

AGENDA

Council Meeting

Tuesday, 16 June 2026 at 6:00 PM

Disclaimer

The purpose of this Council meeting is to discuss and, where possible, make resolutions about items appearing on the agenda.

Whilst Council has the power to resolve such items and may in fact, appear to have done so at the meeting, no person should rely on or act on the basis of such decision or on any advice or information provided by a member or officer, or on the content of any discussion occurring, during the course of the meeting. Persons should be aware that the provisions of the Local Government Act 1995 (section 5.25 (e)) establish procedures for revocation or rescission of a Council decision. No person should rely on the decisions made by Council until formal advice of the Council decision is received by that person.

The Town of East Fremantle expressly disclaims liability for any loss or damage suffered by any person as a result of relying on or acting on the basis of any resolution of Council, or any advice or information provided by a member or officer, or the content of any discussion occurring, during the course of the Council meeting.

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Procedure for Deputations, Presentations and Public Question Time at Council Meetings

Council thanks you for your participation in Council Meetings and trusts that your input will be beneficial to all parties. Council has a high regard for community input where possible, in its decision making processes.

| | |
|--|---|
| <p>Deputations</p> <p>A formal process where members of the community request permission to address Council or Committee on an issue.</p> | <p>Presentations</p> <p>An occasion where awards or gifts may be accepted by the Council on behalf of the community, when the Council makes a presentation to a worthy recipient or when agencies may present a proposal that will impact on the Local Government.</p> |
|--|---|

Procedures for Deputations

The Council allows for members of the public to make a deputation to Council on an issue related to Local Government business.

Notice of deputations need to be received **by 5pm on the day before the meeting** and agreed to by the Presiding Member. Please contact Executive Support Services via telephone on 9339 9339 or email admin@eastfremantle.wa.gov.au to arrange your deputation.

Where a deputation has been agreed to, during the meeting the Presiding Member will call upon the relevant person(s) to come forward and address Council.

A Deputation invited to attend a Council meeting:

- (a) is not to exceed five (5) persons, only two (2) of whom may address the Council, although others may respond to specific questions from Members;
- (b) is not to address the Council for a period exceeding ten (10) minutes without the agreement of the Council; and
- (c) additional members of the deputation may be allowed to speak with the agreement of the Presiding Member.

Council is unlikely to take any action on the matter discussed during the deputation without first considering an officer's report on that subject in a later Council agenda.

Procedure for Presentations

Notice of presentations being accepted by Council on behalf of the community, or agencies presenting a proposal, need to be received by **5pm on the day before the meeting** and agreed to by the Presiding Member. Please contact Executive Support Services via telephone on 9339 9339 or email admin@eastfremantle.wa.gov.au to arrange your presentation.

Where the Council is making a presentation to a worthy recipient, the recipient will be advised in advance and asked to attend the Council meeting to receive the award.

All presentations will be received/awarded by the Mayor or an appropriate Councillor.

Procedure for Public Question Time

The Council extends a warm welcome to you in attending any meeting of the Council. Council is committed to involving the public in its decision making processes whenever possible, and the ability to ask questions during 'Public Question Time' is of critical importance in pursuing this public participation objective.

Council (as required by the *Local Government Act 1995*) sets aside a period of 'Public Question Time' to enable a member of the public to put up to three (3) questions to Council. Questions should only relate to the business of Council and should not be a statement or personal opinion. Upon receipt of a question from a member of the public, the Mayor may either answer the question or direct it to a Councillor or an Officer to answer, or it will be taken on notice.

Having regard for the requirements and principles of Council, the following procedures will be applied in accordance with the ***Town of East Fremantle Local Government (Council Meetings) Local Law 2016***:

1. Public Questions Time will be limited to fifteen (15) minutes.
2. Public Question Time will be conducted at an Ordinary Meeting of Council immediately following "Responses to Previous Public Questions Taken on Notice".
3. Each member of the public asking a question will be limited to two (2) minutes to ask their question(s).
4. Questions will be limited to three (3) per person.
5. Please state your name and address, and then ask your question.
6. Questions should be submitted to the Chief Executive Officer in writing by **5pm on the day before the meeting and be signed by the author**. This allows for an informed response to be given at the meeting.
7. Questions that have not been submitted in writing by 5pm on the day before the meeting will be responded to if they are straightforward.
8. If any question requires further research prior to an answer being given, the Presiding Member will indicate that the "question will be taken on notice" and a response will be forwarded to the member of the public following the necessary research being undertaken.
9. Where a member of the public provided written questions then the Presiding Member may elect for the questions to be responded to as normal business correspondence.
10. A summary of the question and the answer will be recorded in the minutes of the Council meeting at which the question was asked.

During the meeting, no member of the public may interrupt the meetings proceedings or enter into conversation.

Members of the public shall ensure that their mobile telephone and/or audible pager is not switched on or used during any meeting of the Council.

Members of the public are hereby advised that use of any electronic, visual or audio recording device or instrument to record proceedings of the Council is not permitted without the permission of the Presiding Member.

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NOTICE OF MEETING

Elected Members

An Ordinary Meeting of the Council will be held on 16 June 2026 at 6:00 PM in the Council Chamber, 135 Canning Highway, East Fremantle and your attendance is requested.



JONATHAN THROSSELL
Chief Executive Officer
11 June 2026

AGENDA

1 OFFICIAL OPENING

2 ACKNOWLEDGEMENT OF COUNTRY

"On behalf of the Council I would like to acknowledge the Whadjuk Nyoongar people as the traditional custodians of the land on which this meeting is taking place and pay my respects to Elders past, present and emerging."

3 ANNOUNCEMENT TO GALLERY

"Members of the gallery are advised that:

- 1. this meeting will be audio-recorded*
- 2. no Council decision from tonight's meeting will be communicated or implemented until 12 noon on the first clear working day after this meeting, unless Council, by resolution carried at this meeting, requested the CEO to take immediate action to implement the decision."*

4 RECORD OF ATTENDANCE

4.1 ATTENDANCE

4.2 APOLOGIES

4.3 APPROVED

5 DISCLOSURES OF INTEREST

5.1 FINANCIAL

5.2 PROXIMITY

5.3 IMPARTIALITY

6 PUBLIC QUESTION TIME

6.1 RESPONSES TO PREVIOUS QUESTIONS FROM MEMBERS OF THE PUBLIC TAKEN ON NOTICE

6.2 PUBLIC QUESTION TIME

7 PRESENTATIONS/DEPUTATIONS

7.1 PRESENTATIONS

7.2 DEPUTATIONS

8 APPLICATIONS FOR LEAVE OF ABSENCE

9 CONFIRMATION OF MINUTES OF PREVIOUS MEETING

9.1 MEETING OF COUNCIL (19 MAY 2026)

OFFICER RECOMMENDATION

That the minutes of the Ordinary meeting of Council held on Tuesday, 19 May 2026 be confirmed as a true and correct record of proceedings

10 ANNOUNCEMENTS BY THE PRESIDING MEMBER

11 UNRESOLVED BUSINESS FROM PREVIOUS MEETINGS

12 REPORTS AND RECOMMENDATIONS OF COMMITTEES

Reports start on the next page

12.1 STRATEGIC RISK BRIEF - LIQUID FUEL SUPPLY DISRUPTION

| | |
|--------------------------------|---|
| Report Reference Number | OCR-4281 |
| Prepared by | Peter Kocian Executive Manager Corporate Services |
| Supervised by | Jonathan Throssell, Chief Executive Officer |
| Meeting date | Tuesday, 16 June 2026 |
| Voting requirements | Simple majority |
| Documents tabled | Nil |

Attachments

1. Liquid Fuel Supply Disruption – Strategic Risk Brief
2. Operational Briefing Note – Road Transport Contractual Chain Order (Fuel Cost Recovery) – WALGA webinar update (1 May 2026)

PURPOSE

To consider the Audit, Risk and Improvement Committee’s (ARIC) recommendation regarding the Liquid Fuel Supply Disruption Strategic Risk.

EXECUTIVE SUMMARY

Management has identified liquid fuel supply disruption as an emerging operational and reputational risk for the Town. While fuel supply control rests with the Commonwealth and State, the impacts of any disruption are experienced at the local government level through service interruptions, contractor performance impacts and increased community expectation.

Two risks are proposed for inclusion on the Strategic Risk Register: (1) Liquid Fuel Supply Disruption – Service Interruption (inherent High, residual Moderate) and (2) Liquid Fuel Supply Disruption – Reputational Impact (inherent High, residual Moderate). Existing controls are considered adequate and the residual risk is assessed as within the Town’s risk tolerance; no additional risk treatment plan is proposed at this time beyond ongoing monitoring through normal ARIC reporting.

BACKGROUND

Liquid fuel supply disruption has been identified as an emerging risk with potential to affect diesel-dependent operations and contracted services (particularly waste and recycling, parks and open space, and civil works).

In parallel, recent Commonwealth industrial regulation changes have introduced the Fair Work Commission (FWC) Road Transport Contractual Chain Order – Fuel Cost Recovery – 2026 (commencing 21 April 2026), which requires entities in relevant road transport contractual chains to take “reasonable steps” to implement a fuel cost recovery process (including where a fuel component is embedded in contract rates).

In a disruption event the Town may need to implement service prioritisation measures, defer non-essential programs and provide clear communications to the community regarding service changes and the Town’s role and limitations.

The Town controls service prioritisation, business continuity arrangements, contractor management, internal allocation of limited resources, local communications and recovery planning. The Town does not control fuel supply,

imports, national stockpiles, fuel allocation decisions, Essential User classifications or retail rationing rules, which sit under Commonwealth and State arrangements.

This matter was considered by ARIC at its special meeting held on 13 May 2026 where the following resolution was carried:

Committee Resolution 021305

OFFICER RECOMMENDATION

Moved Mayor Natale, seconded Cr White

That Council:

- 1. endorses the inclusion of the following risks on the Town’s Strategic Risk Register:**
 - **Liquid Fuel Supply Disruption – Service Interruption (inherent High; residual Moderate).**
 - **Liquid Fuel Supply Disruption – Reputational Impact (inherent High; residual Moderate).**
- 2. notes that existing controls are assessed as adequate and the residual risk ratings are within the Town’s risk tolerance, with no additional risk treatment plan proposed at this time beyond ongoing monitoring.**
- 3. requests management provide updates to the Audit, Risk and Improvement Committee as required, including any material change in risk profile, service impacts, or proposed additional controls arising from changes in the external fuel supply environment.**

(CARRIED UNANIMOUSLY 6:0)

For: Mr Seth, Mr Chauvel, Mayor Natale, Crs Cutter, White, Wilson.

Against: Nil

CONSULTATION

This brief has been prepared for consideration by the Executive Leadership Team and the Audit, Risk and Improvement Committee, having regard to sector guidance (including a WALGA webinar update on 1 May 2026) and specialist legal advice obtained to date. Further consultation will occur as required through the Town’s emergency management and business continuity planning processes, and through engagement with key contractors for critical services. Management will continue to document decision-making rationale and maintain audit trails for any fuel-related contractual adjustments, noting that guidance and recommendations are evolving.

STATUTORY ENVIRONMENT

Liquid fuel supply emergency powers sit primarily with the Commonwealth under the *Liquid Fuel Emergency Act 1984 (Cth)*, supported by national and State emergency management arrangements. Any demand-restraint measures, retail rationing settings and priority allocation decisions would be determined outside the Town’s control.

At the local level, the Town’s response would be guided by its Local Emergency Management Arrangements (LEMA) and applicable business continuity frameworks, including alignment with State-led public information and warnings.

Separately, the FWC Road Transport Contractual Chain Order – Fuel Cost Recovery – 2026 is made under the *Fair Work Act 2009 (Cth)* and is intended to protect vulnerable operators (including owner-drivers and small fleet operators) by supporting fuel cost recovery through the contractual chain. The Order contemplates (at least

fortnightly adjustments and places an emphasis on parties taking “reasonable steps” to establish a compliant process.

POLICY IMPLICATIONS

No new policy is proposed. If a disruption occurs, existing decision-making frameworks (service prioritisation, business continuity and communications) would be applied to ensure that limited resources are directed to public health, safety and critical services.

FINANCIAL IMPLICATIONS

A fuel supply disruption (and/or fuel price volatility) may increase operating costs through higher direct fuel prices, contractor claims, re-sequencing of works and recovery activity (including clearing backlogs). The FWC Order also creates a potential requirement to implement a fuel cost recovery mechanism for relevant road transport services, increasing administrative effort (e.g., contractor triage, streamlined approval templates, and invoice verification) and potentially creating cost pressures that must be funded in-year.

Recent fuel purchasing data indicates consumption has been broadly stable (average ~2,678 L per month from Jul-25 to Mar-26 compared to ~2,815 L per month across Jul-24 to Jun-25), however the average cost per litre has increased from ~\$1.78/L to ~\$1.87/L over the compared periods. In March 2026, total fuel cost increased to ~\$7,678 (3,065 L), compared to ~\$5,667 in March 2025, reflecting price volatility risk.

The Order’s contemplated fortnightly adjustment cycle is not well aligned with the Town’s annual budgeting and rating processes. If additional costs arise, there may be limited mechanisms to recover those costs from ratepayers within the same financial year, resulting in a timing gap where the Town may need to absorb increased costs until future budget settings are adopted.

STRATEGIC IMPLICATIONS

The proposed risks align to the Town’s strategic objectives relating to reliable service delivery, governance, and maintaining community confidence. Inclusion on the Strategic Risk Register will support consistent oversight and monitoring through ARIC reporting.

RISK IMPLICATIONS

RISKS

The Strategic Risk Brief recommends inclusion of two related risks on the Strategic Risk Register, with inherent ratings of High and residual ratings of Moderate (within tolerance), reflecting the Town’s limited control over fuel supply but ability to mitigate impacts through continuity planning, service prioritisation and communications.

| Risk | Risk Likelihood (based on history & with existing controls) | Risk Impact / Consequence | Risk Rating (Prior to Treatment or Control) | Principal Risk Theme | Risk Action Plan (Controls or Treatment proposed) |
|---|---|---------------------------|---|----------------------------------|--|
| Liquid Fuel Supply Disruption (Service Interruption; Reputational Impact) | Possible (3) | Major (4) | High (inherent), Moderate (residual) | Service interruption; reputation | Ongoing monitoring through ARIC. Maintain and test business continuity and service prioritisation arrangements; align local communications with State/Commonwealth messaging; incorporate fuel disruption scenarios into continuity and recovery planning. |

RISK MATRIX

| Consequence | | Insignificant | Minor | Moderate | Major | Extreme | |
|-------------|----------------|---------------|--------------|--------------|--------------|--------------|--------------|
| | | 1 | 2 | 3 | 4 | 5 | |
| Likelihood | Almost Certain | 5 | Moderate (5) | High (10) | High (15) | Extreme (20) | Extreme (25) |
| | Likely | 4 | Low (4) | Moderate (8) | High (12) | High (16) | Extreme (20) |
| | Possible | 3 | Low (3) | Moderate (6) | Moderate (9) | High (12) | High (15) |
| | Unlikely | 2 | Low (2) | Low (4) | Moderate (6) | Moderate (8) | High (10) |
| | Rare | 1 | Low (1) | Low (2) | Low (3) | Low (4) | Moderate (5) |

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives: occupational health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating is provided below. Any items with a risk rating over 16 will be added to the Risk Register, and any item with a risk rating over 16 will require a specific risk treatment plan to be developed.

RISK RATING

| | |
|--|----------------------|
| Risk Rating | Moderate (residual) |
| Does this item need to be added to the Town’s Risk Register | Yes |
| Is a Risk Treatment Plan Required | No (monitoring only) |

SITE INSPECTION

Not applicable

COMMENT

This report brings forward an emerging strategic risk for the Town arising from potential liquid fuel supply disruption and associated price volatility, noting the Town’s reliance on fuel for service delivery (including contracted services) and the heightened community sensitivity that can arise during periods of constrained supply.

For completeness, the report also notes recent Commonwealth industrial regulation changes through the FWC Road Transport Contractual Chain Order – Fuel Cost Recovery – 2026. While separate to the fuel supply disruption scenario, the Order may increase the Town’s exposure to fuel-related cost pressures and administrative effort (including contract triage and invoice verification) and highlights the importance of clear governance, defensible decision-making and audit trails.

- Endorse inclusion of two related risks on the Strategic Risk Register: (1) Liquid Fuel Supply Disruption – Service Interruption and (2) Liquid Fuel Supply Disruption – Reputational Impact.
- Note that the residual risk ratings are assessed as Moderate (within tolerance) and that no additional risk treatment plan is proposed at this time beyond ongoing monitoring and integration into existing business continuity and communications arrangements.
- Request management provide updates to ARIC where there is a material change in the external environment, service impacts, contractor performance, or where additional controls are proposed.

CONCLUSION

On this basis, it is recommended that Council endorse the Audit, Risk and Improvement Committee’s recommended inclusion of the proposed risks on the Strategic Risk Register and note the monitoring approach set out in the attachments.

12.1 OFFICER/COMMITTEE RECOMMENDATION / COUNCIL RESOLUTION

Council Resolution Choose an item. Click or tap to enter a date.

OFFICER/COMMITTEE RECOMMENDATION:

That Council:

1. endorses the inclusion of the following risks on the Town's Strategic Risk Register:
 - Liquid Fuel Supply Disruption – Service Interruption (inherent High; residual Moderate).
 - Liquid Fuel Supply Disruption – Reputational Impact (inherent High; residual Moderate).
2. notes that existing controls are assessed as adequate and the residual risk ratings are within the Town's risk tolerance, with no additional risk treatment plan proposed at this time beyond ongoing monitoring.
3. requests management provide updates to the Audit, Risk and Improvement Committee as required, including any material change in risk profile, service impacts, or proposed additional controls arising from changes in the external fuel supply environment.

REPORT ATTACHMENTS

Attachments start on the next page

Liquid Fuel Supply Disruption – Strategic Risk Brief

Town of East Fremantle – Internal Briefing for ELT, Audit, Risk and Improvement Committee and Council

CEO Commentary

Liquid fuel supply disruption has been identified as an emerging operational and reputational risk for the Town, recognising that while fuel supply control rests with the Commonwealth and State, the impacts of any disruption are experienced at the local government level. Management has assessed this risk having regard to Western Australia’s emergency management framework and the Town’s service delivery profile. Two related risks—service interruption and reputational impact—are proposed to be added to the Strategic Risk Register with inherent risk ratings of High. After consideration of existing controls, including Local Emergency Management Arrangements, business continuity planning and established communications processes, the residual risk ratings are assessed as Moderate and within the Town’s risk tolerance. No additional risk treatment plan is proposed at this time, with management recommending ongoing monitoring through normal reporting to the Audit, Risk and Improvement Committee.

Executive Brief – What to Expect / What We Control / What We Don’t

What to Expect

In the event of a liquid fuel supply disruption, the Town should expect early fuel availability constraints and market volatility prior to any formal emergency declaration. Demand-restraint measures may be implemented at a national or State level. If disruption persists, contractor performance and diesel-dependent services are likely to be affected first. In a severe or prolonged event, retail rationing and priority allocation to Essential Users may occur, increasing service disruption and community pressure on the Town.

What the Town Controls

The Town controls service prioritisation, business continuity arrangements, contractor management, internal allocation of limited resources, local communications, and recovery planning. Management can defer non-essential works, focus resources on public health and safety services, and provide clear and consistent messaging to elected members and the community.

What the Town Does Not Control

The Town does not control fuel supply, imports, national stockpiles, fuel allocation decisions, Essential User classifications or retail rationing rules. These decisions are made under Commonwealth legislation in consultation with States and Territories.

Likely Actions the Town May Need to Take During a Fuel Shortage

Depending on the severity and duration of a fuel supply disruption, the Town may need to implement practical operational adjustments. These actions would be taken to prioritise public health, safety and critical services, and may include the following:

- Reduce the frequency of mowing, verge maintenance and non-critical parks and open space works.
- Suspend or defer non-essential capital works, routine maintenance programs and discretionary projects.

- Prioritise fuel use for critical services such as waste and recycling collection, emergency response support and public safety activities.
- Modify waste, recycling or verge collection schedules, including route consolidation or reduced service frequency where necessary.
- Rely more heavily on contractor prioritisation and renegotiation of service timeframes where fuel availability limits performance.
- Increase use of remote work and flexible arrangements for staff to reduce travel demand.
- Limit the use of Council vehicles and plant to essential tasks only, with internal approval processes for fuel use if required.
- Provide proactive communications to the community explaining service changes, expected impacts and the Town's role and limitations.
- Coordinate closely with State agencies during response and prepare for increased recovery activity once fuel supply stabilises.

See Appendix 1 for more specific actions.

Strategic Risk Register – Extract

Risk 1: Liquid Fuel Supply Disruption – Service Interruption

| Field | Entry |
|------------------------------|---|
| Risk description | A loss of, or interruption to, the supply of liquid fuel (as defined under the <i>Liquid Fuel Emergency Act 1984 (Cth)</i>) may disrupt Council operations and contracted services, resulting in temporary or prolonged interruption to core service delivery and increased recovery burden on the Town. |
| Risk cause | External fuel supply disruption; implementation of national demand-restraint measures, bulk fuel allocation controls or retail rationing. |
| Affected objectives | Service delivery; financial sustainability; safety and asset management; compliance. |
| Inherent likelihood | Possible (3) |
| Inherent consequence | Major (4) – prolonged interruption of services requiring additional resources; performance affected for up to one month. |
| Inherent risk rating | High (12) |
| Existing controls | <ul style="list-style-type: none"> • Local Emergency Management Arrangements (LEMA) recognising liquid fuel supply disruption as a hazard. • Business continuity and service prioritisation frameworks. • State-led coordination of fuel supply and allocation. |
| Control effectiveness | Adequate |
| Residual likelihood | Possible (3) |
| Residual consequence | Moderate (3) – medium-term temporary interruption; backlog cleared by additional resources within one week. |
| Residual risk rating | Moderate (9) |

| | |
|------------------------------------|--|
| Risk treatment / monitoring | Ongoing monitoring. Integrate fuel disruption scenarios into service continuity and recovery planning. |
| Risk owner | Chief Executive Officer |
| Oversight | Audit, Risk and Improvement Committee |

Risk 2: Liquid Fuel Supply Disruption – Reputational Impact

| Field | Entry |
|------------------------------|---|
| Risk description | A liquid fuel supply disruption may negatively affect community confidence in the Town if reduced services, delays or altered operations are perceived as poor planning or inadequate response, despite fuel supply control resting outside local government authority. |
| Risk cause | Community exposure to service disruption; misunderstanding of Council's role versus State and Commonwealth responsibility for fuel supply control. |
| Affected objectives | Reputation; community confidence; governance and compliance. |
| Inherent likelihood | Possible (3) |
| Inherent consequence | Major (4) – substantiated public embarrassment; high impact with moderate to high media profile. |
| Inherent risk rating | High (12) |
| Existing controls | <ul style="list-style-type: none"> Established community and stakeholder communication channels. Alignment with State and Commonwealth emergency messaging. Clear role delineation under WA emergency management arrangements. |
| Control effectiveness | Adequate |
| Residual likelihood | Unlikely (2) |

| | |
|------------------------------------|--|
| Residual consequence | Moderate (3) – substantiated, low-to-moderate impact reputational issue with limited media profile. |
| Residual risk rating | Moderate (6) |
| Risk treatment / monitoring | Ongoing monitoring. Pre-approved messaging and elected member briefings during disruption events. |
| Risk owner | Chief Executive Officer |
| Oversight | Audit, Risk and Improvement Committee |

Appendix A

Likely Operational Actions by Town Service Unit

(Indicative, proportionate and subject to circumstances)

1. Parks & Open Space

In a fuel-constrained environment, Parks operations are likely to be **scaled back to prioritise safety and amenity risks** rather than presentation standards.

Possible actions

- Reduce mowing frequency across parks, reserves, verges and passive open space.
- Prioritise mowing only where required for:
 - public safety (sightlines, trip hazards), or
 - fire risk management (where applicable).
- Suspend or defer non-essential landscaping works, turf renovations and beautification programs.
- Limit use of plant and equipment to essential activities only, with internal approval controls if required.
- Accept short-term deterioration in visual amenity as a trade-off for fuel conservation.

Implications

- Increased community complaints about grass height and presentation.
 - Need for clear communications explaining prioritisation decisions.
-

2. Waste & Recycling

Waste services are typically **high fuel-dependent** and **public-health critical**, making them a priority but still vulnerable to disruption.

Possible actions

- Prioritise household waste and recycling collection over non-essential verge or bulk waste services.
- Modify collection schedules, including:
 - route consolidation,
 - reduced frequency for non-critical services, or

- temporary suspension of discretionary collections.
- Work with contractors to renegotiate service sequencing and timeframes where fuel availability limits capacity.
- Defer non-urgent waste-related projects or service expansions.

Implications

- High community sensitivity; proactive messaging essential.
 - Increased operational risk if contractor fuel allocations are constrained.
-

3. Infrastructure, Works & Assets

Infrastructure services are likely to be **significantly curtailed** to preserve fuel for critical operations.

Possible actions

- Defer non-essential road, drainage, footpath and streetscape works.
- Focus available resources on:
 - safety-critical repairs,
 - statutory compliance works, and
 - emergency response support.
- Suspend routine inspections or maintenance cycles where risk-based deferral is acceptable.
- Extend project delivery timeframes and vary contractor arrangements due to fuel constraints.

Implications

- Backlog growth and future recovery costs.
 - Potential reputational impact if service standards visibly decline.
-

4. Community Facilities & Operations

Community facilities may experience **indirect disruption** through staff availability, reduced travel and operating cost pressures.

Possible actions

- Reduce operating hours or consolidate services across facilities where demand drops due to travel constraints.
- Defer non-essential events, programs or discretionary community activities.
- Increase reliance on remote or flexible work arrangements for staff to reduce commuting demand.
- Prioritise facilities that support community wellbeing or emergency response functions.

Implications

- Community access expectations will need careful management.
 - Risk of perception that Council services are “closing”, even where reductions are temporary.
-

Cross-cutting actions (all service units)

Regardless of service area, the Town may also need to:

- Introduce internal fuel-use approval or monitoring arrangements.
- Reprioritise contractor work programs across the organisation.
- Implement consistent, plain-English communications explaining:
 - what has changed,
 - why changes are necessary, and
 - what the Town can and cannot control.
- Prepare for a **recovery phase** once fuel supply stabilises, including clearing service backlogs and managing community expectations.

Appendix B

Staff-Focused Response Options During a Fuel Shortage

The following options outline potential measures the Town may consider to support staff, maintain productivity and reduce travel demand during a fuel-constrained period. These options are indicative only and subject to existing policy frameworks, WHS requirements and industrial considerations.

Expanded Working from Home Arrangements

- Temporarily broaden access to working from home for roles where duties can be effectively performed remotely.
- Prioritise working from home for staff with long commutes or high reliance on private vehicles.
- Ensure home-based work remains compliant with WHS requirements and approved by managers.

Flexible Working Arrangements

- Encourage flexible start and finish times to reduce peak-hour travel and congestion.
- Support compressed hours or adjusted work patterns where operationally feasible.

Support for Staff Required to Travel

- Prioritise access to Town fleet vehicles for staff undertaking essential work-related travel.
- Provide administrative flexibility in approving private vehicle use where Town vehicles are unavailable.
- Consider an additional allowance or subsidy beyond existing policy.

Encouraging Public Transport Use

- Provide SmartRider cards or temporary top-ups to staff where public transport is a viable alternative.
- Promote public transport use for non-site-based roles during periods of fuel constraint.

Staggered Start and Finish Times

- Introduce or expand staggered start and finish times to spread travel demand.
- Align work hours with public transport timetables where possible.

WHS and Wellbeing Considerations

- Ensure all changes to work patterns comply with the Town's WHS Management System.
- Monitor fatigue, working alone risks and psychological wellbeing during prolonged disruption.

Operational Briefing Note: Road Transport Contractual Chain Order – Fuel Cost Recovery following WALGA webinar update (1 May 2026)

1. INTRODUCTION

This Operational Briefing Note updates advice on the Fair Work Commission (FWC) Road Transport Contractual Chain Order – Fuel Cost Recovery – 2026 (the Order) following a WALGA webinar on 1 May 2026. This provided both advice on how to comply as well as some background on the order. For clarity, compliance is framed around the Town’s position in the contractual chain and the rate it pays, including whether the Town has taken “reasonable steps” to establish a recovery process by 5 May 2026.

The Road Transport Contractual Chain Order framework is a Commonwealth Fair Work Act mechanism intended to protecting vulnerable operators such as owner-drivers and small fleet operators in road transport contractual chains. Ordinarily, the process includes lengthy consultation and notice periods to allow industry to assess and prepare.

In April 2026, legislative amendments created an emergency pathway enabling the FWC to make a time-sensitive order on an expedited basis. The Road Transport Contractual Chain Order - Fuel Cost Recovery was made on 20 April 2026 and commenced on 21 April 2026. **Due to the rapid implementation required advice and recommendations are evolving and may change as further guidance becomes available.**

The information below reflects not only the advice obtained from Kingston Reid (specialist workplace law firm) and presented in the WALGA webinar, but also arising modifications to previous advice following this advice as well as further investigation and consideration.

It sets out updated considerations, practical steps for the Town, and minor refinements to the proposed resolution process. Where it differs from the original discussion paper, this addendum should be considered as the current position.

2. ACTIONS TO SUPPORT RESOLUTION (TOWN IMPLEMENTATION)

The webinar proposed the following practical actions for local governments to support timely implementation. They broadly align with Option 2, with recommended refinements to that approach noted later.

1. **Audit contractors** – Map where road transport services are directly procured or embedded in supply (triage to three groups defined later in this addendum).
2. **Confirm CEO/officer delegations** - identify which variations the CEO can approve, and those that require Council Approval.
3. **Establish streamlined approval templates for fuel variation adjustments** – Reduce governance workload for recurring fortnightly approvals
4. **Brief Council early and seek pre-endorsement of frameworks where possible** – Develop approval frameworks that maximise delegation of authority to speed decision making. (The discussion paper, this addendum and ongoing Council updates including reports where Council approval is required)
5. **Identify Clause 4.6 reliance opportunities.** Identify opportunities to rely on Clause 4.6 of the Order that provides guidance on a suggested pathway that would satisfy the Order. The provision of a specific rise and fall formula, as contemplated by the Town, is included

within Clause 4.6. However, the Town may also consider other compliant options where appropriate.

6. **Engage contractors early and proactively** – Calculate exposure before engagement with contractors as there will be disagreement as to how much rates should increase.
7. **Document decision-making rationale carefully** - contemporaneous records will be critical if compliance is ever challenged (including assumptions, calculations and approvals).
8. **Maintain clear audit trails** - document the adjustment, the methodology and the rationale for any price adjustments or variations implemented under the Order.

3. GOVERNANCE AND DELEGATIONS

For transparency, it is proposed to seek Council approval to issue notices (and the proposed temporary variation clause) to contractors in scope of the Order, including where delegation limits are not exceeded. Variations above delegation will be escalated for Council approval.

While the Order is wide-reaching, compliance turns on the concept of a “rate”, which may not be explicit in some contracts—particularly where pricing is bundled or schedule-based. The light-touch approach will therefore need clear templates and a defensible record of the reasonable steps taken.

The Town will require specific legal advice to ensure any mechanism is expressly time-limited and aligned to the intent and duration of the Order, and does not create an unintended permanent change to pricing or other terms. Any arrangement should operate only while the Order is in force, and include clear cessation provisions.

For tendered contracts, variations may only be made where the relevant statutory exceptions are met; the Order does not, of itself, create a tender exemption. Any variation outside the CEO’s delegation will require Council approval, supported by a Council report. Officers will confirm what can be approved under delegation and progress other matters to Council.

Officers will remain alert to the Order’s dispute resolution and enforcement framework and maintain a defensible compliance pathway aligned to the Order’s intent. This includes avoiding actions that could “put providers out of business”, and implementing practical mechanisms that can be withdrawn when the Order ceases.

As compliance focuses on having a process in place (rather than payment by a particular date), officers have time to confirm the details of the Town’s approach, supported by legal advice, and then return to Council for any required approvals.

The Order contemplates adjustments at least fortnightly. Any Council endorsement should therefore approve the methodology and governance framework (including parameters, reporting and audit requirements), so routine fortnightly adjustments can be implemented administratively within delegation and do not require fortnightly Council meetings.

4. ADMINISTRATION IMPACT

Capacity will be a key constraint for the Town, particularly if fortnightly reviews are required, and will affect supporting documentation and audit trail requirements.

Under a light-touch compliance model, the Town would adopt a clear, time-limited adjustment mechanism. Contractors (where applicable) would apply the fortnightly fuel adjustment when

invoicing. The Town would perform proportionate invoice checks against the agreed reference fuel price and calculation, and retain records as the audit trail.

This still requires the Town to monitor fuel price movements. Contractors may not proactively reduce rates when fuel prices fall, so invoice checks should confirm both upward and downward adjustments are applied in accordance with the mechanism.

Option 2 (low-touch compliance notification) remains a proportionate response at this time and is consistent with the webinar's recommended actions. Officers propose to seek legal advice to finalise the standard temporary clause principles, and to seek guidance from WALGA on whether sector-wide drafting support can be procured to reduce the need for each local government to obtain separate advice.

5. RECOMMENDED AMENDMENT

Further consideration has led to the conclusion that the majority of existing rise and fall mechanisms are not likely to be suitable to meet compliance with the order, as few are exclusively focussed on fuel costs but broader CPI adjustments – therefore the following amendment has been made to option 2

Option 2 – Low-touch compliance notification

Issuing a formal notice to existing contractors that:

- notes the FWC Order;
- provides a proposed compliant rise-and-fall mechanism (temporary clause); and
- where an existing rise-and-fall clause applies, set out how double counting of the fuel component will be avoided.

Where a rise-and-fall clause is already in place, it may need to be adjusted so the fuel component is not escalated twice. This could be as simple as specifying that for the duration of the variation the existing rise-and-fall calculation will apply to the non-fuel component only.

6. CONTRACT TRIAGE (THREE GROUPS)

To support implementation, officers were advised to categorise relevant contracts into three groups to enable triage, prioritisation, and an appropriate compliance mechanism. Legal advice will confirm the categorisation approach and the contractual treatment for each group.

The three groups are:

1. **Direct engagement of road transport operators** – contracts directly for road transport services (expected to be in scope of the Order). e.g. waste, road sweeping, tree watering.
2. **Bundled delivery** – contracts for supply/services where delivery is a component (may be in scope, depending on the chain and transport arrangement). e.g. construction or installation contracts with significant supply components.
3. **Incidental delivery** – contracts where delivery is incidental to an overall service (not expected to be in scope of the Order). e.g. services contracts, maintenance contracts with minimal supply components.

For any contract assessed as in scope (or potentially in scope), officers will need to confirm how fuel contributes to the applicable rate(s), including assumptions in schedules of rates, and how additional fuel costs will be calculated and compensated in accordance with the Order and the contract terms.

Further consideration suggests existing rise-and-fall or indexation clauses are unlikely to meet the Order's requirements, and may not appropriately limit variations to fuel only.

Accordingly, rather than increasing the frequency of existing rise-and-fall/indexation clauses, it is proposed to issue a proposed compliant fuel-only mechanism to all relevant contracts (including where a rise-and-fall clause already exists), to achieve consistency and reduce dispute risk.

A consistent, temporary fuel adjustment clause is expected to be required as the default mechanism for relevant contractors (subject to legal advice).

When liaising with contractors, the Town should also request evidence that any additional fuel costs are being passed through the contractual chain, as required.

7. DISPUTE RESOLUTION AND CIVIL REMEDY CONTEXT

The Order includes a dispute clause (Clause 6). In practice, the initial remedy is expected to be dispute resolution rather than prosecution, and any contravention is treated as a civil remedy matter. The Town's compliance focus is therefore on taking reasonable steps and having a workable process to establish a rate variation / cost recovery mechanism, consistent with the Order's intent of avoiding providers—particularly smaller owner-operators—being put out of business.

8. BUDGET AND RATING IMPLICATIONS

Updated guidance highlights the need to recognise ratepayer and budget impacts early. Rates are set annually and changes would ordinarily require public consultation, with limited mechanisms to recover additional costs within the same financial year. In practice, cost increases could generally only be passed on in the following financial year. The Order's fortnightly adjustment cycle is therefore misaligned with annual budgeting and rating, creating a gap where the Town may need to fund increases immediately but may not recover them from ratepayers for up to 12 months.

13 REPORTS OF OFFICERS

Reports start on the next page

13.1 STRATEGIC RESOURCE PLAN AND REVENUE STRATEGY

| | |
|--------------------------------|--|
| Report Reference Number | OCR-4288 |
| Prepared by | Peter Kocian, Executive Manager Corporate Services |
| Supervised by | Jonathan Throssell, Chief Executive Officer |
| Meeting date | Tuesday, 16 June 2026 |
| Voting requirements | Simple |
| Documents tabled | Nil |

Attachments

1. Strategic Resource Plan 2026/27 – 2035/36
2. Revenue Strategy 2026/27 – 2035/36

PURPOSE

Council is requested to adopt the updated Strategic Resource Plan (the terms Strategic Resource Plan and Long-Term Financial Plan have the same meaning and are used interchangeably) and Revenue Strategy for the period 2026/27 – 2035/36 as presented.

EXECUTIVE SUMMARY

Long-term financial and asset management planning is a key element of the Integrated Planning and Reporting Framework and provides the planning tools that enables local governments to determine their capacity to sustainably deliver the assets and services required by the community. In the Town's current planning framework, the Council Plan provides the integrated strategic direction and delivery context, while the updated Strategic Resource Plan (SRP/LTFP) and Revenue Strategy provide the long-term financial management and revenue framework required to support delivery of Council's priorities over a 10-year horizon.

The updated SRP/LTFP and Revenue Strategy have been prepared having regard to the Town's current budget parameters, prevailing economic conditions and the Department's long-term financial planning guidelines, and should be read alongside the Council Plan as the resourcing framework for its implementation.

The modelling assumes a 5.87% increase in total general rate yield in 2026/27, 5.87% in 2027/28 and 3.5% per annum thereafter, together with Year 1 indexation assumptions of 4.0% for materials and contracts and 3.5% for employee costs. The plans indicate that the Town's financial position strengthens over time, with Net Funding from Operations improving from approximately \$1.09 million in 2026/27 to approximately \$3.51 million by 2035/36, cash-backed reserves rebuilding from approximately \$0.57 million to approximately \$6.06 million, and the asset sustainability ratio improving over the life of the plan.

The Revenue Strategy also includes a rating improvement plan that commits the Town to ongoing review of minimum rates, category integrity, mixed-use properties and emerging land uses such as short-term rental accommodation (STRA). In this regard, the Strategy notes that the current statutory differential rating framework does not support separately rating un-hosted STRA properties as commercial in 2026/27 but recommends that this issue be formally considered as part of a structured review of the rating framework for potential implementation from 2027/28, subject to Council direction and statutory processes.

BACKGROUND

The Town has adopted an Integrated Planning and Reporting framework that links its long-term strategic direction, service delivery planning and financial capacity. In this context, the Council Plan has been prepared as an integrated planning document that combines elements traditionally addressed through the Strategic Community Plan and

Corporate Business Plan, while the Strategic Resource Plan / Long-Term Financial Plan (SRP/LTFP), Revenue Strategy and annual budget provide the financial and resourcing framework required to support delivery of Council's priorities over time. The SRP/LTFP is a 10-year rolling plan that aligns the Town's long-term financial capacity, expected operating performance, planned capital investment, reserve movements and debt profile with the strategic direction established in the Council Plan.

The Department's long-term financial planning guidelines provide that, as a minimum, a Long-Term Financial Plan should include 10-year forecast financial statements comprising an income statement, statement of cash flows, rate setting statement, statement of financial position and equity statement, supported by details of assumptions, projected income and expenditure, methods of measuring performance, scenario modelling and sensitivity analysis, major capital works schedules and risk assessments. The updated SRP/LTFP has been structured to meet these requirements and to support annual review through the budget process.

The Revenue Strategy underpins the SRP/LTFP by setting out the Town's approach to rates, fees and charges, minimum payments and differential rating, together with the revenue assumptions used in long-term modelling. It provides the revenue framework for the Town's primary own-source funding streams and is intended to be read in conjunction with the SRP/LTFP and annual budget parameters adopted by Council.

CONSULTATION

Several Integrated Planning and Reporting workshops and Council briefings have informed the updated plans. Relevant consultation activities include IPRF Workshop 1 on 4 March 2026 regarding the financial planning framework and long-term financial capacity, the Council Presentation on 8 April 2026 on the capital works program and forward work plan, review of the draft Council Plan on 28 April 2026, and Council consideration of the 2026/27 budget parameters and rates modelling in May 2026. These workshops and reports have informed the assumptions adopted in the updated SRP/LTFP and Revenue Strategy.

STATUTORY ENVIRONMENT

The Strategic Resource Plan forms part of the suite of documents developed to meet the requirements of section 5.56 of the *Local Government Act 1995*, which requires a local government to plan for the future of the district and ensure that plans made are in accordance with applicable regulations. The annual budget is then prepared as year 1 of that longer-term planning framework.

POLICY IMPLICATIONS

The attached Revenue Strategy is effectively a strategic policy decision of Council. It establishes the Town's framework for differential rates, minimum payments, fees and charges, and the long-term pricing pathway that underpins the SRP/LTFP and annual budget process. It also includes a rating improvement plan that identifies future policy and administrative review work, including separate disclosure of waste charges, review of category integrity and mixed-use properties, and consideration of whether un-hosted short-term rental accommodation (STRA) should be addressed through a separate differential rating approach from 2027/28, subject to further analysis, Council direction and statutory requirements.

FINANCIAL IMPLICATIONS

Council has a legislative obligation to comply with the principles of sound financial management, of which a key component is the preparation and annual review of a robust Long-Term Financial Plan. The updated SRP/LTFP provides the overarching financial management framework for the Town by integrating the draft 2026/27 budget position, long-term revenue settings, operating and capital expenditure forecasts, reserve planning, debt commitments and asset renewal funding into a single 10-year model. In practical terms, the Plan translates year 1 budget assumptions into a longer-term funding pathway so Council can assess whether current decisions are sufficient to maintain services, fund renewals and preserve financial resilience over time.

For 2026/27, the updated SRP/LTFP reflects a draft operating revenue position of approximately \$20.06 million and operating expenditure of approximately \$21.33 million, with rates revenue forecast at approximately \$10.63 million and fees and charges at approximately \$1.97 million. Consistent with the current draft budget parameters and rates modelling, the Town’s net funding requirement from general rates is approximately \$10.62 million, which is supported by an overall rate yield assumption of 5.87% in 2026/27. The Revenue Strategy carries this pricing pathway into the long-term model through a planning assumption of 5.87% in 2027/28 and 3.5% per annum thereafter, subject to annual budget review, economic conditions and Council priorities. These settings are intended to ensure that year 1 budget capacity is not assessed in isolation but in the context of the Town’s broader operating, reserve and asset renewal obligations.

The plans include key assumptions and risk disclosures across revenue, expenditure, liabilities and equity, many of which are directly informed by the current budget process. Year 1 assumptions include materials and contracts indexation of 4.0%, employee cost indexation of 3.5%, a conservative interim rates assumption of \$20,000 per annum and no additional new borrowings over the life of the Plan beyond existing debt associated with the East Fremantle Oval Redevelopment Project.

Net Funding from Operations is forecast at approximately \$1.09 million in 2026/27, indicating a constrained but positive level of operating cash capacity available to support capital expenditure, reserve transfers and debt servicing. Cash-backed reserves are forecast to fall to a low point of approximately \$568,000 in 2026/27 before rebuilding over the forward period, while long-term borrowings remain at approximately \$4.25 million in year 1 and reduce progressively thereafter.

These settings highlight that the Town remains highly sensitive to annual budget decisions, especially where rate yield, cost escalation or East Fremantle Community Park operating performance vary from forecast and reinforce the importance of maintaining a prudent budget position that protects reserve rebuilding and asset renewal capacity.

The Revenue Strategy also notes that any separate differential rating treatment for un-hosted STRA properties is not proposed for 2026/27 because the immediate financial impact is negligible and the issue requires further review of land use, valuation treatment, comparative practice and administrative implications before any future implementation is considered.

STRATEGIC IMPLICATIONS

Town of East Fremantle Strategic Community Plan 2020-2030

Strategic Priority 5: Leadership and Governance

5.1 Strengthen organisational accountability and transparency.

5.3 Strive for excellence in leadership and governance.

5.3.1 Deliver community outcomes through sustainable finance and human resource management.

RISK IMPLICATIONS

RISKS

| Risk Description | Likelihood | Consequence | Rating | Risk Theme | Proposed Control / Treatment |
|--|------------|-------------|-----------------|--------------------------------|---|
| Annual pricing and funding decisions are set below the level required to maintain financial sustainability, protect Net Funding from Operations, rebuild reserves and support asset renewal. | Likely (4) | Extreme (5) | Extreme (17-25) | Financial Impact | Accept the officer recommendation and continue annual review of the SRP/LTFP, Revenue Strategy and budget settings to ensure assumptions and funding pathways remain current. |
| Cash-backed reserves remain at very low levels in the early years of the Plan, reducing the Town’s ability to absorb capital timing | Likely (4) | Major (4) | High (16) | Liquidity / Financial Capacity | Maintain prudent budget settings, prioritise reserve rebuilding and review reserve-funded commitments through |

| | | | | | |
|---|--------------|-----------|-----------|--|--|
| variances, fund unexpected costs or proceed with reserve-funded works without reprioritisation. | | | | | budget reviews and annual long-term financial plan updates. |
| Key budget assumptions, including inflation, employee costs, and materials and contracts escalation, vary materially from forecast and place unplanned pressure on operating results. | Likely (4) | Major (4) | High (16) | Budget / Cost Escalation | Monitor actual cost movements through budget review processes and adjust future pricing, expenditure or reserve transfer assumptions where necessary. |
| East Fremantle Community Park operating performance is below forecast, resulting in higher subsidy requirements and reduced capacity to maintain the long-term funding pathway assumed in the Plan. | Possible (3) | Major (4) | High (12) | Commercial Activity / Financial Impact | Review East Fremantle Community Park operating results through the annual budget process and update long-term assumptions as improved information becomes available. |
| Operating capacity is insufficient to progressively lift renewal funding, resulting in a growing renewal backlog, asset condition decline and higher future whole-of-life costs. | Likely (4) | Major (4) | High (16) | Asset Management / Service Continuity | Maintain focus on Net Funding from Operations, planned reserve transfers and prioritised renewal programming through annual budget and long-term financial planning processes. |

The risks identified above reflect the Town’s principal long-term financial exposures arising from annual pricing decisions, constrained reserve capacity, cost escalation, commercial operating assumptions and asset renewal funding pressures. These risks will continue to be monitored and reassessed through annual review of the SRP/LTFP, the Revenue Strategy and the annual budget process.

RISK MATRIX

| Consequence | | Insignificant | Minor | Moderate | Major | Extreme | |
|-------------|----------------|---------------|--------------|--------------|--------------|--------------|--------------|
| | | 1 | 2 | 3 | 4 | 5 | |
| Likelihood | Almost Certain | 5 | Moderate (5) | High (10) | High (15) | Extreme (20) | Extreme (25) |
| | Likely | 4 | Low (4) | Moderate (8) | High (12) | High (16) | Extreme (20) |
| | Possible | 3 | Low (3) | Moderate (6) | Moderate (9) | High (12) | High (15) |
| | Unlikely | 2 | Low (2) | Low (4) | Moderate (6) | Moderate (8) | High (10) |
| | Rare | 1 | Low (1) | Low (2) | Low (3) | Low (4) | Moderate (5) |

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives: occupational health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating is provided below. Any items with a risk rating over 16 will be added to the Risk Register, and any item with a risk rating over 16 will require a specific risk treatment plan to be developed.

RISK RATING

| | |
|---|-----|
| Risk Rating | 16+ |
| Does this item need to be added to the Town’s Risk Register | Yes |
| Is a Risk Treatment Plan Required | No |

SITE INSPECTION

Not Applicable.

COMMENT

Financial management framework

The updated SRP/LTFP and Revenue Strategy should be considered together as the Town's principal long-term financial management framework. The SRP/LTFP translates Council's strategic priorities and service assumptions into 10-year forecasts of operating results, cash flows, reserve balances, debt servicing and capital funding capacity.

The Revenue Strategy complements this by setting the Town's policy approach to rates, fees and charges, own-source revenue, minimum payments and differential rating. Together, these documents provide the basis for annual budget preparation and support transparent decision-making regarding affordability, service sustainability and asset renewal.

Revenue framework and own-source funding

The Town remains highly reliant on its own-source revenue, with rates representing approximately 74% of annual operating revenue in 2026/27 (excluding EFCP financial consolidation) and the combined own-source revenue coverage ratio (rates and fees and charges) estimated at approximately 88%. This level of self-funding provides flexibility and reduces dependence on grants; however, it also means that annual pricing decisions materially influence the Town's financial trajectory. The Revenue Strategy therefore focuses on maintaining a stable and transparent rates pathway, applying cost recovery and user-pays principles to fees and charges where appropriate, progressively investigating opportunities to diversify revenue sources over time, and improving transparency and equity within the rating framework through its rating improvement plan.

Key assumptions and current budget context

The updated plans have regard to the Town's 2026/27 budget parameters and prevailing cost environment. The modelling reflects continuing pressure on wages, contracts, utilities, insurance and other operating inputs, with Year 1 indexation assumptions of 4.0% for materials and contracts and 3.5% for employee costs.

The rates pricing pathway of 5.87% in 2026/27 and 2027/28, followed by 3.5% per annum, thereafter, is intended to protect operating capacity in the near term while progressively improving long-term resilience.

The plans also adopt a conservative interim rates assumption of \$20,000 per annum and continue to recognise the sensitivity of the Town's position to East Fremantle Community Park operating outcomes.

Net Funding from Operations

Net Funding from Operations is a key sustainability indicator because it measures the operating cash capacity available each year to fund capital expenditure, reserve transfers and financing obligations such as loan principal repayments.

The updated SRP/LTFP forecasts that Net Funding from Operations improves from approximately \$1.094 million in 2026/27 to approximately \$3.509 million by 2035/36. This strengthening position is important because it provides the Town with increasing capacity to fund asset renewal and reserve transfers from internal cash rather than relying on deferrals or one-off funding sources.

Cash-backed reserves and liquidity

Cash-backed reserves are forecast to remain constrained in the early years of the plan, reaching a low point of approximately \$568,000 in 2026/27 before progressively rebuilding to approximately \$6.056 million by 2035/36.

This short-term position represents a material liquidity risk because it limits the Town's ability to absorb timing variances in capital delivery or unexpected cost shocks. The updated plans therefore place strong emphasis on

maintaining sufficient operating capacity to support planned reserve transfers and rebuild financial resilience over time.

Asset sustainability and capital funding

The updated SRP/LTFP reinforces the link between operating capacity and the Town's ability to maintain and renew its asset base. The asset sustainability ratio (adjusted to include transfer amounts to the Strategic Asset Management Reserve) is forecast to improve over the planning horizon toward approximately 93%, reflecting stronger internal cash capacity and planned transfers to strategic reserves to support future renewal requirements. While this represents an improving trend, it also indicates that renewal funding remains constrained relative to ideal long-term levels and will require continued discipline in operating and capital planning.

Financial health indicators

The SRP/LTFP also applies the Local Government Financial Indicator framework to monitor liquidity, solvency and debt capacity. The most relevant indicators are the Current Ratio, Operating Surplus Ratio, Net Financial Liabilities Ratio and Debt Service Coverage Ratio, together with the Asset Sustainability Ratio reported separately. Based on the updated forecast position, the Town's overall LGFI score is forecast to improve from 76 in FY2026 to 83 by FY2030, indicating a strengthening financial position across the key benchmark measures.

Recommendation rationale

The updated SRP/LTFP and Revenue Strategy provide Council with an evidence-based and guideline-compliant framework for long-term financial decision-making. They incorporate the Town's current assumptions, risk disclosures, long-term funding strategy and a structured rating improvement plan to support ongoing review of the rating framework as circumstances evolve.

Adoption of the updated plans is therefore recommended so that Council's long-term financial framework remains current, integrated and aligned with the Town's strategic priorities and annual budget development, while also noting future consideration of differential rating options for STRA properties through a subsequent review process.

CONCLUSION

Council is requested to adopt the updated Strategic Resource Plan and Revenue Strategy as presented. Read together with the Council Plan, these documents provide the Town's integrated long-term planning and financial management framework, including the assumptions, financial health indicators, revenue settings and rating improvement actions required to support implementation of Council's priorities, sustainable service delivery, asset renewal, reserve rebuilding and annual budget preparation over the period 2026/27 – 2035/36.

13.1 OFFICER RECOMMENDATION / COUNCIL RESOLUTION

Council Resolution Choose an item. Click or tap to enter a date.

OFFICER RECOMMENDATION:

That Council:

1. **adopts the Strategic Resource Plan 2026/27 – 2035/36, including the underlying assumptions and financial indicators contained therein, noting that the 2026/27 Annual Budget will be prepared and presented to Council as year 1 of the Plan;**
2. **adopts the Revenue Strategy 2026/27 – 2035/36 as presented;**
3. **notes the rating improvement plan contained in the Revenue Strategy, including future review of minimum rates, category integrity, mixed-use properties and waste charge disclosure; and**
4. **notes that consideration of any separate differential rating treatment for un-hosted short-term rental accommodation properties will form part of a structured review of the rating framework for potential implementation from 2027/28, subject to Council direction and statutory requirements.**

REPORT ATTACHMENTS

Attachments start on the next page

OWN OF EAST FREMANTLE

Strategic Resource Plan

Long Term Financial Planning
Overview
2026–27 to 2035–36

ASSUMPTIONS


 **4%**
Inflation Rate

 **Stable**
Population

 **Stable**
Levels of Service

 **Stable**
Operations

 **Balanced**
Annual Budget

 **5.87%**
Rates

 **3.5%**
Employee Costs
(Wage Price Index)


STATISTICS

 **9**
Elected
Members

 **51.5 FTE**
Employees

 **6,200**
Electors

 **3,305**
Dwellings

 **17.3km**
Distance from
Perth

 **3.2km²**
Area

 **8222**
Population

FINANCIAL INFORMATION

\$10.63m
Rates Revenue

\$1.97m
Fees and Charges

\$20.06m
Operating Revenue

\$21.33m
Operating Expenditure

\$1.09m
Net Funding from
Operations

\$568k
Cash Backed Reserves

\$4.25m
Long Term Borrowings

2.0 Long Term Financial Planning Overview

2.1 Forecast Revenue

Rates revenue is projected to increase from \$10.631 million in 2026–27 to \$14.813 million in 2035–36, remaining the Town’s principal source of own-source operating revenue across the planning period. Fees and charges are also forecast to increase from \$1.970 million to \$2.778 million over the same period. Collectively, these revenue categories provide the primary recurrent funding base to support operating activities, asset renewal funding and the gradual strengthening of the Town’s financial position over the long term.

2.2 Revenue Composition Year 1 to 10



Rates are the Town’s primary own-source revenue stream and account for approximately 74% of annual operating revenue in 2026/27 (excluding income from East Fremantle Community Park). When combined with fees and charges, the Town’s own-source revenue coverage ratio increases to 88%, demonstrating a strong reliance on locally generated income to fund core services, manage operating cost pressures and support planned transfers to renewals and reserves. This level of own-source coverage improves financial flexibility by reducing dependence on grants and other less certain or one-off revenue sources.

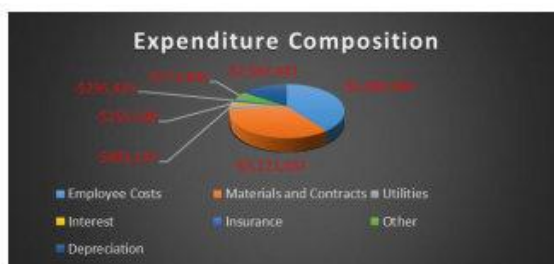
2.3 Forecast Expenditure

Operating expenditure is forecast to increase across the plan in response to ongoing inflationary and service delivery pressures, including employee costs, contractor rates, utilities, insurance and core operating contracts, reflecting the Town’s relatively fixed cost base and the importance of maintaining sufficient revenue growth to sustain service levels and financial capacity.

Employee costs are forecast at \$6.090m in 2026-27 and increase to \$7.956m by 2035-36. These costs remain a significant component of operating expenditure, reflecting the Town’s role as a service-

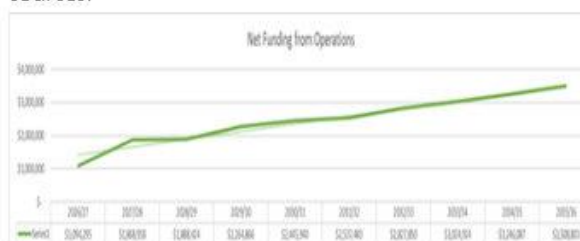
based organisation where staffing levels and service standards are closely linked. Continued labour market tightness and elevated wage growth in Western Australia reinforce the need for prudent budget settings to absorb employee and contractor cost escalation over the planning period.

2.4 Expenditure Composition Year 1 to 10



2.5 Forecast Net Funding from Operations

Net Funding from Operations (NFO) is a key sustainability indicator because it represents the operating cash capacity available each year to support capital expenditure, transfers to reserves and financing commitments such as loan principal repayments. The forecast shows a steady strengthening in NFO over the 10-year period, increasing from \$1.094m in 2026-27 to \$3.509m in 2035-36. This improves the Town’s capacity to fund capital renewal, rebuild reserves and reduce reliance on deferred works or one-off funding sources.



2.6 Forecast Depreciation Expense

Depreciation expense is forecast to increase from \$2.367m in 2026-27 to \$3.089m in 2035-36 as assets are renewed, revalued and expanded across the Town’s asset base. Over the 10-year period, total depreciation is approximately \$27.14m. While depreciation is a non-cash accounting expense, it remains an important indicator of the annual consumption of the Town’s infrastructure, buildings and other long-lived assets, and therefore provides a key benchmark for long-term renewal planning.

Ideally, asset renewal and replacement expenditure should broadly align with depreciation over the long term so that the service potential of the Town's assets is maintained as they age. Where renewal investment remains below depreciation for extended periods, it can indicate that asset consumption is outpacing renewal funding, increasing the likelihood of backlog growth, condition decline and higher future costs. This reinforces the importance of improving net funding from operations and reserve capacity over time so that future renewal funding can more closely match the level of asset consumption reflected in depreciation.

2.7 Forecast Asset Funding Levels

Asset renewal expenditure is forecast to remain below depreciation in the early years of the plan, although ongoing improvements in asset management data and depreciation modelling, together with future renewal of long-lived assets, may result in closer alignment over time. This relationship remains an important measure of whether the Town is renewing assets broadly in line with the rate at which they are being consumed.

In the short term, funding capacity remains constrained, reinforcing the need to prioritise renewal works within the available capital envelope while progressively strengthening the Town's overall financial position. This shortfall reflects the Town's current operating funding and reserve limitations rather than a reduction in the underlying renewal need.

To support future renewal requirements, the Town has established a Strategic Asset Management Reserve and continues to make planned transfers to this reserve over the life of the plan. Reserve balances are forecast to remain constrained in the short term before rebuilding across the outer years as net funding from operations improves. Based on the updated reserve forecasts, the Strategic Asset Management Reserve is projected to reach \$3.634m by 2035-36, while total cash-backed reserves are forecast to increase to \$6.056m by the end of the plan.

Consistent with this funding profile, the forecast Asset Sustainability Ratio is expected to remain below the 90 per cent guide in the early years, reflecting renewal expenditure that is below annual depreciation. The ratio is forecast to improve progressively over the 10-year plan as net funding from operations strengthens and reserve balances rebuild, supporting higher levels of renewal expenditure over time. While this indicates a gradual movement toward more sustainable asset

funding outcomes, continued prioritisation of renewal works and improvement in long-term funding capacity will remain important to reduce the risk of renewal backlog and asset condition decline.

2.8 Maintenance Expense

Maintenance expenditure is forecast to continue broadly at current service levels, with annual inflationary increases applied across the plan. Ongoing maintenance is critical to preserving the condition, safety and functionality of the Town's asset base and reducing the risk of more significant renewal or replacement costs arising from avoidable deterioration. In practice, maintaining adequate recurrent maintenance funding supports service continuity and helps protect the value of past capital investment, particularly during periods when renewal funding capacity remains constrained.

2.9 Forecast Borrowings and Cash Reserves

In general, the Town's financial position is forecast to strengthen over the long term. Cash-backed reserves are projected to remain relatively low in the early years of the plan before increasing to \$6.056m in 2035-36, reflecting planned transfers to strategic reserves to meet future capital renewal and redevelopment obligations. This short-term constraint reinforces the importance of maintaining sufficient net funding from operations to rebuild liquidity and support planned capital delivery over time.



Borrowings of \$4.8m were undertaken to part-fund the East Fremantle Oval Redevelopment Project. No additional new borrowings are assumed across the plan, with outstanding debt reducing progressively from \$4.253m in 2026-27 to \$2.347m by 2035-36. Total annual borrowing cost remains broadly stable at approximately \$0.40m per annum, including guarantee fees. While the current debt profile is considered manageable, it remains dependent on the Town maintaining sufficient operating capacity to service debt commitments while continuing to fund renewals and rebuild reserves.

Assumptions, Risks, Uncertainties and Sensitivity

Revenue – Assumptions, Risks, Uncertainties and Sensitivity

| Disclosure/Assumption | Assessed Financial Risk | Impact of High Financial Risk Assumptions | Level of Uncertainty | Financial Impact and Sensitivity for Assumption with High Level of Uncertainty/Risk |
|--|-------------------------|---|----------------------|--|
| Town Growth in Population: The number of residents in the Town is expected to grow. | Low | Not assessed as high financial risk. The Town has budgeted for a nominal \$20kpa in interim rates. Any increase in total gross rental values arising from new properties and high-density development will have a favourable impact on the Plan. | Medium | Not assessed as high level of uncertainty. |
| Rates Level Increase: The Plan assumes a 5.87% increase in total general rate yield in 2026-27 as the current budget parameter, with future annual rate increases to be reviewed and confirmed through each Annual Budget having regard to economic conditions, service requirements and long-term financial sustainability. | High | The Town's capacity to maintain service delivery, fund asset renewal, rebuild reserves and meet debt commitments is highly sensitive to annual rates outcomes. If rates increases are set below required levels for an extended period, projected net funding from operations and reserve transfers would reduce and renewal backlog risk would increase. | Medium | There is a medium level of uncertainty because annual rate decisions are reconsidered each year and may be affected by changing economic conditions, revaluation impacts and Council priorities. |
| Operating Grants and Contributions: Only as of right operating grants such as financial assistance grants are assumed over the life of the Plan. Any specific purpose grants will be applied for as they are identified and included in the Annual Budget. | Low | Not assessed as high financial risk. | Medium | Not assessed as high level of uncertainty. |
| Non-operating Grants and Contributions: Remain in line with funding requirements identified for various capital works. | High | Changes in these levels would impact directly on the amount spent on capital projects and ultimately impact on service levels. | High | No non-operating grants other than RRG and R2R road funding budgeted due to uncertainties. |
| Fees and Charges: Fees and charges are reviewed annually and are assumed to increase broadly in line with the Town's pricing strategy, cost recovery requirements and market benchmarking. Waste service revenue continues to be incorporated within general rates unless a separate waste | Medium | Fees and charges provide an important secondary own-source revenue stream and support partial cost recovery for a range of services. If pricing does not keep pace with underlying costs, additional pressure would fall on general rates | Low | A change to the treatment of waste charges or other major pricing reforms would alter the composition of own-source revenue and may affect the distribution of costs between rates and fees and charges. |

| | | | | |
|--|-----|--|--------|--|
| charge is legislated or adopted in a future budget. | | and the Town’s operating funding capacity. | | |
| Interest Earnings: Interest earning of an average rate of 2.5% per annum of closing reserve balance. | Low | Not assessed as high financial risk. | Medium | Not assessed as high level of uncertainty. |
| Other Revenue: Increases in line with inflation. | Low | Not assessed as high financial risk. | Low | Not assessed as high level of uncertainty. |
| Profit on Asset Disposal: Profit on asset disposal results from a misallocation of depreciation over the life of the asset. As the level of depreciation is considered appropriate no profit on asset disposals has been included. | Low | Not assessed as high financial risk. | Low | Not assessed as high level of uncertainty. |

Expenditure – Assumptions, Risks, Uncertainties and Sensitivity

| Disclosure/Assumption | Assessed Financial Risk | Impact of High Financial Risk Assumptions | Level of Uncertainty | Financial Impact and Sensitivity for Assumption with high Level of Uncertainty/Risk |
|--|-------------------------|---|----------------------|---|
| Employee Costs: Employee costs are forecast having regard to current wage pressure and labour market conditions, with annual increases assumed above long-term averages in the short term before moderating over the outer years of the Plan. | Medium | Sustained wage growth above forecast would place pressure on the Town’s operating position and may require offsetting revenue measures, service reviews or reprioritisation of expenditure. | Low | Not assessed as high level of uncertainty. |
| Materials and Contracts: Materials, contracts, utilities and other external service costs are assumed to increase broadly in line with inflation, noting the risk of higher movements arising from fuel prices, insurance, construction inputs and contractor market conditions. | Medium | Not assessed as high financial risk. | High | Movement of 1% in the base year is circa \$52k which is less than 0.5% of rate revenue. |
| Depreciation: Depreciation has been calculated using an average rate for each asset class based on the weighted average estimated remaining useful life of assets in the class. | Low | Not assessed as high financial risk. | Low | Not assessed as high level of uncertainty. |
| Insurance: Base year increased in line with LGCI. | Medium | Not assessed as high financial risk. | Medium | Not assessed as high level of uncertainty. |
| Other Expenditure: Base year increased in line with inflation. | Medium | Not assessed as high financial risk. | Medium | Not assessed as high level of uncertainty. |
| Loss on Asset Disposal: A loss on asset disposal results from a | Low | Not assessed as high financial risk. | Low | Not assessed as high level of uncertainty. |

misallocation of depreciation over the life of the asset. As the level of depreciation is considered appropriate in the Plan no loss on asset disposals has been included in the Plan.

Liabilities – Assumptions, Risks, Uncertainties and Sensitivity

| Disclosure/Assumption | Assessed Financial Risk | Impact of High Financial Risk Assumptions | Level of Uncertainty | Financial Impact and Sensitivity for Assumption with High Level of Uncertainty/Risk |
|---|-------------------------|--|----------------------|---|
| Borrowings: Existing borrowings relate to the East Fremantle Oval Redevelopment Project. No additional new borrowings are assumed across the Plan and debt is forecast to reduce progressively over time. | Medium | While current debt levels are considered manageable, the Town must maintain sufficient operating capacity to meet debt servicing obligations while also funding reserve transfers and asset renewal. | Low | Not assessed as high level of uncertainty. |
| Employee Entitlements: It has been assumed the Town will be in a position to meet its obligations in relation to employee entitlements. | Medium | Not assessed as high financial risk. | Low | Not assessed as high level of uncertainty. |

Equity Risks, Uncertainties and Sensitivity

| Disclosure/Assumption | Assessed Financial Risk | Impact of High Financial Risk Assumptions | Level of Uncertainty | Financial Impact and Sensitivity for Assumption with High Level of Uncertainty/Risk |
|---|-------------------------|---|----------------------|--|
| Cash Backed Reserves: Reserve balances are forecast to remain constrained in the short term before progressively rebuilding over the life of the Plan through improved net funding from operations and planned transfers to strategic reserves. | High | The forecast cash-backed reserve balance of approximately \$568k in 2026-27 represents a material financial risk because it limits the Town's ability to absorb timing variances in capital delivery, respond to unexpected cost shocks, or maintain flexibility if reserve-funded works need to proceed. If reserve rebuilding is delayed, the Town may need to defer renewals or reprioritise projects. | Medium | Short-term liquidity is highly sensitive to the achievement of forecast net funding from operations and planned reserve transfers. If operating performance or capital timing assumptions change, reserve balances may remain below prudent levels for longer than forecast. |

| | | | | |
|---|-----|--|------|--|
| Revaluation Surplus: No change assumed. | Low | The revaluation of assets to their fair value may result in changes in asset ratio analysis and depreciation leading to a change in the net result. The revaluations of assets will have no impact on Cashflows. | High | Not assessed as high level of uncertainty. |
|---|-----|--|------|--|

Other – Assumptions, Risks, Uncertainties and Sensitivity

| Disclosure/Assumption | Assessed Financial Risk | Impact of High Financial Risk Assumptions | Level of Uncertainty | Financial Impact and Sensitivity for Assumption with High Level of Uncertainty/Risk |
|--|-------------------------|---|----------------------|---|
| Ownership of Strategic Assets: The Town has not planned for the ownership of any strategic assets to be transferred to another party over the term of the Plan. | High | Any significant changes to the ownership of strategic assets would require an amendment to this Plan and, depending on the circumstance, be subject to community consultation. | Low | Not assessed as high level of uncertainty. |
| Inflation: General outward cost inflation is forecast at 4.0% in 2026-27, reducing to 3.0% per annum over the balance of the Plan. This assumption is used as the baseline escalator for a range of operating costs, noting that some expenditure categories such as employee costs, insurance and specific contracts may increase at different rates. | Medium | The Plan is sensitive to sustained inflation above forecast because higher outward cost escalation would place pressure on operating expenditure, reduce net funding from operations and limit the Town's capacity to fund renewals and rebuild reserves. If inflation remains elevated for longer than assumed, offsetting revenue measures or expenditure reprioritisation may be required. | High | There is a high level of uncertainty because inflation outcomes remain dependent on broader economic conditions, including utilities, insurance, fuel, construction inputs and contractor pricing. A 1% increase above the assumed baseline across the operating cost base would have a material cumulative impact on the Plan over time if not offset by higher revenue or savings measures. |
| Commercial Activities: The Plan includes ongoing operating and sinking fund support for East Fremantle Community Park based on current forecasts. These assumptions will need to be reviewed as updated operating results, contract outcomes and facility performance information become available. | High | If operating performance is materially below forecast, additional subsidy or alternative funding responses may be required, which would place further pressure on the Town's operating position and rates pathway. | High | Updated operating forecasts and annual budget reviews will continue to test the sensitivity of the Plan to East Fremantle Community Park performance and any resulting funding adjustments. |
| General Economic Forecasts for State: The economic forecast for | Medium | Not assessed as high financial risk. | Medium | Not assessed as high level of uncertainty. |

the State is closely linked to the success of the mining industry. Demands for minerals is forecast to remain stable in the short term with a corresponding stability of the state economy.

| | | | | |
|---|-----|--------------------------------------|--------|--|
| General Economic Forecasts for Region: Historically, the metropolitan region's economy is heavily dependent on the economy of the State as whole, and this remains the assumption for the term of this Plan. | Low | Not assessed as high financial risk. | Medium | Not assessed as high level of uncertainty. |
|---|-----|--------------------------------------|--------|--|

Ratio Targets

The Local Government Financial Indicator (LGFI) uses a series of core financial ratios to provide at-a-glance insights into a local government's liquidity, solvency and financial flexibility.

The ratios and benchmark thresholds below are based on the LGFI framework and supporting ratio definitions used by LGIRS.

These ratios should be read together, as no single measure provides a complete picture of financial performance or sustainability.

The LGFI provides point-in-time insights and should be considered alongside the Town's longer term sustainability indicators and strategic financial planning measures.

| Ratio | Calculation | Indication | Benchmark threshold |
|--|--|--|---------------------|
| Current Ratio | $\frac{\text{current assets}}{\text{current liabilities} + \frac{\text{current liabilities} - \text{current liabilities associated with restricted assets} - \text{current liabilities associated with long term borrowings}}{\text{current assets}}}$ | A measure of the Town's ability to meet short-term financial obligations from unrestricted current assets. | 1. |
| Operating Surplus Ratio | $\frac{\text{adjusted operating surplus}}{\text{adjusted operating revenue} - \text{own source operating revenue}}$ | A measure of the Town's ability to cover its operating costs and generate funds available for capital funding or other purposes. | 0.0 |
| Net Financial Liabilities Ratio | $\frac{\text{net financial liabilities}}{\text{adjusted operating revenue} - \text{operating expense}}$ | A measure contrasting the Town's level of debt and financial liabilities to its operating revenue. | 0.3 |
| Debt Service Coverage Ratio | $\frac{\text{adjusted operating surplus with exclusions}}{\text{debt service costs} + \text{principal and interest}}$ | A measure of the extent of the Town's capacity to generate sufficient cash to cover debt payments. | 2.0 |
| Asset Sustainability Ratio (reported separately) | $\frac{\text{capital renewal and replacement expenditure}}{\text{depreciation expense}}$ | A complementary long-term sustainability measure showing the extent to which assets are being renewed as they are consumed. | 90% guide |

Critical Service Review Schedule

| Critical service review activity | Review timing / status |
|--|---|
| <p>Waste pricing framework – Finalise the waste pricing framework, including the Waste Pricing Policy and supporting model, to assess the financial and rating impacts of separating waste charges from general rates for residential properties, including implications for the minimum rate benchmark and pensioner rebates.</p> | <p>Completed A separate waste charge will not be applied to the rates notice unless and until it is enabled through State Government legislation.</p> |
| <p>Commonwealth Home Support Program (CHSP) – Review the performance and long-term viability of the Town’s CHSP service delivery model, noting that current block funding continues until 30 June 2027 and that a decision on future service delivery should be made ahead of the next funding transition point.</p> | <p>November 2026</p> |
| <p>East Fremantle Community Park – Review the trading performance of East Fremantle Community Park as at 30 June 2026 and update long term forecasts, operating assumptions and any required Town funding response.</p> | <p>Completed. Reviewed annually.</p> |
| <p>Major asset renewal program – Review major asset renewal and replacement priorities and identify opportunities to offset funding requirements through non-operating grants and external contributions.</p> | <p>Underway via the revaluation of infrastructure assets for the 2025-26 FY.</p> |



Financial Statements

| TOWN OF EAST FREMANTLE FORECAST STATEMENT OF FINANCIAL ACTIVITY | | | | | | | | | | | |
|--|------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | 2025/26 Current Budget | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 | 2031/32 | 2032/33 | 2033/34 | 2034/35 | 2035/36 |
| Surplus 1 July | -\$446,842 | \$62,836 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Revenue | | | | | | | | | | | |
| Rates | \$10,044,192 | \$10,631,316 | \$11,254,200 | \$11,647,397 | \$12,054,356 | \$12,475,558 | \$12,911,503 | \$13,362,705 | \$13,829,700 | \$14,313,039 | \$14,813,296 |
| Fees and Charges | \$1,782,164 | \$1,970,415 | \$2,041,640 | \$2,120,611 | \$2,211,077 | \$2,297,252 | \$2,380,649 | \$2,481,186 | \$2,579,985 | \$2,676,608 | \$2,777,789 |
| Operating Grants | \$1,096,008 | \$1,366,311 | \$973,903 | \$999,970 | \$1,027,080 | \$1,055,273 | \$1,084,595 | \$1,115,089 | \$1,146,803 | \$1,179,786 | \$1,214,086 |
| Interest Earnings | \$220,569 | \$147,899 | \$165,025 | \$166,254 | \$176,114 | \$186,113 | \$203,004 | \$226,543 | \$253,987 | \$283,092 | \$319,364 |
| Other | \$362,480 | \$266,484 | \$274,804 | \$281,399 | \$288,279 | \$297,454 | \$306,934 | \$314,729 | \$324,849 | \$335,306 | \$346,112 |
| Other Revenue - EFCP | \$5,501,051 | \$5,676,489 | \$5,676,489 | \$5,676,489 | \$5,676,489 | \$5,676,489 | \$5,676,489 | \$5,676,489 | \$5,676,489 | \$5,676,489 | \$5,676,489 |
| | \$19,006,464 | \$20,058,914 | \$20,386,061 | \$20,892,119 | \$21,433,395 | \$21,988,139 | \$22,563,173 | \$23,176,741 | \$23,811,813 | \$24,464,321 | \$25,147,136 |
| Expenditure | | | | | | | | | | | |
| Employee Costs | -\$5,513,245 | -\$6,090,494 | -\$6,273,953 | -\$6,462,961 | -\$6,657,686 | -\$6,858,303 | -\$7,064,989 | -\$7,277,928 | -\$7,497,311 | -\$7,723,333 | -\$7,956,195 |
| Materials and Contracts | -\$4,995,146 | -\$5,121,037 | -\$4,467,939 | -\$4,733,268 | -\$4,670,492 | -\$4,809,746 | -\$5,051,884 | -\$5,126,541 | -\$5,306,785 | -\$5,476,757 | -\$5,625,700 |
| Utilities | -\$396,929 | -\$403,137 | -\$415,231 | -\$427,688 | -\$440,518 | -\$459,734 | -\$467,346 | -\$481,366 | -\$495,807 | -\$510,681 | -\$526,002 |
| Interest | -\$264,316 | -\$255,508 | -\$246,273 | -\$236,662 | -\$226,422 | -\$215,766 | -\$204,594 | -\$192,939 | -\$180,578 | -\$167,683 | -\$154,161 |
| Insurance | -\$278,703 | -\$295,425 | -\$307,271 | -\$319,592 | -\$332,408 | -\$345,738 | -\$359,604 | -\$374,027 | -\$389,029 | -\$404,633 | -\$420,864 |
| Other | -\$827,797 | -\$771,832 | -\$779,291 | -\$796,339 | -\$813,815 | -\$831,726 | -\$850,087 | -\$868,905 | -\$888,194 | -\$907,964 | -\$928,229 |
| Depreciation | -\$2,298,486 | -\$2,367,441 | -\$2,438,464 | -\$2,511,618 | -\$2,586,966 | -\$2,664,575 | -\$2,744,513 | -\$2,826,848 | -\$2,911,653 | -\$2,999,003 | -\$3,088,973 |
| Other Expenditure - EFCP | -\$5,974,975 | -\$6,027,186 | -\$6,027,186 | -\$6,027,186 | -\$6,027,186 | -\$6,027,186 | -\$6,027,186 | -\$6,027,186 | -\$6,027,186 | -\$6,027,186 | -\$6,027,186 |
| | -\$20,549,597 | -\$21,332,060 | -\$20,955,607 | -\$21,515,313 | -\$21,755,495 | -\$22,206,775 | -\$22,770,203 | -\$23,175,740 | -\$23,698,543 | -\$24,217,239 | -\$24,727,309 |
| Depreciation | \$2,298,486 | \$2,367,441 | \$2,438,464 | \$2,511,618 | \$2,586,966 | \$2,664,575 | \$2,744,513 | \$2,826,848 | \$2,911,653 | \$2,999,003 | \$3,088,973 |
| Net Funding from Operational Activities | \$755,354 | \$1,094,295 | \$1,868,918 | \$1,888,424 | \$2,264,866 | \$2,445,939 | \$2,537,483 | \$2,827,850 | \$3,024,924 | \$3,246,087 | \$3,508,803 |
| Capital Expenditure | | | | | | | | | | | |
| Buildings | -\$684,713 | -\$678,213 | -\$100,000 | -\$100,000 | -\$798,496 | -\$798,496 | -\$798,496 | -\$798,496 | -\$798,496 | -\$798,496 | -\$798,496 |
| Plant and Equipment | -\$157,961 | -\$257,000 | -\$130,894 | -\$130,894 | -\$130,894 | -\$130,894 | -\$130,894 | -\$130,894 | -\$130,894 | -\$130,894 | -\$130,894 |
| Furniture and Equipment | -\$25,681 | -\$30,000 | -\$17,951 | -\$747,951 | -\$17,951 | -\$17,951 | -\$17,951 | -\$17,951 | -\$17,951 | -\$17,951 | -\$17,951 |
| Roads | \$0 | -\$1,725,052 | -\$1,044,693 | -\$390,000 | -\$405,381 | -\$1,053,000 | -\$405,381 | -\$405,381 | -\$405,381 | -\$405,381 | -\$405,381 |
| Drainage | -\$82,148 | -\$15,000 | -\$27,148 | -\$27,148 | -\$78,794 | -\$78,794 | -\$78,794 | -\$78,794 | -\$78,794 | -\$78,794 | -\$78,794 |
| Parks and Ovals | -\$265,000 | -\$286,000 | -\$146,461 | -\$152,461 | -\$165,723 | -\$165,723 | -\$165,723 | -\$165,723 | -\$165,723 | -\$165,723 | -\$165,723 |
| Playgrounds | | -\$140,000 | -\$145,000 | -\$139,000 | -\$107,500 | -\$190,000 | -\$113,000 | -\$100,000 | -\$170,000 | -\$225,000 | -\$229,000 |
| Other Infrastructure (Carparks, Shelters) | -\$20,000 | -\$20,000 | -\$43,310 | -\$43,310 | -\$43,310 | -\$43,310 | -\$43,310 | -\$43,310 | -\$43,310 | -\$43,310 | -\$43,310 |
| Footpaths | -\$194,580 | -\$119,650 | -\$135,000 | -\$170,000 | -\$177,000 | -\$160,000 | -\$170,000 | -\$145,000 | -\$175,000 | -\$175,000 | -\$175,000 |
| Non-Operating Grants - RRG/R2R (Roads) | \$0 | \$756,667 | \$694,013 | \$156,000 | \$156,600 | \$702,000 | \$179,820 | \$126,090 | \$194,340 | \$104,220 | \$142,300 |
| Non-Operating Grants - Other | \$565,016 | \$299,107 | | | | | | | | | |
| Proceeds from Sale of Assets | \$60,000 | \$57,500 | \$43,631 | \$43,631 | \$43,631 | \$43,631 | \$43,631 | \$43,631 | \$43,631 | \$43,631 | \$43,631 |
| Net Capital Program | -\$805,067 | -\$2,157,642 | -\$1,052,813 | -\$1,701,133 | -\$1,724,818 | -\$1,892,537 | -\$1,700,098 | -\$1,715,828 | -\$1,747,578 | -\$1,892,698 | -\$1,858,618 |
| Proceeds from new Loan Borrowings | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Loan Repayments | -\$157,911 | -\$165,617 | -\$173,698 | -\$182,174 | -\$191,064 | -\$200,387 | -\$210,165 | -\$220,421 | -\$231,177 | -\$242,458 | -\$254,289 |
| Net Borrowings | -\$157,911 | -\$165,617 | -\$173,698 | -\$182,174 | -\$191,064 | -\$200,387 | -\$210,165 | -\$220,421 | -\$231,177 | -\$242,458 | -\$254,289 |
| Net Reserve Transfers From/(to) | \$798,729 | \$1,249,859 | -\$555,117 | \$85,883 | -\$254,117 | -\$254,117 | -\$524,117 | -\$784,117 | -\$934,117 | -\$994,117 | -\$1,274,118 |
| Lease Payments | -\$81,425 | -\$83,731 | -\$87,290 | -\$91,000 | -\$94,867 | -\$98,899 | -\$103,102 | -\$107,484 | -\$112,052 | -\$116,815 | -\$121,779 |
| Surplus 30 June | \$62,837 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

KEY INSIGHT: 10-Year Forecast Statement of Financial Activity Summary

Over the 10-year forecast period, the Town projects stable financial operations with cumulative net funding from operational activities to support capital programs and reserve building. The forecast demonstrates the Town's commitment to long-term financial sustainability.

Sensitivity Analysis - Statement of Financial Activity

Analysis of ±1% adjustments on Rate Revenue, Materials & Contracts, and Employee Costs in Year 1 (2026/27)

| Item | Base Value (2026/27) | -1% Adjustment | +1% Adjustment | -1% Impact on Surplus | +1% Impact on Surplus |
|----------------------------------|----------------------|-----------------|-----------------|-----------------------|-----------------------|
| Rate Revenue | \$10,631,315.50 | \$10,525,002.35 | \$10,737,628.66 | -\$106,313.15 | \$106,313.15 |
| Materials & Contracts | -\$5,121,037.39 | -\$5,069,827.02 | -\$5,172,247.77 | \$51,210.37 | -\$51,210.37 |
| Employee Costs | -\$6,090,493.88 | -\$6,029,588.94 | -\$6,151,398.82 | \$60,904.94 | -\$60,904.94 |
| Base Net Result (2026/27) | \$0.00 | | | | |

Combined Sensitivity Scenarios

| Scenario | Rate Revenue Adj. | M&C Adj. | Employee Costs Adj. | Net Impact on Surplus |
|---------------------------|-------------------|----------|---------------------|-----------------------|
| Rates -1% | | -1% | 0% | 0% |
| Rates +1% | | 1% | 0% | 0% |
| Materials & Contracts -1% | | 0% | -1% | 0% |
| Materials & Contracts +1% | | 0% | 1% | 0% |
| Employee Costs -1% | | 0% | 0% | -1% |
| Employee Costs +1% | | 0% | 0% | 1% |
| Best Case (All favorable) | | 1% | -1% | -1% |
| Worst Case (All adverse) | | -1% | 1% | 1% |

Adjusted Surplus/(Deficit) by Scenario

| Scenario | Adjusted Surplus/(Deficit) | Change from Base |
|----------------------------------|----------------------------|----------------------|
| Base Case | \$0.00 | \$0.00 |
| Rates -1% | -\$106,313.15 | -\$106,313.15 |
| Rates +1% | \$106,313.15 | \$106,313.15 |
| Materials & Contracts -1% | \$51,210.37 | \$51,210.37 |
| Materials & Contracts +1% | -\$51,210.37 | -\$51,210.37 |
| Employee Costs -1% | \$60,904.94 | \$60,904.94 |
| Employee Costs +1% | -\$60,904.94 | -\$60,904.94 |
| Best Case (All favorable) | \$218,428.47 | \$218,428.47 |
| Worst Case (All adverse) | -\$218,428.47 | -\$218,428.47 |

Summary Statistics

| Metric | Value |
|-------------------------------|---------------|
| 1% of Rate Revenue | \$106,313.15 |
| 1% of Materials & Contracts | \$51,210.37 |
| 1% of Employee Costs | \$60,904.94 |
| Combined 1% Impact (All Item) | \$218,428.47 |
| Best Case Improvement | \$218,428.47 |
| Worst Case Deterioration | -\$218,428.47 |

Notes:

- Rate Revenue: +1% increases surplus (more revenue); -1% decreases surplus
- Materials & Contracts: -1% increases surplus (less expense); +1% decreases surplus
- Employee Costs: -1% increases surplus (less expense); +1% decreases surplus
- All formulas reference the Statement of Financial Activity sheet directly

**TOWN OF EAST FREMANTLE
FORECAST STATEMENT OF COMPREHENSIVE INCOME**

| | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 | 2031/32 | 2032/33 | 2033/34 | 2034/35 | 2035/36 |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Revenue | | | | | | | | | | |
| Rates | \$10,631,316 | \$11,254,200 | \$11,647,397 | \$12,054,356 | \$12,475,558 | \$12,911,503 | \$13,362,705 | \$13,829,700 | \$14,313,039 | \$14,813,296 |
| Grants, subsidies and contributions | \$1,366,311 | \$973,903 | \$999,970 | \$1,027,080 | \$1,055,273 | \$1,084,595 | \$1,115,089 | \$1,146,803 | \$1,179,786 | \$1,214,086 |
| Fees and charges | \$1,970,415 | \$2,041,640 | \$2,120,611 | \$2,211,077 | \$2,297,252 | \$2,380,649 | \$2,481,186 | \$2,579,985 | \$2,676,608 | \$2,777,789 |
| Interest revenue | \$147,899 | \$165,025 | \$166,254 | \$176,114 | \$186,113 | \$203,004 | \$226,543 | \$253,987 | \$283,092 | \$319,364 |
| Other Revenue - Principal Agent Arrangements | \$5,676,489 | \$5,676,489 | \$5,676,489 | \$5,676,489 | \$5,676,489 | \$5,676,489 | \$5,676,489 | \$5,676,489 | \$5,676,489 | \$5,676,489 |
| Other revenue | \$266,484 | \$274,804 | \$281,399 | \$288,279 | \$297,454 | \$306,934 | \$314,729 | \$324,849 | \$335,306 | \$346,112 |
| Total Revenue | \$20,058,914 | \$20,386,061 | \$20,892,119 | \$21,433,395 | \$21,988,139 | \$22,563,173 | \$23,176,741 | \$23,811,813 | \$24,464,321 | \$25,147,136 |
| Expenses | | | | | | | | | | |
| Employee costs | -\$6,090,494 | -\$6,273,953 | -\$6,462,961 | -\$6,657,686 | -\$6,858,303 | -\$7,064,989 | -\$7,277,928 | -\$7,497,311 | -\$7,723,333 | -\$7,956,195 |
| Materials and contracts | -\$5,121,037 | -\$4,467,939 | -\$4,733,268 | -\$4,670,492 | -\$4,809,746 | -\$5,051,884 | -\$5,126,541 | -\$5,308,785 | -\$5,476,757 | -\$5,625,700 |
| Utility charges | -\$403,137 | -\$415,231 | -\$427,688 | -\$440,518 | -\$453,734 | -\$467,346 | -\$481,366 | -\$495,807 | -\$510,681 | -\$526,002 |
| Depreciation | -\$2,367,441 | -\$2,438,464 | -\$2,511,618 | -\$2,586,966 | -\$2,664,575 | -\$2,744,513 | -\$2,826,848 | -\$2,911,653 | -\$2,999,003 | -\$3,088,973 |
| Finance costs | -\$255,508 | -\$246,273 | -\$236,662 | -\$226,422 | -\$215,766 | -\$204,594 | -\$192,939 | -\$180,578 | -\$167,683 | -\$154,161 |
| Insurance | -\$295,425 | -\$307,271 | -\$319,592 | -\$332,408 | -\$345,738 | -\$359,604 | -\$374,027 | -\$389,029 | -\$404,633 | -\$420,864 |
| Other Expenditure - Principal Agent Arrangements | -\$6,027,186 | -\$6,027,186 | -\$6,027,186 | -\$6,027,186 | -\$6,027,186 | -\$6,027,186 | -\$6,027,186 | -\$6,027,186 | -\$6,027,186 | -\$6,027,186 |
| Other expenditure | -\$771,832 | -\$779,291 | -\$796,339 | -\$813,815 | -\$831,726 | -\$850,087 | -\$868,905 | -\$888,194 | -\$907,964 | -\$928,229 |
| Total Expenses | -\$21,332,060 | -\$20,955,607 | -\$21,515,313 | -\$21,755,495 | -\$22,206,775 | -\$22,770,203 | -\$23,175,740 | -\$23,698,543 | -\$24,217,239 | -\$24,727,309 |
| Capital grants, subsidies and contributions | \$1,055,773 | \$694,013 | \$156,000 | \$156,600 | \$702,000 | \$179,820 | \$126,090 | \$194,340 | \$104,220 | \$142,300 |
| Total comprehensive income for the period | -\$217,372 | \$124,467 | -\$467,194 | -\$165,500 | \$483,364 | -\$27,210 | \$127,092 | \$307,610 | \$351,302 | \$562,127 |

KEY INSIGHT: 10-Year Forecast Statement of Comprehensive Income Summary (2026/27 - 2035/36)

Over the 10-year forecast period (2026/27 - 2035/36), the Town projects cumulative total comprehensive income of \$1.08M, demonstrating long-term financial sustainability through balanced operations. The Town maintains equilibrium with total revenues of \$223.9M against total expenses of \$226.4M, with capital grants and contributions of \$3.5M supporting the overall positive trajectory. Revenue is projected to grow 25.4% over the period, while expenses grow 15.9%, ensuring the Town can fund ongoing operations while investing in community infrastructure.

| TOWN OF EAST FREMANTLE FORECAST STATEMENT OF FINANCIAL POSITION | | | | | | | | | | |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 | 2031/32 | 2032/33 | 2033/34 | 2034/35 | 2035/36 |
| CURRENT ASSETS | | | | | | | | | | |
| Cash and cash equivalents | \$2,791,150 | \$2,791,150 | \$2,791,150 | \$2,791,151 | \$2,791,150 | \$2,791,150 | \$2,791,150 | \$2,791,151 | \$2,791,149 | \$2,791,146 |
| Cash Backed Reserves | \$568,182 | \$1,123,299 | \$1,037,416 | \$1,291,533 | \$1,545,650 | \$2,069,767 | \$2,853,884 | \$3,788,001 | \$4,782,118 | \$6,056,235 |
| Trade and other receivables | \$200,000 | \$200,000 | \$200,000 | \$200,000 | \$200,000 | \$200,000 | \$200,000 | \$200,000 | \$200,000 | \$200,000 |
| Inventories | \$80,000 | \$80,000 | \$80,000 | \$80,000 | \$80,000 | \$80,000 | \$80,000 | \$80,000 | \$80,000 | \$80,000 |
| Other assets | \$20,000 | \$20,000 | \$20,000 | \$20,000 | \$20,000 | \$20,000 | \$20,000 | \$20,000 | \$20,000 | \$20,000 |
| TOTAL CURRENT ASSETS | \$3,659,332 | \$4,214,449 | \$4,128,566 | \$4,382,684 | \$4,636,800 | \$5,160,917 | \$5,945,034 | \$6,879,152 | \$7,873,267 | \$9,147,381 |
| NON-CURRENT ASSETS | | | | | | | | | | |
| Trade and other receivables | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$100,000 |
| Other financial assets | \$85,000 | \$85,000 | \$85,000 | \$85,000 | \$85,000 | \$85,000 | \$85,000 | \$85,000 | \$85,000 | \$85,000 |
| Property, plant and equipment | \$55,966,855 | \$54,534,243 | \$53,781,188 | \$52,944,672 | \$52,054,640 | \$51,109,487 | \$50,107,560 | \$49,047,154 | \$47,926,516 | \$46,743,838 |
| Infrastructure | \$53,729,211 | \$54,557,474 | \$54,746,985 | \$54,970,312 | \$55,884,128 | \$56,060,013 | \$56,173,889 | \$56,363,035 | \$56,581,710 | \$56,778,148 |
| Right-of-use assets | \$57,161 | \$57,161 | \$57,161 | \$57,161 | \$57,161 | \$57,161 | \$57,161 | \$57,161 | \$57,161 | \$57,161 |
| TOTAL NON-CURRENT ASSETS | \$109,938,227 | \$109,333,878 | \$108,770,334 | \$108,157,145 | \$108,180,929 | \$107,411,662 | \$106,523,610 | \$105,652,350 | \$104,750,386 | \$103,764,147 |
| TOTAL ASSETS | \$113,597,559 | \$113,548,327 | \$112,898,900 | \$112,539,829 | \$112,817,729 | \$112,572,579 | \$112,468,644 | \$112,531,502 | \$112,623,653 | \$112,911,528 |
| CURRENT LIABILITIES | | | | | | | | | | |
| Trade and other payables | \$2,204,823 | \$2,204,822 | \$2,204,764 | \$2,202,256 | \$2,197,180 | \$2,189,405 | \$2,178,800 | \$2,165,223 | \$2,148,530 | \$2,128,568 |
| Other liabilities | \$20,000 | \$20,000 | \$20,000 | \$20,000 | \$20,000 | \$20,000 | \$20,000 | \$20,000 | \$20,000 | \$20,000 |
| Lease liabilities | \$45,114 | \$45,114 | \$45,114 | \$45,114 | \$45,114 | \$45,114 | \$45,114 | \$45,114 | \$45,114 | \$45,114 |
| Borrowings | \$165,617 | \$173,698 | \$182,174 | \$191,064 | \$200,387 | \$210,165 | \$220,421 | \$231,177 | \$242,458 | \$254,289 |
| Employee related provisions | \$900,000 | \$900,000 | \$900,000 | \$900,000 | \$900,000 | \$900,000 | \$900,000 | \$900,000 | \$900,000 | \$900,000 |
| TOTAL CURRENT LIABILITIES | \$3,335,553 | \$3,343,634 | \$3,352,052 | \$3,358,434 | \$3,362,681 | \$3,364,684 | \$3,364,335 | \$3,361,514 | \$3,356,102 | \$3,347,971 |
| NON-CURRENT LIABILITIES | | | | | | | | | | |
| Lease liabilities | \$46,313 | \$46,313 | \$46,313 | \$46,313 | \$46,313 | \$46,313 | \$46,313 | \$46,313 | \$46,313 | \$46,313 |
| Borrowings | \$4,087,658 | \$3,905,878 | \$3,715,228 | \$3,515,274 | \$3,305,564 | \$3,085,620 | \$2,854,944 | \$2,613,011 | \$2,359,272 | \$2,093,152 |
| Employee related provisions | \$200,000 | \$200,000 | \$200,000 | \$200,000 | \$200,000 | \$200,000 | \$200,000 | \$200,000 | \$200,000 | \$200,000 |
| TOTAL NON-CURRENT LIABILITIES | \$4,333,971 | \$4,152,191 | \$3,961,541 | \$3,761,587 | \$3,551,877 | \$3,331,933 | \$3,101,257 | \$2,859,324 | \$2,605,585 | \$2,339,465 |
| TOTAL LIABILITIES | \$7,669,524 | \$7,495,825 | \$7,313,593 | \$7,120,021 | \$6,914,558 | \$6,696,617 | \$6,465,592 | \$6,220,838 | \$5,961,687 | \$5,687,436 |
| NET ASSETS | \$105,928,035 | \$106,052,502 | \$105,585,307 | \$105,419,807 | \$105,903,170 | \$105,875,962 | \$106,003,053 | \$106,310,664 | \$106,661,966 | \$107,224,092 |
| EQUITY | | | | | | | | | | |
| Retained surplus | \$55,527,562 | \$55,096,912 | \$54,715,601 | \$54,295,983 | \$54,525,230 | \$53,973,904 | \$53,316,879 | \$52,690,372 | \$52,047,557 | \$51,335,566 |
| Reserve accounts | \$568,182 | \$1,123,299 | \$1,037,416 | \$1,291,533 | \$1,545,650 | \$2,069,767 | \$2,853,884 | \$3,788,001 | \$4,782,118 | \$6,056,235 |
| Revaluation surplus | \$49,832,291 | \$49,832,291 | \$49,832,291 | \$49,832,291 | \$49,832,291 | \$49,832,291 | \$49,832,291 | \$49,832,291 | \$49,832,291 | \$49,832,291 |
| TOTAL EQUITY | \$105,928,035 | \$106,052,502 | \$105,585,307 | \$105,419,807 | \$105,903,170 | \$105,875,962 | \$106,003,053 | \$106,310,664 | \$106,661,966 | \$107,224,092 |

Town of East Frer

| TOWN OF EAST FREMANTLE FORECAST STATEMENT OF CHNAGES IN EQUITY | | | | | | | | | | |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 | 2031/32 | 2032/33 | 2033/34 | 2034/35 | 2035/36 |
| Retained Surplus Opening | \$54,495,076 | \$55,527,562 | \$55,096,912 | \$54,715,601 | \$54,295,983 | \$54,525,230 | \$53,973,904 | \$53,316,879 | \$52,690,372 | \$52,047,557 |
| Net Result Statement of Income | -\$217,372 | \$124,467 | -\$467,194 | -\$165,500 | \$483,364 | -\$27,210 | \$127,092 | \$307,610 | \$351,302 | \$562,127 |
| Net Reserve Transfers | \$1,249,859 | -\$555,117 | \$85,883 | -\$254,117 | -\$254,117 | -\$524,117 | -\$784,117 | -\$934,117 | -\$994,117 | -\$1,274,118 |
| Retained Surplus Closing | \$55,527,562 | \$55,096,912 | \$54,715,601 | \$54,295,983 | \$54,525,230 | \$53,973,904 | \$53,316,879 | \$52,690,372 | \$52,047,557 | \$51,335,566 |
| Cash Backed Reserves Opening | \$1,818,041 | \$568,182 | \$1,123,299 | \$1,037,416 | \$1,291,533 | \$1,545,650 | \$2,069,767 | \$2,853,884 | \$3,788,001 | \$4,782,118 |
| Net Reserve Transfers - SOFA | -\$1,249,859 | \$555,117 | -\$85,883 | \$254,117 | \$254,117 | \$524,117 | \$784,117 | \$934,117 | \$994,117 | \$1,274,118 |
| Cash Backed Reserves Closing | \$568,182 | \$1,123,299 | \$1,037,416 | \$1,291,533 | \$1,545,650 | \$2,069,767 | \$2,853,884 | \$3,788,001 | \$4,782,118 | \$6,056,236 |
| Revaluation Surplus | \$49,832,291 | \$49,832,291 | \$49,832,291 | \$49,832,291 | \$49,832,291 | \$49,832,291 | \$49,832,291 | \$49,832,291 | \$49,832,291 | \$49,832,291 |
| TOTAL EQUITY | \$105,928,035 | \$106,052,502 | \$105,585,308 | \$105,419,807 | \$105,903,171 | \$105,875,962 | \$106,003,054 | \$106,310,664 | \$106,661,966 | \$107,224,093 |

| TOWN OF EAST FREMANTLE FORECAST STATEMENT OF CASH FLOW | | | | | | | | | | |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 | 2031/32 | 2032/33 | 2033/34 | 2034/35 | 2035/36 |
| CASH FLOWS FROM OPERATING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Rates | \$10,625,445 | \$11,254,200 | \$11,647,397 | \$12,054,356 | \$12,475,558 | \$12,911,503 | \$13,362,705 | \$13,829,700 | \$14,313,039 | \$14,813,296 |
| Grants, subsidies and contributions | \$1,366,311 | \$973,903 | \$999,970 | \$1,027,080 | \$1,055,273 | \$1,084,595 | \$1,115,089 | \$1,146,803 | \$1,179,786 | \$1,214,086 |
| Fees and charges | \$1,950,713 | \$2,041,640 | \$2,120,611 | \$2,211,077 | \$2,297,252 | \$2,380,649 | \$2,481,186 | \$2,579,985 | \$2,676,608 | \$2,777,789 |
| Interest revenue | \$147,899 | \$165,025 | \$166,254 | \$176,114 | \$186,113 | \$203,004 | \$226,543 | \$253,987 | \$283,092 | \$319,364 |
| Goods and services tax received | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other Revenue - Principal Agent Arrangements | \$5,676,489 | \$5,676,489 | \$5,676,489 | \$5,676,489 | \$5,676,489 | \$5,676,489 | \$5,676,489 | \$5,676,489 | \$5,676,489 | \$5,676,489 |
| Other revenue | \$266,484 | \$274,804 | \$281,399 | \$288,279 | \$297,454 | \$306,934 | \$314,729 | \$324,849 | \$335,306 | \$346,112 |
| | \$20,033,342 | \$20,386,061 | \$20,892,119 | \$21,433,395 | \$21,988,139 | \$22,563,173 | \$23,176,741 | \$23,811,813 | \$24,464,321 | \$25,147,136 |
| Payments | | | | | | | | | | |
| Employee costs | -\$6,019,726 | -\$6,273,953 | -\$6,462,961 | -\$6,657,686 | -\$6,858,303 | -\$7,064,989 | -\$7,277,928 | -\$7,497,311 | -\$7,723,333 | -\$7,956,195 |
| Materials and contracts | -\$5,282,248 | -\$4,467,939 | -\$4,733,268 | -\$4,670,492 | -\$4,809,746 | -\$5,051,884 | -\$5,126,541 | -\$5,308,785 | -\$5,476,757 | -\$5,625,700 |
| Utility charges | -\$403,137 | -\$415,231 | -\$427,688 | -\$440,518 | -\$453,734 | -\$467,346 | -\$481,366 | -\$495,807 | -\$510,681 | -\$526,002 |
| Finance costs | -\$253,008 | -\$246,273 | -\$236,662 | -\$226,422 | -\$215,766 | -\$204,594 | -\$192,939 | -\$180,578 | -\$167,683 | -\$154,161 |
| Insurance paid | -\$295,425 | -\$307,271 | -\$319,592 | -\$332,408 | -\$345,738 | -\$359,604 | -\$374,027 | -\$389,029 | -\$404,633 | -\$420,864 |
| Goods and services tax paid | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other Expenditure - Principal Agent Arrangements | -\$6,027,186 | -\$6,027,186 | -\$6,027,186 | -\$6,027,186 | -\$6,027,186 | -\$6,027,186 | -\$6,027,186 | -\$6,027,186 | -\$6,027,186 | -\$6,027,186 |
| Other expenditure | -\$771,830 | -\$779,291 | -\$796,339 | -\$813,815 | -\$831,726 | -\$850,087 | -\$868,905 | -\$888,194 | -\$907,964 | -\$928,229 |
| | -\$19,052,560 | -\$18,517,143 | -\$19,003,695 | -\$19,168,528 | -\$19,542,200 | -\$20,025,690 | -\$20,348,892 | -\$20,786,890 | -\$21,218,236 | -\$21,638,336 |
| Net cash provided by (used in) operating activities | \$980,781 | \$1,868,918 | \$1,888,424 | \$2,264,866 | \$2,445,939 | \$2,537,483 | \$2,827,850 | \$3,024,924 | \$3,246,085 | \$3,508,800 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | |
| Payments for purchase of property, plant & equipment | -\$965,213 | -\$248,845 | -\$978,845 | -\$947,341 | -\$947,341 | -\$947,341 | -\$947,341 | -\$947,341 | -\$947,341 | -\$947,341 |
| Payments for construction of infrastructure | -\$2,305,702 | -\$1,541,612 | -\$921,919 | -\$977,708 | -\$1,690,827 | -\$976,208 | -\$938,208 | -\$1,038,208 | -\$1,093,208 | -\$1,097,208 |
| Capital grants, subsidies and contributions | \$1,055,773 | \$694,013 | \$156,000 | \$156,600 | \$702,000 | \$179,820 | \$126,090 | \$194,340 | \$104,220 | \$142,300 |
| Proceeds from sale of property, plant & equipment | \$57,500 | \$43,631 | \$43,631 | \$43,631 | \$43,631 | \$43,631 | \$43,631 | \$43,631 | \$43,631 | \$43,631 |
| Net cash provided by (used in) investing activities | -\$2,157,642 | -\$1,052,813 | -\$1,701,133 | -\$1,724,818 | -\$1,892,537 | -\$1,700,098 | -\$1,715,828 | -\$1,747,578 | -\$1,892,698 | -\$1,858,618 |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | |
| Repayment of borrowings | -\$165,617 | -\$173,698 | -\$182,174 | -\$191,064 | -\$200,387 | -\$210,165 | -\$220,421 | -\$231,177 | -\$242,458 | -\$254,289 |
| Payments for principal portion of lease liabilities | -\$83,020 | -\$87,290 | -\$91,000 | -\$94,867 | -\$98,899 | -\$103,102 | -\$107,484 | -\$112,052 | -\$116,815 | -\$121,779 |
| Proceeds from new borrowings | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Net cash provided by (used in) financing activities | -\$248,637 | -\$260,988 | -\$273,174 | -\$285,931 | -\$299,286 | -\$313,268 | -\$327,905 | -\$343,229 | -\$359,272 | -\$376,068 |
| Net increase (decrease) in cash held | -\$1,425,497 | \$555,117 | -\$85,883 | \$254,118 | \$254,116 | \$524,118 | \$784,117 | \$934,117 | \$994,115 | \$1,274,115 |
| Cash at beginning of year | \$4,784,829 | \$3,359,332 | \$3,914,449 | \$3,828,566 | \$4,082,684 | \$4,336,800 | \$4,860,917 | \$5,645,034 | \$6,579,152 | \$7,573,267 |
| Cash and cash equivalents at the end of the year | \$3,359,332 | \$3,914,449 | \$3,828,566 | \$4,082,684 | \$4,336,800 | \$4,860,917 | \$5,645,034 | \$6,579,152 | \$7,573,267 | \$8,847,381 |

KEY INSIGHT: 10-Year Forecast Statement of Cash Flow Summary

Town of East Frem

The 10-year cash flow forecast demonstrates the Town's strong financial position, with cumulative positive net cash flows building cash reserves from \$3.4M to \$8.8M by 2035/36. Operating activities consistently generate positive cash flows, averaging \$2.5M annually, which fund capital investments and debt repayments while steadily increasing the Town's cash holdings.

Forecast Ratios

The Town's financial position is also monitored through the Local Government Financial Indicator (LGFI) framework, which provides point-in-time insights into liquidity, solvency and financial flexibility. The LGFI does not seek to assess full long-term sustainability on its own, but it provides a useful set of benchmark ratios to test whether the Town can meet short-term obligations, service debt and maintain operating capacity.

The most relevant LGFI ratios for this report are the Current Ratio (benchmark 1.0), Debt Service Coverage Ratio (benchmark 2.0), Operating Surplus Ratio (benchmark 0.0) and Net Financial Liabilities Ratio (benchmark 0.3). Together, these measures test whether the Town has sufficient unrestricted current assets to meet short-term liabilities, sufficient operating cash capacity to service debt, adequate operating performance, and a manageable debt position relative to operating revenue.

Based on the table results, the Town's calculated overall LGFI score is 76 in FY2026 and is forecast to improve to 83 by FY2030. This indicates a strengthening financial position over the forward period and places the Town above the Department's benchmark, reflecting improving performance across the key liquidity, operating and debt capacity measures.



| CAPITAL WORKS SCHEDULE | | | FUNDING | | | | | | |
|---|--------------------------------|--------------------|--------------------|---|------------------|--|------------------------------|-----------------|--------------------|
| Description | | 26-27 Budget | Reserves | Description of Reserve | Grants | Funding Program | Proceeds from Sale of Assets | Loan | Municipal |
| Mitsubishi Triton - single cab parks ute | | \$37,000 | | | | | \$12,500 | | \$24,500 |
| Kobota Baroness - Oval Mower | | \$150,000 | | | | | \$25,000 | | \$125,000 |
| Honda Super One - EV x 2 (Neighbourhood Link) | | \$70,000 | | | | | \$20,000 | | \$50,000 |
| Total Plant & Equipment | | \$257,000 | \$0 | | \$0 | | \$57,500 | | \$199,500 |
| Total Furniture & Equipment | | \$30,000 | \$0 | | \$0 | | \$0 | \$0 | \$30,000 |
| Solar and Battery Installation East Fremantle Community Park, Solar installation Town Hall, Depot and Dovenby House - carryover | 50% complete 30/06 - \$398,213 | \$398,213 | \$199,107 | Sustainability Reserve | \$199,107 | Community Energy Fund | | | \$0 |
| East Fremantle Community Park - Miscellaneous Works - carryover | 25-26 Budget \$350k | \$200,000 | \$200,000 | EF Redevelopment Reserve | | | | | \$0 |
| Buildings - General | | \$80,000 | | | | | | | \$80,000 |
| Total Buildings | | \$678,213 | \$399,107 | | \$199,107 | | \$0 | \$0 | \$80,000 |
| LCURS road safety interventions | | \$150,000 | | | \$150,000 | Main Roads | | | \$0 |
| King Street - George Street to Duke Street | | \$160,000 | | | \$80,000 | Roads to Recovery | | | \$80,000 |
| George Street - Shared Space | | \$805,052 | \$805,052 | \$616,667 Plympton Parking Reserve \$188,385 Payment In Lieu Reserve | | | | | \$0 |
| Riverside Road, adjacent to Towns bund area | | \$250,000 | | | \$166,667 | RRG | | | \$83,333 |
| Riverside Road (Swan Yacht club to Wayman reserve) | | \$360,000 | | | \$360,000 | \$240,000 Regional Road Group \$120,000 - Roads to Recovery | | | \$0 |
| Total Infrastructure - Roads | | \$1,725,052 | \$805,052 | | \$756,667 | | \$0 | \$0 | \$163,333 |
| Upgrade Old Pits to SEPs | | \$15,000 | | | | | | | \$15,000 |
| Total Infrastructure - Drainage | | \$15,000 | \$0 | | \$0 | | \$0 | \$0 | \$15,000 |
| Bin Upgrades | | \$10,000 | | | | | | | \$10,000 |
| Park Benches and Gates | | \$20,000 | | | | | | | \$20,000 |
| Shade Sail Replacement | | \$20,000 | | | | | | | \$20,000 |
| Bore pump test/replacements | | \$45,000 | | | | | | | \$45,000 |
| Flood-lighting Upgrade Wauhop Park - Carryover | | \$100,000 | | | \$100,000 | DLGSC Funding | | | \$0 |
| Ulrich Playground Replacement - carryover | | \$120,000 | | | | | | | \$120,000 |
| John Tonkin Playground - minor urgent replacements | | \$20,000 | | | | | | | \$20,000 |
| Public Art Installation - East Fremantle Community Park - carryover | | \$91,000 | \$91,000 | Public Art Reserve | | | | | \$0 |
| Total Infrastructure - Parks & Ovals | | \$426,000 | \$91,000 | | \$100,000 | | \$0 | \$0 | \$235,000 |
| Carparks - General Allocation | | \$20,000 | | | | | | | \$20,000 |
| Total Infrastructure - Car Parks | | \$20,000 | \$0 | | \$0 | | \$0 | \$0 | \$20,000 |
| Riverside Road (North side), adjacent to Wayman Reserve - carryover | | \$34,650 | | | | | | | \$34,650 |
| Canning Hwy (north side), between Windsor Street and Gill Street | | \$45,000 | | | | | | | \$45,000 |
| Canning Hwy (north side), between Gill Street and Walker Street | | \$40,000 | | | | | | | \$40,000 |
| Total Infrastructure - Footpaths | | \$119,650 | \$0 | | \$0 | | \$0 | \$0 | \$119,650 |
| Total Capital Works | | \$3,270,915 | \$1,295,159 | | \$0 | \$1,055,773 | \$0 | \$57,500 | \$867,483 |
| River Infrastructure | | | | | | | | | |
| Wayman Riverwall Stage 1 | | \$600,000 | | | \$300,000 | DBCA Riverbank Funding | | | \$300,000 |
| Mooring Pens - Headstock Remediation | | \$135,835 | | | | | | | \$135,835 |
| Total River Infrastructure | | \$735,835 | \$0 | | \$300,000 | | \$0 | \$0 | \$435,835 |
| Total Program | | \$4,006,750 | \$1,295,159 | | \$0 | \$1,355,773 | \$0 | \$57,500 | \$1,298,318 |

Town of East Fremantle - 10 Year Capital Works Program (2025/26 - 2035/36)

TABLE 1: Total Capital Expenditure by Asset Class

| Asset Class | 26/27 | 27/28 | 28/29 | 29/30 | 30/31 | 31/32 | 32/33 | 33/34 | 34/35 | 35/36 | 10-Year Total |
|--------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| Plant & Equipment | \$257,000 | \$130,894 | \$130,894 | \$130,894 | \$130,894 | \$130,894 | \$130,894 | \$130,894 | \$130,894 | \$130,894 | \$1,435,046 |
| Furniture & Equipment | \$30,000 | \$17,951 | \$747,951 | \$17,951 | \$17,951 | \$17,951 | \$17,951 | \$17,951 | \$17,951 | \$17,951 | \$921,559 |
| Buildings | \$678,213 | \$100,000 | \$100,000 | \$798,496 | \$798,496 | \$798,496 | \$798,496 | \$798,496 | \$798,496 | \$798,496 | \$6,467,687 |
| Infrastructure - Roads | \$1,725,052 | \$1,044,693 | \$390,000 | \$405,381 | \$1,053,000 | \$405,381 | \$405,381 | \$405,381 | \$405,381 | \$405,381 | \$6,645,028 |
| Infrastructure - Drainage | \$15,000 | \$27,148 | \$27,148 | \$78,794 | \$78,794 | \$78,794 | \$78,794 | \$78,794 | \$78,794 | \$78,794 | \$620,857 |
| Infrastructure - Parks & Ovals | \$426,000 | \$291,461 | \$291,461 | \$273,223 | \$355,723 | \$278,723 | \$265,723 | \$335,723 | \$390,723 | \$394,723 | \$3,303,480 |
| Infrastructure - Car Parks | \$20,000 | \$43,310 | \$43,310 | \$43,310 | \$43,310 | \$43,310 | \$43,310 | \$43,310 | \$43,310 | \$43,310 | \$409,790 |
| Infrastructure - Footpaths | \$119,650 | \$135,000 | \$170,000 | \$177,000 | \$160,000 | \$170,000 | \$145,000 | \$175,000 | \$175,000 | \$175,000 | \$1,601,650 |
| TOTAL CAPEX | \$3,270,915 | \$1,790,457 | \$1,900,764 | \$1,925,049 | \$2,638,168 | \$1,923,549 | \$1,885,549 | \$1,985,549 | \$2,040,549 | \$2,044,549 | \$21,405,098 |

TABLE 2: Capital Expenditure vs Depreciation Comparison

| Year | 26/27 | 27/28 | 28/29 | 29/30 | 30/31 | 31/32 | 32/33 | 33/34 | 34/35 | 35/36 | 10-Year Total |
|--|------------------|-------------------|-------------------|-------------------|------------------|-------------------|-------------------|-------------------|-------------------|------------------|---------------------|
| Capital Expenditure | \$3,270,915 | \$1,790,457 | \$1,900,764 | \$1,925,049 | \$2,638,168 | \$1,923,549 | \$1,885,549 | \$1,985,549 | \$2,040,549 | \$2,044,549 | \$21,405,098 |
| Transfer to Asset Management Reserve | \$0 | \$0 | \$390,000 | \$0 | \$0 | \$270,000 | \$530,000 | \$680,000 | \$740,000 | \$1,020,000 | \$3,630,000 |
| Depreciation | \$2,367,440 | \$2,438,463 | \$2,511,617 | \$2,586,966 | \$2,664,575 | \$2,744,512 | \$2,826,847 | \$2,911,653 | \$2,999,003 | \$3,088,973 | \$27,140,051 |
| Variance (Capex - Depreciation) | \$903,475 | -\$648,006 | -\$220,853 | -\$661,917 | -\$26,407 | -\$550,963 | -\$411,299 | -\$246,105 | -\$218,454 | -\$24,424 | -\$2,104,954 |

TABLE 3: Adjusted Asset Sustainability Ratio

| Asset Class | 26/27 | 27/28 | 28/29 | 29/30 | 30/31 | 31/32 | 32/33 | 33/34 | 34/35 | 35/36 | 10-Year Avg |
|----------------|-------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|
| Overall | 138% | 73% | 91% | 74% | 99% | 80% | 85% | 92% | 93% | 99% | 93% |

KEY INSIGHT: Asset Management Reserve Funding Analysis (2026/27 - 2035/36)

When including the amount to be transferred to the Asset Management Reserve, the Town is funding 93% of depreciation expenditure on current/future capital expenditure over the 10-year period (2026/27 - 2035/36). A ratio of 90% is considered to be the target benchmark for local government, indicating the Town exceeds this sustainability target.

Supporting Analysis:

| | |
|--|---------------------|
| Total Capital Expenditure (10-Year): | \$21,405,098 |
| Total Asset Management Reserve Transfers: | \$3,630,000 |
| Combined Total (Capex + Reserve Transfers): | \$25,035,098 |
| Total Depreciation (10-Year): | \$27,140,051 |

% of Depreciation Funded: 92.2%

| CASH BACKED RESERVES | | | | | | | | | | | | | | | | | |
|---|------------------------|-------------------------|--------------------------|------------------------|-------------------------|--------------------------|------------------------|-------------------------|--------------------------|------------------------|-------------------------|--------------------------|------------------------|-------------------------|--------------------------|------------------------|--|
| Name | 2025/26 | | | 2026/27 | | | 2027/28 | | | 2028/29 | | | 2029/30 | | | | |
| | Budget Closing Balance | Budget Transfers In (+) | Budget Transfers Out (-) | Budget Closing Balance | Budget Transfers In (+) | Budget Transfers Out (-) | Budget Closing Balance | Budget Transfers In (+) | Budget Transfers Out (-) | Budget Closing Balance | Budget Transfers In (+) | Budget Transfers Out (-) | Budget Closing Balance | Budget Transfers In (+) | Budget Transfers Out (-) | Budget Closing Balance | |
| Strategic Asset Management Reserve | \$94,275 | \$0 | -\$90,000 | \$4,275 | \$0 | \$0 | \$4,275 | \$0 | \$0 | \$4,275 | \$390,000 | \$0 | \$394,275 | \$0 | \$0 | \$394,275 | |
| Arts and Sculpture Reserve | \$195,664 | \$0 | -\$11,500 | \$184,164 | \$45,000 | -\$91,000 | \$138,164 | \$0 | -\$45,000 | \$93,164 | \$45,000 | -\$45,000 | \$93,164 | \$45,000 | -\$45,000 | \$93,164 | |
| East Fremantle Oval Redevelopment Reserve | \$110,000 | \$90,000 | \$0 | \$200,000 | \$0 | -\$200,000 | \$0 | \$0 | \$0 | \$184,000 | \$0 | \$184,000 | \$184,000 | \$0 | \$0 | \$368,000 | |
| Foreshore Master Plan Reserve | \$196,344 | \$0 | -\$196,344 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Sustainability and Environmental Reserve | \$575,750 | \$96,749 | -\$199,950 | \$474,550 | \$355,000 | -\$583,807 | \$225,743 | \$220,117 | -\$150,000 | \$295,860 | \$220,117 | -\$150,000 | \$365,977 | \$220,117 | -\$150,000 | \$436,094 | |
| Town Planning Reserve | \$150,000 | \$0 | -\$150,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Business Improvement Reserve | \$150,000 | \$0 | \$0 | \$150,000 | \$50,000 | \$0 | \$200,000 | \$530,000 | \$0 | \$730,000 | \$0 | -\$730,000 | \$0 | \$0 | \$0 | \$0 | |
| Payment in Lieu of Parking Reserve | \$201,385 | \$0 | -\$13,000 | \$188,385 | \$0 | -\$188,385 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Plympton Parking Reserve | \$616,667 | \$0 | \$0 | \$616,667 | \$0 | -\$616,667 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Strategic Waste Reserve | \$326,684 | \$0 | -\$326,684 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| | \$2,616,769 | \$188,749 | -\$907,478 | \$1,818,041 | \$430,000 | -\$1,479,059 | \$968,182 | \$750,117 | -\$195,000 | \$1,123,299 | \$838,117 | -\$925,000 | \$1,037,418 | \$448,117 | -\$195,000 | \$1,291,533 | |

| Name | 2030/31 | | | 2031/32 | | | 2032/33 | | | 2033/34 | | | 2034/35 | | | 2035/36 | | | |
|---|------------------------|-------------------------|--------------------------|------------------------|-------------------------|--------------------------|------------------------|-------------------------|--------------------------|------------------------|-------------------------|--------------------------|------------------------|-------------------------|--------------------------|------------------------|-------------------------|--------------------------|------------------------|
| | Budget Closing Balance | Budget Transfers In (+) | Budget Transfers Out (-) | Budget Closing Balance | Budget Transfers In (+) | Budget Transfers Out (-) | Budget Closing Balance | Budget Transfers In (+) | Budget Transfers Out (-) | Budget Closing Balance | Budget Transfers In (+) | Budget Transfers Out (-) | Budget Closing Balance | Budget Transfers In (+) | Budget Transfers Out (-) | Budget Closing Balance | Budget Transfers In (+) | Budget Transfers Out (-) | Budget Closing Balance |
| Strategic Asset Management Reserve | \$394,275 | \$0 | \$0 | \$394,275 | \$270,000 | \$0 | \$664,275 | \$530,000 | \$0 | \$1,194,275 | \$680,000 | \$0 | \$1,874,275 | \$740,000 | \$0 | \$2,614,275 | \$1,020,000 | \$0 | \$3,634,275 |
| Arts and Sculpture Reserve | \$93,164 | \$45,000 | -\$45,000 | \$93,164 | \$45,000 | -\$45,000 | \$93,164 | \$45,000 | -\$45,000 | \$93,164 | \$45,000 | -\$45,000 | \$93,164 | \$45,000 | -\$45,000 | \$93,164 | \$45,000 | -\$45,000 | \$93,164 |
| East Fremantle Oval Redevelopment Reserve | \$368,000 | \$184,000 | \$0 | \$552,000 | \$184,000 | \$0 | \$736,000 | \$184,000 | \$0 | \$920,000 | \$184,000 | \$0 | \$1,104,000 | \$184,000 | \$0 | \$1,288,000 | \$184,000 | \$0 | \$1,472,000 |
| Sustainability and Environmental Reserve | \$436,094 | \$220,117 | -\$150,000 | \$506,211 | \$220,117 | -\$150,000 | \$576,328 | \$220,117 | -\$150,000 | \$646,445 | \$220,117 | -\$150,000 | \$716,562 | \$220,117 | -\$150,000 | \$786,679 | \$220,117 | -\$150,000 | \$856,796 |
| | \$1,291,533 | \$448,117 | -\$195,000 | \$1,545,650 | \$719,117 | -\$195,000 | \$2,069,767 | \$979,117 | -\$195,000 | \$2,853,884 | \$1,129,117 | -\$195,000 | \$3,788,001 | \$1,189,117 | -\$195,000 | \$4,782,118 | \$1,469,117 | -\$195,000 | \$6,056,235 |

| Name of Reserve | Reserve Purpose |
|---|---|
| Strategic Asset Management Reserve | To fund the acquisition of new and renewal of existing Town infrastructure, buildings and other assets. |
| Arts and Sculpture Reserve | To provide for the commissioning and purchase of public art works in accordance with the Town's Public Arts Strategy. |
| East Fremantle Oval Redevelopment Reserve | To fund all costs associated with the redevelopment of the East Fremantle Oval precinct, including debt servicing costs. The reserve is also intended to be used to fund structural works (including capital replacement of lifts, electrical switchboards and air conditioning plant and equipment) in the EFOP in accordance with the Operator Agreement requirement. |
| Foreshore Master Plan Reserve | To fund all costs associated with the implementation of the Foreshore Management Plan. |
| Sustainability and Environmental Reserve | To fund sustainability and environmental initiatives as well as support actions/recommendations from the Community Climate Action Plan. Includes riverwall management. |
| Town Planning Reserve | To fund planning and building works associated with the protection and amenity of the built environment. |
| Business Improvement Reserve | To fund the implementation of business improvement initiatives including the Town's enterprise resource planning system. |
| Payment in Lieu of Parking Reserve | To receive and apply funds for payments received in lieu of parking. |
| Plympton Parking Reserve | To fund integrated traffic management initiatives within the Plympton precinct, including streetscapes. |
| Strategic Waste Reserve | To fund strategic waste initiatives including recovery of return on investment in waste services. |

| GRANT SCHEDULE | | | | Operating | Non-Operating |
|---|--|--|------------------|--------------------|--------------------|
| | Grant Provider | Purpose of Grant | Type | 2026/27 | 2026/27 |
| | | | | \$ | \$ |
| General Purpose Funding | | | | | |
| Grants Commission - General | WALGGC | Untied - General Purpose | Operating | \$191,670 | |
| Grants Commission - Roads | WALGGC | Untied - Road | Operating | \$85,665 | |
| Education and Welfare | | | | | |
| Home and Community Care Program | State/Commonwealth Dep. Health | Commonwealth Home Support Programme | Operating - Tied | \$724,076 | |
| Community Amenities | | | | | |
| Bus Shelter - Maintenance Assistance Scheme | Public Transport Authority | Bus Shelter Maintenance | Operating | \$4,100 | |
| Recreation and Culture | | | | | |
| Fremantle Womens Soccer Club Refurb | State Government | Election Commitment - Flood Lighting Upgrade Wauhop Park | Non-operating | | \$100,000 |
| Riverwall Works | DBCA | Norm McKenzie Riverwall and Plaza Works | Operating - Tied | \$300,000 | |
| Water Wise Initiatives | Water Corp | Water Wise Initiatives | Operating | | |
| Urban Canopy Grant Program | WALGA/Water Corp | Implementation of urban canopy program | Operating | \$20,000 | |
| Community Energy Fund | Fed. Dept. of Industry, Science and Resources | Solar and Battery Installation | Non-operating | | \$199,107 |
| Transport | | | | | |
| Regional Road Group - Cap | Main Roads | Road Renewal - Riverside Road | Non-operating | | \$406,667 |
| Roads to Recovery - Cap | C'wealth | Road Renewal - Riverside Road | Non-operating | | \$200,000 |
| LCURS Road Safety Grant | Main Roads | George Street - Shared Space | Non-operating | | \$150,000 |
| Direct Grant | Main Roads | Direct Grant | Operating | \$28,000 | |
| Street Lighting Subsidy | Main Roads | Street Lighting Subsidy | Operating | \$4,800 | |
| Stirling Bridge Verge Maintenance Agreement | Main Roads | Stirling Highway Verge Maint. Agreement | Operating | \$8,000 | |
| TOTALS | | | | \$1,366,311 | \$1,055,774 |
| SUMMARY | | | | | |
| Operating | Operating Grants, Subsidies and Contributions | | | \$342,235 | \$0 |
| Operating - Tied | Tied - Operating Grants, Subsidies and Contributions | | | \$1,024,076 | \$0 |
| Non-operating | Non-operating Grants, Subsidies and Contributions | | | \$0 | \$1,055,774 |
| TOTALS | | | | \$1,366,311 | \$1,055,774 |

BORROWINGS

Borrower:
Interest Rate: 4.82% 0
 2.41%
 * These rates do not include the government guarantee fee.
Date of Advance: 1 November 2023
Term (yrs) 20 Years
Amount of Advance: \$4,800,000.00
Schedule Basis: 40
Payments per year 2

| | |
|----------------|----------------|
| Total interest | \$2,734,105.23 |
| Total capital | \$4,800,000.00 |
| Total combined | \$7,534,105.23 |

| | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 | 2031/32 | 2032/33 | 2033/34 | 2034/35 | 2035/36 |
|-----------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Principal | 72,634 | 150,564 | 157,911 | 165,617 | 173,698 | 182,174 | 191,064 | 200,387 | 210,165 | 220,421 | 231,177 | 242,458 | 254,289 |
| Interest | 115,718 | 226,141 | 218,794 | 211,089 | 203,007 | 194,531 | 185,641 | 176,318 | 166,540 | 156,284 | 145,528 | 134,248 | 122,416 |
| Guarantee Fee | 5,615 | 33,764 | 32,125 | 31,022 | 29,869 | 28,734 | 27,384 | 26,051 | 24,658 | 23,257 | 21,653 | 20,038 | 18,347 |
| Total Borrowing Cost | 193,968 | 409,969 | 408,830 | 407,727 | 406,574 | 405,439 | 404,089 | 402,756 | 401,363 | 399,962 | 398,358 | 396,744 | 395,053 |
| Annual P+I | 188,353 | 376,705 | 376,705 | 376,705 | 376,705 | 376,705 | 376,705 | 376,705 | 376,705 | 376,705 | 376,705 | 376,705 | 376,705 |
| LG Debt | 4,727,366 | 4,576,802 | 4,418,891 | 4,253,274 | 4,079,576 | 3,897,402 | 3,706,338 | 3,505,951 | 3,295,786 | 3,075,365 | 2,844,188 | 2,601,730 | 2,347,441 |

| | Date | Interest | Capital | Total |
|----|-----------|--------------|--------------|--------------|
| 1 | 1/05/2024 | \$115,718.40 | \$72,634.23 | \$188,352.63 |
| 2 | 1/11/2024 | \$113,967.33 | \$74,385.30 | \$188,352.63 |
| 3 | 1/05/2025 | \$112,174.05 | \$76,178.58 | \$188,352.63 |
| 4 | 1/11/2025 | \$110,337.54 | \$78,015.09 | \$188,352.63 |
| 5 | 1/05/2026 | \$108,458.75 | \$79,895.88 | \$188,352.63 |
| 6 | 1/11/2026 | \$106,530.62 | \$81,822.01 | \$188,352.63 |
| 7 | 1/05/2027 | \$104,558.06 | \$83,794.57 | \$188,352.63 |
| 8 | 1/11/2027 | \$102,537.94 | \$85,814.69 | \$188,352.63 |
| 9 | 1/05/2028 | \$100,469.12 | \$87,883.51 | \$188,352.63 |
| 10 | 1/11/2028 | \$98,350.42 | \$90,002.21 | \$188,352.63 |
| 11 | 1/05/2029 | \$96,180.65 | \$92,171.98 | \$188,352.63 |
| 12 | 1/11/2029 | \$93,958.57 | \$94,394.06 | \$188,352.63 |
| 13 | 1/05/2030 | \$91,682.91 | \$96,669.72 | \$188,352.63 |
| 14 | 1/11/2030 | \$89,352.40 | \$99,000.23 | \$188,352.63 |
| 15 | 1/05/2031 | \$86,965.70 | \$101,386.93 | \$188,352.63 |
| 16 | 1/11/2031 | \$84,521.47 | \$103,831.16 | \$188,352.63 |
| 17 | 1/05/2032 | \$82,018.31 | \$106,334.33 | \$188,352.63 |
| 18 | 1/11/2032 | \$79,454.80 | \$108,897.83 | \$188,352.63 |
| 19 | 1/05/2033 | \$76,829.49 | \$111,523.14 | \$188,352.63 |
| 20 | 1/11/2033 | \$74,140.89 | \$114,211.74 | \$188,352.63 |
| 21 | 1/05/2034 | \$71,387.47 | \$116,965.16 | \$188,352.63 |
| 22 | 1/11/2034 | \$68,567.68 | \$119,784.96 | \$188,352.63 |
| 23 | 1/05/2035 | \$65,679.90 | \$122,672.73 | \$188,352.63 |
| 24 | 1/11/2035 | \$62,722.51 | \$125,630.13 | \$188,352.63 |
| 25 | 1/05/2036 | \$59,693.81 | \$128,658.82 | \$188,352.63 |
| 26 | 1/11/2036 | \$56,592.11 | \$131,760.52 | \$188,352.63 |
| 27 | 1/05/2037 | \$53,415.63 | \$134,937.01 | \$188,352.63 |
| 28 | 1/11/2037 | \$50,162.56 | \$138,190.07 | \$188,352.63 |
| 29 | 1/05/2038 | \$46,831.08 | \$141,521.55 | \$188,352.63 |
| 30 | 1/11/2038 | \$43,419.28 | \$144,933.35 | \$188,352.63 |
| 31 | 1/05/2039 | \$39,925.22 | \$148,427.41 | \$188,352.63 |
| 32 | 1/11/2039 | \$36,346.93 | \$152,005.70 | \$188,352.63 |
| 33 | 1/05/2040 | \$32,682.38 | \$155,670.25 | \$188,352.63 |
| 34 | 1/11/2040 | \$28,929.48 | \$159,423.15 | \$188,352.63 |
| 35 | 1/05/2041 | \$25,086.11 | \$163,266.52 | \$188,352.63 |
| 36 | 1/11/2041 | \$21,150.08 | \$167,202.55 | \$188,352.63 |
| 37 | 1/05/2042 | \$17,119.16 | \$171,233.47 | \$188,352.63 |
| 38 | 1/11/2042 | \$12,991.07 | \$175,361.57 | \$188,352.63 |
| 39 | 1/05/2043 | \$8,763.45 | \$179,589.18 | \$188,352.63 |
| 40 | 1/11/2043 | \$4,433.91 | \$183,918.72 | \$188,352.63 |



| RATING INFORMATION | | | | | | |
|----------------------------------|----------------|----------------------|--------------------|-------------------|---------------|-------------------|
| <u>2026-27 Rating Year</u> | | | | | | |
| RATE TYPE | Rate in | Number of Properties | Rateable Value | Rate Revenue | Interim Rates | Total Revenue |
| Differential General Rate | \$ | | \$ | \$ | \$ | \$ |
| Residential GRV | 0.066493 | 3,060 | 129,091,982 | 8,583,713 | 14,406 | 8,598,119 |
| Commercial/Org GRV | 0.125530 | 119 | 13,262,290 | 1,664,815 | 0 | 1,664,815 |
| Sub-Totals | | 3,179 | 142,354,272 | 10,248,528 | 14,406 | 10,262,934 |
| Minimum Payment | Minimum | | | | | |
| | \$ | | | | | |
| Residential GRV | 1,442.00 | 245 | 4,604,980 | 353,290 | 0.00 | 353,290 |
| Commercial GRV | 2,156.00 | 7 | 97,120 | 15,092 | 0.00 | 15,092 |
| Sub-Totals | | 252 | 4,702,100 | 368,382 | 0.00 | 368,382 |
| | | 3,431 | 147,056,372 | 10,616,910 | 14,406 | 10,631,316 |
| Amount from General Rates | | | | | | 10,631,316 |
| Less Concessions | | | | - | | 0 |
| Totals | | | | 10,616,910 | | 10,631,316 |



Revenue Strategy

Rates, Fees and Charges

2026–27

Prepared for: Town of East Fremantle Council

Prepared by: Corporate Services

Date: May 2026

Draft for Council consideration

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OBJECTIVES

Executive Summary

- **Purpose:** This Revenue Strategy explains the legislative framework for rates, fees and charges and sets out how the Town will apply minimum and differential rates to support equity, transparency and long-term financial sustainability.
- **Rates price pathway:** The Strategy supports the Long-Term Financial Plan (LTFP) pricing assumptions—5.87% in 2026/27 and 2027/28, then 3.5% per annum thereafter—subject to annual budget review and Council priorities.
- **Link to the LTFP:** The Revenue Strategy underpins the Town’s LTFP by setting the revenue framework and pricing assumptions (rates, fees and charges) used in LTFP modelling; it should be read in conjunction with the LTFP and the annual budget parameters adopted by Council.
- **Rate base profile:** The Town has 3,431 rateable properties and a predominantly residential base; residential rates generate just over 83% of total yield, reinforcing the importance of clear communication and equitable settings within the residential category.
- **Minimum and differential rates:** Minimum rates ensure all properties contribute to core services regardless of valuation, while differential rates are used as a transparent policy lever to redistribute the rates burden between categories (including a higher commercial rate in the dollar where adopted).
- **Revenue mix:** Own-source revenue coverage is forecast at 88% in 2026/27 (rates, fees and charges), above the Department benchmark; the Town will continue to investigate feasible opportunities to diversify revenue sources over time to reduce reliance on rates.
- **GRV revaluation impacts:** The 2026/27 GRV revaluation is revenue-neutral overall but redistributes impacts between properties based on relative valuation movements; there is no legislative smoothing mechanism, so messaging must distinguish yield decisions from valuation-driven redistribution.

Objectives

The objectives of this Revenue Strategy are to:

- **Framework:** Establish a clear and robust framework for rate categories, minimum payments and differential rates, consistent with the Department of Local Government’s rating principles of:
 - Objectivity
 - Fairness and equity
 - Consistency
 - Transparency
 - Administrative efficiency
- **Sustainability:** Maintain a stable and sustainable rates revenue stream from year to year to fund the Town’s services and capital program.
- **Predictability:** Provide the community with a stable and transparent rates price pathway over the term of the LTFP, balancing affordability with financial sustainability.
- **Pricing:** Set out a consistent framework for reviewing and setting fees and charges in accordance with cost recovery, user-pays principles and legislative requirements.

WHAT ARE RATES?

What are rates?

Key insight: Rates are the Town’s core taxation mechanism—set to meet net funding requirements after other income—using Landgate valuations to support equity and consistency in how the rates burden is shared.

Rates are levied on all rateable properties within the Town of East Fremantle in accordance with established taxation principles, including equity, efficiency, simplicity, sustainability and policy consistency. The overall objective of the rating strategy is to meet the net funding requirements of the Town's services, activities and financing costs, and to support current and future capital needs, after considering all other sources of revenue.

A rating system provides the means for Council to raise sufficient revenue to fund the services it delivers. Across Australia, the use of property valuations is widely recognised as the most appropriate basis for achieving rating equity. In Western Australia, land is valued by Landgate Valuation Services (the Valuer General's Office, a State Government agency). Valuations are provided to each local government for rating purposes.

Two types of values are used for rating purposes: Gross Rental Value (GRV), which generally applies in urban areas; and Unimproved Value (UV), which generally applies for rural land. The Town may impose different types of rates, including minimum payments, a uniform general rate and differential rates.

WHAT DO RATES PAY FOR?

What do rates pay for?

Key insight: General rates fund the Town's broad service and infrastructure base (including waste services and debt servicing), so the annual budget must balance affordability with the need to sustain service levels and renew assets over time.

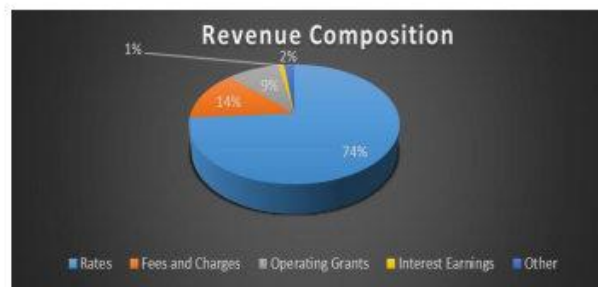
Rates are the Town's most reliable and controllable source of operating income and are therefore central to funding core services and maintaining financial flexibility. General rates fund a broad range of municipal services and infrastructure—including waste services (currently incorporated into general rates), community and regulatory services, roads, drainage, open space, governance and corporate support—and are also used to service debt.

Given rates comprise a high proportion of total income, the annual budget process will continue to balance service needs with the community's capacity and willingness to pay. The Town will pursue alternative revenue opportunities (including grants and user-pays fees and charges) to the extent feasible, noting a relatively limited portfolio of income-generating assets. Consistent with this Strategy, Council's objective is a stable and transparent rates price pathway over the term of the LTFP; where major initiatives would materially depart from that path, additional community engagement will be undertaken before progressing those increases.

OWN SOURCE REVENUE

Own Source Revenue

Rates are the Town's primary own-source revenue stream. In 2026/27, rates account for approximately 74% of annual operating revenue (excluding income from East Fremantle Community Park). A higher rates coverage ratio improves financial flexibility because it reduces reliance on grants and other less certain revenue sources. The Town's own-source revenue coverage ratio (rates and fees and charges) is 88% in 2026/27. Strong own-source coverage is important because it provides greater certainty to fund core services, meet operating cost pressures, and support planned transfers to renewals and reserves, without undue reliance on volatile or one-off funding.



This result is well above the Department’s benchmark target of 40%, indicating that the Town is largely self-funded and not dependent on grants and contributions to support its ongoing operating position. Maintaining high own-source revenue coverage improves financial resilience and helps Council make long-term funding decisions with greater certainty. Notwithstanding this, a key long-term objective is to progressively diversify revenue sources (where feasible and consistent with legislation and community expectations) to reduce reliance on rates as the dominant funding stream. Accordingly, the Town will continue to investigate opportunities for new and expanded revenue sources—such as service user-pays initiatives, commercial partnerships, improved utilisation of Town assets and external funding—while balancing affordability, equity and service outcomes.

Fees and Charges

Key insight: Fees and charges are set using consistent cost-recovery and user-pays principles—balancing public benefit subsidies with full cost recovery where services primarily benefit individual users—while meeting legislative requirements.

Public benefit – zero to partial cost recovery

Services that provide a broad community benefit are generally subsidised from rates, with partial cost recovery applied where appropriate.

Private benefit – full cost recovery

Where a service primarily benefits individual users (with limited wider community benefit), the Town seeks to recover the full cost through fees and charges to minimise subsidy from rates.

Shared benefit – partial cost recovery

Where benefits are shared between the community and individual users, fees are set to achieve partial cost recovery, with the balance supported by rates.

Regulatory

Some fees are prescribed by legislation and must be applied in accordance with the relevant statutory framework.

The table below summarises how these pricing principles are applied across key Town services.

| Service | Principle | Cost Recovery |
|-----------------------------|--------------------|---------------|
| Administration | Private | 100% |
| Ranger Services | Private/Regulatory | 100% |
| Fire and Emergency Services | Private/Regulatory | 100% |
| Health Services | Private/Regulatory | 100% |

| | | |
|-----------------------------|--------------------|---------|
| Planning Services | Private/Regulatory | 100% |
| Waste Services | Private | 100% |
| Library Services | Public | NIL |
| Sports Ovals and Facilities | Shared | Partial |
| Building Services | Private/Regulatory | 100% |

In setting fees and charges, the *Local Government Act 1995* requires Council to have regard to the cost of providing the service, including the use (or consumption) of assets. In practical terms, fees should be informed by the full cost of service delivery, including direct costs, a reasonable share of overheads and asset-related costs, and any deliberate subsidy where a broader public benefit is intended.

- The direct operational costs of providing the services;
- An appropriate proportion of indirect costs associated with the service;
- The costs of the assets consumed in providing the service;
- A defined and appropriate rate of return or subsidy for the service; and
- Consideration of non-financial advantages and disadvantages to the community of providing the service.

Legislative framework – right to raise charges

Western Australian local governments may raise revenue for services through a combination of general rates and service-related charges. In broad terms, the Town may apply: (a) fees and charges under the *Local Government Act 1995* (LG Act) for goods, services and use of facilities; and (b) waste-related charges under the *Waste Avoidance and Resource Recovery Act 2007* (WARR Act), including a waste collection rate and/or a receptacle charge (where adopted).

- LG Act fees and charges (for goods and services, including use of Town property and facilities).
- WARR Act waste collection rate (an annual rate on rateable land to fund waste services, where imposed).
- WARR Act receptacle charge (an annual charge per receptacle for premises receiving a waste service, including certain non-rateable premises).

Under the LG Act, Council may set fees and charges (by absolute majority) for goods and services it provides, including access to or use of Town property and facilities, and services delivered at a person's request. Fees and charges are typically adopted with the annual budget and may be introduced or amended during the financial year where required.

Under the WARR Act, a local government may (if adopted) impose a waste collection rate on rateable land to fund waste services, and/or an annual receptacle charge for premises provided with a waste service. In contrast to a waste collection rate (which applies only to rateable land), a receptacle charge can also be applied to certain non-rateable premises receiving the service.

If a waste collection rate is adopted, it must be applied uniformly across each rating category and cannot be imposed on non-rateable properties. A receptacle charge, if adopted, may be set at different levels (for example, by service level or location) and may apply to certain non-rateable premises receiving the service.

Consideration of fee types – waste services

Council can fund waste services through different charging mechanisms under the LG Act and WARR Act. Each option has different benefits, constraints and equity impacts. A high-level comparison is provided below.

| Power | Benefits | Restrictions |
|------------------------------|---|--|
| LG Act charge | <ul style="list-style-type: none"> Applies to goods and services provided (fee-for-service basis). No prescribed cap on the fee level. Can be adjusted as direct costs change. Supports a user-pays approach, including for non-rateable premises that receive a service. | <ul style="list-style-type: none"> Can only be raised where a good or service is supplied. Does not create a baseline revenue stream for broader (shared) waste costs. Non-users do not contribute to general waste service costs. |
| WARR Act waste services rate | <ul style="list-style-type: none"> Not linked to fee-for-service (supports broader cost sharing). Establishes a baseline revenue stream. All rateable properties contribute (valuation used as a proxy for capacity to pay). | <ul style="list-style-type: none"> Subject to a prescribed maximum rate in the dollar. Revenue does not automatically vary with direct service costs. Cannot be applied to non-rateable properties. |
| WARR Act receptacle charge | <ul style="list-style-type: none"> No prescribed cap on the charge level. Can be adjusted as direct costs change. Supports a user-pays approach. Can apply to certain non-rateable premises that receive the service. | <ul style="list-style-type: none"> Limited to receptacle collections (not broader waste service costs). Does not create a baseline revenue stream for broader (shared) waste costs. Non-users do not contribute to general waste service costs. |

Current position and likely future requirement: The Town currently incorporates residential waste service costs within general rates and does not show a separate waste charge on the Rates Notice. The Department of Local Government has foreshadowed a future requirement for local governments to separately disclose waste charges on rates notices, which is expected to improve transparency and ratepayer awareness of waste costs. If implemented, separating the waste charge would affect minimum rate calculations and benchmarking, and may also influence the value of pensioner and senior rebates.

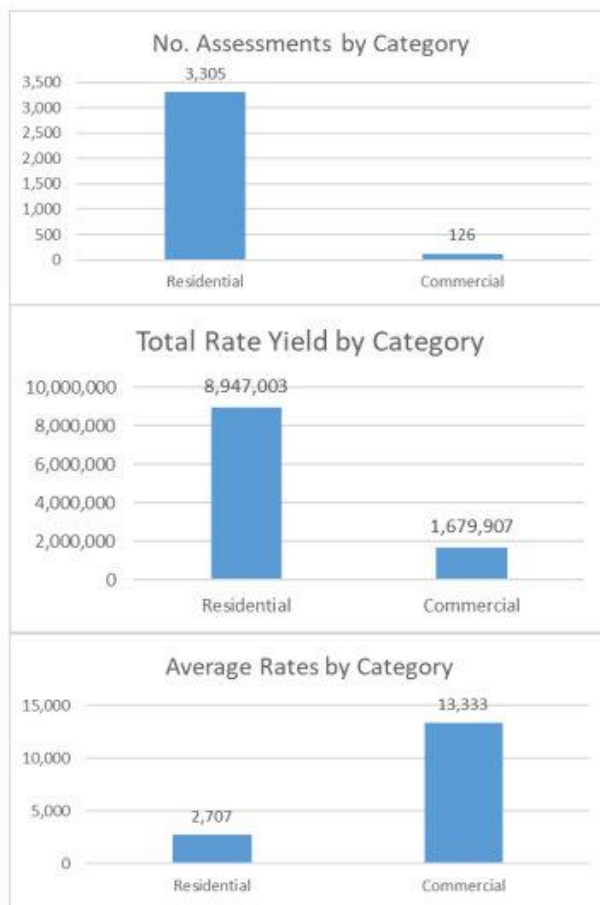
The Town has developed a Waste Pricing Policy that sets out the proposed waste pricing framework and implementation approach, to be enacted if and when the State Government legislates separate waste charges on rates notices.

CURRENT RATING FRAMEWORK

Current Rating Framework

Key insight: The Town’s rating base is predominantly residential (3,305 of 3,431 properties) and residential rates generate just over 83% of total yield, so maintaining equity and transparency within the residential base is central to the Strategy.

The Town’s current rating framework includes both Minimum Rates and Differential Rates. For 2026/27 rating purposes, the Town has 3,431 rateable properties across two rating categories: Residential (3,305 properties) and Commercial (126 properties, including rateable sporting organisations). The charts below also show that the Town’s rate base is predominantly residential, with just over 83% of total rate yield derived from residential rates.



Over 83% of total rate yield is derived from residential rates illustrating a dependency on this rate category.

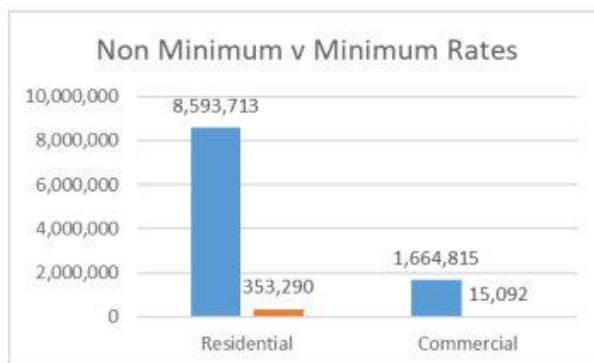
Note: the average residential rates figure shown for comparison purposes includes the cost of waste services and minimum-rated properties. Based on an estimated waste services cost of approximately \$500 per residential assessment per annum, the average residential rates amount (excluding the waste component) is approximately \$2,207 per annum.

MINIMUM RATES

Minimum Rates

The Town applies a differential minimum rate to all rateable properties within the municipality. Given the Town delivers approximately \$14 million in annual operating and capital services, the minimum rate is an important mechanism to ensure that every rateable property contributes to the cost of providing these core services and maintaining community infrastructure, regardless of individual property valuation.

The minimum rate applies to a relatively small proportion of assessments—approximately 7.5% of residential properties and 5.5% of commercial properties. As shown in the chart, minimum-rated properties contribute around 3.5% of the Town’s total rates yield.



DIFFERENTIAL RATES

Differential Rates

Key insight: Differential rates are a deliberate policy lever to redistribute the rates burden between categories in a transparent way, taking account of equity principles and the relative capacity of categories to pay.

A differential rate occurs when categories of property within the UV or GRV land valuation methods are rated differently (a different rate in the dollar is applied against the valuation). The imposition of differential rates represents a policy decision of the Town to redistribute the rates burden in its local government area by imposing a higher rate on some ratepayers by comparison to others. In doing so, the Town considers the principles of objectivity; fairness; consistency; transparency; and administrative efficiency. The Town will also give appropriate bearing to the capacity of particular categories of ratepayers to pay. The objects and reasons for each of the differential rate’s categories are set out in Appendix A of this document.

As property rates are a form of value or wealth tax (which is not an absolute indicator of ability to pay), it is not possible to ensure equity between individual property owners, since not all properties will be assessed at the same value. Therefore, our objective is to endeavour to ensure that each rating category bears its fair and reasonable share of the cost of providing local government services.

The two pie charts set out below provide a graphical representation of the composition of land values across categories, and the proportion of total rates yield generated by each category. This demonstrates that the contribution to total rates yield for each category is largely consistent with the proportion of land value represented by each category, with a slight distribution of the rate burden to commercial properties. In practical terms, the charts show that commercial properties contribute a higher share of total rate yield than their share of rateable value, reflecting a deliberate redistribution from residential to commercial through the application of a higher commercial rate in the dollar.



LONG TERM FINANCIAL PLANNING

Long Term Financial Planning

Key insight: The proposed rates price path is designed to protect near-term operating capacity during elevated cost escalation and progressively rebuild financial resilience—improving net funding from operations, lifting renewal investment and rebuilding reserves over the planning horizon.

The Revenue Strategy provides the revenue policy settings and assumptions that feed directly into the Town’s LTFP, including the rates yield pathway, interim rates assumptions, and the approach to fees and charges. In turn, the LTFP models how these revenue settings translate into operating results, cash capacity, renewal investment and reserve movements over the long term. For this reason, the Revenue Strategy and the LTFP should be read together, with annual budget decisions and updates to the LTFP reflecting any changes to revenue policy or assumptions adopted by Council.

Annual rate yield is calculated with reference to the prior year’s adopted yield, adjusted for interim rates raised during the year. Accordingly, where an assessment changes status (for example, from rateable to non-rateable), the resulting revenue impact is effectively redistributed across the remaining rateable assessments—either within the relevant category or more broadly, depending on the rating structure. Maintaining a stable, predictable yield path year-on-year supports long-term financial stability and improves the Town’s capacity to plan and fund services and asset investment.

The Town has historically generated additional revenue through interim rates during the financial year, particularly as new developments become rateable. However, the timing and quantum of interim rates can be difficult to forecast, and under-achievement against budget can create in-year financial pressure. For this reason, the Town adopts a conservative interim rates assumption of \$20,000 per annum in the LTFP and does not explicitly model broader infill growth impacts on the number of assessments. Any material variance in interim rates achieved will be reported to Council through the budget review process and incorporated into the subsequent year’s base yield calculation. To illustrate:

| Year 1 Budget Yield | Year 1 Actual Interims | Total Year 1 | Proposed Increase Year 2 | Year 2 Budget Yield |
|---------------------|------------------------|--------------|--------------------------|---------------------|
| \$8,000,000 | \$20,000 | \$8,020,000 | 3% | \$8,260,600 |

The Town’s LTFP does not include explicit population growth projections and their associated impact on rates yield in the outer years. Recognising interim rates in the base yield is therefore important, as growth in the

number of assessments can increase service demand and the Town’s underlying operating costs over time.

Rates are expected to generate \$10.626m in 2026/27 increasing to \$14.81m in 2035/36. This is based on the following increases in rate yield:

- 2026/27 – 5.87% (draft model / advertised parameters; Residential 5.94%, Commercial 5.48%)
- 2027/28 – 5.87% (planning assumption in the current LTFP modelling position)
- 2028/29 – 2034/35 – 3.5% per annum (outer-year rate yield growth assumption)

For 2026/27, the Town’s budget and long-term financial planning framework are premised on (a) protecting operating capacity in a period of elevated cost escalation; and (b) progressively restoring financial resilience over time. Consistent with the current modelling position, the Town has applied Year 1 indexation assumptions of 4.0% for materials and contracts and 3.5% for employee costs, supported by an overall proposed rate yield position of 5.87% (including a 6% increase in minimum payments). This approach is intended to improve net funding from operations, support delivery of the capital works program and lift asset sustainability outcomes, while enabling reserves to be rebuilt in the outer years of the plan.

The following key metrics support Council’s consideration of the proposed rates pricing pathway.

Net Funding from Operations (NFO)

Key insight: Strengthening NFO over time increases the Town’s ability to fund capital renewal and reserve transfers from internal cash, reducing pressure to defer works or rely on external funding.



As shown in the chart, net funding from operations is forecast to improve over the life of the LTFP—from around \$1.1 million in 2026/27 to around \$2.8 million by 2035/36. This strengthening operating cash position increases the Town’s capacity to fund asset renewal and capital investment from internal sources, support planned transfers to reserves, and meet financing commitments over time.

Asset Sustainability Ratio

Key insight: The plan progressively lifts the asset sustainability ratio toward (and above) the Department’s minimum benchmark, signalling improved renewal investment as operating cash capacity strengthens.

This ratio is directly impacted by the amount of funding the Town has available from operations to invest in capital renewal and replacement. Accordingly, the Operating Surplus Ratio, Net Funding from Operations and Asset Sustainability Ratio are closely correlated.

A target ratio of 60% each year is recommended by the Department, which would equate to circa \$1.2m–\$1.3m in renewal/replacement expenditure for the Town of East Fremantle. As depicted in the chart below, the forecast asset sustainability ratio improves over the planning horizon, reaching approximately 70% as the Town’s operating cash capacity strengthens.

Practical implication: Protecting (and improving) net funding from operations through annual budget decisions is central to lifting renewal investment over time and managing renewal backlog risk.



Predictive Asset Renewal Model

The Town has developed a Predictive Asset Renewal Model which forecasts required asset renewals based on condition data and remaining useful life. The model does highlight that a significant funding gap starts to appear between years 10-20 based on current asset funding levels, and the Town should commence transferring funds to the Strategic Asset Management Reserve. This is the strategy adopted in the LTFP, whereby any shortfall in required annual renewal expenditure is transferred to Reserve.



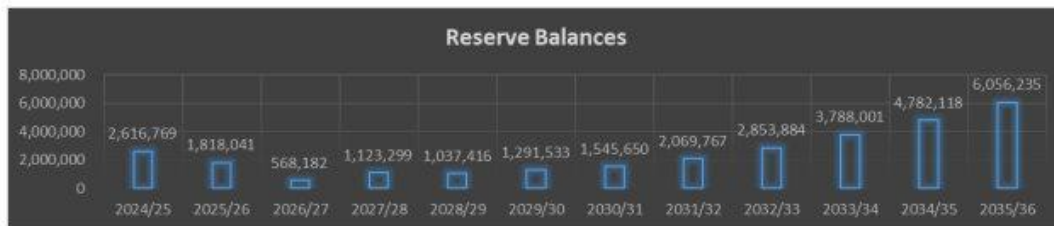
Cash-Backed Reserves

Key insight: Reserves are forecast to be very low in the early years (low point around \$0.57m in 2026/27) before rebuilding as NFO improves, so maintaining operating cash discipline is key to restoring resilience.

Cash-backed reserves are restricted funds held for defined purposes and are a key source of liquidity for capital delivery. They support multi-year project planning and help smooth 'lumpy' capital expenditure profiles, reducing the need to defer renewals when timing or delivery varies from year to year.

When net funding from operations is constrained, the Town's capacity to make planned transfers to reserves reduces. This lowers internally funded capital capability and can increase reliance on deferrals, re-phasing, or external funding sources. Sustained improvement in net funding from operations is therefore critical to rebuilding reserves and supporting higher renewal investment over time.

The forward forecast shows cash-backed reserves reaching very low levels in the early years before being progressively rebuilt as operating funding capacity strengthens. The forecast indicates a low point of approximately \$0.57m in 2026/27, increasing to around \$1.12m in 2027/28, and then strengthening materially from 2029/30 onward to reach approximately \$6.06m by 2035/36. This trajectory is dependent on maintaining sufficient net funding from operations to support the planned annual reserve transfers embedded in the LTFP.



SPECIFIED AREA RATES

Specified Area Rates

Key insight: Specified area rates are a targeted funding tool for clearly localised benefits; the Town does not currently use them, but they remain an option where a demonstrable benefit and equitable funding case exists.

A specified area rate is an additional rate that can be applied to properties within a defined part of the municipality to fund a service or facility that primarily benefits that area. This mechanism is commonly used by local governments to fund localised works and services in new estates or activity centres, such as landscaping and canal maintenance, drainage and firebreaks, security initiatives, town centre marketing, or construction of local infrastructure (for example, jetties).

The Town of East Fremantle does not currently impose specified area rates. This rating approach has not been adopted as part of the Town’s current revenue strategy; however, it may be considered in the future where a clearly defined local benefit and an equitable funding case can be demonstrated.

VALUATIONS

Valuations

Key insight: The GRV revaluation is revenue-neutral overall—the total yield is set by Council—however it can materially redistribute rate impacts between properties based on relative valuation movements, requiring clear communication to the community.

2026/27 is a general revaluation year for Gross Rental Value (GRV) assessments in metropolitan Perth. The Town has been subject to a GRV revaluation undertaken by Landgate Valuation Services on behalf of the Valuer General, with a valuation date of 1 August 2024 and the new GRVs applying for rating purposes from 1 July 2026. Importantly, the revaluation is revenue-neutral overall: Council sets the total rate yield through the annual budget, and the rate in the dollar is recalibrated so the rates model raises the adopted yield.

Additional context: The revaluation changes how the adopted yield is shared across properties (not the total collected). Residential movements are more pronounced than commercial, and there is no legislative smoothing mechanism to cap valuation-driven changes.

- The revaluation changes how the adopted rate yield is shared between properties based on relative movements in assessed rental values; it does not of itself increase the Town’s total rates collected.
- Residential movements are more pronounced (average GRV movement of approximately +20.77%), resulting in stronger redistribution within the residential base.
- Across the residential roll, outcomes are broadly balanced around the average change (approximately 51.44% above the average change and 48.56% below), demonstrating redistribution rather than a uniform uplift.

- **Commercial movements are more contained** (aggregate GRV movement of approximately +7.5%), with most commercial properties below the reference movement.
- A subset of properties will experience increases materially above the average (including increases above 10%) where their GRV has increased faster than the municipal average. The Town does **not** have a legislative smoothing mechanism to cap or phase-in valuation-driven impacts.

| Measure | Residential | Commercial |
|--|--|--|
| Average / aggregate GRV movement | +20.77% | ~+7.5% |
| Properties above / below benchmark movement | Above: 1,700 (51.44%) Below: 1,605 (48.56%) | Above: 29 (23.02%) Below: 97 (76.98%) |
| Indicative outcome – rate reduction | 19.34% (639 properties) | 37.60% (47 properties) |
| Indicative outcome – increase below average band | 20.67% (683 properties) | 40.80% (51 properties) |
| Indicative outcome – increase above average band | 59.99% (1,983 properties) | 21.60% (27 properties) |

Key takeaways: The 2026/27 revaluation is expected to have a more pronounced redistribution effect across the residential base, with around **60%** of residential properties modelled to receive increases above the below-average band, compared to around **22%** of commercial properties. Individual rate outcomes depend on (i) Council’s adopted total yield and (ii) how each property’s GRV has moved relative to the municipal average. Because valuations are set independently by Landgate and there is no legislative smoothing mechanism, clear communication is important to distinguish between the Town’s yield decision and valuation-driven redistribution.

RATING IMPROVEMENT PLANS

Rating Improvement Plan

Key insight: The improvement actions focus on strengthening equity and transparency over time—particularly around minimum rates, category integrity, emerging land-use issues such as short-term rental accommodation (STRA), and waste charge disclosure—while keeping the rating framework administratively practical.

The Town is committed to continuous improvement and best practice in the design and administration of rates, fees and charges. This includes keeping the rating framework under review as new land-use models emerge. In relation to short-term rental accommodation (STRA), current review of the State register indicates there are 32 registered STRA properties in the Town, comprising 12 un-hosted and 20 hosted properties. At present, under the Town’s advertised differential rating objects and reasons, the 12 un-hosted STRA properties cannot be separately rated as commercial. While the near-term financial impact of a separate category is currently negligible and does not warrant resetting the 2026/27 budget or statutory processes, the issue should be considered as part of a structured review of the rating framework in 2027/28, including whether Landgate’s GRV treatment of these properties changes over time.

Minimum rates and service transparency

- Develop an alternative rates model that separately discloses waste charges, including implications for minimum rates and minimum-rated properties.

Category integrity and emerging land uses

- Review home occupations and bed and breakfast establishments to confirm appropriate rating category treatment.
- Undertake a formal review of short-term rental accommodation (STRA) properties, including whether un-hosted STRA should be treated as a separate differential rate category having regard to predominant land use, comparative local government practice, valuation treatment and administrative implications.
- Subject to Council direction and statutory timing, prepare any required amendments to the objects and reasons for differential rates for potential implementation from 2027/28 if a separate STRA rating approach is supported.
- Review the rating framework for commercial sporting organisations to ensure alignment with policy objectives and equity principles.

Policy development

- Develop a policy framework for mixed-use properties, including options for applying differential rates where multiple uses occur on one assessment.
- Consider whether future policy guidance is required to distinguish hosted and un-hosted STRA, noting that hosted accommodation is generally more closely aligned to residential use whereas un-hosted accommodation may warrant further review where predominant land use is considered more commercial in nature.

Advocacy

- Continue advocacy to the State Government on the rateability of aged care facilities and the application of charitable status for eligible social housing providers.

Benchmarking

Key insight: Benchmarking is used as a sense-check only; differences in policy settings, property mix and service levels mean comparisons must be interpreted cautiously and alongside local context.

A limited comparison of the Town's GRV rating structure compared to other local governments in the region has been undertaken. However, the rating structure of each local government reflects individual circumstances, including policy decisions, community aspirations, mix of properties, and service and infrastructure levels. As such, without delving into each these aspects, a comparison of rates with other local government entities will only be of limited value.

CONCLUSION

Key insight: The Strategy recommends a stable and transparent rates pricing pathway aligned to the LTFP—supporting operating capacity in the near term and progressively improving sustainability outcomes over time—while noting conservative interim rates assumptions due to timing uncertainty of major developments.

This Revenue Strategy has been developed to explain the legislative framework for rates and charges in Western Australian local government, outline the Town of East Fremantle's current rating structure (including minimum and differential rates), and provide an evidence-based approach to future revenue movements. Overall, the Strategy seeks to balance affordability with financial sustainability by maintaining a stable price path for the community and providing greater certainty over the Town's primary revenue source, guided by the principles of objectivity, consistency, transparency and administrative efficiency.

Accordingly, it is recommended that Council adopt a stable rates pricing pathway aligned to the LTFP, comprising: (i) the 2026/27 draft (advertised) general rate yield position of 5.87% (Residential 5.94%; Commercial 5.48%); (ii) a planning assumption of 5.87% in 2027/28; and (iii) 3.5% per annum rate yield growth in subsequent years, subject to annual review through the annual budget parameters process and Council

priorities.

It is also noted that, due to uncertainty in development timing, the Strategy adopts a conservative assumption for interim rates of **\$20,000 per annum** and does not factor in significant additional interim yield that could arise from major developments (for example, the Royal George Hotel, Roofing 2000 (The Entrance), Woodside Hospital Redevelopment or Leeuwin Barracks). Any material variance in interim rates achieved will be reported to Council through the budget review process and incorporated into the subsequent year's base yield calculation.

This Strategy should be read in conjunction with the Town's LTFP, which translates the adopted revenue settings into long-term operating capacity, asset renewal and reserve outcomes.

APPENDIX A OBJECTS AND REASONS FOR DIFFERENTIAL RATES (Advertised)

Appendix A – Objects and Reasons for Differential Rates

Key insight: Appendix A provides the statutory objects and reasons underpinning each differential rate category, supporting transparency and compliance with the Local Government Act requirements.

APPENDIX B WASTE PRICING POLICY

Appendix B – Waste Pricing Policy

Key insight: Appendix B sets out the Waste Pricing Policy framework and implementation approach to support future requirements for separate waste charge disclosure and consistent cost recovery.

APPENDIX C CASH BACK RESERVES POLICY

Appendix C – Cash-Backed Reserves Policy

Key insight: Appendix C summarises the Cash-Backed Reserves Policy, including target balances and transfer principles that underpin the Town's liquidity and long-term financial resilience.

APPENDIX D RATES BENCHMARKING INFORMATION

Appendix D – Rates Benchmarking Information

Key insight: Appendix D provides benchmarking and comparative rate information to support context for Council decisions, noting that differences in service levels and policy settings limit direct like-for-like comparisons.

| | Category | Total Rateable Value | 2023/24- Residential Rate in \$ | 2023/24- Commercial Rate in \$ | 2023/24- Residential Minimum Rate | 2023/24- Commercial Minimum Rate | Residential Rates (Inclusive of Waste) | Actual Residential Minimum Rates&Waste |
|------------------|----------|----------------------|---------------------------------|--------------------------------|-----------------------------------|----------------------------------|--|--|
| East Fremantle | GRV | \$ 121,870,362.00 | \$ 6.8930 | \$ 11.6840 | \$ 1,243.00 | \$ 1,859.00 | YES | \$ 1,243.00 |
| Cottesloe | GRV | \$ 192,233,908.00 | \$ 6.9370 | \$ 7.5810 | \$ 1,312.00 | \$ 1,328.00 | YES | \$ 1,312.00 |
| Claremont | GRV | \$ 257,378,921.00 | \$ 5.8281 | \$ 7.1741 | \$ 1,421.00 | \$ 1,421.00 | NO | \$ 1,881.00 |
| Peppermint Grove | GRV | \$ 46,988,483.00 | \$ 7.5550 | | \$ 1,494.00 | | NO | \$ 1,804.00 |
| Subiaco | GRV | \$ 382,836,142.00 | \$ 6.8302 | \$ 6.8302 | \$ 1,190.00 | \$ 1,190.00 | NO | \$ 1,530.00 |
| Mosman Park | GRV | \$ 154,022,848.00 | \$ 7.0878 | \$ 7.0878 | \$ 960.51 | \$ 960.51 | NO | \$ 1,318.51 |
| Nedlands | GRV | \$ 422,716,672.00 | \$ 5.8446 | \$ 7.7330 | \$ 1,521.00 | \$ 2,006.00 | NO | \$ 1,849.00 |
| Fremantle | GRV | \$ 622,841,058.00 | \$ 7.9212 | \$ 10.7416 | \$ 1,649.00 | \$ 1,649.00 | YES | \$ 1,649.00 |
| Melville | GRV | \$ 1,363,654,715.00 | \$ 7.0097 | \$ 8.6360 | \$ 1,372.65 | \$ 1,112.90 | YES | \$ 1,372.65 |
| Cockburn | GRV | \$ 1,548,723,099.00 | \$ 7.7910 | \$ 8.7500 | \$ 1,478.00 | \$ 863.00 | YES | \$ 1,478.00 |

| | Category | Non Min Properties | Minimum Properties | Total Residential Properties | Average Non Min GRV | Average GRV | Non Minimum Rates | Minimum Rates raised | Total Residential Rates | Average Non Minimum rates | Total Average minimum |
|------------------|----------|--------------------|--------------------|------------------------------|---------------------|-------------|-------------------|----------------------|-------------------------|---------------------------|-----------------------|
| East Fremantle | GRV | 2964 | 336 | 3300 | \$ 35,258 | \$ 33,172 | \$ 7,203,532 | \$ 417,648 | \$ 7,621,180 | \$ 2,430 | \$ 2,309 |
| Cottesloe | GRV | 3148 | 382 | 3530 | \$ 51,457 | \$ 47,743 | \$ 10,265,038 | \$ 501,184 | \$ 10,766,222 | \$ 3,261 | \$ 3,050 |
| Claremont | GRV | 3276 | 1774 | 5050 | \$ 46,690 | \$ 37,089 | \$ 8,914,435 | \$ 2,520,854 | \$ 11,435,289 | \$ 2,721 | \$ 2,264 |
| Peppermint Grove | GRV | 589 | 71 | 660 | \$ 79,777 | \$ 71,195 | \$ 3,549,980 | \$ 106,074 | \$ 3,656,054 | \$ 6,027 | \$ 5,539 |
| Subiaco | GRV | 7171 | 1176 | 8347 | \$ 31,707 | \$ 29,307 | \$ 15,529,871 | \$ 1,399,440 | \$ 16,929,311 | \$ 2,166 | \$ 2,028 |
| Mosman Park | GRV | 3328 | 498 | 3826 | \$ 41,532 | \$ 37,669 | \$ 9,796,686 | \$ 478,334 | \$ 10,275,020 | \$ 2,944 | \$ 2,686 |
| Nedlands | GRV | 6877 | 1455 | 8332 | \$ 46,240 | \$ 41,929 | \$ 18,585,517 | \$ 2,213,055 | \$ 20,798,572 | \$ 2,703 | \$ 2,496 |
| Fremantle | GRV | 9619 | 4425 | 14044 | \$ 31,592 | \$ 27,251 | \$ 24,071,293 | \$ 7,296,825 | \$ 31,368,118 | \$ 2,502 | \$ 2,234 |
| Melville | GRV | 32179 | 10437 | 42616 | \$ 29,350 | \$ 26,200 | \$ 66,202,478 | \$ 14,342,345 | \$ 80,544,823 | \$ 2,057 | \$ 1,890 |
| Cockburn | GRV | 33349 | 1478 | 34827 | \$ 23,872 | \$ 29,498 | \$ 62,024,379 | \$ 20,779,202 | \$ 82,803,581 | \$ 1,860 | \$ 2,378 |

13.2 REVIEW OF DELEGATED AUTHORITY REGISTER

| | |
|--------------------------------|---|
| Report Reference Number | OCR-4269 |
| Prepared by | Janine May, EA/ Governance Coordinator |
| Supervised by | Jonathan Throssell, Chief Executive Officer |
| Meeting date | Tuesday, 16 June 2026 |
| Voting requirements | Absolute Majority |
| Documents tabled | Nil |
| Attachments | |

1. Delegated Authority Register (with tracked changes) – Attached Separately

PURPOSE

To seek Council approval of the Delegated Authority Register following its annual review, as required by sections 5.45(1) and 5.45(2) of the *Local Government Act 1995*.

EXECUTIVE SUMMARY

A local government may, by absolute majority, delegate to the Chief Executive Officer the exercise of its powers or discharge of its duties under the *Local Government Act 1995*, except for those matters listed in section 5.43. The Chief Executive Officer may also delegate powers or duties to employees. The proposed delegations are set out in the attached Register of Delegations.

The Chief Executive Officer may also authorise employees to perform certain functions under section 9.10 of the *Local Government Act 1995*. Other legislation provides specific powers or duties for employees, including the Chief Executive Officer, while some authorisations and appointments must be made by Council as the local government.

BACKGROUND

The Delegations Register was last reviewed on 17 June 2025 with a number of amendments effected.

CONSULTATION

ELT

STATUTORY ENVIRONMENT

Under section 5.42 of the *Local Government Act* any of the duties designated in the Local Government Act 1995 may be delegated to the CEO except for those stated in section 5.43, which are:

- any power or duty that requires a decision of an absolute majority of the council;*
- accepting a tender which exceeds an amount determined by the local government for the purpose of this paragraph;*
- acquiring or disposing of any property valued at an amount exceeding an amount determined by the local government for the purpose of this paragraph;*
- any of the local government's powers under section 5.98, 5.98A, 5.99, 5.99A, 5.100 or 5.129;*
- borrowing money on behalf of the local government;*
- hearing or determining an objection of a kind referred to in section 9.5;*

- (g) the power under section 9.49A(4) to authorise a person to sign documents on behalf of the local government;
- (h) any power or duty that requires the approval of the Minister or the Governor;
- (i) such other powers or duties as may be prescribed.

and the *Planning and Development Act 2005* section 214(2), (3) or (5).

Powers delegated to the CEO may be further delegated (with or without conditions) by the CEO to other officers, as deemed appropriate by the Chief Executive Officer.

The delegation of any power from Council to the Chief Executive Officer and from the Chief Executive Officer to any other officer must be in writing and when the delegated power is used it must be recorded by the officer exercising it.

A Chief Executive Officer cannot exercise delegated powers or duties if the CEO has an interest in the matter. The nature of the interest must be disclosed to the Mayor as soon as practicable after the CEO becomes aware of the interest.

The following Acts also permit delegated authority:

- Building Act 2011
- Bush fires Act 1954
- Dog Act 1974
- Cat Act 2011
- Food Act 2008
- Graffiti Vandalism Act 2016
- Public Health Act 2015
- Planning and Development Act 2005

POLICY IMPLICATIONS

Various Policies have been referred to throughout the Delegated Authority Register

FINANCIAL IMPLICATIONS

N/A

STRATEGIC IMPLICATIONS

The Town of East Fremantle Strategic Community Plan 2020 – 2030 states as follows:

Strategic Priority 5: Leadership and Governance

5.1 Strengthen organisational accountability and transparency.

5.1.3 Improve the efficiency and effectiveness of services.

5.3 Strive for excellence in leadership and governance.

5.3.2 Improve organisational systems with a focus on innovation.

RISK IMPLICATIONS

RISKS

| Risk | Risk Likelihood (based on history & with existing controls) | Risk Impact / Consequence | Risk Rating (Prior to Treatment or Control) | Principal Risk Theme | Risk Action Plan (Controls or Treatment proposed) |
|---|---|---------------------------|---|--|---|
| Council will not meet its statutory obligations if delegations and authorisations are not reviewed annually | Unlikely (2) | Moderate (3) | Moderate (5-9) | COMPLIANCE Some temporary non-compliances | Accept Officer Recommendation |

RISK MATRIX

| Consequence | | Insignificant | Minor | Moderate | Major | Extreme | |
|-------------|----------------|---------------|--------------|--------------|--------------|--------------|--------------|
| | | 1 | 2 | 3 | 4 | 5 | |
| Likelihood | Almost Certain | 5 | Moderate (5) | High (10) | High (15) | Extreme (20) | Extreme (25) |
| | Likely | 4 | Low (4) | Moderate (8) | High (12) | High (16) | Extreme (20) |
| | Possible | 3 | Low (3) | Moderate (6) | Moderate (9) | High (12) | High (15) |
| | Unlikely | 2 | Low (2) | Low (4) | Moderate (6) | Moderate (8) | High (10) |
| | Rare | 1 | Low (1) | Low (2) | Low (3) | Low (4) | Moderate (5) |

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives: occupational health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating is provided below. Any items with a risk rating over 16 will be added to the Risk Register, and any item with a risk rating over 16 will require a specific risk treatment plan to be developed.

RISK RATING

| | |
|---|----|
| Risk Rating | 6 |
| Does this item need to be added to the Town’s Risk Register | No |
| Is a Risk Treatment Plan Required | No |

SITE INSPECTION

N/A

COMMENT

The proposed changes to the Register of Delegations are shown as tracked changes in Attachment 1. Key changes include:

- deleting Delegation 1.1.2, which referred to the former Planning Committee, as that committee has been disbanded;
- making minor amendments to last year’s adopted delegations, mainly in relation to sub-delegations; and
- making more substantive changes to Delegations 1.2.43, 9.1.2 and 9.1.3, as outlined below.

Delegation 1.2.43 Signing of Documents

The delegation has been amended to:

- require documents to be executed in accordance with the proposed Execution of Documents Policy, which is the subject of a separate officer report to the June 2026 Council meeting;
- confirm that documents requiring the Common Seal must be authorised by Council resolution; and
- align Category 2 and Category 3 sub-delegations with the proposed policy.

Delegation 9.1.2 Determine planning applications – Council to CEO

1. Clarification and correction of terminology

- Statutory and planning terminology has been updated for consistency with the *Planning and Development Act 2005*, the *Local Government Act 1995* and the Town's Local Planning Scheme.
- References to approval and refusal powers have been reframed to focus on statutory authority rather than discretion.

2. Consolidation of refusal powers into part 1 of 'Function'

- Separate wording expressly authorising refusal of applications that cannot be approved under statutory planning instruments has been removed.
- This power has been consolidated into the primary delegation because:
 - applications incapable of approval under legislation or statutory instruments cannot lawfully be approved by Council; and
 - the delegation addresses a technical requirement rather than creating any additional discretion.
- This removes duplication and better reflects the legal position under planning legislation.

3. Reframing of limitations on delegation

- Provisions for applications that cannot be approved, such as non-permitted uses or non-compliance with mandatory requirements, have been recast as limits on approval delegations rather than separate refusal powers.
- Subclauses have been reworded to clarify that delegation limits apply only to applications capable of lawful approval.

4. Advertising, contention and Ministerial concurrence

- Redundant or unclear references to advertising, substantial objections and Ministerial concurrence have been removed where they duplicated statutory requirements.
- The remaining references now more clearly identify when delegation cannot be exercised.

5. Elected member notification threshold updated

- The threshold for mandatory elected member notification has been increased from \$5 million to reflect higher construction costs.
- The change also reflects that elected members have not exercised the call-in power in the past 12 months.

6. Clarification regarding section 257C and heritage places

- References to section 257C of the *Planning and Development Act 2005* have been clarified or removed where unnecessary.
- The wording has been amended to avoid suggesting that development of, or associated with, a heritage protected place is excluded from call-in provisions.
- The revised wording reflects that section 257C does not apply to heritage protected places that otherwise meet the relevant criteria.

7. Overall structural improvement

- The delegation now more clearly separates:
 - matters that may be determined under delegation;
 - matters excluded because they cannot lawfully be approved; and
 - matters that must be referred to Council because of statutory, Ministerial or procedural requirements.

Delegation 9.1.3 Determine applications for subdivision, clearance – Council to CEO

1. Corrected legislative references

- Removed references to the repealed *Town Planning and Development Act 1928*.
- Confirmed and corrected references to the *Planning and Development Act 2005*.
- Amended references to avoid incorrect or overly narrow citations where broader provisions apply.

2. Refined statutory scope

- Reframed references around Part 10 of the *Planning and Development Act 2005*, recognising that subdivision-related local government functions, including roads, easements and conditions, arise across multiple divisions.
- Clarified that the delegation applies to functions arising from WAPC referrals to the local government, consistent with Part 10.

3. Amended notification and call-in provisions

- Reframed Council involvement from a strict limitation on delegation to a call-in mechanism, supporting more efficient administration.
- This reflects that many subdivisions, particularly survey strata and built strata subdivisions, follow already-determined development applications and are largely technical.

4. Updated sub-delegation arrangements

- Expanded sub-delegation so both the Executive Manager Regulatory Services and Executive Manager Technical Services may exercise the relevant functions.
- This improves operational resilience and continuity if the CEO or one Executive Manager is unavailable.

Overall, the amendments improve legislative accuracy, better reflect subdivision processes, and support efficient administration while retaining appropriate elected member oversight.

CONCLUSION

The revised Register of Delegations, attached to this report, is recommended to Council for approval.

13.2 OFFICER RECOMMENDATION / COUNCIL RESOLUTION

Council Resolution Choose an item. Click or tap to enter a date.

OFFICER RECOMMENDATION:

That Council, by absolute majority and in accordance with sections 5.45 and 5.46 of the *Local Government Act 1995*, approves the Register of Delegations at Attachment 1.

REPORT ATTACHMENTS

Separate Attachment

13.3 REVIEW OF LOCAL LAWS

| | |
|--------------------------------|---|
| Report Reference Number | OCR-4276 |
| Prepared by | Chris Liversage, Consultant Conway Highbury |
| Supervised by | Jonathan Throssell, Chief Executive Officer |
| Meeting date | Tuesday, 16 June 2026 |
| Voting requirements | Absolute Majority |
| Documents tabled | Nil |
| Attachments | Nil |

PURPOSE

To complete the statutory review of the Town's local laws under s3.16 of the *Local Government Act 1995*, excluding the Keeping of Poultry Local Law 1985.

EXECUTIVE SUMMARY

Section 3.16 of the *Local Government Act 1995* requires local governments to review their local laws periodically. The review period has recently been extended from eight years to 15 years.

Council resolved to commence the review and invited public submissions. No submissions were received. Staff have identified minor amendments and a possible new local law, which will be considered in future reports to Council.

BACKGROUND

The Town has the following local laws in place:

- Cats Local Law 2016
- Dogs Local Law 2016
- Fencing Local Law 2004
- Keeping of Poultry Local Law 1985
- Meeting Procedures Local law 2016
- Parking Local Law 2016
- Public Places and Local Government Property Local Law 2016
- Penalty Units Local Law 2016
- Waste Local Law 2017

At its 17 February 2026 meeting, Council resolved to commence the statutory review of the Town's local laws under s3.16 of the Act.

Public notice inviting submissions was given as required, with the submission period closing on 26 April 2026. Due to an oversight, the Keeping of Poultry Local Law 1985 was not included in the advertised list of local laws for review.

No public submissions were received. Staff have identified possible amendments to existing local laws and a possible new local law, as follows:

- amend the Parking Local Law 2016 to confirm the Town's ability to allow payment of parking fees by mobile phone and app-based options; and

- introduce a new local law giving the Town powers to address public health nuisances from private property, including emissions, pests, land care and the keeping of animals, excluding dogs and cats. The proposed local law would also include provisions for the keeping of poultry.

The State Government has also indicated that it intends to make regulations that will effectively replace meeting procedures local laws. The timing is not yet known. If there is any inconsistency between a local law and the Act or regulations, the Act or regulations prevail to the extent of that inconsistency.

CONSULTATION

No further consultation is required to complete the s3.16 review. However, any new local law or amendment must follow the s3.12 process, including Council's initial adoption of the draft, public advertising, consideration of submissions, and a final decision on whether to make the local law or amendment. It takes effect after publication in the WA Government Gazette.

After gazettal, the Town must lodge the local law with the Joint Standing Committee on Delegated Legislation (JSCDL), which reviews subsidiary legislation on behalf of the WA Parliament. The Committee may recommend disallowance if a local law is outside power or does not meet its terms of reference, although it usually asks the local government to make amendments before considering that step.

STATUTORY ENVIRONMENT

Section 3.16 of the Act provides that:

3.16. PERIODIC REVIEW OF LOCAL LAWS

- (1) *Within a period of 15 years after the day on which a local law commenced or a determination in respect of the local law was last made under subsection (4), as the case requires, a local government must carry out a review of the local law to determine whether it considers that the local law should be repealed, be amended or remain unchanged.*
- (2) *The local government is to give local public notice stating that —*
 - (a) *the local government proposes to review the local law; and*
 - (b) *a copy of the local law may be inspected or obtained at any place specified in the notice; and*
 - (c) *submissions about the local law may be made to the local government before a day to be specified in the notice, being a day that is not less than 6 weeks after the notice is given.*
- [(2a) *deleted*]
- (3) *After the last day for submissions, the local government is to consider any submissions made and cause a report of the review to be prepared and submitted to its council.*
- (4) *After the report has been submitted to its council, the local government must determine* whether it considers that the local law should be repealed, be amended or remain unchanged.*
** Absolute majority required.*
- (5) *If no determination is made under subsection (4) within the applicable 15-year period under subsection (1), the local law is repealed at the end of that period.*
- (6) *If a local law is repealed by subsection (5), the local government must, not later than 14 days after the end of the applicable 15-year period —*
 - (a) *give notice of the repeal to —*
 - (i) *the Departmental CEO; and*
 - (ii) *if a department of the Public Service other than the Department assists in the administration of an Act under which the local law was made — the chief executive officer of that other department;*
 - and*
 - (b) *publish notice of the repeal in the Gazette; and*
 - (c) *give local public notice of the repeal.*

- (7) *If different provisions of a local law commenced on different days, the local law is taken, for the purposes of this section, to have commenced on the earliest of those days.*
- i(8) *This section does not apply to a local law if all it does is amend the text of, or repeal, a local law.*

Upon adoption of the recommendation to Council below, the Town will have completed the process required by s3.16.

POLICY IMPLICATIONS

Nil, although policy updates may be required if new local laws are made or existing local laws are amended.

FINANCIAL IMPLICATIONS

Nil, although there will be costs associated with flagged amendments to existing local laws and a possible new local law including their drafting, advertising for public comment and their eventual Gazettal.

STRATEGIC IMPLICATIONS

The Town should ensure that local laws are up to date, reasonable, and fit for purpose over the long term.

RISK IMPLICATIONS

RISKS

| Risk | Risk Likelihood (based on history & with existing controls) | Risk Impact / Consequence | Risk Rating (Prior to Treatment or Control) | Principal Risk Theme | Risk Action Plan (Controls or Treatment proposed) |
|--|---|---------------------------|---|---|---|
| Council does not review its local laws within the prescribed time. | Possible (3) | Moderate (3) | Moderate (5-9) | COMPLIANCE Short term non-compliance but with significant regulatory requirements imposed | Accept Officer Recommendation |

RISK MATRIX

| Consequence | | Insignificant | Minor | Moderate | Major | Extreme | |
|-------------|----------------|---------------|--------------|--------------|--------------|--------------|--------------|
| | | 1 | 2 | 3 | 4 | 5 | |
| Likelihood | Almost Certain | 5 | Moderate (5) | High (10) | High (15) | Extreme (20) | Extreme (25) |
| | Likely | 4 | Low (4) | Moderate (8) | High (12) | High (16) | Extreme (20) |
| | Possible | 3 | Low (3) | Moderate (6) | Moderate (9) | High (12) | High (15) |
| | Unlikely | 2 | Low (2) | Low (4) | Moderate (6) | Moderate (8) | High (10) |
| | Rare | 1 | Low (1) | Low (2) | Low (3) | Low (4) | Moderate (5) |

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives: occupational health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating is provided below. Any items with a risk rating over 16 will be added to the Risk Register, and any item with a risk rating over 16 will require a specific risk treatment plan to be developed.

RISK RATING

| | |
|--|----|
| Risk Rating | 9 |
| Does this item need to be added to the Town’s Risk Register | No |
| Is a Risk Treatment Plan Required | No |

SITE INSPECTION

N/A

COMMENT

N/A

CONCLUSION

By undertaking regular reviews, the Town can ensure its local laws are reasonably up to date.

13.3 OFFICER RECOMMENDATION / COUNCIL RESOLUTION

Council Resolution Choose an item. Click or tap to enter a date.

OFFICER RECOMMENDATION:

That Council:

1. notes that there were no submissions received in relation to the review of the Town's local laws under s3.16 of the *Local Government Act 1995*;
2. subject to any changes to enabling legislation or issues that may arise in future, resolves by an absolute majority that no changes be made to the following local laws:
 - a. Cats Local Law 2016
 - b. Dogs Local Law 2016
 - c. Fencing Local Law 2004
 - d. Meeting Procedures Local law 2016
 - e. Parking Local Law 2016
 - f. Public Places and Local Government Property Local Law 2016
 - g. Penalty Units Local Law 2016
 - h. Waste Local Law 2017
3. notes that possible amendment and/or new local laws will be presented to Council in due course to:
 - a. amend the Parking Local Law 2016 to confirm the ability of the Town to allow payment of parking fees using mobile phone and 'app' based options; and
 - b. provide powers to the Town to deal with public health nuisances from private property including emissions, land care, pests and the keeping of animals (with the exception of cats and dogs which are addressed above). The proposed local laws will also incorporate provisions specifically in relation to the keeping of poultry.

REPORT ATTACHMENTS

No Attachments

13.4 EAST FREMANTLE COMMUNITY PARK – DOG EXERCISE AREA CONDITIONS OF USE (ON-LEAD REQUIREMENT ON WAFL MATCH DAYS)

| | |
|--------------------------------|-------------------------|
| Report Reference Number | OCR-4258 |
| Prepared by | Jonathan Throssell, CEO |
| Supervised by | N/A |
| Meeting date | Tuesday, 16 June 2026 |
| Voting requirements | Absolute Majority |
| Documents tabled | Nil |
| Attachments | |

1. **Submission received – email (Confidential)**

PURPOSE

The purpose of this report is to:

- present the outcome of local public notice undertaken in relation to the proposed variation to the conditions of use applying to the East Fremantle Community Park (EFCP) dog exercise area (i.e. WAFL Match Day on-lead requirement); and
- enable Council to consider the submission received and determine whether to confirm the proposed conditions of use.

EXECUTIVE SUMMARY

East Fremantle Community Park operates as a shared-use community precinct that accommodates everyday recreation as well as WAFL fixtures. Council previously resolved (by absolute majority) to progress a statutory process to vary the conditions of use applying to the EFCP dog exercise area so that off-lead use does not apply on WAFL Match Days, with dogs required to be on a leash during those periods.

Local public notice has been completed and the submission period has closed. One submission was received, One submission was received, questioning the rationale for the WAFL Match Day restriction and suggesting that the level of risk may be low.

This report returns the matter to Council for determination as to whether to confirm the proposed variation to the conditions of use following completion of the statutory public notice process..

BACKGROUND

Council has previously approved the designation of a dog exercise area within East Fremantle Community Park in accordance with the *Dog Act 1976*, following public notice and consultation.

Council has also approved a licence agreement granting the East Fremantle Football Club (EFFC) rights to occupy and use parts of the park on WAFL Match Days. That licence contemplates closure of the dog exercise area to off-lead use during WAFL Match Days, subject to Council resolution under the Act.

In February 2026, at its Ordinary Council Meeting (Item 13.5 – Dog Exercise Areas), Council resolved by absolute majority, pursuant to sections 31(2B), 31(3A) and 31(3C) of the *Dog Act 1976*, to propose that the designated dog exercise area at East Fremantle Community Park operate as a dog exercise area except on WAFL Match Days, during which time dogs are required to be on a leash, and authorised the Chief Executive Officer to give local public notice of that proposed variation.

This report is presented following completion of that statutory public notice process.

CONSULTATION

Local public notice was undertaken in accordance with section 31(3C) of the *Dog Act 1976*, with a submission period concluding on 28 April 2026.

One submission was received during the advertising period and is included as a confidential attachment.

The submission received queried the basis for suspending off-lead access on WAFL Match Days and sought clarification as to whether there is a safety rationale. It also expressed a view that the level of risk may be low and suggested the requirement could be challenged if externally imposed.

This feedback reflects an individual perspective regarding the necessity and proportionality of the proposed restriction.

STATUTORY ENVIRONMENT

Dog Act 1976 – sections 31(2B), 31(3A) and 31(3C)

Local Government Act 1995 – section 1.4 (absolute majority)

Town of East Fremantle Dogs Local Law 2016

POLICY IMPLICATIONS

The proposed restriction aligns operational management of the dog exercise area with existing contractual arrangements under the EFFC licence and provides clarity in the application of dog control requirements.

FINANCIAL IMPLICATIONS

Minor costs associated with signage and public notification have been accommodated within existing operational budgets.

STRATEGIC IMPLICATIONS

The proposal supports safe and coordinated use of a shared community facility and alignment between statutory controls and the operational use of EFCP during WAFL fixtures.

RISK IMPLICATIONS

RISKS

| Risk | Risk Likelihood (based on history & with existing controls) | Risk Impact / Consequence | Risk Rating (Prior to Treatment or Control) | Principal Risk Theme | Risk Action Plan (Controls or Treatment proposed) |
|---|---|---------------------------|---|--|--|
| Inconsistency between statutory dog control settings and match day operations | Unlikely (2) | Minor (2) | Low (1-4) | COMPLIANCE Minor regulatory or statutory impact | Confirm Council position following advertising; implement clear signage and public messaging |
| Safety / crowd-management interaction between dogs and increased patron activity on WAFL Match Days | Possible (3) | Moderate (3) | Moderate (5-9) | HEALTH Medical type injuries | Adopt time-limited on-lead requirement; signage and monitoring during fixtures |

| | | | | | |
|---|--------------|--------------|----------------|---|---|
| Reputational concern regarding restriction of off-lead access | Possible (3) | Moderate (3) | Moderate (5-9) | REPUTATIONAL Substantiated, low impact, low news item | Communicate limited scope (WAFL Match Days only); emphasise availability at all other times |
| Enforcement practicality during peak periods | Possible (3) | Minor (2) | Moderate (5-9) | SERVICE INTERRUPTION No material service interruption | Clear, time-specific controls; coordination with operational staff |

RISK MATRIX

| Consequence Likelihood | | Insignificant | Minor | Moderate | Major | Extreme |
|---------------------------|---|---------------|--------------|--------------|--------------|--------------|
| | | 1 | 2 | 3 | 4 | 5 |
| Almost Certain | 5 | Moderate (5) | High (10) | High (15) | Extreme (20) | Extreme (25) |
| Likely | 4 | Low (4) | Moderate (8) | High (12) | High (16) | Extreme (20) |
| Possible | 3 | Low (3) | Moderate (6) | Moderate (9) | High (12) | High (15) |
| Unlikely | 2 | Low (2) | Low (4) | Moderate (6) | Moderate (8) | High (10) |
| Rare | 1 | Low (1) | Low (2) | Low (3) | Low (4) | Moderate (5) |

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives: occupational health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating is provided below. Any items with a risk rating over 16 will be added to the Risk Register, and any item with a risk rating over 16 will require a specific risk treatment plan to be developed.

RISK RATING

| | |
|---|----|
| Risk Rating | 9 |
| Does this item need to be added to the Town's Risk Register | No |
| Is a Risk Treatment Plan Required | No |

SITE INSPECTION

N/A

COMMENT

The proposed variation to the dog exercise area conditions of use is limited to WAFL Match Days and reflects the operational reality of EFCP as a shared-use facility accommodating both community recreation and WAFL fixtures.

On WAFL Match Days, the park experiences increased patronage, temporary infrastructure, and heightened levels of activity. Allowing dogs to exercise off-lead during these periods presents avoidable safety and crowd-management risks.

The restriction is therefore intended to provide a clear and consistent control during these defined periods, while maintaining off-lead access at all other times.

The submission received raises a question regarding the necessity of the proposed restriction and suggests that the level of risk may be low.

This feedback has been considered; however, it represents a single viewpoint within the statutory advertising process and does not alter the broader operational context of WAFL Match Day use at EFCP.

In this context, the proposed approach is limited in scope and provides a proportionate response to match-day conditions.

In light of the above, the matter now turns to whether Council should confirm the proposed variation to the conditions of use following completion of the statutory advertising process.

CONCLUSION

Council has completed the statutory public notice process required under the *Dog Act 1976* in relation to the proposed variation to the conditions of use applying to the East Fremantle Community Park dog exercise area.

One submission was received during the advertising period and has been considered.

The proposed variation is limited in scope, applying only on WAFL Match Days, and is intended to provide clarity and consistency in managing the dog exercise area during periods of increased activity and shared use.

Council is now required to determine whether to confirm the proposed variation to the conditions of use, having regard to the submission received, the operational context of WAFL Match Day use, and the need to ensure a reasonable and proportionate approach to public safety and site management.

13.4 OFFICER RECOMMENDATION / COUNCIL RESOLUTION

Council Resolution Choose an item. Click or tap to enter a date.

OFFICER RECOMMENDATION:

That Council, by absolute majority, pursuant to sections 31(2B) and 31(3A) of the *Dog Act 1976*:

- 1. notes the submission received in response to local public notice of the proposed variation to the conditions of use applying to the East Fremantle Community Park dog exercise area;**
- 2. confirms that the area of land designated within East Fremantle Community Park shall continue to operate as a dog exercise area, except on WAFL Match Days;**
- 3. determines that, on WAFL Match Days, dogs are required to be on a leash within East Fremantle Community Park, noting that this requirement applies only during those periods of increased activity and does not otherwise affect off-lead use;**
- 4. authorises the Chief Executive Officer to give effect to this resolution, including implementation of appropriate signage and public notification; and**
- 5. notes that the submission is included as a confidential attachment.**

REPORT ATTACHMENTS

Confidential Attachment

13.5 COMMUNITY GRANTS PROGRAM 2026-27

| | |
|--------------------------------|--|
| Report Reference Number | OCR-4271 |
| Prepared by | Natasha Turfrey, Communications and Engagement Officer |
| Supervised by | Jonathan Throssell, Chief Executive Officer |
| Meeting date | Tuesday, 16 June 2026 |
| Voting requirements | Simple Majority |
| Tabled Items | Nil |
| Attachments | Nil |

PURPOSE

The purpose of this report is for Council to consider the recommendation of the Community Assistance Grants Advisory Group and determine the allocation of funding under the 2026-27 Community Assistance Grants Program.

EXECUTIVE SUMMARY

The Community Assistance Grants Advisory Group met on 11 May 2026 to assess 12 submissions received under the Community Assistance Grants (CAG) Program for 2026-27.

The Advisory Group members, being Cr Jenny Harrington, Cr Lucinda Maywood, Cr Mark Wilson and community member John Chisholm, considered all 12 submissions and recommended that the following 10 submissions be funded.

| | Group | Grant Amount |
|----|----------------------------------|---------------------|
| 1 | Cockburn Blades Dragon Boat Club | \$975.90 |
| 2 | East Fremantle Bowling Club | \$1,100 |
| 3 | East Fremantle Football Club | \$1,650 |
| 4 | East Fremantle Lacrosse Club | \$1,650 |
| 5 | East Fremantle Lawn Tennis Club | \$1,650 |
| 6 | East Fremantle Lions Club | \$636 |
| 7 | Fremantle City Football Club | \$2,640 |
| 8 | Fremantle Rowing Club | \$2,104.07 |
| 9 | Fremantle Sea Scouts | \$1,650 |
| 10 | Richmond Primary School P & C | \$1,650 |

BACKGROUND

The Community Grants and Sponsorship Policy and the Community Assistance Grants (CAG) Program were adopted by Council in June 2016 to provide an orderly and consistent way of dealing with small funding requests on an annual basis.

The aim of the program is to provide financial assistance to community groups to help build capacity within the community in relation to recreation and leisure activities. The CAG program is intended for small grants only and

does not prevent clubs from seeking assistance for larger contributions from Council for more substantial capital projects.

The program was first introduced in the 2016-17 financial year, and the following allocations have been made:

- 2016-17 \$9,305.00
- 2017-18 \$9,699.00 (two rounds)
- 2018-19 \$20,000.00 (three rounds)
- 2019-20 \$14,357.00 (one round) **
- 2020-21 Budget reallocated **
- 2021-22 \$11,827.00
- 2022-23 \$14,681.69
- 2023-24 \$16,418.68
- 2024-25 \$15,816
- 2025-26 \$13,339

*** Following the original COVID lockdown, Council on 21 April 2020 resolved to defer, until 31 December 2020, the community assistance grant and the community led initiatives programs (and redirect these budget allocations to other community and business relief initiatives).*

CONSULTATION

Applications opened on Monday 23 March 2026 and were due to close on Friday 1 May 2026, but the closing date was extended to Wednesday 6 May 2026 due to the low number of applications received and to allow clubs additional time to obtain quotes.

Local community groups and clubs were informed of the opportunity through the following mediums:

- Direct email (initial grants opening email and reminder email including notice of extension)
- Our Neighbourhood newsletter (March edition)
- Town Talk email newsletter (March and April)
- Town Facebook page
- Town Instagram page
- Town website
- Print ad 'Around the Town' in the Fremantle Herald (March and April)
- Posters on notice boards around the Town (George Street, Zephyr's Café, East Fremantle Community Park and Town Hall).

STATUTORY ENVIRONMENT

Not applicable.

POLICY IMPLICATIONS

1.2.2 Community Grants and Sponsorship

FINANCIAL IMPLICATIONS

A draft budget of **\$16,557** is proposed for the Community Assistance Grant Program in the 2026-27 financial year. Submissions totalling **\$21,260.81** were received for consideration during the grant process.

A summary of the applications received is provided below, with the applications recommended for funding totalling **\$15,705.97**.

| Sporting Clubs/Community Groups | Grant Amount requested (ex GST) | Grant Request | Agreed amount |
|--|--|--|----------------------|
| Cockburn Blades Dragon Boat Club | \$975.90 | To purchase a night training safety package including front and rear navigation lights, bow navigation lighting, head torches, reflective tape. The items will ensure safe visibility and compliance with water safety expectations during early morning and evening training. It will also help with preparing their team for an upcoming international competition to Malacca, where training intensity and water time must increase to ensure safe and competitive participation. | \$975.90 |
| East Fremantle Bowling Club | \$1,000 | To purchase a Bowls WA-approved laser measure to add to the club's umpire kit and replace an old set of trammels that no longer function properly. Modern umpiring also requires the use of laser measures. | \$1,100 |
| East Fremantle Football Club | \$1,650 | Column signage project at East Fremantle Football Club to enhance wayfinding and identity, using bold graphics and durable materials to reflect the club's heritage and improve the visitor experience. | \$1,650 |
| East Fremantle Lacrosse Club | \$5,000 | Funding will support the purchase of shared equipment such as gloves, helmets, and balls. | \$1,650 |
| East Fremantle Lawn Tennis Club | \$1,604.84 | Materials to build a bespoke storage shed in keeping with local surrounds to safely accommodate tennis viewing chairs and recently purchased deck furniture. | \$1,650 |
| East Fremantle Lions Club | \$636 | To purchase a gazebo, folding table, Australian flag bunting, tablecloths and tablecloth clips for when they drive the children's train at John Tonkin. | \$636 |
| Fremantle City Football Club | \$2,640 | Design and installation of a custom-built trophy and memorabilia cabinet within the Tricolore Community Building. | \$2,640 |
| Fremantle Rowing Club | \$2,104.07 | Purchase of four men's sweep oars and six seat toppers for women rowers. | \$2,104.07 |
| Fremantle Sea Scouts | \$1,500 | Improvements to facilities at Camp Waller, including a tear drop banner, microwave, whiteboard, signage, battery box, lithium battery, battery charger and solar charger. | \$1,650 |
| Glyde-In Community Centre | \$1,000 | 10 polos shirts and 10 name badges for community outing volunteers | \$0 |
| Richmond Primary School P & C | \$1,650 | A new interactive whiteboard to be installed in the school library to be used for students and community events. | \$1,650 |

| | | | |
|------------------------|--------------------|---|--------------------|
| Swan Yacht Club | \$1,500 | Design and installation of a heritage plaque and in ground track markers to explain the former slipway site which is now green grass, connecting the site's working river history to its current community use. | \$0 |
| Total | \$21,260.81 | | \$15,705.97 |

Please note that the two submissions above are highlighted for the following reasons:

- **Glyde-In Community Centre:** The committee acknowledged the important community role of Glyde-In Community Centre. However, in considering the allocation of the limited Community Assistance Grants budget, the committee noted the proposed three-year funding agreement with the Town and determined that other applications were a higher priority for funding under this program.
- **Swan Yacht Club:** The committee acknowledged the broader community benefit of the project, given its location on a public pathway and its heritage interpretation value. However, in considering the allocation of the limited Community Assistance Grants budget, the committee determined that other applications were a higher priority for funding under this program.

STRATEGIC IMPLICATIONS

The recommendations in this report are consistent with the Community Strategic Plan 2020–2030, particularly Strategic Priority 1 – Social: A socially connected, inclusive and safe community. The Community Assistance Grants Program supports local organisations to enhance participation, build community capacity, and contribute to accessible recreational, sporting and social opportunities within the Town.

RISK IMPLICATIONS

There are no significant risks arising from the recommendations contained in this report, provided funding is allocated in accordance with Council's adopted Community Grants and Sponsorship Policy and the approved 2026-27 budget. There is a reputational risk associated with unsuccessful applications; however, this is mitigated through a documented assessment process and clear communication of Council's decision.

SITE INSPECTION

Not applicable.

COMMENT

The members of the Community Assistance Grants Advisory Group were in agreement that 10 applications should be funded.

In forming its recommendation, the Advisory Group considered each application against the intent of the Community Assistance Grants Program, the information provided in support of the application, and the limited funding available within the 2026-27 budget.

As the total value of applications received exceeded the available funding, the Advisory Group was required to prioritise those applications considered to offer the strongest alignment with the program objectives and the greatest overall community benefit.

CONCLUSION

Having considered the recommendation of the Community Assistance Grants Advisory Group, it is recommended that Council approves funding for the following groups and clubs in 2026-27 in the amounts set out in the recommendation.

13.5 OFFICER RECOMMENDATION / COUNCIL RESOLUTION

Council Resolution Choose an item. Click or tap to enter a date.

OFFICER RECOMMENDATION:

That Council:

1. approves the allocation of funding under the 2026-27 Community Assistance Grants Program to the following applicants:

| | |
|----------------------------------|--------------------|
| Cockburn Blades Dragon Boat Club | \$975.90 |
| East Fremantle Bowling Club | \$1,100 |
| East Fremantle Football Club | \$1,650 |
| East Fremantle Lacrosse Club | \$1,650 |
| East Fremantle Lawn Tennis Club | \$1,650 |
| East Fremantle Lions Club | \$636 |
| Fremantle City Football Club | \$2,640 |
| Fremantle Rowing Club | \$2,104.07 |
| Fremantle Sea Scouts | \$1,650 |
| Richmond Primary School P & C | \$1,650 |
| Total | \$15,705.97 |

2. requests the Chief Executive Officer advise all applicants of Council's decision.
3. requests the Chief Executive Officer provide feedback to applicants in relation to their applications.

REPORT ATTACHMENTS

No Attachments

13.6 ANNUAL ELECTORS' MEETING - VERGE GUIDELINES

| | |
|--------------------------------|--|
| Report Reference Number | OCR-4260 |
| Prepared by | Jacqueline Scott, Executive Manager Technical Services |
| Supervised by | Jonathan Throssell, CEO |
| Meeting date | Tuesday, 16 June 2026 |
| Voting requirements | Simple Majority |
| Documents tabled | Nil |
| Attachments | Nil |

PURPOSE

This report responds to a motion from the Annual Electors' Meeting (AEM) that proposes amending the Verge Guidelines to allow residents to plant approved trees on adjoining verges.

EXECUTIVE SUMMARY

Officers support the intent of the AEM motion and agree that a resident verge tree planting pathway should be progressed as part of the Town's broader approach to improving greening and canopy outcomes.

The canopy and greening review is currently underway. Subject to Council endorsement, the resident verge tree planting pathway will be incorporated directly into that current review, with appropriate updates to the relevant policy and guidelines.

BACKGROUND

At the Annual Electors' Meeting, a motion was carried proposing that the Verge Guidelines be amended to permit residents to plant approved trees on verges, subject to conditions relating to species selection, services clearance, maintenance responsibility, and location approval.

MOTION:

That the Verge Guidelines be amended to permit ratepayers to plant approved trees on verges, subject to these conditions

- *That trees are to be those species and sizes approved by the Town*
- *That permission be sought by the Town to ensure underground services are not impacted*
- *That maintenance and watering of trees so planted be the responsibility of the ratepayer concerned*
- *That the location of planting be approved by the Town*

CONSULTATION

The motion was raised through the Annual Electors' Meeting and reflects community interest in improved greening and canopy outcomes.

STATUTORY ENVIRONMENT

Local Government Act 1995

POLICY IMPLICATIONS

Subject to Council endorsement, the proposed resident verge tree planting pathway will be progressed through the current update to the Verge Guidelines as part of the broader canopy and greening review already underway.

FINANCIAL IMPLICATIONS

There are no direct financial implications arising from the recommendation in this report. Any future financial implications associated with a resident verge tree planting pathway will be considered through the broader canopy and greening review.

STRATEGIC IMPLICATIONS

The recommendation in both the motion and this report is consistent with the Town’s vision of an inclusive community and lifestyle, balancing growth and sustainability, and aligns directly with the Strategic Community Plan 2020–2030 priority relating to the natural environment.

RISK IMPLICATIONS

RISKS

| Risk | Risk Likelihood (based on history & with existing controls) | Risk Impact / Consequence | Risk Rating (Prior to Treatment or Control) | Principal Risk Theme | Risk Action Plan (Controls or Treatment proposed) |
|--|---|---------------------------|---|--|---|
| Not clearly responding to the Annual Electors’ Meeting motion | Rare (1) | Minor (2) | Low (1-4) | REPUTATIONAL Substantiated, low impact, low news item | Accept Officer Recommendation |
| Future canopy initiatives may create ongoing establishment, maintenance and asset lifecycle costs that should be considered as part of a coordinated program | Likely (4) | Moderate (3) | High (10-16) | FINANCIAL IMPACT \$50,000 - \$250,000 | Accept Officer Recommendation |

RISK MATRIX

| Consequence | | Insignificant | Minor | Moderate | Major | Extreme | |
|-------------|----------------|---------------|--------------|--------------|--------------|--------------|--------------|
| | | 1 | 2 | 3 | 4 | 5 | |
| Likelihood | Almost Certain | 5 | Moderate (5) | High (10) | High (15) | Extreme (20) | Extreme (25) |
| | Likely | 4 | Low (4) | Moderate (8) | High (12) | High (16) | Extreme (20) |
| | Possible | 3 | Low (3) | Moderate (6) | Moderate (9) | High (12) | High (15) |
| | Unlikely | 2 | Low (2) | Low (4) | Moderate (6) | Moderate (8) | High (10) |
| | Rare | 1 | Low (1) | Low (2) | Low (3) | Low (4) | Moderate (5) |

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives: occupational health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating is provided below. Any items with a risk rating over 16 will be added to the Risk Register, and any item with a risk rating over 16 will require a specific risk treatment plan to be developed.

RISK RATING

| | |
|--|----|
| Risk Rating | 12 |
| Does this item need to be added to the Town’s Risk Register | No |
| Is a Risk Treatment Plan Required | No |

SITE INSPECTION

Not Applicable

COMMENT

This report provides an update on the Town’s planned response to the AEM motion and seeks Council endorsement to incorporate the proposed pathway into the canopy and greening review currently underway.

Improving greening and canopy outcomes across the Town is an important strategic objective. The Town has commenced broader work to review its approach to canopy, informed by climate response priorities, emerging data and best practice, with the engagement of Arbor Carbon to acquire and analyse canopy data to inform this work. That information will assist the Town to understand existing canopy conditions, identify opportunities and priorities, and shape appropriate strategic, policy and operational responses.

Officers support incorporating the suggested resident verge tree planting pathway into the current review, subject to Council endorsement. Resident interest in verge tree planting is consistent with the Town’s broader greening objectives, and the AEM motion provides a practical suggestion that can be incorporated directly into the work already underway.

In doing so, the pathway must distinguish between establishment support that may reasonably be provided by residents, such as watering and early care, and the Town’s ongoing responsibilities for verge trees as public assets. Pruning, for example, would generally remain the responsibility of the Town, as this supports tree health, consistent form and the best long-term outcomes for the tree asset. This ensures residents can contribute to improved canopy outcomes while maintaining appropriate Town oversight of long-term tree health, public safety, asset management and risk.

The proposed conditions relating to approved species and sizes, underground services, establishment care and watering, and Town-approved planting locations provide an appropriate starting point for developing a resident verge tree planting pathway. Other matters to be considered include the health and form of the specific tree stock proposed and appropriate planting specifications.

Current community take-up of Town-funded verge tree planting requests was approximately 50% of the available tree planting program in the 2026 planting season. This indicates that demand for additional resident-initiated planting pathways is more likely to be limited and targeted, rather than broad-based. For that reason, incorporating the pathway into the canopy and greening review currently underway is considered a proportionate response. This will allow a clear and controlled process to be developed for residents who are willing to contribute to verge tree establishment, while also maintaining focus on higher-priority canopy actions.

CONCLUSION

The AEM motion raises a constructive suggestion that is consistent with the Town’s broader greening objectives. Officers support the intent of the motion and recommend that the proposed resident verge tree planting pathway be incorporated directly into the canopy and greening review currently underway. This will ensure that any changes to the Verge Guidelines are coordinated, evidence-based and practical to implement.

13.6 OFFICER RECOMMENDATION / COUNCIL RESOLUTION

Council Resolution Choose an item. Click or tap to enter a date.

OFFICER RECOMMENDATION:

That Council:

1. notes the motion from the Annual Electors' Meeting relating to verge tree planting;
2. endorses the progression of a resident verge tree planting pathway as part of the canopy and greening review currently underway, with appropriate updates to the relevant policy and guidelines.

REPORT ATTACHMENTS

No Attachments

13.7 RESOLUTIONS FROM ANNUAL ELECTORS MEETING 120526 - RISK MATTERS RAISED BY ELECTORS

| | |
|--------------------------------|--|
| Report Reference Number | OCR-4264 |
| Prepared by | Peter Kocian, Executive Manager Corporate Services |
| Supervised by | Jonathan Throssell, Chief Executive Officer |
| Meeting date | Tuesday, 16 June 2026 |
| Voting requirements | Simple majority |
| Documents tabled | Nil |

Attachments

1. Audit, Risk and Improvement Committee Terms of Reference
2. External Complaints Policy
3. Customer Service Requests Policy
4. Risk Management Policy and Procedures

PURPOSE

To consider AEM Decision 2 adopted at the Annual Electors’ Meeting held on 12 May 2026, which seeks clarification on how electors may raise risk matters with the Town, the role of the Audit, Risk and Improvement Committee, and the Town’s policy framework for managing customer service requests, external complaints and risk matters.

EXECUTIVE SUMMARY

This report responds to AEM Decision 2 adopted at the Annual Electors’ Meeting on 12 May 2026 and clarifies the role of the Audit, Risk and Improvement Committee and the Town’s processes for receiving and assessing risk-related matters raised by electors.

The Audit, Risk and Improvement Committee is an advisory committee of Council with a strategic oversight role in relation to audit, risk, compliance, internal controls and organisational improvement. It is not a public referral body for individual operational matters.

The Town’s Customer Service Requests Policy, External Complaints Policy and Risk Management Policy and Procedures provide the framework for receiving, assessing and responding to matters raised by residents. Residents may raise matters for assessment through those processes; however, the risk register remains an internal management tool and there is no direct mechanism for a resident to require that an item be placed on it.

BACKGROUND

Council held its Annual Electors’ Meeting on Tuesday, 12 May 2026. At that meeting, electors considered a number of matters and three decisions were adopted. This report addresses AEM Decision 2 relating to risk matters raised by electors.

AEM Decision 2

That:

1. Council publish clear guidelines for residents on what matters they can refer to the Audit, Risk and Improvement Committee.
2. In relation to any risk matters raised by electors that the CEO provides a written response to the electors setting out any actions or the reasons for not adopting any action.

3. The CEO provides a written response to an elector on what action has been taken if the elector has requested that a risk be advised to the Council's underwriting insurer LGIS.

At the meeting, the CEO advised that the Town's website would be reviewed in relation to the current information on the role of the Audit, Risk and Improvement Committee; that, while meetings of the Committee are generally open to the public, it is a Council-appointed committee established to consider strategic audit, risk and governance matters relating to the Town's operations; and that residents may raise potential risk issues with staff for investigation through the Town's established administrative processes.

CONSULTATION

This report has been prepared following a motion passed at the Annual Elector's Meeting held on 12 May 2026.

STATUTORY ENVIRONMENT

The Audit, Risk and Improvement Committee Terms of Reference operate within the framework of the *Local Government Act 1995* and the *Local Government (Audit) Regulations 1996*. The Terms of Reference confirm that the Committee is an advisory committee appointed by, and responsible to, Council. It does not have executive powers or management functions, and it cannot implement actions in areas for which management is responsible.

POLICY IMPLICATIONS

The Town's policy framework establishes separate but connected pathways for governance oversight, service requests, complaints handling and internal risk management.

The Town's Risk Management Policy is aligned to AS/NZS ISO 31000:2018 and establishes the framework for identifying, assessing, treating, monitoring and reviewing risk across the organisation.

The Customer Service Requests Policy and External Complaints Policy support the Town's broader commitment to accountable, equitable and transparent administration.

The Customer Service Requests Policy provides the primary mechanism for residents to raise requests for service, regulatory concerns, objections, appeals, complaints and compliments relating to Town services. The External Complaints Policy provides the framework for complaints about staff, policies, procedures or dissatisfaction with the Town's actions or decisions. The Risk Management Policy and Procedures establish the internal process by which risks are identified, assessed, treated and monitored.

Accordingly, residents may raise matters for assessment through established processes, but there is no direct mechanism for a resident to place an item on the Town's risk register. Whether a matter is escalated and recorded as a risk is determined by the Town through its internal governance and management processes.

FINANCIAL IMPLICATIONS

There are no direct financial implications arising from this report.

STRATEGIC IMPLICATIONS

This report supports the Town's strategic objective of strengthening governance, risk management and compliance by clarifying the role of the Audit, Risk and Improvement Committee and the pathways available to residents for raising concerns, requests and complaints.

RISK IMPLICATIONS

RISKS

| Risk | Risk Likelihood (based on history & with existing controls) | Risk Impact / Consequence | Risk Rating (Prior to Treatment or Control) | Principal Risk Theme | Risk Action Plan (Controls or Treatment proposed) |
|--|---|---------------------------|---|--------------------------------------|--|
| Unclear public understanding of the Audit, Risk and Improvement Committee's role and the Town's complaint, request and risk pathways may lead to inappropriate referrals, dissatisfaction and reputational impact. | Possible | Moderate | Moderate (9) | Governance & Compliance / Reputation | Provide clear public information on the role of the Audit, Risk and Improvement Committee and the Town's established administrative pathways for customer service requests, complaints and risk-related matters. |

RISK MATRIX

| Consequence | | Insignificant | Minor | Moderate | Major | Extreme | |
|-------------|----------------|---------------|--------------|--------------|--------------|--------------|--------------|
| | | 1 | 2 | 3 | 4 | 5 | |
| Likelihood | Almost Certain | 5 | Moderate (5) | High (10) | High (15) | Extreme (20) | Extreme (25) |
| | Likely | 4 | Low (4) | Moderate (8) | High (12) | High (16) | Extreme (20) |
| | Possible | 3 | Low (3) | Moderate (6) | Moderate (9) | High (12) | High (15) |
| | Unlikely | 2 | Low (2) | Low (4) | Moderate (6) | Moderate (8) | High (10) |
| | Rare | 1 | Low (1) | Low (2) | Low (3) | Low (4) | Moderate (5) |

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives: occupational health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating is provided below. Any items with a risk rating over 16 will be added to the Risk Register, and any item with a risk rating over 16 will require a specific risk treatment plan to be developed.

RISK RATING

| | |
|--|----|
| Risk Rating | 9 |
| Does this item need to be added to the Town's Risk Register | No |
| Is a Risk Treatment Plan Required | No |

SITE INSPECTION

Not applicable

COMMENT

The matters raised through AEM Decision 2 are addressed through the Town's existing governance and policy framework. The Audit, Risk and Improvement Committee is an advisory committee of Council with an oversight role in relation to audit, risk, governance and improvement. It is not intended to function as a public referral point for individual operational matters.

Where residents raise concerns involving service issues, dissatisfaction, compliance matters or possible risks, the Town's existing administrative pathways provide the appropriate mechanism for receiving and assessing those matters. The Customer Service Requests Policy captures requests for service and related operational issues, while the External Complaints Policy addresses complaints about conduct, policies, procedures or dissatisfaction with actions taken. The Risk Management Policy and Procedures then provide the internal basis for determining whether a matter should be escalated and managed as a risk.

By way of example, if a resident reports a pothole creating a public safety issue, the matter would ordinarily be recorded as a customer service request because it seeks action in relation to a Town asset or service. The request would be logged, allocated to the relevant operational area and assessed against service standards, public safety, statutory responsibilities and risk. Where the pothole presents an immediate hazard, it would be prioritised for urgent action, such as inspection, temporary treatment or repair. In most cases, the matter would be managed through the Town's operational and customer request processes and would not, of itself, be recorded on the Town's risk register. Escalation to the Town's internal risk management framework would only arise if the issue indicated a broader systemic problem, recurring control failure or a material risk to the Town's operations, assets or stakeholders.

If the resident is dissatisfied with the Town's management of the issue, the matter may then transition from a customer service request to a complaint. Consistent with the Customer Service Requests Policy, the original request and action taken would remain recorded in the Town's customer request system. Where the dissatisfaction relates to the Town's response, actions taken, or the way the matter has been handled, the resident may lodge a complaint under the External Complaints Policy, which provides the framework for the matter to be reviewed, investigated and responded to in an equitable, unbiased and documented manner.

In practical terms, electors and residents may bring matters to the Town's attention, including matters they consider may present a risk. Administration then assesses the matter under the relevant policy and determines the appropriate response. Depending on the nature of the issue, this may include operational action, complaint investigation, referral to the Town's insurer, escalation to management, or treatment within the Town's internal risk management framework. Whether a matter is recorded on the Town's risk register remains an internal management and governance decision of the Town.

CONCLUSION

The Town has an established framework for receiving, assessing and responding to matters raised by electors and residents. The Audit, Risk and Improvement Committee provides governance and oversight, while the Town's customer service, complaints and risk management policies provide the administrative and internal mechanisms for action.

Residents may raise matters for assessment, but there is no direct mechanism for a resident to require that a matter be placed on the Town's risk register. That determination is made by the Town through its internal governance and risk management processes.

13.7 OFFICER RECOMMENDATION / COUNCIL RESOLUTION

Council Resolution Choose an item. Click or tap to enter a date.

OFFICER RECOMMENDATION:

That Council, in response to AEM Decision 2 adopted at the Annual Meeting of Electors held on 12 May 2026:

1. notes that the Audit, Risk and Improvement Committee is an advisory committee of Council with strategic oversight responsibility for audit, risk, compliance, internal control and improvement, and is not a public referral body for individual matters;
2. notes that the Town's Customer Service Requests Policy, External Complaints Policy and Risk Management Policy and Procedures provide the framework for receiving, assessing and responding to matters raised by electors and residents;
3. confirms that residents may raise matters for assessment through the Town's established processes but cannot directly require that a matter be placed on the Town's risk register;
4. requests the Chief Executive Officer to update public information clarifying the role of the Audit, Risk and Improvement Committee and the pathways for raising requests, complaints and risk-related matters; and
5. resolves to take no further action in relation to AEM Decision 2 and advise the mover of the motion accordingly.

REPORT ATTACHMENTS

Attachments start on the next page

Town of East Fremantle
Audit, Risk and Improvement Committee
Terms of Reference

Audit, Risk and Improvement Committee Terms of Reference

1. Purpose of the Terms of Reference

The purpose of the terms of reference is to facilitate the operation of the Audit, Risk and Improvement Committee.

2. Introduction

The Audit, Risk and Improvement Committee is an advisory committee formally appointed by the Council and is responsible to the Council. The Audit, Risk and Improvement Committee does not have executive powers or authority to implement actions in areas over which management has responsibility and does not have any financial responsibility. The Audit, Risk and Improvement Committee does not have any management functions and is therefore independent of management.

The Audit, Risk and Improvement Committee objective is to assist the Town of East Fremantle Council in liaising with the auditor and overseeing the external audit function and promoting the transparency and accountability of the Town's financial management systems and reporting. The role of the Committee is to report to the Council and provide appropriate advice and recommendations on matters relevant to its terms of reference in order to facilitate decision making by the Council in relation to the discharge of its responsibilities.

3. Objectives

The objectives of the Audit, Risk and Improvement Committee are to oversee council's obligations under the *Local Government Act 1995*, and *Local Government (Audit) Regulations 1996*, more specifically;

- 3.1 The integrity of external financial reporting, including accounting policies.
- 3.2 The scope of work, objectivity, performance and independence of the external and internal audit charter.
- 3.3 Ensure the Town has established effective controls and systems to safeguard the Town's financial and physical resources.
- 3.4 The systems or procedures that are designed to ensure that the Town and its subsidiaries comply with relevant statutory and regulatory requirements.
- 3.5 The process for recognising risks arising from the Town's operations and strategies, and consider the adequacy of measures taken to manage those risks.
- 3.6 The process and systems which protect the Council against fraud and irregularities.

The Audit, Risk and Improvement Committee must also add to the credibility of Council by promoting ethical standards through its work.

4. Authority

The Audit, Risk and Improvement Committee has the authority to:

- 4.1 Review the internal and external auditor's annual audit plans and the outcomes/results of all audits undertaken.
- 4.2 Formally meet with the Town's appointed external auditors as necessary.
- 4.3 Seek resolution on any disagreements between management and the external auditors on financial reporting.

Audit, Risk and Improvement Committee Terms of Reference

4.4 Advise Council on any or all of the above as deemed necessary.

5. Composition

5.1 The Audit, Risk and Improvement Committee will comprise a maximum of five (5) elected members and a maximum of 7 members in total inclusive of the external independent members.

5.2 The Audit, Risk and Improvement Committee will comprise of up to two (2) external independent members. An external member will be a person independent to the local government and will not have provided paid services to the Town either directly or indirectly.

5.3 External independent members will be selected based on the following criteria:

- a) A demonstrated high level of expertise and knowledge in financial management, reporting, governance and audit; and
- b) Relevant skills and experience in providing independent expert advice.

5.4 Appointments of external independent members will be made following a public advertisement. The Chief Executive Officer will evaluate potential members and make a recommendation to Council.

5.5 External members shall be appointed for a period of up to two (2) years terminating on the day of the Local Government Ordinary Elections, unless Council resolves otherwise

5.6 In accordance with 7.1A (3) of the Local Government Act, "*A CEO is not to be a member of an Audit, Risk and Improvement Committee and may not nominate a person to be a member of an Audit, Risk and Improvement Committee or have a person to represent the CEO as a member of an Audit, Risk and Improvement Committee.*"

5.7 The Council will appoint Audit, Risk and Improvement Committee members. Voting requirement of Council is an *Absolute Majority*.

5.8 The Presiding Member and Deputy Presiding Member will be external independent members appointed by resolution of Council after the Ordinary Local Government Election.

5.9 Council will also appoint a Deputy to the Presiding Member, who will be an external independent member. This person will only attend meetings if the Presiding Member is unable to do so.

5.10 The members, taken collectively, will have a broad range of skills and experience relevant to the operations of the Town. At least one member of the committee will have accounting or related financial management experience with an understanding of accounting and auditing standards in a public sector environment.

5.11 A quorum will be a minimum of 50% of the membership.

5.12 Audit, Risk and Improvement Committee members are required by the *Local Government Act 1995* and Code of Conduct in observing the requirements of declaring any proximity, financial or impartiality interests that relate to any matter to be considered at each meeting.

5.13 New members will receive relevant information and briefings on their appointment to assist them to meet their committee responsibilities.

6. Meetings

Audit, Risk and Improvement Committee Terms of Reference

- 6.1 The Audit, Risk and Improvement Committee will meet at least three (3) times per year, with the dates to be set each year by Council, with authority to convene additional meetings, as circumstances require.
- 6.2 Meetings may be called by the Presiding Member of the Audit, Risk and Improvement Committee, or at the request of the Mayor or Chief Executive Officer.
- 6.3 The Audit, Risk and Improvement Committee meetings are generally open to the public unless the Presiding Member or Chief Executive Officer deem it necessary to proceed behind closed doors pursuant to Section 5.23 of the Local Government Act 1995.
- 6.4 All Elected Members are invited to attend each Audit, Risk and Improvement Committee meeting.
- 6.5 All Audit, Risk and Improvement Committee members are expected to attend each meeting in person.
- 6.6 The Chief Executive Officer will facilitate the meetings of the Audit, Risk and Improvement Committee and invite members of management, internal and external auditors or others to attend meetings as observers and to provide pertinent information, as necessary.
- 6.7 The Audit, Risk and Improvement Committee will develop a forward meeting schedule that includes the dates, location, and proposed work plan for each meeting for the forthcoming year, that cover all the responsibilities outlined in this terms of reference.
- 6.8 Meeting agendas will be prepared and provided at least one week in advance to members, along with appropriate briefing materials.
- 6.9 A decision of the Audit, Risk and Improvement Committee is to be made by a simple majority.
- 6.10 Minutes will be taken at each meeting and presented to the subsequent meeting for confirmation.

7. Responsibilities

The Audit, Risk and Improvement Committee will carry out the following responsibilities:

- 7.1 Risk management
 - 7.1.1 Review whether management has in place a current and comprehensive enterprise risk management framework and associated procedures for effective identification and management of the Town's business and financial risks, including fraud.
 - 7.1.2 Determine whether a sound and effective approach has been followed in managing the Town's major risks including those associated with individual projects, program implementation, and activities.
 - 7.1.3 Review the process of developing and implementing the Town's fraud control arrangements and satisfy itself the Town has appropriate processes and systems in place to detect, capture and effectively respond to fraud-related information.
- 7.2 Business continuity
 - 7.2.1 Determine whether a sound and effective approach has been followed in establishing the Town's business continuity planning arrangements, including

Audit, Risk and Improvement Committee Terms of Reference

whether business continuity and disaster recovery plans have been periodically updated and tested.

7.3 Internal Control

7.3.1 Review whether management has in place relevant policies and procedures and that they are periodically reviewed and updated.

7.3.2 Review whether appropriate policies and supporting procedures are in place for the management and exercise of delegations.

7.4 Financial Report

7.4.1 Review with management and the external auditors the results of the audit, including any difficulties encountered.

7.4.2 Review the annual financial report and performance report of the Town of East Fremantle and its subsidiaries, and consider whether it is complete, consistent with information known to Audit, Risk and Improvement Committee members, and reflects appropriate accounting principles.

7.4.3 Review the process for the consolidation of financial information of the Town related entities into the financial reports of the Town.

7.4.4 Review with management and the external auditors all matters required to be communicated to the Audit, Risk and Improvement Committee under the Australian Auditing Standards.

7.4.5 Review the draft Annual Financial Statements and recommend the adoption of the Annual Financial Statements to Council.

7.5 Compliance

7.5.1 Keep informed of the findings of any examinations by regulatory agencies and any auditor (external) observations and monitor management's response to these findings.

7.5.2 Obtain regular updates from management about compliance matters.

7.6 Internal Audit Charter

7.6.1 Review and recommend the annual internal audit plan for approval by the Council and all major changes to the plan.

7.6.2 Monitor that the internal annual plan is linked with and covers the material business risks.

7.6.3 Review all audit reports and provide advice to the Council on significant issues identified in audit reports and action to be taken on issues raised, including identification and dissemination of good practice.

7.6.4 Monitor management's implementation of audit recommendations.

7.7 External Audit

7.7.1 Note the external auditor's proposed audit scope and approach for financial performance audits, including any reliance on internal auditor activity.

Audit, Risk and Improvement Committee Terms of Reference

- 7.7.2 Consider the findings and recommendations of relevant Performance Audits undertaken by the external auditor and ensure the Town implements relevant recommendations.
 - 7.7.3 Provide an opportunity for the Audit, Risk and Improvement Committee to meet with the external auditors to discuss any matters that the Audit, Risk and Improvement Committee or the external auditors believe should be discussed privately.
 - 7.7.4 Annually review the performance of external audit including the level of satisfaction with external audit function.
 - 7.7.5 Monitor management's implementation of external audit recommendations.
- 7.8 Improvement
- 7.8.1 Promote continuous improvement initiatives and improvements that lead to enhanced financial health, governance and risk management.
 - 7.8.2 Provide recommendations to Council as appropriate that may lead to improved operational efficiency, service delivery and/or governance and administrative practices.
- 7.9 Reporting Responsibilities
- 7.8.1 Report regularly to the Council about Audit, Risk and Improvement Committee activities, issues, and related recommendations through circulation of minutes.
 - 7.8.2 Monitor that open communication between the external auditors, and the Town's management occurs.
 - 7.8.3 To review a report given to it by the CEO under regulation 17(3) of the Local Government (Audit) Regulations and is to —
 - (i) report to the council the results of that review;
 - and
 - (ii) give a copy of the CEO's report to the council.
- 7.10 Other Responsibilities
- 7.9.1 Perform other activities related to this terms of reference as requested by the Council or as required by *Local Government Act 1995 or Local Government (Audit) Regulations 1996*.
 - 7.9.2 Annually review and assess the adequacy of the Audit, Risk and Improvement Committee terms of reference, request Council approval for proposed changes, and ensure appropriate disclosure as might be required by legislation or regulation.



External Complaints Policy

| | |
|--------------------------------|-------------------------------------|
| Type: | Office of the CEO – Human Resources |
| Legislation: | |
| Delegation: | |
| Other Related Document: | |

Objective

The Town of East Fremantle is committed to providing an efficient, effective and consistent approach in the management of complaints.

Policy Scope

This policy applies to all staff, contractors and volunteers of the Town of East Fremantle who receive and manage customer complaints / feedback relating to services delivered by or on behalf of the Town.

Policy

The Town recognises that an effective complaint management system is an essential part of providing quality customer service and encourages a proactive approach to complaints / customer feedback management.

The Town of East Fremantle’s management of our customers’ feedback / complaints is set in line with the standards set in the Code of Conduct. All feedback will be attended to in an equitable, unbiased manner.

The Town will collect and register data on customer complaints / feedback through the Town’s Customer Service Request Module in the SynergySoft Electronic Management System.

All information that identifies a person/s identity will be confidential.

The decision or action taken regarding the customer complaint / feedback will be communicated to the customer as soon as the decision or action is taken.

Procedure

Receiving complaints

1.1 VERBAL COMPLAINTS

- 1.1.1 Listen carefully and maintain a positive approach.
- 1.1.2 Repeat your understanding of the problem to the customer to check that you have understood.

1.1.3 If the complaint is unclear, it can be helpful to ask ‘What is it that you want done?’ or ‘What is it that you would like to happen?’ or ‘How can we help you with your concern?’

1.1.4 There is two types of actions to take when dealing with a complaint:

1. If the complaint is about a staff member or policy / procedure of the Town complete a ‘Complaints Form’; or
 2. If the complaint is relating to any work or action required by the Town to remedy, enter the details into the Customer Service Request Module.
- **NB: any member of the public wishing to make a complaint of a serious nature against a staff member is required to lodge their complaint in writing and the Complainant is to be advised that action on the complaint can only be taken when he / she agrees to their name being known to the staff member.**

1.1.5 Complaint Form: If the customer is in attendance have the customer sign the form. Make sure that they agree with what has been written on the form. Give them a copy of the form. Register the form in Synergy as incoming correspondence, allocating it to the Human Resources Coordinator (only if the complaint is about an employee), relevant Executive Manager and the Chief Executive Officer.

1.1.6 Customer Service Request: assess the situation to see if there is any action that you can take to resolve the complaint. If there is, inform the customer and resolve the issue. Then record in the Customer Service Request module.

- If you are unable to resolve the issue, advise the customer that an Officer will contact them within the time frames listed for the type of issue on the Customer Service Request.
- The customer must be informed of the outcome and advised if there are any issues impacting on resolving the Request.
- The Officer responsible for the Customer Service Request must deal with the matter as per the Procedure for Customer Service Requests, including: within the timeframes listed on the Request and ensuring that a record of all action taken is included in the ‘Action Taken’ page of the record.

1.2 WRITTEN COMPLAINTS

1.2.1 When letters of complaints are received, they are dealt with in the same manner as a verbal complaint.

1.2.2 A letter will be sent advising that their complaint has been received and thanking them for providing feedback to the Town.

- Complaint regarding an employee / policy / procedure:
 - Register the correspondence in Synergy as incoming correspondence, allocating it to the Human Resources Coordinator (only if the complaint is about an employee), relevant Executive Manager and the Chief Executive Officer.

- If complaint is pertaining to an employee, the HR Coordinator will investigate the complaint and provide a report to the Chief Executive Officer.
 - If an outcome is not achieved within five (5) working days the HR Coordinator will inform the customer of the process to date.
 - The Chief Executive Officer will provide the customer with details of the outcome of the investigation in writing.
 - If necessary disciplinary action will be taken against the employee.
 - Records will be filed in the Personnel File.
- If the complaint is about a policy / procedure the relevant Executive Manager will take responsibility of the investigation.
 - If an outcome is not achieved within five (5) working days the Executive Manager (or Officer allocated the 'job' by an Executive Manager) will inform the customer of the process to date.
 - The Chief Executive Officer or Executive Manager will provide the customer with details of the outcome of the investigation in writing.
 - All records will be filed in the relevant Synergy file.
- Complaint regarding any work or action required to be undertaken by the Town:
 - Register the correspondence in Synergy as a Customer Service Request.
 - The Officer responsible for the Customer Service Request must deal with the matter as per the Procedure for Customer Service Requests, including: within the timeframes listed on the Request and ensuring that a record of all action taken is included in the 'Action Taken' page of the record.
 - If the matter is not resolved within the required timeframes, the responsible officer must ensure the customer is kept informed of the situation until the matter is resolved.

1.3 UNRESOLVED COMPLAINTS

- 1.3.1 If the complaint has not been resolved within ten (10) working days, the responsible officer will maintain regular contact with the Customer.
- 1.3.2 If the matter cannot be resolved at Officer level, the matter will be referred to Council for resolution.
- 1.3.3 The customer will be advised of this action and the date of the meeting to which the matter has been referred.

- 1.3.4 Once Council has made a determination on the issue, the customer will be informed.
- 1.3.5 A copy of the relevant page from the Minutes will be included with the Investigation documents.
- 1.3.6 If the complaint is still unresolved, the customer should be informed the matter can be referred to an external body such as the Ombudsman, Department of Local Government etc.

1.4 REVIEWING COMPLAINTS

- 1.4.1 On a monthly basis, the Records Officer will provide a report of all Customer Service Requests received (including the action taken to resolve the complaints) and outstanding Customer Service Requests to the Chief Executive Officer.
- 1.4.2 The Chief Executive Officer will inform Council of any complaints of a serious nature received.

1.5 COMPLAINTS ABOUT MEMBERS OF COUNCIL

Complaints made about a Councillor/s can only be made where breaches of the Local Government Act 1995 have occurred, eg:

- **Minor Breach:** includes — breach of a local law relating to conduct at meetings; improper disclosure of information; securing personal advantage or disadvantaging others; misuse of resources; non-disclosure of interests adverse to impartiality; acceptance of gifts; and prohibition against involvement in administration.
- **Serious Breach:** includes — failure to disclose a direct or indirect financial interest or proximity interest at a meeting; failure to lodge a primary return when due; failure to disclose information in a return; member made improper use of information acquired in the performance of his or her functions under the LG Act or any other written law a) to gain directly or indirectly a financial advantage for the member or any other person, b) to cause financial detriment to the local government or any other person.

| | |
|-----------------------------------|---------------------------------------|
| Responsible Directorate: | Office of the Chief Executive Officer |
| Reviewing Officer: | Human Resources Coordinator |
| Decision making Authority: | |
| Policy Adopted: | 21/3/17 |
| Policy Amended/Reviewed: | 07/02/2022 |
| Former Policy No: | |



CUSTOMER SERVICE REQUESTS POLICY

Objective

The Town aims to ensure:

- That we continuously strive for open and accountable administration practices.
- That service requests are fulfilled efficiently and within the Town's defined Service Level Agreements.
- Organisational uniformity by addressing all service requests in a consistent and structured manner.

This policy applies to all Town of East Fremantle employees, volunteers and elected members.

Policy

The Town of East Fremantle is committed to the delivery of quality customer service. This policy details how the effective management of customer service requests promotes the efficient use of the Town's resources and increases customer satisfaction. The provision of quality customer service is the responsibility of each Town of East Fremantle Officer. The Town of East Fremantle provides an extensive range of services and infrastructure to its customers and the wider community. Customer Service Requests are therefore expected as part of the Town's daily operational practices.

What is a Customer Service Request?

A Customer Service Request for the purpose of this policy is a request for service that requires a third party, whether it be an internal or external contractor, to take an action on providing or improving a Council service.

Types of Customer Service Request

In the Town's experience, most customer enquiries fit within well-established processes, which can be explained to the customer at the time of the request. When a customer contacts the Town for reasons other than a straightforward request of factual information, the contact must be logged into SynergySoft's Customer Request Module to ensure that the request is directed to the relevant action officer. All of the Town of East Fremantle's employees, volunteers and elected members are responsible for submitting all requests through the required process.

The following types of requests will be processed as a Customer Service Request:

- Requests for all of the Town's services, internal or external.
- Requests for the Town's to exercise its regulatory or compliance functions.
- The lodging of an appeal, concern or objection in accordance with a statutory process, standard procedure or policy.
- Appeals for waiver or review of a penalty infringement notice.
- Complaints or compliments that may be an expression of dissatisfaction or satisfaction about issues or services provided by Town.

The following types of requests should not be processed through the CRMS:

- Complaints regarding the conduct of officers from the Town of East Fremantle
- Complaints regarding the conduct of elected Members for the Town of East Fremantle

Complaints of this nature will be managed in accordance to the Town's External Complaints Policy.

Reasonable Request for Service

In determining how to respond to a request for service, Town will consider:

- An assessment of risk
- Statutory responsibilities
- The content of Town of East Fremantle's Strategic Community Plan and Annual Budget
- Relevant Policies and Procedures
- Established service standards and response times for regular activities

Recording a Service Request

The Town has an obligation to properly record all internal and external customer requests and feedback. All customer service requests, whether they are required by an internal or external stakeholder must be recorded as a CRM.

Requests are recorded as a CRM to ensure that operational areas can manage their workflow process efficiently. Data will be analysed for service improvement opportunities.

A customer can make a service request by:

- Completing the online Contact Us form on the Town's website
- Telephone
- Email
- Letter
- In Person to an employee or Reception at the Town Hall
- Through Elected Members

All requests will be regarded with equity and no distinction will be made by the method that the customer chooses to contact the Town. Service requests made through an indirect channel such as blogs or through social media directed at a third party cannot be easily monitored and therefore cannot be accepted as a service request.

Timeframe for Response

The circumstances of individual requests for service will vary greatly. In the majority of cases, requests will be processed promptly and the customer will be advised verbally or in writing. Any attempts to contact the customer, along with the resolution, must be recorded as an action in the CRM.

Routine requests are often subject to Service Level Agreements (SLA) dictated by the Service Unit. For example, Bin Repair requests will be completed within 2 business days and urgent requests that endanger public safety will be assessed, where practical within 24 hours. If Town is unable to fulfil the request within the specified timeframes, the customer will be notified and where possible given a projected completion date.

Other service requests may be aligned to coincide with existing scheduling in a particular location or season. Examples of this include bulk green waste collection that occurs three times per year or tree planting that occurs during a specific season. However, there are exceptions to the rule, and the Town will consider the request on its own merits or if the issue is a threat to public safety.

Related Documents

Customer Service charter

Complaints Policy

Customer Service Request Procedure and Workflow Diagrams



2.2.4 Risk Management

| | |
|--------------------------------|---------------------------------------|
| Type: | Corporate Services – Risk Management |
| Legislation: | AS/NZS ISO 31000:2018 |
| Delegation: | N/A |
| Other Related Document: | Risk Management Procedures (Attached) |

Objective

The Town of East Fremantle’s (“the Town”) Risk Management Policy documents the commitment and objectives regarding managing uncertainty that may impact the Town’s strategies, goals or objectives. To encourage an integrated, effective and organisation wide approach to risk management within the Town, facilitating value creation and protection.

Definitions

(From AS/NZS ISO 31000:2018)

Risk: Effect of uncertainty on objectives.

Note 1: An effect is a deviation from the expected – positive or negative.

Note 2: Objectives can have different aspects (such as financial, health & safety and environmental goals) and can apply at different levels (such as strategic, organisationwide, project product or process).

Risk Management: Coordinated activities to direct and control an organisation with regard to risk.

Risk Management Process: Systematic application of management policies, procedures and practices to the activities of communicating, consulting, establishing the context, and identifying, analysing, evaluating, treating, monitoring and reviewing risk.

Policy

It is the Town’s Policy to achieve best practice (aligned with AS/NZS ISO 31000:2018 Risk management), in the management of all risks that may affect the Town, its customers, people, assets, functions, objectives, operations or members of the public.

Risk Management will form part of the Strategic, Operational, Project and Line Management responsibilities and where possible, be incorporated within the Town’s Integrated Planning Framework.

The Town’s Senior Staff Group will determine and communicate the Risk Management Policy, Objectives and Procedures, as well as direct and monitor implementation, practice and performance.

Every employee, elected member, volunteer and contractor within the Town is recognised as having a role in risk management, from the identification of risks, to implementing risk treatments and shall be invited and encouraged to participate in the process.

Consultants may be retained at times to advise and assist in the risk management process or management of specific risks or categories of risk.

Risk Management Objectives

- Optimise the achievement of our vision, experiences, strategies, goals and objectives.
- Provide transparent and formal oversight of the risk and control environment to enable effective decision making.
- Enhance risk versus return within our risk appetite.
- Embed appropriate and effective controls to mitigate risk.
- Achieve effective corporate governance and adherence to relevant statutory, regulatory and compliance obligations.
- Enhance organisational resilience.
- Identify and provide for the continuity of critical operations.

Risk Appetite

The Town defined its risk appetite through the development and endorsement of the Town’s Risk Assessment and Acceptance Criteria. The criteria are included within the Risk Management Procedures and are subject to ongoing review in conjunction with this policy.

All organisational risks to be reported at a corporate level are to be assessed according to the Town’s Risk Assessment and Acceptance Criteria to allow consistency and informed decision making. For operational requirements such as projects or to satisfy external stakeholder requirements, alternative risk assessment criteria may be utilised, however these cannot exceed the organisation’s appetite and are to be noted within the individual risk assessment and approved by a member of the Senior Staff Group.

As a public body, there is an expectation that the Town will maintain an inherent low appetite for risk and as a consequence adopt policies and maintain systems and procedures to create value and protect, the Town, and its stakeholders.

Roles, Responsibilities & Accountabilities

The CEO is responsible for the allocation of roles, responsibilities and accountabilities. These are documented in the Risk Management Procedures (Operational Document).

Monitor & Review

The Town will implement and integrate a monitor and review process to report on the achievement of the Risk Management Objectives, the management of individual risks and the ongoing identification of issues and trends.

Attachment

Risk Management Procedures

| | |
|-----------------------------------|---------------------------------------|
| Responsible Directorate: | Office of the Chief Executive Officer |
| Reviewing Officer: | Executive Manager Corporate Services |
| Decision making Authority: | Council |
| Policy Adopted: | 21/3/17 |
| Policy Amended/Reviewed: | 17/9/19, 8/12/20 |
| Former Policy No: | 4.3.4 |

Risk Management Procedures

Governance

Appropriate governance of risk management within the Town of East Fremantle (the "Town") provides:

- Transparency of decision making.
- Clear identification of the roles and responsibilities of risk management functions.
- An effective Governance Structure to support the risk framework.

Framework Review

The Risk Management Framework is to be reviewed for appropriateness and effectiveness annually.

Operating Model

The Town has adopted a "Three Lines of Defence" model for the management of risk. This model ensures roles; responsibilities and accountabilities for decision making are structured to demonstrate effective governance and assurance. By operating within the approved risk appetite and framework, the Council, Management and Community will have assurance that risks are managed effectively to support the delivery of the Strategic, Corporate & Operational Plans.

First Line of Defence

All operational areas of the Town are considered '**1st Line**'. They are responsible for ensuring that risks within their scope of operations are identified, assessed, managed, monitored and reported. Ultimately, they bear ownership and responsibility for losses or opportunities from the realisation of risk. Associated responsibilities include;

- Establishing and implementing appropriate processes and controls for the management of risk (in line with these procedures).
- Undertaking adequate analysis (data capture) to support the decision-making process of risk.
- Prepare risk acceptance proposals where necessary, based on level of residual risk.
- Retain primary accountability for the ongoing management of their risk and control environment.

Second Line of Defence

The Executive Assistant Corporate Services acts as the primary '**2nd Line**'. This position owns and manages the framework for risk management, drafts and implements governance procedures and provides the necessary tools and training to support the 1st line process. The Senior Staff Group, in their capacity as Risk Committee, supplements the second line of defence.

Maintaining oversight on the application of the framework provides a transparent view and level of assurance to the 1st & 3rd lines on the risk and control environment. Support can be provided by additional oversight functions completed by other 1st Line Teams (where applicable). Additional responsibilities include:

- Providing independent oversight of risk matters as required.
- Monitoring and reporting on emerging risks.
- Co-ordinating the Town's risk reporting for the CEO & Senior Staff Group and the Audit Committee.

Third Line of Defence

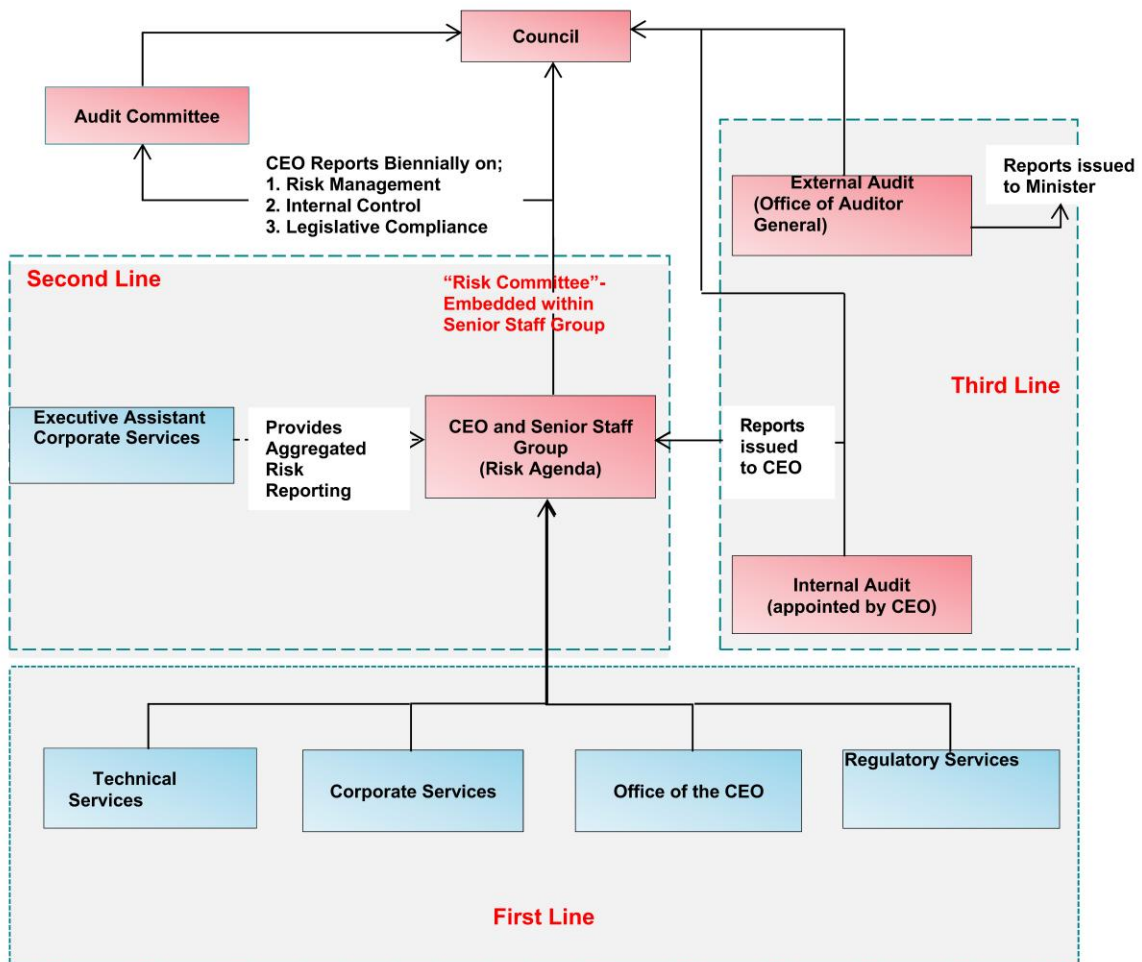
Internal self-audits & External Audits are the '3rd Line' of defence, providing assurance to the Council, Audit Committee and Town Management on the effectiveness of business operations and oversight frameworks (1st & 2nd Line).

Internal Audit – Appointed by the CEO to report on the adequacy and effectiveness of internal control processes and procedures. The scope of which would be determined by the CEO with input from the Audit Committee.

External Audit – Appointed by the Council on the recommendation of the Audit Committee to report independently to the President and CEO on the annual financial statements only.

Governance Structure

The following diagram depicts the current operating structure for risk management within the Town.



Roles & Responsibilities

CEO / Council

- Review and approve the Town's Risk Management Policy and Risk Assessment & Acceptance Criteria.
- Appoint / Engage External Auditors to report on financial statements annually.
- Establish and maintain an Audit Committee in terms of the Local Government Act.

Audit Committee

- Support Council in providing effective corporate governance.
- Oversight of all matters that relate to the conduct of External Audits.
- Independent, objective and autonomous in deliberations.
- Recommendations to Council on External Auditor appointments.

CEO / Senior Staff Group

- Undertake internal Audits as required under Local Government (Audit) Regulations.
- Liaise with Council in relation to risk acceptance requirements.
- Approve and review the appropriateness and effectiveness of the Risk Management Framework.
- Drive consistent embedding of a risk management culture.
- Analyse and discuss emerging risks, issues and trends.
- Document decisions and actions arising from risk matters.
- Own and manage the Risk Profiles at Town Level.

Executive Assistant Corporate Services

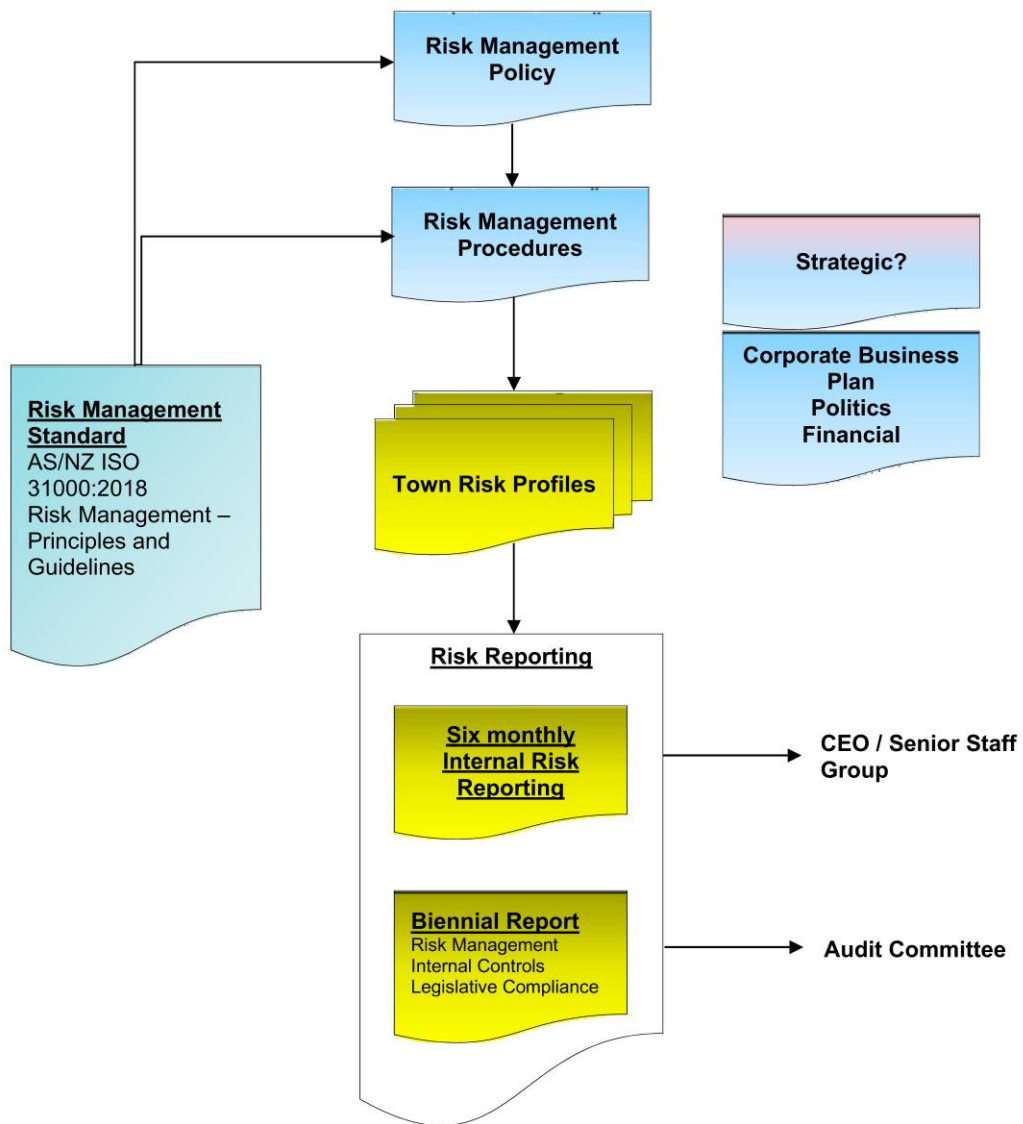
- Oversee and facilitate the Risk Management Framework.
- Support reporting requirements for risk matters.

Work Areas

- Drive risk management culture within work areas.
- Own, manage and report on specific risk issues as required.
- Assist in the Risk & Control Management process as required.
- Highlight any emerging risks or issues accordingly.
- Incorporate 'Risk Management' into Management Meetings, by incorporating the following agenda items;
 - New or emerging risks.
 - Review existing risks.
 - Control adequacy.
 - Outstanding issues and actions.

Document Structure (Framework)

The following diagram depicts the relationship between the Risk Management Policy, Procedures and supporting documentation and reports.





Risk & Control Management

All Work Areas of the Town are required to assess and manage the Risk Profiles on an ongoing basis.

Each Manager, in conjunction with the Executive Assistant Corporate Services is accountable for ensuring that Risk Profiles are:

- Reflective of the material risk landscape of the Town.
- Reviewed on at least a six-monthly basis, or sooner if there has been a material restructure or change in the risk and control environment.
- Maintained in the standard format.

This process is supported by the use of data inputs, workshops and ongoing business engagement.

Risk & Control Assessment

To ensure alignment with AS/NZ ISO 31000:2018 Risk Management, the following approach is to be adopted from a Risk & Control Assessment perspective:

A: Establishing the Context

The first step in the risk management process is to understand the context within which the risks are to be assessed and what is being assessed, this forms two elements:

Organisational Context

The Town's Risk Management Procedures provide the basic information and guidance regarding the organisational context to conduct a risk assessment; this includes Risk Assessment and Acceptance Criteria (Appendix A) and any other tolerance tables as developed. In addition, existing Risk Themes are to be utilised (Appendix C) where possible to assist in the categorisation of related risks.

Any changes or additions to the Risk Themes must be approved by the Executive Assistant Corporate Services and CEO.

All risk assessments are to utilise these documents to allow consistent and comparable risk information to be developed and considered within planning and decision-making processes.

Specific Risk Assessment Context

To direct the identification of risks, the specific risk assessment context is to be determined prior to and used within the risk assessment process.

For risk assessment purposes the Town has been divided into three levels of risk assessment context:

1. Strategic Context

This constitutes the Town's external environment and high-level direction. Inputs to establishing the strategic risk assessment environment may include;

- Organisation's Vision
- Stakeholder Analysis
- Environment Scan / SWOT Analysis
- Existing Strategies / Objectives / Goals

2. Operational Context

The Town's day to day activities, functions, infrastructure and services. Prior to identifying operational risks, the operational area should identify its Key Activities i.e. what is trying to be achieved. Note: these may already be documented in business plans, budgets etc.

3. Project Context

Project Risk has two main components:

- **Direct** refers to the risks that may arise as a result of project activity (i.e. impacting on current or future process, resources or IT systems) which may prevent the Town from meeting its objectives
- **Indirect** refers to the risks which threaten the delivery of project outcomes.

In addition to understanding what is to be assessed, it is also important to understand who are the key stakeholders or areas of expertise that may need to be included within the risk assessment.

B: Risk Identification

Using the specific risk assessment context as the foundation, and in conjunction with relevant stakeholders, answer the following questions, capture and review the information within each Risk Profile.

- What can go wrong? / What are areas of uncertainty? (Risk Description)
- How could this risk eventuate? (Potential Causes)
- What are the current measurable activities that mitigate this risk from eventuating?(Controls)
- What are the potential consequential outcomes of the risk eventuating? (Consequences)

C: Risk Analysis

To analyse the risks, the Town's Risk Assessment and Acceptance Criteria (Appendix A) is applied:

- Based on the documented controls, analyse the risk in terms of Existing Control Ratings
- Determine relevant consequence categories and rate how bad it could be if the risk eventuated with existing controls in place (Consequence)
- Determine how likely it is that the risk will eventuate to the determined level of consequence with existing controls in place (Likelihood)
- By combining the measures of consequence and likelihood, determine the risk rating (Level of Risk)

D: Risk Evaluation

The Town is to verify the risk analysis and make a risk acceptance decision based on:

- Controls Assurance (i.e. are the existing controls in use, effective, documented, up to date and relevant)
- Existing Control Rating
- Level of Risk
- Risk Acceptance Criteria (Appendix A)
- Risk versus Reward / Opportunity

The risk acceptance decision needs to be documented and acceptable risks are then subject to the monitor and review process. Note: Individual Risks or Issues may need to be escalated due to urgency, level of risk or systemic nature.

E: Risk Treatment

For unacceptable risks, determine treatment options that may improve existing controls and/or reduce consequence / likelihood to an acceptable level.

Risk treatments may involve actions such as avoid, share, transfer or reduce the risk with the treatment selection and implementation to be based on;

- Cost versus benefit
- Ease of implementation
- Alignment to organisational values / objectives

Once a treatment has been fully implemented, the Executive Assistant Corporate Services is to review the risk information and acceptance decision with the treatment now noted as a control and those risks that are acceptable then become subject to the monitor and review process (Refer to Risk Acceptance section).

F: Monitoring & Review

The Town is to review all Risk Profiles at least on a six monthly basis or if triggered by one of the following;

- Changes to context,
- A treatment is implemented,
- An incident occurs or due to audit/regulator findings.

The Executive Assistant Corporate Services is to monitor the status of risk treatment implementation and report on, if required.

The CEO & Senior Staff Group will monitor significant risks and treatment implementation as part of their normal agenda item on a quarterly basis with specific attention given to risks that meet any of the following criteria:

- Risks with a Level of Risk of High or Extreme
- Risks with Inadequate Existing Control Rating
- Risks with Consequence Rating of Extreme
- Risks with Likelihood Rating of Almost Certain

The design and focus of the Risk Summary report will be determined from time to time on the direction of the CEO & Senior Staff Group. They will also monitor the effectiveness of the Risk Management Framework ensuring it is practical and appropriate to the Town.

G: Communication & Consultation

Throughout the risk management process, stakeholders will be identified, and where relevant, be involved in or informed of outputs from the risk management process.

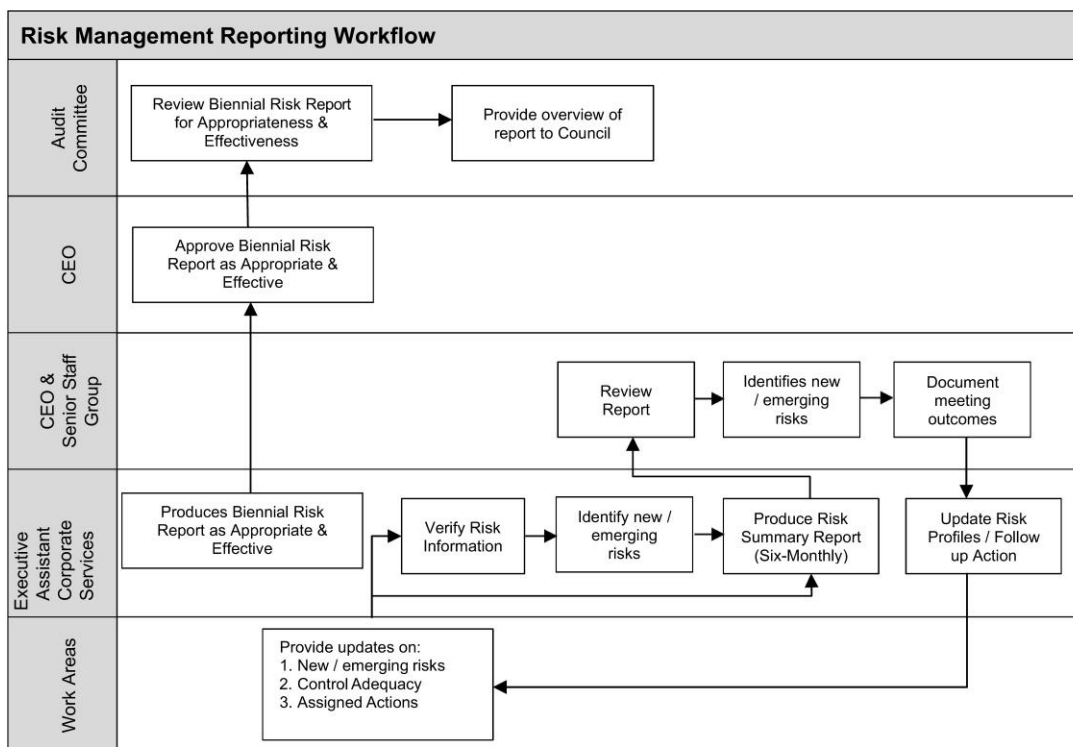
Risk management awareness and training will be provided to staff as part of their OS&H Program.

Risk management will be included within the employee induction process to ensure new employees are introduced to the Town's risk management culture.

Reporting Requirements

Coverage & Frequency

The following diagram provides a high level view of the ongoing reporting process for Risk Management.



Each Work Area is responsible for ensuring:

- They continually provide updates in relation to new and emerging risks, control effectiveness and indicator performance to the Executive Assistant Corporate Services.
- Work through assigned actions and provide relevant updates to the Executive Assistant Corporate Services.
- Risks / Issues reported to the CEO & Senior Staff Group are reflective of the current risk and control environment.

The Executive Assistant Corporate Services is responsible for:

- Ensuring Town Risk Profiles are formally reviewed and updated, at least on a six monthly basis or when there has been a material restructure, change in risk ownership or change in the external environment.
- Producing a six-monthly Risk Report for the CEO & Senior Staff Group which contains an overview Risk Summary for the Town.
- Annual Compliance Audit Return completion and lodgement.

Indicators

Indicators are required to be used for monitoring and validating risks and controls. The following describes the process for the creation and reporting of Indicators:

Identification

The following represent the minimum standards when identifying appropriate Indicator risks and controls:

- The risk description and casual factors are fully understood
- The Indicator is fully relevant to the risk or control
- Predictive Indicators are adopted wherever possible
- Indicators provide adequate coverage over monitoring risks and controls

Validity of Source

In all cases an assessment of the data quality, integrity and frequency must be completed to ensure that the Indicator data is relevant to the risk or Control.

Where possible the source of the data (data owner) should be independent to the risk owner. Overlapping Indicators can be used to provide a level of assurance on data integrity.

If the data or source changes during the life of the Indicator, the data is required to be revalidated to ensure reporting of the Indicator against a consistent baseline.

Tolerances

Tolerances are set based on the Town's Risk Appetite. They may be set and agreed over three levels:

- Green – within appetite; no action required.
- Amber – the Indicator must be closely monitored and relevant actions set and implemented to bring the measure back within the green tolerance.
- Red – outside risk appetite; the Indicator must be escalated to the CEO & Senior Staff Group where appropriate management actions are to be set and implemented to bring the measure back within appetite.

Monitor & Review

All active Indicators are updated as per their stated frequency of the data source.

When monitoring and reviewing Indicators, the overall trend should be considered over a longer timeframe than individual data movements. The trend of the Indicators is specifically used as an input to the risk and control assessment.

Risk Acceptance

Day-to-day operational management decisions are generally managed under the delegated authority framework of the Town.

Risk Acceptance outside of the appetite framework is a management decision to accept, within authority levels, material risks which will remain outside appetite framework (refer Appendix A – Risk Assessment & Acceptance Criteria) for an extended period of time (generally 3 months or longer).

The following process is designed to provide a framework for those outside appetite framework identified risks.

The 'Risk Acceptance' must be in writing, signed by the relevant Manager and cover:

- A description of the risk.
- An assessment of the risk (e.g. Impact consequence, materiality, likelihood, working assumptions etc)
- Details of any mitigating action plans or treatment options in place
- An estimate of the expected remediation date.

Reasonable action should be taken to mitigate the risk. A lack of budget to remediate a material risk outside of appetite is not sufficient justification in itself to accept a risk.

Accepted risks must be continually reviewed through standard operating reporting structure (i.e. Senior Staff Group)



Appendix A – Risk Assessment and Acceptance Criteria

| Town of East Fremantle Measures of Consequence | | | | | | | |
|--|--|-------------------------|---|--|---|--|---|
| Rating (Level) | Health | Financial Impact | Service Interruption | Compliance | Reputational | Property | Environment |
| Insignificant (1) | Near-Miss or First Aid | Less than \$10,000 | No material service interruption | Minor regulatory or statutory impact | Unsubstantiated, low impact, low profile or 'no news' item | Inconsequential damage. | Contained, reversible impact managed by on site response |
| Minor (2) | Medical type injuries | \$10,001 - \$50,000 | Short term temporary interruption – backlog cleared < 1 day | Some temporary non-compliances | Substantiated, low impact, low news item | Localised damage rectified by routine internal procedures | Contained, reversible impact managed by internal response |
| Moderate (3) | Lost time injury >14 Days | \$50,001 - \$250,000 | Medium term temporary interruption – backlog cleared by additional resources < 1 week | Short term non-compliance but with significant regulatory requirements imposed | Substantiated, public embarrassment, moderate impact, moderate news profile | Localised damage requiring external resources to rectify | Contained, reversible impact managed by external agencies |
| Major (4) | Long-term disability / multiple injuries | \$250,001 - \$1,000,000 | Prolonged interruption of services – additional resources; performance affected < 1 month | Non-compliance results in termination of services or imposed penalties | Substantiated, public embarrassment, high impact, high news profile, third party actions | Significant damage requiring internal & external resources to rectify | Uncontained, reversible impact managed by a coordinated response from external agencies |
| Extreme (5) | Fatality, permanent disability | More than \$1,000,000 | Indeterminate prolonged interruption of services – non-performance > 1 month | Non-compliance results in litigation, criminal charges or significant damages or penalties | Substantiated, public embarrassment, very high multiple impacts, high widespread multiple news profile, third party actions | Extensive damage requiring prolonged period of restitution Complete loss of plant, equipment & building | Uncontained, irreversible impact |



| Town of East Fremantle Measures of Likelihood | | | |
|---|-----------------------|---|----------------------------|
| Level | Rating | Description | Frequency |
| 5 | Almost Certain | The event is expected to occur in most circumstances | More than once per year |
| 4 | Likely | The event will probably occur in most circumstances | At least once per year |
| 3 | Possible | The event should occur at some time | At least once in 3 years |
| 2 | Unlikely | The event could occur at some time | At least once in 10 years |
| 1 | Rare | The event may only occur in exceptional circumstances | Less than once in 15 years |

| Town of East Fremantle Risk Matrix | | | | | | |
|------------------------------------|---|---------------|--------------|--------------|--------------|--------------|
| Consequence | | Insignificant | Minor | Moderate | Major | Extreme |
| Likelihood | | A? | 2 | 3 | 4 | 5 |
| Almost Certain | 5 | Moderate (5) | High (10) | High (15) | Extreme (20) | Extreme (25) |
| Likely | 4 | Low (4) | Moderate (8) | High (12) | High (16) | Extreme (20) |
| Possible | 3 | Low (3) | Moderate (6) | Moderate (9) | High (12) | High (15) |
| Unlikely | 2 | Low (2) | Low (4) | Moderate (6) | Moderate (8) | High (10) |
| Rare | 1 | Low (1) | Low (2) | Low (3) | Low (4) | Moderate (5) |



| Town of East Fremantle Risk Acceptance Criteria | | | |
|---|---------------------------|--|---------------------|
| Risk Rank | Description | Criteria | Responsibility |
| LOW (1-4) | Acceptable | Risk acceptable with adequate controls, managed by routine procedures and subject to annual monitoring | Operational Manager |
| MODERATE (5-9) | Monitor | Risk acceptable with adequate controls, managed by specific procedures and subject to semi-annual monitoring | Operational Manager |
| HIGH (10-16) | Urgent Attention Required | Risk acceptable with excellent controls, managed by senior management / executive and subject to monthly monitoring | Director / CEO |
| EXTREME (17-25) | Unacceptable | Risk only acceptable with excellent controls and all treatment plans to be explored and implemented where possible, managed by highest level of authority and subject to continuous monitoring | CEO / Council |

| Town of East Fremantle Existing Controls Ratings | | |
|--|---|---|
| Rating | Foreseeable | Description |
| Effective | There is little scope for improvement. | Processes (Controls) operating as intended and / or aligned to Policies & Procedures; are subject to ongoing maintenance and monitoring and are being continuously reviewed and tested. |
| Adequate | There is some scope for improvement. | Whilst some inadequacies have been identified; Processes (Controls) are in place, are being addressed / complied with and are subject to periodic review and testing. |
| Inadequate | A need for corrective and / or improvement actions exist. | Processes (Controls) not operating as intended, do not exist, or are not being addressed / complied with, or have not been reviewed or tested for some time. |



Appendix B – Risk Profile Template

| Risk Theme | Date |
|---|------|
| <p><u>This Risk Theme is defined as:</u> <i>Definition of Theme</i></p> | |

| |
|---|
| <p><u>Potential causes include:</u> <i>List of potential causes</i></p> |
|---|

| Controls | Type | Date | Town Rating |
|-------------------------|------|------|-------------|
| <i>List of Controls</i> | | | |
| | | | |
| | | | |

| | |
|---------------------------------|--|
| Overall Control Ratings: | |
|---------------------------------|--|

| Consequence Category | Risk Ratings | Town Rating |
|----------------------|---------------------|-------------|
| | Consequence: | |
| | Likelihood: | |

| | |
|------------------------------|--|
| Overall Risk Ratings: | |
|------------------------------|--|

| Indicators | Tolerance | Date | Overall Town Result |
|---------------------------|-----------|------|---------------------|
| <i>List of Indicators</i> | | | |
| | | | |

| |
|---|
| <p><u>Comments</u> <i>Rationale for all above ratings</i></p> |
|---|

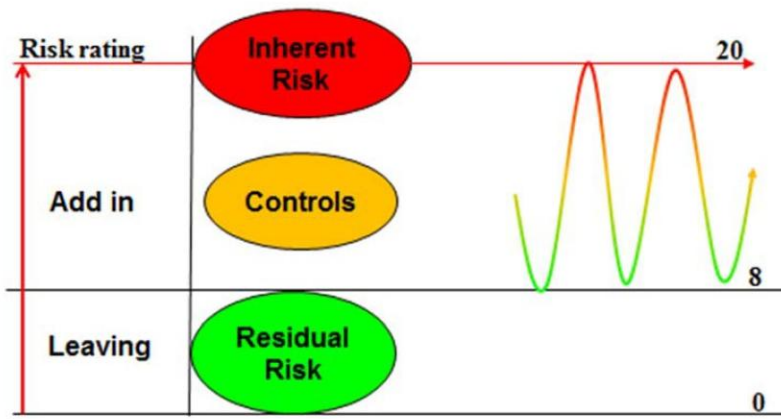
| Current Issues / Actions / Treatments | Due Date | Responsibility |
|---|----------|----------------|
| <i>List current issues / actions / treatments</i> | | |
| | | |
| | | |





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The importance of controls



DR



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MEASURES OF CONSEQUENCE (PROJECT)

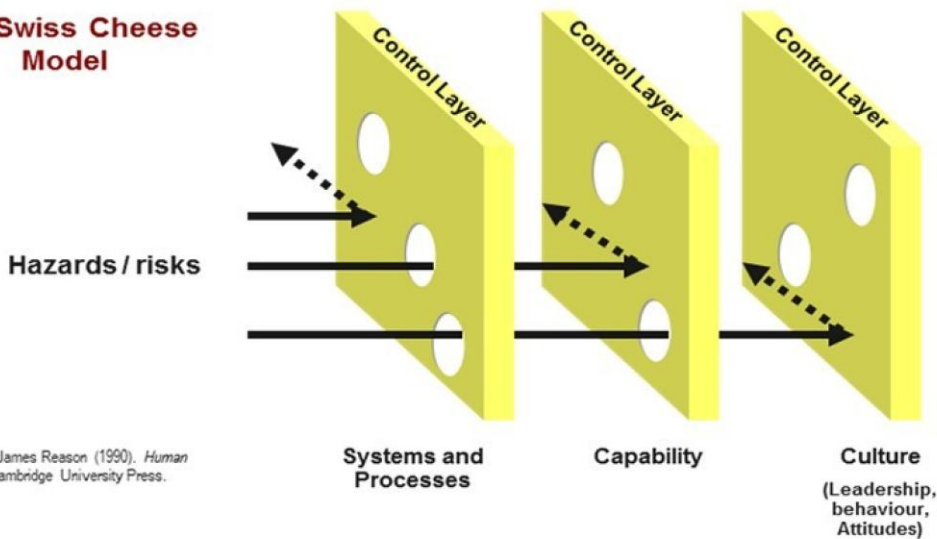
| LEVEL | RATING | Project TIME | Project COST | Project SCOPE / QUALITY |
|-------|---------------|--|--------------------------------|--|
| 1 | Insignificant | Exceeds deadline by >5% of project timeline | Exceeds project budget by 2% | Minor variations to project scope or quality |
| 2 | Minor | Exceeds deadline by >10% of project timeline | Exceeds project budget by 5% | Scope creep requiring additional work, time or resources. Reduced perception of quality by Stakeholders. |
| 3 | Moderate | Exceeds deadline by >15% of project timeline | Exceeds project budget by 7.5% | Scope creep requiring additional work, time and resources or shortcuts being taken. Stakeholder concerns. |
| 4 | Major | Exceeds deadline by >20% of project timeline | Exceeds project budget by 15% | Project goals, deliverables, costs and/or deadline failures. Project no longer aligned with the project scope Stakeholder intervention in project. |
| 5 | Extreme | Exceeds deadline by 25% of project timeline | Exceeds project budget by 20% | Failure to meet project objectives. Project outcomes negatively affecting the community or the environment. Public embarrassment, third party actions. |



| | |
|---------------------|--|
| Programme: | |
| Programme Owner: | |
| Project Ref: | |
| Project Name: | |
| Project Manager: | |
| Directorate: | |
| Business Unit: | |
| Date of Assessment: | |
| Assessor: | |

| Context | Screening Question | Yes/No | Project Impact | Yes/No | Level of Project Risk | Instructions | Organisational Impact | Yes/No | Level of Organisational Risk | Instructions | Additional Supporting Comments |
|-----------------|---|--------|----------------|--------|-----------------------|--------------|-----------------------|--------|------------------------------|--------------|--------------------------------|
| Health & Safety | 1. Is there a risk that the project may cause harm to persons (staff, contractor, public) | | | | | | | | | | |
| Financial | 2. Is there a risk that the project may exceed budget? | | | | | | | | | | |
| Time | 3. Is there a risk that the project deadline is exceeded? | | | | | | | | | | |
| Scope / Quality | 4. Is there a risk that the project scope or quality may vary? | | | | | | | | | | |
| Environment | 5. Is there a risk that the project may impact the natural environment? | | | | | | | | | | |

The Swiss Cheese Model



Source: James Reason (1990). *Human Error*. Cambridge University Press.

13.8 RESOLUTIONS FROM ANNUAL ELECTORS MEETING 120526 - TREE RETENTION ON PRIVATE LAND

| | |
|--------------------------------|---|
| Report Reference Number | OCR-4266 |
| Prepared by | Fraser Henderson, Executive Manager Regulatory Services |
| Supervised by | Jonathan Throssell, Chief Executive Officer |
| Meeting date | Tuesday, 16 June 2026 |
| Voting requirements | Simple |
| Documents tabled | Nil |
| Attachments | Nil |

PURPOSE

To consider a decision adopted at the recent Annual Electors’ Meeting held on 12 May 2026 requesting Council adopt a tree retention policy for private property.

EXECUTIVE SUMMARY

At the Annual Electors’ Meeting (AEM) held on 12 May 2026, electors resolved that the Town adopt the WALGA Model Local Planning Policy – Tree Retention.

Officers note that, prior to the AEM:

- a recent State Administrative Tribunal (SAT) decision found that, depending on context, tree removal may constitute “development” requiring development approval.
- in response to this decision, the Town has already developed a draft Local Planning Policy for tree retention on private land, informed by the Town’s specific circumstances rather than adopting the WALGA model.

The draft policy reflects the legal position that tree removal may already constitute development and adopts a framework that clarifies when development approval is not required, rather than only when it is required.

To support an evidence-based approach the Town has undertaken hyperspectral aerial monitoring across the municipality . This work will provide detailed information on urban canopy coverage, its spatial distribution, and areas where canopy loss is occurring.

Officers are currently awaiting the results of this analysis. Once received and reviewed, this data will inform the final policy settings and support Council in making an informed decision regarding the regulation of tree removal on private land.

A further report is expected to be presented to Council within approximately 2–3 months.

BACKGROUND

Council held its Annual Electors’ Meeting (AEM) on Tuesday 12 May 2026, which was attended by twelve members of the public.

Three decisions were made at the AEM. This report deals with the following decision regarding the adoption of the WALGA Model Local Planning Policy -Tree Retention.

AEM Decision 3

That the Town of East Fremantle adopts the WALGA Model Local Planning Policy – Tree Retention which provides protection for mature trees on private property by defining the removal of a regulated tree as “works” which require development approval.

At the meeting, the EMRS had outlined that the planning context has been clarified by a recent State Administrative Tribunal (SAT) decision, which found that:

- tree removal or tree damaging activity may constitute “works”; and
- such works may constitute “development” under the Planning and Development Act 2005, depending on the circumstances.

Prior to this decision:

- it was generally understood that tree removal, in isolation, did not constitute development;
- local governments relied on local planning policies to define when development approval would be required, as reflected in the WALGA model policy approach.

Following the SAT decision:

- tree removal may already constitute development unless it is otherwise exempt; and
- the role of a Local Planning Policy has consequently shifted.

In this context:

- rather than defining when development approval is required;
- a Local Planning Policy is now required to define when development approval is not required, through appropriate exemptions.

In response:

- the Town has prepared a draft Local Planning Policy tailored to its local context and informed by the SAT decision; and
- the policy adopts an exemption-based approach to ensure that minor or insignificant tree removal (i.e. de minimis works) is not unnecessarily captured.

To support development of the policy:

- the Town has undertaken hyperspectral aerial monitoring to better understand urban tree canopy; and
- the results of this work are expected imminently and will inform final policy settings.

CONSULTATION

At this stage, no formal consultation has been undertaken.

Should Council support progression of a draft Local Planning Policy, it will be publicly advertised for a minimum of 21 days in accordance with the Planning and Development (Local Planning Schemes) Regulations 2015.

STATUTORY ENVIRONMENT

The relevant legislation includes:

- Planning and Development Act 2005
- Planning and Development (Local Planning Schemes) Regulations 2015

POLICY IMPLICATIONS

There are no direct policy implications arising from the AEM resolution.

The Town is already in the process of developing a Local Planning Policy for tree retention on private land, tailored to the Town’s local context and informed by recent changes to the planning framework

Any policy implications will be addressed through a future report to Council seeking adoption of that Local Planning Policy.

FINANCIAL IMPLICATIONS

There are no direct financial implications associated with this item.

STRATEGIC IMPLICATIONS

Preparation of a Local Planning Policy relating to tree retention:

- Supports protection of the Town’s urban canopy and environmental values;
- Aligns with strategic objectives relating to sustainability, amenity, and neighbourhood character

RISK IMPLICATIONS

RISKS

| Risk | Risk Likelihood (based on history & with existing controls) | Risk Impact / Consequence | Risk Rating (Prior to Treatment or Control) | Principal Risk Theme | Risk Action Plan (Controls or Treatment proposed) |
|--|---|---------------------------|---|--|---|
| Not address the electors’ meeting resolution | Rare (1) | Insignificant (1) | Low (1-4) | REPUTATIONAL Substantiated, low impact, low news item | Accept Officer Recommendation |

RISK MATRIX

| Consequence | | Insignificant | Minor | Moderate | Major | Extreme | |
|-------------|----------------|---------------|--------------|--------------|--------------|--------------|--------------|
| | | 1 | 2 | 3 | 4 | 5 | |
| Likelihood | Almost Certain | 5 | Moderate (5) | High (10) | High (15) | Extreme (20) | Extreme (25) |
| | Likely | 4 | Low (4) | Moderate (8) | High (12) | High (16) | Extreme (20) |
| | Possible | 3 | Low (3) | Moderate (6) | Moderate (9) | High (12) | High (15) |
| | Unlikely | 2 | Low (2) | Low (4) | Moderate (6) | Moderate (8) | High (10) |
| | Rare | 1 | Low (1) | Low (2) | Low (3) | Low (4) | Moderate (5) |

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives: occupational health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating is provided below. Any items with a risk rating over 16 will be added to the Risk Register, and any item with a risk rating over 16 will require a specific risk treatment plan to be developed.

RISK RATING

| | |
|--|----|
| Risk Rating | 1 |
| Does this item need to be added to the Town’s Risk Register | No |
| Is a Risk Treatment Plan Required | No |

SITE INSPECTION

Not applicable

COMMENT

The AEM resolution seeks adoption of the WALGA Model Local Planning Policy – Tree Retention.

Officers note that the planning and legal context has changed following the SAT decision. Historically, tree removal was generally not treated as development unless specifically regulated, and the WALGA model policy reflects this approach by defining when development approval is required

The SAT decision has clarified that tree removal may already constitute development, and that whether approval is required is dependent on context. This creates a practical issue in that, in the absence of a policy, a broad range of tree removal activities could be captured as development. This may extend to minor or insignificant works (i.e. de minimis), resulting in an unreasonable regulatory burden.

As a result, a Local Planning Policy is now required primarily to exempt certain tree removal activities from requiring development approval. Officers have already prepared a draft Local Planning Policy based on this approach and informed by the WALGA Model.

The finalisation of this policy is dependent on hyperspectral aerial monitoring that has been undertaken across the Town. This work will provide detailed information on canopy coverage, its distribution, and areas where canopy loss is occurring. The Town is currently awaiting receipt of this data.

Once the data is received, officers will need to review and interpret the modelling and associated reporting to ensure it is appropriately understood and can be relied upon. This information will underpin an evidence-based approach to the policy and support informed decision-making by Council.

Following this review, and subject to the outcomes of the analysis being suitable, officers anticipate that it will take a further two to three months to finalise the policy and present a report to Council for consideration. At this stage, the data is expected imminently.

CONCLUSION

Officers have already developed a draft Local Planning Policy responding to the SAT decision and the Town's local context.

It is appropriate that this policy be finalised following review of canopy data, rather than adopting the WALGA model without local adaptation.

A further report will be presented to Council once this work is complete.

13.8 OFFICER RECOMMENDATION / COUNCIL RESOLUTION

Council Resolution Choose an item. Click or tap to enter a date.

OFFICER RECOMMENDATION:

That, in response to the AEM Decision 3 (as detailed in this report) adopted at the Annual Meeting of Electors held on 12 May 2026, Council notes:

- 1. the resolution of the electors;**
- 2. a draft Local Planning Policy relating to tree removal on private land has been prepared by officers;**
- 3. further analysis of urban canopy data is required to inform the policy; and**
- 4. a further report be presented to Council within approximately 2–3 months presenting a draft Local Planning Policy for consideration.**

REPORT ATTACHMENTS

No Attachments

13.9 EXECUTION OF DOCUMENT POLICY

| | |
|--------------------------------|---|
| Report Reference Number | OCR-4180 |
| Prepared by | Jonathan Throssell, Chief Executive Officer |
| Supervised by | N/A |
| Meeting date | Tuesday, 16 June 2026 |
| Voting requirements | Simple majority |
| Documents tabled | Nil |

Attachments

1. Execution of Documents Policy
2. Execution of Documents Procedure

PURPOSE

To seek Council adoption of a new Execution of Documents Policy, which establishes a clear governance framework for the execution of documents on behalf of the Town of East Fremantle, including when Council resolution is required and how documents may be executed under delegated or authorised authority.

EXECUTIVE SUMMARY

This report recommends adoption of a new Execution of Documents Policy to provide clear, consistent and legally compliant guidance on the execution of documents on behalf of the Town of East Fremantle.

The policy has been developed in accordance with the *Local Government Act 1995* and clarifies:

- when documents must be referred to Council for approval and execution;
- when documents may be executed under delegated or authorised authority; and
- the circumstances in which the Town's Common Seal may be affixed.

The policy categorises documents into three classes based on their nature, complexity and risk. Importantly, the policy establishes that documents requiring the Common Seal (Category 1) must be authorised by a specific resolution of Council in every instance, ensuring strong governance oversight for significant or statutory instruments.

Adoption of the policy will improve organisational consistency, reduce ambiguity for staff, and strengthen compliance with legislative and governance requirements.

BACKGROUND

Historically, the execution of documents on behalf of the Town has relied on a combination of legislative provisions, Council resolutions and delegation instruments, without a single, consolidated policy framework.

As a result, staff have had limited formal guidance on:

- how documents should be categorised;
- when Council approval is required before execution; and
- which officers are authorised to execute documents in different circumstances.

The proposed policy addresses this gap by establishing a clear execution framework aligned with:

- section 9.49A of the *Local Government Act 1995*;
- the Town's Register of Delegations; and

- contemporary WA local government governance practice.

CONSULTATION

ELT

Council Members – Concept Forum

STATUTORY ENVIRONMENT

Local Government Act 1995

Town of East Fremantle Register of Delegations

POLICY IMPLICATIONS

If adopted, the Execution of Documents Policy will:

- be included in the Town’s Council Policy Register; and
- be supported by an Execution of Documents Procedure, approved by the Chief Executive Officer, which provides administrative guidance to staff.

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

This policy supports the Town of East Fremantle Strategic Community Plan 2020–2030, particularly: Strategic Priority 5 – Leadership and Governance

- 5.1 Strengthen organisational accountability and transparency
- 5.3 Strive for excellence in leadership and governance

RISK IMPLICATIONS

RISKS

| Risk | Risk Likelihood (based on history & with existing controls) | Risk Impact / Consequence | Risk Rating (Prior to Treatment or Control) | Principal Risk Theme | Risk Action Plan (Controls or Treatment proposed) |
|--|---|---------------------------|---|---|---|
| Ambiguity or inconsistency in document execution practices | Possible (3) | Moderate (3) | Moderate (5-9) | COMPLIANCE Some temporary non-compliances | Adoption of a clear policy and supporting procedure |

Failure to adopt the policy would maintain existing ambiguity and reliance on custom and practice, increasing compliance and governance risk over time.

RISK MATRIX

| Consequence | | Insignificant | Minor | Moderate | Major | Extreme | |
|-------------|----------------|---------------|--------------|--------------|--------------|--------------|--------------|
| | | 1 | 2 | 3 | 4 | 5 | |
| Likelihood | Almost Certain | 5 | Moderate (5) | High (10) | High (15) | Extreme (20) | Extreme (25) |
| | Likely | 4 | Low (4) | Moderate (8) | High (12) | High (16) | Extreme (20) |
| | Possible | 3 | Low (3) | Moderate (6) | Moderate (9) | High (12) | High (15) |
| | Unlikely | 2 | Low (2) | Low (4) | Moderate (6) | Moderate (8) | High (10) |
| | Rare | 1 | Low (1) | Low (2) | Low (3) | Low (4) | Moderate (5) |

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives: occupational health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating is provided below. Any items with a risk rating over 16 will be added to the Risk Register, and any item with a risk rating over 16 will require a specific risk treatment plan to be developed.

RISK RATING

| | |
|--|----|
| Risk Rating | 9 |
| Does this item need to be added to the Town’s Risk Register | No |
| Is a Risk Treatment Plan Required | No |

SITE INSPECTION

N/A

COMMENT

The policy has been deliberately drafted to adopt a conservative and transparent governance approach, particularly in relation to documents requiring the Common Seal.

Under the policy:

- classification of a document as Category 1 does not of itself authorise execution or sealing; and
- Council retains decision-making authority to approve execution and affixing of the Common Seal for each Category 1 document.

This approach is consistent with the *Local Government Act 1995* and reflects one of the two recognised governance models in WA local government practice, prioritising clarity, accountability and risk control.

CONCLUSION

Adoption of the Execution of Documents Policy will provide a clear, consistent and legally robust framework for the execution of documents on behalf of the Town. The policy strengthens governance controls, clarifies roles and responsibilities, and supports compliant decision-making.

13.9 OFFICER RECOMMENDATION / COUNCIL RESOLUTION

Council Resolution Choose an item. Click or tap to enter a date.

OFFICER RECOMMENDATION:

That Council by simple majority, adopts the Execution of Documents Policy, as attached to this report.

REPORT ATTACHMENTS

Attachments start on the next page



XX Execution of Documents Policy

| | |
|--------------------------------|----------------------------------|
| Type: | Governance |
| Legislation: | <i>Local Government Act 1995</i> |
| Delegation: | |
| Other Related Document: | |

1. Objective

The objective of this policy is to establish, in accordance with the requirements of the Local Government Act 1995, the authority for the Chief Executive Officer (CEO) and other authorised officers to sign (execute) documents on behalf of the Town of East Fremantle (the Town), and the protocols for affixing and administration of the Town's Common Seal.

This policy provides overarching authorisations to various officers so that Council approval is not required every time a document is signed.

2. Policy Overview

This policy sets out how documents are executed on behalf of the Town of East Fremantle, including when the Common Seal is required and when documents may be signed under delegated or authorised authority. It distinguishes between three categories of documents based on risk and significance and clarifies the roles of Council, the Chief Executive Officer, and authorised officers.

3. Policy Scope

This policy applies to all officers preparing documents for execution and/or who have been authorised through the provisions of this policy to execute documents on behalf of the Town.

4. Policy

Section 9.49A(1) of the Act provides that a document is duly executed by a local government if the common seal of the local government is affixed to it, or it is signed on behalf of the local government by a person or persons authorised by the Council to do so.

Documents commonly executed by the Town are grouped into three categories. The way in which a document is to be executed, and who has the authority to execute a document, is based upon its category as outlined below.

5. Procedures

The actions for the implementation of this policy are detailed in the Execution of Documents Procedure.

6. Document Categories

If it is unclear what category a document is, then the higher category is to take precedence. If a document does not fit under any category, the Town officer is to refer to an Executive Manager or the CEO for appropriate classification.

6.1 Category 1 Documents – Common Seal

Category 1 documents require the Town's Common Seal to be affixed in accordance with section 9.49A of the Act and must be supported by a specific resolution of Council authorising both the execution of the document and the affixing of the Common Seal.

Custody and Register of the Common Seal

The Chief Executive Officer is responsible for the custody, security and proper use of the Town's Common Seal.

A register is to be maintained by the Office of the Chief Executive Officer recording each occasion on which the Common Seal is affixed, including the date, document description and officers present at execution.

6.2 Category 2 Documents – Authorised Signatures

Category 2 documents do not require the Town's Common Seal to be affixed. Council authorises officers designated to the positions listed in Schedule 1 to sign documents on behalf of the Town, in accordance with section 9.49A(4) of the Act.

Execution of Deeds

A document that is intended to take effect as a deed may only be executed as a deed where Council has expressly authorised its execution, either by specific resolution or under an applicable delegation or policy.

Unless expressly authorised otherwise, deeds are to be executed by affixing the Town's Common Seal in accordance with Category 1 requirements.

6.3 Category 3 Documents – Acting Through

Category 3 documents are documents created in the normal course of business to discharge the duties of an officer's role in a manner consistent with Town policies and procedures.

Category 3 documents do not include documents that create binding legal, financial, property or material contractual obligations on behalf of the Town, unless execution of such documents has been expressly authorised by Council, under delegation, or by this policy.

7. Schedule 1 – Document Categories

Schedule 1 provides a summary of authorised signing positions by document category. The narrative provisions of this policy must be read in conjunction with the Schedule.

Where a document relates to or affects more than one Service Area, authority to execute the document rests with the Chief Executive Officer, regardless of category, unless Council has expressly resolved otherwise.

8. Order of Signing

Documents should generally be executed by all other parties prior to being executed by the Town.

9. Protocol for Execution by Authorised Officers

Authorised officers may only execute documents relevant to matters within the scope of their Service Area. Documents affecting multiple Service Areas may only be executed by the Chief Executive Officer.

10. Deputising or Signing on Behalf of Another Person

Any deputising arrangement for the purposes of executing documents must be consistent with formal acting appointments or written authorisations approved by the Chief Executive Officer and recorded in accordance with the Town's governance and delegation records.

11. Order of Precedence

The following takes precedence over this policy: legislation; the formal requirements of a Commonwealth or State department or agency; a Council decision expressly specifying how a document is to be executed; and the Town's Register of Delegations.

Definitions

| | |
|----------------------------|---|
| Act | <i>Local Government Act 1995.</i> |
| Acting through | An individual undertaking an administrative or operational task on behalf of a more senior officer who retains responsibility for that task. |
| Authorised officer | A person or class of persons authorised by Council, by delegation, authorisation or policy, to perform particular functions on behalf of the Town. |
| CEO | The Chief Executive Officer of the Town of East Fremantle appointed by and accountable to Council. |
| Common Seal | The official seal of the Town of East Fremantle used to execute documents in accordance with section 9.49A of the Act and this policy. |
| Delegated authority | The exercise of a power or discharge of a duty by a person lawfully delegated that power or duty under the Act. |
| Service Area | A functional area of responsibility within the Town’s organisational structure, as determined by the Chief Executive Officer, and reflected in position descriptions and organisational arrangements. |

| | |
|-----------------------------------|---------------|
| Responsible Service Area: | Office of CEO |
| Reviewing Officer: | CEO |
| Decision making Authority: | Council |
| Policy Adopted: | |
| Policy Amended/Reviewed: | |

Schedule 1 - Document Categories

Category 1 – Documents Requiring the Common Seal

Category 1 documents are those which, due to their statutory, legal, financial or ceremonial significance, require execution under the Town's Common Seal.

Execution of Category 1 documents and affixing of the Common Seal must be expressly authorised by a specific resolution of Council in every instance, in accordance with this policy.

| Document type | Execution requirement |
|--|--|
| Land transfer forms (Landgate) | Execution and affixing of the Common Seal must be authorised by a specific resolution of Council. |
| Loan documentation (relating to loans which Council has resolved to raise) | Execution and affixing of the Common Seal must be authorised by a specific resolution of Council. |
| Local Laws (made or amended) | Execution and affixing of the Common Seal must be authorised by a specific resolution of Council. |
| Local Planning Scheme and scheme amendments | Execution and affixing of the Common Seal must be authorised by a specific resolution of Council. |
| Mortgage documents | Execution and affixing of the Common Seal must be authorised by a specific resolution of Council. |
| Documents of a ceremonial nature | Execution and affixing of the Common Seal must be authorised by a specific resolution of Council. |
| Documents which, in the opinion of the Chief Executive Officer or Executive Manager, are sufficiently complex, high risk and/or significant in nature, or documents where a funding body or other authority requires execution under the Common Seal | Such documents are to be submitted to Council for consideration and, if supported, specific authorisation to execute the document and affix the Common Seal. |

Note:

Classification of a document as Category 1 does not of itself authorise execution or the affixing of the Common Seal. Authority to execute and affix the Common Seal arises only from a specific resolution of Council.

Category 2 – Documents Executed Under Delegated or Authorised Authority (No Common Seal)

Category 2 documents are those that do not require the Common Seal but are required to give effect to a Council or delegated decision.

These documents may be executed by officers authorised under this policy, subject to the Town's Delegation Register.

| Document type | Authorised signatory |
|--|--|
| Offer and Acceptance forms and associated documents required to enact a Council decision to purchase or sell land (excluding mortgage and land transfer forms) | CEO or Authorised Officer |
| Documents required to enact a Council decision which are not Category 1 documents | CEO, Executive Manager or Authorised Officer |
| General deeds, legal and service agreements (not requiring Common Seal) | CEO or Executive Manager |
| Leases, licences and access agreements, and associated documents | CEO, Executive Manager, Authorised Officer or Line Manager (within scope of authority) |
| Documents required to enact a decision made under delegated authority | Officer exercising the relevant delegation |
| Documents required when the Town owns land (excluding Category 1 documents) | CEO, Executive Manager, Authorised Officer or Line Manager |
| Documents required when the Town manages land under a management order | CEO, Executive Manager, Authorised Officer or Line Manager |
| Documents prepared for registration at Landgate (excluding Category 1 documents) | CEO, Executive Manager or Authorised Officer |
| Indemnities given by the Town | CEO or Executive Manager |
| Memorandums of Understanding and other statements of intent | CEO, Executive Manager, Authorised Officer or Line Manager |

Category 3 – Documents Executed in the Normal Course of Business (“Acting Through”)

Category 3 documents are operational documents created in the normal course of business and do not create binding legal, financial or property obligations unless otherwise authorised.

| Document type | Execution authority |
|--|---|
| Documents arising out of the general operation of a service area and issued in the ordinary course of business | CEO, Executive Manager, Authorised Officer or Line Manager, acting within scope of responsibility |

Note:

Category 3 documents do not include documents that create binding legal, financial, property or material contractual obligations on behalf of the Town, unless execution of such documents has been expressly authorised by Council, under delegation, or by this policy.

Town of East Fremantle

Execution of Documents Procedure

| | |
|--------------------------|---------------------------------------|
| Document Type | Procedure |
| Related Policy | Execution of Documents Policy |
| Responsible Service Area | Office of the Chief Executive Officer |
| Responsible Officer | Chief Executive Officer |
| Review Cycle | As required |
| Approved By | Chief Executive Officer |

1. Purpose

This Procedure provides administrative guidance for Town officers in implementing the Execution of Documents Policy, including the process for preparing, authorising, executing and recording documents executed on behalf of the Town of East Fremantle.

2. Scope

This Procedure applies to all Town officers involved in the preparation, execution or coordination of documents, including documents executed under delegated authority and documents requiring the Common Seal.

3. General Principles

Execution of a document does not of itself constitute authority to enter into that document. Documents must only be executed where Council approval or delegated authority exists, and in accordance with the Execution of Documents Policy. Officers are responsible for ensuring documents are correctly categorised prior to execution.

4. Document Classification

The responsible officer must assess whether a document is a Category 1, Category 2 or Category 3 document. If classification is unclear, the matter must be escalated to the relevant Executive Manager or the Chief Executive Officer. Where more than one category could apply, the higher category prevails.

5. Category 1 Documents – Common Seal

Category 1 documents must not be executed unless Council has, by specific resolution, authorised execution of the document and affixing of the Common Seal. Following Council approval, officers must ensure correct execution clauses are included, coordinate execution by the Mayor and Chief Executive Officer (or authorised deputies), and ensure seal usage is recorded.

6. Category 2 Documents – Authorised Signatures

Category 2 documents may be executed by officers authorised under the Execution of Documents Policy and the Register of Delegations. Officers may only execute documents within

the scope of their delegated or authorised authority and relevant to their Service Area. Documents affecting multiple Service Areas must be executed by the Chief Executive Officer.

7. Category 3 Documents – Acting Through

Category 3 documents may be issued or executed in the normal course of business by authorised officers. These documents must not create binding legal, financial or property obligations unless expressly authorised by Council or under delegation.

8. Order of Signing

Where practicable, documents should be executed by all other parties prior to execution by the Town. Exceptions may occur where external statutory or administrative processes require early execution by the Town.

9. Deputising and Acting Arrangements

Documents may only be executed by officers formally authorised to do so. Where an authorised officer is unavailable, execution may only occur where a formal acting or deputising arrangement is in place and recorded in accordance with Town governance requirements.

10. Record Keeping

Executed documents must be retained in the Town's record management system and linked to the relevant Council resolution or delegation. For Category 1 documents, each use of the Common Seal must be recorded in the Common Seal Register maintained by the Office of the CEO.

11. Review

This Procedure will be reviewed as required to ensure ongoing alignment with legislation, Council policy and governance requirements.

13.10 ARTIFICIAL INTELLIGENCE (AI) POLICY

| | |
|--------------------------------|---|
| Report Reference Number | OCR-4217 |
| Prepared by | Bron Browning Manager Corporate Services |
| Supervised by | Peter Kocian Executive Manager Corporate Services |
| Meeting date | Tuesday, 16 June 2026 |
| Voting requirements | Simple |
| Documents tabled | Nil |
| Attachments | |

1. Draft Artificial Intelligence (AI) Policy

PURPOSE

To consider the adoption of a draft policy regarding Artificial Intelligence.

EXECUTIVE SUMMARY

The object of this policy is to provide principles, standards and requirements for responsible AI use across the Town. The proposed policy confirms Microsoft Copilot as the sole approved AI application for work purposes, and prohibits unapproved public or consumer AI tools unless specifically authorised.

BACKGROUND

AI tools can improve productivity e.g., drafting, summarising, translation and data analysis but it can also introduce material risks, including privacy breaches, data leakage, copyright and intellectual property issues, misinformation, cybersecurity exposure, and reputational harm.

In context, these risks can be increased due to the nature of information handled (resident data, complaints, procurement material, legal advice, and sensitive issues).

As AI tools become readily accessible, there is a heightened likelihood of inconsistent or unmanaged use across staff, contractors, third-party partners and council members. A clear policy framework helps ensure the Town understands the benefits while maintaining appropriate governance, accountability and compliance with applicable obligations.

CONSULTATION

ELT
Council Members – Concept Forum

STATUTORY ENVIRONMENT

Privacy Responsibility and Information Sharing Act 2024
Information Commissioner Act 1924
State Records Act 2000
Local Government Act 1995
Freedom of Information Act 1992
Surveillance Devices Act 1998

POLICY IMPLICATIONS

If adopted, this document will be included in the Town’s Council Policy Register.

FINANCIAL IMPLICATIONS

An individual Co-Pilot Premium License is \$553 per annum. Licenses will be provided to those Council Members that use ICT actively on a request basis. License costs are added to the Town’s SaaS (Software as a Service) invoice from Focus Networks.

STRATEGIC IMPLICATIONS

Town of East Fremantle Strategic Community Plan 2020-2030

Strategic Priority 5 Leadership and Governance

5.1 Strengthen organisational accountability and transparency

5.3 Strive for excellence in leadership and governance

RISK IMPLICATIONS

RISKS

| Risk | Risk Likelihood (based on history & with existing controls) | Risk Impact / Consequence | Risk Rating (Prior to Treatment or Control) | Principal Risk Theme | Risk Action Plan (Controls or Treatment proposed) |
|-----------------------|---|---------------------------|---|---|---|
| Policy not be adopted | Unlikely (2) | Minor (2) | Low (1-4) | COMPLIANCE Non-compliance results in litigation, criminal charges or significant damages or penalties | Accept Officer Recommendation |

RISK MATRIX

| Consequence Likelihood | | Insignificant | Minor | Moderate | Major | Extreme |
|---------------------------|---|---------------|--------------|--------------|--------------|--------------|
| | | 1 | 2 | 3 | 4 | 5 |
| Almost Certain | 5 | Moderate (5) | High (10) | High (15) | Extreme (20) | Extreme (25) |
| Likely | 4 | Low (4) | Moderate (8) | High (12) | High (16) | Extreme (20) |
| Possible | 3 | Low (3) | Moderate (6) | Moderate (9) | High (12) | High (15) |
| Unlikely | 2 | Low (2) | Low (4) | Moderate (6) | Moderate (8) | High (10) |
| Rare | 1 | Low (1) | Low (2) | Low (3) | Low (4) | Moderate (5) |

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives: occupational health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating is provided below. Any items with a risk rating over 16 will be added to the Risk Register, and any item with a risk rating over 16 will require a specific risk treatment plan to be developed.

RISK RATING

| | |
|---|----|
| Risk Rating | 4 |
| Does this item need to be added to the Town’s Risk Register | No |
| Is a Risk Treatment Plan Required | No |

SITE INSPECTION

N/A

COMMENT

The adoption of this Policy will outline the key principles that employees, contractors, consultants, third-party partners and council members must consider when using AI for legitimate business purposes as well as actions that will be considered for non-compliance.

CONCLUSION

Adoption of the Policy would provide clarity for staff, contractors, consultants, third-party partners and Council Members.

13.10 OFFICER RECOMMENDATION / COUNCIL RESOLUTION

Council Resolution Choose an item. Click or tap to enter a date.

OFFICER RECOMMENDATION:

That Council adopts the Artificial Intelligence (AI) Policy as attached to this report.

REPORT ATTACHMENTS

Attachments start on the next page



Artificial Intelligence (AI) Use Policy

| | |
|--------------------------------|---|
| Type: | Office of the CEO |
| Legislation: | Privacy Responsibility and Information Sharing Act 2024 Information Commissioner Act 1924 State Records Act 2000 Local Government Act 1995 Freedom of Information Act 1992 Surveillance Devices Act 1998 |
| Delegation: | Corporate Services |
| Other Related Document: | Information Classification Policy |

Purpose

This policy establishes the principles, standards, and requirements governing the responsible use of Artificial Intelligence (AI) within the organisation. It ensures that AI technologies are used safely, ethically and effectively, and that risks associated with AI are appropriately managed. This policy must be read in conjunction with the Town’s Information Classification Policy and prescribes how AI tools may be used according to the classification of information being shared.

Policy Scope

This policy applies to:

- All employees, contractors, consultants, third-party partners and Council Members
- All organisational systems, data, and devices
- Any AI-enabled tools, services, or workflows used in the course of work

Policy

Key Principles for the Use of AI

1. Ethical and Responsible Use

AI must be used in a manner consistent with the Town’s values and ethical standards. Users must not generate or disseminate harmful, discriminatory or misleading content.

2. Privacy and Data Protection

AI tools must protect personal, confidential and sensitive information. Users must not enter information into any AI system unless that system is approved for the relevant classification of information.

3. Security and Risk Management

AI usage must not introduce cybersecurity vulnerabilities or expose the organisation to data loss, unauthorised access, or intellectual property risks.

4. Transparency

Users must be transparent when AI has been used to generate content, analysis or recommendations, particularly where accuracy, accountability or reliance on the output is significant.

5. Human Oversight

AI outputs must be reviewed by a human. AI must support—not replace—human judgement, decision-making, or accountability.

6. Compliance

All AI use must comply with applicable laws, regulations, contractual obligations, and internal policies.

Information Classification Labels

- **Unofficial** – information that is unrelated to the official work of the Town and would have no adverse impact on the Town if disclosed.
- **Official** – the default classification for most Town information created, received or used in the course of business where unauthorised disclosure may cause limited adverse impact to the Town.
- **Official Sensitive** – information that requires additional protection due to its sensitivity, including personal, legal, health, commercial-in-confidence or security-related information, where unauthorised disclosure may cause serious adverse impact to the Town, individuals or third parties, or may result in legal consequences.

Approved AI Application

AI use must align with the Town’s information classification framework. Information classified as **Unofficial** or **Official** may be used in Microsoft Copilot and, where approved by the Executive Manager, Corporate Services, in other AI tools. Information classified as **Official Sensitive** must only be used in Microsoft Copilot and must not be entered into any other AI tool.

1. Microsoft Copilot

Microsoft Copilot is the Town’s approved AI application for work-related use and is the only AI tool that may be used to input, process or analyse information classified as **Official Sensitive**. Other AI tools, including public chatbots and consumer-grade AI applications, may only be used where they have been approved by the Executive Manager, Corporate Services, and only for information that is not classified as **Official Sensitive**.

Rationale for Copilot as the Primary Approved AI Application

The organisation has approved Microsoft Copilot as the Town’s primary AI application and as the only AI tool permitted for Official Sensitive information due to the following reasons:

1. Enterprise-Grade Security

Copilot is built on Microsoft’s security and compliance framework, including:

- Enterprise authentication and access controls
- Data encryption in transit and at rest
- Integration with Microsoft 365 security and governance tools

This ensures that organisational data remains protected and never used to train public AI models.

2. Data Residency and Compliance

Copilot supports compliance with regulatory requirements, including data residency, auditability, and governance controls. This reduces legal and operational risks associated with AI use.

3. Integration with Existing Systems

Copilot integrates seamlessly with Microsoft 365 applications (Outlook, Teams, Word, Excel, PowerPoint, SharePoint), enabling:

- Secure productivity enhancements
- Consistent user experience
- Reduced operational complexity

4. Centralised Management and Monitoring

IT administrators can manage permissions, monitor usage, enforce policies, and apply security controls centrally—capabilities not available with consumer AI tools.

5. Reduced Risk of Data Leakage

Unlike public AI tools, Copilot:

- Does not store prompts or outputs outside the organisation’s tenant
- Does not use organisational data to train external models
- Provides strict boundaries between corporate and public data

6. Vendor Trust and Support

Microsoft provides enterprise support, service-level commitments, and ongoing security updates, ensuring reliability and accountability

User Responsibilities

All users must:

- Use AI tools only for legitimate business purposes.
- Determine the classification of information in accordance with the Town’s Information Classification Policy before entering it into any AI tool.
- Use Microsoft Copilot only when inputting, processing or analysing information classified as **Official Sensitive**.
- Only use other AI tools where they have been approved by the Executive Manager, Corporate Services, and only for information that is not classified as **Official Sensitive**.
- Not enter personal, confidential, commercially sensitive, legal, health or other **Official Sensitive** information into any AI tool other than Microsoft Copilot.
- Review AI-generated content for accuracy, appropriateness and compliance before use.
- Report any suspected misuse, data breach or security concern.
- Not use an in-private or incognito browser session to access Copilot.

Enforcement

Non-compliance with this policy may result in:

- Revocation of AI access privileges
- Disciplinary action
- Contract termination (for third parties)

Variation to this policy

This policy will be reviewed annually, or earlier if required due to changes in technology, regulation or organisational needs. The Town will notify employees of any variation to this policy by email.

| | |
|-----------------------------------|---------------------------------------|
| Responsible Directorate: | Corporate Services |
| Reviewing Officer: | Executive Manager, Corporate Services |
| Decision making Authority: | Council |
| Policy Adopted: | |
| Policy Amended/Reviewed: | |

13.11 MONTHLY FINANCIAL REPORT 31 MAY 2026

| | |
|--------------------------------|--|
| Report Reference Number | OCR-4279 |
| Prepared by | Stacey Hobbins, Consultant |
| Supervised by | Peter Kocian, Executive Manager Corporate Services |
| Meeting date | Tuesday, 16 June 2026 |
| Voting requirements | Simple Majority |
| Documents tabled | Nil |
| Attachments | |

1. Monthly Financial Report

PURPOSE

The purpose of this report is to present to Council the Monthly Financial Report for the month ended 31 May 2026. A Capital Works report has been incorporated into the workbook.

EXECUTIVE SUMMARY

A Monthly Financial Report workbook has been prepared to provide an overview of key financial activity.

The WA Government amended regulation 34 of the *Local Government (Financial Management) Regulations 1996* to require the Statement of Financial Activity be presented according to nature or type classification.

Regulation 35 also requires local governments to prepare a monthly Statement of Financial Position.

A Capital Works Report is presented detailing committed expenditure against budgets. This report is used to assess the clearance rate of capital projects.

BACKGROUND

Presentation of a monthly financial report to Council is both a statutory obligation and good financial management practice that:

- demonstrates the Town's commitment to managing its operations in a financially responsible and sustainable manner.
- provides timely identification of variances from budget expectations for revenues and expenditures and identification of emerging opportunities or changes in economic conditions.
- ensures proper accountability to the ratepayers for the use of financial resources.

Financial information that is required to be reported to Council monthly includes:

- operational financial performance against budget expectations.
- explanations for identified variances from expectations.
- financial position of the Town at the end of each month.

Understanding the Financials

When reading the financial information/statements, variances (deviations from budget expectations) are classified as either:

- Favourable variance (F)
- Unfavourable variance (U)
- Timing variance (T)

A timing variance relates to a budgeted revenue or expense that has not occurred at the time it was expected, but which is still expected to occur with the budget year. That is, the financial transaction will still occur, but just in a different month. This timing difference may require the year-to-date budget to be amended for future periods.

A realised favourable or unfavourable variance is different to a timing variance. It represents a genuine difference between the actual and budgeted revenue or expenditure items.

A realised favourable variance on a revenue item is a positive outcome as it increases the projected budget surplus. An unfavourable variance on a revenue item has the opposite effect, resulting in a decrease in the projected budget result.

A realised favourable variance on an expenditure item may have either of two causes – one being a saving because the outcome was achieved for lesser cost, which has the effect of increasing the projected budget result. The other cause may be that the proposed expenditure may not have been undertaken and is not expected to be incurred in that financial year. Whilst this may seem positive from a financial position perspective, it may not be a positive outcome for the community if the service or project is not delivered.

If a realised favourable or unfavourable variance is material in value, a recommendation will be provided to Council for consideration to amend the budget.

CONSULTATION

Budget Managers are provided with a monthly Responsible Officer Report for review and report of budget variances.

STATUTORY ENVIRONMENT

Section 6.4 of the *Local Government Act 1995* and Regulation 34 of the *Local Government (Financial Management) Regulations 1996* detail the form and way a local government is to prepare its Statement of Financial Activity.

Regulation 35 of the *Local Government (Financial Management) Regulations 1996* requires a monthly Statement of Financial Position to be prepared.

Expenditure from the municipal fund not included in the annual budget must be authorised in advance by an absolute majority decision of Council pursuant to section 6.8 of the *Local Government Act 1995*.

Fees and charges are imposed in accordance with section 6.16 of the *Local Government Act 1995*. Fees and charges imposed outside of the Annual Budget require an absolute majority decision of Council and must give local public notice of the new fees pursuant to section 6.19 of the *Local Government Act 1995*.

POLICY IMPLICATIONS

Significant Accounting Policies are adopted by Council on an annual basis. These policies are used in the preparation of the statutory reports submitted to Council.

FINANCIAL IMPLICATIONS

As part of the adopted 2025/26 Budget, Council adopted the following thresholds as levels of material variances for financial reporting:

That in accordance with regulation 34 (5) of the Local Government (Financial Management) Regulations 1996, and AASB 1031 Materiality, the level to be used in statements of financial activity in 2025/26 for reporting material variances shall be:

- a) 10% of the amended budget; or*
- b) \$10,000 of the amended budget;*

whichever is greater. In addition, that the material variance limit be applied to total revenue and expenditure for each Nature classification and capital income and expenditure in the Statement of Financial Activity.

STRATEGIC IMPLICATIONS

The monthly financial report is the key financial reporting mechanism to Council, to provide oversight of the financial management of the local government. This ties into the Strategic Community Plan as follows:

5.3.1 Deliver community outcomes through sustainable finance and human resource management.

RISK IMPLICATIONS

RISKS

| Risk | Risk Likelihood (based on history & with existing controls) | Risk Impact / Consequence | Risk Rating (Prior to Treatment or Control) | Principal Risk Theme | Risk Action Plan (Controls or Treatment proposed) |
|---|---|---------------------------|---|---|--|
| Inadequate oversight of the financial position of the Town may result in adverse financial trends | Rare (1) | Major (4) | Low (1-4) | FINANCIAL IMPACT \$50,000 - \$250,000 | Manage by monthly review of financial statements and key financial information |
| Inadequate monitoring of grant funding and expenditure resulting in incorrect income transfers | Possible (3) | Moderate (3) | Moderate (5-9) | FINANCIAL IMPACT \$250,001 - \$1,000,000 | Manage by updating the internal grants register and contract liabilities register each month |

RISK MATRIX

| Consequence | | Insignificant | Minor | Moderate | Major | Extreme | |
|-------------|----------------|---------------|--------------|--------------|--------------|--------------|--------------|
| | | 1 | 2 | 3 | 4 | 5 | |
| Likelihood | Almost Certain | 5 | Moderate (5) | High (10) | High (15) | Extreme (20) | Extreme (25) |
| | Likely | 4 | Low (4) | Moderate (8) | High (12) | High (16) | Extreme (20) |
| | Possible | 3 | Low (3) | Moderate (6) | Moderate (9) | High (12) | High (15) |
| | Unlikely | 2 | Low (2) | Low (4) | Moderate (6) | Moderate (8) | High (10) |
| | Rare | 1 | Low (1) | Low (2) | Low (3) | Low (4) | Moderate (5) |

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives: occupational health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating is provided below. Any items with a risk rating over 16 will be added to the Risk Register, and any item with a risk rating over 16 will require a specific risk treatment plan to be developed.

RISK RATING

| | |
|---|----|
| Risk Rating | 9 |
| Does this item need to be added to the Town's Risk Register | No |
| Is a Risk Treatment Plan Required | No |

SITE INSPECTION

Not Applicable.

COMMENT

This report presents the Statement of Financial Activity by Nature for the month ending 31 May 2026.

The following is a summary of headline numbers from the attached financial report, and explanations for variances is provided in Note 1 of the workbook:

| | Original Budget | Current Budget | YTD Budget | YTD Actual |
|----------------------------------|------------------------|-----------------------|-------------------|-------------------|
| Opening Surplus | (588,579) | (446,842) | (446,842) | (446,842) |
| Operating Revenue | 13,588,708 | 19,042,090 | 18,232,433 | 18,513,377 |
| Operating Expenditure | (14,783,386) | (20,549,600) | (18,510,587) | (17,804,512) |
| Capital Expenditure | (2,430,421) | (1,430,083) | (1,206,592) | (594,694) |
| Capital Income | 933,213 | 625,016 | 265,909 | 323,422 |
| Financing Activities | 1,017,606 | 559,393 | 284,196 | 280,854 |
| Non-Cash Items | 2,262,859 | 2,262,860 | 2,106,952 | 2,187,969 |
| Closing Surplus/(Deficit) | 0 | 62,834 | 725,469 | 2,459,574 |

The Executive Summary in the workbook provides an overview of key indicators for the month. Further comments are provided below:

- Rate Notices were issued on the 28 July. The Town has raised \$12 million and receipted \$11.9 million (including rates, ESL, service charges) by the end April, equating to 97.5% of total rates and charges paid.
- The 2024/25 Audit by the Office of the Auditor General was finalised on the 16 April. An adjustment to align the opening net current assets of (\$446,842) as per the audited statements is reflected in the attached reports.
- The 2025/26 capital works program has been delivered in a constrained environment characterised by limited internal resourcing, a highly constrained contractor market, and external timing pressures associated with the Fremantle Traffic Bridge closure and the election caretaker period. These factors materially affected delivery capacity and required a deliberate prioritisation of essential and time-critical projects, with lower-priority works deferred or rescheduled where this could be done without unacceptable asset or service risk.
- Capital works expenditure year-to-date of \$595K has been incurred against a year-to-date budget of \$1.2 million. Further commentary on project status is provided in Note 5 Capital Acquisitions.
- Due to the Council’s decision (OCM 17 March 2026) to terminate the contract for the croquet lawn reconstruction, the project has been put on hold while a strategic review of land is undertaken.
- The Town records balance sheet account movements, such as provision of employee leave, interest on lease/ROU at the end of the financial year leading to timing variance during the year; however, these are not considered material.
- East Fremantle Community Park estimated expenses and incomes are presented as separate line items in statement of financial activity.
 - ❑ Other Revenue - Principal Agent Arrangements

Other Expenditure - Principal Agent Arrangements

- EFCP - Principal Agent Arrangements actual result for the period ending 30 April 2026, with accruals for May 2026 incorporated into this report. The net operating subsidy of (\$387K) against the year date budget of (\$466k) and a full year budget (reforecast) subsidy of (\$474K).

The Town's accruals of incomes and expenses are adjusted with available actuals and where actuals are not available, the budgeted incomes and expenses have been accrued.

CONCLUSION

Council is requested to receive the Monthly Financial Report for the month ended 31 May 2026 as submitted.

13.11 OFFICER RECOMMENDATION / COUNCIL RESOLUTION

Council Resolution Choose an item. Click or tap to enter a date.

OFFICER RECOMMENDATION:

That Council:

1. receives the **Monthly Financial Report for the month ended 31 May 2026, as presented as attachment 1 to this report, inclusive of:**
 - (i) **Statement of Financial Activity by Nature**
 - (ii) **Statement of Comprehensive Income**
 - (iii) **Statement of Financial Position**
 - (iv) **Capital Expenditure Report**
2. notes the **unrestricted municipal surplus of \$2,459,574 for the month ended 31 May 2026.**

REPORT ATTACHMENTS

Attachments start on the next page

TOWN OF EAST FREMANTLE
MONTHLY FINANCIAL REPORT
(Containing the Statements of Financial Activity and Financial Position)
For the period ended 31 May 2026

LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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**TOWN OF EAST FREMANTLE
FOR THE PERIOD ENDED 31 MAY 2026**

KEY INFORMATION

Funding Surplus or Deficit Components

| Funding surplus / (deficit) | | | | |
|------------------------------------|----------------|----------------|----------------|-----------------|
| | Amended Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
| Opening | (\$0.45 M) | (\$0.45 M) | (\$0.45 M) | \$0.00 M |
| Closing | \$0.06 M | \$0.73 M | \$2.46 M | \$1.73 M |

Refer to Statement of Financial Activity

| Cash and cash equivalents | | |
|----------------------------------|----------|------------|
| | \$ | % of total |
| Unrestricted Cash | \$4.90 M | 70.8% |
| Restricted Cash | \$2.02 M | 29.2% |

Refer to 3 - Cash and Cash Investments

| Payables | |
|-----------------|----------|
| | \$ |
| Trade Payables | \$0.30 M |
| Other Payables | \$6.41 M |

| Receivables | | |
|--------------------|----------|---------------|
| | \$ | % |
| Rates Receivable | \$0.38 M | 97.5% |
| Trade Receivable | \$0.33 M | % Outstanding |
| Current | #REF! | #REF! |
| 30 - 90 days | \$0.00 M | 0.1% |
| Over 90 Days | \$0.00 M | 0.0% |

Refer to 7 - Receivables

Key Operating Activities

| Amount attributable to operating activities | | | |
|--|----------------|----------------|-----------------|
| Amended Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
| \$0.76 M | \$1.83 M | \$2.90 M | \$1.07 M |

Refer to Statement of Financial Activity

| Rates Revenue | | |
|----------------------|------------|------------|
| YTD Actual | YTD Budget | % Variance |
| \$10.03 M | \$10.04 M | (0.1%) |

Refer to 8 - Rate Revenue

| Grants and Contributions | | |
|---------------------------------|------------|------------|
| YTD Actual | YTD Budget | % Variance |
| \$1.06 M | \$0.98 M | 8.1% |

Refer to 10 - Grants and Contributions

| Fees and Charges | | |
|-------------------------|------------|------------|
| YTD Actual | YTD Budget | % Variance |
| \$1.74 M | \$1.66 M | 5.0% |

Refer to Statement of Financial Activity

Key Investing Activities

| Amount attributable to investing activities | | | |
|--|----------------|----------------|-----------------|
| Amended Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
| (\$0.81 M) | (\$0.94 M) | (\$0.27 M) | \$0.67 M |

Refer to Statement of Financial Activity

| Proceeds on sale | | |
|-------------------------|----------------|----------|
| YTD Actual | Amended Budget | % |
| \$0.00 M | \$0.06 M | (100.0%) |

Refer to 8 - Disposal of Assets

| Asset Acquisition | | |
|--------------------------|----------------|---------|
| YTD Actual | Amended Budget | % Spent |
| \$0.21 M | \$0.56 M | (62.6%) |

Refer to 5 - Capital Acquisitions

| Capital Grants | | |
|-----------------------|----------------|------------|
| YTD Actual | Amended Budget | % Received |
| \$0.32 M | \$0.57 M | (42.8%) |

Refer to 10 - Grants and Contributions

Key Financing Activities

| Amount attributable to financing activities | | | |
|--|------------|------------|-----------------|
| Amended Budget | YTD Budget | YTD Actual | Var. \$ (b)-(a) |
| \$0.56 M | \$0.28 M | \$0.28 M | (\$0.00 M) |

Refer to Statement of Financial Activity

| Borrowings | |
|----------------------|----------|
| | \$ |
| Principal repayments | \$0.16 M |
| Interest expense | \$0.21 M |
| Principal due | \$4.95 M |

Refer to 9 - Borrowings

| Reserves | |
|------------------|----------|
| | \$ |
| Reserves balance | \$2.10 M |
| Interest earned | \$0.00 M |

Refer to 4 - Cash Reserves

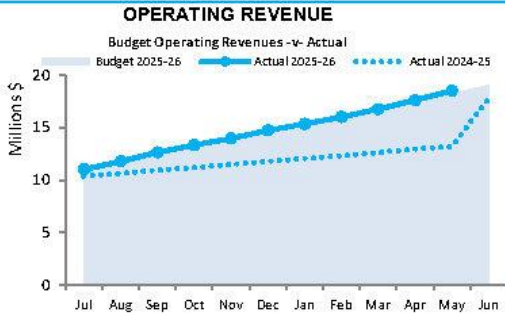
| Report Preparation | |
|---------------------------|--------------------------------------|
| Prepared by: | Consultant |
| Reviewed by: | Executive Manager Corporate Services |
| Date Prepared: | 4/06/2026 |

This information is to be read in conjunction with the accompanying Financial Statements and notes.

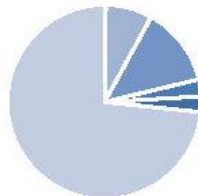
**TOWN OF EAST FREMANTLE
FOR THE PERIOD ENDED 31 MAY 2026**

KEY INFORMATION - GRAPHICAL

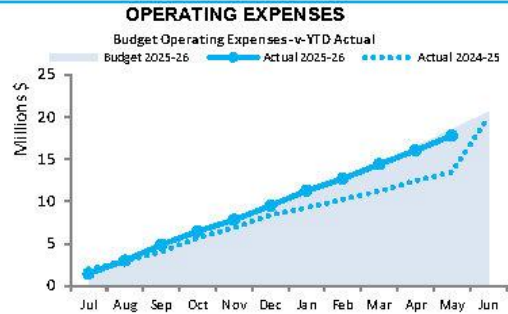
OPERATING ACTIVITIES



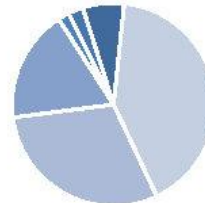
Operating Revenue by Nature & Type



- Rates (73.5%)
- Grants, Subsidies and Contributions (7.8%)
- Fees and Charges (13.3%)
- Interest Revenue (2.8%)
- Other Revenue (2.6%)
- Profit on Disposal of Assets (0.0%)

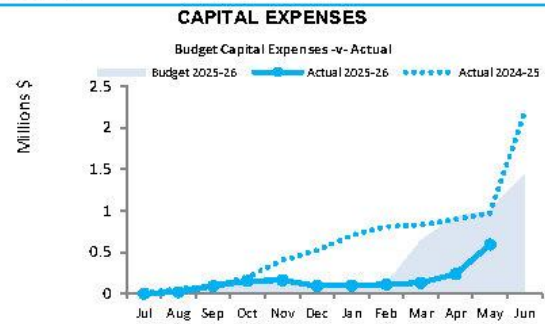
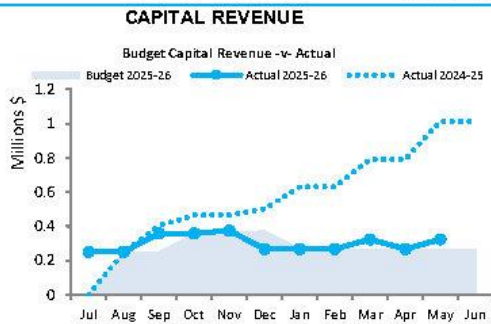


Operating Expenditure by Nature & Type

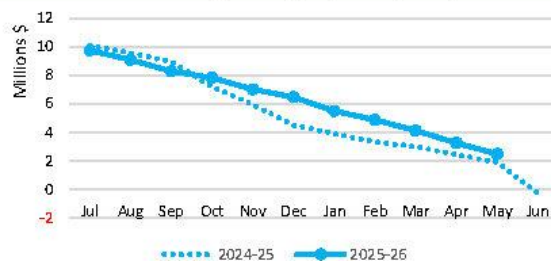


- Employee Costs (41.3%)
- Depreciation (17.9%)
- Insurance (2.4%)
- Loss on Disposal of Assets (0.0%)
- Materials and Contracts (29.9%)
- Finance Costs (1.8%)
- Other Expenditure (6.6%)

INVESTING ACTIVITIES



Closing funding surplus / (deficit)



This information is to be read in conjunction with the accompanying Financial Statements and Notes.

**TOWN OF EAST FREMANTLE
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2026**

| CONSOLIDATED | | Original Budget | Current Budget | YTD Budget | YTD Actual | Variance* \$ | Variance* % | Var. |
|--|------------|----------------------------|---------------------------|-----------------------|-----------------------|-------------------------|------------------------|-------------|
| Note | (a) | (a) | (b) | (c) | (c) - (b) | ((c) - (b))/(b) | | |
| | \$ | \$ | \$ | \$ | \$ | % | | |
| OPERATING ACTIVITIES | | | | | | | | |
| Revenue from operating activities | | | | | | | | |
| Rates | 8 | 10,044,192 | 10,044,192 | 10,039,566 | 10,028,468 | (11,098) | (0.11%) | ▼ |
| Grants, subsidies and contributions | 10 | 1,211,468 | 1,096,008 | 980,129 | 1,059,707 | 79,578 | 8.12% | ▲ |
| Fees and charges | | 1,808,373 | 1,782,164 | 1,659,894 | 1,742,916 | 83,022 | 5.00% | ▲ |
| Interest revenue | | 220,569 | 220,569 | 217,760 | 384,780 | 167,020 | 76.70% | ▲ |
| Other revenue - principal agent arrangements | | 0 | 5,501,051 | 5,000,230 | 4,942,755 | (57,475) | (1.15%) | ▼ |
| Other revenue | | 268,480 | 362,480 | 334,854 | 354,751 | 19,897 | 5.94% | ▲ |
| Profit on asset disposals | 6 | 35,626 | 35,626 | 0 | 0 | 0 | 0.00% | |
| | | 13,588,708 | 19,042,090 | 18,232,433 | 18,513,377 | 280,944 | 1.54% | |
| Expenditure from operating activities | | | | | | | | |
| Employee costs | | (5,687,040) | (5,513,245) | (5,035,387) | (5,013,649) | 21,738 | 0.43% | ▼ |
| Materials and contracts | | (4,914,916) | (4,995,150) | (4,252,936) | (3,631,538) | 621,398 | 14.61% | ▼ |
| Utility charges | | (452,443) | (396,929) | (354,683) | (346,174) | 8,509 | 2.40% | |
| Depreciation | | (2,298,486) | (2,298,486) | (2,106,954) | (2,176,673) | (69,719) | (3.31%) | ▲ |
| Finance costs | | (300,133) | (264,316) | (226,057) | (219,737) | 6,320 | 2.80% | |
| Insurance | | (317,614) | (278,703) | (278,703) | (287,597) | (8,894) | (3.19%) | |
| Other expenditure - principal agent arrangements | | 0 | (5,974,975) | (5,466,435) | (5,330,671) | 135,764 | 2.48% | ▲ |
| Other expenditure | | (812,754) | (827,796) | (789,432) | (798,473) | (8,041) | (1.15%) | |
| | | (14,783,386) | (20,549,600) | (18,510,587) | (17,804,512) | 706,075 | 3.81% | |
| Non-cash amounts excluded from operating activities | 2(b) | 2,262,859 | 2,262,860 | 2,106,952 | 2,187,969 | 81,017 | 3.85% | ▲ |
| Amount attributable to operating activities | | 1,068,181 | 755,350 | 1,828,798 | 2,896,834 | 1,068,036 | 58.40% | |
| INVESTING ACTIVITIES | | | | | | | | |
| Proceeds from capital grants, subsidies and contributions | 10 | 858,213 | 565,016 | 265,909 | 323,422 | 57,513 | 21.63% | ▲ |
| Proceeds from disposal of assets | 6 | 75,000 | 60,000 | 0 | 0 | 0 | 0.00% | |
| Payments for property, plant and equipment | 5 | (1,342,693) | (868,355) | (680,164) | (384,622) | 295,542 | 43.45% | ▼ |
| Payments for construction of infrastructure | 5 | (1,087,728) | (561,728) | (526,428) | (210,072) | 316,356 | 60.09% | ▼ |
| Amount attributable to investing activities | | (1,497,208) | (805,067) | (940,683) | (271,272) | 669,411 | 71.16% | |
| FINANCING ACTIVITIES | | | | | | | | |
| Transfer from reserves | 4 | 1,328,527 | 987,478 | 710,401 | 710,401 | 0 | 0.00% | |
| Repayment of borrowings | 9 | (157,911) | (157,911) | (156,031) | (157,911) | (1,880) | (1.20%) | |
| Payments for principal portion of lease liabilities | | (54,261) | (81,425) | (81,425) | (82,887) | (1,462) | (1.80%) | |
| Transfer to reserves | 4 | (98,749) | (188,749) | (188,749) | (188,749) | 0 | 0.00% | |
| Amount attributable to financing activities | | 1,017,606 | 559,393 | 284,196 | 280,854 | (3,342) | (1.18%) | |
| MOVEMENT IN SURPLUS OR DEFICIT | | | | | | | | |
| Surplus or deficit at the start of the financial year | | (588,579) | (446,842) | (446,842) | (446,842) | 0 | 0.00% | |
| Amount attributable to operating activities | | 1,068,181 | 755,350 | 1,828,798 | 2,896,834 | 1,068,036 | 58.40% | ▲ |
| Amount attributable to investing activities | | (1,497,208) | (805,067) | (940,683) | (271,272) | 669,411 | 71.16% | ▲ |
| Amount attributable to financing activities | | 1,017,606 | 559,393 | 284,196 | 280,854 | (3,342) | (1.18%) | |
| Surplus or deficit after imposition of general rates | | 0 | 62,834 | 725,469 | 2,459,574 | 1,734,105 | 239.03% | ▲ |

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

* Refer to Note 1 for an explanation of the reasons for the variance.

This statement is to be read in conjunction with the accompanying Financial Statements and Notes.

**TOWN OF EAST FREMANTLE
STATEMENT OF COMPREHENSIVE INCOME
FOR THE PERIOD ENDED 31 MAY 2026**

| CONSOLIDATED | NOTE | Original Budget \$ | Current Budget \$ | YTD Budget \$ | YTD Actual \$ |
|--|-------------|-----------------------------------|----------------------------------|------------------------------|------------------------------|
| Revenue | | | | | |
| Rates | 8 | 10,044,192 | 10,044,192 | 10,039,566 | 10,028,468 |
| Grants, subsidies and contributions | 10 | 1,211,468 | 1,096,008 | 980,129 | 1,059,707 |
| Fees and charges | | 1,808,373 | 1,782,164 | 1,659,894 | 1,742,916 |
| Interest revenue | | 220,569 | 220,569 | 217,760 | 384,780 |
| Other revenue - principal agent arrangements | | 0 | 5,501,051 | 5,000,230 | 4,942,755 |
| Other revenue | | 268,480 | 362,480 | 334,854 | 354,751 |
| | | 13,553,082 | 19,006,464 | 18,232,434 | 18,513,377 |
| Expenses | | | | | |
| Employee costs | | (5,687,040) | (5,513,245) | (5,035,387) | (5,013,649) |
| Materials and contracts | | (4,914,916) | (4,995,150) | (4,252,936) | (3,631,538) |
| Utility charges | | (452,443) | (396,929) | (354,683) | (346,174) |
| Depreciation | | (2,298,486) | (2,298,486) | (2,106,952) | (2,176,673) |
| Finance costs | | (300,133) | (264,316) | (226,057) | (219,737) |
| Insurance | | (317,614) | (278,703) | (278,703) | (287,597) |
| Other expenditure - principal agent arrangements | | 0 | (5,974,975) | (5,466,435) | (5,330,671) |
| Other expenditure | | (812,754) | (827,796) | (789,432) | (798,473) |
| | | (14,783,386) | (20,549,600) | (18,510,585) | (17,804,512) |
| | | (1,230,304) | (1,543,136) | (278,151) | 708,865 |
| Capital grants, subsidies and contributions | 10 | 858,213 | 565,016 | 265,909 | 323,422 |
| Profit on asset disposals | 6 | 35,626 | 35,626 | 0 | 0 |
| | | 893,839 | 600,642 | 265,909 | 323,422 |
| Total comprehensive income for the period | | (336,465) | (942,494) | (12,242) | 1,032,287 |

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

**TOWN OF EAST FREMANTLE
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 MAY 2026**

| | Consolidated 30 June 2025 | General Operations 31 May 2026 | EFCP 31 May 2026 | Consolidated 31 May 2026 |
|--------------------------------------|------------------------------|--------------------------------------|---------------------|-----------------------------|
| | \$ | \$ | \$ | \$ |
| CURRENT ASSETS | | | | |
| Cash and cash equivalents | 5,406,394 | 3,347,484 | 15,000 | 3,362,484 |
| Trade and other receivables | 558,912 | 435,424 | 71,611 | 507,035 |
| Other financial assets | 0 | 3,564,489 | 0 | 3,564,489 |
| Inventories | 82,442 | 0 | 82,442 | 82,442 |
| Other assets | 38,113 | 5,039,653 | 4,677 | 5,044,330 |
| TOTAL CURRENT ASSETS | 6,085,861 | 12,387,050 | 173,730 | 12,560,780 |
| NON-CURRENT ASSETS | | | | |
| Trade and other receivables | 179,491 | 168,195 | 0 | 168,195 |
| Other financial assets | 79,620 | 79,620 | 0 | 79,620 |
| Property, plant and equipment | 57,039,247 | 55,479,719 | 674,758 | 56,154,477 |
| Infrastructure | 51,358,454 | 50,751,476 | 0 | 50,751,476 |
| Right-of-use assets | 210,381 | 120,151 | 0 | 120,151 |
| TOTAL NON-CURRENT ASSETS | 108,867,193 | 106,599,161 | 674,758 | 107,273,919 |
| TOTAL ASSETS | 114,953,054 | 118,986,211 | 848,488 | 119,834,699 |
| CURRENT LIABILITIES | | | | |
| Trade and other payables | 2,896,859 | 5,312,134 | 1,712,662 | 7,024,796 |
| Other liabilities | 195,376 | 210,242 | 0 | 210,242 |
| Lease liabilities | 80,578 | (2,310) | 0 | (2,310) |
| Borrowings | 295,799 | 157,911 | 137,888 | 295,799 |
| Employee related provisions | 823,699 | 771,051 | 0 | 771,051 |
| TOTAL CURRENT LIABILITIES | 4,292,311 | 6,449,028 | 1,850,550 | 8,299,578 |
| NON-CURRENT LIABILITIES | | | | |
| Lease liabilities | 204,476 | 204,476 | 0 | 204,476 |
| Borrowings | 4,809,576 | 4,260,981 | 390,684 | 4,651,665 |
| Employee related provisions | 134,319 | 134,317 | 0 | 134,317 |
| TOTAL NON-CURRENT LIABILITIES | 5,148,371 | 4,599,774 | 390,684 | 4,990,458 |
| TOTAL LIABILITIES | 9,440,682 | 11,048,802 | 2,241,234 | 13,290,036 |
| NET ASSETS | 105,512,372 | 107,937,409 | (1,392,746) | 106,544,663 |
| Retained surplus | 53,063,312 | 56,010,001 | (1,392,746) | 54,617,255 |
| Reserve accounts | 2,616,769 | 2,095,117 | 0 | 2,095,117 |
| Revaluation surplus | 49,832,291 | 49,832,291 | 0 | 49,832,291 |
| TOTAL EQUITY | 105,512,372 | 107,937,409 | (1,392,746) | 106,544,663 |

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

Movement in Equity as per Statement of Comprehensive Income

1,032,291

**TOWN OF EAST FREMANTLE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2026**

1 EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.
The material variance adopted by Council for the 2025-26 year is \$10,000 or 10.00% whichever is the greater.

| Description | Var. \$ \$ | Var. % % | Var. | Timing / Permanent | Explanation |
|---|------------------|----------------|----------|--------------------|---|
| Revenue from operating activities | | | | | |
| Rates | (11,098) | (0.11%) | ▼ | Permanent | No material variance. |
| Grants, subsidies and contributions | 79,578 | 8.12% | ▲ | Timing | See Note 10 Grants & Contributions for more detailed information. |
| Fees and charges | 83,022 | 5.00% | ▲ | Timing | No material variance. |
| Interest revenue | 167,020 | 76.70% | ▲ | Permanent | Interest on investments income higher than budgeted. |
| Other Revenue - Principal Agent Arrangements | (57,475) | (1.15%) | ▼ | Timing | EFCP income and expenditure accruals based on forecast figures provided. |
| Other revenue | 19,897 | 5.94% | ▲ | Timing | No material variance. |
| Expenditure from operating activities | | | | | |
| Employee costs | 21,738 | 0.43% | ▼ | Timing | No material variance. |
| Materials and contracts | 621,398 | 14.61% | ▼ | Timing | The variance reflects timing differences between purchase orders being raised and supplier invoices being received. Expenditure commitments currently exist against outstanding orders and, when these are considered, there is no material variance to budget. |
| Utility charges | 8,509 | 0.00% | | Timing | No material variance. |
| Depreciation | (69,719) | (3.31%) | ▲ | Timing | No material variance. |
| Finance costs | 6,320 | 0.00% | | Timing | Interest expenses on ROU assets recognised at end of the year process. |
| Insurance | (8,894) | (3.19%) | ▲ | Timing | No material variance. |
| Other Expenditure - Principal Agent Arrangements | 135,764 | 2.48% | ▲ | Timing | EFCP income and expenditure accruals based on forecast figures provided. |
| Other expenditure | (9,041) | 0.00% | | Timing | No material variance. |
| Investing Activities | | | | | |
| Proceeds from capital grants, subsidies and contributions | 57,513 | 21.63% | ▲ | Timing | Revenue recognition of grants. See Note 10 Grants & Contributions. |
| Payments for property, plant and equipment | 295,542 | 43.45% | ▼ | Timing | See Note 5 Capital Acquisitions for more detailed information. |
| Payments for construction of infrastructure | 316,356 | 60.09% | ▼ | Timing | See Note 5 Capital Acquisitions for more detailed information. |
| Financing Activities | | | | | |
| Transfer from reserves | 0 | 0.00% | | Timing | No variance |
| Repayment of borrowings | (1,880) | 0.00% | | Timing | No material variance. |
| Payments for principal portion of lease liabilities | (1,462) | 0.00% | | Timing | Interest component on lease repayment to be recognised at end of the year process. |
| Surplus or deficit after imposition of general rates | 1,734,105 | 239.03% | ▲ | Timing | Due to variances described above. |

**TOWN OF EAST FREMANTLE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2026**

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

(a) Net current assets used in the Statement of Financial Activity

| | | Current Budget Closing 30 June 2026 | Last Year Closing 30 June 2025 | Year to Date 31 May 2026 |
|--|------|--|---|-----------------------------------|
| | Note | \$ | \$ | \$ |
| Current assets | | | | |
| Cash and cash equivalents | 3 | 2,861,422 | 5,406,394 | 3,362,484 |
| Trade and other receivables | | 774,141 | 558,912 | 507,035 |
| Other financial assets | | 0 | 0 | 3,564,489 |
| Inventories | 8 | 0 | 82,442 | 82,442 |
| Other assets | | 177,665 | 39,113 | 5,044,330 |
| | | 3,813,228 | 6,085,861 | 12,560,780 |
| Less: current liabilities | | | | |
| Trade and other payables | | (1,074,631) | (2,896,859) | (7,024,796) |
| Other liabilities | | (2,142) | (195,376) | (210,242) |
| Lease liabilities | | (45,114) | (80,578) | 2,310 |
| Borrowings | 9 | (165,617) | (295,799) | (295,799) |
| Employee related provisions | | (814,756) | (823,699) | (771,051) |
| Other provisions | | (40,825) | 0 | 0 |
| | | (2,143,085) | (4,292,311) | (8,299,578) |
| Net current assets | | 1,670,143 | 1,793,550 | 4,261,202 |
| Less: Total adjustments to net current assets | | (1,607,309) | (2,240,392) | (1,801,628) |
| Closing funding surplus / (deficit) | | 62,834 | (446,842) | 2,459,574 |

(b) Non-cash amounts excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

| | | Current Budget | YTD Budget (a) | YTD Actual (b) |
|--|---|-------------------|----------------------|----------------------|
| | | \$ | \$ | |
| Non-cash amounts excluded from operating activities | | | | |
| Adjustments to operating activities | | | | |
| Less: Profit on asset disposals | 6 | (35,626) | 0 | 0 |
| Add: Depreciation | | 2,298,486 | 2,106,952 | 2,176,673 |
| Pensioner deferred rates receivable movement | | 0 | 0 | 8,295 |
| Movement in Non-Current Receivables | | 0 | 0 | 3,001 |
| Total non-cash amounts excluded from operating activities | | 2,262,860 | 2,106,952 | 2,187,969 |

(c) Current assets and liabilities excluded from budgeted deficiency

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

| | | Current Budget Opening 30 June 2026 | Last Year Closing 30 June 2025 | Year Date 31 May 2026 |
|---|------|--|---|-----------------------------|
| | | \$ | \$ | \$ |
| Adjustments to net current assets | | | | |
| Less: Reserve accounts | 4 | (1,818,040) | (2,616,769) | (2,095,117) |
| Add: Current liabilities not expected to be cleared at the end of the year: | | | | |
| - Current portion of borrowings | 9 | 165,617 | 295,799 | 295,799 |
| - Current portion of lease liabilities | | 45,114 | 80,578 | (2,310) |
| Total adjustments to net current assets | 2(a) | (1,607,309) | (2,240,392) | (1,801,628) |

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. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

TOWN OF EAST FREMANTLE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2026

3 CASH AND CASH INVESTMENTS

| Description | Unrestricted \$ | Restricted \$ | Total Cash \$ | Institution | Risk Rating (LT) | Interest Rate | Maturity Date |
|---|--------------------|------------------|---------------------|---------------------------|---------------------|------------------|------------------|
| Cash Deposits | | | | | | | |
| Municipal Bank Account | 3,346,883 | 0 | 3,346,883 | CBA | AA- | 3.50% | At Call |
| Cash On Hand | 600 | 0 | 600 | Petty Cash/Till Float | N/A | 0.00% | On Hand |
| Cash On Hand - EFCP | 15,000 | 0 | 15,000 | EFCP Cash - Consolidation | N/A | 0.00% | On Hand |
| Term Deposits | | | | | | | |
| Pooled (Muni, Reserves, Bonds and Grants) | 0 | 2,024,437 | 2,024,437 | NAB | AA- | 4.00% | Jun 26 |
| Pooled (Muni, Reserves, Bonds and Grants) | 1,540,052 | 0 | 1,540,052 | NAB | AA- | 4.00% | Jun 26 |
| Total | 4,902,535 | 2,024,437 | 6,926,972 | | | | |
| Comprising | | | | | | | |
| Cash and cash equivalents | 6,926,972 | 2,024,437 | 6,926,972 | | | | |
| Financial assets at amortised cost | 0 | 0 | 0 | | | | |
| | 6,926,972 | 2,024,437 | 6,926,972 | | | | |

KEY INFORMATION

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

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

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

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

Comments/Notes - Investments and Cash Deposits

| INSTITUTION | \$ | (LT) RISK RATING | % |
|---------------------|--------------------|------------------|-------------|
| COMMONWEALTH BANK | \$3,346,883 | AA- | 48% |
| CBA (GREEN/ESTD TD) | \$0 | AA- | 0% |
| NATIONAL AUST. BANK | \$3,564,489 | AA- | 32% |
| SUNCORP | \$0 | AA- | 0% |
| BENDIGO | \$0 | A- Divestment | 0% |
| | \$6,911,372 | | 100% |

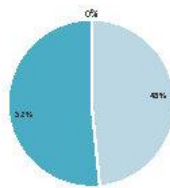
| (LT) RISK RATING | PORTFOLIO LIMIT | \$ | % |
|--------------------------|-----------------|--------------------|-------------|
| A+ | MAX 100% | \$0 | 0% |
| AA- | MAX 100% | \$6,911,372 | 100% |
| AA (GREEN TERM DEPOSITS) | MAX 100% | \$0 | 0% |
| A- Divestment | MAX 100% | \$0 | 0% |
| BBB+ (DIVESTMENT) | MAX 80% | \$0 | 0% |
| | | \$6,911,372 | 100% |

The Town obtains quotes from three (3) financial institutions prior to placing investments. This ensures the Town is receiving the best return on investment possible. The amount the Town invests is dependent on cash flow requirements for business operations and capital works for upcoming months. As the financial year progresses, the Town's cash holdings decrease which means less investment of Municipal funds.

The current monetary policy imposed by the Reserve Bank of Australia (RBA) is driving the interest rate environment.

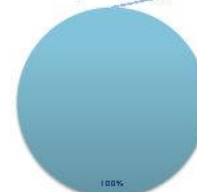
The Town's investment policy precludes investing in term deposits for more than 12 months.

Values held by Institution



COMMONWEALTH BANK CBA (GREEN/ESTD TD) NATIONAL AUST. BANK SUNCORP BENDIGO

Values held by Risk Rating

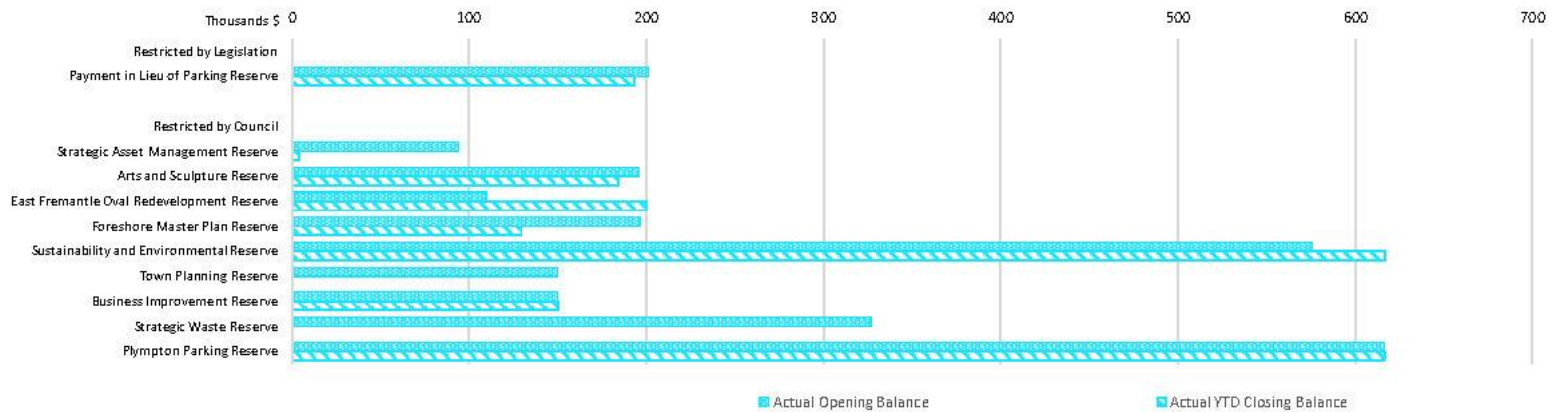


AA+ AA- A- Divestment BBB+

**TOWN OF EAST FREMANTLE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2026**

4 RESERVE ACCOUNTS

| Reserve name | Original Budget | | | | Current Budget | | | | Actual Opening Balance | Actual Transfers In (+) | Actual Transfers Out (-) | Actual YTD Closing Balance |
|---|------------------------|-------------------------|--------------------------|------------------------|------------------------|-------------------------|--------------------------|------------------------|------------------------|-------------------------|--------------------------|----------------------------|
| | Budget Opening Balance | Budget Transfers In (+) | Budget Transfers Out (-) | Budget Closing Balance | Actual Opening Balance | Budget Transfers In (+) | Budget Transfers Out (-) | Budget Closing Balance | | | | |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| Restricted by Legislation | | | | | | | | | | | | |
| Payment in Lieu of Parking Reserve | 201,385 | 0 | 0 | 201,385 | 201,385 | 0 | (13,000) | 188,385 | 201,385 | 0 | (7,950) | 193,435 |
| Restricted by Council | | | | | | | | | | | | |
| Strategic Asset Management Reserve | 94,275 | 0 | (90,000) | 4,275 | 94,275 | 0 | (90,000) | 4,275 | 94,275 | 0 | (90,000) | 4,275 |
| Arts and Sculpture Reserve | 195,664 | 0 | (91,000) | 104,664 | 195,664 | 0 | (11,500) | 184,164 | 195,664 | 0 | (11,500) | 184,164 |
| East Fremantle Oval Redevelopment Reserve | 110,000 | 0 | (110,000) | 0 | 110,000 | 90,000 | 0 | 200,000 | 110,000 | 90,000 | 0 | 200,000 |
| Foreshore Master Plan Reserve | 196,344 | 0 | (196,344) | 0 | 196,344 | 0 | (196,344) | 0 | 196,344 | 0 | (66,754) | 129,590 |
| Sustainability and Environmental Reserve | 575,750 | 98,749 | (364,499) | 310,000 | 575,750 | 98,749 | (199,950) | 474,549 | 575,750 | 98,749 | (57,513) | 616,986 |
| Town Planning Reserve | 150,000 | 0 | (150,000) | 0 | 150,000 | 0 | (150,000) | 0 | 150,000 | 0 | (150,000) | 0 |
| Business Improvement Reserve | 150,000 | 0 | 0 | 150,000 | 150,000 | 0 | 0 | 150,000 | 150,000 | 0 | 0 | 150,000 |
| Strategic Waste Reserve | 326,684 | 0 | (326,684) | 0 | 326,684 | 0 | (326,684) | 0 | 326,684 | 0 | (326,684) | 0 |
| Plympton Parking Reserve | 616,667 | 0 | 0 | 616,667 | 616,667 | 0 | 0 | 616,667 | 616,667 | 0 | 0 | 616,667 |
| | 2,616,769 | 98,749 | (1,328,527) | 1,386,991 | 2,616,769 | 188,749 | (987,478) | 1,818,040 | 2,616,769 | 188,749 | (710,401) | 2,095,117 |



TOWN OF EAST FREMANTLE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2026

5 CAPITAL ACQUISITIONS

| Account Description | Adopted Budget | Current Budget | YTD Budget | YTD Actual | Order Value | Total Actual | Variance (Under/Over) | Completion | Comments |
|--|----------------|----------------|------------|------------|-------------|--------------|-----------------------|------------|--|
| Plant & Equipment | 284,788 | 157,981 | 86,470 | 138,912 | 4,091 | 143,003 | 14,988 | 83% | |
| E05200 Ford Ranger Super CO XLT DCI Diesel 6pace Cab | 13,006 | 11,766 | 0 | 12,216 | 0 | 12,216 | (460) | 101% | Complete. |
| E12804 Toyota Hilux Dual Cab Lite | 13,006 | 16,587 | 18,587 | 18,587 | 0 | 18,587 | (0) | 100% | Complete. |
| E11692 Ford Ranger Double CO XLT Dual Cab Lite TDCI | 37,700 | 35,844 | 26,883 | 35,895 | 0 | 35,895 | (51) | 100% | Complete. |
| E12613 Ford Ranger Single Cab Auto Diesel 4x2 | 13,006 | 11,766 | 0 | 12,216 | 0 | 12,216 | (460) | 101% | Complete. |
| E12642 Isuzu Truck | 98,050 | 0 | 0 | 0 | 0 | 0 | 0 | 0% | Deferred as a budget saving. |
| J04636 Upgrade of power to EV Charger - Dovenby House | 20,000 | 20,000 | 0 | 0 | 4,091 | 4,091 | 15,909 | 0% | On hold pending Western Power works. |
| Furniture & Equipment | 10,000 | 25,681 | 25,681 | 18,743 | 0 | 18,743 | 8,938 | 73% | |
| E04606 General Allocation (Photocopier Corporate Services) | 10,000 | 25,681 | 25,681 | 18,743 | 0 | 18,743 | 6,938 | 73% | Complete. |
| Buildings | 1,077,928 | 884,713 | 888,013 | 228,987 | 288,327 | 518,284 | 168,419 | 33% | |
| J11748 Solar and Battery Installation East Fremantle Community Park, Solar Installation Town Hall, Depot and Dovenby House | 796,425 | 398,213 | 398,213 | 116,026 | 283,187 | 398,213 | (1) | 29% | Works in progress |
| J11738 East Fremantle Community Park - Miscellaneous New Works | 200,000 | 150,000 | 79,305 | 19,723 | 0 | 19,723 | 130,277 | 13% | Cricket works deferred. Remaining mtr or works being completed. |
| E11739 Tricolore Windows, Balustrades | 20,000 | 20,000 | 20,000 | 8,386 | 0 | 8,386 | 11,614 | 42% | Complete. |
| E14606 Buildings - General | 61,500 | 106,500 | 83,996 | 83,833 | 0 | 83,833 | 22,667 | 79% | In progress, major works to Camp Walter, Depot all conditions, compliance upgrades at Tricolore and other minor maintenance. |
| E14601 Building Electrical Upgrades | 0 | 10,000 | 7,500 | 0 | 6,140 | 6,140 | 3,860 | 0% | Amended to operating budget |
| J11672 East Fremantle Community Park - Scoreboard | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0% | |
| Infrastructure - roads | 380,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0% | |
| J12850 Riverside Road (Swan Yacht club to Wayman Reserve) | 360,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0% | Postponed to Q1 26/27 |
| Infrastructure - drainage | 77,148 | 122,148 | 112,148 | 0 | 0 | 0 | 122,148 | 0% | |
| J12834 Drainage - Various River Outlet Reduction and GPTB | 27,148 | 27,148 | 27,148 | 0 | 0 | 0 | 27,148 | 0% | Works limited to investigation phase only to support future scoping as a budget saving. |
| J12835 Preston Point Road - Pipe from PFR to river above carpark - Pipe upgrade running down bank to river - investigation and options | 10,000 | 10,000 | 10,000 | 0 | 0 | 0 | 10,000 | 0% | Works limited to investigation phase only to support future scoping as a budget saving. |
| J12836 Camp Walter - Drainage upgrade from accessway | 20,000 | 25,000 | 25,000 | 0 | 0 | 0 | 25,000 | 0% | To be delivered in-house. |
| J12837 Boat Ramp - Upgrade existing pits and clean out sumps with weeds | 20,000 | 20,000 | 20,000 | 0 | 0 | 0 | 20,000 | 0% | To be delivered in-house. |
| J11673 Olsson Park - Limestone Wall | 0 | 40,000 | 30,000 | 0 | 0 | 0 | 40,000 | 0% | Procuring contractor - potential carry over. |
| Infrastructure - parks & ovals | 406,000 | 225,000 | 185,000 | 20,487 | 87,012 | 107,479 | 117,521 | 8% | |
| E11725 Infrastructure - Parks & Ovals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0% | |
| J11741 Infrastructure - general allocation | 75,000 | 75,000 | 75,000 | 4,946 | 7,005 | 11,950 | 63,050 | 7% | Replaced lights at Mary Cowan - routine park furniture replacement - remainder to playground replacements. |
| J11745 Drink Fountains | 10,000 | 10,000 | 10,000 | 7,640 | 5,869 | 13,509 | (3,509) | 76% | Pending installation. |
| J12812 Flood-lighting Upgrade - Wauhop Park | 100,000 | 100,000 | 100,000 | 6,630 | 74,138 | 80,768 | 19,232 | 7% | Funding Agreement Finalised, contract awarded, Stage 1 complete. |
| J11674 Bore pump test - Olsson Park | 10,000 | 10,000 | 10,000 | 0 | 0 | 0 | 10,000 | 0% | Descoped as a budget saving. |
| J11747 Brick Playground Replacement | 120,000 | 30,000 | 0 | 0 | 0 | 0 | 30,000 | 0% | Consultation underway, purchase of equipment deferred to 26/27. |
| J11742 Public Art Installation - East Fremantle Community Park | 91,000 | 0 | 0 | 1,252 | 0 | 1,252 | (1,252) | 0% | On hold pending consultation with Council. |
| Infrastructure - car parks | 20,000 | 20,000 | 15,000 | 0 | 0 | 0 | 20,000 | 0% | |
| E12609 Carparks - General Allocation | 20,000 | 20,000 | 15,000 | 0 | 0 | 0 | 20,000 | 0% | |
| Infrastructure - footpaths | 224,580 | 184,580 | 204,280 | 188,805 | 0 | 188,805 | 4,975 | 89% | |
| J12843 Riverside Road (North side, adjacent to Wayman Reserve (do at same time as road upgrade) | 45,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0% | Deferred to 26/27 |
| J12845 Preston Point Road - Between Pler St & Woothouse St | 70,000 | 70,000 | 70,000 | 70,000 | 0 | 70,000 | 0 | 100% | Complete. |
| J12844 Preston Point Road (West side) - Between Bolton Street and Pler Street | 109,580 | 109,580 | 109,580 | 109,905 | 0 | 109,905 | (325) | 100% | Complete. |
| J11846 Moss St (West side), between Canbing Hwy & George St (Remove Concrete and replace with Red asphalt, as per style guide) | 0 | 15,000 | 24,700 | 9,700 | 0 | 9,700 | 5,300 | 65% | Complete. |
| TOTAL | 2,400,421 | 1,400,083 | 1,206,582 | 884,894 | 380,430 | 975,124 | 454,958 | 42% | |

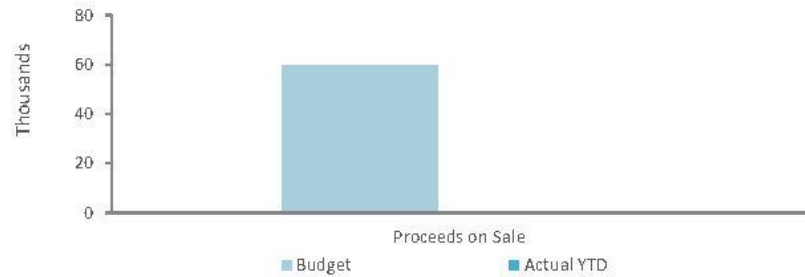
● Total Actual < Current Budget
● No Current Budget
● No YTD Actual
● Complete

**TOWN OF EAST FREMANTLE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2026**

6 DISPOSAL OF ASSETS

| Asset Ref. | Asset description | Current Budget | | | | YTD Actual | | | |
|------------|------------------------|----------------|---------------|---------------|----------|----------------|----------|----------|----------|
| | | Net Book Value | Proceeds | Profit | (Loss) | Net Book Value | Proceeds | Profit | (Loss) |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 1GQJ-387 | Ford Ranger Super | 10,000 | 17,000 | 7,000 | 0 | 0 | 0 | 0 | 0 |
| 1DTJ-953 | Toyota Hilux Dual Cab | 0 | 11,000 | 11,000 | 0 | 0 | 0 | 0 | 0 |
| 1GQD-688 | Ford Ranger Double | 10,374 | 17,000 | 6,626 | 0 | 0 | 0 | 0 | 0 |
| 1GDV-315 | Ford Ranger Single Cab | 0 | 11,000 | 11,000 | 0 | 0 | 0 | 0 | 0 |
| 1GKM-815 | Isuzu NPR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1TUQ-820 | Variable Message Board | 4,000 | 4,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 24,374 | 60,000 | 35,626 | 0 | 0 | 0 | 0 | 0 |

*As at



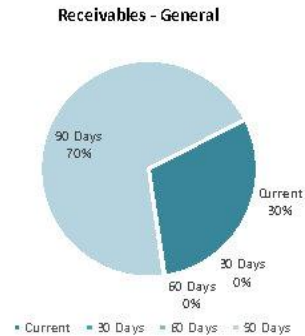
**TOWN OF EAST FREMANTLE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2026**

7 TRADE AND OTHER RECEIVABLES

| Rates receivable | 30 June 2025 | 31 May 2026 |
|--------------------------------|----------------|----------------|
| | \$ | \$ |
| Opening arrears previous years | 78,272 | 114,004 |
| Levied this year | 11,444,213 | 12,148,816 |
| Less - collections to date | (11,408,481) | (11,950,906) |
| Gross rates collectable | 114,004 | 311,914 |
| Excess rates paid | 65,054 | 71,589 |
| Net rates collectable | 179,058 | 383,503 |
| % Gross Collected | 99.0% | 97.5% |

| Trade and Other Receivables | Current | 30 Days | 60 Days | 90+ Days | Total |
|--|---------|---------|---------|----------|----------------|
| | \$ | \$ | \$ | \$ | \$ |
| Receivables - general | 34,470 | 229 | 0 | 0 | 34,699 |
| Receivables - infringements | 0 | 0 | 0 | 0 | 99,772 |
| Receivables - agreements | 0 | 0 | 0 | 0 | 163,937 |
| ESL / Pensioner Rebates | 0 | 0 | 0 | 0 | 10,118 |
| ATO - GST | 0 | 0 | 0 | 0 | 79,832 |
| Total Trade and Other Receivables outstanding | | | | | 388,358 |
| Allowance for credit losses of other receivables | 0 | 0 | 0 | 0 | (54,237) |
| Total Trade and Other Receivables (Excluding Rates Receivables) | | | | | 334,121 |

Amounts shown above include GST (where applicable)
Excludes opening balance EFCP consolidated Trade and Other Receivables of \$71,611

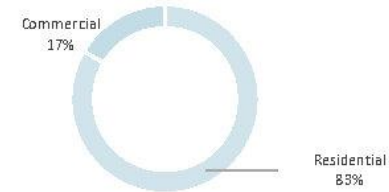
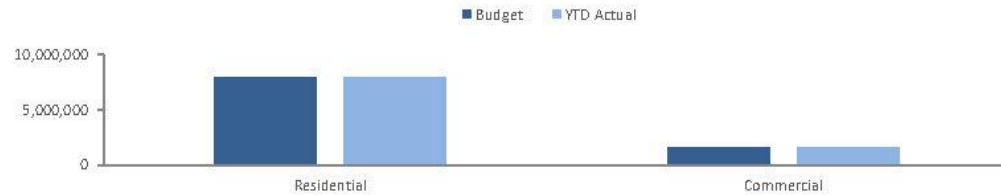


**TOWN OF EAST FREMANTLE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2026**

8 RATE REVENUE

General rate revenue

| RATE TYPE | Rate in | Number of | Rateable | Rate | Current Budget | Total | Rate | YTD Actual | Total |
|---------------------------|-----------|--------------|--------------------|------------------|----------------|-------------------|------------------|---------------|-------------------|
| | \$(cents) | | | Properties | Value | | Revenue | Reassessed | |
| | | | | \$ | \$ | \$ | \$ | \$ | \$ |
| Gross rental value | | | | | | | | | |
| Residential | 0.075417 | 2,967 | 105,518,080 | 7,961,100 | 33,517 | 7,994,617 | 7,957,857 | 21,036 | 7,978,893 |
| Commercial | 0.127835 | 119 | 12,346,985 | 1,578,377 | 0 | 1,578,377 | 1,578,377 | 0 | 1,578,377 |
| Sub-Total | | 3,086 | 117,865,065 | 9,539,477 | 33,517 | 9,572,994 | 9,536,234 | 21,036 | 9,557,270 |
| Minimum payment | | | | | | | | | |
| Gross rental value | | | | | | | | | |
| Residential | 1,360.00 | 336 | | 456,960 | 0 | 456,960 | 456,960 | 0 | 456,960 |
| Commercial | 2,034.00 | 7 | 79,940 | 14,238 | 0 | 14,238 | 14,238 | 0 | 14,238 |
| Sub-total | | 343 | 79,940 | 471,198 | 0 | 471,198 | 471,198 | 0 | 471,198 |
| Total | | | | | | 10,044,192 | | | 10,028,468 |



**TOWN OF EAST FREMANTLE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2026**

9 BORROWINGS

Repayments - borrowings

Information on borrowings

| Particulars | Loan No. | New Loans | | | Principal Repayments | | Principal Outstanding | | Finance Costs | |
|---|----------|------------------|----------|----------------|----------------------|------------------|-----------------------|------------------|----------------|----------------|
| | | 1 July 2025 | Actual | Current Budget | Actual | Current Budget | Actual | Current Budget | Actual | Current Budget |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| EF Oval Precinct Redevelopment | 185 | 4,576,802 | 0 | 0 | (157,911) | (157,911) | 4,418,891 | 4,418,891 | 182,215 | 218,794 |
| EF Oval Precinct Redevelopment - Loan guarantee fee | 185 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 32,125 | 32,125 |
| EF Community Park - Equipment loan EFCP | | 528,573 | 0 | 0 | 0 | 0 | 528,573 | 0 | 0 | 0 |
| Total | | 5,105,375 | 0 | 0 | (157,911) | (157,911) | 4,947,464 | 4,418,891 | 214,340 | 250,919 |
| Current borrowings | | 295,799 | | | | | 295,799 | | | |
| Non-current borrowings | | 4,809,576 | | | | | 4,651,665 | | | |
| | | 5,105,375 | | | | | 4,947,464 | | | |

All debenture repayments were financed by general purpose revenue.

KEY INFORMATION

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or as the asset is substantially ready for its intended use or sale.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

**TOWN OF EAST FREMANTLE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2026**

**10 GRANTS, SUBSIDIES AND CONTRIBUTIONS
OPERATING CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS**

| Program | Grant Provider | Purpose of Grant | Original Budget Revenue | Current Budget Revenue | YTD Budget | YTD Revenue Actual |
|---|------------------------------|--|----------------------------|---------------------------|----------------|-----------------------|
| | | | \$ | \$ | \$ | \$ |
| General Purpose Funding | | | | | | |
| Grants Commission - General | WALGGC | Untied - General Purpose | 191,670 | 107,468 | 107,468 | 107,469 |
| Grants Commission - Roads | WALGGC | Untied - Road | 85,665 | 37,252 | 37,252 | 37,252 |
| Education and Welfare | | | | | | |
| Commonwealth Home Support Programme | Commonwealth Dep. Health | Commonwealth Home Support Programme | 707,894 | 707,894 | 650,977 | 726,792 |
| Recreation and Culture | | | | | | |
| Riverbank Grant Funding | Foreshore Management Reserve | Norm McKenzie Wall Upgrade & Plaza Project | 181,339 | 181,339 | 136,005 | 133,047 |
| Community Amenities | | | | | | |
| Bus Shelter - Maintenance Assistance Scheme | Public Transport Authority | Bus Shelter Maintenance | 4,100 | 4,100 | 3,075 | 2,880 |
| Transport | | | | | | |
| Direct Grant | Main Roads | Direct Grant | 28,000 | 28,000 | 27,697 | 26,788 |
| Street Lighting Subsidy | Main Roads | Street Lighting Subsidy | 4,800 | 4,800 | 0 | 0 |
| Stirling Bridge Verge Maintenance Agreement | Main Roads | Stirling Highway Verge Maint. Agreement | 8,000 | 8,000 | 0 | 6,324 |
| Department of Water | Department of Water | WATR09RI - WA Tree Recovery Round 1 | 0 | 17,155 | 17,155 | 17,155 |
| | | | 1,211,468 | 1,096,008 | 930,129 | 1,059,707 |

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

| Program | Grant Provider | Purpose of Grant | Original Budget Revenue | Current Budget Revenue | YTD Budget | YTD Revenue Actual |
|-------------------------------------|---|--|----------------------------|---------------------------|----------------|-----------------------|
| | | | \$ | \$ | \$ | \$ |
| Recreation and Culture | | | | | | |
| Fremantle Womens Soccer Club Refurb | State Government | Election Commitment - Flood Lighting Upgrade Wauhop Park | 100,000 | 100,000 | 0 | 0 |
| Community Energy Fund | Fed. Dept. of Industry, Science and Resources | Solar and Battery Installation | 398,213 | 199,107 | 0 | 57,513 |
| East Fremantle Community Park | AFL Facilities Fund and others | | 0 | 265,909 | 265,909 | 265,909 |
| Transport | | | | | | |
| Regional Road Group | Main Roads WA | Riverside Road Upgrade | 240,000 | 0 | 0 | 0 |
| Roads to Recovery | Department of Infrastructure | Riverside Road Upgrade | 120,000 | 0 | 0 | 0 |
| | | | 858,213 | 565,016 | 265,909 | 323,422 |

**TOWN OF EAST FREMANTLE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2026**

11 BUDGET AMENDMENTS

Amendments to original budget since budget adoption.

| Description | Date | Increase / (Decrease) to Net Surplus \$ | Current Budget Surplus/ (Deficit) Running Balance \$ |
|--|-----------|---|---|
| Annual Budget Adoption Surplus/(Deficit) | | | 0 |
| Adjustment to budgeted surplus | 18 Nov 25 | 287,923 | 287,923 |
| 25/26 Budget Opening Surplus / (Deficit) - (\$588,579) | | | |
| 25/26 Actual B/F Surplus / (Deficit) - (\$300,656) | | | |
| Financial Assistance Grants | | | |
| General Purpose Grants - Grants Commission | 19 Aug 25 | (113,482) | 174,441 |
| General Purpose Grants (Roads) - Grants Commission | 19 Aug 25 | (53,577) | 120,864 |
| EF Oval Operating Expense/Income | 19 Aug 25 | 367,891 | 488,755 |
| Other Revenue - Principal Agent Arrangements | 19 Aug 25 | 5,476,081 | 5,964,836 |
| Other Expenditure - Principal Agent Arrangements | 19 Aug 25 | (5,843,972) | 120,864 |
| EF Oval Redevelopment project | | | |
| Capex - EF Oval Redevelopment | 19 Aug 25 | (187,000) | (66,136) |
| AFL Facilities Funding | 19 Aug 25 | 250,000 | 183,864 |
| East Fremantle Community Park - Scoreboard | 19 Aug 25 | (50,000) | 133,864 |
| General Capex carry overs from 24-25 | | | |
| Buildings general | 19 Aug 25 | (45,000) | 88,864 |
| Camp Waller - Eaves | 19 Aug 25 | (5,000) | 83,864 |
| Building Electrical Upgrades | 19 Aug 25 | (10,000) | 73,864 |
| Glasson Park - Limestone Wall | 19 Aug 25 | (40,000) | 33,864 |
| Parks and Ovals - Bores and Irrigation | 19 Aug 25 | (50,000) | (16,136) |
| Moss Street Footpath | 19 Aug 25 | (15,000) | (31,136) |
| Operational expenses carry overs from 24-25 | | | |
| Strategic and Business Planning Services | 19 Aug 25 | (40,000) | (71,136) |
| Mooring Jetty Maintenance | 19 Aug 25 | (50,000) | (121,136) |
| Furniture and equipment | 18 Nov 25 | (13,876) | (135,012) |
| Materials and Contracts - equipment below threshold | 18 Nov 25 | (5,000) | (140,012) |
| Materials and Contracts - Public art maintenance | 18 Nov 25 | (11,500) | (151,512) |
| Transfer from Art and Sculpture Reserve | 18 Nov 25 | 11,500 | (140,012) |
| Service Contracts - Consultancy | 09 Dec 25 | (7,750) | (147,762) |
| ICT, Support, Licences | 09 Dec 25 | (13,560) | (161,322) |
| Materials and contracts | 17 Feb 26 | (13,000) | (174,322) |
| Transfer from Payment in Lieu of Parking Reserve | 17 Feb 26 | 13,000 | (161,322) |
| Mid year budget review | | | |
| Operating revenue | 17 Mar 26 | 144,361 | (16,961) |
| Operating expenditure | 17 Mar 26 | (131,623) | (148,584) |
| Capital expenditure | 17 Mar 26 | 1,216,215 | 1,067,631 |
| Proceeds from sale of assets | 17 Mar 26 | (15,000) | 1,052,631 |
| Non-operating revenue | 17 Mar 26 | (543,197) | 509,434 |
| Transfers from reserves | 17 Mar 26 | (273,250) | 236,184 |
| Lease repayments | 17 Mar 26 | (27,164) | 209,020 |
| Miyawaki Forest - School Partnership | | | |
| Materials and contracts | 17 Mar 26 | (17,700) | 191,320 |
| Transfer from Sustainability and Environment Reserve | 17 Mar 26 | 17,700 | 209,020 |
| Revision of opening deficit position | 21 Apr 26 | (146,186) | 62,834 |
| Deferral of East Fremantle Community Park Capital Expenditure | | | |
| EFCP Capital Works | 21 Apr 26 | 200,000 | 262,834 |
| Transfer from East Fremantle Oval Development Reserve | 21 Apr 26 | (110,000) | 152,834 |
| Transfer to East Fremantle Oval Development Reserve | 21 Apr 26 | (90,000) | 62,834 |
| | | 62,834 | 62,834 |

**TOWN OF EAST FREMANTLE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2026**

12 STATEMENT OF FINANCIAL ACTIVITY

GENERAL OPERATIONS

| | | Original Budget | Current Budget | YTD Budget | YTD Actual | Variance* \$ | Variance* % | Var. |
|--|---|---------------------|---------------------|---------------------|---------------------|------------------|----------------------|----------|
| Note | | (a) \$ | (a) \$ | (b) \$ | (c) \$ | (c) - (b) \$ | ((c) - (b))/(b) % | |
| OPERATING ACTIVITIES | | | | | | | | |
| Revenue from operating activities | | | | | | | | |
| | Rates | 10,044,192 | 10,044,192 | 10,039,566 | 10,028,468 | (11,098) | (0.11%) | ▼ |
| 8 | Grants, subsidies and contributions | 1,211,468 | 1,096,008 | 980,129 | 1,059,707 | 79,578 | 8.12% | ▲ |
| 10 | Fees and charges | 1,808,373 | 1,782,164 | 1,659,894 | 1,742,916 | 83,022 | 5.00% | ▲ |
| | Interest revenue | 220,569 | 220,569 | 217,760 | 384,780 | 167,020 | 76.70% | ▲ |
| | Other revenue | 268,480 | 362,480 | 334,854 | 354,751 | 19,897 | 5.94% | ▲ |
| 6 | Profit on asset disposals | 35,626 | 35,626 | 0 | 0 | 0 | 0.00% | |
| | | 13,588,708 | 13,541,039 | 13,232,203 | 13,570,622 | 338,419 | 2.56% | |
| Expenditure from operating activities | | | | | | | | |
| | Employee costs | (5,687,040) | (5,513,245) | (5,035,387) | (5,012,976) | 22,411 | 0.45% | ▼ |
| | Materials and contracts | (4,547,026) | (4,825,716) | (4,095,148) | (3,521,981) | 573,167 | 14.00% | ▼ |
| | Utility charges | (452,443) | (396,929) | (354,683) | (346,174) | 8,509 | 2.40% | |
| | Depreciation | (2,298,486) | (2,298,486) | (2,106,954) | (2,176,673) | (69,719) | (3.31%) | ▲ |
| | Finance costs | (49,214) | (13,397) | (11,397) | (5,397) | 6,000 | 52.65% | ▼ |
| | Insurance | (317,614) | (278,703) | (278,703) | (287,597) | (8,894) | (3.19%) | |
| | Other expenditure | (812,754) | (827,796) | (776,932) | (748,473) | 28,459 | 3.66% | ▼ |
| | | (14,164,577) | (14,154,272) | (12,659,204) | (12,099,271) | 559,933 | 4.42% | |
| | Non-cash amounts excluded from operating activities | 2,262,860 | 2,262,860 | 2,106,952 | 2,187,969 | 81,017 | 3.85% | ▲ |
| 2(b) | | 2,262,860 | 2,262,860 | 2,106,952 | 2,187,969 | 81,017 | 3.85% | ▲ |
| | Amount attributable to operating activities | 1,686,991 | 1,649,627 | 2,679,951 | 3,659,320 | 979,369 | 36.54% | |
| INVESTING ACTIVITIES | | | | | | | | |
| | Proceeds from capital grants, subsidies and contributions | 858,213 | 299,107 | 0 | 57,513 | 57,513 | 0.00% | ▲ |
| 10 | Proceeds from disposal of assets | 75,000 | 60,000 | 0 | 0 | 0 | 0.00% | |
| 6 | Payments for property, plant and equipment | (346,268) | (320,142) | (202,646) | (249,873) | (47,227) | (23.31%) | ▲ |
| 5 | Payments for construction of infrastructure | (1,087,728) | (561,728) | (526,428) | (210,072) | 316,356 | 60.09% | ▼ |
| 5 | | (500,783) | (522,763) | (729,074) | (402,432) | 326,642 | 44.80% | |
| | Amount attributable to investing activities | (500,783) | (522,763) | (729,074) | (402,432) | 326,642 | 44.80% | |
| FINANCING ACTIVITIES | | | | | | | | |
| | Transfer from reserves | 1,218,527 | 987,478 | 710,401 | 710,401 | 0 | 0.00% | |
| 4 | Repayment of borrowings | 0 | 0 | 0 | 0 | 0 | 0.00% | |
| 9 | Payments for principal portion of lease liabilities | (54,261) | (81,425) | (81,425) | (82,887) | (1,463) | (1.80%) | |
| | Transfer to reserves | (98,749) | (188,749) | (188,749) | (188,749) | 0 | 0.00% | |
| 4 | | (98,749) | (188,749) | (188,749) | (188,749) | 0 | 0.00% | |
| | Amount attributable to financing activities | 1,065,517 | 717,304 | 440,227 | 438,765 | (1,463) | (0.33%) | |
| MOVEMENT IN SURPLUS OR DEFICIT | | | | | | | | |
| | Surplus or deficit at the start of the financial year | (588,579) | (446,842) | (446,842) | (446,842) | 0 | 0.00% | |
| | Amount attributable to operating activities - general | 1,686,991 | 1,649,627 | 2,679,951 | 3,659,320 | 979,369 | 36.54% | ▲ |
| | Amount attributable to investing activities - general | (500,783) | (522,763) | (729,074) | (402,432) | 326,642 | 44.80% | ▲ |
| | Amount attributable to financing activities - general | 1,065,517 | 717,304 | 440,227 | 438,765 | (1,463) | (0.33%) | |
| | Surplus or deficit after imposition of general rates | 1,663,146 | 1,397,326 | 1,944,262 | 3,248,810 | 1,304,548 | 67.10% | ▲ |

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

**TOWN OF EAST FREMANTLE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2026**

**13 STATEMENT OF FINANCIAL ACTIVITY
EAST FREMANTLE COMMUNITY PARK (EFCP)**

| | Original Budget | Current Budget | YTD Budget | YTD Actual | Variance* \$ | Variance* % | Var. |
|---|------------------|------------------|------------------|------------------|------------------|----------------------|----------|
| Note | (a) \$ | (a) \$ | (b) \$ | (c) \$ | (c) - (b) \$ | ((c) - (b))/(b) % | |
| OPERATING ACTIVITIES | | | | | | | |
| Revenue from operating activities | | | | | | | |
| Other revenue - principal agent arrangements | 0 | 5,501,051 | 5,000,230 | 4,942,755 | (57,475) | -1% | ▼ |
| | 0 | 5,501,051 | 5,000,230 | 4,942,755 | (57,475) | -1% | |
| Expenditure from operating activities | | | | | | | |
| Employee costs | 0 | 0 | 0 | (673) | (673) | 0% | |
| Materials and contracts | (387,891) | (169,434) | (157,788) | (109,557) | 48,231 | 31% | ▼ |
| Finance costs | (250,919) | (250,919) | (214,660) | (214,340) | 320 | 0% | |
| Other expenditure - principal agent arrangements | 0 | (5,974,975) | (5,466,435) | (5,330,671) | 135,764 | 2% | ▲ |
| Other expenditure | 0 | 0 | (12,500) | (50,000) | (37,500) | -300% | ▲ |
| | (618,810) | (6,395,328) | (5,851,383) | (5,705,241) | 146,142 | 2% | |
| Amount attributable to operating activities | (618,810) | (894,277) | (851,153) | (762,486) | 88,667 | 10% | |
| INVESTING ACTIVITIES | | | | | | | |
| Proceeds from capital grants, subsidies and contributions | 10 | 0 | 265,909 | 265,909 | 265,909 | 0% | |
| Payments for property, plant and equipment | 5 | (996,425) | (548,213) | (477,518) | (134,749) | 72% | ▼ |
| Amount attributable to investing activities | (996,425) | (282,304) | (211,609) | 131,160 | 342,769 | 162% | |
| FINANCING ACTIVITIES | | | | | | | |
| Transfers from reserves | 4 | 110,000 | 0 | 0 | 0 | 0% | |
| Repayment of borrowings | 9 | (157,911) | (157,911) | (157,911) | (1,880) | -1% | |
| Amount attributable to financing activities | (47,911) | (157,911) | (156,031) | (157,911) | (1,880) | -1% | |
| MOVEMENT IN SURPLUS OR DEFICIT CONSOLIDATED SUMMARY | | | | | | | |
| Surplus or deficit at the start of the financial year | (588,579) | (446,842) | (446,842) | (446,842) | 0 | 0% | |
| Amount attributable / net result for EFCP | (1,663,146) | (1,334,492) | (1,218,793) | (789,236) | 429,557 | 35% | ▲ |
| Amount attributable to operating activities - general | 1,686,991 | 1,649,627 | 2,679,951 | 3,659,320 | 88,667 | 37% | ▲ |
| Amount attributable to investing activities - general | (500,783) | (522,763) | (729,074) | (402,432) | 342,769 | 45% | ▲ |
| Amount attributable to financing activities - general | 1,065,517 | 717,304 | 440,227 | 438,765 | (1,880) | 0% | |
| Surplus or deficit after imposition of general rates | 0 | 62,834 | 725,469 | 2,459,574 | 1,734,105 | 239% | ▲ |

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

13.12 ACCOUNTS FOR PAYMENT - MAY 26

| | |
|--------------------------------|--|
| Report Reference Number | OCR-4286 |
| Prepared by | Natalie McGill Senior Finance Officer |
| Supervised by | Peter Kocian, Executive Manager Corporate Services |
| Meeting date | Tuesday, 16 June 2026 |
| Voting requirements | Simple Majority |
| Documents tabled | Nil |

Attachments

1. List of Accounts May 26
2. Ampol invoice April 26

PURPOSE

That Council, in accordance with regulation 13(1) of the *Local Government (Financial Management) Regulations 1996*, receives the list of payments made under delegated authority for the month ending 31 May 2026.

EXECUTIVE SUMMARY

Regulation 13(1) of the *Local Government (Financial Management) Regulations 1996* requires Council to receive a monthly list of payments made under delegated authority. This report presents payments made from 1 May to 31 May 2026 (inclusive of GST) for Council's noting and receipt.

BACKGROUND

The Chief Executive Officer has delegated authority to make payments from the Municipal and Trust Accounts in accordance with budget allocations. Payments are processed primarily by electronic funds transfer (EFT), with limited use of cheques, direct debit, credit cards, reimbursements and refunds. Payments have been processed in accordance with delegated authority and internal financial controls, including invoice verification and approval workflows. Itemised lists of all payments made under delegated authority during the period are provided in the attachments.

CONSULTATION

Not required for this administrative reporting item.

STATUTORY ENVIRONMENT

Regulation 13(1) of the *Local Government (Financial Management) Regulations 1996* requires local governments to prepare a monthly list of payments made under delegated authority and present that list to Council.

Regulation 13A also requires reporting of incidental spending made using purchasing cards (for example, corporate credit cards and fuel cards), to support transparency and accountability.

POLICY IMPLICATIONS

Policy 2.1.3 Purchasing. All supplier payments are approved under delegated authority pursuant to the authorisation limits outlined in Council's Purchasing Policy.

FINANCIAL IMPLICATIONS

All expenditure is incurred by authorised officers and made in accordance with the adopted Annual Budget. All amounts quoted in this report are inclusive of GST.

STRATEGIC IMPLICATIONS

A proactive, approachable Council which values community consultation, transparency and accountability

5.1 Strengthen organisational accountability and transparency

5.2 Strive for excellence in leadership and governance.

RISK IMPLICATIONS

RISKS

| Risk | Risk Likelihood (based on history & with existing controls) | Risk Impact / Consequence | Risk Rating (Prior to Treatment or Control) | Principal Risk Theme | Risk Action Plan (Controls or Treatment proposed) |
|---|---|---------------------------|---|---|---|
| That Council does not accept the list of payments | Rare (1) | Moderate (3) | Low (1-4) | COMPLIANCE Minor regulatory or statutory impact | Accept Officer Recommendation |

RISK MATRIX

| Consequence | | Insignificant | Minor | Moderate | Major | Extreme |
|----------------|---|---------------|--------------|--------------|--------------|--------------|
| | | 1 | 2 | 3 | 4 | 5 |
| Likelihood | 5 | Moderate (5) | High (10) | High (15) | Extreme (20) | Extreme (25) |
| Almost Certain | 5 | Moderate (5) | High (10) | High (15) | Extreme (20) | Extreme (25) |
| Likely | 4 | Low (4) | Moderate (8) | High (12) | High (16) | Extreme (20) |
| Possible | 3 | Low (3) | Moderate (6) | Moderate (9) | High (12) | High (15) |
| Unlikely | 2 | Low (2) | Low (4) | Moderate (6) | Moderate (8) | High (10) |
| Rare | 1 | Low (1) | Low (2) | Low (3) | Low (4) | Moderate (5) |

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives: occupational health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating is provided below. Any items with a risk rating over 16 will be added to the Risk Register, and any item with a risk rating over 16 will require a specific risk treatment plan to be developed.

RISK RATING

| | |
|---|----|
| Risk Rating | 3 |
| Does this item need to be added to the Town's Risk Register | No |
| Is a Risk Treatment Plan Required | No |

SITE INSPECTION

N/A

COMMENT

Significant payments for the period are summarised below.

| Payee | Particulars | Amount (GST inc) |
|-----------------------------------|--|------------------|
| EQUITY CIVIL & DRAINAGE | PRESTON POINT ROAD FOOTPATH UPGRADE - (WEST SIDE) - BETWEEN BOLTON ST & PIER ST | \$197,894.95 |
| PERDAMAN ADVANCED ENERGY PTY LTD | RFT03_2025-2026 - DESIGN SUPPLY & INSTALLATION OF SOLAR PANEL & BATTERY SYSTEMS 4 X PROJECT SITES - EFCP, TOWN HALL, DEPOT & DOVENBY HOUSE - MILESTONE 1 - 20% DEPOSIT | \$112,219.35 |
| OFFICE OF THE AUDITOR GENERAL OAG | AUDIT FEES - 2024-25 PLUS ADDITIONAL FEES FOR ADDITIONAL WORK REQUIRED | \$108,906.60 |
| INDIANIC SERVICES PTY LTD | MOORING PENS - REPLACE 4X WOODEN PILES WITH STEEL PLUS - VARIATION - LARGER PILE REQUIRED | \$74,790.38 |
| MIRAPLEX GROUP | RFT01 - 2025/2026 NORM MCKENZIE RIVERWALL REDEVELOPMENT - PROGRESS CLAIM 5 | \$70,198.14 |
| VEOLIA RECYCLING & RECOVERY | WASTE & RECYCLING – APRIL 26 | \$36,853.47 |
| MIRAPLEX GROUP | RFT01 - 2025/2026 NORM MCKENZIE RIVERWALL REDEVELOPMENT - PROGRESS CLAIM 4 | \$33,664.03 |
| FOCUS NETWORKS | WINDOWS SERVER 2025 RENEWAL - QU9107G - EXP 13/05/27 - 13/05/26 - 13/05/27. RFT04 - 2021/22 MANAGED PROACTIVE SERVICE (IT SUPPORT SERVICES) - APRIL 26. QU9059G - MIGRATE LEGACY LAPS TO ENTRA LAPS. RFT04 - 2021/22 SOFTWARE AS A SERVICE AND MANAGED HARDWARE - MAY 26. QU9149G - REIMAGE SBPPERALPT3 LAPTOP AS A TEF DEVICE | \$31,415.14 |
| SYNERGY | POWER SUPPLY VARIOUS LOCATIONS | \$27,096.55 |
| SYNERGY | POWER SUPPLY VARIOUS LOCATIONS | \$17,700.00 |

CONCLUSION

Receipt of the payments list satisfies Council’s governance and reporting obligations under regulation 13(1).

13.12 OFFICER RECOMMENDATION / COUNCIL RESOLUTION

Council Resolution Choose an item. Click or tap to enter a date.

OFFICER RECOMMENDATION:

That Council in accordance with regulation 13(1) of the *Local Government (Financial Management) Regulations 1996*, receives the list of payments made under delegated authority for the month ended 31 May 2026.

| May 2026 | | |
|------------------|--------------------------|-----------------------|
| Voucher No. | Account | Amount |
| Cheque 5428 | Municipal (Cheques) | \$25.55 |
| EFT 40992— 41129 | Municipal (EFT) | \$1,085,433.31 |
| Payroll | Municipal (EFT) | \$270,709.51 |
| | Municipal (Direct Debit) | \$272,785.51 |
| | Credit Card | \$2,200.63 |
| | Total Payments | \$1,631,154.51 |

REPORT ATTACHMENTS

Attachments start on the next page

TOWN OF EAST FREMANTLE

List of Accounts paid by the Chief Executive for May 2026 submitted for the information of the Council Meeting to be held on Tuesday 16 June 2026

| Cheque | Payment Date | Supplier | Description | Inv Amount | Cheque |
|-------------|--------------|---|--|-------------------|--------------|
| 5428 | 22/04/2026 | DEPARTMENT OF TRANSPORT | 12 MONTH VEHICLE REGISTRATION RENEWAL TRAILER | 25.55 | 25.55 |
| | | | CHEQUE TOTAL | 25.55 | 25.55 |
| EFTS | | | | | |
| | | Supplier | Description | Inv Amount | EFT |
| EFT40992 | 06/05/2026 | BUNNINGS BLDG SUPPLIES LTD | VARIOUS HARDWARE - 30/04/26 | 111.12 | 111.12 |
| EFT40993 | 06/05/2026 | BOC LIMITED | CONTAINER SERVICE - APRIL 2026 | 23.14 | 23.14 |
| EFT40994 | 06/05/2026 | FREMANTLE HERALD | ADVERTISING - PUBLIC NOTICE FOR ANNUAL ELECTORS MEETING IN MAY 2026 | 220.00 | 220.00 |
| EFT40995 | 06/05/2026 | OPTUS ADMINISTRATION PTY LTD | MOBILE PHONE USE 22/03/26 - 21/04/26 | 129.99 | 129.99 |
| EFT40996 | 06/05/2026 | WORK CLOBBBER | OPS STAFF UNIFORM - SHIRTS, RAIN JACKET AND BOOTS | 302.10 | |
| | | | OPS STAFF UNIFORM - REPLACEMENT SHIRTS | 202.80 | 504.90 |
| EFT40997 | 06/05/2026 | SYNERGY | POWER SUPPLY VARIOUS LOCATIONS | 24,438.95 | 24,438.95 |
| EFT40998 | 06/05/2026 | TREE PLANTING & WATERING | STREET TREE WATERING - 01/05/26, 05/05/26 & 08/05/26 | 11,050.38 | 11,050.38 |
| EFT40999 | 06/05/2026 | FORESTVALE TREES | SUPPLY AND DELIVER 20 X RED CAP GUMS, 15 X RED IRONBARK, 1 X SILVER PRINCESS, 6 X KURRAJONG, 8 X JACARANDA, 5 X BANKSIA GRANDIS, 5 X BANKSIA INTEGRIFOLIA, 5 X BOTTLEBRUSH KPS, 8 X TUCKEROO. | 12,691.80 | 12,691.80 |
| EFT41000 | 06/05/2026 | JONATHAN EPPS | STREET TREE ARBORIST INSPECTION -MAY STREET | 594.00 | 594.00 |
| EFT41001 | 06/05/2026 | KOOL LINE ELECTRICAL & REFRIGERATION | ADDITIONAL ITEMS FOR WORKS REPAIRS | 1,375.00 | |
| | | | 2026 SAMSON TREE FESTIVAL ELECTRICIAN | 984.50 | 2,359.50 |
| EFT41002 | 06/05/2026 | DEPT OF MINES, INDUSTRY REGULATION & SAFETY (FORMALLYBUILDING COMMISSION) | BSL COLLECTED MARCH 25 | 6,523.63 | 6,523.63 |
| EFT41003 | 06/05/2026 | WESTERN AUSTRALIA LOCAL GOVERNMENT ASSOCIATION (WALGA) | 1 X REGISTRATION FOR SPEAKING PROFESSIONALLY AS AN ELECTED MEMBER | 682.00 | 682.00 |
| EFT41004 | 06/05/2026 | SATELLITE SECURITY SERVICES | DEPOT - UPDATE SECURITY ALARM CODES | 77.00 | 77.00 |
| EFT41005 | 06/05/2026 | STRATA GREEN | 100 PAIRS SUPERGRIP NITRILE GLOVES XL, 50 PAIRS SUPERGRIP NITRILE GLOVES M, 5 PAIRS DENVER SAFETY GLASSES, 5 X DELUXE EARMUFFS, | 1,130.82 | |
| | | | SUPPLY 100 X 50X50X2100 HARDWOOD TREE STAKES, 16 GREENWELL TREE SURROUND, 100M X FLAT TREE TIE, 1000PK ARBORTAB TREE TABLETS | 1,800.12 | 2,930.94 |
| EFT41006 | 06/05/2026 | WOOLWORTHS GROUP LIMITED | WOOLWORTHS PURCHASES- ADMIN - 21/04/26 | | |
| | | | WOOLWORTHS PURCHASES - CHSP - 20/04/26 | 8.00 | |
| | | | WOOLWORTHS PURCHASES- ADMIN -20/04/26 | 75.05 | |
| | | | WOOLWORTHS PURCHASES - CHSP - 21/04/26 | 89.97 | |
| | | | WOOLWORTHS PURCHASES- ADMIN - 21/04/26 | 190.50 | |
| | | | WOOLWORTHS PURCHASES - CHSP - 22/04/26 | 27.63 | |
| | | | WOOLWORTHS PURCHASES - CHSP - 28/04/26 | 254.29 | |
| | | | WOOLWORTHS PURCHASES - OPERATIONS - 29/04/26 | 47.44 | 692.88 |
| EFT41007 | 06/05/2026 | CITY OF SOUTH PERTH | OCCUPANCY AND CARE AND SUSTENANCE IMPOUND FEES 25/26 - MARCH 26 | 125.40 | 125.40 |
| EFT41008 | 06/05/2026 | INDIANIC SERVICES PTY LTD | MOORING PENS - REPLACE 4X WOODEN PILES WITH STEEL PLUS - VARIATION - LARGER PILE REQUIRED | 74,790.38 | 74,790.38 |
| EFT41009 | 06/05/2026 | ASSA ABLOY ENTRANCE SYSTEMS AUSTRALIA PTY LTD | TOWN HALL - AUTOMATIC DOOR QUARTERLY MAINTENANCE - 2025/26 - APRIL 26 - INCLUDES FUEL SURCHARGE | 201.09 | 201.09 |
| EFT41010 | 06/05/2026 | MP ROGERS & ASSOCIATES P/L | CONSTRUCTION PHASE SERVICES (SUPERINTENDENT) FOR THE NORM MCKENZIE RIVERWALL | 9,448.66 | |
| | | | RIVERWALLS - WAYMAN & SEA SCOUTS - ASSESSMENT, RECOMMENDATIONS AND DBCA APPLICATION | 4,597.92 | 14,046.58 |
| EFT41011 | 06/05/2026 | FOCUS NETWORKS | QU9093G - MICROSOFT 365 SECURITY GROUP CREATIONS FOR SHAREPOINT PERMISSIONS - TICKET 200472 | 627.00 | |
| | | | QU8683G STRATEGIC IT PLAN | 3,377.00 | |
| | | | QU9120G - CURVED MONITOR FOR CEO | 855.80 | |
| | | | QU9081G - VULNERABILITY DETECTION | 209.00 | |
| | | | PROJECT WORK RATE FOR OUT OF SCOPE WORKS - MARCH 26 | 281.60 | |
| | | | QU9159G -1 X CO PILOT LICENCE - 29/4/26-30/6/26 | 50.77 | 5,401.17 |
| EFT41012 | 06/05/2026 | SNAP PRINTING | 10 x A1 POSTERS ON 100gsm BOND PAPER - SINGLE SIDED - GEORGE STREET SHARED SPACE | 250.00 | |
| | | | 2 x A1 CORFLUTE ADVERTISING SIGNS FOR DAP APPLICATION | 199.20 | 449.20 |
| EFT41013 | 06/05/2026 | APARC AUSTRALIAN PARKING & REVENUE CONTROL PTY LTD | PURCHASE AND INSTALL UPPER FACIA AND ALPHA NUMERIC KEY PAD STICKERS PLUS LABOUR AND FREIGHT FOR TICKET MACHINE 2 | 1,997.05 | |
| | | | PAYABLE CREDIT CARD TRANSACTIONS VIA TILL PER MONTH - APRIL 26 | 352.51 | |
| | | | ONGOING MONTHLY CHARGES - HOST CMS INC LICENSE & COMMUNICATION COSTS, COMPREHENSIVE MAINTENANCE & PARTS PER MONTH - APRIL 26 | 187.31 | 2,536.87 |
| EFT41014 | 06/05/2026 | STATE WIDE TURF SERVICES | GROOM,LOW MOW AND SWEEP LOWER WAUHOP | 4,070.00 | 4,070.00 |
| EFT41015 | 06/05/2026 | ARBORCARBON PTY LTD | ARBORCAM ACQUISITION OF TOEF 2026 - MILESTONE 3 - DELIBERY OF IMAGE DATASETS | 8,800.00 | 8,800.00 |
| EFT41016 | 06/05/2026 | VEOLIA RECYCLING & RECOVERY (FORMALLY SUEZ) | FOGO - GREEN BINS - RESIDENTIAL & PRIORITY, GENERAL WASTE - RED BINS - RESIDENTIAL & PRIORITY, PARKS & RESERVES, STREET LITTER BINS, YELLOW BINS - RESIDENTIAL & PRIORITY, STREET LITTER BINS, GENERAL WASTE- RED BINS - COMMERCIAL, RECYCLING- YELLOW BINS -COMMERCIAL, 48-50 ALEXANDRA GENERAL WASTE & RECYCLING -MARCH 26 | 35,993.00 | |
| | | | GENERAL WASTE COLLECTION-- 46 EAST STREET | 860.47 | 36,853.47 |
| EFT41017 | 06/05/2026 | AMBIUS (RENTOKIL INITIAL PTY LTD) | TOWN HALL PLANT HIRE - 27/05/26 - 26/06/26 | 370.82 | 370.82 |
| EFT41018 | 06/05/2026 | RICHMOND PRIMARY SCHOOL P & C ASSOCIATION INC. | COMMUNITY ASSISTANCE GRANT 2024/25 | 2,000.00 | 2,000.00 |
| EFT41019 | 06/05/2026 | H DICKSON | CHSP VOLUNTEER MEAL REIMBURSEMENT 22/04/26 | 20.00 | |
| | | | CHSP VOLUNTEER MEAL REIMBURSEMENT 24/04/26 | 20.00 | |
| | | | CHSP VOLUNTEER MEAL REIMBURSEMENT 29/04/26 | 20.00 | |
| | | | CHSP VOLUNTEER MEAL REIMBURSEMENT 01/05/26 | 19.50 | 79.50 |
| EFT41020 | 06/05/2026 | SHRED-X PTY LTD | 240L SECURITY BIN EXCHANGE - DEPOT - 06/01/26 | 12.14 | 12.14 |
| EFT41021 | 06/05/2026 | LIVING TURF | SUPPLY GRANULAR FERTILISER FOR WAUHOP PARK, HENRY JEFFREY OVAL & PRESTON POINT RESERVE | 5,478.00 | 5,478.00 |
| EFT41022 | 06/05/2026 | PTC IRRIGATION | IRRIGATION MAIN LINE REPAIR AT EF TENNIS CLUB | 1,062.95 | 1,062.95 |
| EFT41023 | 06/05/2026 | THE FRUIT BOX GROUP | FRUITBOX DELIVERY TOWN HALL AND DEPOT - 30/03 - 20/04 | 317.24 | 317.24 |

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| EFT41024 | 06/05/2026 | WA FENCEWORKS PTY LTD | SUPPLY & INSTALL 28 CUSTOM HANDRAILS BETWEEN ROWS OF SEATING AS PER SPECIFICATIONS | 11,459.80 | |
| | | | SUPPLY AND INSTALL COLOUR BOND FENCING AT DEPOT | 20,083.09 | 31,542.89 |
| EFT41025 | 06/05/2026 | FRESH PROVISIONS BICTON | CHSP - CLIENT CBDC CATERING - 07/01/26 - 25/03/26 | 867.60 | 867.60 |
| EFT41026 | 06/05/2026 | OFFICE OF THE AUDITOR GENERAL OAG | AUDIT FEES - 2024-25 PLUS ADDITIONAL FEES FOR ADDITIONAL WORK REQUIRED | 108,906.60 | 108,906.60 |
| EFT41027 | 06/05/2026 | KYOCERA DOCUMENT SOLUTIONS | PRINTING COSTS - DOVENBY HOUSE - RVQ4209896 3554CI - APRIL 25 | 84.84 | |
| | | | PRINTING COSTS - RF59800236 - 6053C REG SVS - RVG2901500 6054CI OPERATIONS - RVQ3Y09206 - 2554CI, - APRIL 26 | 186.63 | 271.47 |
| EFT41028 | 06/05/2026 | M2M ONE PTY LTD | 25/26 - TOWN HALL LIFT EMERGENCT SIM CARD - MAY 26 | 20.90 | 20.90 |
| EFT41029 | 06/05/2026 | VOCUS (FORMALLY TPG) | INTERNET SERVICES - 01/04/26 - 30/04/26 | 1,789.70 | 1,789.70 |
| EFT41030 | 06/05/2026 | J ENGLAND | CHSP VOLUNTEER MEAL REIMBURSEMENT 30/04/26 | 20.00 | 20.00 |
| EFT41031 | 06/05/2026 | SYSTEM MAINTENANCE | PRESTON POINT RESERVE - SEWER PUMP TRANSDUCER | 2,504.76 | 2,504.76 |
| EFT41032 | 06/05/2026 | JACKSON MCDONALD BARRISTERS & SOLICITORS | PROFESSIONAL FEES - DEED OF VARIATION TO LICENCE | 10,297.52 | 10,297.52 |
| EFT41033 | 06/05/2026 | LO-GO APPOINTMENT (Helene Pty Ltd) | LABOUR HIRE - WHS OFFICER W/E 18/04/26 | 2,413.02 | |
| | | | LABOUR HIRE- CUSTOMER SERVICES OFFICER & ADMIN ASSISTANT - W/E 18/04/26 | 1,901.64 | |
| | | | LABOUR HIRE - WHS OFFICER - W/E 25/04/26 | 841.75 | |
| | | | LABOUR HIRE- CUSTOMER SERVICES OFFICER & ADMIN ASSISTANT - W/E 25/04/26 | 1,726.07 | 6,882.48 |
| EFT41034 | 06/05/2026 | P TSEN | MEAL REIMBURSEMENT 10/04/26 | 20.00 | |
| | | | CHSP VOLUNTEER MEAL REIMBURSEMENT 24/04/26 | 20.00 | 40.00 |
| EFT41035 | 06/05/2026 | H JOHNSTONE | REIMBURSEMENT OF COST OF PASSENGER TRANSPORT DRIVER AUTHORISATION RENEWAL FEES | 99.00 | 99.00 |
| EFT41036 | 06/05/2026 | A CONNELL | CHSP - CBDC CLIENT ACTIVITY 08/04/26 & 22/04/26 | 120.00 | 120.00 |
| EFT41037 | 06/05/2026 | PEACEFUL EARTH WELLBEING | CHSP - CBDC CLIENT ACTIVITY- 15/04/26 | 50.00 | 50.00 |
| EFT41038 | 06/05/2026 | SAFE T CARD AUSTRALIA PTY LTD | MONITORING FEES 2025/26 - APRIL - JUNE 26 | 323.40 | 323.40 |
| EFT41039 | 06/05/2026 | ECOSCAPE AUSTRALIA PTY LTD | TECHNICAL SUPPORT DURING CONSTRUCTION - EF RIVER FORESHORE - V1 ECO - CONSTRUCTION | 2,722.50 | 2,722.50 |
| EFT41040 | 06/05/2026 | S DOUGLAS | CHSP VOLUNTEER MEAL REIMBURSEMENT 23/04/26 | 12.00 | |
| | | | CHSP VOLUNTEER MEAL REIMBURSEMENT 28/04/26 | 20.00 | 32.00 |
| EFT41041 | 06/05/2026 | J MUIR | CHSP VOLUNTEER MEAL REIMBURSEMENT 24/04/26 | 12.00 | |
| | | | CHSP VOLUNTEER MEAL REIMBURSEMENT 30/04/26 | 20.00 | 32.00 |
| EFT41042 | 06/05/2026 | BING TECHNOLOGIES PTY LTD | ELECTRONIC MAIL - 16/04/26 - 30/04/26 | 148.04 | |
| | | | LETTER REGARDING CHANGES TO RESIDENTIAL WASTE SERVICES CHARGES- 30/04/26 | 1,223.01 | 1,371.05 |
| EFT41043 | 06/05/2026 | EASI PACKAGING PTY LTD | PAYROLL DEDUCTIONS MAY 26 | 3,176.05 | 3,176.05 |
| EFT41044 | 06/05/2026 | R & H PLUMBING AND GAS PTY LTD | REPAIR OF LEAKING WATER LINE- 24/04/26 - JERRAT DR | 682.00 | 682.00 |
| EFT41045 | 06/05/2026 | SOURCE BUSINESS PARTNERS | MANAGED ACCOUNTING SERVICES AS PER CONTRACT -WALGA PSP004-012 -12-MONTH TERM 1 MARCH 2026 - 28 FEBRUARY 2027 - APRIL 26 | 14,850.00 | 14,850.00 |
| EFT41046 | 06/05/2026 | FULL FAT CONSULTING | SERVICES PROPOSAL - CONTRACT MANAGEMENT SUPPORT SERVICES AND BUILDING COMPLIANCE REMEDIATION - APRIL 25 | 9,336.25 | 9,336.25 |
| EFT41047 | 06/05/2026 | QUENDA DESIGNS | TEXT EDITS AND FINANCIAL REPORT TO ADD TO ANNUAL REPORT 24/25 | 423.50 | 423.50 |
| EFT41048 | 06/05/2026 | KWINANA ENERGY RECOVERY | WASTE DISPOSAL GENERAL WASTE - MARCH 26 - 68.45 TONNES | 11,236.27 | 11,236.27 |
| EFT41049 | 06/05/2026 | MOBILE SENTINEL PTY LTD T/AS LITTLE RIPPERS TECHNOLOGY | 20 x BOXES OF BIODEGRADABLE CANINE WASTE DISPOSAL BAGS. | 2,607.00 | 2,607.00 |
| EFT41050 | 06/05/2026 | THE GOOD GROCER EAST FREMANTLE | CATERING - 03/11/25 - NOT PREVIOUSLY PAID | 15.96 | |
| | | | CATERING - CATERING - 11/11/25 - NOT PREVIOUSLY PAID | 71.94 | |
| | | | CATERING - 01/12/25 - NOT PREVIOUSLY PAID | 14.97 | |
| | | | CATERING - 08/12/25 - NOT PREVIOUSLY PAID | 25.99 | 128.86 |
| EFT41051 | 06/05/2026 | PJA HOLDINGS (AUSTRALIA) PTY LTD | TRAFFIC IMPACT ASSESSMENT FOR THE TOWN CENTRE - PART 2 INCEPTION MEETING & PROPOSED LAND USE ZONING | 5,844.30 | |
| | | | PJA CONSULTANTS - GEORGE STREET PLACE PLAN DESIGN- REVIEW ACTION PLAN, BACKGROUND REVIEW, SITE WALK OVER, WORKSHOP PREP & ATTENDANCE, COMMENCE REPORTING | 8,745.00 | 14,589.30 |
| EFT41052 | 06/05/2026 | BALLET4WELLBEING PTY LTD | SEATED BALLET SESSIONS FOR CLIENTS - 01/04/26 | 165.00 | 165.00 |
| EFT41053 | 06/05/2026 | MIRAPLEX GROUP | RFT01 - 2025/2026 NORM MCKENZIE RIVERWALL REDEVELOPMENT - PROGRESS CLAIM 4 | 33,664.03 | 33,664.03 |
| EFT41054 | 06/05/2026 | EQUITY CIVIL & DRAINAGE | PRESTON POINT ROAD FOOTPATH UPGRADE - (WEST SIDE) - BETWEEN BOLTON ST & PIER ST | 197,894.95 | 197,894.95 |
| EFT41055 | 06/05/2026 | MURDOCH UNIVERSITY | FUNDING FOR MIYAWAKI RICHMOND PRIMARY SCHOOL FOREST PROGRAM | 17,700.00 | 17,700.00 |
| EFT41056 | 06/05/2026 | SIGN ON GROUP | ARTWORK, PRINT AND DELIVERY OF TWO PLAQUES FOR BEILBY AND SHERIDAN PIECES | 928.95 | 928.95 |
| EFT41057 | 06/05/2026 | DEPARTMENT OF PLANNING, LANDS & HERITAGE | DAP FEES TO DPLH DAP/26/03098 | 10,620.00 | 10,620.00 |
| EFT41058 | 06/05/2026 | A THEVENAU | PARTIAL REFUND OF DOG REGO FEES - DOG NOW STERILISED | 150.00 | 150.00 |
| EFT41059 | 06/05/2026 | R HEAH | REFUND OF OVERPAYMENT OF PARKING FEES - LEEUWIN LAUNCHING RAMP 22/04/26 | 20.00 | 20.00 |
| EFT41060 | 06/05/2026 | ALINTA ENERGY | GAS USE TRICOLORE - FINAL READING ACCOUNT CLOSED | 75.70 | 75.70 |
| EFT41061 | 12/05/2026 | J BOYNE (COVER CO) | INFRASTRUCTURE BOND REFUND | 3,000.00 | 3,000.00 |
| EFT41062 | 12/05/2026 | K JACK | INFRASTRUCTURE BOND REFUND | 1,500.00 | 1,500.00 |
| EFT41063 | 12/05/2026 | J FARLEY | INFRASTRUCTURE BOND REFUND | 5,000.00 | 5,000.00 |
| EFT41064 | 12/05/2026 | M HILL (ASSEMBLE) | INFRASTRUCTURE BOND REFUND | 5,000.00 | 5,000.00 |
| EFT41065 | 12/05/2026 | G MILLS | INFRASTRUCTURE BOND REFUND | 1,500.00 | 1,500.00 |
| EFT41066 | 12/05/2026 | SAVVY CONSTRUCTION PTY LTD | INFRASTRUCTURE BOND REFUND | 5,000.00 | 5,000.00 |
| EFT41067 | 20/05/2026 | AUSTRALIA POST | MONTHLY POSTAL CHARGES - APRIL 26 | 608.59 | 608.59 |
| EFT41068 | 20/05/2026 | AUSTRALIAN TAXATION OFFICE | BAS APRIL 2026 | 14,740.00 | 14,740.00 |
| EFT41069 | 20/05/2026 | BUNNINGS BLDG SUPPLIES LTD | VARIOUS MATERIALS FOR REPAIRS - WALL MOUNT BRACKETS - 13/04/26 | 150.69 | |
| | | | MATERIALS FOR VARIOUS FIXES AND REPAIRS - 16/04/26 | 355.19 | 505.88 |
| EFT41070 | 20/05/2026 | CITY OF COCKBURN | TIP FEES - APRIL 2026 | 765.00 | 765.00 |
| EFT41071 | 20/05/2026 | FREMANTLE HERALD | ADVERTISING- PUBLIC NOTICE FOR ARIC SPECIAL MEETING | 209.00 | 209.00 |
| EFT41072 | 20/05/2026 | MCLEODS | LEGAL ADVICE FOR PLANNING - POTENTIAL INJURIOUS AFFECTION | 1,482.80 | |
| | | | LEGAL ADVICE FOR PLANNING ITEM - PROPOSED PROSECUTION | 3,622.42 | 5,105.22 |
| EFT41073 | 20/05/2026 | TELSTRA LIMITED | DEPOT MOBILE BACK UP - 04/05/26 TO 03/06/26 | 19.00 | |
| | | | OPS/RANGERS TABLETS & PHONES - 04/05/26 to 03/06/26 | 1,490.00 | 1,509.00 |

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| EFT41074 | 20/05/2026 | WATER CORPORATION | WATER - MEMORIAL ROSE GARDENS - 30/01/26 TO 30/03/26 - BILL ID 0129 | 438.15 | 438.15 |
| EFT41075 | 20/05/2026 | SYNERGY | POWER SUPPLY VARIOUS LOCATIONS | 27,096.55 | 27,096.55 |
| EFT41076 | 20/05/2026 | JONATHAN EPPS | STREET TREE ARBORIST INSPECTION - MAY STREET | 594.00 | |
| | | | NORM MCKENZIE - ADDITIONAL ARBORIST ASSESSMENT - FORESHORE WORKS | 506.00 | 1,100.00 |
| EFT41077 | 20/05/2026 | SATELLITE SECURITY SERVICES | TOWN HALL, DOVENBY HOUSE, DEPOT / RANGERS & OLD POLICE STATION - SECURITY MONITORING - MAY, JUNE, JULY, AUGUST 2026 | 783.68 | 783.68 |
| EFT41078 | 20/05/2026 | STRATA GREEN | GLOVES & SAFETY GLASSES | 81.68 | 81.68 |
| EFT41079 | 20/05/2026 | CR. HARRINGTON | SITTING FEES & ICT ALLOWANCE -MAY 2026 | 1,861.25 | 1,861.25 |
| EFT41080 | 20/05/2026 | WOOLWORTHS GROUP LIMITED | WOOLWORTHS PURCHASES - CHSP -04/05/26 | 140.65 | |
| | | | WOOLWORTHS PURCHASES -CHSP 05/05/26 | 9.20 | |
| | | | WOOLWORTHS PURCHASES- ADMIN - 14/05/26 | 156.25 | |
| | | | WOOLWORTHS PURCHASES- ADMIN - 15/05/26 | 122.59 | 428.69 |
| EFT41081 | 20/05/2026 | CITY OF SOUTH PERTH | OCCUPANCY AND CARE AND SUSTENANCE IMPOUND FEES 25/26 - MARCH 26 | 125.40 | 125.40 |
| EFT41082 | 20/05/2026 | CR COLLINSON | SITTING FEES & ICT ALLOWANCE -MAY 2026 | 1,861.25 | 1,861.25 |
| EFT41083 | 20/05/2026 | HYDRO JET | GRAFFITI REMOVAL - VARIOUS LOCATIONS | 973.50 | 973.50 |
| EFT41084 | 20/05/2026 | CITY OF ARMADALE | TWENTY STICKERS FOR CHILDRENS ACTIVATION | 69.16 | 69.16 |
| EFT41085 | 20/05/2026 | DEPARTMENT OF TRANSPORT | VEHICLE REGISTRATION - OWNERSHIP REQUESTS - FINAL NOTICES - INFRINGEMENTS - APRIL 26 | 504.90 | 504.90 |
| EFT41086 | 20/05/2026 | FOCUS NETWORKS | WINDOWS SERVER 2025 RENEWAL - QU9107G - EXP 13/05/27 - 13/05/26 - 13/05/27 | 7,186.85 | |
| | | | RFT04 - 2021/22 MANAGED PROACTIVE SERVICE (IT SUPPORT SERVICES) - APRIL 26 | 10,327.90 | |
| | | | QU9059G - MIGRATE LEGACY LAPS TO ENTRA LAPS | 836.00 | |
| | | | RFT04 - 2021/22 SOFTWARE AS A SERVICE AND MANAGED HARDWARE - MAY 26 | 12,734.39 | |
| | | | QU9149G - REIMAGE SBPPRALPT3 LAPTOP AS A TEF DEVICE | 330.00 | 31,415.14 |
| EFT41087 | 20/05/2026 | ENVIRO SWEEP | STREET SWEEPING - APRIL 2026 | 5,595.35 | 5,595.35 |
| EFT41088 | 20/05/2026 | LANDGATE | INTERIM RATES - GROSS RENTAL VALUATIONS (GRV'S) - INTERIM SCHEDULES (EXCLUDING GENERAL REVALUATION) - SCHEDULES DATED - 31/1/26 - 27/2/26, 28/2/26 - 27/3/26, 28/3/26 - 10/4/26, 11/4/26 - 24/4/26 | 384.58 | 384.58 |
| EFT41089 | 20/05/2026 | CR WHITE | SITTING FEES & ICT ALLOWANCE -MAY 2026 | 1,861.25 | 1,861.25 |
| EFT41090 | 20/05/2026 | APARC AUSTRALIAN PARKING & REVENUE CONTROL PTY LTD | TEST CC TRANSACTIONS - APRIL 2026 | 6.00 | 6.00 |
| EFT41091 | 20/05/2026 | MAYOR. NATALE | SITTING FEES, ICT ALLOWANCE & MAYORAL ALLOWANCE -MAY 2026 | 6,106.08 | 6,106.08 |
| EFT41092 | 20/05/2026 | VEOLIA RECYCLING & RECOVERY (FORMALLY SUEZ) | WASTE DISPOSAL (GENERAL WASTE) | 1,653.11 | 1,653.11 |
| EFT41093 | 20/05/2026 | AMBIUS (RENTOKIL INITIAL PTY LTD) | TOWN HALLPLANT HIRE - 27/05/26 - 26/06/26 | 370.82 | 370.82 |
| EFT41094 | 20/05/2026 | H DICKSON | CHSP VOLUNTEER MEAL REIMBURSEMENT 06/05/26 | 19.00 | |
| | | | CHSP VOLUNTEER MEAL REIMBURSEMENT 08/05/26 | 15.90 | 34.90 |
| EFT41095 | 20/05/2026 | PTC IRRIGATION | SUPPLY 2 X 150MM ISOLATION VALVES | 2,975.64 | 2,975.64 |
| EFT41096 | 20/05/2026 | MOJO DIGITAL STUDIO - (MILES NOEL STUDIO) | UNLIMITED LICENSE FOR DOVENBY HOUSE ILLUSTRATION FROM HERITAGE TRAIL MAP | 165.00 | 165.00 |
| EFT41097 | 20/05/2026 | GRACE RECORDS MANAGEMENT (AUSTRALIA) | DOCUMENT SCANNING, DATA STORAGE USER LICENCES AND HOSTING 25/26 | 444.55 | |
| | | | STORAGE FEES AND FILE RETRIEVAL 25/26 | 294.17 | 738.72 |
| EFT41098 | 20/05/2026 | JAKO INDUSTRIES PTY LTD | TOWN HALL - AIRCONDITIONING MAINTENANCE SERVICE AGREEMENT 2025/26 - VISIT 4 | 943.25 | 943.25 |
| EFT41099 | 20/05/2026 | PAPERSCOUT - (PLANET OF THE SHAPES) | WASTE GUIDE GRAPHIC ARTWORK | 1,232.00 | 1,232.00 |
| EFT41100 | 20/05/2026 | ROYAL LIFE SAVING SOCIETY WA | RLSWA SWIMMING POOL BARRIER INSPECTIONS AS CONTRACTOR TO TOWN OF EAST FREMANTLE - APRIL 26 | 6,485.60 | 6,485.60 |
| EFT41101 | 20/05/2026 | J ENGLAND | CHSP VOLUNTEER MEAL REIMBURSEMENT 16/04/26 | 20.00 | |
| | | | CHSP VOLUNTEER MEAL REIMBURSEMENT 07/05/26 | 20.00 | 40.00 |
| EFT41102 | 20/05/2026 | K MCDONALD | CHSP VOLUNTEER MEAL REIMBURSEMENT 16/04/26 | 15.70 | |
| | | | CHSP VOLUNTEER MEAL REIMBURSEMENT 14/05/26 | 20.00 | 35.70 |
| EFT41103 | 20/05/2026 | BROLLY AUSTRALASIA PTY LTD | SOCIAL MEDIA AND ENGAGEMENT ARCHIVE RECORDS 26/27 | 1,425.60 | 1,425.60 |
| EFT41104 | 20/05/2026 | CR. WILSON | SITTING FEES & ICT ALLOWANCE -MAY 2026 | 1,861.25 | 1,861.25 |
| EFT41105 | 20/05/2026 | CALL ASSOCIATES PTY LTD | AFTER HOURS CALL CENTRE SERVICES - APRIL 26 | 296.34 | 296.34 |
| EFT41106 | 20/05/2026 | R TETI | REIMBURSEMENT OF COST OF PURCHASE OF BATTERY FOR REMOTE FOR 1GBT891 | 8.95 | 8.95 |
| EFT41107 | 20/05/2026 | LO-GO APPOINTMENT (Helene Pty Ltd) | LABOUR HIRE- CUSTOMER SERVICES OFFICER AND ADMINISTRATION ASSISTANT W/E 02/05/26 | 1,668.54 | 1,668.54 |
| EFT41108 | 20/05/2026 | P TSEN | CHSP VOLUNTEER MEAL REIMBURSEMENT 01/05/26 | 20.00 | 20.00 |
| EFT41109 | 20/05/2026 | S DOUGLAS | CHSP VOLUNTEER MEAL REIMBURSEMENT 16/04/26 | 16.90 | |
| | | | CHSP VOLUNTEER MEAL REIMBURSEMENT 05/05/26 | 18.00 | 34.90 |
| EFT41110 | 20/05/2026 | SOUTHERN BINS PTY LTD | WASTE REMOVAL - BUND- 01/05/26 | 795.00 | |
| | | | BULK BINS - WAUHOP ROAD - 11/05/26 | 795.00 | |
| | | | BULK BINS - WAUHOP ROAD - 18/05/26 | 795.00 | |
| | | | BULK BINS - WAUHOP ROAD - 13/05/26 | 795.00 | 3,180.00 |
| EFT41111 | 20/05/2026 | J MUIR | CHSP VOLUNTEER MEAL REIMBURSEMENT 16/04/26 | 20.00 | |
| | | | CHSP VOLUNTEER MEAL REIMBURSEMENT 07/05/26 | 20.00 | |
| | | | CHSP VOLUNTEER MEAL REIMBURSEMENT 14/05/26 | 20.00 | 60.00 |
| EFT41112 | 20/05/2026 | BING TECHNOLOGIES PTY LTD | ELECTRONIC MAIL STANDING ORDER | 135.88 | 135.88 |
| EFT41113 | 20/05/2026 | EASI PACKAGING PTY LTD | PAYROLL DEDUCTIONS MAY 26 | 3,176.05 | 3,176.05 |
| EFT41114 | 20/05/2026 | CR. MAYWOOD | SITTING FEES, ICT ALLOWANCE & DEPUTY MAYORAL ALLOWANCE -MAY 2026 | 2,723.50 | 2,723.50 |
| EFT41115 | 20/05/2026 | COASTLINE MOWERS | SERVICE KUBOTA F3690 RIDE ON MOWER | 1,772.75 | |
| | | | SERVICE KUBOTA ZD1221 ZERO TURN MOWER | 1,405.30 | 3,178.05 |
| EFT41116 | 20/05/2026 | MORIN AND SON TREE SERVICES | TREE PRUNING - VARIOUS LOCATIONS | 5,005.00 | 5,005.00 |
| EFT41117 | 20/05/2026 | JIM'S CAR DETAILING FREMANTLE | MONTHLY DETAIL OF TOWN EV 25/26 - 13/04/26 | 130.00 | |
| | | | MONTHLY DETAIL OF TOWN EV 25/26 - 11/05/26 | 130.00 | 260.00 |
| EFT41118 | 20/05/2026 | 365 CLOUD SOLUTIONS | 365 INTRANET PROJECT | 9,900.00 | 9,900.00 |
| EFT41119 | 20/05/2026 | THE GOOD GROCER EAST FREMANTLE | CATERING - APRIL 26 | 496.34 | 496.34 |
| EFT41120 | 20/05/2026 | CHG-MERIDIAN AUSTRALIA PTY LTD | LAPTOP LEASE AGREEMENT - 17/05/26 - 16/08/26 | 11,333.88 | 11,333.88 |
| EFT41121 | 20/05/2026 | CR BOYD | SITTING FEES & ICT ALLOWANCE -MAY 2026 | 1,861.25 | 1,861.25 |
| EFT41122 | 20/05/2026 | CR CUTTER | SITTING FEES & ICT ALLOWANCE -MAY 2026 | 1,861.25 | 1,861.25 |
| EFT41123 | 20/05/2026 | CR BROCKMANN | SITTING FEES & ICT ALLOWANCE -MAY 2026 | 1,861.25 | 1,861.25 |
| EFT41124 | 20/05/2026 | DEPARTMENT OF LOCAL GOVERNMENT, INDUSTRY REGULATION AND SAFETY (DLGIRS) | BSL COLLECTED APRIL 2026 | 736.65 | 736.65 |
| EFT41125 | 20/05/2026 | HUME CITY COUNCIL | 1 X REGISTRATION FOR GOVERNING IN THE CLIMATE EMERGENCY - 4 SESSIONS - 27/7, 10/8, 24/8 & 7/9. | 654.50 | 654.50 |

| | | | | | |
|----------|-------------------------|--|---|---------------------|---------------------|
| EFT41126 | 20/05/2026 | PERDAMAN ADVANCED ENERGY PTY LTD | RFT03_2025-2026 - DESIGN SUPPLY & INSTALLATION OF SLAR PANEL & BATTERY SYSTEMS 4 X PROJECT SITES - EFPC, TOWN HALL, DEPOT & DOVENBY HOUSE - MILESTONE 1 - 20% DEPOSIT | 112,219.35 | 112,219.35 |
| EFT41127 | 20/05/2026 | KIERON HAYTER PHOTOGRAPHY | PHOTOGRAPHY AT UNVEILLING MARCUS BEILBY ART EVENT | 275.00 | 275.00 |
| EFT41128 | 20/05/2026 | AMPOL AUSTRALIA PETROLEUM PTY LTD (CALTEX) | FUEL USE 01/04/26 - 30/04/26 | 5,424.83 | 5,424.83 |
| EFT41129 | 28/05/2026 | MIRAPLEX GROUP | RFT01 - 2025/2026 NORM MCKENZIE RIVERWALL | 70,198.14 | 70,198.14 |
| | | | | 1,085,433.31 | 1,085,433.31 |
| | | | | | |
| | Direct Debit - May 2026 | Supplier | Description | Inv Amount | EFT |
| | | CBA | INTEREST ADJUSTMENT | 0.12 | 0.12 |
| | | WA TREASURY CORP | LOAN REPAYMENT | 188,352.63 | 188,352.63 |
| | | CBA | STOP PAYMENT & REJECT RETURN FEES | 116.75 | 116.75 |
| | | CBA | MERCHANT FEE | 133.90 | 133.90 |
| | | CBA | MERCHANT FEE | 316.12 | 316.12 |
| | | SHERRIFS OFFICE | FER REGISTRATION FEES | 4,159.50 | 4,159.50 |
| | | SHERRIFS OFFICE | FER REGISTRATION FEES | 6,460.50 | 6,460.50 |
| | | AMEX | AMEX FEE | 93.48 | 93.48 |
| | | NUVEI AUSTRALIA | NUVEI (TILL) SIMPLEPAY FEE | 649.34 | 649.34 |
| | | SUPERCHOICE | EMPLOYEE SUPERANNUATION | 71,616.27 | 71,616.27 |
| | | CBA | COMMBIZ TRANSACTION FEES | 46.91 | 46.91 |
| | | CBA | ACCOUNT SERVICE TRANSACTION FEES | 2.50 | 2.50 |
| | | EXETEL | INTERNET ACCESS | 105.00 | 105.00 |
| | | CBA | BPOINT TRANSACTION FEES | 40.92 | 40.92 |
| | | CBA | GUARANTEE FEES | 593.61 | 593.61 |
| | | CBA | BPAY TRANSACTION FEES | 97.96 | 97.96 |
| | | | | | 272,785.51 |
| | | | | | |
| | Credit Cards - May 2026 | Supplier | Description | Inv Amount | EFT |
| | | CREDIT CARD - FRASER HENDERSON | LO PRESTI & SON - FOOD SAMPLING SURVEY ITEM | 22.00 | 22.00 |
| | | | GOOD GROCER EAST FREMANTLE -FOOD SAMPLING SURVEY ITEM | 54.97 | 54.97 |
| | | | EHA WA - ANNUAL FOODSAFE SUBSCRIPTION | 550.00 | 550.00 |
| | | CREDIT CARD - PETER KOCIAN | PAYPAL UNDEUXTROIS - LA LUNE GIFT VOUCHER FOR LIBRARY SURVEY | 104.00 | 104.00 |
| | | | SILVER SPRINGS HOLDING - DIGITAL PRINT POSTCARDS | 256.30 | 256.30 |
| | | | SUBSCRIPTION CREDIT | - 1,132.09 | - 1,132.09 |
| | | | PICOBELLO BICTON - CATERING | 140.00 | 140.00 |
| | | | WA NEWS - SUBSCRIPTION | 416.00 | 416.00 |
| | | | GILBERTS FRESH HILTON - CATERING | 19.99 | 19.99 |
| | | | SAN ZAAB THAI BEACONSFIELD - CATERING | 220.90 | 220.90 |
| | | | INUIT MAILCHIMP- SUBSCRIPTION | 62.83 | 62.83 |
| | | | SETTEBELLO PIZZERIA EF - CATERING | 141.08 | 141.08 |
| | | | GILBERTS FRESH - CATERING | 47.98 | 47.98 |
| | | | CPP TERRACE ROAD PERTH - PARKING | 6.06 | 6.06 |
| | | | RAINE SQUARE - PERTH - PARKING | 8.14 | 8.14 |
| | | CREDIT CARD - J MAY | FLORAL ARMY - SYMPATHY FLOWERS | 189.50 | 189.50 |
| | | | LEEMING IGA - CATERING | 45.00 | 45.00 |
| | | | LEEMING IGA - CATERING | 45.00 | 45.00 |
| | | CREDIT CARD- J SCOTT | TOWN OF EAST FREMANTLE -BSL NORM MCKENZIE RIVERWALL UPGRADE | 465.80 | 465.80 |
| | | CREDIT CARD- R TETI | OFFICEWORKS FREMANTLE -OFFICE STATIONERY | 116.25 | 116.25 |
| | | | ONLN RESTAURANT ORDER - CLIENT & VOLUNTEER LUNCH | 165.69 | 165.69 |
| | | | OFFICEWORKS FREMANTLE -OFFICE STATIONERY | 37.50 | 37.50 |
| | | | BUNNINGS - COMPOUND LOCK FOR SERVICE VEHICLE | 65.00 | 65.00 |
| | | | KMART - VOLUNTEER GIFT NATIONAL VOLUNTEER WEEK | 40.00 | 40.00 |
| | | | GEORGIE PIES - CLIENT & VOLUNTEER LUNCH | 90.00 | 90.00 |
| | | | OFFICEWORKS FREMANTLE -OFFICE STATIONERY | 3.23 | 3.23 |
| | | | OFFICEWORKS FREMANTLE -OFFICE STATIONERY | 19.50 | 19.50 |
| | | | | | |
| | | | CREDIT CARD TOTAL | 2,200.63 | 2,200.63 |
| | | | | | |
| | | | Description | NET PAY | EFT |
| | | | PAYROLL FORTNIGHT ENDING 12/05/26 | 137,452.29 | 137,452.29 |
| | | | PAYROLL FORTNIGHT ENDING 26/05/26 | 133,257.22 | 133,257.22 |
| | | | PAYROLL TOTALS | 270,709.51 | 270,709.51 |
| | | | | | |
| | | | AMPOL FUEL CARDS - APRIL 25 | 5,424.83 | 5,424.83 |
| | | | | | |
| | | | GRAND TOTAL | 1,358,369.00 | 1,631,154.51 |



Tax Invoice

Need help?

Self Service:
<https://cards.ampol.com.au>

Email:
 ampolcard@ampol.com.au

Call:
 1300 365 096
 Ampol Customer Service:
 8:30am - 6:00pm EST, Mon to Fri

000255 000

TOWN OF EAST FREMANTLE
 PO BOX1097
 FREMANTLE WA 6959

Invoice date: 31/03/2026

| | | |
|--|-------------------|--------------------------|
| Your account details | Due date | Total due inc GST |
| Invoice ref no: 0001574100 Account no: [REDACTED] | 21/04/2026 | \$7,677.70 |

Your AmpolCard invoice summary

01/03/2026 – 31/03/2026

| Description | Product | Quantity | Amount \$ excl GST | GST amount | Total inc GST \$ |
|-------------|------------------------|----------|-----------------------|---------------|---------------------|
| FLEET | Unleaded | 800.42 | 1,553.06 | 155.31 | 1,708.37 |
| | Premium 95 A | 205.44 | 414.61 | 41.47 | 456.08 |
| | Premium 98 A | 117.68 | 277.94 | 27.79 | 305.73 |
| | Oils/Lubricants | | 55.00 | 5.50 | 60.50 |
| | Premium Diesel A | 1,941.81 | 4,679.11 | 467.91 | 5,147.02 |
| | Total for Fleet | | 6,979.72 | 697.98 | 7,677.70 |
| | Total | | 6,979.72 | 697.98 | 7,677.70 |

Payment options



Bill Code: [REDACTED]
Ref: [REDACTED]

EFT Direct Payment

BSB [REDACTED]
Account [REDACTED]



Credit Card

Visit pay.ampol.com.au or
 Phone: 1300 138 469. Surcharges apply.

Breakdown of account summary

Invoice date: 31/03/2026

Account no: 0200402776

Details of fleet transactions processed from 01/03/2026 - 31/03/2026

Invoice ref no: [REDACTED]

| Transaction Effective Date | Transaction Number | Customer Total | Customer Total GST |
|----------------------------|--------------------|----------------|--------------------|
| // | | 0.00 | 0.00 |
| Total | | 0.00 | 0.00 |

Breakdown of fleet summary

Details of fleet transactions processed from 01/03/2026 - 31/03/2026

Invoice ref no: 0001574100

Account no: 0200402776

Invoice date: 31/03/2026

| Card details Location | Date | Time | Trans no | Odo reading | Product | Quantity | Unit \$ inc GST | Amount \$ inc GST | Trn fee inc GST | Total \$ inc GST | GST on supply | GST on trn fee |
|--|-------|-------|----------|----------------|--------------|---------------|--------------------|----------------------|--------------------|---------------------|------------------|-------------------|
| Domestic 4063 | | | | | | | | | | | | |
| 2506 Rego 1DTJ953 Crd Holder OPERATIONS | | | | | | | | | | | | |
| Ampol Foodary Fremantle East | 05/03 | 07:05 | E19846 | 107912 | Unleaded | 63.87 | 177.21 | 113.19 | 0.00 | 113.19 | 10.29 | 0.00 |
| Card total | | | | | | 63.87 | | 113.19 | 0.00 | 113.19 | 10.29 | 0.00 |
| Domestic 4085 | | | | | | | | | | | | |
| 0483 Rego 1GBT981 Crd Holder HACC | | | | | | | | | | | | |
| Ampol Foodary Fremantle East | 03/03 | 12:17 | E19781 | 165251 | Unleaded | 33.77 | 155.40 | 52.48 | 0.00 | 52.48 | 4.77 | 0.00 |
| Ampol Foodary Fremantle East | 06/03 | 11:03 | E19910 | 165486 | Unleaded | 28.44 | 181.79 | 51.70 | 0.00 | 51.70 | 4.70 | 0.00 |
| Ampol Foodary Fremantle East | 10/03 | 12:14 | E20071 | 165665 | Unleaded | 24.23 | 185.40 | 44.92 | 0.00 | 44.92 | 4.08 | 0.00 |
| Ampol Foodary Fremantle East | 13/03 | 08:28 | E20217 | 165883 | Unleaded | 24.79 | 221.40 | 54.89 | 0.00 | 54.89 | 4.99 | 0.00 |
| Ampol Foodary Fremantle East | 17/03 | 07:46 | E20369 | 166066 | Unleaded | 21.26 | 221.40 | 47.07 | 0.00 | 47.07 | 4.28 | 0.00 |
| Ampol Foodary Fremantle East | 19/03 | 16:46 | E7934 | 166287 | Unleaded | 27.51 | 235.40 | 64.76 | 0.00 | 64.76 | 5.89 | 0.00 |
| Ampol Foodary Fremantle East | 24/03 | 07:56 | E20683 | 166463 | Unleaded | 24.18 | 235.40 | 56.92 | 0.00 | 56.92 | 5.17 | 0.00 |
| Ampol Foodary Fremantle East | 26/03 | 09:57 | E20811 | 166684 | Unleaded | 25.79 | 255.40 | 65.87 | 0.00 | 65.87 | 5.99 | 0.00 |
| Card total | | | | | | 209.97 | | 438.61 | 0.00 | 438.61 | 39.87 | 0.00 |
| Domestic 4088 | | | | | | | | | | | | |
| 0467 Rego 1GCQ228 Crd Holder HACC | | | | | | | | | | | | |
| Ampol Foodary Fremantle East | 05/03 | 09:49 | E19862 | 211298 | Unleaded | 25.05 | 177.21 | 44.39 | 0.00 | 44.39 | 4.04 | 0.00 |
| Ampol Foodary Fremantle East | 09/03 | 14:57 | E20033 | 211509 | Unleaded | 26.00 | 185.40 | 48.20 | 0.00 | 48.20 | 4.38 | 0.00 |
| Ampol Foodary O'Connor | 16/03 | 13:59 | E53756 | 211844 | Unleaded | 38.15 | 221.40 | 84.46 | 0.00 | 84.46 | 7.68 | 0.00 |
| Ampol Foodary Fremantle East | 20/03 | 11:29 | E20531 | 212066 | Unleaded | 25.71 | 235.40 | 60.52 | 0.00 | 60.52 | 5.50 | 0.00 |
| Ampol Foodary O'Connor | 25/03 | 14:58 | E4562 | 212281 | Unleaded | 24.89 | 263.58 | 65.61 | 0.00 | 65.61 | 5.96 | 0.00 |
| Card total | | | | | | 139.80 | | 303.18 | 0.00 | 303.18 | 27.56 | 0.00 |
| Domestic 4089 | | | | | | | | | | | | |
| 0475 Rego 1GCQ227 Crd Holder HACC | | | | | | | | | | | | |
| Ampol Foodary Melville | 03/03 | 09:29 | E51216 | 127694 | Premium 95 A | 43.64 | 173.40 | 75.67 | 0.00 | 75.67 | 6.88 | 0.00 |

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| Card details Location | Date | Time | Trans no | Odo reading | Product | Quantity | Unit \$ inc GST | Amount \$ inc GST | Trn fee inc GST | Total \$ inc GST | GST on supply | GST on trn fee |
|--|-------|-------|----------|----------------|------------------|---------------|--------------------|----------------------|--------------------|---------------------|------------------|-------------------|
| Ampol Foodary Fremantle East | 05/03 | 08:29 | E19855 | 127870 | Premium 95 A | 28.00 | 189.10 | 52.95 | 0.00 | 52.95 | 4.81 | 0.00 |
| Ampol Foodary Fremantle East | 05/03 | 15:16 | E7737 | 128056 | Premium 95 A | 20.75 | 189.10 | 39.24 | 0.00 | 39.24 | 3.57 | 0.00 |
| Ampol Foodary Fremantle East | 11/03 | 08:34 | E20133 | 128288 | Premium 95 A | 34.50 | 223.38 | 77.07 | 0.00 | 77.07 | 7.01 | 0.00 |
| Ampol Foodary Fremantle East | 13/03 | 14:39 | E20246 | 128580 | Premium 98 A | 42.18 | 245.45 | 103.53 | 0.00 | 103.53 | 9.41 | 0.00 |
| Ampol Foodary Fremantle East | 18/03 | 11:48 | E20439 | 128924 | Premium 98 A | 48.73 | 258.54 | 125.98 | 0.00 | 125.98 | 11.45 | 0.00 |
| Ampol Foodary Fremantle East | 20/03 | 14:42 | E20550 | 129232 | Unleaded | 43.08 | 235.40 | 101.41 | 0.00 | 101.41 | 9.22 | 0.00 |
| Ampol Foodary Fremantle East | 25/03 | 08:34 | E8019 | 129472 | Premium 95 A | 35.58 | 277.70 | 98.80 | 0.00 | 98.80 | 8.98 | 0.00 |
| Ampol Foodary Fremantle East | 30/03 | 08:54 | E20984 | 129582 | Premium 95 A | 21.10 | 261.50 | 55.18 | 0.00 | 55.18 | 5.02 | 0.00 |
| Ampol Foodary Fremantle East | 30/03 | 15:22 | E21012 | 129791 | Premium 95 A | 21.87 | 261.40 | 57.17 | 0.00 | 57.17 | 5.20 | 0.00 |
| Card total | | | | | | 339.43 | | 787.00 | 0.00 | 787.00 | 71.55 | 0.00 |
| Domestic 4091 | | | | | | | | | | | | |
| 6959 Rego 1GDV315 Crd Holder OPERATIONS | | | | | | | | | | | | |
| Ampol Foodary Fremantle East | 11/03 | 06:57 | E20132 | 76586 | Premium Diesel A | 68.53 | 245.37 | 168.15 | 0.00 | 168.15 | 15.29 | 0.00 |
| Ampol Foodary Fremantle East | 31/03 | 11:52 | E21042 | 77045 | Premium Diesel A | 73.97 | 324.90 | 240.33 | 0.00 | 240.33 | 21.85 | 0.00 |
| Card total | | | | | | 142.50 | | 408.48 | 0.00 | 408.48 | 37.14 | 0.00 |
| Domestic 5002 | | | | | | | | | | | | |
| 7015 Rego 1GKM815 Crd Holder WORKS | | | | | | | | | | | | |
| Ampol Foodary Fremantle East | 09/03 | 13:35 | E20025 | 79855 | Premium Diesel A | 79.77 | 218.78 | 174.52 | 0.00 | 174.52 | 15.87 | 0.00 |
| Ampol Foodary Fremantle East | 23/03 | 08:51 | E20633 | 80184 | Premium Diesel A | 94.63 | 294.90 | 279.06 | 0.00 | 279.06 | 25.37 | 0.00 |
| Card total | | | | | | 174.40 | | 453.58 | 0.00 | 453.58 | 41.24 | 0.00 |
| Domestic 5008 | | | | | | | | | | | | |
| 8765 Rego 1GQD688 Crd Holder GARDENS | | | | | | | | | | | | |
| Ampol Foodary Melville | 26/03 | 16:24 | E53660 | 67690 | Premium Diesel A | 74.15 | 306.90 | 227.57 | 0.00 | 227.57 | 20.69 | 0.00 |
| Card total | | | | | | 74.15 | | 227.57 | 0.00 | 227.57 | 20.69 | 0.00 |
| Domestic 5020 | | | | | | | | | | | | |
| 3076 Rego 1HMC350 Crd Holder WORKS | | | | | | | | | | | | |
| Ampol Foodary Fremantle East | 05/03 | 12:50 | E19874 | 47178 | Premium Diesel A | 93.44 | 189.43 | 177.01 | 0.00 | 177.01 | 16.09 | 0.00 |
| Ampol Foodary Fremantle East | 19/03 | 14:17 | E20485 | 47666 | Premium Diesel A | 78.30 | 282.90 | 221.51 | 0.00 | 221.51 | 20.14 | 0.00 |

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| Card details Location | Date | Time | Trans no | Odo reading | Product | Quantity | Unit \$ inc GST | Amount \$ inc GST | Trn fee inc GST | Total \$ inc GST | GST on supply | GST on trn fee |
|--|-------|-------|----------|-------------|------------------|---------------|-----------------|-------------------|-----------------|------------------|---------------|----------------|
| Ampol Foodary Melville | 26/03 | 13:43 | E53614 | 47916 | Premium Diesel A | 65.94 | 306.90 | 202.37 | 0.00 | 202.37 | 18.40 | 0.00 |
| Card total | | | | | | 237.68 | | 600.89 | 0.00 | 600.89 | 54.63 | 0.00 |
| Domestic 5021 | | | | | | | | | | | | |
| 3159 Rego 1HLR056 Crd Holder WORKS | | | | | | | | | | | | |
| Ampol Foodary Fremantle East | 06/03 | 06:56 | E19889 | 30695 | Premium Diesel A | 57.47 | 194.90 | 112.01 | 0.00 | 112.01 | 10.18 | 0.00 |
| Ampol Rous Head Diesel Stop (P | 18/03 | 15:27 | U824286 | 31130 | Premium Diesel A | 56.86 | 279.42 | 158.88 | 0.00 | 158.88 | 14.44 | 0.00 |
| Ampol Foodary Melville | 26/03 | 13:13 | E53608 | 31491 | Premium Diesel A | 44.08 | 306.90 | 135.28 | 0.00 | 135.28 | 12.30 | 0.00 |
| Card total | | | | | | 158.41 | | 406.17 | 0.00 | 406.17 | 36.92 | 0.00 |
| Domestic P5016 | | | | | | | | | | | | |
| 7106 Rego 1GYB393 Crd Holder OPERATIONS | | | | | | | | | | | | |
| Ampol Foodary Fremantle East | 04/03 | 14:16 | E19832 | 1088 | Premium Diesel A | 31.92 | 183.03 | 58.42 | 0.00 | 58.42 | 5.31 | 0.00 |
| Ampol Foodary Fremantle East | 12/03 | 14:21 | E20201 | 1094 | Premium Diesel A | 42.52 | 254.90 | 108.38 | 0.00 | 108.38 | 9.85 | 0.00 |
| Ampol Foodary Fremantle East | 19/03 | 13:58 | E20484 | 1097 | Premium Diesel A | 25.95 | 282.90 | 73.41 | 0.00 | 73.41 | 6.67 | 0.00 |
| Ampol Foodary Fremantle East | 20/03 | 11:33 | E20532 | 1100 | Premium Diesel A | 26.12 | 289.90 | 75.72 | 0.00 | 75.72 | 6.88 | 0.00 |
| Ampol Foodary Fremantle East | 30/03 | 14:17 | E21005 | 1105 | Premium Diesel A | 19.97 | 320.00 | 63.90 | 0.00 | 63.90 | 5.81 | 0.00 |
| Card total | | | | | | 146.48 | | 379.83 | 0.00 | 379.83 | 34.52 | 0.00 |
| Domestic P5018 | | | | | | | | | | | | |
| 7406 Rego 1HHZ552 Crd Holder CHSP BUS | | | | | | | | | | | | |
| Ampol Foodary Fremantle East | 05/03 | 08:38 | E19856 | 115516 | Premium Diesel A | 57.39 | 189.43 | 108.72 | 0.00 | 108.72 | 9.88 | 0.00 |
| Ampol Foodary Fremantle East | 06/03 | 08:25 | E19895 | 115715 | Premium Diesel A | 19.92 | 199.78 | 39.80 | 0.00 | 39.80 | 3.62 | 0.00 |
| Ampol Foodary Fremantle East | 09/03 | 08:34 | E19999 | 115844 | Premium Diesel A | 39.01 | 218.78 | 85.35 | 0.00 | 85.35 | 7.76 | 0.00 |
| Ampol Foodary Fremantle East | 12/03 | 08:25 | E20186 | 116104 | Premium Diesel A | 47.04 | 254.90 | 119.90 | 0.00 | 119.90 | 10.90 | 0.00 |
| Ampol Foodary Fremantle East | 18/03 | 08:25 | E20425 | 116388 | Premium Diesel A | 45.60 | 275.90 | 125.81 | 0.00 | 125.81 | 11.44 | 0.00 |
| Ampol Foodary Fremantle East | 20/03 | 08:34 | E20510 | 116642 | Premium Diesel A | 43.03 | 289.90 | 124.74 | 0.00 | 124.74 | 11.34 | 0.00 |
| Ampol Foodary Fremantle East | 20/03 | 14:41 | E20549 | 116731 | Oils/Lubricants | | | 60.50 | 0.00 | 60.50 | 5.50 | 0.00 |
| Ampol Foodary Fremantle East | 20/03 | 14:41 | E20549 | 116731 | Premium Diesel A | 15.48 | 290.00 | 44.89 | 0.00 | 44.89 | 4.08 | 0.00 |
| Ampol Foodary Fremantle East | 26/03 | 08:30 | E20803 | 116976 | Premium Diesel A | 48.28 | 309.90 | 149.62 | 0.00 | 149.62 | 13.60 | 0.00 |
| Ampol Foodary Fremantle East | 27/03 | 15:32 | E20878 | 117209 | Premium Diesel A | 44.29 | 314.90 | 139.47 | 0.00 | 139.47 | 12.68 | 0.00 |
| Card total | | | | | | 360.04 | | 998.80 | 0.00 | 998.80 | 90.80 | 0.00 |

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| Card details Location | Date | Time | Trans no | Odo reading | Product | Quantity | Unit \$ inc GST | Amount \$ inc GST | Trn fee inc GST | Total \$ inc GST | GST on supply | GST on trn fee |
|--|-------|-------|----------|-------------|------------------|---------------|-----------------|-------------------|-----------------|------------------|---------------|----------------|
| Domestic P5019 | | | | | | | | | | | | |
| 7070 Rego X Crd Holder GARDENS | | | | | | | | | | | | |
| Ampol Foodary Fremantle East | 13/03 | 13:05 | E20236 | 0 | Unleaded | 107.24 | 221.40 | 237.43 | 0.00 | 237.43 | 21.58 | 0.00 |
| Ampol Foodary Fremantle East | 27/03 | 07:15 | E20845 | 0 | Unleaded | 45.60 | 250.40 | 114.18 | 0.00 | 114.18 | 10.38 | 0.00 |
| Ampol Foodary Fremantle East | 27/03 | 07:19 | E20848 | 0 | Premium Diesel A | 23.19 | 315.00 | 73.05 | 0.00 | 73.05 | 6.64 | 0.00 |
| Card total | | | | | | 176.03 | | 424.66 | 0.00 | 424.66 | 38.60 | 0.00 |
| Domestic P5025 | | | | | | | | | | | | |
| 5727 Rego 1IEM002 Crd Holder OPERATIONS | | | | | | | | | | | | |
| Ampol Foodary Fremantle East | 06/03 | 07:42 | E19892 | 36057 | Premium Diesel A | 66.68 | 199.78 | 133.22 | 0.00 | 133.22 | 12.11 | 0.00 |
| Ampol Foodary Fremantle East | 13/03 | 10:28 | E20224 | 36517 | Premium Diesel A | 44.81 | 260.90 | 116.91 | 0.00 | 116.91 | 10.63 | 0.00 |
| Ampol Foodary Fremantle East | 23/03 | 13:46 | E20659 | 37053 | Premium Diesel A | 53.53 | 294.90 | 157.86 | 0.00 | 157.86 | 14.35 | 0.00 |
| Ampol Foodary Fremantle East | 31/03 | 08:28 | E21028 | 37416 | Premium Diesel A | 34.99 | 324.90 | 113.68 | 0.00 | 113.68 | 10.33 | 0.00 |
| Card total | | | | | | 200.01 | | 521.67 | 0.00 | 521.67 | 47.42 | 0.00 |
| Domestic P5026 | | | | | | | | | | | | |
| 7100 Rego 1IDR863 Crd Holder CHSP | | | | | | | | | | | | |
| Ampol Foodary Fremantle East | 03/03 | 12:50 | E19784 | 0 | Unleaded | 15.33 | 155.40 | 23.82 | 0.00 | 23.82 | 2.17 | 0.00 |
| Ampol Foodary Fremantle East | 10/03 | 10:26 | E20063 | 26848 | Unleaded | 21.86 | 185.40 | 40.53 | 0.00 | 40.53 | 3.68 | 0.00 |
| Eg Ampol 94230 Sth Fremantle | 17/03 | 09:36 | E363704 | 0 | Unleaded | 27.91 | 221.40 | 61.79 | 0.00 | 61.79 | 5.62 | 0.00 |
| Ampol Foodary Fremantle East | 23/03 | 08:11 | E20627 | 27426 | Unleaded | 22.09 | 235.40 | 52.00 | 0.00 | 52.00 | 4.73 | 0.00 |
| Ampol Foodary Fremantle East | 30/03 | 13:20 | E21001 | 27712 | Unleaded | 23.61 | 245.40 | 57.94 | 0.00 | 57.94 | 5.27 | 0.00 |
| Card total | | | | | | 110.80 | | 236.08 | 0.00 | 236.08 | 21.47 | 0.00 |
| Domestic P5027 | | | | | | | | | | | | |
| 7118 Rego 1IDR864 Crd Holder CHSP | | | | | | | | | | | | |
| Ampol Foodary Fremantle East | 04/03 | 14:08 | E19831 | 0 | Unleaded | 21.30 | 173.89 | 37.04 | 0.00 | 37.04 | 3.37 | 0.00 |
| Ampol Foodary Fremantle East | 10/03 | 12:48 | E20073 | 0 | Unleaded | 21.88 | 185.40 | 40.57 | 0.00 | 40.57 | 3.69 | 0.00 |
| Ampol Foodary Fremantle East | 13/03 | 15:12 | E20250 | 0 | Unleaded | 15.94 | 221.40 | 35.29 | 0.00 | 35.29 | 3.21 | 0.00 |
| Ampol Foodary Fremantle East | 25/03 | 14:49 | E20785 | 0 | Premium 98 A | 26.77 | 284.70 | 76.22 | 0.00 | 76.22 | 6.93 | 0.00 |
| Ampol Foodary Fremantle East | 31/03 | 11:11 | E21038 | 1165 | Unleaded | 20.94 | 245.40 | 51.39 | 0.00 | 51.39 | 4.67 | 0.00 |
| Card total | | | | | | 106.83 | | 240.51 | 0.00 | 240.51 | 21.87 | 0.00 |

| Card details Location | Date | Time | Trans no | Odo reading | Product | Quantity | Unit \$ inc GST | Amount \$ inc GST | Trn fee inc GST | Total \$ inc GST | GST on supply | GST on trn fee |
|--|-------|-------|----------|----------------|------------------|---------------|--------------------|----------------------|--------------------|---------------------|------------------|-------------------|
| Domestic P5028 | | | | | | | | | | | | |
| ██████████ 8902 Rego 1IFJ756 Crd Holder RANGERS | | | | | | | | | | | | |
| Ampol Foodary Fremantle East | 28/02 | 16:17 | E19687 | 29647 | Premium Diesel A | 29.06 | 178.43 | 51.85 | 0.00 | 51.85 | 4.71 | 0.00 |
| Ampol Foodary Fremantle East | 07/03 | 15:29 | E19965 | 29927 | Premium Diesel A | 41.76 | 218.78 | 91.36 | 0.00 | 91.36 | 8.31 | 0.00 |
| Ampol Foodary Fremantle East | 14/03 | 15:14 | E20272 | 30258 | Premium Diesel A | 46.66 | 268.90 | 125.47 | 0.00 | 125.47 | 11.41 | 0.00 |
| Ampol Foodary Fremantle East | 18/03 | 11:20 | E20437 | 30430 | Premium Diesel A | 24.39 | 275.90 | 67.29 | 0.00 | 67.29 | 6.12 | 0.00 |
| Ampol Foodary Fremantle East | 25/03 | 07:57 | E8016 | 30690 | Premium Diesel A | 36.59 | 304.90 | 111.56 | 0.00 | 111.56 | 10.14 | 0.00 |
| Ampol Foodary Fremantle East | 28/03 | 14:18 | E20926 | 30949 | Premium Diesel A | 33.46 | 314.90 | 105.37 | 0.00 | 105.37 | 9.58 | 0.00 |
| Card total | | | | | | 211.92 | | 552.90 | 0.00 | 552.90 | 50.27 | 0.00 |
| Domestic P5029 | | | | | | | | | | | | |
| ██████████ 7833 Rego 1ILA738 Crd Holder OPERATIONS | | | | | | | | | | | | |
| Ampol Foodary Fremantle East | 10/03 | 07:03 | E20041 | 375 | Premium Diesel A | 25.54 | 231.35 | 59.09 | 0.00 | 59.09 | 5.37 | 0.00 |
| Ampol Foodary Fremantle East | 13/03 | 11:31 | E20229 | 381 | Premium Diesel A | 25.91 | 261.00 | 67.63 | 0.00 | 67.63 | 6.15 | 0.00 |
| Ampol Foodary Fremantle East | 23/03 | 14:18 | E20662 | 387 | Premium Diesel A | 24.66 | 294.90 | 72.72 | 0.00 | 72.72 | 6.61 | 0.00 |
| Ampol Foodary Fremantle East | 27/03 | 06:55 | E20840 | 394 | Premium Diesel A | 24.04 | 315.00 | 75.73 | 0.00 | 75.73 | 6.88 | 0.00 |
| Card total | | | | | | 100.15 | | 275.17 | 0.00 | 275.17 | 25.01 | 0.00 |
| Domestic P5030 | | | | | | | | | | | | |
| ██████████ 8037 Rego 1ILA993 Crd Holder OPERATIONS | | | | | | | | | | | | |
| Ampol Foodary Fremantle East | 27/03 | 06:57 | E20842 | 85 | Premium Diesel A | 21.01 | 315.00 | 66.18 | 0.00 | 66.18 | 6.02 | 0.00 |
| Card total | | | | | | 21.01 | | 66.18 | 0.00 | 66.18 | 6.02 | 0.00 |
| Domestic P5032 | | | | | | | | | | | | |
| ██████████ 6608 Rego 1IMN465 Crd Holder OPERATIONS | | | | | | | | | | | | |
| Ampol Foodary Fremantle East | 05/03 | 07:46 | E19848 | 2473 | Premium Diesel A | 34.43 | 189.43 | 65.22 | 0.00 | 65.22 | 5.93 | 0.00 |
| Ampol Foodary Fremantle East | 26/03 | 08:46 | E20806 | 2797 | Premium Diesel A | 57.44 | 309.90 | 178.01 | 0.00 | 178.01 | 16.18 | 0.00 |
| Card total | | | | | | 91.87 | | 243.23 | 0.00 | 243.23 | 22.11 | 0.00 |

14 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

15 NOTICE OF MOTION FOR CONSIDERATION AT THE NEXT MEETING

16 QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN

Nil

17 NEW BUSINESS OF AN URGENT NATURE

18 MATTERS BEHIND CLOSED DOORS

19 CLOSURE