



MINUTES

Council Meeting

Tuesday, 17 October 2023 at 6:30 PM

Disclaimer

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MINUTES

MINUTES OF THE ORDINARY MEETING OF COUNCIL HELD IN THE COUNCIL CHAMBER, 135 CANNING HIGHWAY EAST FREMANTLE ON TUESDAY 17 OCTOBER 2023.

1 OFFICIAL OPENING

The Presiding Member opened the meeting at 6.30pm

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 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

The following members were in attendance:

| | |
|-----------------|------------------|
| Mayor J O’Neill | Presiding Member |
| Cr C Collinson | |
| Cr K Donovan | |
| Cr A McPhail | |
| Cr D Nardi | |
| Cr A Natale | |
| Cr A White | |
| Cr M Wilson | |

The following staff were in attendance:

| | |
|----------------|---------------------------------------|
| Mr J Throssell | Chief Executive Officer |
| Mr A Malone | Executive Manager Regulatory Services |
| Mr P Kocian | Executive Manager Corporate Services |
| Mr N King | Executive Manager Technical Services |
| Ms J May | Minute Secretary |

There was one member of the public in attendance.

4.2 APOLOGIES

Nil

4.3 APPROVED

Nil

5 DISCLOSURES OF INTEREST

5.1 FINANCIAL

5.1.1 CEO JONATHAN THROSSELL – 18.1 CERTIFICATION OF COMPLIANCE CEO RECRUITMENT PROCESS

CEO disclosed a financial interest in item 18.1, Certification of Compliance CEO Recruitment Process, as it relates to his contract of employment.

5.2 PROXIMITY

5.2.1 MAYOR O’NEILL – 13.3 BUDGET VARIATIONS EAST FREMANTLE OVAL REDEVELOPMENT PROJECT

Mayor O’Neill disclosed a proximity interest in item 13.3 Budget Variations - East Fremantle Oval Redevelopment Project as he resides opposite East Fremantle Oval.

5.3 IMPARTIALITY

Nil

6 PUBLIC QUESTION TIME

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

Nil

6.2 PUBLIC QUESTION TIME

6.2.1 C GEPP, 8/16 COOLGARDIE AVENUE

1. Council currently spends \$38,000pa on “doggie do bags”. From which budget allocation is this amount expended and are other cost alternatives being looked out?

Acknowledging there had been a significant increase in the cost of these bags over the past five years, the EMCS advised that the current bags were of the highest possible biodegradable standard but officers were looking at alternative options in relation to cost.

Mayor O’Neill advised the Town liked the fact people were using the bags. A user pays system had been considered but it was feared this would result in reduced usage of the bags.

NOTE: Subsequent to this meeting, the following additional information was provided to Ms Gepp:

- The consumption and cost of dog waste bags has increased significantly in the last 5 years
- Rangers have previously monitored the consumption rate of dog waste bags – for example, the dispenser unit at Henry Jeffrey oval was being turned over every 7 to 14 days, whilst the dispenser units in Riverside Road are generally replaced between 21-28 days
- Rangers advised that the Town distributed 420,000 bags in the 21/22 financial year
- The dispenser units were replaced with new lock boxes in 2019 to reduce the number of bags that can be removed
- The Town has approximately 45 dog waste bag bin locations in the district

- There are generally three types of bags that are used. The Town uses the highest possible biodegradable bag which, while the most expensive, is in accordance with Australian Standard AS4736 and is fully biodegradable (over 90 days for composting)
- The Town has budgeted \$32,932 in 2023/24 against E05222 Animal Control Consumables and Impounding Expenses for this cost

2. Was the provision of fruit boxes for staff part of their conditions of employment?

The CEO advised that it was part of the Town's Attraction and Retention benefits.

7 PRESENTATIONS/DEPUTATIONS

7.1 PRESENTATIONS

Nil

7.2 DEPUTATIONS

Nil

8 APPLICATIONS FOR LEAVE OF ABSENCE

8.1 CR WHITE

Cr White sought leave of absence from Monday 6th to Monday 13th November 2023.

OFFICER RECOMMENDATION

Moved Cr Donovan , seconded Cr Nardi

That leave of absence be granted to Cr White from 6-13 November 2023.

(CARRIED UNANIMOUSLY 8-0)

9 CONFIRMATION OF MINUTES OF PREVIOUS MEETING

9.1 MEETING OF COUNCIL (19 SEPTEMBER 2023)

OFFICER RECOMMENDATION

Moved Cr Natale, seconded Cr White

That the minutes of the Ordinary meeting of Council held on Tuesday, 19 September 2023 be confirmed as a true and correct record of proceedings.

(CARRIED UNANIMOUSLY 8-0)

10 ANNOUNCEMENTS BY THE PRESIDING MEMBER

10.1 EAST FREMANTLE CROQUET CLUB OPENING

The Deputy Mayor, Cr Natale, is thanked for attending the East Fremantle Croquet Club opening on Saturday 7 October. I gather he was more successful playing croquet than I have been in the past.

10.2 EAST FREMANTLE LAWN TENNIS CLUB OPENING

I attended the opening of the East Fremantle Lawn Tennis Club last Friday evening, 13 October. It was fantastic. Kids and parents everywhere.

10.3 ULURU STATEMENT FROM THE HEART/THE VOICE YES CAMPAIGN

I received a call yesterday from Lisa O'Malley MLA thanking Council for supporting the Uluru Statement from the Heart and the 'Yes Campaign'. Following are some interesting statistics from two booths, East Fremantle North 63.8% and East Fremantle 75% voted Yes. I was also contacted by Ms Sue Booth from our RAP Committee also thanking Council, and I acknowledge the immense effort that was put into this campaign by Ms Booth.

10.4 EAST FREMANTLE FOOTBALL CLUB

I take this opportunity, on behalf of our Town, to congratulate both the East Fremantle Football Club Men's and Women's teams on their Premiership wins.

10.5 CURRENT COUNCIL

Lastly, I thank and acknowledge the present Council members for their dedication, professionalism and willingness to work together.

11 UNRESOLVED BUSINESS FROM PREVIOUS MEETINGS

Nil

12 REPORTS AND RECOMMENDATIONS OF COMMITTEES

Reports start on the next page

12.1 AUDIT COMMITTEE MEETING 27/9/23 - DRAFT 2022-23 ANNUAL FINANCIAL STATEMENTS AND POSITION PAPERS

| | |
|--------------------------------|--|
| Report Reference Number | OCR-2391 |
| Prepared by | Phil Garoni, Finance Manager |
| Supervised by | Peter Kocian, Executive Manager Corporate Services |
| Meeting date | Tuesday, 17 October 2023 |
| Voting requirements | Simple Majority |
| Documents tabled | Nil |

Attachments

1. Draft annual financial statements 2022/23
2. Management Consideration of Correction to Prior Year Amounts – SMRC.
3. Management consideration of provisions, contingent asset or liability.
4. Management Review of Fair Value, RUL's, Residual Values, Depreciation and Impairment of Assets.
5. Revenue Recognition – Grant Income.
6. Contaminated sites.

PLEASE NOTE THAT ATTACHMENTS REFERRED TO IN THIS REPORT CAN BE VIEWED AS PART OF THE AUDIT COMMITTEE MINUTES OF 27 SEPTEMBER 2023 [CLICK LINK HERE](#)

PURPOSE

The purpose of this report is for the Audit Committee to receive the draft Annual Financial Report for the year ended 30 June 2023. A new requirement has been implemented by the OAG for all councils to have the annual financial report signed by the CEO prior to the final audit being conducted. In addition to support the draft financial statements are position papers to provide the principles behind the financial treatment of significant accounting entries and disclosures.

EXECUTIVE SUMMARY

Section 6.4 of the *Local Government Act 1995* requires local governments to prepare an annual financial report for the preceding financial year. The financial report is to be prepared and presented in the manner and form prescribed in the *Local Government (Financial Management) Regulations 1996*. Local Governments are required to submit the annual financial report to its auditor by the 30 September.

One of the objectives of the Audit Committee is to assess the integrity of external financial reporting, including accounting policies (3.1 of Terms of Reference). As such, five (5) Management Position Papers are presented to the Audit Committee to increase awareness of significant account balances and audit emphasis.

BACKGROUND

The following audit timetable has been extrapolated from the Audit Planning Summary that was issued by the Office of the Auditor General on 10 May 2023. At the time of this Audit Committee Meeting, audit field work has only commenced with expected completion on 20 October 2023. The audit process is expected to be finalised in the month of November with the Audit Opinion issued by the 23 November.

The Auditors Report will be considered at the first Committee Meeting in 2024, at which time representatives from the Office of Auditor General will be in attendance.

10. Proposed audit schedule

| | Date |
|--|---|
| Audit planning | April 2023 |
| Interim audit | 17 April to 21 April 2023 |
| Interim management letter | By 12 May 2023 |
| Information systems audit | July - August 2023 |
| Final trial balance | By 29 September 2023 |
| Receipt of CEO signed annual financial report | By 29 September 2023 |
| Receipt of information for the following certifications: <ul style="list-style-type: none"> Roads to Recovery Local Roads and Community Infrastructure Program | By 15 September 2023 |
| Final audit | 25 September to 20 October 2023 |
| Audit opinions issued for the following certifications: <ul style="list-style-type: none"> Roads to Recovery Local Roads and Community Infrastructure Program | By 31 October 2023 |
| Receipt of clearance on Resource Recovery Group (RRG) balances | By 31 October 2023* |
| Exit meeting (week ending) | 18 November 2022* |
| Receipt of signed annual financial report and management representation letter | 18 November 2023* |
| Audit opinion issued | By 24 November 2023* (within 5 working days of the receipt of signed annual financial report and management representation letter) |

* The proposed date is dependent on the RRG audit progress

Prior to the commencement of the annual final audit, the Office of the Auditor General (OAG) provides the Town with a Planning Summary which is discussed at an entrance meeting. The Planning Summary includes significant risks and audit emphasis and significant account balances identified by OAG, extrapolated below for the 22/23 Audit:

4. Significant risks and other audit issues

Through discussions with your staff and our prior knowledge of your operations, we have identified the following issues and key areas of risk affecting the audit.

| Details of risk / issue | Audit approach |
|--|--|
| <p>Significant projects the Town is undertaking in the current year:</p> <ul style="list-style-type: none"> • East Fremantle oval precinct redevelopment • Fremantle Women Soccer Club refurbishment project | <p>We will review management's assessment of the impact of the projects, determine whether, to the extent necessary, the Town's accounting treatment of the events and transactions is correct.</p> |
| <p>The following annual financial report items are derived from accounting estimates and hence will receive specific audit attention:</p> <ul style="list-style-type: none"> • provision for annual and long service leave • fair value of assets • impairment of assets • reasonableness of useful lives of property, plant and equipment and infrastructure • expected credit loss assessment | <p>We will review the method and underlying data that management, and where applicable third parties, use when determining critical accounting estimates. This will include considering the reasonableness of assumptions and corroborating representations.</p> |
| <p>Accounting for the Town's investment in associate:</p> <ul style="list-style-type: none"> • Resource Recovery Group | <p>We will review management's take up of the Town's interest in the associate and ensure this reflects the net investment. In addition, we will review all material disclosures relating to the Town's investment in associate to ensure compliance with the relevant accounting standards.</p> |

OAG's Better Practice Guide recommends that Position Papers should be prepared where there is an event or change to the operating environment, government policy, legislation, business development etc. that impacts the financial statements and for the Audit Committee to be briefed.

3. Anticipating and responding to change: Significant changes to the entity, the reporting framework or the entity's environment that impact on the financial statements are identified, communicated and addressed in a timely manner.

3.1 An event or change to the operating environment, government policy, legislation, business development

- Entities should be alert to any event or change which would impact their financial statements on an ongoing basis, not just at the time the financial statements are being prepared.
- Once a change has been identified as having an impact on the financial statements, an assessment should be undertaken to determine if it is material to the financial statements.
- Position papers and potential adjustments should be prepared. The audit committee and accountable authority should be briefed and approval obtained. The OAG should be consulted early and advised of any material adjustments.

3.2 Change to accounting requirements

- Assign specific responsibility for monitoring, identifying and assessing new and revised requirements. Attendance at CFO forums, member body conferences, professional firm updates and OAG entrance and exit meetings provides an avenue to keep up-to-date with accounting developments relevant to the public sector.
- Where changes to accounting requirements will affect, in a substantive way, the entity's accounting policies and presentation and disclosure in the financial statements, position papers should be prepared outlining the implications of the changes, including how the changes will be implemented. Entities should seek independent accounting advice where appropriate. The OAG should be consulted promptly to obtain early agreement.
- Review the statements at least annually and assess whether the most appropriate accounting policies have been selected and whether presentation can be improved. Accounting policies should only be changed when required by an AAS, or when the changes would result in the financial statements providing reliable and more relevant information about the effects of transactions, other events or conditions on the entity's financial position, financial performance or cash flows.
- Prepare draft pro-forma statements including accounting policy notes for review and agreement by the OAG well in advance of year-end.
- Brief the accountable authority and audit committee, as required, on any changes that are likely to have significant implications on the financial statements, how these affect the financial performance and position of the entity, and obtain approval of proposed changes, where appropriate.

CONSULTATION

Kelli Small – Consultant
 Peter Kocian – Executive Manager Corporate Services
 Office of Auditor General

STATUTORY ENVIRONMENT

The Audit Committee is constituted under the *Local Government Act 1995* and operates under the Terms of Reference approved by Council.

POLICY IMPLICATIONS

The Department of Local Government has published Operational Guideline No. 9 Audit in Local Government that covers the appointment, functions and responsibilities of Audit Committees.

FINANCIAL IMPLICATIONS

There are no financial implications relevant to this item.

STRATEGIC IMPLICATIONS

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) |
|--|---|---------------------------|---|---|--|
| That the Town receives a qualified audit report | Possible (3) | Moderate (3) | Moderate (5-9) | REPUTATIONAL Substantiated, public embarrassment, moderate impact, moderate news profile | Control through robust internal controls and staff development |
| Failure to prepare Position Papers may result in OAG not accepting accounting estimates and treatments, either delaying audit or resulting in a qualified audit report | Likely (4) | Major (4) | High (10-16) | 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 | 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

The Draft Annual Financial Report of the Town of East Fremantle for the financial year ended 30 June 2023 is based on proper accounts and records to fairly present the financial position of the Town of East Fremantle at 30 June 2023 and the results of the operations for the financial year then ended in accordance with the Local Government Act 1995 and, to the extent they are not inconsistent with the Act, the Australian Accounting Standards.

Five Positions Papers have been prepared aligned to the areas of risk and audit emphasis identified by OAG in their Planning Summary:

1. Management Consideration of Correction to Prior Year Amounts – SMRC
2. Management consideration of provisions, contingent asset or liability.
3. Management Review of Fair Value, RUL's, Residual Values, Depreciation and Impairment of Assets
4. Revenue Recognition – Grant Income
5. Contaminated sites

The Position Papers have been reviewed and approved by the Finance Manager and Executive Manager Corporate Services and submitted to OAG, to be subsequently reviewed by their technical team.

The Position Papers are very comprehensive and illustrate the depth of work required to enable audit clearance to be provided in a timely manner.

CONCLUSION

The Audit Committee is requested to receive the tabled Draft Annual Financial Report for the year ending 30 June 2023. Noting there is potential for changes during the final Office of the Auditor General audit. Representatives from the Office of the Auditor General will be invited to meet with the Audit Committee in the new year, and there will be an opportunity to discuss the contents of the Annual Financial Report and Auditors Report.

In addition, the Position Papers be received by the Audit Committee. Clarifications are welcome.

12.1 OFFICER & COMMITTEE RECOMMENDATION / COMMITTEE RESOLUTION

Committee Resolution 011710

COMMITTEE RECOMMENDATION

Moved Cr Natale, seconded Cr McPhail

That Council receive the draft Annual Financial Report for the Year Ended 30 June 2023 for review and request initial sign off by the Chief Executive Officer. Noting there is potential for change during the audit of the financial statements during the final Office of the Auditor General audit.

(CARRIED UNANIMOUSLY 8-0)

ATTACHMENTS

Nil

13 REPORTS – FINANCE

Reports start on the next page

13.1 MONTHLY FINANCIAL REPORT SEPTEMBER 2023

| | |
|--------------------------------|--|
| Report Reference Number | OCR-2411 |
| Prepared by | Phil Garoni, Finance Manager |
| Supervised by | Peter Kocian, Executive Manager Corporate Services |
| Meeting date | Tuesday, 17 October 2023 |
| Voting requirements | Part 3 of the Recommendation requires an Absolute Majority |
| Documents tabled | Nil |
| Attachments | |

1. Monthly Financial Report for the month ended 30 September 2023 containing the Statements of Financial Activity and Financial Position

PURPOSE

The purpose of this report is to present to the Council the Monthly Financial Report (containing the Statement of Financial Activity by Nature and Type and Statement of Financial Position) for the month ended 30 September 2023. 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 State Government has recently amended regulation 34 of the *Local Government (Financial Management) Regulations 1996* to require the Statement of Financial Activity to be presented according to nature or type classification.

Regulation 35 also requires local governments to prepare a monthly Statement of Financial Position. This has now been inserted into the Monthly Financial Report.

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:

- a. demonstrates the Town's commitment to managing its operations in a financially responsible and sustainable manner.
- b. provides timely identification of variances from budget expectations for revenues and expenditures and identification of emerging opportunities or changes in economic conditions.
- c. ensures proper accountability to the ratepayers for the use of financial resources.

Financial information that is required to be reported to Council monthly includes:

- a. operational financial performance against budget expectations.
- b. explanations for identified variances from expectations.
- c. 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:

- a. Favourable variance (F)
- b. Unfavourable variance (U)
- c. 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 for 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 item.

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 to 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 the 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 to amend the budget.

CONSULTATION

Budget Managers are provided with a monthly Responsible Officer Report for review and reporting 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

Material variances are disclosed in the Statement of Financial Activity.

As part of the adopted 2023/24 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 2023/24 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 and Type 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:

4.9 A financially sustainable Town – Provide financial management services to enable the Town to sustainably provide services to the community.

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 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 | Yes |
| Is a Risk Treatment Plan Required | No |

SITE INSPECTION

Not applicable.

COMMENT

This report presents the Statement of Financial Activity by Nature and Type for the month ending 30 September 2023.

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 Actuals |
|----------------------------------|------------------------|-----------------------|-------------------|--------------------|
| Opening Surplus | 378,508 | 650,695 | 650,695 | 650,695 |
| Operating Revenue | 11,974,645 | 11,860,122 | 9,961,553 | 10,208,984 |
| Operating Expenditure | (12,611,283) | (12,832,804) | (3,106,328) | (2,758,649) |
| Capital Expenditure | (22,424,516) | (23,837,875) | (10,733,562) | (7,207,381) |
| Capital Income | 16,151,762 | 17,530,534 | 7,802,445 | 5,470,637 |
| Financing Activities | 4,449,554 | 4,574,695 | (16,637) | (355,872) |
| Non-Cash Items | 2,081,330 | 2,048,188 | 541,632 | 543,524 |
| Closing Surplus/(Deficit) | 0 | (6,444) | 5,099,799 | 6,384,541 |

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 19 July. The Town receipted \$7.31M in rates and charges revenue (including rates, ESL, service charges) by the end of September, equating to 66.6% of total rates and charges paid.
- End of year accounting process for 2022/23 is continuing, and there will be further adjustment to the carried forward surplus of \$650,000 because of revenue recognition of grants.
- Capital works has yet to substantially commence in 2023/24, with work continuing the EF Oval Redevelopment Project. Expenditure recognised in 2023/24 against the EF Oval Project is \$6.97M, bringing the total Project Costs to Date to \$19.99M, representing 58.68% of the total Project Budget.

Budget Variations:

Audit field work is currently in progress and the measurement of grant income for the East Fremantle Oval Project and Fremantle Women's Soccer Club Project has been assessed by the Auditors, and some accounting adjustments

have been requested. These adjustments have affected the apportionment of revenue recognised in the Statement of Comprehensive Income versus deferred income, necessitating some adjustments to the 2023/24 budget. The overall budget position has not changed as the brought forward surplus is adjusted accordingly.

| General Ledger | Account Description | Current Budget | Amended Budget | Change in Net Current Assets | Comment |
|----------------|---|---------------------|---------------------|------------------------------|---|
| | Opening Surplus 1 July 2023 | \$650,694 | \$740,487 | \$89,793 | |
| I11160 | DLGSC Grant - EF Oval Redevelopment | \$15,448,199 | \$14,690,969 | -\$757,230 | Additional income recognised in 22/23; reduced income in 23/24 |
| I11165 | LotteryWest Grant - EF Oval Redevelopment | \$831,150 | \$1,305,147 | \$473,997 | Reduced income recognition in 22/23; income recognised in 23/24 |
| I11166 | AFL Facilities Funding | \$154,482 | \$250,000 | \$95,518 | Reduced income recognition in 22/23; income recognised in 23/24 |
| I11206 | Non-Operating Grants and Contributions | \$797,816 | \$895,738 | \$97,922 | Reduced income recognition in 22/23; income recognised in 23/24 |
| | | \$17,882,341 | \$17,882,341 | \$0 | |

CONCLUSION

Council is requested to receive the Monthly Financial Report for the month ended September 2023 and approve the schedule of budget variations as submitted.

13.1 OFFICER RECOMMENDATION / COUNCIL RESOLUTION

Council Resolution 021710

OFFICER RECOMMENDATION:

Moved Cr McPhail, seconded Cr Natale

That Council:

- receives the Monthly Financial Report for the month ended 30 September 2023, as presented as attachment 1 to this report, inclusive of:
 - Statement of Financial Activity by Nature and Type
 - Statement of Financial Position
 - Capital Expenditure Report
- notes the unrestricted municipal surplus of \$6,384,541 for the month ended 30 September 2023.
- pursuant to section 6.8 of the *Local Government Act 1995*, approves by absolute majority the schedule of budget variations below, resulting in a nil change in net current assets at 30 June 2024.

| General Ledger | Account Description | Current Budget | Amended Budget | Change in Net Current Assets | Comment |
|----------------|---|---------------------|---------------------|------------------------------|---|
| | Opening Surplus 1 July 2023 | \$650,694 | \$740,487 | \$89,793 | Contra adjustment |
| I11160 | DLGSC Grant - EF Oval Redevelopment | \$15,448,199 | \$14,690,969 | -\$757,230 | Additional income recognised in 22/23; reduced income in 23/24 |
| I11165 | LotteryWest Grant - EF Oval Redevelopment | \$831,150 | \$1,305,147 | \$473,997 | Reduced income recognition in 22/23; income recognised in 23/24 |
| I11166 | AFL Facilities Funding | \$154,482 | \$250,000 | \$95,518 | Reduced income recognition in 22/23; income recognised in 23/24 |
| I11206 | Non-Operating Grants and Contributions | \$797,816 | \$895,738 | \$97,922 | Reduced income recognition in 22/23; income recognised in 23/24 |
| | | \$17,882,341 | \$17,882,341 | \$0 | |

(CARRIED UNANIMOUSLY BY AN ABSOLUTE MAJORITY 8-0)

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 30 September 2023
LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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**TOWN OF EAST FREMANTLE
FOR THE PERIOD ENDED 30 SEPTEMBER 2023**

KEY INFORMATION

Funding Surplus or Deficit Components

| Funding surplus / (deficit) | | | | |
|------------------------------------|-----------------------|-----------------------|-----------------------|------------------------|
| | Adopted Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
| Opening | \$0.65 M | \$0.65 M | \$0.48 M | (\$0.17 M) |
| Closing | (\$0.01 M) | \$5.10 M | \$6.38 M | \$1.28 M |

Refer to Statement of Financial Activity

| Cash and cash equivalents | | |
|----------------------------------|------------------|-------------------|
| | \$11.68 M | % of total |
| Unrestricted Cash | \$7.18 M | 61.5% |
| Restricted Cash | \$4.50 M | 38.5% |

Refer to 3 - Cash and Cash Investments

| Payables | | |
|-----------------------|-----------------|----------------------|
| | \$5.12 M | % Outstanding |
| Trade Payables | \$4.58 M | |
| 0 to 30 Days | | 0.0% |
| Over 30 Days | | 0.0% |
| Over 90 Days | | 0.0% |

| Receivables | | |
|-------------------------|-----------------|--------------------|
| | \$9.98 M | % Collected |
| Rates Receivable | \$3.66 M | 66.6% |
| Trade Receivable | \$9.98 M | |
| Over 30 Days | | 0.0% |
| Over 90 Days | | 0.0% |

Refer to 7 - Receivables

Key Operating Activities

| Amount attributable to operating activities | | | |
|--|-----------------------|-----------------------|------------------------|
| Adopted Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
| \$1.08 M | \$7.40 M | \$7.99 M | \$0.60 M |

Refer to Statement of Financial Activity

| Rates Revenue | | |
|----------------------|-----------------|-------------------|
| YTD Actual | \$9.08 M | % Variance |
| YTD Budget | \$9.08 M | (0.1%) |

Refer to 8 - Rate Revenue

| Grants and Contributions | | |
|---------------------------------|-----------------|-------------------|
| YTD Actual | \$0.35 M | % Variance |
| YTD Budget | \$0.23 M | 55.4% |

Refer to 10 - Grants and Contributions

| Fees and Charges | | |
|-------------------------|-----------------|-------------------|
| YTD Actual | \$0.58 M | % Variance |
| YTD Budget | \$0.60 M | (2.0%) |

Refer to Statement of Financial Activity

Key Investing Activities

| Amount attributable to investing activities | | | |
|--|-----------------------|-----------------------|------------------------|
| Adopted Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
| (\$6.31 M) | (\$2.93 M) | (\$1.74 M) | \$1.19 M |

Refer to Statement of Financial Activity

| Proceeds on sale | | |
|-------------------------|-----------------|----------------|
| YTD Actual | \$0.01 M | % |
| Adopted Budget | \$0.20 M | (94.8%) |

Refer to 6 - Disposal of Assets

| Asset Acquisition | | |
|--------------------------|-----------------|----------------|
| YTD Actual | \$0.18 M | % Spent |
| Adopted Budget | \$0.67 M | (72.8%) |

Refer to 5 - Capital Acquisitions

| Capital Grants | | |
|-----------------------|------------------|-------------------|
| YTD Actual | \$5.46 M | % Received |
| Adopted Budget | \$17.33 M | (68.5%) |

Refer to 5 - Capital Acquisitions

Key Financing Activities

| Amount attributable to financing activities | | | |
|--|-----------------------|-----------------------|------------------------|
| Adopted Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
| \$4.57 M | (\$0.02 M) | (\$0.36 M) | (\$0.34 M) |

Refer to Statement of Financial Activity

| Borrowings | |
|-----------------------------|-------------------|
| Principal repayments | (\$0.00 M) |
| Interest expense | \$0.00 M |
| Principal due | \$0.10 M |

Refer to 9 - Borrowings

| Reserves | |
|-------------------------|-----------------|
| Reserves balance | \$2.97 M |
| Interest earned | \$0.00 M |

Refer to 4 - Cash Reserves

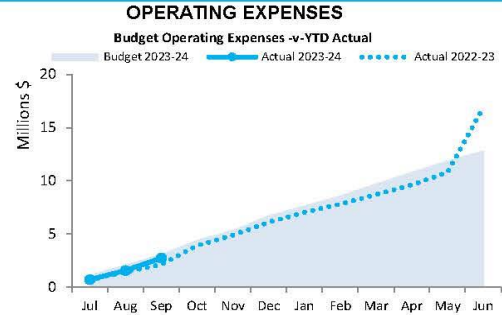
| Report Preparation | |
|---------------------------|-------------------------------|
| Prepared by: | Consultant |
| Reviewed by: | Manager Finance / EMCS |
| Date Prepared: | 6/09/2023 |

This information is to be read in conjunction with the accompanying Financial Statements and notes.

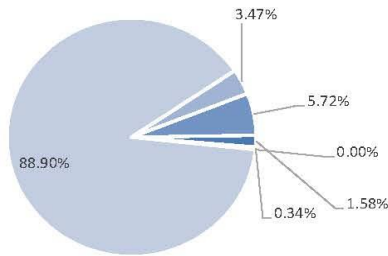
**TOWN OF EAST FREMANTLE
FOR THE PERIOD ENDED 30 SEPTEMBER 2023**

KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES

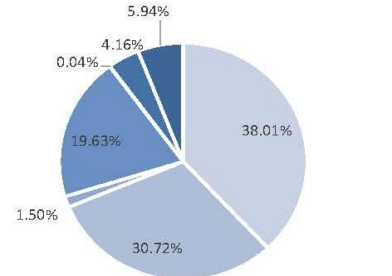


Operating Revenue by Nature & Type



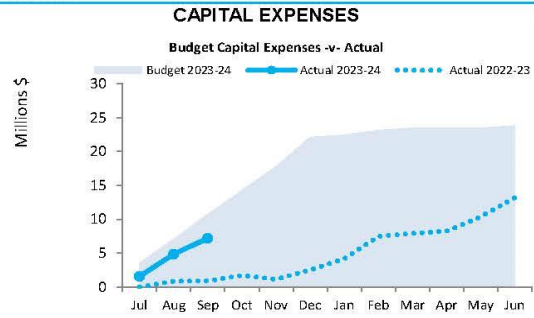
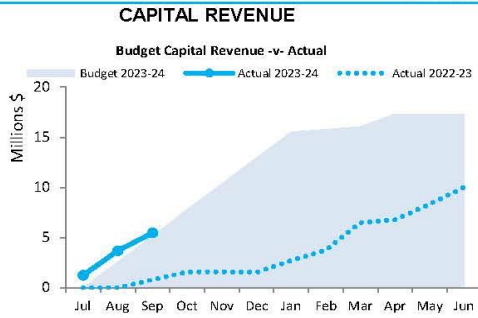
- Rates
- Fees and charges
- Other revenue
- Grants, subsidies and contribution
- Interest revenue
- Profit on asset disposals

Operating Expenditure by Nature & Type



- Employee costs
- Depreciation
- Other expenditure
- Materials and contracts
- Finance costs
- Insurance

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 30 SEPTEMBER 2023

| Note | Current Budget (a) \$ | YTD Budget (b) \$ | YTD Actual (c) \$ | Variance* \$ (c) - (b) | Variance* % ((c) - (b))/(b) | Var. |
|--|-----------------------------|-------------------------|-------------------------|------------------------------|-----------------------------------|------|
| OPERATING ACTIVITIES | | | | | | |
| Revenue from operating activities | | | | | | |
| Rates | 9,095,009 | 9,080,461 | 9,075,610 | (4,851) | (0.05%) | |
| Grants, subsidies and contributions | 855,580 | 227,705 | 353,790 | 126,085 | 55.37% | ▲ |
| Fees and charges | 1,559,751 | 595,528 | 583,788 | (11,740) | (1.97%) | ▼ |
| Interest revenue | 189,440 | 47,359 | 161,131 | 113,772 | 240.23% | ▲ |
| Other revenue | 42,000 | 10,500 | 34,665 | 24,165 | 230.14% | ▲ |
| Profit on asset disposals | 118,342 | 0 | 0 | 0 | 0.00% | |
| | 11,860,122 | 9,961,553 | 10,208,984 | 247,431 | 2.48% | |
| Expenditure from operating activities | | | | | | |
| Employee costs | (4,969,094) | (1,169,244) | (1,048,648) | 120,596 | 10.31% | ▼ |
| Materials and contracts | (4,234,800) | (978,213) | (847,491) | 130,722 | 13.36% | ▼ |
| Utility charges | (257,950) | (64,488) | (41,362) | 23,126 | 35.86% | ▼ |
| Depreciation | (2,166,530) | (541,632) | (541,632) | 0 | 0.00% | |
| Finance costs | (134,490) | 0 | (1,003) | (1,003) | 0.00% | |
| Insurance | (258,240) | (129,120) | (114,717) | 14,403 | 11.15% | ▼ |
| Other expenditure | (811,700) | (223,631) | (163,796) | 59,835 | 26.76% | ▼ |
| | (12,832,804) | (3,106,328) | (2,758,649) | 347,679 | 11.19% | |
| Non-cash amounts excluded from operating activities | 2,048,188 | 541,632 | 543,524 | 1,892 | 0.35% | |
| Amount attributable to operating activities | 1,075,506 | 7,396,857 | 7,993,859 | 597,002 | 8.07% | |
| INVESTING ACTIVITIES | | | | | | |
| Proceeds from capital grants, subsidies and contributions | 17,325,578 | 7,791,445 | 5,459,987 | (2,331,458) | (29.92%) | ▼ |
| Proceeds from disposal of assets | 204,956 | 11,000 | 10,650 | (350) | (3.18%) | |
| Payments for property, plant and equipment | (23,078,875) | (10,646,562) | (7,024,591) | 3,621,971 | 34.02% | ▼ |
| Payments for construction of infrastructure | (759,000) | (87,000) | (182,790) | (95,790) | (110.10%) | ▲ |
| Amount attributable to investing activities | (6,307,341) | (2,931,117) | (1,736,744) | 1,194,373 | 40.75% | |
| FINANCING ACTIVITIES | | | | | | |
| Proceeds from new debentures | 4,800,000 | 0 | 0 | 0 | 0.00% | |
| Transfer from reserves | 1,157,214 | 4,544 | 4,544 | 0 | 0.00% | |
| Repayment of borrowings | (72,634) | (1,225) | (1,225) | 0 | 0.00% | |
| Payments for principal portion of lease liabilities | (49,807) | (19,955) | (19,955) | 0 | 0.00% | |
| Transfer to reserves | (1,260,078) | 0 | (339,236) | (339,236) | 0.00% | ▼ |
| Amount attributable to financing activities | 4,574,695 | (16,637) | (355,872) | (339,236) | (2039.11%) | |
| MOVEMENT IN SURPLUS OR DEFICIT | | | | | | |
| Surplus or deficit at the start of the financial year | 650,695 | 650,695 | 483,298 | (167,397) | (25.73%) | ▼ |
| Amount attributable to operating activities | 1,075,506 | 7,396,857 | 7,993,859 | 597,002 | 8.07% | ▲ |
| Amount attributable to investing activities | (6,307,341) | (2,931,117) | (1,736,744) | 1,194,373 | 40.75% | ▲ |
| Amount attributable to financing activities | 4,574,695 | (16,637) | (355,872) | (339,236) | (2039.11%) | ▲ |
| Surplus or deficit after imposition of general rates | (6,445) | 5,099,799 | 6,384,541 | 1,284,742 | 25.19% | ▲ |

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 FINANCIAL POSITION
FOR THE PERIOD ENDED 30 SEPTEMBER 2023**

| | Note | 30 June 2023 | 30 September 2023 |
|--------------------------------------|------|-------------------|--------------------|
| | | \$ | \$ |
| CURRENT ASSETS | | | |
| Cash and cash equivalents | 3 | 14,631,561 | 11,682,290 |
| Trade and other receivables | | 612,547 | 13,858,125 |
| Contract assets | | 135,976 | 196,982 |
| Other assets | | 160,902 | 0 |
| TOTAL CURRENT ASSETS | | 15,540,986 | 25,737,397 |
| NON-CURRENT ASSETS | | | |
| Trade and other receivables | | 96,650 | 94,758 |
| Other financial assets | | 81,490 | 81,490 |
| Investment in associate | | 1,502,543 | 1,502,543 |
| Property, plant and equipment | | 41,481,184 | 47,953,493 |
| Infrastructure | | 45,671,057 | 45,853,847 |
| Right-of-use assets | | 208,607 | 208,607 |
| TOTAL NON-CURRENT ASSETS | | 89,041,531 | 95,694,738 |
| TOTAL ASSETS | | 104,582,517 | 121,432,135 |
| CURRENT LIABILITIES | | | |
| Trade and other payables | | 4,750,979 | 5,119,144 |
| Other liabilities | | 6,642,115 | 10,230,983 |
| Lease liabilities | | 44,114 | 24,159 |
| Borrowings | 9 | 5,068 | 3,843 |
| Employee related provisions | | 757,227 | 760,679 |
| Other provisions | 11 | 268,434 | 268,434 |
| TOTAL CURRENT LIABILITIES | | 12,467,937 | 16,407,242 |
| NON-CURRENT LIABILITIES | | | |
| Lease liabilities | | 198,300 | 198,300 |
| Borrowings | 9 | 94,112 | 94,112 |
| Employee related provisions | | 125,624 | 125,624 |
| TOTAL NON-CURRENT LIABILITIES | | 418,036 | 418,036 |
| TOTAL LIABILITIES | | 12,885,973 | 16,825,278 |
| NET ASSETS | | 91,696,544 | 104,606,857 |
| EQUITY | | | |
| Retained surplus | | 38,746,160 | 51,321,778 |
| Reserve accounts | 4 | 2,638,933 | 2,973,626 |
| Revaluation surplus | | 50,311,452 | 50,311,452 |
| TOTAL EQUITY | | 91,696,545 | 104,606,856 |

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

| | |
|---|-------------------|
| Movement in Equity | 12,910,311 |
| Explained by: | |
| Amount attributed to operating activities | 7,993,859 |
| Proceeds from capital activities | 5,251,144 |
| Net reserves movement | (334,692) |
| | 12,910,311 |

**TOWN OF EAST FREMANTLE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2023**

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 2023-24 year is \$10,000 or 10.00% whichever is the greater.

| Description | Var. \$ | Var. % | Var. | Timing / Permanent | Explanation |
|--|-------------|-----------|------|--------------------|--|
| | \$ | % | | | |
| Revenue from operating activities | | | | | |
| Rates | (4,851) | (0.05%) | | Timing | No material variance |
| Grants, subsidies and contributions | 126,085 | 55.37% | ▲ | Timing | Commonwealth Home Support Program was received in advance |
| Fees and charges | (11,740) | (1.97%) | ▼ | Timing | No material variance |
| Interest revenue | 113,772 | 240.23% | ▲ | Timing | Interest on municipal investments higher than budgeted \$80k Interest received from rates higher than budgeted \$25k |
| Other revenue | 24,165 | 230.14% | ▲ | Timing | Unbudgeted Workcover compensation claims |
| Profit on asset disposals | 0 | 0.00% | | No variance | |
| Expenditure from operating activities | | | | | |
| Employee costs | 120,596 | 10.31% | ▼ | Timing | Favourable |
| Materials and contracts | 130,722 | 13.36% | ▼ | Timing | Favourable - Waste services and consultancy |
| Utility charges | 23,126 | 35.86% | ▼ | Timing | Favourable |
| Depreciation | 0 | 0.00% | | No variance | |
| Finance costs | 0 | 0.00% | | No variance | |
| Insurance | 14,403 | 11.15% | ▼ | Timing | Favourable |
| Other expenditure | 59,835 | 26.76% | ▼ | Timing | South West Group contribution not paid yet \$26k Councillor training not yet expended \$18k |
| Loss on asset disposals | 0 | 0.00% | | No variance | |
| Non-cash amounts excluded from operating activities | | | | | |
| | 1,892 | 0.35% | | Timing | No material variance |
| Investing Activities | | | | | |
| Proceeds from capital grants, subsidies and contributions | (2,331,458) | (29.92%) | ▼ | Timing | See Note 10 Grants & Contributions for more detailed information |
| Proceeds from disposal of assets | 0 | 0.00% | | No variance | |
| Payments for property, plant and equipment | 3,621,971 | 34.02% | ▼ | Timing | See Note 5 Capital Acquisitions for more detailed information |
| Payments for construction of infrastructure | (95,790) | (110.10%) | ▲ | Timing | See Note 5 Capital Acquisitions for more detailed information |
| Financing Activities | | | | | |
| Proceeds from new debentures | 0 | 0.00% | | No variance | |
| Transfer from reserves | 0 | 0.00% | | No variance | |
| Repayment of borrowings | 0 | 0.00% | | No variance | |
| Payments for principal portion of lease liabilities | 0 | 0.00% | | No variance | |
| Transfer to reserves | (339,236) | 0.00% | ▼ | Timing | Transfers to Reserves occurring before budgeted; Transfer to Strategic Waste Reserve \$180k Transfer to EF Oval Redevelopment Reserve \$159k |
| Surplus or deficit at the start of the financial year | | | | | |
| | (167,397) | (25.73%) | ▼ | Permanent | Pending finalisation of annual report |
| Surplus or deficit after imposition of general rates | | | | | |
| | 1,284,742 | 25.19% | ▲ | Timing | Due to variances described above |

**TOWN OF EAST FREMANTLE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2023**

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

| | | Current Budget Closing 30 June 2024 | Last Year Closing 30 June 2023 | Year to Date 30 September 2023 |
|---|------|--|---|---|
| (a) Net current assets used in the Statement of Financial Activity | | | | |
| Current assets | | \$ | \$ | \$ |
| Cash and cash equivalents | 3 | 5,076,280 | 14,631,561 | 11,682,290 |
| Trade and other receivables | | 252,401 | 612,547 | 13,858,125 |
| Other assets | 8 | 52,099 | 160,902 | 0 |
| | | 5,380,780 | 15,540,986 | 25,737,397 |
| Less: current liabilities | | | | |
| Trade and other payables | 9 | (1,854,815) | (4,750,979) | (5,119,142) |
| Other liabilities | 11 | (71,910) | (6,642,115) | (10,230,983) |
| Lease liabilities | 10 | 0 | (44,114) | (24,159) |
| Borrowings | 9 | (4,825,570) | (5,068) | (3,843) |
| Employee related provisions | 11 | (675,173) | (757,227) | (760,679) |
| Other provisions | 11 | (43,530) | (268,434) | (268,434) |
| | | (7,470,998) | (12,467,937) | (16,407,240) |
| Net current assets | | (2,090,218) | 3,073,049 | 9,330,157 |
| Less: Total adjustments to net current assets | 2(c) | 2,083,773 | (2,589,751) | (2,945,623) |
| Closing funding surplus / (deficit) | | (6,445) | 483,298 | 6,384,534 |

(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 | (118,342) | 0 |
| Add: Depreciation | | 2,166,530 | 541,632 |
| - Pensioner deferred rates | | 0 | 0 |
| | | 0 | 1,892 |
| Total non-cash amounts excluded from operating activities | | 2,048,188 | 543,524 |

(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 2024 | Last Year Closing 30 June 2023 | Year to Date 30 September 2023 |
|--|--|---|---|
| Adjustments to net current assets | \$ | \$ | \$ |
| Less: Reserve accounts | 4 | (2,741,797) | (2,638,933) |
| - Current portion of borrowings | 9 | 4,825,570 | 5,068 |
| - Current portion of lease liabilities | 10 | 0 | 44,114 |
| Total adjustments to net current assets | 2(a) | 2,083,773 | (2,589,751) |
| | | | (2,945,623) |

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 30 SEPTEMBER 2023**

3 CASH AND CASH INVESTMENTS

| Description | Unrestricted \$ | Restricted \$ | Total Cash \$ | Institution | Risk Rating (LT) | Interest Rate | Maturity Date |
|---|--------------------|------------------|---------------------|-----------------------|---------------------|------------------|------------------|
| Cash Deposits | | | | | | | |
| Municipal Bank Account | 1,724,114 | 0 | 1,724,114 | CBA | AA- | | At Call |
| Municipal Bonds & Deposits Account | 534,716 | 0 | 534,716 | CBA | AA- | | At Call |
| Cash On Hand | 800 | 0 | 800 | Petty Cash/Till Float | | | On Hand |
| Term Deposits | | | | | | | |
| Pooled (Muni, Reserves, Bonds and Grants) | | | 3,393,334 | NAB | AA- | 4.10% | Sep 23 |
| Pooled (Muni, Reserves, Bonds and Grants) | | | 2,014,860 | CBA | AA- | 4.69% | Sep 23 |
| Pooled (Muni, Reserves, Bonds and Grants) | 4,923,584 | 4,499,076 | 2,000,000 | SUNCORP | AA- | 4.85% | Sep 23 |
| Pooled (Muni, Reserves, Bonds and Grants) | | | 2,014,466 | NAB | AA- | 4.90% | Sep 23 |
| Total | 7,183,214 | 4,499,076 | 11,682,290 | | | | |
| Comprising | | | | | | | |
| Cash and cash equivalents | 7,183,214 | 4,499,076 | 11,682,290 | | | | |
| | 7,183,214 | 4,499,076 | 11,682,290 | | | | |

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.

Comments/Notes - Investments and Cash Deposits

| INSTITUTION | \$ | (LT) RISK | % |
|----------------------|--------------------|-----------|----------------|
| COMMONWEALTH BANK | \$4,273,691 | AA- | 44.14% |
| CBA (GREEN/ESTGD TD) | \$0 | AA- | 0.00% |
| NATIONAL AUST. BANK | \$5,407,800 | AA- | 55.86% |
| SUNCORP | \$0 | AA- | 0.00% |
| WESTPAC | \$0 | AA- | 0.00% |
| | \$9,681,490 | | 100.00% |

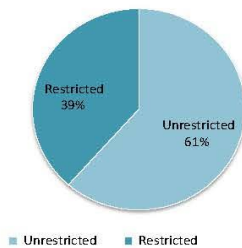
| (LT) RISK RATING | PORTFOLIO | \$ | % |
|--------------------------|-----------|---------------------|-------------|
| AAA | MAX 100% | \$0 | 0% |
| AA- | MAX 100% | \$11,681,490 | 100% |
| AA (GREEN TERM DEPOSITS) | MAX 100% | \$0 | 0% |
| AA (DIVESTMENT) | MAX 100% | \$0 | 0% |
| BBB+ (DIVESTMENT) | MAX 80% | \$0 | 0% |
| | | \$11,681,490 | 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 decreases which means less investment of Municipal funds.

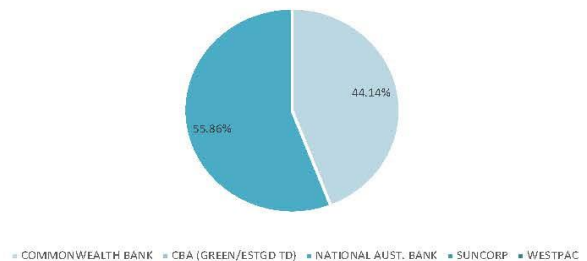
The current monetary policy imposed by the Reserve Bank of Australia (RBA) is driving the interest rate environment.

The Town's investment policy precludes investing in term deposits for more than 12 months.

Restricted vs Unrestricted Cash



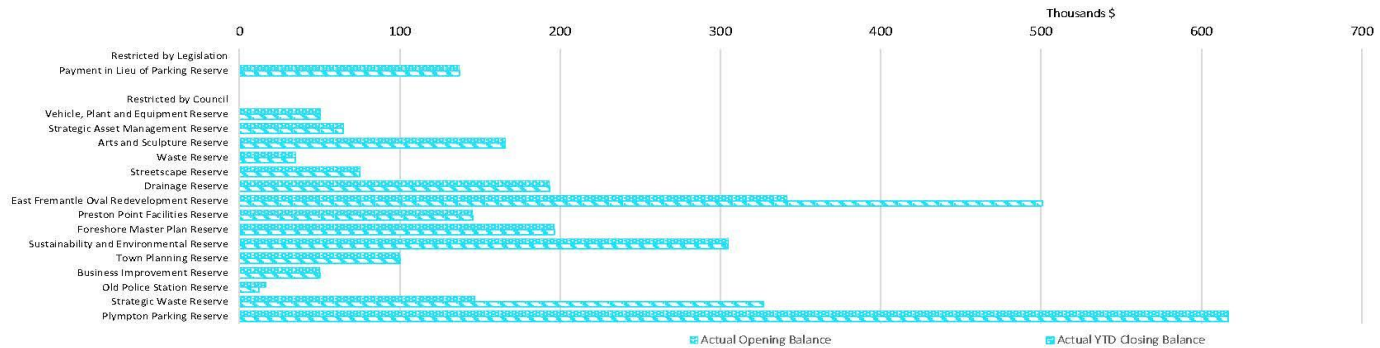
Values held by Institution



**TOWN OF EAST FREMANTLE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2023**

4 RESERVE ACCOUNTS

| Reserve name | ORIGINAL | | | | CURRENT | | | | 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 | 137,010 | 0 | 0 | 137,010 | 137,010 | 0 | 0 | 137,010 | 137,010 | 0 | 0 | 137,010 |
| Restricted by Council | | | | | | | | | | | | |
| Vehicle, Plant and Equipment Reserve | 50,407 | 0 | 0 | 50,407 | 50,407 | 0 | (50,407) | 0 | 50,407 | 0 | 0 | 50,407 |
| Strategic Asset Management Reserve | 64,920 | 0 | 0 | 64,920 | 64,920 | 0 | 0 | 64,920 | 64,920 | 0 | 0 | 64,920 |
| Arts and Sculpture Reserve | 165,664 | 30,000 | (45,000) | 150,664 | 165,664 | 30,000 | (45,000) | 150,664 | 165,664 | 0 | 0 | 165,664 |
| Waste Reserve | 35,000 | 0 | 0 | 35,000 | 35,000 | 0 | 0 | 35,000 | 35,000 | 0 | 0 | 35,000 |
| Streetscape Reserve | 75,000 | 0 | 0 | 75,000 | 75,000 | 0 | 0 | 75,000 | 75,000 | 0 | 0 | 75,000 |
| Drainage Reserve | 216,000 | 0 | 0 | 216,000 | 193,293 | 0 | (60,000) | 133,293 | 193,293 | 0 | 0 | 193,293 |
| East Fremantle Oval Redevelopment Reserve | 532,641 | 588,043 | (156,077) | 964,607 | 341,431 | 736,111 | (223,879) | 853,663 | 341,431 | 159,236 | (0) | 500,667 |
| Preston Point Facilities Reserve | 65,290 | 0 | (30,000) | 35,290 | 145,290 | 0 | (125,000) | 20,290 | 145,290 | 0 | 0 | 145,290 |
| Foreshore Master Plan Reserve | 213,618 | 0 | 0 | 213,618 | 196,344 | 0 | 0 | 196,344 | 196,344 | 0 | 0 | 196,344 |
| Sustainability and Environmental Reserve | 304,723 | 133,830 | (310,000) | 128,553 | 304,723 | 133,830 | (310,000) | 128,553 | 304,723 | 0 | 0 | 304,723 |
| Town Planning Reserve | 100,000 | 50,000 | 0 | 150,000 | 100,000 | 50,000 | 0 | 150,000 | 100,000 | 0 | 0 | 100,000 |
| Business Improvement Reserve | 50,000 | 100,000 | 0 | 150,000 | 50,000 | 100,000 | 0 | 150,000 | 50,000 | 0 | 0 | 50,000 |
| Old Police Station Reserve | 16,500 | 30,137 | (16,244) | 30,393 | 16,500 | 30,137 | (16,244) | 30,393 | 16,500 | 0 | (4,543) | 11,957 |
| Strategic Waste Reserve | 146,684 | 180,000 | (326,684) | 0 | 146,684 | 180,000 | (326,684) | 0 | 146,684 | 180,000 | 0 | 326,684 |
| Plympton Parking Reserve | 616,666 | 0 | 0 | 616,666 | 616,667 | 0 | 0 | 616,667 | 616,667 | 0 | 0 | 616,667 |
| | 2,790,123 | 1,112,010 | (884,005) | 3,018,128 | 2,638,933 | 1,260,078 | (1,157,214) | 2,741,797 | 2,638,933 | 339,236 | (4,544) | 2,973,625 |



TOWN OF EAST FREMANTLE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2023

5 CAPITAL ACQUISITIONS

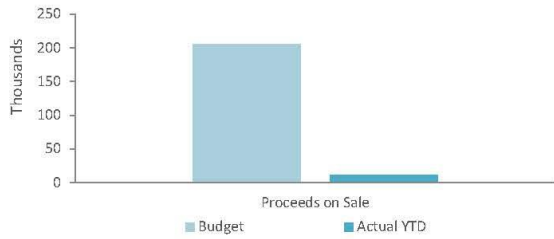
| Account Description | Adopted Budget | Current Budget | YTD Budget | YTD Actual | Order Value | Total Actual | Variance (Under)/Over | Completion | Comments |
|---|-------------------|-------------------|-------------------|------------------|------------------|------------------|-----------------------|------------|--|
| | \$ | \$ | | | | \$ | \$ | | |
| Plant & Equipment | 706,200 | 806,564 | 0 | 38,341 | 42,364 | 80,705 | 725,859 | | |
| EM4629 VW Tiguan SUV (CEO) | 46,200 | 46,200 | 0 | 0 | 0 | 0 | 0 | 0% | |
| EM4629 Mitsubishi Eclipse Cross (EMVC) | 40,000 | 40,000 | 0 | 0 | 0 | 0 | 0 | 0% | |
| ED7495 VW Golf Alltrack Wagon (EMVRS) | 40,000 | 40,000 | 0 | 38,341 | 0 | 38,341 | 0 | 96% | |
| EM6607 Vehicle Replacement CHSP | 0 | 42,364 | 0 | 0 | 42,364 | 42,364 | 0 | 0% | |
| EL0648 Ford Focus Trend Sedan (EV vehicle) | 40,000 | 40,000 | 0 | 0 | 0 | 0 | 0 | 0% | EV arrived Aug 2023 |
| EL1716 Mustang R165 Skidsteer | 75,000 | 75,000 | 0 | 0 | 0 | 0 | 0 | 0% | |
| EL1716 Ford Ranger Single Cab Ute | 35,000 | 35,000 | 0 | 0 | 0 | 0 | 0 | 0% | |
| EL1716 Cage Trailer | 5,000 | 5,000 | 0 | 0 | 0 | 0 | 0 | 0% | |
| EL1716 Works Supervisor Ute | 0 | 28,000 | 0 | 0 | 0 | 0 | 0 | 0% | |
| EL1720 Torro Master 7000 | 0 | 30,000 | 0 | 0 | 0 | 0 | 0 | 0% | |
| EL1685 Public Art | 45,000 | 45,000 | 0 | 0 | 0 | 0 | 0 | 0% | |
| EL2810 Upgrade Street Lights LED Project | 310,000 | 310,000 | 0 | 0 | 0 | 0 | 0 | 0% | Progressing with Western Power Quotes being sought, order to be placed Sept 2023 |
| EL2812 Isuzu 4.5T Tipper | 70,000 | 70,000 | 0 | 0 | 0 | 0 | 0 | 0% | |
| Furniture & Equipment | 25,000 | 44,500 | 0 | 0 | 0 | 0 | 44,500 | | |
| EM4634 Furniture & Equipment - IT Equipment - Capex - New - Administration | 25,000 | 25,000 | 0 | 0 | 0 | 0 | 0 | 0% | |
| EM4635 EV Charging Station | 0 | 19,500 | 0 | 0 | 0 | 0 | 0 | 0% | |
| Buildings | 21,021,316 | 22,314,811 | 10,733,562 | 7,073,550 | 1,402,848 | 8,476,398 | 13,838,413 | | |
| EL4604 Buildings - Depot Administration Building and Surrounds | 0 | 87,000 | 87,000 | 87,300 | 0 | 87,300 | 0 | 100% | |
| EL4605 Buildings - Specialised - Capex - Renewal - Unclassified Property | 80,000 | 53,000 | 0 | 0 | 0 | 0 | 0 | 0% | Works locked in to commence Sept 2023 |
| EL1623 Buildings - EPIFF and EPICC Clubroom - Henry Jeffrey Pavillion | 0 | 15,000 | 0 | 0 | 0 | 0 | 0 | 0% | |
| EL1736 EF Yacht Club - Dinghy Storage and Training Facility CSRFF Cont. | 30,000 | 30,000 | 0 | 0 | 0 | 0 | 0 | 0% | |
| EL1738 Buildings - East Fremantle Oval Precinct Redevelopment | 19,776,296 | 21,048,102 | 10,646,562 | 6,973,974 | 1,328,076 | 8,302,051 | 0 | 33% | |
| EL1747 East Fremantle Oval Precinct - Advanced trees and bushes | 20,000 | 20,000 | 0 | 0 | 0 | 0 | 0 | 0% | Works to commence Sept 2023 |
| EL1746 East Fremantle Oval Precinct - Off Leash Dog Exercise Area | 195,020 | 195,020 | 0 | 0 | 0 | 0 | 0 | 0% | Works to commence Nov 2023 |
| EL1739 Buildings - Specialised - Capex - Fremantle Women's Football Club | 920,000 | 866,889 | 0 | 12,276 | 74,771 | 87,047 | 0 | 1% | Building contract out to tender Aug 2023 |
| Infrastructure - roads | 80,000 | 80,000 | 0 | 3,280 | 1,919 | 5,199 | 74,801 | | |
| INF620R Road Pavement Surface - Renewal - General Allocation | 80,000 | 80,000 | 0 | 990 | 1,919 | 2,909 | 0 | 1% | Patching works completed in Riverside Rd Aug 2023 |
| E12840 Road Renewal - Marmion St - East St | 0 | 0 | 0 | 2,290 | 0 | 2,290 | 0 | 0% | |
| Infrastructure - drainage | 100,000 | 100,000 | 0 | 13,070 | 0 | 13,070 | 86,930 | | |
| E12833 Capex - Drainage Rationalisation - Foreshore | 100,000 | 100,000 | 0 | 13,070 | 0 | 13,070 | 0 | 13% | Works to commence Sept 2023 |
| Infrastructure - parks & ovals | 207,000 | 207,000 | 0 | 3,000 | 20,502 | 23,502 | 183,498 | | |
| EL1743 Infrastructure - Parks & Ovals - Playground - Various Upgrades | 20,000 | 20,000 | 0 | 0 | 0 | 0 | 0 | 0% | Equipment being ordered Sept 2023 |
| EL1742 Infrastructure - Parks & Ovals - Retic Controllers | 32,000 | 32,000 | 0 | 0 | 0 | 0 | 0 | 0% | Orders placed, installation Sept 2023 |
| EL1741 Infrastructure - Parks & Ovals - Retic Upgrades | 70,000 | 70,000 | 0 | 3,000 | 10,327 | 13,327 | 0 | 4% | Works completed Gourley Park, other works to commence Sept 2023 |
| EL1726 Infrastructure - Parks & Ovals - Bores and Pumps - Stratford Street Park | 50,000 | 50,000 | 0 | 0 | 0 | 0 | 0 | 0% | Works to begin Oct 2023 |
| EL1734 Capex - BBQ Replacement | 10,000 | 10,000 | 0 | 0 | 10,175 | 10,175 | 0 | 0% | Order to be placed Sept 2023 |
| EL1735 Capex - Bench Seats - Various Locations | 15,000 | 15,000 | 0 | 0 | 0 | 0 | 0 | 0% | Order to be placed Sept 2023 |
| EL1745 Infrastructure - Parks & Ovals - Ancillary - Drink Fountains | 10,000 | 10,000 | 0 | 0 | 0 | 0 | 0 | 0% | Order to be placed Sept 2023 |
| Infrastructure - car parks | 15,000 | 15,000 | 0 | 6,150 | 0 | 6,150 | 8,850 | | |
| INF660R Carparks - General Allocation | 15,000 | 15,000 | 0 | 6,150 | 0 | 6,150 | 0 | 41% | |
| Infrastructure - footpaths | 270,000 | 270,000 | 0 | 69,990 | 157,248 | 227,237 | 42,763 | | |
| EL2740 Footpath Renewal - Clayton St | 55,000 | 55,000 | 0 | 4,267 | 36,200 | 40,467 | 0 | 8% | Works to commence Sept 2023, completed by Oct 2023 |
| Footpath Renewal - Clayton St (west side) | 115,000 | 115,000 | 0 | 0 | 115,000 | 115,000 | 0 | 0% | Works to commence Sept 2023, completed by Oct 2023 |
| E12801 George Street - general paving repairs | 30,000 | 30,000 | 0 | 0 | 0 | 0 | 0 | 0% | Works to commence Nov 2023 |
| E12837 Footpaths - Canning Highway (south side), between Bedford and Moss | 70,000 | 70,000 | 0 | 65,723 | 6,048 | 71,770 | 0 | 94% | Completed Aug 2023 |
| | 22,424,516 | 23,837,875 | 10,733,562 | 7,207,381 | 1,624,880 | 8,832,261 | 15,005,614 | | 30% |

● Total Actual < Current Budget
● No Current Budget
● No YTD Actual
● Total Actual > Current Budget

**TOWN OF EAST FREMANTLE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2023**

6 DISPOSAL OF ASSETS

| Asset Ref. | Asset description | Budget | | | | YTD Actual | | | |
|----------------------------|-------------------------------|---------------|----------------|----------------|----------|---------------|---------------|----------|----------------|
| | | Net Book | | Profit | (Loss) | Net Book | | Profit | (Loss) |
| | | Value | Proceeds | | | Value | Proceeds | | |
| \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | | |
| Plant and equipment | | | | | | | | | |
| PEMV273 | CEO Vehicle | 14,360 | 36,700 | 22,340 | 0 | 0 | 0 | 0 | 0 |
| PEMV272 | EMRS Vehicle | 8,658 | 24,000 | 15,342 | 0 | 0 | 0 | 0 | 0 |
| PEMV268 | EMCS Vehicle | 5,682 | 21,000 | 15,318 | 0 | 0 | 0 | 0 | 0 |
| PEMV264 | PEHO Vehicle (Pooled Vehicle) | 0 | 11,000 | 11,000 | 0 | 15,000 | 10,650 | 0 | (4,350) |
| PEMV265 | Isuzu 4.5T Tipper | 20,000 | 30,000 | 10,000 | 0 | 0 | 0 | 0 | 0 |
| PE278 | Mustang R165 Skidsteer | 37,914 | 37,914 | 0 | 0 | 0 | 0 | 0 | 0 |
| PEMV262 | Ford Ranger Single Cab Ute | 0 | 11,200 | 11,200 | 0 | 0 | 0 | 0 | 0 |
| PEMV266 | Works Supervisor Vehicle | 0 | 21,142 | 21,142 | 0 | 0 | 0 | 0 | 0 |
| PE268 | Toro Z Master 7000 | 0 | 12,000 | 12,000 | 0 | 0 | 0 | 0 | 0 |
| | | 86,614 | 204,956 | 118,342 | 0 | 15,000 | 10,650 | 0 | (4,350) |



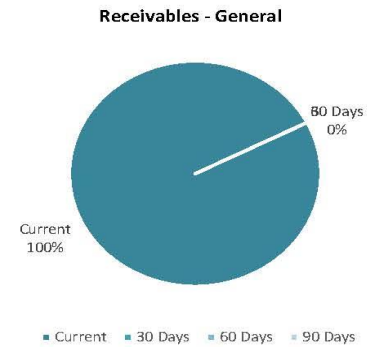
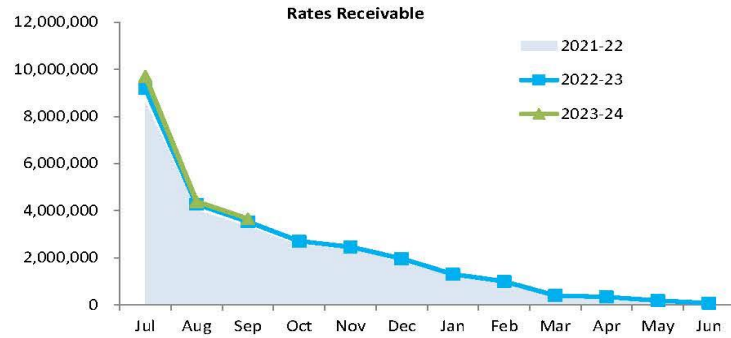
**TOWN OF EAST FREMANTLE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2023**

7 RECEIVABLES

| Rates receivable | 30 Jun 2023 | 30 Sep 2023 |
|--------------------------------|---------------|------------------|
| | \$ | \$ |
| Opening arrears previous years | 44,860 | 77,232 |
| Levied this year | 10,504,457 | 10,894,229 |
| Less - collections to date | (10,472,085) | (7,309,300) |
| Net rates collectable | 77,232 | 3,662,162 |
| % Collected | | 66.6% |

| Other Receivables | Current | 30 Days | 60 Days | 90+ Days | Total |
|--|-----------|---------|---------|----------|------------------|
| | \$ | \$ | \$ | \$ | \$ |
| Receivables - general | 9,911,162 | 790 | 3,264 | 0 | 9,915,216 |
| Receivables - infringements | | | | | 54,492 |
| East Fremantle Lawn & Tennis Club | | | | | 15,000 |
| Total receivables general outstanding | | | | | 9,984,707 |

Amounts shown above include GST (where applicable)

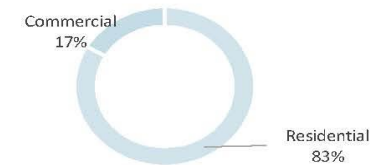
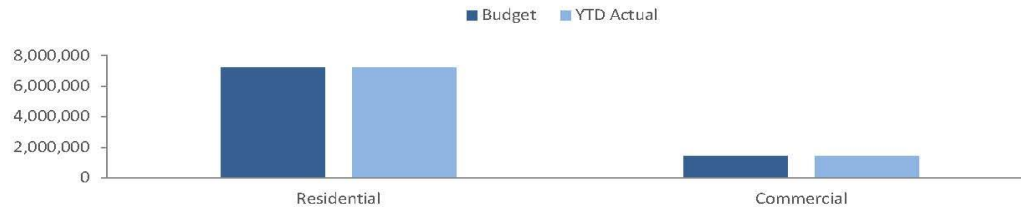


**TOWN OF EAST FREMANTLE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2023**

8 RATE REVENUE

General rate revenue

| RATE TYPE | Rate in \$ (cents) | Number of Properties | Rateable Value | Budget | | | YTD Actual | | Total Revenue \$ |
|---------------------------|-----------------------|-------------------------|--------------------|-----------------------|----------------------------------|------------------------|-----------------------|----------------------------------|------------------------|
| | | | | Rate Revenue \$ | Reassessed Rate Revenue \$ | Total Revenue \$ | Rate Revenue \$ | Reassessed Rate Revenue \$ | |
| Gross rental value | | | | | | | | | |
| Residential | 0.068930 | 2,964 | 104,528,640 | 7,205,159 | 19,399 | 7,224,558 | 7,205,159 | 0 | 7,205,159 |
| Commercial | 0.116840 | 119 | 12,322,745 | 1,439,790 | 0 | 1,439,790 | 1,439,790 | 0 | 1,439,790 |
| Sub-Total | | 3,083 | 116,851,385 | 8,644,949 | 19,399 | 8,664,348 | 8,644,949 | 0 | 8,644,949 |
| Minimum payment | | | | | | | | | |
| Gross rental value | | | | | | | | | |
| Residential | 1,243.00 | 336 | 4,962,640 | 417,648 | 0 | 417,648 | 417,648 | 0 | 417,648 |
| Commercial | 1,859.00 | 7 | 79,940 | 13,013 | 0 | 13,013 | 13,013 | 0 | 13,013 |
| Sub-total | | 343 | 5,042,580 | 430,661 | 0 | 430,661 | 430,661 | 0 | 430,661 |
| Total | | | | | | 9,095,009 | | | 9,075,610 |



**TOWN OF EAST FREMANTLE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2023**

9 BORROWINGS

Repayments - borrowings

| Information on borrowings | Loan No. | New Loans | | | Principal Repayments | | Principal Outstanding | | Interest Repayments | |
|---------------------------------|----------|---------------|----------|------------------|----------------------|-----------------|-----------------------|------------------|---------------------|----------------|
| | | 1 July 2023 | Actual | Budget | Actual | Budget | Actual | Budget | Actual | Budget |
| Particulars | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| EF Oval Precinct Redevelopment | 185 | 0 | 0 | 4,800,000 | 0 | (72,634) | 0 | 4,727,366 | 0 | (5,157) |
| SMRC - Administration Building* | 2-6 | 99,180 | 0 | 0 | (1,225) | 0 | 97,955 | 99,180 | 0 | 0 |
| Total | | 99,180 | 0 | 4,800,000 | (1,225) | (72,634) | 97,955 | 4,826,546 | 0 | (5,157) |
| Current borrowings | | 3,843 | | | | | 3,843 | | | |
| Non-current borrowings | | 95,337 | | | | | 94,112 | | | |
| | | 99,180 | | | | | 97,955 | | | |

All debenture repayments were financed by general purpose revenue.

* The SMRC Administration Building loan is funded from the participants quarterly contributions towards the Office Project. The Town's share of liability is 5.41%.

New borrowings 2023-24

| Particulars | Amount Borrowed | Amount Borrowed | Institution | Loan Type | Term Years | Total Interest & Charges | Interest Rate | Amount (Used) | | Balance Unspent |
|--------------------------------|-----------------|------------------|-------------|-----------|------------|--------------------------|---------------|---------------|------------------|-----------------|
| | Actual | Budget | | | | | | Actual | Budget | |
| | \$ | \$ | | | | \$ | % | \$ | \$ | \$ |
| EF Oval Precinct Redevelopment | 0 | 4,800,000 | WATC | Fixed | 20 | 3,131,329 | 4.82 | 0 | 4,800,000 | 0 |
| | 0 | 4,800,000 | | | | 3,131,329 | | 0 | 4,800,000 | 0 |

A firm loan quote has been executed and the loan funding date is 1 November 2023.

Unspent borrowings

The Town has no unspent debenture funds as at 30th June 2023, nor is it expected to have unspent funds as at 30th June 2024.

**TOWN OF EAST FREMANTLE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2023**

**10 GRANTS, SUBSIDIES AND CONTRIBUTIONS
OPERATING CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS**

| Program | Grant Provider | Purpose of Grant | Budget Revenue | YTD Budget | YTD Revenue Actual |
|---|----------------------------|---|----------------|----------------|--------------------|
| | | | \$ | \$ | \$ |
| General Purpose Funding | | | | | |
| Grants Commission - General | WALGGC | Untied - General Purpose | 8,596 | 2,149 | 2,149 |
| Grants Commission - Roads | WALGGC | Untied - Road | 4,665 | 1,166 | 1,166 |
| Education and Welfare | | | | | |
| Commonwealth Home Support Programme | Commonwealth Dep. Health | Commonwealth Home Support Programme | 668,578 | 167,145 | 334,423 |
| Carers Association of WA | Carers Association of WA | Carers Week Activity | 0 | 0 | 700 |
| Recreation and Culture | | | | | |
| East Fremantle Festival | Port Authority/LotteryWest | East Fremantle Festival Funding | 38,000 | 38,000 | 7,273 |
| Sea Wall Works | DBCA | Foreshore Erosion Control and Seawalls | 75,000 | 0 | 7,168 |
| CHRMAP Funding | | | 17,046 | 0 | 0 |
| Community Amenities | | | | | |
| Bus Shelter - Maintenance Assistance Scheme | Public Transport Authority | Bus Shelter Maintenance | 4,100 | 0 | 0 |
| Better Bins - GO:FOGO | State Government | | 7,550 | 0 | 911 |
| Transport | | | | | |
| Direct Grant | Main Roads | Direct Grant | 19,245 | 19,245 | 0 |
| Street Lighting Subsidy | Main Roads | Street Lighting Subsidy | 4,800 | 0 | 0 |
| Stirling Bridge Verge Maintenance Agreement | Main Roads | Stirling Highway Verge Maint. Agreement | 8,000 | 0 | 0 |
| | | | 865,580 | 227,705 | 353,790 |

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

| Program | Grant Provider | Purpose of Grant | Budget Revenue | YTD Budget | YTD Revenue Actual |
|---|--|---|-------------------|------------------|--------------------|
| | | | \$ | \$ | \$ |
| Recreation and Culture | | | | | |
| East Fremantle Oval Redevelopment | State Government | Election Commitment - EF Oval Redevelopment | 15,448,199 | 7,724,100 | 5,118,530 |
| East Fremantle Oval Redevelopment | Lotterywest | Towards a multi-use community space and nature playground | 831,150 | 0 | 275,389 |
| East Fremantle Oval Redevelopment | AFL Facilities Fund | | 154,482 | 0 | 51,185 |
| East Fremantle Bowling Club | State Government | EF Oval Redevelopment | 0 | 0 | 3,723 |
| Fremantle City Womens Football Club | State Government | Election Commitment | 677,816 | 0 | 11,160 |
| Fremantle City Womens Football Club | Soccer Club Contribution | | 120,000 | 0 | 0 |
| Transport | | | | | |
| Federal Government Stimulus Payment (Phase 4) | Department of Infrastructure | Local Roads and Community Infrastructure Program | 84,181 | 67,345 | 0 |
| Administration | | | | | |
| Charge Up Project | State Government - Department of Mines, Industry Regulation and Safety | Town Hall EV Charger | 9,750 | 0 | 0 |
| | | | 17,325,578 | 7,791,445 | 5,459,987 |

**TOWN OF EAST FREMANTLE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2023**

11 BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

| Description | Date | Increase / (Decrease) to Net Surplus \$ | Amended Budget Running Balance \$ |
|---|-----------|--|---|
| Annual Budget Adoption | | | 0 |
| Adjustment to budgeted surplus | | | |
| Adjusted in respect to current position of 30 June 2023 | 19 Sep 23 | 46,439 | 46,439 |
| Financial Assistance Grants | | | |
| General Purpose Grants - Grants Commission | 19 Sep 23 | 8,596 | |
| General Purpose Grants (Roads) - Grants Commission | 19 Sep 23 | 4,665 | 59,700 |
| Depot hardstand extension and drainage | | | |
| Capex - Depot hardstand extension and drainage | 19 Sep 23 | (87,000) | |
| Capex - Buildings (general) | 19 Sep 23 | 27,000 | |
| Transfer from Drainage Reserve | 19 Sep 23 | 60,000 | 59,700 |
| EV Charger | | | |
| Capex - EV charger | 19 Sep 23 | (19,500) | |
| Non-Operating Grants and Contributions | 19 Sep 23 | 9,750 | 49,950 |
| Henry Jeffrey Pavillion | | | |
| Capex - Henry Jeffrey Pavillion | 19 Sep 23 | (15,000) | |
| Transfer from Preston Point Reserve | 19 Sep 23 | 15,000 | 49,950 |
| General | | | |
| Strategic and Business Planning Consultancy | 19 Sep 23 | (14,030) | 35,920 |
| Plant and Equipment - Light Fleet | | | |
| Plant and Equipment - CHSP | 19 Sep 23 | (42,364) | (6,444) |
| | | (6,444) | (6,444) |

13.2 ACCOUNTS FOR PAYMENT SEPTEMBER 23

| | |
|--------------------------------|---------------------------------------|
| Report Reference Number | OCR-2388 |
| Prepared by | Natalie McGill Senior Finance Officer |
| Supervised by | Phil Garoni Finance Manager |
| Meeting date | Tuesday, 17 October 2023 |
| Voting requirements | Simple Majority |
| Documents tabled | Nil |
| Attachments | |

1. Accounts for Payment – September 2023

PURPOSE

For Council, in accordance with regulation 13(1) of the Local Government (Financial Management) Regulations 1996, to receive the list of payments made under delegated authority for the month ending 30 September 2023.

EXECUTIVE SUMMARY

Council has an Executive role in receiving the list of payments pursuant to Regulation 13(1) of the *Local Government (Financial Management) Regulations 1996*. It is therefore recommended that Council receives the List of Accounts paid for the period 1 September 2023 to 30 September 2023, as per the summary table.

BACKGROUND

The Chief Executive Officer has been delegated authority to make payments from the Municipal and Trust Accounts in accordance with budget allocations.

The Town provides payments to suppliers by electronic funds transfer, cheque or credit card. Attached are itemised lists of all payments made under delegated authority during the said period.

The bulk of payments are processed by electronic funds transfer (EFT) with the exception of occasional reimbursements and refunds.

CONSULTATION

Nil.

STATUTORY ENVIRONMENT

Regulation 13: *Local Government (Financial Management) Regulations 1996* (as amended) requires local governments to prepare a list of payments made under delegated authority to be prepared and presented to Council on a monthly basis.

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 | 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

Payments for the period include the following significant items.

| Payee | Particulars | Amount (GST inc) |
|---|--|------------------|
| COOPER & OXLEY GROUP PTY LTD - GENERAL | RFT08-2021/22 EF OVAL REDEVELOPMENT PRINCIPAL CONTRACTOR - CERTIFICATE 9 - GENERAL | \$ 2,391,524.17 |
| DEPARTMENT OF FIRE AND EMERGENCY SERVICES | 2023/24 ESLB - 1ST QUARTER CONTRIBUTION | \$ 460,499.81 |
| COOPER & OXLEY GROUP PTY LTD - RETENTIONS | RFT08-2021/22 EF OVAL REDEVELOPMENT PRINCIPAL CONTRACTOR - CERTIFICATE 9 - RETENTION | \$ 75,059.05 |
| RESOURCE RECOVERY GROUP (SMRC) | WASTE & RECYCLING FEES | \$ 55,749.38 |
| STATE WIDE TURF SERVICES | TURF RENOVATIONS – PRESTON POINT AND HENRY JEFFREY | \$ 27,808.00 |
| FOCUS NETWORKS | MANAGED PROACTIVE SERVICES – AUG & SEPT & SAAS SEP | \$ 24,481.17 |
| SYNERGY | POWER SUPPLY VARIOUS LOCATIONS | \$ 22,050.79 |
| JETTY AND MARINE CONSTRUCTIONS | MOORING PENS - REMOVE & REPLACE 3X DAMAGED/FAILING MOORING PEN PYLONS | \$ 21,450.00 |
| JACKSON MCDONALD BARRISTERS & SOLICITORS | PROFESSIONAL FEES - EF OVAL REDEVELOPMENT 2023/24 | \$ 20,122.29 |
| COOPER & OXLEY GROUP PTY LTD - GENERAL | RFT08-2021/22 EF OVAL REDEVELOPMENT PRINCIPAL CONTRACTOR - CERTIFICATE 9 REVISED AMOUNT DUE TO ERROR BY COOPER & OXLEY | \$ 18,096.28 |

13.2 OFFICER RECOMMENDATION / COUNCIL RESOLUTION**Council Resolution 031710****OFFICER RECOMMENDATION:**

Moved Cr Wilson, seconded Cr White

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 30 September 2023.

| SEPTEMBER 2023 | | |
|-----------------|---|------------------------|
| Voucher No. | Account | Amount |
| 5384 | Municipal (Cheques) | \$ 266.450 |
| EFT 36000-36157 | Municipal (EFT) | \$ 3,420,898.25 |
| Payroll | Municipal (EFT) | \$ 310,957.96 |
| | Municipal (Direct Debit September 2023) | \$ 2,068,914.89 |
| | Credit Card (September 2023) | \$ 8,312.58 |
| | Total Payments | \$ 5,809,350.13 |

(CARRIED UNANIMOUSLY 8-0)

REPORT ATTACHMENTS

Attachments start on the next page

TOWN OF EAST FREMANTLE

List of Accounts paid by the Chief Executive for September 2023 submitted for the information of the Council Meeting to be held on Tuesday 17th October 2023

| Cheque | Payment Date | Supplier | Description | Inv Amount | Cheque |
|-------------|--------------|--|--|-------------------|---------------|
| 5384 | 13/09/2023 | TOWN OF EAST FREMANTLE | ADMIN PETTY CASH RECOUP 31/08/2023 | 266.45 | 266.45 |
| | | | | 266.45 | 266.45 |
| EFTS | | Supplier | Description | Inv Amount | EFT |
| EFT36000 | 13/09/2023 | APACE AID (INC) | WEED MANAGEMENT NIERGARUP TRACK | 660.00 | 660.00 |
| EFT36001 | 13/09/2023 | CHILD SUPPORT AGENCY | PAYROLL DEDUCTIONS SEPTEMBER 23 | 467.28 | 467.28 |
| EFT36002 | 13/09/2023 | CONSTRUCTION TRAINING FUND | BCITF - AUGUST 23 | 3,292.51 | 3,292.51 |
| EFT36003 | 13/09/2023 | BUNNINGS BLDG SUPPLIES LTD | J DOLAN PARK- MATERIALS FOR GAZEBO REPAIRS | 301.61 | |
| | | | MATERIALS FOR ROAD MAINTENANCE | 137.93 | 439.54 |
| EFT36004 | 13/09/2023 | CITY OF COCKBURN | TIP FEES - AUGUST 2023 | 1,750.00 | 1,750.00 |
| EFT36005 | 13/09/2023 | EAST FREMANTLE FOOTBALL CLUB | COUNCIL RESOLUTION 071810 - COMPENSATION PAYABLE AS PER FUNDING AGREEMENT - REIMBURSEMENT OF LOSS OF REVENUE - SEPTEMBER 23 | 10,266.66 | |
| | | | COUNCIL RESOLUTION 071810 - COMPENSATION PAYABLE AS PER FUNDING AGREEMENT- REIMBURSEMENT OF ACTUAL COSTS INCURRED FOR STORAGE & OVAL HIRE - SEPTEMBER 23 | 4,033.33 | 14,299.99 |
| EFT36006 | 13/09/2023 | FREMANTLE HERALD | ADVERTISING CALL FOR NOMINATIONS - 2023 ELECTIONS - 26/8/23 | 550.00 | |
| | | | MONTHLY ADVERTISING HALF PAGE, COLOUR - 26/08/23 | 605.00 | 1,155.00 |
| EFT36007 | 13/09/2023 | IT VISION | MANUAL OSR CLAIMS PROGRAM - GEN-EX NO LONGER FUNCTIONAL | 277.20 | 277.20 |
| EFT36008 | 13/09/2023 | S LIMBERT | CHSP VOLUNTEER MEAL REIMBURSEMENT 04/09/23 | 15.00 | |
| | | | CHSP VOLUNTEER MEAL REIMBURSEMENT 11/09/23 | 15.00 | 30.00 |
| EFT36009 | 13/09/2023 | MCLEODS | PROFESSIONAL FEES - REVIEW OF FUNDING AGREEMENT | 539.55 | |
| | | | PROFESSIONAL FEES - REVIEW OF TENDER DOCUMENTS | 599.50 | 1,139.05 |
| EFT36010 | 13/09/2023 | MELVILLE TOYOTA | VEHICLE SERVICE- TOYOTA HIACE | 460.45 | |
| | | | VEHICLE SERVICE - TOYOTA TORAGO | 709.74 | |
| | | | VEHICLE SERVICE -TOYOTA HILUX | 1,804.22 | 2,974.41 |
| EFT36011 | 13/09/2023 | OPTUS ADMINISTRATION PTY LTD | MOBILE PHONE USE 22/07/23 - 21/08/23 | 169.98 | 169.98 |
| EFT36012 | 13/09/2023 | WA FIRE PROTECTION | FIRE EXTINGUISHER INSPECTIONS - DOVENBY HOUSE | 499.40 | 499.40 |
| EFT36013 | 13/09/2023 | SYNERGY | POWER SUPPLY VARIOUS LOCATIONS | 22,050.79 | 22,050.79 |
| EFT36014 | 13/09/2023 | FASTA COURIERS | COURIER COSTS TO 31/08/23 | 59.61 | 59.61 |
| EFT36015 | 13/09/2023 | TOTAL PACKAGING (WA) PTY LTD | 15 CARTONS (50 BOXES) OF BIODEGRADABLE DOG BAGS | 3,775.20 | 3,775.20 |
| EFT36016 | 13/09/2023 | KOOL LINE ELECTRICAL & REFRIGERATION | RIVERSIDE ROAD RESERVES - LEEUWIN BOAT RAMP - FAULT FIND & REPLACE FAULTY LIGHTS | 2,711.50 | 2,711.50 |
| EFT36017 | 13/09/2023 | RESOURCE RECOVERY GROUP | GREEN WASTE TRAILER PASS & BUND GREENWASTE -AUGUST 23 | 60.00 | |
| | | | GREEN WASTE TRAILER PASS, WCF GATE FEES GREEN FOGO - AUGUST 23 | 23,364.73 | |
| | | | MRF GATE FEES - AUGUST 23 | 6,254.67 | |
| | | | RED BIN WASTE GATE FEES FOR AUGUST 23 - DIVERSIONS TO SUEZ | 15,774.86 | |
| | | | RRRC OVERHEADS & WCF FIXED COSTS CONTRIBUTIONS - AUGUST 23 | 10,295.12 | 55,749.38 |
| EFT36018 | 13/09/2023 | DEPT OF MINES, INDUSTRY REGULATION & SAFETY | BSL COLLECTED AUGUST 23 | 3,541.97 | 3,541.97 |
| EFT36019 | 13/09/2023 | LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA | 2023 - 2024 GOLD LOCAL GOVERNMENT SUBSCRIPTION | 3,300.00 | 3,300.00 |
| EFT36020 | 13/09/2023 | THE TRUSTEE FOR THE MACRI PARTNERS UNIT TRUST (MACRI PARTNERS) | ACQUITTAL FOR EF OVAL REDEVELOPMENT - DLGSC PROJECT | 770.00 | 770.00 |
| EFT36021 | 13/09/2023 | WESTERN AUSTRALIA LOCAL GOVERNMENT ASSOCIATION (WALGA) | WALGA CONFERENCE 2023 REGISTRATION - PETER KOCIAN | 1,296.00 | |
| | | | CONTRIBUTION TO WALGA'S LEGAL FEES FOR URBAN FOREST ADVOCACY FOR TREE RETENTION | 500.00 | 1,796.00 |
| EFT36022 | 13/09/2023 | WATERLOGIC AUSTRALIA PTY LTD | RENTAL & SERVICE - FREESTANDING WATER FILTER - 01/09/23 - 30/11/23 | 209.22 | 209.22 |
| EFT36023 | 13/09/2023 | DEPARTMENT OF FIRE AND EMERGENCY SERVICES | 2023/24 ESLB - 1ST QUARTER CONTRIBUTION | 460,499.81 | 460,499.81 |
| EFT36024 | 13/09/2023 | SATELLITE SECURITY SERVICES | SECURITY MONITORING 01/09/23 - 31/12/23 - TOWN HALL & DOVENBY, DEPOT & RANGERS & OLD POLICE STATION | 777.33 | 777.33 |
| EFT36025 | 13/09/2023 | WOOLWORTHS GROUP LIMITED | WOOLWORTHS PURCHASES - ADMIN 24/08/23 | 130.76 | |
| | | | WOOLWORTHS PURCHASES - CHSP 28/08/23 | 135.40 | |
| | | | WOOLWORTHS PURCHASES - DEPOT 29/08/23 | 4.50 | |
| | | | WOOLWORTHS PURCHASES - DEPOT 01/09/23 | 12.00 | |
| | | | WOOLWORTHS PURCHASES - ADMIN 03/09/23 | 44.40 | |
| | | | WOOLWORTHS PURCHASES - CHSP 04/09/23 | 21.00 | |
| | | | WOOLWORTHS PURCHASES - CHSP 04/09/23 | 3.80 | |
| | | | WOOLWORTHS PURCHASES - DEPOT 08/09/23 | 179.89 | |
| | | | WOOLWORTHS PURCHASES - CHSP 11/09/23 | 52.90 | 584.65 |
| EFT36026 | 13/09/2023 | RAC BUSINESSWISE | RENEWAL OF RAC BUSINESSWISE ASSIST 23/24 - FLEET VEHICLES | 2,475.00 | 2,475.00 |
| EFT36027 | 13/09/2023 | HYDRO JET | GRAFFITI REMOVAL - VARIOUS LOCATIONS | 522.50 | 522.50 |
| EFT36028 | 13/09/2023 | LANDSCAPE YARD O'CONNOR | 2 CUBIC METRES OF PINE BARK MULCH | 267.90 | 267.90 |
| EFT36029 | 13/09/2023 | KONICA MINOLTA BUSINESS SOLUTIONS | PRINTING AND COPYING FOR CHSP - 01/08/23 - 31/08/23 | 45.87 | 45.87 |
| EFT36030 | 13/09/2023 | DEPARTMENT OF TRANSPORT | VEHICLE REGISTRATION DETAILS REQUEST FEES - AUG 23 | 314.65 | 314.65 |

| | | | | | |
|----------|------------|--|---|-----------|-----------|
| EFT36031 | 13/09/2023 | SEEK LIMITED | EMPLOYMENT ADS - 07/09/23 - CUSTOMER SERVICE OFFICER & ADMIN OFFICER PLANNING & BUILDING | 825.00 | 825.00 |
| EFT36032 | 13/09/2023 | FOCUS NETWORKS | RFT04-2021/22, 23/24 MANAGED PROACTIVE SERVICE (IT SUPPORT SERVICES) - AUGUST 23 | 7,568.00 | |
| | | | RFT04-2021/22, 23/24 MANAGED PROACTIVE SERVICE (IT SUPPORT SERVICES) - SEPTEMBER 23 | 7,568.00 | |
| | | | RFT04-2021/22 MANAGED ICT SERVICES - SOFTWARE AS A SERVICE (SAAS) AND MANAGED HARDWARE - SEPTEMBER 23 | 9,345.17 | 24,481.17 |
| EFT36033 | 13/09/2023 | ENVIRO SWEEP | STREET SWEEPING - RFQ12-2020-21- (INC FUEL SURCHARGE) AUGUST 2023 | 4,841.41 | 4,841.41 |
| EFT36034 | 13/09/2023 | THE TURBAN INDIAN RESTURANT | CATERING TOWN PLANNING COMMITTEE MEETING - 05/09/23 | 368.20 | 368.20 |
| EFT36035 | 13/09/2023 | DAIMLER TRUCKS PERTH | mitsubishi ROSA - TRAVEL TO VEHICLE TO REPLACE INDICATOR SWITCH | 528.00 | 528.00 |
| EFT36036 | 13/09/2023 | CASCADA | 400W1212SW - SOAKWELL DRYCAST 1200 x 1200mm Wt: 907kg, 412W1313BU - COVER GALVANISED GRATE 1350x1350x150mm w/ 855W7545BU BUBBLE UP 745x445mm RAISED 125mm Wt: 610kg, DELIVERY - METRO | 2,896.08 | |
| | | | 450W30C4-Z2 - PIPE RRI 300mm x 2340mm CLASS 4 Wt: 260kg, DELIVERY METRO | 1,434.40 | 4,330.48 |
| EFT36037 | 13/09/2023 | E LIMBERT | REIMBURSEMENT OF COST OF OBTAINING POLICE CLEARANCE | 58.70 | 58.70 |
| EFT36038 | 13/09/2023 | LANDGATE | ONLINE SEARCHES - REQUEST 65469334 14/08/23, REQUEST 65484650 16/08/23, REQUEST 65493155 18/08/23 | 122.00 | 122.00 |
| EFT36039 | 13/09/2023 | PROMPT GLASS | LACROSSE BUILDING - WINDOW REPLACEMENT DUE TO VANDALISM | 1,813.00 | 1,813.00 |
| EFT36040 | 13/09/2023 | VOCUS COMMUNICATIONS | STANDING ORDER FOR VOIP SLIP LINES/SERVICES MONTHLY CHARGES - TO 31/08/23 | 381.35 | 381.35 |
| EFT36041 | 13/09/2023 | MARKETFORCE | ADVERTISING - TENDER RFT01-2023/24 FTLE WOMENS SOCCER CLUB UPGRADE | 601.25 | 601.25 |
| EFT36042 | 13/09/2023 | SNAP PRINTING | BUSINESS CARDS FOR RANGERS AND ENVIRONMENTAL HEALTH OFFICERS | 550.00 | 550.00 |
| EFT36043 | 13/09/2023 | APARC AUSTRALIAN PARKING & REVENUE CONTROL PTY LTD | ONGOING MONTHLY CHARGES - HOST CMS INCLUDING LICENSE & COMMUNICATION COSTS, COMPREHENSIVE MAINTENANCE & PARTS PER MONTH - AUG 2023 | 176.55 | |
| | | APARC AUSTRALIAN PARKING & REVENUE CONTROL PTY LTD | PAYABLE CREDIT CARD TRANSACTIONS VIA TILL PER MONTH - AUGUST 23 | 235.87 | 412.42 |
| EFT36044 | 13/09/2023 | STATE WIDE TURF SERVICES | CARRY OUT TURF RENOVATIONS AT PRESTON POINT, LOW MOW & SWEEP, SOLID TINE CORE, TOP DRESS 70/30 MIX | 13,904.00 | |
| | | | CARRY OUT TURF RENOVATIONS AT HENRY JEFFREY, LOW MOW & SWEEP, SOLID TINE VERTI DRAIN, TOP DRESS 70/30 MIX | 13,904.00 | 27,808.00 |
| EFT36045 | 13/09/2023 | TREE'S A CROWD TREE CARE | STREET TREE MAINTENANCE - VARIOUS LOCATIONS | 4,700.00 | 4,700.00 |
| EFT36046 | 13/09/2023 | SPOT ON SPOILERS PTY LTD (BRB SMASH REPAIRS) | EXCESS ON INSURANCE CLAIM - MO0062978 | 300.00 | 300.00 |
| EFT36047 | 13/09/2023 | VEOLIA RECYCLING & RECOVERY | WASTE REMOVAL - 46 EAST STREET - 02/08/23 to 28/08/23 | 811.67 | 811.67 |
| EFT36048 | 13/09/2023 | H DICKSON | CHSP VOLUNTEER MEAL REIMBURSEMENT 30/08/23 | 14.00 | |
| | | | CHSP VOLUNTEER MEAL REIMBURSEMENT 01/09/23 | 15.00 | |
| | | | CHSP VOLUNTEER MEAL REIMBURSEMENT 06/09/23 | 13.90 | |
| | | | CHSP VOLUNTEER MEAL REIMBURSEMENT 08/09/23 | 12.13 | 55.03 |
| EFT36049 | 13/09/2023 | CONTRA-FLOW PTY LTD | TRAFFIC MANAGEMENT FOR PRESTON POINT ROAD - DRAINAGE WORKS | 1,089.44 | 1,089.44 |
| EFT36050 | 13/09/2023 | PTC IRRIGATION | IRRIGATION REPAIR JOHN TONKIN PARK | 448.60 | 448.60 |
| EFT36051 | 13/09/2023 | GRACE RECORDS MANAGEMENT | DOCUMENT SCANNING - DATA STORAGE, USER LICENCES AND HOSTING - AUGUST 23 | 847.23 | |
| | | GRACE RECORDS MANAGEMENT | STORAGE FEES AND FILE RETRIEVAL - STORAGE - 01/09/23 - 30/09/23 AND RETRIEVAL - AUGUST 23 | 382.13 | 1,229.36 |
| EFT36052 | 13/09/2023 | DRAFFIN STREET FURNITURE | STAINLESS STEEL BIN SURROUNDS - GENERAL WASTE 3 ITEMS | 8,135.60 | 8,135.60 |
| EFT36053 | 13/09/2023 | FRESH PROVISIONS BICTON | NEIGHBOURHOOD LINK CLIENT/VOLUNTEER LUNCHES - 01/08/23 | 137.01 | |
| | | | NEIGHBOURHOOD LINK CLIENT/VOLUNTEER LUNCHES - 15/08/23 | 85.08 | |
| | | | CATERING - PERTH SOUTH WEST ECONOMIC DEVELOPMENT MEETING - 18/08/2023 | 244.00 | |
| | | | NEIGHBOURHOOD LINK CLIENT/VOLUNTEER LUNCHES - 15/08/23 | 72.72 | |
| | | | NEIGHBOURHOOD LINK CLIENT/VOLUNTEER LUNCHES - 29/08/23 | 120.90 | 659.71 |
| EFT36054 | 13/09/2023 | KYOCERA DOCUMENT SOLUTIONS | PRINTING COSTS 2023/24 - FINANCE & REG SVS AUG 23 | 288.20 | 288.20 |
| EFT36055 | 13/09/2023 | PAATSCH CONSULTING PTY LTD | VARIATION 1 (RFT01-2020/21) EAST FREMANTLE OVAL PROJECT, ASSISTANT CLIENT PROJECT LEAD- TO 31/08/23 | 1,673.42 | |
| | | | VARIATION 2 (RFT01-2020/21) CLIENT LEAD EF OVAL REDEVELOPMENT - - TO 31/08/23 | 17,009.40 | 18,682.82 |
| EFT36056 | 13/09/2023 | M2M ONE PTY LTD | TOWN HALL LIFT EMERGENCY SIM CARD - SEPTEMBER23 | 18.70 | 18.70 |
| EFT36057 | 13/09/2023 | PAPERSCOUT | DESIGN AUGUST PRESS AD (FREMANTLE HERALD) | 385.00 | |
| | | | DESIGN 2023-2024 BUDGET - 12PP A4 + INSERT OF PDF FINANCIALS - INCLUDES TWO ROUNDS OF CLIENT AMENDMENTS AND PRINT/WEB PREPARATION | 1,232.00 | |
| | | | PRINT 30 COPIES OF BUDGET 2023-2024 + DELIVERY | 858.00 | 2,475.00 |
| EFT36058 | 13/09/2023 | TPG NETWORK PTY LTD | INTERNET CHARGES 01/08/23 - 31/08/23 | 1,920.60 | 1,920.60 |
| EFT36059 | 13/09/2023 | PROTEC ASPHALT | RIVERSIDE ROAD PROFILING & ASPHALT | 11,704.00 | 11,704.00 |
| EFT36060 | 13/09/2023 | M LIMBERT | CHSP VOLUNTEER MEAL REIMBURSEMENT 04/09/23 | 15.00 | |

| | | | | | |
|----------|------------|---|---|--------------|--------------|
| | | | CHSP VOLUNTEER MEAL REIMBURSEMENT 11/09/23 | 15.00 | 30.00 |
| EFT36061 | 13/09/2023 | K MCDONALD | CHSP VOLUNTEER MEAL REIMBURSEMENT 01/09/23 | 15.00 | |
| | | | CHSP VOLUNTEER MEAL REIMBURSEMENT 07/09/23 | 15.00 | 30.00 |
| EFT36062 | 13/09/2023 | J CLARKE | CHSP VOLUNTEER MEAL REIMBURSEMENT 29/08/23 | 15.00 | 15.00 |
| EFT36063 | 13/09/2023 | DONALD CANT WATTS CORKE | RFT01-2021/22 PROJECT MANAGER SERVICES EF OVAL PRECINCT REDEVELOPMENT - TO 31/08/23 | 13,516.80 | |
| | | | RFT05-2021/22 QUANTITY SURVEYING SERVICES EF OVAL PRECINCT REDEVELOPMENT PROJECT - TO 31/08/23 | 3,850.00 | 17,366.80 |
| EFT36064 | 13/09/2023 | T ABELHA | CHSP VOLUNTEER MEALS REIMBURSEMENT - 21/08/23 | 15.00 | |
| | | | CHSP VOLUNTEER MEAL REIMBURSEMENT 28/08/23 | 15.00 | 30.00 |
| EFT36065 | 13/09/2023 | EFTSURE PTY LTD | 12 MONTH SUBSCRIPTION FEES FOR EFTSURE 01/09/23- 31/08/24 | 5,635.48 | 5,635.48 |
| EFT36066 | 13/09/2023 | MARKET CREATIONS AGENCY PTY LTD | DEVELOP CUSTOMISED BUILDING AND DEVELOPMENT APPLICATION FEE CALCULATOR BASED ON CASE EXAMPLE | 6,320.00 | 6,320.00 |
| EFT36067 | 13/09/2023 | MARKETLIFE PTY LTD (PERTH MAKERS MARKET, ERIN MADELEY CONSULTING) | GEORGE STREET FESTIVAL STALLHOLDER COORDINATION AS PER RFQ 09 2022-23 | 3,437.50 | 3,437.50 |
| EFT36068 | 13/09/2023 | JACKSON MCDONALD BARRISTERS & SOLICITORS | PROFESSIONAL FEES - EF OVAL REDEVELOPMENT 2023/24 - AUGUST 23 | 19,779.22 | |
| | | | PROFESSIONAL FEES - CONTRACT FOR EF OVAL DEVELOPMENT | 343.07 | 20,122.29 |
| EFT36069 | 13/09/2023 | NDY MANAGEMENT PTY LIMITED T/A NORMAN DISNEY & YOUNG | RFQ13-2021/22 EF OVAL REDEVELOPMENT - MECHANICAL SERVICES - 31/07/23 - 25/08/23 | 3,314.38 | |
| | | | RFQ14-2021/22 EAST FREMANTLE OVAL REDEVELOPMENT - ELECTRICAL ENGINEERING SERVICES - 31/07/23 - 25/08/23 | 5,401.47 | |
| | | | RFQ15-2021/22 EAST FREMANTLE OVAL REDEVELOPMENT - HYDRAULIC ENGINEERING SERVICES - 31/07/23 - 25/08/23 | 5,681.78 | 14,397.63 |
| EFT36070 | 13/09/2023 | FORTH CONSULTING PTY LTD | RFQ16-2021/22 EAST FTLE OVAL REDEVELOPMENT CIVIL ENGINEERING - AUGUST 23 | 1,100.00 | |
| | | | RFQ19 STRUCTURAL ENGINEERING SERVICES - EAST FREMANTLE OVAL REDEVELOPMENT - AUGUST 23 | 2,200.00 | 3,300.00 |
| EFT36071 | 13/09/2023 | R TETI | REIMBURSEMENT FOR COST OF FUEL FOR POOL CAR | 84.11 | 84.11 |
| EFT36072 | 13/09/2023 | SCOUTTA PTY LTD | FINANCE PROJECT WORK - TO 31/08/23 | 2,376.00 | |
| | | | EOM JULY 23 & ADDITIONAL ACCOUNTING SUPPORT EOFY 22/23 | 8,385.30 | 10,761.30 |
| EFT36073 | 13/09/2023 | P TSEN | CHSP VOLUNTEER MEAL REIMBURSEMENT 18/08/23 | 15.00 | |
| | | | CHSP VOLUNTEER MEAL REIMBURSEMENT 25/08/23 | 15.00 | 30.00 |
| EFT36074 | 13/09/2023 | PHOENIX CONTAINERS PTY LTD | SEA CONTAINER HIRE - BOWLING CLUB TEMPORARY RELOCATION FOR EFFC REDEVELOPMENT - SEPTEMBER 2023 | 165.00 | |
| | | | SOCCER CLUB SEA CONTAINER HIRE - SEPTEMBER 2023 | 140.25 | 305.25 |
| EFT36075 | 13/09/2023 | BRITESHINE CLEANING & MAINTENANCE SERVICES PTY LTD | CLEANING - AUGUST 2023 - TOWN HALL , DEPOT, DOVENBY HOUSE, SUMPTON GREEN, GLASSON PARK TOILET & CONSUMABLES | 8,320.29 | 8,320.29 |
| EFT36076 | 13/09/2023 | DMG PROPERTY PTY LTD | PROPERTY MANAGEMENT SERVICES - FREMANTLE WOMENS FOOTBALL CLUB UPGRADE - MARCH - AUGUST 23 | 2,750.00 | |
| | | | PROJECT ADVISORY SERVICES - EAST FREMANTLE OVAL REDEVELOPMENT - AUGUST 23 | 1,787.50 | 4,537.50 |
| EFT36077 | 13/09/2023 | DORIAN ENGINEERING CONSULTANTS | RFQ06-2021/22 - FCFC BUILDING UPGRADE - REVISED STRUCTURAL ENGINEERING DESIGN - ISSUE FOR TENDER | 4,950.00 | 4,950.00 |
| EFT36078 | 13/09/2023 | A CONNELL | NEIGHBOURHOOD LINK CLIENT ACTIVITY - 01/08/2023, 15/08/2023, & 29/08/2023 | 180.00 | 180.00 |
| EFT36079 | 13/09/2023 | BROWNES DAIRY | WEEKLY MILK DELIVERY 28/08/23 | 12.57 | |
| | | | WEEKLY MILK DELIVERY 04/09/23 | 12.57 | 25.14 |
| EFT36080 | 13/09/2023 | COOPER & OXLEY GROUP PTY LTD - RETENTION | RFT08-2021/22 EF OVAL REDEVELOPMENT PRINCIPAL CONTRACTOR - CERTIFICATE 9 - RETENTION | 75,059.05 | 75,059.05 |
| EFT36081 | 13/09/2023 | COOPER & OXLEY GROUP PTY LTD - GENERAL | RFT08-2021/22 EF OVAL REDEVELOPMENT PRINCIPAL CONTRACTOR - CERTIFICATE 9 - GENERAL | 2,391,524.17 | 2,391,524.17 |
| EFT36082 | 13/09/2023 | PEACEFUL EARTH WELLBEING | NEIGHBOURHOOD LINK CLIENT ACTIVITY - 05/09/23 | 50.00 | 50.00 |
| EFT36083 | 13/09/2023 | SITEVISUALS | PRODUCE SECOND TIME LAPSE VIDEO OF OVAL PRECINCT REDEVELOPMENT UTILISING THE TWO CAMERAS - SOUTH WEST AND NORTH WEST. BRANDING ELEMENTS AND MUSIC | 1,633.50 | 1,633.50 |
| EFT36084 | 13/09/2023 | ILLION TENDERLINK | 1 PUBLIC TENDER - AUGUST 23 | 181.50 | 181.50 |
| EFT36085 | 13/09/2023 | ECOSCAPE AUSTRALIA PTY LTD | FORESHORE - CONCEPT DESIGNS, RIVER STRUCTURE ASSESSMENTS & DRAWINGS - AREA ADJACENT TO FREMANTLE ROWING CLUB - 01 - CONCEPT AD 02 - DESIGN DEVELOPMENT - LANDSCAPE | 5,844.85 | 5,844.85 |
| EFT36086 | 13/09/2023 | STUART EDWARD DOUGLAS | CHSP - OPERATING EXPENSES REIMBURSEMENT 04.09.23 - DOT PTD ANNUAL RENEWAL | 99.00 | |
| | | | CHSP VOLUNTEER MEAL REIMBURSEMENT 07.09.2023 | 15.00 | 114.00 |
| EFT36087 | 13/09/2023 | SOUTHERN BINS PTY LTD | BULK BINS - WAUHOP ROAD 31/08/23 - 01/09/23 | 1,280.00 | |
| | | | BULK BINS - WAUHOP ROAD -DISPOSAL OF 2 X MATTRESSES | 80.00 | |
| | | | BULK BINS - WAUHOP ROAD 04/09/23 | 1,280.00 | |
| | | | BULK BINS - WAUHOP ROAD 01/09/23 - 04/09/23 | 1,280.00 | 3,920.00 |
| EFT36088 | 13/09/2023 | T BROWN | CHSP VOLUNTEER MEAL REIMBURSEMENT - 28/08/2023 | 12.02 | 12.02 |
| EFT36089 | 13/09/2023 | J MUIR | CHSP VOLUNTEER MEAL REIMBURSEMENT 01/09/2023 | 15.00 | |
| | | | CHSP VOLUNTEER MEAL REIMBURSEMENT - 07/09/23 | 15.00 | 30.00 |
| EFT36090 | 13/09/2023 | JETTY AND MARINE CONSTRUCTIONS | MOORING PENS - REMOVE & REPLACE 3X DAMAGED/FAILING MOORING PEN PYLONS | 21,450.00 | 21,450.00 |
| EFT36091 | 13/09/2023 | L PRESTON | PARTIAL DOG REGO REFUND - DOG NOW STERILISED | 150.00 | 150.00 |
| EFT36092 | 13/09/2023 | AMPOL AUSTRALIA | FUEL USE 01/08/23 to 31/08/23 | 6,487.94 | 6,487.94 |
| EFT36093 | 21/09/2023 | CANCELLED | CANCELLED | - | - |
| EFT36094 | 27/09/2023 | AUSTRALIA POST | MONTHLY POSTAL CHARGES to 31/08/23 | 1,619.49 | 1,619.49 |

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| EFT36095 | 27/09/2023 | APACE AID (INC) | 9 PLANTS FOR CITIZENSHIP CEREMONY 18 SEPTEMBER 2023 | 48.88 | 48.88 |
| EFT36096 | 27/09/2023 | CHILD SUPPORT AGENCY | PAYROLL DEDUCTIONS SEPTEMBER 23 | 467.28 | 467.28 |
| EFT36097 | 27/09/2023 | BUNNINGS BLDG SUPPLIES LTD | MATERIALS FOR PLAYGROUND REPLACEMENTS | 417.60 | |
| | | | 2 X BOX OF PINK 1 X BOX OF BLUE DYMARK SPRAY PAINT, 2 X UTILITY KNIVES & PLIERS SET | 403.50 | |
| | | | MATERIALS FOR PLAYGROUND WORKS | 129.23 | 950.33 |
| EFT36098 | 27/09/2023 | BENARA NURSERIES | PLANTS FOR VERGE MAINTENANCE | 199.76 | |
| | | | PLANTS FOR PIER STREET ROUNDABOUT | 583.39 | 783.15 |
| EFT36099 | 27/09/2023 | FREMANTLE HERALD | ADVERTISING ANNUAL BUSHFIRE NOTICE (23/9) | 379.66 | |
| | | | HALF PAGE, COLOUR ADVERTISEMENT FREMANTLE HERALD - 23/09/23 | 605.00 | |
| | | | ELECTION ADVERTISING - CANDIDATES AND BALLOT PAPER INFORMATION 23/09/23 | 550.00 | 1,534.66 |
| EFT36100 | 27/09/2023 | IMPRINT PLASTIC | STAFF NAME BADGES | 206.25 | |
| | | | STAFF NAME BADGES | 146.85 | 353.10 |
| EFT36101 | 27/09/2023 | INSTANT WINDSCREENS | NEW REAR WINDOW ON MITSUBISHI TRITON | 850.00 | 850.00 |
| EFT36102 | 27/09/2023 | IT VISION | IT UPGRADE - OFFICE INTEGRATION | 1,696.20 | 1,696.20 |
| EFT36103 | 27/09/2023 | S LIMBERT | CHSP VOLUNTEER MEAL REIMBURSEMENT 18/09/23 | 14.00 | 14.00 |
| EFT36104 | 27/09/2023 | MAYOR O'NEILL | SITTING FEES, ICT ALLOWANCE & MAYORAL ALLOWANCE - SEPTEMBER 23 | 5,693.34 | 5,693.34 |
| EFT36105 | 27/09/2023 | TELSTRA LIMITED | DEPOT MOBILE BACKUP 04/09/23 - 03/10/23 | 19.00 | |
| | | | MONTHLY DATA FEES FOR OPERATIONS & RANGERS TABLETS AND PHONES, RETIC AND VMS TRAILER 23/24 - 04/09/23 - 03/10/23 | 943.00 | |
| | | | SUMPTON GREEN PHONES TO 07/09/23 | 63.69 | 1,025.69 |
| EFT36106 | 27/09/2023 | SYNERGY | POWER SUPPLY TOWN HALL - 15/08/23 - 18/09/23 | 1,202.44 | 1,202.44 |
| EFT36107 | 27/09/2023 | YOUNGS PLUMBING SERVICE P/L | RECONNECTION OF THE DRINKING FOUNTAIN AT THE TEMP BOWLING CLUB | 340.55 | 340.55 |
| EFT36108 | 27/09/2023 | MAJOR MOTORS | VEHICLE SERVICE - MITSUBISHI ROSA BUS | 1,199.31 | |
| | | | VEHICLE SERVICE - ISUZU TRUCK | 1,420.30 | |
| | | | FAULT FIND / REPAIR OF DASH LIGHTS ON ISUZU TRUCK | 2,911.24 | 5,530.85 |
| EFT36109 | 27/09/2023 | FLEXI STAFF PTY LTD | LABOUR HIRE OPS - W/E 08/09/23 | 1,916.75 | |
| | | | LABOUR HIRE OPS - W/E 15/09/23 | 1,437.56 | 3,354.31 |
| EFT36110 | 27/09/2023 | RESOURCE RECOVERY GROUP (SMRC) | REPAYMENT OF OFFICE PROJECT LOAN | 2,227.75 | 2,227.75 |
| EFT36111 | 27/09/2023 | SATELLITE SECURITY SERVICES | DEPOT - SECURITY GPRS MIGRATION TO 4G | 291.50 | |
| | | | OLD POLICE STATION - SECURITY GPRS MIGRATION TO 4G | 291.50 | 583.00 |
| EFT36112 | 27/09/2023 | WOOLWORTHS GROUP LIMITED | WOOLWORTHS PURCHASES - DEPOT - 12/09/23 | 9.00 | |
| | | | WOOLWORTHS PURCHASES - DEPOT 16/09/23 | 32.50 | |
| | | | WOOLWORTHS PURCHASES - CHSP - 18/09/23 | 107.75 | |
| | | | WOOLWORTHS PURCHASES - ADMIN 18/09/23 | 107.20 | |
| | | | WOOLWORTHS PURCHASES - DEPOT 20/09/23 | 34.45 | |
| | | | WOOLWORTHS PURCHASES - CHSP 26/09/23 | 35.00 | 325.90 |
| EFT36113 | 27/09/2023 | EAST FREMANTLE LAWN TENNIS CLUB | HALL HIRE - 2023 NEIGHBOURHOOD LINK 2023 CLIENT & VOLUNTEER CHRISTMAS PARTY | 550.00 | 550.00 |
| EFT36114 | 27/09/2023 | CR. COLLINSON | SITTING FEES & ICT ALLOWANCE - SEPTEMBER 23 | 1,710.84 | 1,710.84 |
| EFT36115 | 27/09/2023 | DAVID GRAY & CO. PTY LTD | BETTER BINS PLUS - BINS FOR RICHMOND PRIMARY (2 X FOGO 2 GW 2 X REC 140L) | 318.12 | 318.12 |
| EFT36116 | 27/09/2023 | CR. NARDI | SITTING FEES & ICT ALLOWANCE - SEPTEMBER 23 | 1,710.84 | 1,710.84 |
| EFT36117 | 27/09/2023 | LANDSCAPE YARD O'CONNOR | MATERIALS FOR PLAYGROUND WORKS - LAWN MIX | 99.75 | 99.75 |
| EFT36118 | 27/09/2023 | FOCUS NETWORKS | RFT04-2021/22 - PROJECT WORK RATE FOR OUT OF SCOPE WORKS - AUGUST 23 | 894.30 | 894.30 |
| EFT36119 | 27/09/2023 | E LIMBERT | REIMBURSEMENT OF COST OF OBTAINING FRIST AID TRAINING 28/09/23 | 136.00 | 136.00 |
| EFT36120 | 27/09/2023 | WILD HONEY AUSTRALIA | REMOVAL OFF BEE HIVE FROM VERGE TREE | 495.00 | 495.00 |
| EFT36121 | 27/09/2023 | LANDGATE | GRV SCHEDULES 2023/2024 - DATED 08/07/23 TO 21/07/23 AND 05/08/23 TO 01/09/23 | 89.41 | 89.41 |
| EFT36122 | 27/09/2023 | REPCO | AMBER FLASHING BEACON | 198.65 | 198.65 |
| EFT36123 | 27/09/2023 | CR. MCPHAIL | SITTING FEES & ICT ALLOWANCE - SEPTEMBER 23 | 1,710.84 | 1,710.84 |
| EFT36124 | 27/09/2023 | CR. WHITE | SITTING FEES & ICT ALLOWANCE - SEPTEMBER 23 | 1,710.84 | 1,710.84 |
| EFT36125 | 27/09/2023 | CELLARBRATIONS AT EAST FREMANTLE | REFRESHMENTS - 18/9/23 | 187.00 | 187.00 |
| EFT36126 | 27/09/2023 | TREE'S A CROWD TREE CARE | REMOVAL OF DAMAGED STREET TREE - ALLEN ST & STREET TREE MAINTENANCE PETRA, IRWIN AND ALEXANDRA | 4,800.00 | 4,800.00 |
| EFT36127 | 27/09/2023 | CR. NATALE | SITTING FEES, ICT ALLOWANCE & DEPUTY MAYORAL ALLOWANCE - SEPTEMBER 23 | 2,511.84 | 2,511.84 |
| EFT36128 | 27/09/2023 | WINC | OFFICE STATIONERIES ORDERED ON 11/07/23 | 1.38 | |
| | | | OFFICE STATIONERIES ORDERED ON 15/08/23 | 231.99 | 233.37 |
| EFT36129 | 27/09/2023 | AMBIUS (RENTOKIL INITIAL PTY LTD) | TOWN HALL PLANT HIRE - 27/08/23 - 26/09/23 | 320.41 | |
| | | | TOWN HALL PLANT HIRE - 27/09/23 - 26/10/23 | 320.41 | |
| | | | TOWN HALL PLANT HIRE - 27/10/23 - 26/11/23 | 320.41 | 961.23 |
| EFT36130 | 27/09/2023 | LINXIO (READY TRACK PTY LTD) | GPS VEHICLE TRACKING - SEPTEMBER 23 | 145.20 | 145.20 |
| EFT36131 | 27/09/2023 | H DICKSON | CHSP VOLUNTEER MEAL REIMBURSEMENT 13/09/23 | 15.00 | |
| | | | CHSP VOLUNTEER MEAL REIMBURSEMENT 22/09/23 | 15.00 | 30.00 |
| EFT36132 | 27/09/2023 | CONTRA-FLOW PTY LTD | TRAFFIC MANAGEMENT FOR CLAYTON STREET WORKS - 11/09 - 18/09 | 4,693.77 | 4,693.77 |
| EFT36133 | 27/09/2023 | A ONAMADE | PERFORMANCE - CITIZENSHIP CEREMONY 18/9/23 | 350.00 | 350.00 |
| EFT36134 | 27/09/2023 | THE FRUIT BOX GROUP | FRUIT DELIVERY FOR TOWN HALL AND DEPOT - AUGUST 23 | 240.00 | 240.00 |
| EFT36135 | 27/09/2023 | CR DONOVAN | SITTING FEES & ICT ALLOWANCE - SEPTEMBER 23 | 1,710.84 | 1,710.84 |
| EFT36136 | 27/09/2023 | KAMBARANG SERVICES PTY LTD | STAFF CULTURAL AWARENESS TRAINING - 24/07/23 | 3,850.00 | |
| | | | STAFF CULTURAL AWARENESS TRAINING - 28/07/23 | 3,850.00 | 7,700.00 |
| EFT36137 | 27/09/2023 | M LIMBERT | CHSP VOLUNTEER MEAL REIMBURSEMENT 18/09/23 | 14.00 | 14.00 |
| EFT36138 | 27/09/2023 | K MCDONALD | CHSP VOLUNTEER MEAL REIMBURSEMENT 14/09/23 | 15.00 | 15.00 |
| EFT36139 | 27/09/2023 | CR. WILSON | SITTING FEES & ICT ALLOWANCE - SEPTEMBER 23 | 1,710.84 | 1,710.84 |
| EFT36140 | 27/09/2023 | LEMON LIGHT PRODUCTIONS | PHOTOGRAPHY FOR FOUR YEARS OF FOGO PROMOTION | 300.00 | 300.00 |

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| EFT36141 | 27/09/2023 | R TETI | REIMBURSEMENT OF COST OF OBTAINING POLICE CLEARANCE 19/09/23 | 58.70 | |
| | | | REIMBURSEMENT OF COSTS OF CHSP STAFF TEAM BUILDING EVENT - 16/09/23 | 350.00 | 408.70 |
| EFT36142 | 27/09/2023 | HAPPINESS CO PTY LTD | R U OK DAY SPEAKER - 30MIN PRESENTATION TO STAFF 14/09/23 | 1,089.00 | 1,089.00 |
| EFT36143 | 27/09/2023 | SCOUTTA PTY LTD | EOM JULY, BAS JUNE/JULY & BANK REC & AUGUST EOM, ADDITIONAL ACCOUNTING ASSISTANCE EOFY 2022-23 | 5,626.48 | |
| | | | FINANCE PROJECT WORK - PLAN OF ALL PLANS | 2,574.00 | |
| | | | END OF YEAR ACCOUNTING SUPPORT - TRAINING FOR NEW ACCOUNTANT | 5,167.80 | 13,368.28 |
| EFT36144 | 27/09/2023 | REGEN STRATEGIC T /AS CGM COMMUNICATIONS PTY LTD | COMMUNITY DEVELOPMENT STRATEGY - PHASE TWO - COMPLETION | 4,950.00 | 4,950.00 |
| EFT36145 | 27/09/2023 | HERITAGE WAY P/L T/AS DOMUS NURSERY | PLANTS FOR VERGE REINSTATMENTS | 261.88 | 261.88 |
| EFT36146 | 27/09/2023 | H JOHNSTONE | REIMBURSEMENT OF COSTS OF CPR TRAINING - CHSP VOLUNTEER | 69.00 | 69.00 |
| EFT36147 | 27/09/2023 | BROWNES DAIRY | WEEKLY MILK DELIVERY 11/09/23 | 12.57 | |
| | | | WEEKLY MILK DELIVERY 18/09/23 | 12.57 | 25.14 |
| EFT36148 | 27/09/2023 | COOPER & OXLEY GROUP PTY LTD - GENERAL | RFT08-2021/22 EF OVAL REDEVELOPMENT PRINCIPAL CONTRACTOR - CERTIFICATE 9 REVISED AMOUNT DUE TO ERROR BY COOPER & OXLEY | 18,096.28 | 18,096.28 |
| EFT36149 | 27/09/2023 | J MELIA | REIMBURSEMENT OF COST OF OBTAINING POLICE CLEARANCE | 54.90 | 54.90 |
| EFT36150 | 27/09/2023 | PEACEFUL EARTH WELLBEING | NEIGHBOURHOOD LINK CLIENT ACTIVITY 19/09/23 | 50.00 | 50.00 |
| EFT36151 | 27/09/2023 | S DOUGLAS | CHSP VOLUNTEER MEAL REIMBURSEMENT 14/09/23 | 15.00 | |
| | | | REIMBURSEMENT OF COST OF OBTAINING POLICE CLEARANCE - CHSP VOLUNTEER | 35.00 | |
| | | | CHSP VOLUNTEER MEAL REIMBURSEMENT 21/09/23 | 15.00 | |
| | | | CHSP VOLUNTEER MEAL REIMBURSEMENT 26/09/23 | 15.00 | 80.00 |
| EFT36152 | 27/09/2023 | SOUTHERN BINS PTY LTD | BULK BINS - WAUHOP ROAD - 13/09/23 - 14/09/23 | 1,280.00 | |
| | | | BULK BINS - WAUHOP ROAD - 14/09/23 - 18/09/23 | 1,280.00 | |
| | | | BULK BINS - WAUHOP ROAD - MATTRESS DISPOSAL | 80.00 | |
| | | | BULK BINS - WAUHOP ROAD - 18/09/23 | 1,280.00 | 3,920.00 |
| EFT36153 | 27/09/2023 | T BROWN | CHSP VOLUNTEER MEAL REIMBURSEMENT 28/08/23 | 10.30 | |
| | | | CHSP VOLUNTEER MEAL REIMBURSEMENT 04/09/23 | 14.50 | 24.80 |
| EFT36154 | 27/09/2023 | J MUIR | CHSP VOLUNTEER MEAL REIMBURSEMENT 14/09/23 | 15.00 | |
| | | | CHSP VOLUNTEER MEAL REIMBURSEMENT 21/09/23 | 15.00 | 30.00 |
| EFT36155 | 27/09/2023 | THE BLACK TRUFFLE NORTH FREMANTLE | CATERING FOR COMMITTEE MEETINGS - 01/09/23 | 204.00 | |
| | | | CATERING FOR COMMITTEE MEETINGS - 01/09/23 | 229.60 | |
| | | | CATERING FOR COMMITTEE MEETINGS - 12/09/23 | 202.30 | |
| | | | CLIENT AND VOLUNTEER LUNCH ORDERS - GROUP OUTING - 14 SEPTEMBER 2023 | 222.50 | 858.40 |
| EFT36156 | 27/09/2023 | FOOD BY ROS | CATERING - CITIZENSHIP CEREMONY 18/9/23 | 752.50 | 752.50 |
| EFT36157 | 27/09/2023 | R PITCHER | REFUND OF MOORING PEN HIRE FEES B1 & C4 - 17/08/23 - 31/08/23 - PENS NOT REQUIRED | 450.00 | 450.00 |
| | | | EFT TOTAL | 3,420,898.25 | 3,420,898.25 |
| | | | | | |
| | Direct Debit - September 2023 | Supplier | Description | Inv Amount | EFT |
| | | CBA | OVERDRAFT LINE FEE | 504.11 | 504.11 |
| | | EXETEL | EXTEL INTERNET | 99.00 | 99.00 |
| | | CBA | INTEREST ADJUSTMENT | 0.18 | 0.18 |
| | | CBA | MERCHANT FEE | 1,001.85 | 1,001.85 |
| | | CBA | MERCHANT FEE | 7,305.98 | 7,305.98 |
| | | SUPERCHOICE PTY LTD | EMPLOYEE SUPERANNUATION - SETEMBER 2023 | 54,779.08 | 54,779.08 |
| | | FLEETCARE | FLEETCARE PAYMENT | 2,324.79 | 2,324.79 |
| | | AMEX | AMEX FEE | 1,644.44 | 1,644.44 |
| | | TILL | TILL SIMPLEPAY FEE | 445.77 | 445.77 |
| | | CBA | CBA TERM DEPOSIT | 2,000,000.00 | 2,000,000.00 |
| | | CBA | ACCOUNT SERVICE TRANSACTION FEES | 46.50 | 46.50 |
| | | CBA | BPOINT TRANSACTION FEES | 165.66 | 165.66 |
| | | CBA | BPAY TRANSACTION FEES | 1,059.64 | 1,059.64 |
| | | CBA | COMMBIZ TRANSACTION FEES | 42.00 | 42.00 |
| | | | DIRECT DEBIT TOTAL | 2,068,914.89 | 2,068,914.89 |
| | | | | | |
| | Credit Cards - September | Supplier | Description | Inv Amount | EFT |
| | | CREDIT CARD - ANDREW DRIVER | WOOLWORTHS PALMYRA | 38.20 | 38.20 |
| | | | SUPER CHEAP AUTO | 36.98 | 36.98 |
| | | CREDIT CARD - NICK KING | JB HI-FI | 29.95 | 29.95 |
| | | | BUSHFIRE STORE | 694.00 | 694.00 |
| | | | THE KING OF SOLE PALMYRA | 9.50 | 9.50 |
| | | | BUSHFIRE STORE | 326.00 | 326.00 |
| | | | MELVILLE TOYOTA | 467.19 | 467.19 |
| | | | DEPT MINES, INDUSSTRY REGULATION & SAFETY | 258.00 | 258.00 |
| | | | | | |
| | | CREDIT CARD - PETER KOCIAN | THE BLACK TRUFFLE NORTH FREMANTLE | 215.00 | 215.00 |
| | | | DOMINOS EAST FREMANTLE | 133.85 | 133.85 |
| | | | THE BLACK TRUFFLE NORTH FREMANTLE | 21.00 | 21.00 |
| | | | GILBERTS FRESH | 64.99 | 64.99 |
| | | | HELLO VISITOR | 30.55 | 30.55 |

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|--|--|-----------------------------|-----------------------------------|---------------------|---------------------|
| | | | OFFICEWORKS FREMANTLE | 297.00 | 297.00 |
| | | | AUTODESK ADY | 2,915.00 | 2,915.00 |
| | | | GILBERTS FRESH | 259.85 | 259.85 |
| | | | MAILCHIMP | 82.50 | 82.50 |
| | | | PICOBELLO | 40.00 | 40.00 |
| | | | OFFICEWORKS | 229.00 | 229.00 |
| | | | ILLION AUSTRALIA | 396.00 | 396.00 |
| | | | ZOOM | 147.77 | 147.77 |
| | | CREDIT CARD - ANDREW MALONE | SP DOCUPRINT | 430.00 | 430.00 |
| | | | ENVIROLAB | 110.00 | 110.00 |
| | | | WOOLWORTHS PALMYRA | 200.41 | 200.41 |
| | | | SILVER SPRINGS HOLDINGS | 39.50 | 39.50 |
| | | | MELVILLE MG | 399.00 | 399.00 |
| | | CREDIT CARD - JANINE MAY | COLES MELVILLE | 22.20 | 22.20 |
| | | | GILBERTS FRESH | 49.99 | 49.99 |
| | | | OFFICEWORKS O'CONNOR | 43.65 | 43.65 |
| | | | GOOD HEALTH GRAIN PTY LTD | 52.00 | 52.00 |
| | | REGINA TETI | THE REJECT SHOP | 46.50 | 46.50 |
| | | | ARALUEN BOTANIC PARK | 180.00 | 180.00 |
| | | | RLSSWA | 69.00 | 69.00 |
| | | | FRESH PROVISIONS | 20.00 | 20.00 |
| | | | CREDIT CARD TOTAL | 8,312.58 | 8,312.58 |
| | | | | | |
| | | | <i>Description</i> | <i>NET PAY</i> | <i>EFT</i> |
| | | | PAYROLL FORTNIGHT ENDING 06/09/23 | 150,981.30 | 150,981.30 |
| | | | PAYROLL FORTNIGHT ENDING 19/09/23 | 159,976.66 | 159,976.66 |
| | | | PAYROLL TOTALS | 310,957.96 | 310,957.96 |
| | | | | | |
| | | | GRAND TOTAL | 5,809,350.13 | 5,809,350.13 |
| | | | | | |

Having declared a proximity interest in the following item, Mayor O'Neill left the meeting at 6.49 pm. In the absence of the Presiding Member, the Deputy Mayor, Cr Natale, assumed the Chair.

13.3 BUDGET VARIATIONS - EAST FREMANTLE OVAL REDEVELOPMENT PROJECT

| | |
|--------------------------------|--|
| Report Reference Number | OCR-2399 |
| Prepared by | Peter Kocian, Executive Manager Corporate Services Andrew Malone, Executive Manager Regulatory Services |
| Supervised by | Jonathan Throssell, Chief Executive Officer |
| Meeting date | Tuesday, 17 October 2023 |
| Voting requirements | Absolute Majority |
| Documents tabled | Nil |
| Attachments | |

1. East Fremantle Oval Redevelopment Project – 3-year Budget and Schedule of Requested Variations

PURPOSE

This report seeks Council approval for additional funds to ensure the successful delivery of the East Fremantle Oval Redevelopment Project.

EXECUTIVE SUMMARY

Additional budget of \$465,000 is requested to fund project elements that were eliminated through the value engineering process as well as to fund new costs that have arisen. There is a favourable forecast budget improvement of \$200,000 against interest earnings on investments, meaning that a net funding amount of \$265k from the East Fremantle Oval Redevelopment Reserve is required to support this request.

BACKGROUND

Council is being provided with the Monthly Progress Report on the East Fremantle Oval Redevelopment which includes a financial report. The most recent progress report is dated 21 September 2023.

The Project Cost Summary (Attachment A in the September Monthly Progress Report) details a forecast project cost of \$34,092,389 ex GST, which includes a construction contingency amount of \$2,192,389 ex GST. The construction contingency has been completely exhausted with a forecast remaining contingency of \$17,209.

Town staff have been working closely with the Project Team and the appointed Operator (Belgravia), and some additional costs have been identified since the distribution of the most recent progress report. Given that the project is moving quickly, Council is requested to approve the budget variation to ensure there are no time delays resulting in the potential for liquidated damages.

CONSULTATION

Concept Forum 10 October 2023
DCWC
Paatsch Group
Cooper and Oxley
NDY
Carabiner

STATUTORY ENVIRONMENT

Pursuant to section 6.8 of the *Local Government Act 1995*, expenditure not included in the annual budget is to be authorised in advance by an absolute majority decision of Council.

POLICY IMPLICATIONS

Council’s “Elections – Caretaker Period” Policy applies.

Whereas consideration of major policy decisions should usually be avoided during the caretaker period, there are circumstances when the CEO is able to submit a matter to Council.

The CEO has considered this matter in the context of the Policy and has determined that prevailing circumstances apply for this matter to be considered by Council during the caretaker period.

- The matter is urgent.
- If the matter is deferred, there may be adverse financial implications.
- The successful delivery of the East Fremantle Oval Redevelopment project is in the best interests of the Town.

This determination was advised to Council at its Concept Forum on 10th October 2023.

FINANCIAL IMPLICATIONS

An additional budget of \$465,000 ex GST, to be funded from the East Fremantle Oval Redevelopment Reserve, is requested for the line-item expenses detailed in Attachment 1. This funding request is offset by \$200,000 in favourable interest earnings on pooled investments, meaning a net funding amount of \$265,000 is required from the East Fremantle Oval Redevelopment Reserve.

Inclusive of this additional budget, the adjusted project budget becomes \$34,586,095 ex GST, as per the funding table below (including the \$58,706 ex GST contribution from the East Fremantle Football Club).

| Description | Job/General Ledger Account | Total Budget (Ex GST) |
|---|----------------------------|-----------------------|
| Expenditure | | |
| East Fremantle Oval Redevelopment Project | E11738 | -34,586,095 |
| | | |
| Income | | |
| DLGSC | I11160 | 25,000,000 |
| LotteryWest | I11165 | 1,345,060 |
| AFL Facilities Fund | I11166 | 250,000 |
| ToEF – Loan Borrowings | 1473 | 4,800,000 |
| ToEF - Reserves | 2428 | 2,200,000 |
| Additional Funding requested by Andrew Malone (Reserves) | | 465,000 |
| East Fremantle Football Club - Contribution to Joinery (new) | | 58,706 |
| ToEF – Municipal Funding | | 449,147 |
| EFBC Contribution. | I11157 | 18,182 |
| | | 0 |

The Town’s total own source contribution to the project becomes \$7,914,147 or approx. 23% of the total project budget. This represents an increase of \$914,147 above the original budget contribution of \$7,000,000.

The adjusted forecast closing balance (30 June 2024) of the East Fremantle Oval Redevelopment Reserve is \$588,663.

| 23/24 Adopted Budget | 23/24 Budget | Amended |
|--|--------------|-----------------|
| Opening Balance EF Oval Reserve | 532,641 | 341,431 |
| Transfer to Reserve (Payback from 22/23 Drawdown + Interest) | 588,043 | 646,111 |
| Reserve Interest | | 90,000 |
| Transfer from Reserve (Cont. to Pre Opening Services - budget \$277,372) | -156,077 | -223,879 |
| Additional Transfer to Reserve (Reserve Interest) | | 200,000 |
| Additional Transfer from Reserve (Andrew Malone - Additional Items) | | -465,000 |
| Closing Balance EF Oval Reserve | 964,607 | 588,663 |

STRATEGIC IMPLICATIONS

The Town of East Fremantle Strategic Community Plan applies.

Strategic Priority 1: Social

1.2.1 Provision of adequate facilities to support healthy and active lifestyles.

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 approve the requested budget resulting in potential delays, additional costs and an incomplete project | Almost Certain (5) | Major (4) | Extreme (17-25) | FINANCIAL IMPACT \$250,001 - \$1,000,000 | 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 | 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

The additional budget requested is to ensure the delivery of a successful project. The project elements to be funded by the additional budget includes but is not limited to the following:

- Eastern bank earthworks and concrete footpath (improved accessibility)
- Treatment of nematodes and removal of limestone in oval (compliant oval playing surface)
- Water stations and mirrors in health club (member amenity and experience)
- Outdoor furniture (patron amenity and experience)
- Skate zone Geotech and foundation strengthening (structural integrity of activity zone)
- Mechanical air-conditioning optimization, AV equipment and security access and control (functional operation of building)

CONCLUSION

It is recommended that Council approves the schedule of budget variations. (NB. There have been some adjustments to grant recognition and measurement as a result of the financial audit which is underway – this has resulted in a re-distribution of grant income recognised between the 22/23 and 23/24 financial years. This does not affect the overall project budget or budget position for 2023/24.)

13.3 OFFICER RECOMMENDATION / COUNCIL RESOLUTION

Council Resolution 041710

OFFICER RECOMMENDATION:

Moved Cr White, seconded Cr Donovan

That Council, with respect to the East Fremantle Oval Redevelopment Project:

- 1. Approves the schedule of additional expenses as detailed in attachment 1.**
- 2. Approves the adjusted Project Budget of \$34,586,095 ex GST for the East Fremantle Oval Redevelopment Project, comprised of the following funding sources:**
 - **DLGSC Grant** **\$25,000,000**
 - **LotteryWest** **\$1,345,060**
 - **AFL Facilities Fund** **\$250,000**
 - **East Fremantle Bowling Club** **\$18,182**
 - **East Fremantle Football Club** **\$58,706**
 - **ToEF Loan Borrowings** **\$4,800,000**
 - **ToEF Municipal/Reserve Funds** **\$3,114,147**
- 3. Pursuant to section 6.8 of the *Local Government Act 1995*, approves by absolute majority, the schedule of budget variations, resulting in a nil change in forecast net current assets at 30 June 2024:**

| General Ledger | Account Description | Current Budget | Amended Budget | Change in Net Current Assets | Comment |
|----------------|---|----------------------|----------------------|------------------------------|--|
| | Opening Surplus 1 July 2023 | \$650,694 | \$838,409 | \$187,715 | Surplus adjusted by apportionment of grant income between 22/23 and 23/24 (\$757,230 less \$473,997 less \$95,518) |
| | EF Oval Redevelopment Project | | | | |
| E11738 | Capex - EF Oval Redevelopment | -\$21,048,102 | -\$21,571,808 | -\$523,706 | Project budget increased by a total of \$523,706 - \$465k in additional funding as per itemised schedule of expenses + \$58,706 EFFC contribution. |
| 2428 | Transfer from EF Oval Redevelopment Reserve | \$223,879 | \$688,879 | \$465,000 | Additional Budget of \$465k requested as per itemised schedule of expenses. |
| I11208 (New) | Non-Operating Contribution - EFFC | \$0 | \$58,706 | \$58,706 | Written confirmation received from EFFC - contribution to Joinery |
| 1689 | Interest Earnings - Reserves | \$90,000 | \$290,000 | \$200,000 | Conservative budget adopted. Favourable variance forecast due to surplus project cash flow. |
| 2421 | Transfer to EF Oval Redevelopment Reserve | -\$736,111 | -\$936,111 | -\$200,000 | Additional interest earnings to be transferred to Reserve. |
| I11160 | DLGSC Grant - EF Oval Redevelopment | \$15,448,199 | \$14,690,969 | -\$757,230 | Increase in amount recognised in 22/23 |
| I11165 | LotteryWest Grant - EF Oval Redevelopment | \$831,150 | \$1,305,147 | \$473,997 | Decrease in amount recognised in 22/23 |
| I11166 | AFL Facilities Funding | \$154,482 | \$250,000 | \$95,518 | Decrease in amount recognised in 22/23 |
| | | -\$4,385,809 | -\$4,385,809 | \$0 | |

(CARRIED UNANIMOUSLY BY AN ABSOLUTE MAJORITY 8-0)

REPORT ATTACHMENTS

Attachments start on the next page

Attachment 1

| Description | Job/General Ledger Account | Total Budget (Ex GST) | | Amount Recognised 21/22 | Amount Recognised 22/23 | Amount to be Recognised (23/24 Budget) | TOTAL 3 Year Budget |
|--|----------------------------|-----------------------|-----|-------------------------|-------------------------|--|---------------------|
| Expenditure | | | | | | | |
| East Fremantle Oval Redevelopment Project | E11738 | -34,062,389 | | -928,771 | -12,085,516 | -21,048,102 | -34,062,389 |
| Income | | | | | | | |
| DLGSC | 111160 | 25,000,000 | 73% | 928,771 | 8,623,030 | 15,448,199 | 25,000,000 |
| LotteryWest | 111165 | 1,345,060 | 4% | 0 | 513,910 | 831,150 | 1,345,060 |
| AFL Facilities Fund | 111166 | 250,000 | | 0 | 95,518 | 154,482 | 250,000 |
| ToEF – Loan Borrowings | 1473 | 4,800,000 | | 0 | 0 | 4,800,000 | 4,800,000 |
| ToEF - Reserves | 2428 | 2,200,000 | | 0 | 2,846,111 | -646,111 | 2,200,000 |
| ToEF – Municipal Funding | | 449,147 | | 0 | | 449,147 | 449,147 |
| EFBC Contribution. | 111157 | 18,182 | | 0 | 6,947 | 11,235 | 18,182 |
| | | 0 | | 0 | -0 | 0 | 0 |
| Adjusted Balance EF Oval Reserve 30 June 2023 | 341,431 | | | | | | |
| 23/24 Adopted Budget | | | | | | | |
| | 23/24 Budget | Amended | | | | | |
| Opening Balance EF Oval Reserve | 532,641 | 341,431 | | | | | |
| Transfer to Reserve (Payback from 22/23 Drawdown + Interest) | 588,043 | 646,111 | | | | | |
| Reserve Interest | | 90,000 | | | | | |
| Transfer from Reserve (Cont. to Pre Opening Services - budget \$277,372) | -156,077 | -223,879 | | | | | |
| Additional Transfer to Reserve (Reserve Interest) | | 200,000 | | | | | |
| Additional Transfer from Reserve (Andrew Malone - Additional Items) | | -465,000 | | | | | |
| Closing Balance EF Oval Reserve | 964,607 | 588,663 | | | | | |
| Amended 23/24 Budget Including Prior Year Adjustments (Revenue Recognition and Measurement) | | | | | | | |
| Expenditure | | | | | | | |
| East Fremantle Oval Redevelopment Project | E11738 | -34,586,095 | | -928,771 | -12,085,516 | -21,571,808 | -34,586,095 |
| Income | | | | | | | |
| DLGSC | 111160 | 25,000,000 | 73% | 928,771 | 9,380,260 | 14,690,969 | 25,000,000 |
| LotteryWest | 111165 | 1,345,060 | 4% | 0 | 39,913 | 1,305,147 | 1,345,060 |
| AFL Facilities Fund | 111166 | 250,000 | | 0 | 0 | 250,000 | 250,000 |
| ToEF – Loan Borrowings | 1473 | 4,800,000 | | 0 | 0 | 4,800,000 | 4,800,000 |
| ToEF - Reserves | 2428 | 2,200,000 | | 0 | 2,846,111 | -646,111 | 2,200,000 |
| Additional Funding requested by Andrew Malone (Reserves) | | 465,000 | | | | 465,000 | 465,000 |
| East Fremantle Football Club - Contribution to Joinery (new) | | 58,706 | | | | 58,706 | 58,706 |
| ToEF – Municipal Funding | | 449,147 | | 0 | -198,950 | 648,097 | 449,147 |
| EFBC Contribution. | 111157 | 18,182 | | 0 | 18,182 | 0 | 18,182 |
| | | 0 | | 0 | 0 | -0 | -0 |

| Additional \$465,000 Reserve Funding Requested | |
|---|------------------|
| | Ex GST |
| Eastern bank earthworks | \$20,000 |
| Eastern bank concrete path | \$95,000 |
| Water meters | \$20,000 |
| Special treatment of nematodes | \$50,000 |
| Skate zone geotech | \$5,000 |
| Skate zone foundation strengthening | \$10,000 |
| Consultant fees | \$60,000 |
| Limestone to oval | \$10,000 |
| Waste management for FFE | \$4,000 |
| Mechanical aircon optimisation | \$40,000 |
| AV equipment | \$40,000 |
| Café outdoor furniture | \$20,000 |
| Security and access control | \$20,000 |
| Water stations in gym | \$26,000 |
| Wall mounted fans in gym | \$5,000 |
| Mirrors in gym | \$28,000 |
| Noggings to stud wall | \$10,000 |
| Outdoor furniture - croquet | \$2,000 |
| | \$465,000 |
| | |

Mayor O'Neill returned to the meeting at 6.57pm and resumed the Chair. It was noted he did not speak or vote on the previous motion.

13.4 EAST FREMANTLE'S GEORGE STREET FESTIVAL BUDGET REVIEW

| | |
|--------------------------------|---|
| Report Reference Number | OCR-2420 |
| Prepared by | Carly Filbey, Community Engagement Officer |
| Supervised by | Jonathan Throssell, Chief Executive Officer |
| Meeting date | Tuesday, 17 October 2023 |
| Voting requirements | Simple Majority |
| Documents tabled | Nil |
| Attachments | Nil |

PURPOSE

The purpose of this report is to advise Council that budgeted grant funding is at risk for "East Fremantle's George Street Festival 2023", and that a budget variation will be required during the mid-year review should grant funding not be obtained.

EXECUTIVE SUMMARY

The 2023 George Street Festival faces a budget shortfall due to a lack of key sponsors and increased operating costs. This report outlines the current situation and offers strategies to address this shortfall to ensure the event can proceed as planned.

BACKGROUND

Historically, the success of the George Street Festival has relied significantly on external financial support, with sponsors playing a vital role in its execution. The Town has encountered challenges in securing the participation of key sponsors for the 2023 Festival, noting that Watercorp, DBCA, and Edge (Muse), who contributed a total of \$30,000 in 2022, will not be providing sponsorship in 2023. Additionally, escalating costs and budgetary constraints further compound the challenges.

A Discussion Paper was presented to the Council at the October Concept Forum for discussion.

CONSULTATION

Key stakeholders, including the Events Committee, Executive Leadership Team, potential sponsors, local businesses, and event suppliers, have been consulted to gain insights into the current challenges and potential solutions.

STATUTORY ENVIRONMENT

An existing budget exists for the George Street Festival. Should budgeted grant income not be realised, Council will be requested to amend the budget during the mid-year review, which is a statutory process undertaken in accordance with Regulation 33A of the *Local Government (Financial Management) Regulations 1996*.

POLICY IMPLICATIONS

Council's "Elections – Caretaker Period" Policy applies.

Whereas consideration of major policy decisions should usually be avoided during the caretaker period, there are circumstances when the CEO is able to submit a matter to Council. Such circumstances include the urgency of the issue, the possibility of financial repercussions if the decision is deferred, and whether the decision is in the best interest of the Town of East Fremantle.

An assessment has been undertaken by the CEO regarding this policy. The CEO has determined that due to the date of the George Street Festival being close, there is a need for Council to urgently consider this matter to enable event planning to continue. This determination was advised to Council at its Concept Forum on 10th October 2023.

FINANCIAL IMPLICATIONS

In order to mitigate the financial risk and ensure the continued success of the festival, the following will need to be considered.

The current festival budget is \$159,138 (ex GST). This comprises \$106,087 in services, \$6,662 in materials and \$46,389 in salary/overhead costs (largely these costs relate to outside workers who assist over the weekend plus administration overtime for rostered staff).

The total budgeted external income of \$52,630 (ex GST) is as follows:

- \$14,630 - Stall holder fees
- \$38,000 - Grants (Lotterywest \$20,000, Port \$10,000, Other \$8,000)

Therefore, the Town's contribution is \$106,508 ex GST, inclusive of overtime payments and indirect overheads.

The only confirmed funding noted at this time is \$7,272, meaning there is a current grant funding shortfall of \$30,728. The outcome of the Lotterywest grant will not be known until the end of October. If the funding is not realised, the Town's own source contribution will increase from \$106,508 to \$137,236.

| BUDGET | |
|---|-------------------|
| George Street Festival 2023 | |
| | Amount |
| Income | |
| Council Contribution | 60,119.00 |
| Council Contribution - Direct Staff Wages | 15,735.00 |
| Council Contribution - Indirect Staff Costs (Overheads) | 30,654.00 |
| Other Income - Stallholder Fees Collected | 14,630.00 |
| Other Income - Fremantle Ports Community Investment Grant | 7,272.72 |
| Other Income - Lotterywest Grant <i>*pending outcome*</i> | 20,000.00 |
| Other Income - Additional Grant Income <i>*not secured*</i> | 10,727.28 |
| Total Income | 159,138.00 |
| Expenses | |
| Expense Type - Marketing and Promotions | 14,124.00 |
| Expense Type - Stallholder Coordination | 12,500.00 |
| Expense Type - Entertainment | 27,081.18 |
| Expense Type - Arts and Culture | 2,030.00 |
| Expense Type - Infrastructure | 28,037.87 |
| Expense Type - Services and Suppliers | 41,587.85 |
| Expense Type - Staff Salaries | 15,886.08 |
| Expense Type - Indirect Staff Costs | 14,342.57 |
| Expense Type - Other (equipment/consumables) | 3,548.45 |
| Total Expenses | 159,138.00 |
| Surplus/(Deficit) | - |

STRATEGIC IMPLICATIONS

“Town of East Fremantle Strategic Community Plan 2020-2030”

Strategic Priority 1 – A socially connected, inclusive and safe community

1.3 Strong community connection within a safe and vibrant lifestyle

1.3.1 Partner and educate to build a strong sense of community safety.

1.3.2 Facilitate opportunities to develop community connections through events and celebrations
1.3.3 Facilitate community group capacity building.

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 increase the budget | Unlikely (2) | Moderate (3) | Moderate (5-9) | REPUTATIONAL Substantiated, public embarrassment, moderate impact, moderate news profile | 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

Not applicable.

COMMENT

In order to mitigate the financial risk and ensure the continued success of the festival, a number of options were considered. These included seeking more sponsorship, charging fees for certain activities, and / or cancelling the event.

It was concluded that there were two practical options to enable the festival to proceed:

1. **Increase Financial Contribution by the Town.** Make provision for the additional funds required to cover the essential costs to run the George Street Festival (up to approximately \$31,000, depending on the outcome of the Lotterywest grant).
2. **Scale Back the Event:** The scaling back of certain aspects to reduce costs would reduce the anticipated budget shortfall. This could include:
 - Reducing the marketing budget and using the Town's online channels instead of advertising through external channels.
 - Adjusting the entertainment budget, such as by removing the musical stage and reducing children's activities in Glasson Park. While up to \$10,000 in reduced costs could be realised, it is likely that this action would diminish the community experience.
 - Should the entertainment be scaled back it might be feasible to add in additional stallholders where the entertainment was located on George Street and in Glasson Park– this may result in 8 additional stalls at \$136 each = \$1,088.
 - While the scaling back of the event is an option open to Council, there is concern that the quality of the event will be adversely affected.

In either option staff will continue to explore where cost savings can be made, such as in marketing.

CONCLUSION

Given the high community regard for the festival, and noting such events are considered important in helping to achieve the Town's strategic priority for a socially connected, inclusive and safe community, it is recommended that Council supports the 2023 George St Festival proceeding.

13.4 OFFICER RECOMMENDATION / COUNCIL RESOLUTION

Council Resolution 051710

OFFICER RECOMMENDATION

Moved Cr Wilson, seconded Cr Nardi

That Council, with respect to the budget for the 2023 George Street Festival, notes:

1. a budgeted grant funding of approximately \$31,000 is at risk;
2. a request will be submitted during the mid-year budget review to amend the 2023-2024 municipal budget should the budgeted grant funding not be obtained;
3. Officers will endeavour to mitigate festival expenses including a reduction in marketing activities; and
4. the service level and budget for the George Street Festival will be reviewed as part of the 2024-2025 budget deliberations, including exploring additional revenue strategies.

(CARRIED UNANIMOUSLY 8-0)

REPORT ATTACHMENTS

Nil

14 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

15 NOTICE OF MOTION FOR CONSIDERATION AT THE NEXT MEETING

Nil

16 QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN

Nil

17 NEW BUSINESS OF AN URGENT NATURE

Nil

18 MATTERS BEHIND CLOSED DOORS

PROCEDURAL MOTION

Moved Cr Wilson, seconded Cr McPhail

That the meeting be closed to the public to discuss a confidential report in relation to the CEO Recruitment Process, under the terms of the Local Government Act 1995, Section 5.23 (2)(a) and (e).

(CARRIED UNANIMOUSLY 8-0)

18.1 CERTIFICATION OF COMPLIANCE – CHIEF EXECUTIVE OFFICER RECRUITMENT PROCESS

(Confidential Report)

18.1 OFFICER RECOMMENDATION / COUNCIL RESOLUTION

Council Resolution 061710

OFFICER RECOMMENDATION:

Moved Mayor O’Neill, seconded Cr Natale

That Council:

- 1. pursuant to Schedule 2 – Model Standards for CEO Recruitment, Performance and Termination – of the *Local Government (Administration) Regulations 1996*, by absolute majority, approves the Employment Contract between the Town of East Fremantle and Mr Jonathan Throssell as presented in CONFIDENTIAL ATTACHMENT 1.**
- 2. certifies, by absolute majority, the CEO recruitment process was conducted in accordance with the Model Standards for CEO Recruitment, Performance and Termination.**
- 3. notifies the Department of Local Government of this certification within 14 days of this resolution.**
- 4. authorises the Mayor to approve the following arrangements as noted in the CEOs Employment Contract:**

- 6.4 Professional Development – attendance at conferences and functions.
 - 8.1 Expenses – reimbursement of work-related expenses, to be undertaken in accordance with the Town’s standard operating procedures.
 - 8.2 Credit Card – provision and administration of a corporate card, in accordance with Council’s Credit Card Policy and conditions of use; and
5. approves the arrangements for the motor vehicle novated lease for the CEO pursuant to clause 6.2A of the CEOs Employment Contract.

(CARRIED UNANIMOUSLY BY AN ABSOLUTE MAJORITY 8-0)

PROCEDURAL MOTION

Moved Cr Wilson, seconded Cr Nardi
That the meeting be reopened to the public.


(CARRIED UNANIMOUSLY 8-0)

19 CLOSURE

There being no further business, the Presiding Member declared the meeting closed at 7.04pm.

*I hereby certify that the Minutes of the ordinary meeting of the **Council** of the Town of East Fremantle, held on **17 October 2023**, Minute Book reference **1. to 19.** were confirmed at the meeting of the Council on*

21 NOVEMBER 2023



Presiding Member