	38.00	3.80	<b>41.80</b>
Room Bond (Casual) - Private & Community Groups	281.64	28.16	<b>309.80</b>
Application for Non-Compliance Noise Event	1,000.00	Exempt	<b>1,000.00</b>
Registration of new Lodging Houses	272.09	27.21	<b>299.30</b>
Renewal of registration of existing Lodging Houses	300.82	30.08	<b>330.90</b>
Permits			
Outdoor Eating Area Fee	224.00	22.40	<b>246.40</b>
Annual Outdoor Area Eating permit fee (p/sqm)	18.50	1.85	<b>20.35</b>
<b>Town Planning Administration fees</b>			
Application Fees - Development Value between: (Note that Planning Fees and calculated on GST Inclusive Amounts)			
(a) Less than \$50,000	147.00	Exempt	<b>147.00</b>
(b) More than \$50,000 but not more than \$500,000	Variable	Exempt	<b>Variable</b>
(c) More than \$500,000 but not more than \$2,500,000	Variable	Exempt	<b>Variable</b>
(d) More than \$2,500,000 but not more than \$5,000,000	Variable	Exempt	<b>Variable</b>
(e) More than \$5,000,000 but not more than \$21,500,000	Variable	Exempt	<b>Variable</b>
(f) More than \$21,500,000	34,196.00	Exempt	<b>34,196.00</b>
Penalty if development commenced or carried out prior to Approval	Twice Fee	Exempt	<b>Twice Fee</b>
Extension of Planning Approval prior to expiry			<b>Variable</b>
Refund of planning application fee			
Prior to assessment			<b>Variable</b>
Following assessment			
<b>General Planning and Development Fees</b>			
Advertising/Public Comment:			
Newspaper Notice	Cost +15%	Yes	<b>Cost + 15%</b>
Sign & Notice to Neighbours	122.18	12.22	<b>134.40</b>
Notices to Neighbours only	23.14	2.31	<b>25.45</b>
Installation of Sign by Council	101.82	10.18	<b>112.00</b>



Merv Cowan Reserve	160.09	16.01	176.10
John Tonkin Reserve	160.09	16.01	176.10
Locke Park	160.09	16.01	176.10
Henry Jeffrey Oval Junior Football Teams			
- Per Player Fee - Juniors	15.54	1.55	17.10
- Training two (2) nights/week	544.18	54.42	598.60
East Fremantle Junior Cricket Teams			
- Per Player Fee - Juniors	15.54	1.55	17.10
- Training two (2) nights/week	544.18	54.42	598.60
East Fremantle Seniors Cricket Teams			
- Per Player Fee - Seniors	58.27	5.83	64.10
East Fremantle Lacrosse			
- Per Player Fee - Juniors	15.54	1.55	17.10
- Per Player Fee - Seniors	58.27	5.83	64.10
East Fremantle Soccer			
- Training Fees	679.27	67.93	747.20
- Per Player Fee - Juniors	15.54	1.55	17.10
- Per Player Fee - Seniors	58.27	5.83	64.10
<b>Other Culture</b>			
East Fremantle's George Street Festival			
Site Only - stallholders (per 3x3 area)	120.00	12.00	132.00
Site Only - food vendors (stall or van)	240.00	24.00	264.00
Power (where available, additional cost)	50.00	5.00	55.00
Marquee Hire (on request)	185.00	18.50	203.50
<i>Note: site fees can be waived for local community groups &amp; not for profits upon written request</i>			
East Fremantle Art Award - per entry	26.82	2.68	29.50
<b>Special Events Fees</b>			
Use of Car Parking areas- Unlicensed- per m2	23.59	2.36	25.95
Use of Car Parking areas- Licensed- per m2	37.91	3.79	41.70
Left Bank Special Event Fee	3,491.73	349.17	3,840.90
On-call Ranger Fee - per 8 hours	532.14	53.21	585.35
<b>TRANSPORT</b>			
<b>Transport</b>			
Road, Verge, Footpath & Crossover Reinstatements and Crossover Construction			
Reinstatement Inspection fees	63.64	6.36	70.00
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>			
Vehicle Impounding Fee	248.95	24.90	273.85
Vehicle Impounding Fee	39.82	3.98	43.80
Parking Fees - Launching Ramp No1 Carpark per hour for the first 4 hours	3.64	0.36	4.00
Thereafter \$12.00 for Maximum 24 hours)	14.55	1.45	16.00
Parking Fees - Various locations per hour other than Launching Ramp No1.	3.64	0.36	4.00
Reminder Letter and Final Notice Fee (28 Days)	16.40	Exempt	16.40
Skip Bin Permits	44.45	4.45	48.90
Skip Bin Permits - Extension	11.27	1.13	12.40
Jetty A mooring permits	44.45	4.45	48.90
Sea container placement permits	44.45	4.45	48.90
<b>ECONOMIC SERVICES</b>			
<b>Building Fees</b>			
Based on valuation of new building or improvements - Minimum \$96.00			
Class 1 & 10 - Uncertified	Variable	Exempt	Variable
Class 2 to 9 - Uncertified	Variable	Exempt	Variable
BCITF levy	Variable	Exempt	Variable
Building Services Levy	Variable	Exempt	Variable
Infrastructure Bond - Building	1,500.00	Exempt	1,500.00
Infrastructure Bond - Building	2,500.00	Exempt	2,500.00
Non-refundable Inspection Fee for Infrastructure Bond - Building	45.45	4.55	50.00
Materials on Verge licence			Variable
Building Approval Certificate - Minimum \$95.00			
Class 1 & 10 - Certified	Variable	Exempt	Variable
Class 2 to 9 - Certified	Variable	Exempt	Variable

Refund of Building Licence fee			
Prior to assessment	50% of fee	Exempt	50% of fee
Following assessment			Nil
Strata Titles (Form 7) per Strata Titles Gen Regs 1996 - Min \$105.80 + GST	Variable	Exempt	Variable
R-Code Compliance Assessment Fee (From 30 Nov 2015)	133.64	13.36	147.00
Pool inspection annual fee - 4 Yearly Statutory inspection \$57.60	14.40	Exempt	14.40
Pool inspection fee - Request for inspection	60.91	6.09	67.00