



AGENDA

Audit, Risk and Improvement Committee Agenda

Wednesday, 25 February 2026 at 6:00 PM

Disclaimer

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

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

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

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

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

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

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

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

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

A Deputation invited to attend a Council meeting:

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

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

Procedure for Presentations

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

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

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

Procedure for Public Question Time

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

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

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

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

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

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

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



CONTENTS

1	DECLARATION OF OPENING OF MEETING/ANNOUNCEMENTS OF VISITORS	5
2	ACKNOWLEDGEMENT OF COUNTRY	5
3	RECORD OF ATTENDANCE	5
4	MEMORANDUM OF OUTSTANDING BUSINESS	5
5	DISCLOSURES OF INTEREST.....	5
6	PUBLIC QUESTION TIME	5
7	PRESENTATIONS/DEPUTATIONS.....	5
8	CONFIRMATION OF MINUTES OF PREVIOUS MEETING.....	5
8.1	AUDIT, RISK AND IMPROVEMENT COMMITTEE Wednesday, 26 November 2025	6
9	ANNOUNCEMENTS BY THE PRESIDING MEMBER.....	6
10	REPORTS.....	6
10.1	2602 ANNUAL FINANCIAL STATEMENTS 2024-25 - AUDIT STATUS UPDATE.....	7
10.2	2602 STATUTORY BUDGET 2025-26 - MID YEAR BUDGET REVIEW	30
10.3	2602 LOCAL GOVERNMENT REGULATIONS AMENDMENT REGULATIONS (NO.4) 2025 - THE ARIC REGULATIONS	54
10.4	2602 RATES COLLECTION PERFORMANCE	89
10.5	2602 DEFERRAL OF 2025 COMPLIANCE AUDIT RETURN	95
10.6	2602 JLT REPORT - CYBER SECURITY CONTROLS REVIEW 2025	99
10.7	CONSOLIDATED STATUS REPORT - 2026.....	104
11	MATTERS BEHIND CLOSED DOORS	111
12	CLOSURE OF MEETING.....	111

NOTICE OF MEETING

Elected Members

An Ordinary Meeting of the Audit, Risk and Improvement Committee will be held on 25 February 2026 at 6:00 PM in the Council Chamber, 135 Canning Highway, East Fremantle and your attendance is requested.



JONATHAN THROSSELL
Chief Executive Officer

AGENDA

1 DECLARATION OF OPENING OF MEETING/ANNOUNCEMENTS OF VISITORS

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 RECORD OF ATTENDANCE

4 MEMORANDUM OF OUTSTANDING BUSINESS

5 DISCLOSURES OF INTEREST

6 PUBLIC QUESTION TIME

7 PRESENTATIONS/DEPUTATIONS

8 CONFIRMATION OF MINUTES OF PREVIOUS MEETING

8.1 AUDIT, RISK AND IMPROVEMENT COMMITTEE WEDNESDAY, 26 NOVEMBER 2025

OFFICER RECOMMENDATION

That the minutes of the Audit, Risk and Improvement Committee meeting held on Wednesday, 26 November 2025 be confirmed as a true and correct record of proceedings.

9 ANNOUNCEMENTS BY THE PRESIDING MEMBER

10 REPORTS

Reports start on the next page

10.1 2602 ANNUAL FINANCIAL STATEMENTS 2024-25 - AUDIT STATUS UPDATE

Report Reference Number	ACR-904
Prepared by	Peter Kocian, Executive Manager Corporate Services
Supervised by	Jonathan Throssell, Chief Executive Officer
Meeting date	Wednesday, 25 February 2026
Voting requirements	Simple
Documents tabled	Nil
Attachments	

1. OAG Report – Status of Local Government Audits 2025

PURPOSE

The purpose of this report is to provide a progress status update on the audit of the Town's Annual Financial Report for the year ended 30 June 2025.

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 or such extended time as the Minister allows.

Due to the late decision by the Office of the Auditor General (October 2025) to implement external audit requirements for the operations of East Fremantle Community Park, the Town sought (and was approved) an extension from the Minister until 31 October for the submission of the Annual Financial Report. The consolidated financial statements were submitted to the Office of the Auditor General (OAG) on 24 October 2025, prior to the approved deadline.

However, due to delays with the component audit of Belgravia's accounts for East Fremantle Community Park, the Office of the Auditor General was unable to issue its Auditors Report to the Town by the statutory deadline of 31 December. This is discussed in the attached publication.

BACKGROUND

At its November 2025 Meeting, the Audit, Risk and Improvement Committee received a status update on the 2024-25 financial audit and resolved the following:

Committee Resolution 012611

OFFICER RECOMMENDATION

Moved Mr Chauvel, seconded Cr Cutter

That the Audit, Risk and Improvement Committee recommend Council:

1. **Receives the draft Annual Financial Report for the Year Ended 30 June 2025.**
2. **Notes the status of the audit of the Town of East Fremantle 2024-25 Accounts including component audit arrangements for East Fremantle Community Park.**
3. **Notes the increase in the audit fee for 2024-25. This reflects the additional audit effort which in turn is reflective of demands on staff/contract resources to prepare for audit.**
4. **Notes that the Auditors Report will not be received in time to enable Council to consider and accept the Annual Report at the Ordinary Council Meeting of 9th December 2025.**

(CARRIED UNANIMOUSLY 5:0)

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

Against: Nil

The initial audit timetable issued by OAG on 28 May 2025 had to be amended due to the complexity of EFCP accounting, consolidation and auditing requirements as assessed by OAG.

Belgravia's auditor HLB Mann Judd was appointed as the component auditor, who will audit EFCP operations as per OAG's auditing framework and requirements. The engagement arrangements are:

- HLB Mann Judd have an existing Audit Agreement with Belgravia Leisure.
- OAG have prepared Group Audit Instructions for HLB Mann Judd which has been accepted.
- The Town has agreed to cover Belgravia's audit costs of \$15k, as the audit framework imposed is much broader than originally contemplated. The EFCP audit will be a full scope audit as component's (EFCP's) expenses are more than 20% consolidated total expenses (EFCP and The Town). HLB Mann Judd are required to issue an audit opinion to the Town.

CONSULTATION

Audit, Risk and Improvement Committee
Kelli Small – Consultant
Jonathan Throssell, Chief Executive Officer
Office of Auditor General
Belgravia Leisure
HLB Mann Judd

STATUTORY ENVIRONMENT

Section 6.4 (3) of the *Local Government Act 1995* requires a local government to submit its Annual Financial Report to its Auditor by 30 September or such extended time as the Minister allows.

Pursuant to section 7.9 (1) of the *Local Government Act 1995*, the auditor is required to examine the accounts and Annual Financial Report submitted for audit and issue the Auditor's Report by 31 December.

Pursuant to section 5.54 of the *Local Government Act 1995*, the Annual Report (inclusive of the audited Annual Financial Report) is to be accepted by the local government no later than 31 December, or if the auditor's report is not available in time, the Annual Report is to be accepted no later than 2 months after the auditor's report becomes available.

The Town has not complied with section 7.9 (1) of the *Local Government Act 1995* as the Auditor’s Report was not received by the 31 December. The Town did advise the Department via email on the 9 December 2025 that the statutory deadline was unlikely to be met. No response from the Department was received.

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

The Town was advised by letter (dated 31 March 2025) from OAG that the Town’s indicative audit fee for 2024-25 will be \$69,875 (ex GST). This compares to the prior year audit fee of \$79,703 which involved an increased audit effort due to complex matters relating to the Towns’ withdrawal from the Resource Recovery Group.

The Town’s audit fee for 2024-25, however, is likely to be significantly more than advised in March due to the technical assessment of accounting requirements for EFCP and subsequent audit effort. The Town was advised during a planning meeting that direct costs of approximately \$14k were incurred by OAG to undertake a technical review of the agreements between the Town and Belgravia Leisure and subsequent determination of accounting requirements. The Town is also covering the cost of the audit of the EFCP accounts performed by HLB Mann Judd (\$15k) and there will be further audit effort by OAG in reviewing the component audit file.

STRATEGIC IMPLICATIONS

Town of East Fremantle Strategic Community Plan 2020-2030

Strategic Priority 5 – Leadership and Governance

5.1 Strengthen organisational accountability and transparency.

5.3 Strive for excellence in leadership and governance.

RISK IMPLICATIONS

RISKS

Risk	Risk Likelihood (based on history & with existing controls)	Risk Impact / Consequence	Risk Rating (Prior to Treatment or Control)	Principal Risk Theme	Risk Action Plan (Controls or Treatment proposed)
Due to component audit arrangements for EFCP, the Town is unable to meet statutory deadlines in relation to the financial audit	Likely (4)	Major (4)	High (10-16)	REPUTATIONAL Substantiated, public embarrassment, moderate impact, moderate news profile	The Town is required to develop and negotiate an Audit Plan and Timetable with Belgravia Leisure

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	Yes

SITE INSPECTION

Not applicable.

COMMENT

The Draft Annual Financial Report of the Town of East Fremantle for the financial year ended 30 June 2025 has been prepared based on proper accounts and records to fairly present the financial position of the Town of East Fremantle at 30 June 2025 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.

The following revised audit timetable was received from OAG on the 10th December 2025.

Activity	Date
Review of component auditor documentation	24 November 2025 – 28 November 2025 10 February 2026 – 24 February 2026
Exit Meeting	11 December 2025 week ending 13 March 2026
Receipt of Signed Management Representation Letter and Financial Statements	15 December 2025 week ending 13 March 2026

Issue of Audit Opinion and Final Management Letter	15 December 2025 week ending 13 March 2026 (or within 5 days after the receipt of final signed financial report)
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As the review of component auditor documentation has not substantially commenced at the time of writing this report, the Town is not aware if there will be any delays to the timetable above.

- The Town did contact Belgravia's Auditors (HLB) on the 16 January 2026 and it was advised that the audit will be completed the following week, and a closing meeting will be held with Belgravia Management.
- OAG will not be able to communicate any required changes (if any) to the Town until after they have reviewed the audit work performed on EFCP. By reviewing HLB's audit file first, OAG will ensure the work performed is appropriate, complied with relevant auditing requirements (including the reporting instructions issued to HLB), and that any conclusions drawn are consistent with the OAG's expectations. This will ensure that, when information is shared with the Town, all parties are aligned on the outcomes and implications.

Thus, there are three scenarios that may arise during OAG's review of the component audit documentation and financial statements for EFCP:

- (1) Belgravia Leisure have met all requirements of the component audit, and the financial statements are free from material misstatement and no changes are required. Under this scenario, the indicative audit timelines in the table above may be met. This will allow Council to adopt the Annual Report and set a date for the annual meeting of electors (to be held in April).
- (2) The component audit documentation and financial statements are substantially complete, with minor corrections or clarifications required. Given the 11 business days scheduled for the review of the component audit documentation by OAG, this should provide sufficient time for minor corrections or clarification to be provided.
- (3) The component audit documentation and financial statements require substantial changes, leading to significant delay.

As previously advised, the efficiency of the component audit arrangements is dependent on Belgravia Leisure fully meeting requirements in a timely manner. If they fail to do so, the Town will continue to experience delays in achieving audit clearance. As detailed in the attached OAG Report, those local governments that do not meet the statutory deadline of 31 December for issue of the Auditor's Report, are publicly named, which causes reputational damage and for the Town to be marked with stigma. Administratively, it is also difficult to progress corporate planning frameworks when the Annual Report and annual meeting of electors is delayed significantly into the next calendar year.

To manage this risk, the Town needs to ensure that it can impose a contractual obligation on Belgravia Leisure that they fully prepare for the financial audit by the 31 August of each year. Financial audit preparedness steps include:

1. Plan Early and Establish Governance
 - Develop an annual financial reporting and audit readiness plan
 - Assign clear responsibilities within the team
 - Maintain a timetable that aligns with OAG WA's audit schedule and submission deadlines
2. Maintain Strong Internal Controls Throughout the Year
 - Review and update internal control frameworks regularly
 - Monitor key controls (payroll, procurement, revenue, asset management, IT Systems)

3. Prepare High Quality Financial Statements
 - Prepare a Statement of Comprehensive Income, Statement of Financial Position, Statement of Changes in Equity and Statement of Cash Flow
 - Follow the Western Australian Public Sector Financial Statements – Better Practice Guide for structure, disclosures and compliance
 - Complete all reconciliations (bank, payroll, assets, liabilities) before drafting statements
 - Validate opening balances and prior-year adjustments
4. Compile a Complete and Well-Organised Audit File
 - Final trial balance
 - Reconciliations with supporting documentation
 - Contracts, leases, agreements and major transactions evidenced
 - Minutes of board meetings
 - Evidence of internal control reviews
5. Conduct Internal Quality Review before Submission
 - Perform a technical accounting review
 - Fix errors before submitting to auditors
6. Engage early and communicate with the Audit Team
 - Participate in planning meetings with the auditors
 - Provide requested documents promptly
 - Clarify complex transactions early
 - Keep communication open during interim/final audit
 - Track audit requests using a central register
7. Address Audit Findings/Review Audit Outcomes and Implement Improvements
 - Analyse the management letter and audit report
 - Implement audit findings
 - Integrate lessons learned into next year’s audit readiness plan

It is therefore recommended that following the Town’s Exit Meeting with the Office of the Auditor General, the Town confirms the above audit preparedness framework with Belgravia Leisure to ensure that future audit delays are avoided.

CONCLUSION

That the Audit, Risk and Improvement Committee notes the status of the audit of the Town’s Annual Financial Report for the period ended 30 June 2025.

In relation to the risk relating to continued non-compliance with statutory audit timelines, it is recommended that the Committee recommend to Council that a formal contract mechanism be enacted which requires Belgravia Leisure to develop an Annual Financial Reporting and Audit Readiness Plan, which aligns with the Town’s audit schedule with the Office of the Auditor General.

CHOOSE AN ITEM. OFFICER RECOMMENDATION / COMMITTEE RESOLUTION

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

OFFICER RECOMMENDATION

That the Audit, Risk and Improvement Committee:

- 1. Notes the status of the audit of the Town’s Annual Financial Report for the year ended 30 June 2025.**

- 2. Notes, under a best-case scenario in which Belgravia Leisure’s audit is signed off by the Office of the Auditor General by the 24 February 2026, the Town of East Fremantle is likely to receive the Auditor’s Report by 13 March 2026. This may enable the Town’s Annual Report to be submitted to the Ordinary Council Meeting of 17 March 2026 as a late item.**
- 3. Recommend to Council that a formal contract mechanism be investigated under the Operator Agreement between the Town and Belgravia Leisure, requiring Belgravia Leisure to develop an Annual Financial Reporting and Audit Readiness Plan, which aligns with the Town’s audit schedule with the Office of the Auditor General.**

REPORT ATTACHMENTS

Attachments start on the next page



Report 8: 2025-26 | 28 January 2026

FINANCIAL AUDIT RESULTS

Status of Local Government Audits 2025



**Office of the Auditor General
for Western Australia**

Audit team:

Grant Robinson
Tamara McCarthy
Financial Audit teams

National Relay Service TTY: 133 677
(to assist people with hearing and voice impairment)

We can deliver this report in an alternative format for
those with visual impairment.

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***The Office of the Auditor General acknowledges the traditional custodians throughout
Western Australia and their continuing connection to the land, waters and community. We
pay our respects to all members of the Aboriginal communities and their cultures, and to
Elders both past and present.***

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WESTERN AUSTRALIAN AUDITOR GENERAL'S REPORT

Status of Local Government Audits 2025

Report 8: 2025-26
28 January 2026

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**THE PRESIDENT
LEGISLATIVE COUNCIL**

**THE SPEAKER
LEGISLATIVE ASSEMBLY**

STATUS OF LOCAL GOVERNMENT AUDITS 2025

This report has been prepared for submission to Parliament under the provisions of section 24 of the *Auditor General Act 2006*.

Financial audits are an integral part of my Office's overall program of audit and assurance for Parliament. They seek to provide Parliament and the people of WA with timely assurance of the financial performance and financial position of entities at annually mandated intervals (i.e. legislated reporting timeframes). The timeliness of financial audits, and related entity readiness for audit are important for the relevance of this information.

This report reflects a new initiative to provide timely and relevant information to Parliament and other relevant stakeholders on the status of local government entities that did not meet the statutory reporting deadline of 31 December 2025.

A handwritten signature in black ink, appearing to read 'Caroline Spencer'.

Caroline Spencer
Auditor General
28 January 2026

Contents

Auditor General's overview.....	3
Status of 2025 Local Government Audits	5
Appendix 1: Outstanding 2025 audit opinions at 31 December 2025	7
Appendix 2: Audit opinion types	12

Auditor General's overview

2026 marks the first year I am providing an audit status report on delayed local government audit opinions. This report lists the local governments that did not meet the 31 December 2025 statutory reporting deadline, and the reasons identified by my auditors for delays at these nine entities.

The purpose of this report is to provide timely communication to stakeholders regarding material risks and significant deficiencies identified at entities which have not met their statutory reporting deadline.

I hope the transparency this report creates will drive continuous improvement within those entities and across the public sector to deliver quality timely financial reporting.



This proactive approach to reporting delays raises awareness of relevant issues for Parliament, the community, the new Local Government Inspector – and indeed councillors themselves who may not always have visibility of these matters – to allow earlier understanding, attention and action where necessary. I anticipate it will also encourage entities to prioritise good financial governance and provide auditors with access to everything they need for audit finalisation within agreed timeframes to avoid this 'OAG naughty list', as it is already commonly referred to by the sector.

Had we issued this kind of report last year, stakeholders would, for example, have been aware of our concerns with the Shire of Coolgardie's ability to continue to operate. Instead, this information of high public interest had to remain confidential within my team's audit files until audit procedures were able to be finalised in June 2025 and results formally reported with our audit opinion. Furthermore, I expect readers of this new report will be struck for the first time by the anomalous pattern of audit delays at the Shire of Yalgoo (Appendix 1, pages 10-11). While my Office already reports delays annually in our audit results reports¹, this new report goes further, enabling scrutiny and specific commentary of ongoing trends. Delayed audits represent poor accountability and transparency and can be a red flag for more widespread serious governance concerns. Where financial information is not publicly available in a timely manner, ratepayers and Parliament are not able to appropriately assess the position of these local governments and make informed decisions about their councils. These delays also represent additional work for my Office and the entities themselves, which otherwise could have been avoided, and ultimately incur additional costs for ratepayers.

Entities with delays fall into two main categories. Firstly, those with delayed audits for multiple years, which includes the City of Nedlands, the Shire of Halls Creek and the Shire of Yalgoo. All have not met the statutory deadline for several years. Repeat offenders are often affected by ongoing systemic issues. This generally reflects capability and governance culture and can indicate a need to attract and retain staff with suitable qualifications and experience, or the need for more support and intervention, such as from the Department of Local Government, Industry Regulation and Safety or the new Local Government Inspector.

The second category consists of entities affected by a generally less concerning one-off event. This can include the loss of key finance staff and executive officers at critical stages of the reporting process or last-minute technical accounting issues. For example, the Town of East Fremantle was delayed while awaiting the audit of a standalone facility which they operate, and the Shire of Mount Magnet lost key finance staff during the audit process, causing delays in the finalisation and reconciliation of their accounts.

Overall, the 2025 audit season progressed better than previous years, with 138 of 147 local government entities' audits finalised by the statutory deadline of 31 December 2025, while nine entities missed the deadline. This is a continuing trend of improvement, with 12 entities missing the deadline in 2024 and 16 in 2023. I will separately report to Parliament on the

¹ Office of the Auditor General, [Local Government 2023-24 - Financial Audit Results](#), OAG website, 24 April 2025.

results of the finalised 138 entities in our local government financial audit results report, which is expected to be tabled at the end of March 2026.

I wish to acknowledge the hard work of the 138 entities that provided sufficient and timely information to my auditors to enable completion of their audits within the legislative timeframe. I would also like to acknowledge those named within this report for their continued cooperation with my Office to finalise their audits as soon as practicable in 2026. I hope to see the number of local government audits completed by the statutory deadline continue to improve for 2026. Lastly, I want to recognise the hard work of my staff and the contract audit firms that work with us, without whom we would not be able to deliver an audit program of this scale within the statutory timeframe.

Status of 2025 Local Government Audits

We had completed the audits of 138 of 147 local government entities to enable the entities to accept their annual report by the legislated timeframe of 31 December 2025. This is slightly better than 2024 where we had finalised 135 of the local government audits by 31 December 2024. A summary of the reasons for delays in the remaining nine audits is presented below with specific reasons per local government entity set out in Appendix 1.

The *Local Government Act 1995* requires an entity to prepare an annual report which includes the auditor's report on the financial statements (section 5.53) and accept the report no later than 31 December after that financial year (section 5.54). The entity is then required to advertise the availability of the report (section 5.55) and hold an Annual General Meeting of Electors (AGM) within 56 days of accepting the annual report (section 5.27). Our audits are generally scheduled to enable all entities to meet the 31 December legislative deadline. In the absence of an annual report that has been accepted by the respective Council, this report provides information to Councillors, ratepayers, Parliament and other stakeholders about the delays. If we had to issue an opinion on 31 December 2025, it is likely that all the audits listed in Appendix 1 would have been issued modified opinions, from qualifications on specific balances or transactions to disclaimers of opinions.

Audits still in progress at 31 December 2025

The nine audits that were not finalised prior to 31 December 2025 encountered numerous challenges.

Generally, the delayed audits share some of the following themes:

- **Data integrity:** information to support the trial balance and financial report disclosures could not be provided to auditors. These issues can result from a lack of preparation for the audit, finance system issues and record keeping failures. We encourage entities to review our better practice guides² to better understand audit information requirements.
- **Key staff availability:** positions were vacated during the audit or have been vacant for some time, these included finance staff, chief executives and corporate service executives, all of whom are important to the timely and efficient conduct of an audit. When key staff resign prior to or during the audit process, often no one is left at the entity who can assist with audit queries or provide the necessary information.
- **Difficulty closing out prior year audits:** some entities have historically been delayed or have multiple years' audits not yet finalised. Each financial report includes prior year figures and, for balance sheet accounts, these figures are the starting balances for the proceeding financial year. Due to this, one year cannot be commenced until the previous year is completed, therefore one delayed audit can have flow-on impacts for multiple years.
- **Delays in provision of the financial report:** Several of the delayed entities did not provide their financial report to the auditors by the statutory deadline of 30 September 2025. Some entities provided a financial report within the deadline which was incomplete or was not of sufficient quality to facilitate an audit. Incomplete financial reports cannot be adequately audited, as auditors cannot test what is not yet available. Poor quality financial reports cause significant audit re-work. In these cases, balances are tested, found to be incorrect, have to be corrected by the entity and then require retesting to ensure they are now accurate. This rework and the time to repeatedly

² Office of the Auditor General, [Audit Readiness – Better Practice Guide](#), OAG website, 30 June 2023; Office of the Auditor General, [Western Australian Public Sector Financial Statements – Better Practice Guide](#), OAG website, 14 June 2021.

follow-up on incomplete financial reports adds hours and cost to audits, which have to be passed on to entities via additional audit fees. Delays in the provision of a complete and accurate financial report inevitably delay the commencement of audit work, which can then lead to delayed audit opinions.

Due to the issues which caused these audits to be delayed, we expect the audits that are still in progress will have various audit findings and may have modifications to their 2025 audit report, such as a qualified audit opinion or the inclusion of an emphasis of matter or other matter paragraph.

Results of audits completed by 31 December 2025

The annual local government financial audit results report for 2025 is expected to be tabled in Parliament by the end of March 2026. This report will summarise the key matters impacting the 138 local government audits completed in 2025.

Appendix 1: Outstanding 2025 audit opinions at 31 December 2025

Key for appendix 1:

Type of prior year audit opinion (see Appendix 2 for explanations of opinion types)	
	Clear (unmodified)
	Clear opinion with emphasis of matter or matter of significance paragraph
	Material uncertainty related to going concern
	Qualified or a disclaimer of opinion
	Qualified opinion with an emphasis of matter or matter of significance paragraph
	Opinion not yet issued

Timeliness of 2024 opinion ³	
	Met statutory deadline for reporting
	Met statutory deadline for reporting however report was completed after OAG headline initiative requirement (6 December for 2024)
	Did not meet statutory deadline for reporting

³ Statutory deadline for local government financial reporting is 31 December of the financial year that is being audited. For the financial year ended 30 June 2025 this was 31 December 2025.

Entity	First complete draft of 2025 financial report received by 30 September 2025 ⁴	Reason for delay of 2025 financial report and audit	2024 and earlier opinion date and type	
Bunbury-Harvey Regional Council	No	The Council was unable to provide all required audit information in a timely manner, causing significant audit delays. This is primarily due to the limited staff available to address audit queries. The audit is expected to be completed by 31 March 2026 assuming all outstanding information is provided to OAG auditors in early February 2026.	2024: 05/12/2024	
City of Nedlands	No	<p>The City provided their 2025 financial report in November 2025, well after the statutory deadline of 30 September 2025. There are multiple reasons for the delay in the audit of the City, including:</p> <ul style="list-style-type: none"> late finalisation of the 2024 audit a system outage issue that impacted revenue transactions during the final quarter of the 2024-25 financial year which required some transactions to be reprocessed resourcing challenges ongoing since 30 June 2025 with finance staff changes salary underpayments identified which are still being investigated and will likely require disclosure in the financial report historical record keeping issues which continue to impact the progress of the 2025 audit. <p>The audit is expected to be completed by 31 March 2026 assuming outstanding information is provided and audit issues resolved by early February 2026.</p> <p>The last time the City met the statutory deadline was the 2021 financial year, with the opinion dated 30/11/2021.</p>	2024: 05/09/2025	
			2023: 01/03/2024	
			2022: 21/04/2023	
			2021: 30/11/2021	

⁴ Statutory deadline for provision of the draft financial statements to the auditor is 30 September 2025, with the ability to seek an extension from the Department of Local Government, Industry Regulation and Safety. For the purpose of this report we have not considered if entities sought or met any extension for this deadline.

Entity	First complete draft of 2025 financial report received by 30 September 2025 ⁴	Reason for delay of 2025 financial report and audit	2024 and earlier opinion date and type	
Shire of Cocos (Keeling) Islands	Yes	During the 2024 and 2025 financial years, various agreements and contracts transferred the management of the Islands' information technology and related infrastructure from a third party to the Shire. Due to the complex history of these arrangements, the legal position of various aspects of this, including the transfer of assets to the Shire, was not clear. The Shire was waiting for this clarity to be resolved before accounting for any assets it may or may not have acquired because of these arrangements. Accordingly, these assets were not formally valued at the time. At 15 December 2025, the Shire was obtaining external valuations of these assets for recording in the Shire's 2024-25 financial statements. The audit is expected to be completed by 31 March 2026, assuming outstanding information is provided and audit issues are resolved in early February 2026.	2024: 23/12/2024	 
Shire of Coorow	Yes	The Shire was unable to provide all required information for audit purposes in a timely manner due to the unplanned departure of key staff. These resourcing constraints caused significant audit delays. The audit is expected to be completed by 31 March 2026 assuming outstanding information is provided, and audit issues are resolved in early February 2026.	2024: 5/12/2024	 
Shire of Dalwallinu	Yes	During the audit review, two historical joint arrangements with the then State Housing Commission (HomesWest), now the Housing Authority, were identified as having been incorrectly recorded in prior financial periods. As these errors are material, a prior period restatement is required for land and buildings, along with the necessary disclosures. Given the significance of these adjustments, the Shire requires additional time to revise the financial statements to reflect these changes. The audit is expected to be completed by 31 March 2026, subject to the timely provision of all requisite audit information.	2024: 21/11/2024	 

Status of Local Government Audits 2025 | 9

Entity	First complete draft of 2025 financial report received by 30 September 2025 ⁴	Reason for delay of 2025 financial report and audit	2024 and earlier opinion date and type	
Shire of Halls Creek	No	Following a disclaimer of opinion in 2023, and a subsequent and ongoing investigation into allegations of misconduct at the Shire, entity management engaged an external accountant to act as Executive Manager Finance in the finance function. Their focus was on the preparation of the 2024 annual financial report. We required a significant amount of audit effort to validate the opening balances for the 2024 financial year and consider the impacts of the 2023 disclaimer and the non-valuation of infrastructure assets. The 30 June 2025 audit is expected to be completed by 30 April 2026 if all requisite audit information is provided in a timely manner. The last time the Shire met the statutory deadline was the 2020 financial year, with the opinion dated 16/12/2020.	2024: 19/12/2025	 
			2023: 23/04/2024	 
			2022: 18/04/2023	 
			2021: 18/03/2022	 
			2020: 16/12/2020	 
Shire of Mount Magnet	No	During the audit process, there was a changeover in key finance staff due to unforeseen circumstances. Shire staff have confirmed the financial report contains variances to underlying accounting records. The variances require further investigation and reconciliation by the Shire. The audit is expected to be completed by 31 March 2026 provided all requisite audit information is provided in a timely manner.	2024: 25/11/2024	  
Shire of Yalgoo ⁵	No	The 2023 and 2024 audits have been delayed due to: <ul style="list-style-type: none"> • Previous audit delays, the 2022 audit was only completed in May 2024 and the 2023 and 2024 audits are not yet finalised at 31 December 2025. • Issues with data availability/integrity have impeded financial statement completion, audit readiness and audit completion. 	2024: Not yet issued	 
			2023: Not yet issued	 
			2022: 14/05/2024	 
			2021: 18/04/2023	 
			2020: 03/03/2022	 

⁵ The Shire of Yalgoo has three financial reports outstanding, being 30 June 2025, 30 June 2024 and 30 June 2023.

Entity	First complete draft of 2025 financial report received by 30 September 2025 ⁴	Reason for delay of 2025 financial report and audit	2024 and earlier opinion date and type	
		<ul style="list-style-type: none"> Misaligned Shire and auditor staff availability to progress audits. <p>The 2023 and 2024 audits have commenced and are in the final stages of completion.</p> <p>The 2025 audit is delayed due to previous audit delays and will commence once the 2024 audit is completed. Shire and audit teams are available to complete the outstanding audits by 31 March 2026.</p> <p>The last time the Shire met the statutory deadline was the 2018 financial year, with the opinion dated 18/12/2018.</p>	2019: 31/01/2020	 
			2018: 18/12/2018	 
Town of East Fremantle	No	<p>The Town operates the East Fremantle Community Park (EFCP), which is a standalone operation requiring its own audit for the values to be included in the Town's financial statements. An auditor was not appointed to EFCP until after 30 June 2025. The completion date for the EFCP audit is not yet known. Once the audit of EFCP is completed, the audit of the Town can be finalised.</p>	2024: 6/12/2024	 

Source: OAG

Appendix 2: Audit opinion types

In the auditor's report we include the audit opinion on the annual financial report and any other matters that, in our judgement, need to be highlighted. The following are explanations of types of opinions the Auditor General can issue:

1. **Clear opinion:** indicates satisfactory financial controls. The financial report is based on proper accounts, complies with relevant legislation and accounting standards, and fairly represents performance and financial position.
2. **Clear opinion with an emphasis of matter/other matter/matter of significance paragraph:** draws attention to a matter disclosed in the financial report to aid the readers understanding but does not result in a qualified opinion.
3. **Qualified opinion:** when the audit identifies materially misleading information, inadequate controls or conflicts with the financial reporting frameworks.
4. **Disclaimer of opinion:** the most serious audit outcome, issued when the auditor is unable to form an opinion due to insufficient evidence to form an opinion after all reasonable efforts.
5. **Adverse opinion:** indicates that the impact of errors within the financial statements is so pervasive, it is not possible to conclude that the financial statements are free from material misstatement.

Auditor General's 2025-26 reports

Number	Title	Date tabled
8	Status of Local Government Audits 2025	28 January 2026
7	State Government 2025 – Information Systems Audit Results	3 December 2025
6	State Government 2025 – Financial Audit Results	3 December 2025
5	Valuation of Property Held by the Public Education Endowment Trust	3 December 2025
4	WA's Progress to Implement the National Principles for Child Safe Organisations (arising from the Royal Commission into Institutional Responses to Child Sexual Abuse)	27 November 2025
3	Maintaining Regional Local Roads	12 November 2025
2	Gold Corporation – Trade Applications	29 October 2025
1	Management of Housing Maintenance Information	6 August 2025

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Office of the Auditor General
for Western Australia

10.2 2602 STATUTORY BUDGET 2025-26 - MID YEAR BUDGET REVIEW

Report Reference Number	ACR-900
Prepared by	Peter Kocian, Executive Manager Corporate Services
Supervised by	Jonathan Throssell, Chief Executive Officer
Meeting date	Wednesday, 25 February 2026
Voting requirements	Absolute Majority when referred to Council
Documents tabled	Nil
Attachments	

1. Mid-Year Budget Review including Forecast Statement of Financial Activity at 30 June 2026 and Supporting Schedules.

PURPOSE

The Committee is requested to review the budget review as presented in the Forecast Statement of Financial Activity by Nature and Type and supporting schedules and recommend the review to the Ordinary Council Meeting of 17 March 2026.

EXECUTIVE SUMMARY

A Statement of Financial Activity incorporating year to date actuals and forecasts to 30 June 2026 for the period ending 31 December 2025 is presented.

Forecasts for the 30 June 2026 have been assigned to all accounts, resulting in a forecast budget surplus of **\$209,020**. It is recommended that the surplus remain unallocated to provide a safety net against any unfavourable movement in the forecast budget for the operations of East Fremantle Community Park (EFCP).

BACKGROUND

The *Local Government (Financial Management) Regulations 1996*, regulation 33A, requires that local governments conduct a budget review between 1 January and the last day of February in each financial year, and submit the review to Council on or before the 31 March. A copy of the review and determination is to be provided to the Department of Local Government within 14 days of the adoption of the review.

CONSULTATION

Budget Managers
Executive Leadership Team

STATUTORY ENVIRONMENT

Regulation 33A. Review of budget

- (1) Between 1 January and the last day of February in each financial year a local government is to carry out a review of its annual budget for that year.
- (2A) The review of an annual budget for a financial year must —
 - (a) consider the local government's financial performance in the period beginning on 1 July and ending no earlier than 31 December in that financial year; and
 - (b) consider the local government's financial position as at the date of the review; and
 - (c) review the outcomes for the end of that financial year that are forecast in the budget; and



- (d) include the following —
 - (i) the annual budget adopted by the local government;
 - (ii) an update of each of the estimates included in the annual budget;
 - (iii) the actual amounts of expenditure, revenue and income as at the date of the review;
 - (iv) adjacent to each item in the annual budget adopted by the local government that states an amount, the estimated end-of-year amount for the item.
 - (2) The review of an annual budget for a financial year must be submitted to the council on or before 31 March in that financial year.
 - (3) A council is to consider a review submitted to it and is to determine* whether or not to adopt the review, any parts of the review or any recommendations made in the review.
- *Absolute majority required.*
- (4) Within 14 days after a council has made a determination, a copy of the review and determination is to be provided to the Department.

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 2025-26 Budget, Council adopted the following thresholds as levels of material variances for financial reporting.

In accordance with regulation 34 (5) of the Local Government (Financial Management) Regulations 1996, and AASB 1031 Materiality, the level to be used in statements of financial activity in 2025-26 for reporting material variances shall be:

- (a) 10% of the amended budget; or
- (b) \$10,000 of the amended budget.

whichever is greater. In addition, that the material variance limit be applied to total revenue and expenditure for each Nature and Type classification and capital income and expenditure in the Statement of Financial Activity.

STRATEGIC IMPLICATIONS

Town of East Fremantle Strategic Community Plan 2020-2030

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 budget management will result in adverse financial implications for the Town	Unlikely (2)	Extreme (5)	Moderate (5-9)	FINANCIAL IMPACT More than \$1,000,000	Accept Officer Recommendation
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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	10
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

A budget review was undertaken during January 2026 based on the December 2025 financial statements in accordance with the requirements of the *Local Government (Financial Management) Regulation 33A*.

In discussing proposed budget amendments, recommended budget variations are categorised as either Favourable, Unfavourable or Contra. This status relates to their impact on the Town’s net current asset position. As an example, a project that is fully funded by grants or reserves would generally be a contra entry – that is, it will have a nil impact on net current assets as the expenditure is fully supported by specific source funding.

The balance of net current assets is a key indicator of the Town’s ability to meet its debts and obligations as and when they fall due, and its financial flexibility in responding to opportunities, such as dollar-for-dollar grants, as and when required.

In constructing the mid-year budget review, forecasts for the 30 June 2026 have been assigned to all accounts and are being reported in the Statement of Financial Activity by Nature and Type at a summary level. A copy of the Forecast Statement of Financial Activity by Nature and Type is provided below:

**TOWN OF EAST FREMANTLE
FORECAST STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2026**

	Original Budget	Current Budget (a)	Forecast Budget (b)	YTD Actual 31/12/2025 (c)	Variance
	\$	\$	\$	\$	
OPERATING ACTIVITIES					
Revenue from operating activities					
Rates	10,044,192	10,044,192	10,044,192	10,007,432	0
Grants, subsidies and contributions	1,211,468	1,044,410	1,096,008	529,430	51,599
Fees and charges	1,808,372	1,808,372	1,782,164	1,098,183	(26,208)
Interest revenue	220,569	220,569	220,569	215,067	0
Other revenue	268,480	5,744,560	5,863,531	2,885,882	118,971
	13,553,081	18,862,102	19,006,464	14,735,995	144,362
Expenditure from operating activities					
Employee costs	(5,687,040)	(5,687,040)	(5,513,245)	(2,729,331)	173,795
Materials and contracts	(4,914,916)	(4,674,832)	(4,964,446)	(1,830,316)	(289,615)
Utility charges	(452,443)	(452,443)	(396,929)	(128,034)	55,514
Depreciation	(2,298,486)	(2,298,486)	(2,298,486)	(1,149,246)	0
Finance costs	(300,133)	(300,133)	(264,316)	(95,218)	35,817
Insurance	(317,614)	(317,614)	(278,703)	(253,340)	38,911
Other expenditure	(812,754)	(6,656,726)	(6,802,771)	(3,260,880)	(146,046)
	(14,783,385)	(20,387,273)	(20,518,896)	(9,446,364)	(131,623)
Non-cash amounts excluded from operating activities	2,298,486	2,298,486	2,298,486	1,149,246	0
Amount attributable to operating activities	1,068,182	773,315	786,054	6,438,877	12,739
INVESTING ACTIVITIES					
Proceeds from capital grants, subsidies and contributions	858,213	1,108,213	565,016	265,909	(543,197)
Proceeds from disposal of assets	75,000	75,000	60,000	0	(15,000)
Payments for property, plant and equipment	(1,342,693)	(1,648,569)	(1,068,355)	(77,359)	580,214
Payments for construction of infrastructure	(1,087,728)	(1,197,728)	(561,728)	(17,817)	636,000
Amount attributable to investing activities	(1,497,208)	(1,663,084)	(1,005,067)	170,733	658,017
FINANCING ACTIVITIES					
Transfer from reserves	1,328,527	1,340,027	1,066,778	326,684	(273,250)
Repayment of borrowings	(157,911)	(157,911)	(157,911)	(78,015)	0
Payments for principal portion of lease liabilities	(54,261)	(54,261)	(81,425)	(52,622)	(27,164)
Transfer to reserves	(98,749)	(98,749)	(98,749)	0	0
Amount attributable to financing activities	1,017,606	1,029,106	728,693	196,047	(300,413)
MOVEMENT IN SURPLUS OR DEFICIT					
Surplus or deficit at the start of the financial year	(588,579)	(300,659)	(300,659)	(300,659)	0
Amount attributable to operating activities	1,068,182	773,315	786,054	6,438,877	12,739
Amount attributable to investing activities	(1,497,208)	(1,663,084)	(1,005,067)	170,733	658,017
Amount attributable to financing activities	1,017,606	1,029,106	728,693	196,047	(300,413)
Surplus or deficit after imposition of general rates	1	(161,322)	209,020	6,504,998	370,342

A detailed schedule of forecasts at 30 June 2026 (at general ledger income and expenditure code level) is included within attachment 1. There are several variations at income/expenditure code level; however, comparatives between actuals and year to date budget are assessed at general ledger account level, and therefore, any minor variances between IE code allocations (notably the 340/500 IE Codes) does not impact on the materiality of reporting.

The following high-level snapshot of the budget impact of the forecast on the Statement of Financial Activity by Nature and Type is provided:

- Forecast total operating revenue \$19,006,464 versus current budget of \$18,862,102 (favourable variance of \$144,362 attributable to increase in financial assistance grants and reimbursement of long service leave from other local governments).
- Forecast total operating expenditure of \$20,518,896 versus current budget of \$20,387,273 (unfavourable variance of \$131,623 – this is mainly attributable to an increase in forecast opex for EFCP).
- Forecast total capital expenditure of \$1,630,082 versus current budget of \$2,846,297. The changes to the capex budget have the most material change on the Town's budget position and this is discussed below.

Executive Summary:

- Budgets have been reforecast resulting in an improvement of \$370,342 in the Town's net current asset position from a current budget deficit of (\$161,322) to a surplus of \$209,020.
- The Town's Budget profile includes minimal discretionary expenditure. This expenditure generally relates to funding support for community groups, regional partnerships such as the Fremantle Recycling Centre and joint Library Service with the City of Fremantle, and consultancy budgets which are required to deliver non-recurrent operating projects as directed by the Corporate Business Plan. Any reduction in funding in these areas will impact on levels of service.
- The Town has incurred unavoidable increases in some costs including audit fees and superannuation for council members.
- The Town's budget remains sensitive to the operating result of East Fremantle Community Park. The operating budget has been reforecast by Belgravia Leisure (at the Town's request) resulting in a forecast subsidy of (\$473,924) compared to an approved budget of (\$367,890). The increase in subsidy has been included in the Town's mid-year budget review.
- Reserve funds are not to be used to fund recurrent operating activities.
- Thus, the main strategy that the Town has available to return the budget to surplus is from the deferral of municipal funded capital works projects. These projects are highlighted in red text in the capital works schedule in the attachments, with the budget improvement largely attributable to the following municipal savings:
 - \$90,000 deferred expenditure on Ulrich Playground
 - \$98,050 deferred expenditure for Isuzu Truck
 - \$45,000 deferred expenditure on Riverside Road footpath project

A schedule of budget variations of greater than \$20k has been extracted from the detailed schedule of chart of accounts and is provided in the attachments. There are several contra adjustments which have a nil impact on the Town's budget position. Unfavourable adjustments are kept to a minimum.

CONCLUSION

The mid-year budget review results in a forecast budget surplus of \$209,020 at 30 June 2026. This forecast is a favourable improvement of \$370,342 compared to the current budget deficit of (\$161,322). The improvement in the budget position is primarily attributable to the deferral of municipal funded capital works. Deferred works will need to be funded in the 2026-27 Budget.

The achievement of this forecast budget result is dependent on the full delivery of budgeted services and programs (including clearance of capital works) and realising all budgeted income.

It is recommended that the forecast surplus of \$209,020 remain unallocated to provide a safety net against an unfavourable operating result for East Fremantle Community Park. Any surplus will be carried forward into the 26-27 FY and can be used to fund deferred works from this year.

CHOOSE AN ITEM. OFFICER RECOMMENDATION / COMMITTEE RESOLUTION

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

OFFICER RECOMMENDATION

That the Audit, Risk and Improvement Committee:

1. Receive the review of the Town's Statutory Budget for the 2025-26 financial year as detailed in the Forecast Statement of Financial Activity and supporting schedules.
2. Recommend to Council the approval of the mid-year budget review as per the forecast figures disclosed in the attached Statement of Financial Activity by Nature and Type for the period ending 31 December 2025, and as detailed in the detailed schedule of chart of accounts in attachment 1. Subject to approval, budgets detailed in the schedule of chart of accounts will be amended accordingly in the Town's finance system.
3. note the following budget adjustments to headline figures in the Forecast Statement of Financial Activity, resulting in a forecast budget surplus of \$209,020 at 30 June 2026:

Description	Current Budget	Forecast 30 June 2026	Variance
Opening Surplus	(\$300,659)	(\$300,659)	\$0
Operating Revenue	\$18,862,102	\$19,006,464	\$144,362
Operating Expenditure	(\$20,387,273)	(\$20,518,896)	(\$131,623)
Non-Cash Items	\$2,298,486	\$2,298,486	\$0
Capital Expenditure	(\$2,846,297)	(\$1,630,082)	\$1,216,215
Non-Operating Revenue	\$1,108,213	\$565,016	(\$543,197)
Transfers to Reserves	(\$98,749)	(\$98,749)	\$0
Transfer from Reserves	\$1,340,027	\$1,066,778	(\$273,250)
Repayment of borrowings	(\$157,911)	(\$157,911)	\$0
Lease Repayments	(\$54,261)	(\$81,425)	(\$27,164)
Forecast (Deficit)/Surplus at 30 June 2026	(\$161,322)	\$209,020	\$370,342

REPORT ATTACHMENTS

Attachments start on the next page

TOWN OF EAST FREMANTLE
FORECAST STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2026

	Original Budget	Current Budget (a)	Forecast Budget (b)	YTD Actual 31/12/2025 (c)	Variance
	\$	\$	\$	\$	
OPERATING ACTIVITIES					
Revenue from operating activities					
Rates	10,044,192	10,044,192	10,044,192	10,007,432	0 no change
Grants, subsidies and contributions	1,211,468	1,044,410	1,096,008	529,430	51,599 Favourable - FAGS
Fees and charges	1,808,372	1,808,372	1,782,164	1,098,183	(26,208) immaterial
Interest revenue	220,569	220,569	220,569	215,067	0 no change
Other revenue	268,480	5,744,560	5,863,531	2,885,882	118,971 LSL reimbursements/contra against employee costs
	13,553,081	18,862,102	19,006,464	14,735,995	144,362
Expenditure from operating activities					
Employee costs	(5,687,040)	(5,687,040)	(5,513,245)	(2,729,331)	173,795 Favourable - As per Salaries and Wages Forecast - WHS/Contracts budget partially reallocated to materials and contracts
Materials and contracts	(4,914,916)	(4,674,832)	(4,964,446)	(1,830,316)	(289,615) Unfavourable
Utility charges	(452,443)	(452,443)	(396,929)	(128,034)	55,514 Reduction - street-lighting/EFCP
Depreciation	(2,298,486)	(2,298,486)	(2,298,486)	(1,149,246)	0
Finance costs	(300,133)	(300,133)	(264,316)	(95,218)	35,817 Contra adjustment against principal payments - laptop lease
Insurance	(317,614)	(317,614)	(278,703)	(253,340)	38,911 Favourable - 10% rate reduction negotiated on property insurance
Other expenditure	(812,754)	(6,656,726)	(6,802,771)	(3,260,880)	(146,046) Increase in EFCP Operating Expenditure
	(14,783,385)	(20,387,273)	(20,518,896)	(9,446,364)	(131,623)
Non-cash amounts excluded from operating activities	2,298,486	2,298,486	2,298,486	1,149,246	0
Amount attributable to operating activities	1,068,182	773,315	786,054	6,438,877	12,739
INVESTING ACTIVITIES					
Proceeds from capital grants, subsidies and contributions	858,213	1,108,213	565,016	265,909	(543,197) Reduced funding Riverside Rd / solar/battery project
Proceeds from disposal of assets	75,000	75,000	60,000	0	(15,000) Deferral of truck replacement
Payments for property, plant and equipment	(1,342,693)	(1,648,569)	(1,068,355)	(77,359)	580,214 50% completion solar/battery project
Payments for construction of infrastructure	(1,087,728)	(1,197,728)	(561,728)	(17,817)	636,000 Deferral of Riverside Rd Reconstruction and Footpath, \$90k carryover Ulrich Park
Amount attributable to investing activities	(1,497,208)	(1,663,084)	(1,005,067)	170,733	658,017
FINANCING ACTIVITIES					
Transfer from reserves	1,328,527	1,340,027	1,066,778	326,684	(273,250) Reduction in transfer from Sustainability Reserve - 50% completion solar/battery project. EFCP Public Art deferred
Repayment of borrowings	(157,911)	(157,911)	(157,911)	(78,015)	0
Payments for principal portion of lease liabilities	(54,261)	(54,261)	(81,425)	(52,622)	(27,164) Laptop Operating Lease
Transfer to reserves	(98,749)	(98,749)	(98,749)	0	0
Amount attributable to financing activities	1,017,606	1,029,106	728,693	196,047	(300,413)
MOVEMENT IN SURPLUS OR DEFICIT					
Surplus or deficit at the start of the financial year	(588,579)	(300,659)	(300,659)	(300,659)	0
Amount attributable to operating activities	1,068,182	773,315	786,054	6,438,877	12,739
Amount attributable to investing activities	(1,497,208)	(1,663,084)	(1,005,067)	170,733	658,017
Amount attributable to financing activities	1,017,606	1,029,106	728,693	196,047	(300,413)
Surplus or deficit after imposition of general rates	1	(161,322)	209,020	6,504,998	370,342

CAPITAL ACQUISITIONS

GL	Account Description	Adopted Budget	Current Budget	YTD Budget	YTD Actual	Order Value	Total Actual	Variance (Under)/Over	Indicator	Completion	Forecast	
Plant & Equipment		254,768	254,768	234,768	38,587	103,465	142,052	112,716		15%		
E05208	E05208 Ford Ranger Super CC XL TDCI Diesel Space Cab	33,006	33,006	33,006	0	31,765	31,765	0		0%	31,765	
E12804	E12804 Toyota Hilux Dual Cab Ute	33,006	33,006	33,006	38,587	0	38,587	0		117%	38,587	
E11692	E11692 Ford Ranger Double CC XL Dual Cab Ute TDC1	37,700	37,700	37,700	0	35,844	35,844	0		0%	35,844	
E12613	E12613 Ford Ranger Single Cab Auto Diesel 4x2	33,006	33,006	33,006	0	31,765	31,765	0		0%	31,765	
E12642	E12642 Isuzu Truck	98,050	98,050	98,050	0	0	0	0		0%	0	Deferred until 27/28
E04635	J04636 Upgrade of power to EV Charger - Dovenby House	20,000	20,000	0	0	4,091	4,091	0		0%	20,000	
Furniture & Equipment		10,000	23,876	18,805	11,805	6,938	18,743	5,133		49%		
E04606	E04606 General Allocation (Photocopier Corporate Services)	10,000	23,876	18,805	11,805	6,938	18,743	5,133		49%	25,681	
Buildings		1,077,925	1,369,925	231,833	97,197	6,920	104,117	1,265,808		7%		
E11715	J11748 Solar and Battery Installation East Fremantle Community Park. Solar installation Town Hall, Depot and Dovenby House	796,425	796,425	0	0	0	0	0		0%	398,213	Project 50% financially complete @ 30 June
E11715	J11738 East Fremantle Community Park - Miscellaneous Works	200,000	387,000	137,000	29,450	780	30,230	0		8%	350,000	
E11739	E11739 Tricolore Windows Ballustrades	20,000	20,000	20,000	8,385	0	8,385	0		42%	20,000	
E14606	E14606 Buildings - General	61,500	106,500	46,500	9,362	0	9,362	0		9%	106,500	
E14601	E14601 Building Electrical Upgrades	0	10,000	3,333	0	6,140	6,140	0		0%	10,000	
E11672	J11672 East Fremantle Community Park - Scoreboard	0	50,000	25,000	50,000	0	50,000	0		100%	0	Journal to Opex
Infrastructure - roads		360,000	360,000	102,857	0	850	850	359,150		0%		
E12820	J12850 Riverside Road (Swan Yacht club to Wayman reserve)	360,000	360,000	102,857	0	850	850	0		0%	0	Project deferred 26/27
Infrastructure - drainage		77,148	122,148	36,662	0	0	0	122,148		0%		
E12823	J12834 Drainage - Various River Outlet Reduction and GPTS	27,148	27,148	7,757	0	0	0	0		0%	27,148	
E12823	J12835 Preston Point Road - Pipe from PPR to river above carpark - Pipe	10,000	10,000	2,857	0	0	0	0		0%	10,000	
E12823	J12836 Camp Waller - Drainage upgrade from accessway	20,000	25,000	7,000	0	0	0	0		0%	25,000	
E12823	J12837 Boat Ramp - Upgrade existing pits and clean out sumps with weeds	20,000	20,000	5,714	0	0	0	0		0%	20,000	
E11673	J11673 Glasson Park - Limestone Wall	0	40,000	13,334	0	0	0	0		0%	40,000	
Infrastructure - parks & ovals		406,000	456,000	107,429	8,117	5,720	13,837	442,163		2%		
E11726	E11726 Infrastructure - Parks & Ovals	0	50,000	20,000	0	0	0	0		0%	0	
E11728	J11741 Limestone wall replacement - Glasson Park	75,000	75,000	21,429	0	4,945	4,945	0		0%	75,000	
E11729	J11745 Drink Fountains	10,000	10,000	2,857	7,640	0	7,640	0		76%	10,000	
E11724	J12812 Flood-lighting Upgrade - Wauhop Park	100,000	100,000	0	0	0	0	0		0%	100,000	
E11726	J11674 Bore pump test - Glasson Park	10,000	10,000	2,857	0	0	0	0		0%	10,000	
E11725	J11747 Ulrich Playground Replacement	120,000	120,000	34,286	0	0	0	0		0%	30,000	\$90,000 carryover 26/27
E11729	J11742 Public Art Installation - East Fremantle Community Park	91,000	91,000	26,000	477	775	1,252	0		1%	0	No live concept
Infrastructure - car parks		20,000	20,000	5,714	0	0	0	20,000		0%		
E12609	E12609 Carparks - General Allocation	20,000	20,000	5,714	0	0	0	0		0%	20,000	
Infrastructure - footpaths		224,580	239,580	74,166	9,700	0	9,700	229,880		4%		
E12824	J12843 Riverside Road (North side), adjacent to Wayman Reserve (do at same time as road upgrade)	45,000	45,000	12,857	0	0	0	0		0%	0	Project deferred 26/27
E12824	J12845 Preston Point Road - Between Pier St & Woodhouse St	70,000	70,000	20,000	0	0	0	0		0%	70,000	
E12824	J12844 Preston Point Road (West side) - Between Bolton Street and Pier Street	109,580	109,580	31,309	0	0	0	0		0%	109,580	
E12824	J11846 Moss St, (west side), between Canning Hwy & George St (Remove Concrete and replace with Red asphalt, as per style guide)	0	15,000	10,000	9,700	0	9,700	0		65%	15,000	
		2,430,421	2,846,297	812,234	165,406	123,893	289,299	2,556,998		6%	1,630,082	

GRANTS, SUBSIDIES AND CONTRIBUTIONS
OPERATING CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Program	Grant Provider	Purpose of Grant	Revenue	Revenue	Budget	30-Jun-26	Actual
			\$	\$	\$		\$
General Purpose Funding							
Grants Commission - General	WALGGC	Untied - General Purpose	191,670	78,189	53,735	107,469	53,735
Grants Commission - Roads	WALGGC	Untied - Road	85,665	32,088	18,786	37,252	18,626
Education and Welfare							
Commonwealth Home Support Programme	Commonwealth Dep. Health	Commonwealth Home Support Programme	707,894	707,894	353,947	707,894	413,127
Recreation and Culture							
Riverbank Grant Funding	Foreshore Management Reserve	Norm McKenzie Wall Upgrade & Plaza Project	181,339	181,339	90,669	181,339	0
Community Amenities							
Bus Shelter - Maintenance Assistance Scheme	Public Transport Authority	Bus Shelter Maintenance	4,100	4,100	2,050	4,100	0
Transport							
Direct Grant	Main Roads	Direct Grant	28,000	28,000	14,000	28,000	26,788
Street Lighting Subsidy	Main Roads	Street Lighting Subsidy	4,800	4,800	0	4,800	0
Stirling Bridge Verge Maintenance Agreement	Main Roads	Stirling Highway Verge Maint. Agreement	8,000	8,000	0	8,000	0
Department of Water	Department of Water	WATRO9RI - WA Tree Recovery Round 1	0	0	0	17,155	17,155
			1,211,468	1,044,410	533,187	1,096,009	529,430

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Program	Grant Provider	Purpose of Grant	Original Budget	Current Budget	YTD	YTD Revenue	YTD Revenue
			Revenue	Revenue	Budget		Actual
				\$	\$		\$
Recreation and Culture							
Fremantle Womens Soccer Club Refurb	State Government	Election Commitment - Flood Lighting Upgrade Wauhop Park	100,000	100,000	100,000	100,000	0
Community Energy Fund	Fed. Dept. of Industry, Science and Resources	Solar and Battery Installation	398,213	398,213	398,213	199,107	108,604
East Fremantle Community Park	AFL Facilities Fund and others		0	250,000	250,000	265,909	265,909
Transport							
Regional Road Group	Main Roads WA	Riverside Road Upgrade	240,000	240,000	192,000	0	0
Roads to Recovery	Department of Infrastructure	Riverside Road Upgrade	120,000	120,000	48,000	0	0
			858,213	1,108,213	988,213	565,016	374,513

COA	Description	IE	Current Budget	YTD Budget	YTD Actual	Order Value	Forecast	Variance	C. U. F	Explanation
I12096	Non-Operating Grants, Subsidies and Contributions - Maint Streets Roads & Bridges - State - MRRG - Marmion Street	141	-\$240,000.00	-\$192,000.00	\$0.00	\$0.00	\$0.00	\$240,000.00	Contra	Deferral of Riverside Road Reconstruction to 26-27
I12097	Non-Operating Grants, Subsidies And Contributions - Maint Streets Roads & Bridges - Commonwealth - Grant - Roads To Recovery (AASB 1058)	141	-\$120,000.00	-\$48,000.00	\$0.00	\$0.00	\$0.00	\$120,000.00	Contra	Deferral of Riverside Road Reconstruction to 26-27
E12820	Infrastructure - Roads - Surface/Pavement - Capex - Renewal - Maintenance Streets, Roads & Bridges	430	\$360,000.00	\$102,857.14	\$0.00	\$850.00	\$0.00	-\$360,000.00	Contra	Deferral of Riverside Road Reconstruction to 26-27
E11210	Non-Operating Grants, Subsidies and Contributions - Other Recreation & Sport - Solar and Community Battery Project Funding	141	-\$398,213.00	-\$398,213.00	\$0.00	\$0.00	-\$199,106.50	\$199,106.50	Contra	Forecast 50% financial completion Solar and Battery Project
002431	Transfer from Sustainability and Environmental Reserve	810	-\$364,499.00	\$0.00	\$0.00	\$0.00	-\$182,249.50	\$182,249.50	Contra	Forecast 50% financial completion Solar and Battery Project
E11715	Buildings - Specialised - Capex - New - Other Recreation & Sport	430	\$1,183,425.00	\$137,000.00	\$9,219.50	\$85.00	\$748,213.00	-\$435,212.00	Contra	Forecast 50% financial completion Solar and Battery Project
E14493	Employee Costs - Salaries & Wages Allocated	300	-\$4,781,866.04	-\$2,390,933.02	-\$2,346,346.08	\$0.00	-\$4,634,194.00	\$147,672.04	Contra	Favourable adjustment against Salaries - Budget reallocated to Contract Expenses
E14470	Employee Costs - Salaries & Wages - Gross Total Salaries and Wages	300	-\$4,781,866.04	-\$2,390,933.02	-\$2,346,346.08	\$0.00	-\$4,634,194.00	-\$147,672.04	Contra	Favourable adjustment against Salaries - Budget reallocated to Contract Expenses
E04201	Employee Costs - Administration - Salaries & Wages	300	\$1,792,105.00	\$896,052.50	\$780,134.05	\$0.00	\$1,660,309.00	-\$131,796.00	Contra	Favourable adjustment against Salaries - Budget reallocated to Contract Expenses
E08207	Employee Costs - Care Of Families & Children - Salaries & Wages - CHSP	300	\$583,165.04	\$291,582.52	\$314,523.09	\$0.00	\$638,638.00	-\$55,472.96	Contra	Increase in Salaries for NL to meet service delivery demands - grant funded
E12255	Works Costing - Maintenance - Roads - Tree Replacements	300	\$16,498.04	\$8,249.02	\$21,919.26	\$0.00	\$43,838.52	-\$27,340.48	Contra	Adjustment to labour allocation for outdoor workforce
E10209	Employee Costs - Town Planning & Regional Development - Salaries & Wages	300	\$772,015.00	\$386,007.50	\$372,044.72	\$0.00	\$719,838.00	-\$52,177.00	Contra	Favourable adjustment against Salaries - Staff vacancy not replaced
E11251	Materials and Contracts - Other Recreation and Sport - East Fremantle Oval Precinct Operational Expenses	500	\$0.00	\$0.00	\$74,809.08	\$0.00	\$169,434.08	-\$169,434.08	Contra	Contract Management Expenses (adjustment against Salaries); Scoreboard Cont.
E11672	Furniture & Equipment - East Fremantle Community Park	430	\$50,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	-\$50,000.00	Contra	Scoreboard Cont. moved to opex as scoreboard is owned by EFCF
E04260	Interest Expenses - Administration - Laptop Finance Lease Repayment	380	\$41,214.00	\$20,607.00	\$5,997.09	\$0.00	\$5,997.09	-\$35,816.91	Contra	Contra adjustment against E04260
E04636	Lease Liabilities Principal Repayments - Laptop Lease	436	\$0.00	\$0.00	\$20,607.06	\$16,860.32	\$37,467.38	-\$37,467.38	Contra	Contra adjustment against E04260
000347	Transfer from Art and Sculpture Reserve	810	-\$102,500.00	\$0.00	\$0.00	\$0.00	-\$11,500.00	\$91,000.00	Contra	Deferral of EFCF Public Art Project
E11729	Infrastructure - Parks & Ovals - Ancillary - Capex - New - Other Recreation & Sport	430	\$101,000.00	\$28,857.14	\$8,117.27	\$775.00	\$10,000.00	-\$91,000.00	Contra	Deferral of EFCF Public Art Project
E11301	EFCP Consolidated Expenditure	390	\$5,843,972.00	\$2,805,123.00	\$2,037,952.00	\$0.00	\$5,974,975.00	-\$131,003.00	Unfavourable	As per Reforecast Budget for EFCF
E04203	Materials and Contracts - Administration - Service Contracts - Strategic & Business Planning	500	\$237,750.00	\$113,181.83	\$133,448.30	\$137,847.21	\$300,000.00	-\$82,250.00	Unfavourable	As per Consultancy Schedule
E04235	Materials and Contracts - Administration - Service Contracts - Audit Fees	500	\$61,004.04	\$30,502.02	\$2,950.00	\$0.00	\$140,000.00	-\$78,995.96	Unfavourable	Increased Audit Fee anticipated - EFCF accounting requirements
E14204	Materials and Contracts - Public Works Overheads - Consultation - Operations	500	\$80,000.04	\$40,000.02	\$0.00	\$0.00	\$110,000.00	-\$29,999.96	Unfavourable	Additional budget for Asset Management Services
I10180	Fees And Charges - Swimming Areas/Beaches - Discretionary - Riverside Mooring Pen Fees (AASB 15)	130	-\$197,250.00	-\$197,250.00	-\$172,022.26	\$0.00	-\$175,000.00	\$22,250.00	Unfavourable	Left Bank Debt now sitting on balance sheet
E11749	Other Expenditure - Libraries - Contributions - City Of Fremantle Library Shared Service	370	\$148,000.00	\$148,000.00	\$0.00	\$0.00	\$170,000.00	-\$22,000.00	Unfavourable	Increase in library cont. as per Agreement with CoF (overall increase in library budget)
E04259	Other Expenditure - Members Of Council - Member Fees - Councilor Superannuation	390	\$0.00	\$0.00	\$0.00	\$0.00	\$20,772.00	-\$20,772.00	Unfavourable	Commencement of Council Member Superannuation
I10088	Fees And Charges - Town Planning & Regional Development - Statutory - Development Applications (AASB 15)	130	-\$90,000.00	-\$45,000.00	-\$65,902.42	\$0.00	-\$110,000.00	-\$20,000.00	Favourable	Additional income anticipated based on YTD actuals
E11214	Works Costing - Maintenance - Parks & Ovals - Riverside Road Reserves	500	\$21,218.04	\$10,609.02	\$14.53	\$0.00	\$0.00	-\$21,218.04	Favourable	Works completed in-house
I11083	Other Revenue - EFCP	180	-\$5,476,080.00	-\$2,529,610.00	-\$2,669,062.00	\$0.00	-\$5,501,051.00	-\$24,971.00	Favourable	As per Reforecast Budget for EFCP
I14083	Other Revenue - Unclassified Property - Sundry Income - Insurance Recovered incl. Workers Comp Claims (AASB 15)	170	\$0.00	\$0.00	-\$20,134.30	\$0.00	-\$25,000.00	-\$25,000.00	Contra	Workers Comp Reimbursement unbudgeted
E13207	Other Expenditure - Building Control - BCITF Payments	395	\$27,459.96	\$13,729.98	\$1,853.26	\$0.00	\$1,853.26	-\$25,606.70	Contra	The Town no longer collects the CTF Levy - applicants pay direct to the CTF Portal
E04262	Insurance Expenses - Members Of Council - General	365	\$53,217.00	\$53,217.00	\$26,617.00	\$0.00	\$26,617.00	-\$26,600.00	Favourable	Overall saving on insurance portfolio
I03070	Operating Grants, Subsidies And Contributions - General Purpose Grants - State - Grants Commission (AASB 1058)	140	-\$78,188.50	-\$53,734.50	-\$53,734.50	\$0.00	-\$107,468.00	-\$29,733.50	Favourable	Increase in Financial Assistance Grants
E12824	Infrastructure Footpaths - Surface/Pavement - Capex - Renewal - Maintenance Streets, Roads & Bridges	430	\$239,580.00	\$74,165.72	\$0.00	\$0.00	\$104,580.00	-\$45,000.00	Favourable	Deferral of Riverside Rd Footpath Project
E11726	Infrastructure - Parks & Ovals - Irrigation/Bores - Capex - New - Other Recreation & Sport	430	\$60,000.00	\$22,857.14	\$0.00	\$0.00	\$10,000.00	-\$50,000.00	Favourable	Reduction in irrigation budget as advised by EMTS
I04088	Other Revenue - Administration - Reimbursements (AASB 1058)	170	-\$9,999.96	-\$4,999.98	-\$75,284.21	\$0.00	-\$80,000.00	-\$70,000.04	Favourable	LSI contributions received from other local governments
E11725	Infrastructure - Parks & Ovals - Playground - Capex - New - Other Recreation & Sport	430	\$120,000.00	\$34,285.72	\$0.00	\$0.00	\$30,000.00	-\$90,000.00	Favourable	\$90K Carryover Ulrich Playground
E12642	Plant and Equip - Heavy Fleet - Capex - Renewal - Replacement of Truck - Isuzu MKR190	430	\$98,050.00	\$98,050.00	\$0.00	\$0.00	\$0.00	-\$98,050.00	Favourable	Plant replacement deferred to 27-28

COA	Description	IE	Original Budget	Budget Amendments	Current Budget	YTD Budget	YTD Actual	Order Value	Forecast	Variance
E11520	Loan Principal Repayment - Loan 185 East Fremantle Oval	435	\$157,911.00	\$0.00	\$157,911.00	\$78,015.09	\$78,015.09	\$0.00	\$157,911.00	\$0.00
E04636	Lease Liabilities Principal Repayments - Laptop Lease	436	\$0.00	\$0.00	\$0.00	\$0.00	\$20,607.06	\$6,556.79	\$27,163.85	\$27,163.85
E11730	Lease Liabilities Principal Repayments - Seabed Lease	436	\$54,261.00	\$0.00	\$54,261.00	\$32,000.00	\$32,014.95	\$0.00	\$54,261.00	\$0.00
E14601	Buildings - Renewals and Electrical Services	430	\$0.00	\$10,000.00	\$10,000.00	\$3,333.00	\$0.00	\$6,140.00	\$10,000.00	\$0.00
E11739	Buildings - Specialised - Capex - Fremantle Women's Football Club	430	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00	\$8,385.00	\$0.00	\$20,000.00	\$0.00
E11715	Buildings - Specialised - Capex - New - Other Recreation & Sport	430	\$996,425.00	\$187,000.00	\$1,183,425.00	\$137,000.00	\$9,219.50	\$85.00	\$748,213.00	-\$435,212.00
E11715	Buildings - Specialised - Capex - New - Other Recreation & Sport	500	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$960.00	\$0.00	\$0.00
E14606	Buildings - Specialised - Capex - New - Unclassified Property	430	\$61,499.97	\$45,000.03	\$106,500.00	\$46,500.00	\$9,362.42	\$32,624.00	\$106,500.00	\$0.00
E11672	Furniture & Equipment - East Fremantle Community Park	430	\$0.00	\$50,000.00	\$50,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	-\$50,000.00
E04606	Furniture and Equipment	430	\$10,000.00	\$13,876.00	\$23,876.00	\$18,805.00	\$11,805.00	\$0.00	\$25,681.00	\$1,805.00
E04635	Plant & Equipment - Equipment - Capex - New - Administration	430	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$0.00	\$4,090.91	\$20,000.00	\$0.00
E12642	Plant and Equip - Heavy Fleet - Capex - Renewal - Replacement of Truck - Isuzu MKR190	430	\$98,050.00	\$0.00	\$98,050.00	\$98,050.00	\$0.00	\$0.00	\$0.00	-\$98,050.00
E12613	Plant and Equipment Purchases - Transport	430	\$33,006.00	\$0.00	\$33,006.00	\$33,006.00	\$0.00	\$31,764.63	\$31,765.00	-\$1,241.00
E11692	Plant Replacement - Parks and Ovals	430	\$37,700.00	\$0.00	\$37,700.00	\$37,700.00	\$0.00	\$35,844.40	\$35,844.00	-\$1,856.00
E05208	Plant Replacement - Ranger Vehicle	430	\$33,006.00	\$0.00	\$33,006.00	\$33,006.00	\$0.00	\$31,764.63	\$31,765.00	-\$1,241.00
E12804	Replacement of Dual Cab Utility - Operations Supervisor	430	\$33,006.00	\$0.00	\$33,006.00	\$33,006.00	\$38,587.20	\$0.00	\$38,587.00	\$5,581.00
E12609	Infrastructure - Car Park - General Allocation	430	\$20,000.00	\$0.00	\$20,000.00	\$5,714.28	\$0.00	\$0.00	\$20,000.00	\$0.00
E12823	Infrastructure - Drainage - Pipes - Capex - Renewal - Maintenance Streets, Roads & Bridges	430	\$77,148.00	\$5,000.00	\$82,148.00	\$23,328.00	\$0.00	\$0.00	\$82,148.00	\$0.00
E11729	Infrastructure - Parks & Ovals - Ancillary - Capex - New - Other Recreation & Sport	430	\$101,000.00	\$0.00	\$101,000.00	\$28,857.14	\$8,117.27	\$1,575.00	\$10,000.00	-\$91,000.00
E11728	Infrastructure - Parks & Ovals - Ancillary - Capex - Renewal - Other Recreation & Sport	430	\$75,000.00	\$0.00	\$75,000.00	\$21,428.58	\$0.00	\$4,945.00	\$75,000.00	\$0.00
E11673	Infrastructure - Parks & Ovals - Glasson Park	500	\$0.00	\$40,000.00	\$40,000.00	\$13,334.00	\$0.00	\$0.00	\$40,000.00	\$0.00
E11726	Infrastructure - Parks & Ovals - Irrigation/Bores - Capex - New - Other Recreation & Sport	430	\$10,000.00	\$50,000.00	\$60,000.00	\$22,857.14	\$0.00	\$0.00	\$10,000.00	-\$50,000.00
E11724	Infrastructure - Parks & Ovals - Lighting - Capex - New - Other Recreation & Sport	430	\$100,000.00	\$0.00	\$100,000.00	\$28,571.42	\$0.00	\$0.00	\$100,000.00	\$0.00
E11725	Infrastructure - Parks & Ovals - Playground - Capex - New - Other Recreation & Sport	430	\$120,000.00	\$0.00	\$120,000.00	\$34,285.72	\$0.00	\$0.00	\$30,000.00	-\$90,000.00
E12820	Infrastructure - Roads - Surface/Pavement - Capex - Renewal - Maintenance Streets, Roads & Bridges	430	\$360,000.00	\$0.00	\$360,000.00	\$102,857.14	\$0.00	\$850.00	\$0.00	-\$360,000.00
E12824	Infrastructure Footpaths - Surface/Pavement - Capex - Renewal - Maintenance Streets, Roads & Bridges	430	\$224,580.00	\$15,000.00	\$239,580.00	\$74,165.72	\$0.00	\$0.00	\$194,580.00	-\$45,000.00
E12824	Infrastructure Footpaths - Surface/Pavement - Capex - Renewal - Maintenance Streets, Roads & Bridges	500	\$0.00	\$0.00	\$0.00	\$0.00	\$9,700.00	\$0.00	\$0.00	\$0.00
002424	Transfer to Sustainability and Environmental Reserve	830	\$98,749.00	\$0.00	\$98,749.00	\$0.00	\$0.00	\$0.00	\$98,749.00	\$0.00
000341	Transfer from Strategic Asset Management Reserve	810	-\$90,000.00	\$0.00	-\$90,000.00	-\$90,000.00	\$0.00	\$0.00	-\$90,000.00	\$0.00
000347	Transfer from Art and Sculpture Reserve	810	-\$91,000.00	-\$11,500.00	-\$102,500.00	\$0.00	\$0.00	\$0.00	-\$11,500.00	\$91,000.00
000352	Transfer from Strategic Waste Reserve	810	-\$326,684.00	\$0.00	-\$326,684.00	\$0.00	-\$326,684.00	\$0.00	-\$326,684.00	\$0.00
002428	Transfer from East Fremantle Oval Redevelopment Reserve	810	-\$110,000.00	\$0.00	-\$110,000.00	\$0.00	\$0.00	\$0.00	-\$110,000.00	\$0.00
002430	Transfer from Foreshore Management Plan Reserve	810	-\$196,344.00	\$0.00	-\$196,344.00	\$0.00	\$0.00	\$0.00	-\$196,344.00	\$0.00
002431	Transfer from Sustainability and Environmental Reserve	810	-\$364,499.00	\$0.00	-\$364,499.00	\$0.00	\$0.00	\$0.00	-\$182,249.50	\$182,249.50
002432	Transfer from Town Planning Reserve	810	-\$150,000.00	\$0.00	-\$150,000.00	\$0.00	\$0.00	\$0.00	-\$150,000.00	\$0.00
I11160	Non-Operating Grants, Subsidies and Contributions - Other Recreation & Sport - State - EF Oval Redevelopment	141	\$0.00	-\$250,000.00	-\$250,000.00	-\$250,000.00	-\$265,909.09	\$0.00	-\$265,909.09	-\$15,909.09
I11206	Non-Operating Grants, Subsidies and Contributions - Other Recreation & Sport - Fremantle City Women's Football Club	141	-\$100,000.00	\$0.00	-\$100,000.00	-\$100,000.00	\$0.00	\$0.00	-\$100,000.00	\$0.00
I11210	Non-Operating Grants, Subsidies and Contributions - Other Recreation & Sport - Solar and Community Battery Project Funding	141	-\$398,213.00	\$0.00	-\$398,213.00	-\$398,213.00	\$0.00	\$0.00	-\$199,106.50	\$199,106.50
I12096	Non-Operating Grants, Subsidies and Contributions - Maint Streets Roads & Bridges - State - MRRG - Marmion Street	141	-\$240,000.00	\$0.00	-\$240,000.00	-\$192,000.00	\$0.00	\$0.00	\$0.00	\$240,000.00
I12097	Non-Operating Grants, Subsidies and Contributions - Maint Streets Roads & Bridges - Commonwealth - Grant - Roads To Recovery (AASB 1	141	-\$120,000.00	\$0.00	-\$120,000.00	-\$48,000.00	\$0.00	\$0.00	\$0.00	\$120,000.00
E04201	Employee Costs - Administration - Salaries & Wages	300	\$1,792,105.00	\$0.00	\$1,792,105.00	\$896,052.50	\$780,134.05	\$0.00	\$1,660,309.00	-\$131,796.00
E04208	Works Costing - Maintenance - Buildings - Town Hall	300	\$732.96	\$0.00	\$732.96	\$366.48	\$898.79	\$0.00	\$732.96	\$0.00
E04254	Works Costing - Maintenance - Other - Election Expenses	300	\$0.00	\$0.00	\$0.00	\$0.00	\$5,692.06	\$0.00	\$5,692.06	\$5,692.06
E05203	Employee Costs - Other Law Order & Public Safety - Salaries & Wages	300	\$21,032.96	\$0.00	\$21,032.96	\$10,516.48	\$14,962.66	\$0.00	\$29,925.32	\$8,892.36
E05230	Employee Costs - Animal Control - Salaries & Wages	300	\$31,549.96	\$0.00	\$31,549.96	\$15,774.98	\$15,472.86	\$0.00	\$30,945.72	-\$604.24
E07211	Employee Costs - Health Inspection & Admin - Salaries & Wages	300	\$104,927.02	\$0.00	\$104,927.02	\$52,463.51	\$49,408.13	\$0.00	\$103,184.00	-\$1,743.02
E08207	Employee Costs - Care Of Families & Children - Salaries & Wages - CHSP	300	\$583,165.04	\$0.00	\$583,165.04	\$291,582.52	\$314,523.09	\$0.00	\$638,638.00	\$55,472.96
E10209	Employee Costs - Town Planning & Regional Development - Salaries & Wages	300	\$772,015.00	\$0.00	\$772,015.00	\$386,007.50	\$372,044.72	\$0.00	\$719,838.00	-\$52,177.00
E10210	Works Costing - Maintenance - Plant & Equipment - Street Bin Maintenance	300	\$7,332.00	\$0.00	\$7,332.00	\$3,666.00	\$2,828.04	\$0.00	\$7,332.00	\$0.00
E11204	Works Costing - Maintenance - Parks & Ovals - Merv Cowan Park	300	\$12,098.04	\$0.00	\$12,098.04	\$6,049.02	\$5,997.61	\$0.00	\$12,098.04	\$0.00
E11205	Works Costing - Maintenance - Parks & Ovals - J. Dolan Park	300	\$6,232.98	\$0.00	\$6,232.98	\$3,116.49	\$3,062.03	\$0.00	\$6,232.98	\$0.00
E11206	Works Costing - Maintenance - Parks & Ovals - W.H. Kitson Park	300	\$6,416.02	\$0.00	\$6,416.02	\$3,208.01	\$2,174.80	\$0.00	\$6,416.02	\$0.00
E11207	Works Costing - Maintenance - Parks & Ovals - John Tonkin Park	300	\$14,665.04	\$0.00	\$14,665.04	\$7,332.52	\$6,996.87	\$0.00	\$14,665.04	\$0.00
E11208	Works Costing - Maintenance - Parks & Ovals - Norm McKenzie Park	300	\$5,133.04	\$0.00	\$5,133.04	\$2,566.52	\$3,969.62	\$0.00	\$5,133.04	\$0.00
E11209	Works Costing - Maintenance - Parks & Ovals - W. W. Wayman Reserve	300	\$6,599.04	\$0.00	\$6,599.04	\$3,299.52	\$3,052.37	\$0.00	\$6,599.04	\$0.00
E11210	Works Costing - Maintenance - Buildings - Camp Waller	300	\$732.96	\$0.00	\$732.96	\$366.48	\$0.00	\$0.00	\$732.96	\$0.00
E11212	Works Costing - Maintenance - Buildings - East Fremantle Tennis Club	300	\$8,065.98	\$0.00	\$8,065.98	\$4,032.99	\$4,765.75	\$0.00	\$8,065.98	\$0.00
E11213	Works Costing - Maintenance - Parks & Ovals - East Fremantle Oval	300	\$0.00	\$0.00	\$0.00	\$0.00	\$368.13	\$0.00	\$0.00	\$0.00
E11214	Works Costing - Maintenance - Parks & Ovals - Riverside Road Reserves	300	\$51,327.00	\$0.00	\$51,327.00	\$25,663.50	\$21,826.55	\$0.00	\$43,653.10	-\$7,673.90
E11215	Works Costing - Maintenance - Parks & Ovals - Henry Jeffery Oval	300	\$14,665.04	\$0.00	\$14,665.04	\$7,332.52	\$10,268.74	\$0.00	\$20,537.48	\$5,872.44
E11216	Works Costing - Maintenance - Parks & Ovals - Town Hall Reserve	300	\$14,665.04	\$0.00	\$14,665.04	\$7,332.52	\$9,554.06	\$0.00	\$14,665.04	\$0.00
E11217	Works Costing - Maintenance - Parks & Ovals - East Fremantle Lacrosse	300	\$13,564.98	\$0.00	\$13,564.98	\$6,782.49	\$8,094.32	\$0.00	\$13,564.98	\$0.00
E11219	Works Costing - Maintenance - Parks & Ovals - Wauhop Park	300	\$29,329.96	\$0.00	\$29,329.96	\$14,664.98	\$12,494.76	\$0.00	\$29,329.96	\$0.00
E11221	Works Costing - Maintenance - Parks & Ovals - East Fremantle Croquet Club	300	\$0.00	\$0.00	\$0.00	\$0.00	\$362.27	\$0.00	\$0.00	\$0.00
E11222	Works Costing - Maintenance - Parks & Ovals - Gourley Park	300	\$8,065.98	\$0.00	\$8,065.98	\$4,032.99	\$5,921.52	\$0.00	\$8,065.98	\$0.00
E11223	Works Costing - Maintenance - Parks & Ovals - E. I. Chapman Reserve	300	\$3,666.00	\$0.00	\$3,666.00	\$1,833.00	\$2,699.51	\$0.00	\$3,666.00	\$0.00
E11224	Works Costing - Maintenance - Parks & Ovals - I. G. Handcock Playground	300	\$2,200.00	\$0.00	\$2,200.00	\$1,100.00	\$988.57	\$0.00	\$2,200.00	\$0.00

COA	Description	IE	Original Budget	Budget Amendments	Current Budget	YTD Budget	YTD Actual	Order Value	Forecast	Variance
E11225	Works Costing - Maintenance - Parks & Ovals - Stratford Street Park	300	\$4,398.96	\$0.00	\$4,398.96	\$2,199.48	\$2,219.66	\$0.00	\$4,398.96	\$0.00
E11226	Works Costing - Maintenance - Parks & Ovals - Ulrich Park	300	\$5,866.00	\$0.00	\$5,866.00	\$2,933.00	\$2,891.24	\$0.00	\$5,866.00	\$0.00
E11227	Works Costing - Maintenance - Parks & Ovals - Locke Park	300	\$0.00	\$0.00	\$0.00	\$0.00	\$163.32	\$0.00	\$0.00	\$0.00
E11229	Works Costing - Maintenance - Parks & Ovals - Surbiton Road Park	300	\$550.02	\$0.00	\$550.02	\$275.01	\$547.27	\$0.00	\$550.02	\$0.00
E11232	Works Costing - Maintenance - Parks & Ovals - RSL Memorial Rose Garden	300	\$1,100.04	\$0.00	\$1,100.04	\$550.02	\$1,226.27	\$0.00	\$1,100.04	\$0.00
E11235	Works Costing - Maintenance - Parks & Ovals - Parks Equipment	300	\$5,499.00	\$0.00	\$5,499.00	\$2,749.50	\$1,678.15	\$0.00	\$5,499.00	\$0.00
E11241	Works Costing - Maintenance - Parks & Ovals - Lee Park	300	\$7,332.00	\$0.00	\$7,332.00	\$3,666.00	\$4,045.80	\$0.00	\$7,332.00	\$0.00
E11242	Works Costing - Maintenance - Parks & Ovals - Glasson Park	300	\$9,166.04	\$0.00	\$9,166.04	\$4,583.02	\$3,267.68	\$0.00	\$9,166.04	\$0.00
E11243	Works Costing - Maintenance - Parks & Ovals - River - Stirling Bridge	300	\$1,466.00	\$0.00	\$1,466.00	\$733.00	\$1,197.65	\$0.00	\$1,466.00	\$0.00
E11257	Works Costing - Maintenance - Parks & Ovals - George Booth Park	300	\$1,466.00	\$0.00	\$1,466.00	\$733.00	\$443.60	\$0.00	\$1,466.00	\$0.00
E11259	Works Costing - Maintenance - Parks & Ovals - Raceway Park / Richmond Park	300	\$10,999.04	\$0.00	\$10,999.04	\$5,499.52	\$5,716.33	\$0.00	\$10,999.04	\$0.00
E11294	Works Costing - Maintenance - Parks & Ovals - Marjorie Green Park	300	\$1,100.04	\$0.00	\$1,100.04	\$550.02	\$347.10	\$0.00	\$1,100.04	\$0.00
E12215	Works Costing - Maintenance - Roads - Road & Street Maintenance	300	\$18,331.04	\$0.00	\$18,331.04	\$9,165.52	\$2,090.46	\$0.00	\$10,000.00	-\$8,331.04
E12230	Works Costing - Maintenance - Plant & Equipment - Works Equipment	300	\$5,499.00	\$0.00	\$5,499.00	\$2,749.50	\$561.72	\$0.00	\$2,000.00	-\$3,499.00
E12231	Works Costing - Maintenance - Footpaths & Cycleways - Footpath & Cycleways	300	\$21,997.04	\$0.00	\$21,997.04	\$10,998.52	\$2,014.91	\$0.00	\$12,970.86	-\$9,026.18
E12235	Works Costing - Maintenance - Roads - Verges Maintenance	300	\$90,189.04	\$0.00	\$90,189.04	\$45,094.52	\$51,418.51	\$0.00	\$102,837.02	\$12,647.98
E12236	Works Costing - Maintenance - Roads - Street Cleaning	300	\$124,651.02	\$0.00	\$124,651.02	\$62,325.51	\$60,982.19	\$0.00	\$121,964.38	-\$2,686.64
E12237	Works Costing - Maintenance - Roads - Kerbing	300	\$7,332.00	\$0.00	\$7,332.00	\$3,666.00	\$411.94	\$0.00	\$7,332.00	\$0.00
E12245	Works Costing - Maintenance - Roads - Street Trees	300	\$62,326.02	\$0.00	\$62,326.02	\$31,163.01	\$23,199.99	\$0.00	\$45,000.00	-\$17,326.02
E12255	Works Costing - Maintenance - Roads - Tree Replacements	300	\$16,498.04	\$0.00	\$16,498.04	\$8,249.02	\$21,919.26	\$0.00	\$43,838.52	\$27,340.48
E12256	Works Costing - Maintenance - Roads - Street Tree Watering	300	\$9,166.04	\$0.00	\$9,166.04	\$4,583.02	\$7,474.08	\$0.00	\$9,166.04	\$0.00
E12263	Works Costing - Maintenance - Drainage	300	\$18,331.04	\$0.00	\$18,331.04	\$9,165.52	\$4,389.90	\$0.00	\$18,331.04	\$0.00
E12269	Works Costing - Maintenance - Roads - Street Name Plates & Furniture	300	\$7,332.00	\$0.00	\$7,332.00	\$3,666.00	\$3,449.01	\$0.00	\$7,332.00	\$0.00
E12303	Employee Costs - Parking Facilities - Salaries & Wages - Parking	300	\$157,750.04	\$0.00	\$157,750.04	\$78,875.02	\$74,098.25	\$0.00	\$166,881.00	\$9,130.96
E12313	Works Costing - Maintenance - Car Parks - Implementation of Integrated Traffic Management Study	300	\$7,332.00	\$0.00	\$7,332.00	\$3,666.00	\$1,404.37	\$0.00	\$7,332.00	\$0.00
E14201	Employee Costs - Public Works Overheads - Salaries & Wages - Supervision	300	\$488,892.96	\$0.00	\$488,892.96	\$244,446.48	\$230,346.97	\$0.00	\$475,230.00	-\$13,662.96
E14205	Employee Costs - Public Works Overheads - Salaries & Wages - Sick / Holiday Pay / RDO'S	300	\$162,269.00	\$0.00	\$162,269.00	\$81,134.50	\$61,983.69	\$0.00	\$162,269.00	\$0.00
E14209	Employee Costs - Public Works Overheads - Salaries & Wages - Long Service Leave	300	\$0.00	\$0.00	\$0.00	\$0.00	\$11,881.91	\$0.00	\$0.00	\$0.00
E14210	Works Costing - Maintenance - Other - Admin/Safety/Training	300	\$14,665.04	\$0.00	\$14,665.04	\$7,332.52	\$8,765.09	\$0.00	\$14,665.04	\$0.00
E14242	Works Costing - Maintenance - Buildings - Depot	300	\$5,499.00	\$0.00	\$5,499.00	\$2,749.50	\$3,785.23	\$0.00	\$5,499.00	\$0.00
E14424	Works Costing - Maintenance - Other - Graffiti Removal	300	\$4,583.02	\$0.00	\$4,583.02	\$2,291.51	\$2,224.42	\$0.00	\$4,583.02	\$0.00
E14435	Employee Costs - Unclassified Property - Salaries & Wages - Workers Compensation	300	\$0.00	\$0.00	\$0.00	\$0.00	\$20,298.46	\$0.00	\$0.00	\$0.00
E14493	Employee Costs - Salaries & Wages Allocated	300	-\$4,781,866.04	\$0.00	-\$4,781,866.04	-\$2,390,933.02	-\$2,346,346.08	\$0.00	-\$4,634,194.00	\$147,672.04
E14470	Employee Costs - Salaries & Wages - Gross Total Salaries and Wages	300	\$4,781,866.04	\$0.00	\$4,781,866.04	\$2,390,933.02	\$2,346,346.08	\$0.00	\$4,634,194.00	-\$147,672.04
E14499	Employee Costs - Unallocated Salaries & Wages	300	\$0.00	\$0.00	\$0.00	\$0.00	\$136.34	\$0.00	\$0.00	\$0.00
E04205	Employee Costs - Administration - On Costs - Superannuation & FBT	310	\$265,886.00	\$0.00	\$265,886.00	\$132,943.00	\$126,119.56	\$0.00	\$252,120.00	-\$13,766.00
E07215	Employee Costs - Health Inspection & Admin - On Costs - Superannuation & FBT	310	\$14,951.96	\$0.00	\$14,951.96	\$7,475.98	\$8,644.60	\$0.00	\$17,666.00	\$2,714.04
E08208	Employee Costs - Care Of Families & Children - Superannuation - CHSP	310	\$77,552.02	\$0.00	\$77,552.02	\$38,776.01	\$35,798.61	\$0.00	\$76,866.00	-\$686.02
E10211	Employee Costs - Town Planning & Regional Development - On Costs - Superannuation & FBT	310	\$115,794.00	\$0.00	\$115,794.00	\$57,897.00	\$59,139.28	\$0.00	\$116,139.00	\$345.00
E12305	Employee Costs - Parking Facilities - Superannuation - Parking	310	\$31,032.96	\$0.00	\$31,032.96	\$15,516.48	\$15,541.80	\$0.00	\$32,226.00	\$1,193.04
E14203	Employee Costs - Public Works Overheads - Superannuation	310	\$205,982.00	\$0.00	\$205,982.00	\$102,991.00	\$91,805.12	\$0.00	\$186,297.00	-\$19,685.00
E04205	Employee Costs - Administration - On Costs - Superannuation & FBT	311	\$18,065.04	\$0.00	\$18,065.04	\$9,032.52	\$0.00	\$0.00	\$5,500.00	-\$12,565.04
E04244	Employee Costs - Administration - Gym Membership FBT	311	\$0.00	\$0.00	\$0.00	\$0.00	\$2,772.73	\$8,880.90	\$7,000.00	\$7,000.00
E07215	Employee Costs - Health Inspection & Admin - On Costs - Superannuation & FBT	311	\$3,261.00	\$0.00	\$3,261.00	\$1,630.50	\$0.00	\$0.00	\$0.00	-\$3,261.00
E08210	Materials and Contracts - Care Of Families & Children - HACC Service Unit - All Service Programs - Op Exp	311	\$4,527.96	\$0.00	\$4,527.96	\$2,263.98	\$0.00	\$0.00	\$0.00	-\$4,527.96
E10211	Employee Costs - Town Planning & Regional Development - On Costs - Superannuation & FBT	311	\$7,854.00	\$0.00	\$7,854.00	\$3,927.00	\$0.00	\$0.00	\$0.00	-\$7,854.00
E14304	Works Costing - Maintenance - Plant & Equipment - Insurance & Licences - Plant Operating Costs	311	\$7,131.00	\$0.00	\$7,131.00	\$3,565.50	\$0.00	\$0.00	\$0.00	-\$7,131.00
E04245	Employee Costs - Administration - Staff Training and Conferences	312	\$35,000.04	\$0.00	\$35,000.04	\$17,500.02	\$5,771.82	\$2,470.91	\$35,000.04	\$0.00
E05209	Employee Costs - Other Law Order & Public Safety - Training and Conferences - Rangers	312	\$2,343.96	\$0.00	\$2,343.96	\$1,171.98	\$928.67	\$0.00	\$2,343.96	\$0.00
E07222	Employee Costs - Health Inspection & Admin - Training and Conferences	312	\$2,345.00	\$0.00	\$2,345.00	\$1,170.00	\$0.00	\$0.00	\$2,345.00	\$0.00
E08210	Materials and Contracts - Care Of Families & Children - HACC Service Unit - All Service Programs - Op Exp	312	\$2,174.04	\$0.00	\$2,174.04	\$1,087.02	\$487.64	\$0.00	\$2,174.04	\$0.00
E10240	Employee Costs - Town Planning & Regional Development - Training and Conferences	312	\$6,983.04	\$0.00	\$6,983.04	\$3,491.52	\$269.31	\$270.00	\$6,983.04	\$0.00
E14210	Works Costing - Maintenance - Other - Admin/Safety/Training	312	\$9,311.04	\$0.00	\$9,311.04	\$4,655.52	\$4,031.82	\$990.91	\$9,311.04	\$0.00
E04216	Employee Costs - Administration - Workers Compensation Insurance	366	\$94,971.00	\$0.00	\$94,971.00	\$94,971.00	\$102,876.93	\$0.00	\$102,876.93	\$7,905.93
E04208	Works Costing - Maintenance - Buildings - Town Hall	320	\$1,623.96	\$0.00	\$1,623.96	\$811.98	\$1,986.31	\$0.00	\$1,623.96	\$0.00
E07201	Works Costing - Maintenance - Buildings - EH Gray Centre (Old Infant Health Clinic)	320	\$0.00	\$0.00	\$0.00	\$0.00	\$52.14	\$0.00	\$0.00	\$0.00
E10210	Works Costing - Maintenance - Plant & Equipment - Street Bin Maintenance	320	\$28,591.96	\$0.00	\$28,591.96	\$14,295.98	\$8,121.57	\$0.00	\$28,591.96	\$0.00
E10223	Works Costing - Maintenance - Buildings - Sumpston Green - Child Care Hall	320	\$1,301.04	\$0.00	\$1,301.04	\$650.52	\$84.32	\$0.00	\$1,301.04	\$0.00
E11204	Works Costing - Maintenance - Parks & Ovals - Merv Cowan Park	320	\$22,526.00	\$0.00	\$22,526.00	\$11,263.00	\$10,910.06	\$0.00	\$22,526.00	\$0.00
E11205	Works Costing - Maintenance - Parks & Ovals - J. Dolan Park	320	\$8,338.98	\$0.00	\$8,338.98	\$4,169.49	\$5,206.51	\$0.00	\$8,338.98	\$0.00
E11206	Works Costing - Maintenance - Parks & Ovals - W.H. Kitson Park	320	\$14,402.96	\$0.00	\$14,402.96	\$7,201.48	\$4,707.53	\$0.00	\$14,402.96	\$0.00
E11207	Works Costing - Maintenance - Parks & Ovals - John Tonkin Park	320	\$21,552.04	\$0.00	\$21,552.04	\$10,776.02	\$12,177.96	\$0.00	\$21,552.04	\$0.00
E11208	Works Costing - Maintenance - Parks & Ovals - Norm McKenzie Park	320	\$8,230.96	\$0.00	\$8,230.96	\$4,115.48	\$6,348.17	\$0.00	\$8,230.96	\$0.00
E11209	Works Costing - Maintenance - Parks & Ovals - W. W. Wayman Reserve	320	\$9,855.04	\$0.00	\$9,855.04	\$4,927.52	\$5,200.84	\$0.00	\$9,855.04	\$0.00
E11210	Works Costing - Maintenance - Buildings - Camp Waller	320	\$6,282.00	\$0.00	\$6,282.00	\$3,141.00	\$397.81	\$0.00	\$6,282.00	\$0.00
E11212	Works Costing - Maintenance - Buildings - East Fremantle Tennis Club	320	\$15,267.98	\$0.00	\$15,267.98	\$7,633.99	\$7,790.12	\$0.00	\$15,267.98	\$0.00
E11213	Works Costing - Maintenance - Parks & Ovals - East Fremantle Oval	320	\$0.00	\$0.00	\$0.00	\$0.00	\$1,447.47	\$0.00	\$0.00	\$0.00

COA	Description	IE	Original Budget	Budget Amendments	Current Budget	YTD Budget	YTD Actual	Order Value	Forecast	Variance
E11214	Works Costing - Maintenance - Parks & Ovals - Riverside Road Reserves	320	\$84,042.00	\$0.00	\$84,042.00	\$42,021.00	\$40,543.58	\$0.00	\$84,042.00	\$0.00
E11215	Works Costing - Maintenance - Parks & Ovals - Henry Jeffery Oval	320	\$39,999.96	\$0.00	\$39,999.96	\$19,999.98	\$20,794.62	\$0.00	\$39,999.96	\$0.00
E11216	Works Costing - Maintenance - Parks & Ovals - Town Hall Reserve	320	\$29,133.00	\$0.00	\$29,133.00	\$14,566.50	\$21,023.14	\$0.00	\$29,133.00	\$0.00
E11217	Works Costing - Maintenance - Parks & Ovals - East Fremantle Lacrosse	320	\$34,221.98	\$0.00	\$34,221.98	\$17,110.99	\$16,656.82	\$0.00	\$34,221.98	\$0.00
E11219	Works Costing - Maintenance - Parks & Ovals - Wauhop Park	320	\$59,999.96	\$0.00	\$59,999.96	\$29,999.98	\$25,955.53	\$0.00	\$59,999.96	\$0.00
E11222	Works Costing - Maintenance - Parks & Ovals - Gourley Park	320	\$11,588.98	\$0.00	\$11,588.98	\$5,794.49	\$9,182.61	\$0.00	\$11,588.98	\$0.00
E11223	Works Costing - Maintenance - Parks & Ovals - E. L. Chapman Reserve	320	\$10,830.04	\$0.00	\$10,830.04	\$5,415.02	\$3,629.60	\$0.00	\$10,830.04	\$0.00
E11224	Works Costing - Maintenance - Parks & Ovals - I. G. Hancock Playground	320	\$8,012.96	\$0.00	\$8,012.96	\$4,006.48	\$2,708.30	\$0.00	\$8,012.96	\$0.00
E11225	Works Costing - Maintenance - Parks & Ovals - Stratford Street Park	320	\$9,422.00	\$0.00	\$9,422.00	\$4,711.00	\$3,777.19	\$0.00	\$9,422.00	\$0.00
E11226	Works Costing - Maintenance - Parks & Ovals - Ulrich Park	320	\$11,076.00	\$0.00	\$11,076.00	\$5,538.00	\$4,749.22	\$0.00	\$11,076.00	\$0.00
E11227	Works Costing - Maintenance - Parks & Ovals - Locke Park	320	\$0.00	\$0.00	\$0.00	\$0.00	\$1,617.04	\$0.00	\$0.00	\$0.00
E11229	Works Costing - Maintenance - Parks & Ovals - Surbiton Road Park	320	\$1,190.02	\$0.00	\$1,190.02	\$595.01	\$874.97	\$0.00	\$1,190.02	\$0.00
E11232	Works Costing - Maintenance - Parks & Ovals - RSL Memorial Rose Garden	320	\$2,165.02	\$0.00	\$2,165.02	\$1,082.51	\$2,241.88	\$0.00	\$2,165.02	\$0.00
E11235	Works Costing - Maintenance - Parks & Ovals - Parks Equipment	320	\$25,124.98	\$0.00	\$25,124.98	\$12,562.49	\$5,043.60	\$0.00	\$25,124.98	\$0.00
E11241	Works Costing - Maintenance - Parks & Ovals - Lee Park	320	\$7,472.00	\$0.00	\$7,472.00	\$3,736.00	\$6,816.89	\$0.00	\$7,472.00	\$0.00
E11242	Works Costing - Maintenance - Parks & Ovals - Glasson Park	320	\$13,748.02	\$0.00	\$13,748.02	\$6,874.01	\$6,901.55	\$0.00	\$13,748.02	\$0.00
E11243	Works Costing - Maintenance - Parks & Ovals - River - Stirling Bridge	320	\$2,383.02	\$0.00	\$2,383.02	\$1,191.51	\$2,651.64	\$0.00	\$2,383.02	\$0.00
E11257	Works Costing - Maintenance - Parks & Ovals - George Booth Park	320	\$1,298.96	\$0.00	\$1,298.96	\$649.48	\$1,157.43	\$0.00	\$1,298.96	\$0.00
E11258	Works Costing - Maintenance - Parks & Ovals - Foreshore Maintenance & Bush Regeneration	320	\$1,732.00	\$0.00	\$1,732.00	\$866.00	\$109.61	\$0.00	\$1,732.00	\$0.00
E11259	Works Costing - Maintenance - Parks & Ovals - Raceway Park / Richmond Park	320	\$14,945.04	\$0.00	\$14,945.04	\$7,472.52	\$9,257.97	\$0.00	\$14,945.04	\$0.00
E11294	Works Costing - Maintenance - Parks & Ovals - Marjorie Green Park	320	\$2,383.02	\$0.00	\$2,383.02	\$1,191.51	\$808.97	\$0.00	\$2,383.02	\$0.00
E12215	Works Costing - Maintenance - Roads - Road & Street Maintenance	320	\$70,000.04	\$0.00	\$70,000.04	\$35,000.02	\$8,599.82	\$0.00	\$70,000.04	\$0.00
E12230	Works Costing - Maintenance - Plant & Equipment - Works Equipment	320	\$12,670.98	\$0.00	\$12,670.98	\$6,335.49	\$2,111.30	\$0.00	\$12,670.98	\$0.00
E12231	Works Costing - Maintenance - Footpaths & Cycleways - Footpath & Cycleways	320	\$54,257.98	\$0.00	\$54,257.98	\$27,128.99	\$7,448.53	\$0.00	\$54,257.98	\$0.00
E12235	Works Costing - Maintenance - Roads - Verges Maintenance	320	\$200,000.04	\$0.00	\$200,000.04	\$100,000.02	\$100,863.64	\$0.00	\$200,000.04	\$0.00
E12236	Works Costing - Maintenance - Roads - Street Cleaning	320	\$244,000.00	\$0.00	\$244,000.00	\$122,000.00	\$158,132.85	\$0.00	\$244,000.00	\$0.00
E12237	Works Costing - Maintenance - Roads - Kerbing	320	\$1,190.02	\$0.00	\$1,190.02	\$595.01	\$2,391.38	\$0.00	\$1,190.02	\$0.00
E12245	Works Costing - Maintenance - Roads - Street Trees	320	\$155,000.04	\$0.00	\$155,000.04	\$77,500.02	\$41,689.24	\$0.00	\$155,000.04	\$0.00
E12255	Works Costing - Maintenance - Roads - Tree Replacements	320	\$38,445.96	\$0.00	\$38,445.96	\$19,222.98	\$34,282.46	\$0.00	\$38,445.96	\$0.00
E12256	Works Costing - Maintenance - Roads - Street Tree Watering	320	\$19,927.04	\$0.00	\$19,927.04	\$9,963.52	\$15,744.79	\$0.00	\$19,927.04	\$0.00
E12260	Works Costing - Maintenance - Roads - Crossovers	320	\$758.02	\$0.00	\$758.02	\$379.01	\$62.79	\$0.00	\$758.02	\$0.00
E12263	Works Costing - Maintenance - Drainage	320	\$70,000.04	\$0.00	\$70,000.04	\$35,000.02	\$13,928.21	\$0.00	\$70,000.04	\$0.00
E12269	Works Costing - Maintenance - Roads - Street Name Plates & Furniture	320	\$16,245.04	\$0.00	\$16,245.04	\$8,122.52	\$8,657.66	\$0.00	\$16,245.04	\$0.00
E12313	Works Costing - Maintenance - Car Parks - Implementation of Integrated Traffic Management Study	320	\$34,006.04	\$0.00	\$34,006.04	\$17,003.02	\$5,543.35	\$0.00	\$34,006.04	\$0.00
E14210	Works Costing - Maintenance - Other - Admin/Safety/Training	320	\$24,955.98	\$0.00	\$24,955.98	\$12,477.99	\$11,858.23	\$0.00	\$24,955.98	\$0.00
E14242	Works Costing - Maintenance - Buildings - Depot	320	\$12,016.02	\$0.00	\$12,016.02	\$6,008.01	\$7,197.87	\$0.00	\$12,016.02	\$0.00
E14290	Materials and Contracts - Public Works Overheads - Overheads Allocated - P.W.O. Allocated to Works	320	-\$1,477,133.04	\$0.00	-\$1,477,133.04	-\$738,566.52	-\$675,403.08	\$0.00	-\$1,477,133.04	\$0.00
E14424	Works Costing - Maintenance - Other - Graffiti Removal	320	\$10,288.98	\$0.00	\$10,288.98	\$5,144.49	\$5,703.80	\$0.00	\$10,288.98	\$0.00
E14460	Works Costing - Maintenance - Buildings - General	320	\$4,763.98	\$0.00	\$4,763.98	\$2,381.99	\$390.55	\$0.00	\$4,763.98	\$0.00
E14499	Employee Costs - Unallocated Salaries & Wages	320	\$0.00	\$0.00	\$0.00	\$0.00	-\$136.36	\$0.00	\$0.00	\$0.00
003499	Materials and Contracts - Plant Operation Costs Allocated	330	-\$270,179.04	\$0.00	-\$270,179.04	-\$135,089.52	-\$83,751.73	\$0.00	-\$270,179.04	\$0.00
E04233	Materials and Contracts - Administration - Plant Operating Costs - Vehicle Expenses (Light Fleet)	330	\$30,501.96	\$0.00	\$30,501.96	\$15,250.98	\$4,668.97	\$0.00	\$30,501.96	\$0.00
E05206	Materials and Contracts - Other Law Order & Public Safety - Plant Operating Costs - Vehicle Expenses (Light Fleet)	330	\$918.00	\$0.00	\$918.00	\$459.00	\$851.31	\$0.00	\$918.00	\$0.00
E05232	Materials and Contracts - Animal Control - Plant Operating Costs - Vehicle Expenses (Light Fleet)	330	\$1,833.96	\$0.00	\$1,833.96	\$916.98	\$1,222.78	\$0.00	\$1,833.96	\$0.00
E07212	Materials and Contracts - Health Inspection & Admin - Plant Operating Costs - Vehicle Expenses (Light Fleet)	330	\$3,699.00	\$0.00	\$3,699.00	\$1,849.50	\$0.00	\$0.00	\$3,699.00	\$0.00
E08210	Materials and Contracts - Care Of Families & Children - HACC Service Unit - All Service Programs - Op Exp	330	\$45,011.04	\$0.00	\$45,011.04	\$22,505.52	\$29,858.67	\$0.00	\$45,011.04	\$0.00
E10213	Materials and Contracts - Town Planning & Regional Development - Plant Operating Costs - Vehicle Expenses (Light Fleet)	330	\$12,807.96	\$0.00	\$12,807.96	\$6,403.98	\$0.00	\$0.00	\$12,807.96	\$0.00
E11204	Works Costing - Maintenance - Parks & Ovals - Merv Cowan Park	330	\$4,781.04	\$0.00	\$4,781.04	\$2,390.52	\$1,159.73	\$0.00	\$4,781.04	\$0.00
E11206	Works Costing - Maintenance - Parks & Ovals - W.H. Kitson Park	330	\$4,035.00	\$0.00	\$4,035.00	\$2,017.50	\$906.15	\$0.00	\$4,035.00	\$0.00
E11207	Works Costing - Maintenance - Parks & Ovals - John Tonkin Park	330	\$2,399.04	\$0.00	\$2,399.04	\$1,199.52	\$750.77	\$0.00	\$2,399.04	\$0.00
E11208	Works Costing - Maintenance - Parks & Ovals - Norm McKenzie Park	330	\$2,399.04	\$0.00	\$2,399.04	\$1,199.52	\$750.77	\$0.00	\$2,399.04	\$0.00
E11213	Works Costing - Maintenance - Parks & Ovals - East Fremantle Oval	330	\$0.00	\$0.00	\$0.00	\$0.00	\$922.91	\$0.00	\$0.00	\$0.00
E11214	Works Costing - Maintenance - Parks & Ovals - Riverside Road Reserves	330	\$7,251.00	\$0.00	\$7,251.00	\$3,625.50	\$2,440.61	\$0.00	\$7,251.00	\$0.00
E11215	Works Costing - Maintenance - Parks & Ovals - Henry Jeffery Oval	330	\$7,860.00	\$0.00	\$7,860.00	\$3,930.00	\$1,471.05	\$0.00	\$7,860.00	\$0.00
E11216	Works Costing - Maintenance - Parks & Ovals - Town Hall Reserve	330	\$6,231.00	\$0.00	\$6,231.00	\$3,115.50	\$1,200.53	\$0.00	\$6,231.00	\$0.00
E11217	Works Costing - Maintenance - Parks & Ovals - East Fremantle Lacrosse	330	\$8,807.04	\$0.00	\$8,807.04	\$4,403.52	\$1,396.55	\$0.00	\$8,807.04	\$0.00
E11219	Works Costing - Maintenance - Parks & Ovals - Wauhop Park	330	\$15,123.00	\$0.00	\$15,123.00	\$7,561.50	\$2,660.77	\$0.00	\$15,123.00	\$0.00
E11222	Works Costing - Maintenance - Parks & Ovals - Gourley Park	330	\$2,399.04	\$0.00	\$2,399.04	\$1,199.52	\$750.77	\$0.00	\$2,399.04	\$0.00
E11226	Works Costing - Maintenance - Parks & Ovals - Ulrich Park	330	\$308.04	\$0.00	\$308.04	\$154.02	\$131.50	\$0.00	\$308.04	\$0.00
E11227	Works Costing - Maintenance - Parks & Ovals - Locke Park	330	\$0.00	\$0.00	\$0.00	\$0.00	\$2,859.19	\$0.00	\$0.00	\$0.00
E11242	Works Costing - Maintenance - Parks & Ovals - Glasson Park	330	\$3,569.04	\$0.00	\$3,569.04	\$1,784.52	\$3,114.94	\$0.00	\$3,569.04	\$0.00
E11259	Works Costing - Maintenance - Parks & Ovals - Raceway Park / Richmond Park	330	\$2,990.04	\$0.00	\$2,990.04	\$1,495.02	\$3,276.51	\$0.00	\$2,990.04	\$0.00
E12231	Works Costing - Maintenance - Footpaths & Cycleways - Footpath & Cycleways	330	\$5,868.00	\$0.00	\$5,868.00	\$2,934.00	\$682.68	\$0.00	\$5,868.00	\$0.00
E12235	Works Costing - Maintenance - Roads - Verges Maintenance	330	\$20,034.96	\$0.00	\$20,034.96	\$10,017.48	\$3,124.25	\$0.00	\$20,034.96	\$0.00
E12236	Works Costing - Maintenance - Roads - Street Cleaning	330	\$6,545.04	\$0.00	\$6,545.04	\$3,272.52	\$3,482.77	\$0.00	\$6,545.04	\$0.00
E12245	Works Costing - Maintenance - Roads - Street Trees	330	\$6,735.96	\$0.00	\$6,735.96	\$3,367.98	\$524.99	\$0.00	\$6,735.96	\$0.00
E12256	Works Costing - Maintenance - Roads - Street Tree Watering	330	\$1,389.96	\$0.00	\$1,389.96	\$694.98	\$148.11	\$0.00	\$1,389.96	\$0.00

COA	Description	IE	Original Budget	Budget Amendments	Current Budget	YTD Budget	YTD Actual	Order Value	Forecast	Variance
E12263	Works Costing - Maintenance - Drainage	330	\$9,281.04	\$0.00	\$9,281.04	\$4,640.52	\$1,323.28	\$0.00	\$9,281.04	\$0.00
E12269	Works Costing - Maintenance - Roads - Street Name Plates & Furniture	330	\$3,222.96	\$0.00	\$3,222.96	\$1,611.48	\$397.29	\$0.00	\$3,222.96	\$0.00
E12309	Materials and Contracts - Parking Facilities - Plant Operating Costs - Vehicle Expenses (Light Fleet)	330	\$13,328.04	\$0.00	\$13,328.04	\$6,664.02	\$5,570.08	\$0.00	\$13,328.04	\$0.00
E12313	Works Costing - Maintenance - Car Parks - Implementation of Integrated Traffic Management Study	330	\$1,715.04	\$0.00	\$1,715.04	\$857.52	\$212.95	\$0.00	\$1,715.04	\$0.00
E14242	Works Costing - Maintenance - Buildings - Depot	330	\$5,589.96	\$0.00	\$5,589.96	\$2,794.98	\$888.25	\$0.00	\$5,589.96	\$0.00
E14255	Materials and Contracts - Public Works Overheads - Plant Operating Costs - Vehicle Expenses	330	\$30,708.96	\$0.00	\$30,708.96	\$15,354.48	\$5,822.60	\$0.00	\$30,708.96	\$0.00
E03257	Materials and Contracts - Rate Revenue - Legal Expenses - Rates Debt Recovery Costs	500	\$9,999.96	\$0.00	\$9,999.96	\$4,999.98	\$0.00	\$0.00	\$9,999.96	\$0.00
E03258	Materials and Contracts - Rate Revenue - Service Contracts - Direct Costs Of Levying Rates	500	\$17,499.96	\$0.00	\$17,499.96	\$8,749.98	\$16,315.20	\$2,051.90	\$17,499.96	\$0.00
E04202	Materials and Contracts - Administration - Service Contracts - Staff Health and Wellbeing Initiatives	500	\$8,319.00	\$0.00	\$8,319.00	\$4,159.50	\$3,120.43	\$10,216.65	\$8,319.00	\$0.00
E04203	Materials and Contracts - Administration - Service Contracts - Strategic & Business Planning	500	\$189,999.96	\$47,750.04	\$237,750.00	\$113,181.83	\$133,448.30	\$126,776.06	\$300,000.00	\$62,250.00
E04208	Works Costing - Maintenance - Buildings - Town Hall	500	\$16,311.00	\$0.00	\$16,311.00	\$8,155.50	\$12,162.45	\$2,377.43	\$16,311.00	\$0.00
E04209	Works Costing - Maintenance - Buildings - Office Maintenance	340	\$4,880.04	\$0.00	\$4,880.04	\$2,440.02	\$0.00	\$0.00	\$0.00	-\$4,880.04
E04209	Works Costing - Maintenance - Buildings - Office Maintenance	500	\$37,131.96	\$0.00	\$37,131.96	\$18,565.98	\$16,695.90	\$0.00	\$37,131.96	\$0.00
E04210	Materials and Contracts - Administration - Service Contracts - Staff Placement and Relocation Fees	500	\$5,304.96	\$0.00	\$5,304.96	\$2,652.48	\$978.00	\$1,294.73	\$5,304.96	\$0.00
E04211	Materials and Contracts - Administration - Materials - Printing & Stationery	340	\$6,365.04	\$0.00	\$6,365.04	\$3,182.52	\$2,298.95	\$29.39	\$6,365.04	\$0.00
E04211	Materials and Contracts - Administration - Materials - Printing & Stationery	500	\$8,319.00	\$0.00	\$8,319.00	\$4,159.50	\$3,292.05	\$9,552.51	\$8,319.00	\$0.00
E04213	Materials and contracts - Administration - Telephone and Internet	500	\$39,597.00	\$0.00	\$39,597.00	\$19,798.50	\$16,358.86	\$0.00	\$39,597.00	\$0.00
E04215	Materials and Contracts - Administration - Advertising	500	\$11,091.96	\$0.00	\$11,091.96	\$5,545.98	\$4,158.94	\$690.91	\$11,091.96	\$0.00
E04217	Materials and Contracts - Administration - Service Contracts - Photocopier Expenses and Servicing	500	\$6,654.96	\$0.00	\$6,654.96	\$3,327.48	\$0.00	\$0.00	\$6,654.96	\$0.00
E04221	Materials and Contracts - Administration - Service Contracts - Computer System Support & Licenses	500	\$371,433.00	\$13,557.00	\$384,990.00	\$195,000.00	\$218,173.79	\$121,053.31	\$384,990.00	\$0.00
E04227	Materials and Contracts - Administration - Service Contracts - Subscriptions - Admin	500	\$64,223.00	\$0.00	\$64,223.00	\$57,000.00	\$61,928.20	\$3,091.44	\$64,223.00	\$0.00
E04230	Materials and Contracts - Administration - Postage and Freight	500	\$22,182.96	\$0.00	\$22,182.96	\$11,091.48	\$12,196.41	\$1,888.75	\$22,182.96	\$0.00
E04235	Materials and Contracts - Administration - Service Contracts - Audit Fees	500	\$61,004.04	\$0.00	\$61,004.04	\$30,502.02	\$2,950.00	\$0.00	\$140,000.00	\$78,995.96
E04237	Materials and Contracts - Rate Revenue - Service Contracts - Valuation Expenses	500	\$63,000.00	\$0.00	\$63,000.00	\$31,500.00	\$435.46	\$3,064.54	\$63,000.00	\$0.00
E04239	Materials and Contracts - Administration - Legal Expenses	500	\$49,266.96	\$0.00	\$49,266.96	\$24,633.48	\$39,885.84	\$0.00	\$49,266.96	\$0.00
E04240	Materials and Contracts - Administration - Service Contracts - Attain Compliance Software	500	\$13,500.00	\$0.00	\$13,500.00	\$6,750.00	\$0.00	\$0.00	\$13,500.00	\$0.00
E04243	Materials and Contracts - Administration - Materials - Staff Uniform	340	\$8,319.00	\$0.00	\$8,319.00	\$4,159.50	\$2,654.72	\$4,527.96	\$8,319.00	\$0.00
E04245	Employee Costs - Administration - Staff Training and Conferences	500	\$0.00	\$0.00	\$0.00	\$0.00	\$381.82	\$0.00	\$0.00	\$0.00
E04248	Materials and Contracts - Administration - Service Contracts - Organisational Development	500	\$20,000.04	\$0.00	\$20,000.04	\$10,000.02	\$14,928.36	\$230.00	\$20,000.04	\$0.00
E04249	Materials and Contracts - Administration - Materials - Equipment Below Threshold	340	\$5,000.04	\$4,999.96	\$10,000.00	\$7,907.43	\$13,804.10	\$0.00	\$15,000.00	\$5,000.00
E04250	Materials and Contracts - Administration - Service Contracts - Office Expenses	340	\$1,631.04	\$0.00	\$1,631.04	\$815.52	\$1,018.27	\$0.00	\$1,631.04	\$0.00
E04250	Materials and Contracts - Administration - Service Contracts - Office Expenses	500	\$8,699.04	\$0.00	\$8,699.04	\$4,349.52	\$8,708.24	\$3,045.69	\$8,699.04	\$0.00
E04251	Materials and Contracts - Administration - Service Contracts - Website and Intranet Development and Updates	500	\$24,999.96	\$0.00	\$24,999.96	\$12,499.98	\$4,829.00	\$0.00	\$25,000.00	\$0.04
E04252	Other Expenditure - Members Of Council - Member Fees - Councillor Training Expenses	500	\$15,000.00	\$0.00	\$15,000.00	\$7,500.00	\$6,220.00	\$4,980.00	\$15,000.00	\$0.00
E04254	Works Costing - Maintenance - Other - Election Expenses	500	\$45,000.00	\$0.00	\$45,000.00	\$22,500.00	\$0.00	\$0.00	\$45,000.00	\$0.00
E04258	Materials and Contracts - Members Of Council - Receptions and Refreshments	500	\$63,560.04	\$0.00	\$63,560.04	\$31,780.02	\$38,105.11	\$11,817.01	\$63,560.04	\$0.00
E04266	Materials and Contracts - Members of Council - Implementation of Communication and Engagement Strategy	500	\$69,999.96	\$0.00	\$69,999.96	\$34,999.98	\$12,712.73	\$6,790.00	\$70,000.00	\$0.04
E05207	Materials and Contracts - Other Law Order & Public Safety - Office Expenses	340	\$1,109.04	\$0.00	\$1,109.04	\$554.52	\$0.00	\$0.00	\$1,109.04	\$0.00
E05211	Materials and Contracts - Other Law Order & Public Safety - Materials - Protective Clothing	340	\$2,772.00	\$0.00	\$2,772.00	\$1,386.00	\$771.24	\$0.00	\$2,772.00	\$0.00
E05212	Materials and Contracts - Other Law Order & Public Safety - Materials - Equipment Below Threshold	340	\$1,631.04	\$0.00	\$1,631.04	\$815.52	\$1,929.48	\$0.00	\$4,000.00	\$2,368.96
E05229	Materials and Contracts - Animal Control - Minor Expenditure	500	\$554.04	\$0.00	\$554.04	\$277.02	\$0.00	\$0.00	\$554.04	\$0.00
E05233	Materials and Contracts - Animal Control - Materials/Services - Consumables and Impounding Expenses	340	\$27,719.00	\$0.00	\$27,719.00	\$13,860.00	\$11,764.95	\$0.00	\$27,719.00	\$0.00
E05233	Materials and Contracts - Animal Control - Materials/Services - Consumables and Impounding Expenses	500	\$7,209.00	\$0.00	\$7,209.00	\$3,604.50	\$5,382.00	\$5,223.09	\$7,209.00	\$0.00
E05234	Materials and Contracts - Animal Control - Legal Expenses	500	\$1,109.04	\$0.00	\$1,109.04	\$554.52	\$194.30	\$0.00	\$1,109.04	\$0.00
E05235	Materials and Contracts - Animal Control - Materials - Printing and Stationery	340	\$554.04	\$0.00	\$554.04	\$277.02	\$0.00	\$0.00	\$554.04	\$0.00
E06201	Works Costing - Maintenance - Buildings - Pre School Buildings - Maintenance	500	\$543.00	\$0.00	\$543.00	\$271.50	\$1,443.58	\$0.00	\$543.00	\$0.00
E07201	Works Costing - Maintenance - Buildings - EH Gray Centre (Old Infant Health Clinic)	500	\$5,436.96	\$0.00	\$5,436.96	\$2,718.48	\$0.00	\$0.00	\$0.00	-\$5,436.96
E07218	Materials and Contracts - Health Inspection & Admin - Service Contracts - Implementation of Public Health Plan	500	\$5,544.96	\$0.00	\$5,544.96	\$2,772.48	\$785.03	\$1,664.18	\$5,544.96	\$0.00
E07221	Materials and Contracts - Health Inspection & Admin - Subscriptions	500	\$11,670.00	\$0.00	\$11,670.00	\$5,835.00	\$11,450.00	\$0.00	\$11,670.00	\$0.00
E07223	Materials and Contracts - Health Inspection & Admin - Service Contracts - Noise Survey Expenses	500	\$554.04	\$0.00	\$554.04	\$277.02	\$0.00	\$0.00	\$554.04	\$0.00
E07224	Materials and Contracts - Health Inspection & Admin - Service Contracts - Food Control Expenses	500	\$2,217.96	\$0.00	\$2,217.96	\$1,108.98	\$1,870.04	\$0.00	\$2,217.96	\$0.00
E07225	Materials and Contracts - Health Inspection & Admin - Materials - Furniture/Equipment Below Threshold	340	\$1,109.04	\$0.00	\$1,109.04	\$554.52	\$436.50	\$0.00	\$1,109.04	\$0.00
E07227	Materials and Contracts - Health Inspection & Admin - Service Contracts - Emergency Management	500	\$554.04	\$0.00	\$554.04	\$277.02	\$67.13	\$0.00	\$554.04	\$0.00
E07228	Materials and Contracts - Health Inspection & Admin - Service Contracts - Swimming Pool Inspection Fees	500	\$55,745.04	\$0.00	\$55,745.04	\$27,872.52	\$8,448.00	\$29,116.36	\$55,745.04	\$0.00
E07232	Works Costing - Maintenance - Other - Insecticides And Vermin Control - Pest Control	340	\$0.00	\$0.00	\$0.00	\$0.00	\$327.00	\$0.00	\$0.00	\$0.00
E08210	Materials and Contracts - Care Of Families & Children - HACC Service Unit - All Service Programs - Op Exp	340	\$16,443.96	\$0.00	\$16,443.96	\$8,221.98	\$5,873.04	\$7,706.96	\$16,443.96	\$0.00
E08210	Materials and Contracts - Care Of Families & Children - HACC Service Unit - All Service Programs - Op Exp	500	\$22,454.04	\$0.00	\$22,454.04	\$11,227.02	\$12,647.55	\$0.00	\$22,454.04	\$0.00
E08220	Works Costing - Maintenance - Buildings - Glyde-In Community Group	500	\$5,150.04	\$0.00	\$5,150.04	\$2,575.02	\$4,154.67	\$2,261.82	\$5,150.04	\$0.00
E09201	Works Costing - Maintenance - Buildings - Allen St Units	500	\$30,000.00	\$0.00	\$30,000.00	\$15,000.00	\$13,859.32	\$0.00	\$30,000.00	\$0.00
E10100	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs - FOGO	500	\$188,034.96	\$0.00	\$188,034.96	\$94,017.48	\$79,713.09	\$0.00	\$188,034.96	\$0.00
E10101	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs - Recycling	500	\$72,816.00	\$0.00	\$72,816.00	\$36,408.00	\$38,299.97	\$0.00	\$72,816.00	\$0.00
E10102	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs - General Waste	500	\$86,273.04	\$0.00	\$86,273.04	\$43,136.52	\$43,862.00	\$0.00	\$86,273.04	\$0.00
E10103	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs (Commercial Properties) - Recycling	500	\$3,110.04	\$0.00	\$3,110.04	\$1,555.02	\$1,752.57	\$0.00	\$3,110.04	\$0.00
E10104	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs (Commercial Properties) - General Was	500	\$26,414.04	\$0.00	\$26,414.04	\$13,207.02	\$14,250.23	\$0.00	\$26,414.04	\$0.00
E10106	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs - Parks & Reserves	500	\$23,037.96	\$0.00	\$23,037.96	\$11,518.98	\$12,668.69	\$0.00	\$23,037.96	\$0.00
E10107	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs - Street Bins	500	\$4,311.00	\$0.00	\$4,311.00	\$2,155.50	\$3,116.67	\$0.00	\$4,311.00	\$0.00
E10108	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs - Alexandra Rd & East St (Bulk Service)	500	\$22,503.00	\$0.00	\$22,503.00	\$11,251.50	\$8,509.69	\$0.00	\$22,503.00	\$0.00

COA	Description	IE	Original Budget	Budget Amendments	Current Budget	YTD Budget	YTD Actual	Order Value	Forecast	Variance
E10109	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Gate Fees - Waste Disposal (Recycling)	500	\$63,723.96	\$0.00	\$63,723.96	\$31,861.98	\$27,665.55	\$0.00	\$63,723.96	\$0.00
E10110	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Gate Fees - Waste Disposal - General Waste	500	\$164,192.04	\$0.00	\$164,192.04	\$82,096.02	\$84,730.89	\$0.00	\$164,192.04	\$0.00
E10111	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Gate Fees - Waste Disposal - Fogo	500	\$255,222.00	\$0.00	\$255,222.00	\$127,611.00	\$123,722.84	\$0.00	\$255,222.00	\$0.00
E10201	Materials & Contracts - Sanitation - Household Refuse - Waste Education	340	\$3,999.96	\$0.00	\$3,999.96	\$1,999.98	\$18.17	\$0.00	\$3,999.96	\$0.00
E10201	Materials & Contracts - Sanitation - Household Refuse - Waste Education	500	\$5,499.96	\$0.00	\$5,499.96	\$2,749.98	-\$270.00	\$0.00	\$2,000.00	-\$3,499.96
E10203	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Ratepayer Tip Pass Fees	500	\$19,965.00	\$0.00	\$19,965.00	\$9,982.50	\$7,959.09	\$11,772.74	\$19,965.00	\$0.00
E10204	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Annual Bulk & Green Waste	500	\$103,305.00	\$0.00	\$103,305.00	\$34,000.00	\$26,500.00	\$3,636.36	\$103,305.00	\$0.00
E10207	Materials and Contracts - Other Sanitation - Materials - Purchase Bins	340	\$27,186.00	\$0.00	\$27,186.00	\$13,593.00	\$3,958.80	\$0.00	\$27,186.00	\$0.00
E10208	Materials and Contracts - Other Sanitation - Service Contracts - Waste Removal - Bund (Wauhop)	340	\$0.00	\$0.00	\$0.00	\$0.00	\$3,954.54	\$0.00	\$0.00	\$0.00
E10208	Materials and Contracts - Other Sanitation - Service Contracts - Waste Removal - Bund (Wauhop)	500	\$32,622.96	\$0.00	\$32,622.96	\$16,311.48	\$8,568.17	\$5,545.46	\$25,000.00	-\$7,622.96
E10210	Works Costing - Maintenance - Plant & Equipment - Street Bin Maintenance	340	\$0.00	\$0.00	\$0.00	\$0.00	\$719.80	\$0.00	\$0.00	\$0.00
E10212	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - City Of Fremantle Contributions - Waste Facility	500	\$113,516.04	\$0.00	\$113,516.04	\$56,758.02	\$53,492.00	\$0.00	\$113,516.04	\$0.00
E10214	Materials and Contracts - Town Planning & Regional Development - Advertising	500	\$5,544.96	\$0.00	\$5,544.96	\$2,772.48	\$1,804.26	\$200.00	\$5,544.96	\$0.00
E10215	Materials and Contracts - Town Planning & Regional Development - Consultancy	500	\$203,000.00	\$0.00	\$203,000.00	\$115,000.00	\$36,105.40	\$81,180.00	\$203,000.00	\$0.00
E10217	Materials and Contracts - Town Planning & Regional Development - Legal Expenses	500	\$10,608.96	\$0.00	\$10,608.96	\$5,304.48	\$0.00	\$0.00	\$10,608.96	\$0.00
E10218	Materials and Contracts - Other Community Amenities - Service Contracts - Public Conveniences	500	\$8,154.96	\$0.00	\$8,154.96	\$4,077.48	\$6,928.95	\$0.00	\$8,154.96	\$0.00
E10223	Works Costing - Maintenance - Buildings - Sumpton Green - Child Care Hall	500	\$5,436.96	\$0.00	\$5,436.96	\$2,718.48	\$769.55	\$0.00	\$2,000.00	-\$3,436.96
E10224	Materials and Contracts - Town Planning & Regional Development - Service Contracts - Digitisation of Planning/Building Plans	500	\$12,000.00	\$0.00	\$12,000.00	\$6,000.00	\$3,805.91	\$6,571.66	\$12,000.00	\$0.00
E10226	Materials and Contracts - Other Law Order & Public Safety - Ranger Initiatives and Events	500	\$2,772.00	\$0.00	\$2,772.00	\$1,386.00	\$588.00	\$294.36	\$2,772.00	\$0.00
E10235	Materials and Contracts - Other Community Amenities - Native Plant Subsidy	500	\$6,365.04	\$0.00	\$6,365.04	\$3,182.52	\$0.00	\$0.00	\$6,365.04	\$0.00
E10240	Employee Costs - Town Planning & Regional Development - Training and Conferences	500	\$2,280.96	\$0.00	\$2,280.96	\$1,140.48	\$0.00	\$0.00	\$2,280.96	\$0.00
E10243	Materials and Contracts - Other Community Amenities - Service Contracts - Heritage Trail	500	\$1,109.04	\$0.00	\$1,109.04	\$554.52	\$0.00	\$0.00	\$1,109.04	\$0.00
E10251	Materials and Contracts - Swimming Areas/Beaches - Service Contracts - Mooring Pens Management Fees	500	\$1,508.04	\$0.00	\$1,508.04	\$754.02	\$2,413.55	\$0.00	\$2,413.55	\$905.51
E10252	Works Costing - Maintenance - Bus Shelters	500	\$10,608.96	\$0.00	\$10,608.96	\$5,304.48	\$0.00	\$0.00	\$5,000.00	-\$5,608.96
E10253	Materials and Contracts - Other Community Amenities - Implementation of Community Climate Action Plan	500	\$11,091.96	\$0.00	\$11,091.96	\$5,545.98	\$3,122.25	\$6,153.18	\$11,091.96	\$0.00
E10258	Materials and Contracts - Town Planning & Regional Development - Consultation - Community Design Advisory Committee	500	\$1,109.04	\$0.00	\$1,109.04	\$554.52	\$0.00	\$0.00	\$0.00	-\$1,109.04
E10260	Materials and Contracts - Protection Of The Environment - Service Contracts - Fire Mitigation	500	\$1,109.04	\$0.00	\$1,109.04	\$554.52	\$0.00	\$0.00	\$0.00	-\$1,109.04
E10267	Works Costing - Maintenance - Parks & Ovals - Riverside Boat Ramps & Boat Pens	340	\$0.00	\$0.00	\$0.00	\$0.00	\$193.59	\$0.00	\$0.00	\$0.00
E10267	Works Costing - Maintenance - Parks & Ovals - Riverside Boat Ramps & Boat Pens	500	\$37,131.96	\$50,000.08	\$87,132.04	\$47,094.33	\$21,943.47	\$55,409.09	\$87,132.04	\$0.00
E10644	Materials and Contracts - Protection of the Environment - Service Contracts - Foreshore Erosion Control and Seawalls	500	\$429,999.96	\$0.00	\$429,999.96	\$214,999.98	\$5,095.29	\$25,517.27	\$429,999.96	\$0.00
E11204	Works Costing - Maintenance - Parks & Ovals - Merv Cowan Park	340	\$1,086.96	\$0.00	\$1,086.96	\$543.48	\$4,750.00	\$0.00	\$5,000.00	\$3,913.04
E11204	Works Costing - Maintenance - Parks & Ovals - Merv Cowan Park	500	\$1,086.96	\$0.00	\$1,086.96	\$543.48	\$0.00	\$0.00	\$0.00	-\$1,086.96
E11205	Works Costing - Maintenance - Parks & Ovals - J. Dolan Park	340	\$543.00	\$0.00	\$543.00	\$271.50	\$0.00	\$0.00	\$543.00	\$0.00
E11205	Works Costing - Maintenance - Parks & Ovals - J. Dolan Park	500	\$272.04	\$0.00	\$272.04	\$136.02	\$11.61	\$0.00	\$272.04	\$0.00
E11206	Works Costing - Maintenance - Parks & Ovals - W.H. Kitson Park	500	\$272.04	\$0.00	\$272.04	\$136.02	\$0.00	\$0.00	\$272.04	\$0.00
E11207	Works Costing - Maintenance - Parks & Ovals - John Tonkin Park	340	\$0.00	\$0.00	\$0.00	\$0.00	\$5,294.27	\$0.00	\$0.00	\$0.00
E11207	Works Costing - Maintenance - Parks & Ovals - John Tonkin Park	500	\$10,874.04	\$0.00	\$10,874.04	\$5,437.02	\$1,256.80	\$0.00	\$10,874.04	\$0.00
E11208	Works Costing - Maintenance - Parks & Ovals - Norm McKenzie Park	340	\$0.00	\$0.00	\$0.00	\$0.00	\$325.00	\$0.00	\$0.00	\$0.00
E11208	Works Costing - Maintenance - Parks & Ovals - Norm McKenzie Park	500	\$1,631.04	\$0.00	\$1,631.04	\$815.52	\$387.25	\$0.00	\$1,631.04	\$0.00
E11209	Works Costing - Maintenance - Parks & Ovals - W. W. Wayman Reserve	340	\$0.00	\$0.00	\$0.00	\$0.00	\$120.00	\$0.00	\$0.00	\$0.00
E11209	Works Costing - Maintenance - Parks & Ovals - W. W. Wayman Reserve	500	\$272.04	\$0.00	\$272.04	\$136.02	\$0.00	\$0.00	\$272.04	\$0.00
E11210	Works Costing - Maintenance - Buildings - Camp Waller	500	\$2,175.00	\$0.00	\$2,175.00	\$1,087.50	\$1,130.00	\$0.00	\$2,175.00	\$0.00
E11211	Works Costing - Maintenance - Buildings - Hurricanes	500	\$272.04	\$0.00	\$272.04	\$136.02	\$203.48	\$0.00	\$272.04	\$0.00
E11212	Works Costing - Maintenance - Buildings - East Fremantle Tennis Club	500	\$543.00	\$0.00	\$543.00	\$271.50	\$1,328.66	\$0.00	\$543.00	\$0.00
E11213	Works Costing - Maintenance - Parks & Ovals - East Fremantle Oval	500	\$367,890.96	-\$367,890.96	\$0.00	\$0.00	\$1,427.67	\$1,695.47	\$0.00	\$0.00
E11214	Works Costing - Maintenance - Parks & Ovals - Riverside Road Reserves	340	\$543.00	\$0.00	\$543.00	\$271.50	\$62.00	\$0.00	\$543.00	\$0.00
E11214	Works Costing - Maintenance - Parks & Ovals - Riverside Road Reserves	500	\$21,218.04	\$0.00	\$21,218.04	\$10,609.02	\$14.53	\$0.00	\$0.00	-\$21,218.04
E11215	Works Costing - Maintenance - Parks & Ovals - Henry Jeffery Oval	340	\$2,175.00	\$0.00	\$2,175.00	\$1,087.50	\$2,220.75	\$0.00	\$2,175.00	\$0.00
E11215	Works Costing - Maintenance - Parks & Ovals - Henry Jeffery Oval	500	\$60,000.00	\$0.00	\$60,000.00	\$30,000.00	\$7,696.49	\$454.55	\$60,000.00	\$0.00
E11216	Works Costing - Maintenance - Parks & Ovals - Town Hall Reserve	340	\$0.00	\$0.00	\$0.00	\$0.00	\$1,015.41	\$0.00	\$0.00	\$0.00
E11216	Works Costing - Maintenance - Parks & Ovals - Town Hall Reserve	500	\$2,175.00	\$0.00	\$2,175.00	\$1,087.50	\$3,194.90	\$1,715.00	\$5,000.00	\$2,825.00
E11217	Works Costing - Maintenance - Parks & Ovals - East Fremantle Lacrosse	340	\$543.00	\$0.00	\$543.00	\$271.50	\$2,319.21	\$0.00	\$543.00	\$0.00
E11217	Works Costing - Maintenance - Parks & Ovals - East Fremantle Lacrosse	500	\$31,827.00	\$0.00	\$31,827.00	\$15,913.50	\$8,659.24	\$454.55	\$31,827.00	\$0.00
E11219	Works Costing - Maintenance - Parks & Ovals - Wauhop Park	340	\$2,175.00	\$0.00	\$2,175.00	\$1,087.50	\$3,318.66	\$0.00	\$2,175.00	\$0.00
E11219	Works Costing - Maintenance - Parks & Ovals - Wauhop Park	500	\$10,874.04	\$0.00	\$10,874.04	\$5,437.02	\$7,609.58	\$10,842.35	\$10,874.04	\$0.00
E11221	Works Costing - Maintenance - Parks & Ovals - East Fremantle Croquet Club	500	\$0.00	\$0.00	\$0.00	\$0.00	\$672.62	\$0.00	\$0.00	\$0.00
E11222	Works Costing - Maintenance - Parks & Ovals - Gourley Park	340	\$5,304.96	\$0.00	\$5,304.96	\$2,652.48	\$0.00	\$0.00	\$5,304.96	\$0.00
E11222	Works Costing - Maintenance - Parks & Ovals - Gourley Park	500	\$1,086.96	\$0.00	\$1,086.96	\$543.48	\$201.65	\$0.00	\$1,086.96	\$0.00
E11223	Works Costing - Maintenance - Parks & Ovals - E. I. Chapman Reserve	500	\$543.00	\$0.00	\$543.00	\$271.50	\$110.00	\$0.00	\$543.00	\$0.00
E11224	Works Costing - Maintenance - Parks & Ovals - I. G. Handcock Playground	500	\$0.00	\$0.00	\$0.00	\$0.00	\$575.00	\$0.00	\$0.00	\$0.00
E11225	Works Costing - Maintenance - Parks & Ovals - Stratford Street Park	500	\$1,086.96	\$0.00	\$1,086.96	\$543.48	\$1,000.19	\$0.00	\$1,086.96	\$0.00
E11226	Works Costing - Maintenance - Parks & Ovals - Ulrich Park	340	\$1,086.96	\$0.00	\$1,086.96	\$543.48	\$0.00	\$0.00	\$1,086.96	\$0.00
E11226	Works Costing - Maintenance - Parks & Ovals - Ulrich Park	500	\$1,086.96	\$0.00	\$1,086.96	\$543.48	\$1,653.00	\$0.00	\$1,086.96	\$0.00
E11228	Materials and Contracts - Other Culture - Service Contracts - Community Events (In Addition to the E.F. Festival)	500	\$24,999.96	\$0.00	\$24,999.96	\$12,499.98	\$1,820.00	\$420.00	\$24,999.96	\$0.00
E11232	Works Costing - Maintenance - Parks & Ovals - RSL Memorial Rose Garden	500	\$543.00	\$0.00	\$543.00	\$271.50	\$305.15	\$0.00	\$543.00	\$0.00
E11235	Works Costing - Maintenance - Parks & Ovals - Parks Equipment	340	\$6,525.00	\$0.00	\$6,525.00	\$3,262.50	\$2,969.61	\$0.00	\$6,525.00	\$0.00
E11235	Works Costing - Maintenance - Parks & Ovals - Parks Equipment	500	\$2,175.00	\$0.00	\$2,175.00	\$1,087.50	\$1,970.77	\$0.00	\$2,175.00	\$0.00

COA	Description	IE	Original Budget	Budget Amendments	Current Budget	YTD Budget	YTD Actual	Order Value	Forecast	Variance
E11241	Works Costing - Maintenance - Parks & Ovals - Lee Park	340	\$272.04	\$0.00	\$272.04	\$136.02	\$0.00	\$2,295.00	\$272.04	\$0.00
E11241	Works Costing - Maintenance - Parks & Ovals - Lee Park	500	\$2,175.00	\$0.00	\$2,175.00	\$1,087.50	\$2,011.15	\$0.00	\$2,175.00	\$0.00
E11242	Works Costing - Maintenance - Parks & Ovals - Glasson Park	340	\$272.04	\$0.00	\$272.04	\$136.02	\$790.01	\$0.00	\$272.04	\$0.00
E11242	Works Costing - Maintenance - Parks & Ovals - Glasson Park	500	\$3,261.96	\$0.00	\$3,261.96	\$1,630.98	\$3,934.18	\$0.00	\$3,261.96	\$0.00
E11247	Works Costing - Maintenance - Plant & Equipment - Equipment Below Threshold	340	\$8,699.04	\$0.00	\$8,699.04	\$4,349.52	\$891.50	\$0.00	\$8,699.04	\$0.00
E11247	Works Costing - Maintenance - Plant & Equipment - Equipment Below Threshold	500	\$2,175.00	\$0.00	\$2,175.00	\$1,087.50	\$0.00	\$0.00	\$2,175.00	\$0.00
E11251	Materials and Contracts - Other Recreation and Sport - East Fremantle Oval Precinct Operational Expenses	500	\$0.00	\$0.00	\$0.00	\$0.00	\$74,809.08	\$0.00	\$169,434.08	\$169,434.08
E11257	Works Costing - Maintenance - Parks & Ovals - George Booth Park	500	\$272.04	\$0.00	\$272.04	\$136.02	\$0.00	\$0.00	\$0.00	-\$272.04
E11258	Works Costing - Maintenance - Parks & Ovals - Foreshore Maintenance & Bush Regeneration	340	\$1,086.96	\$0.00	\$1,086.96	\$543.48	\$0.00	\$0.00	\$1,086.96	\$0.00
E11258	Works Costing - Maintenance - Parks & Ovals - Foreshore Maintenance & Bush Regeneration	500	\$1,086.96	\$0.00	\$1,086.96	\$543.48	\$0.00	\$0.00	\$1,086.96	\$0.00
E11259	Works Costing - Maintenance - Parks & Ovals - Raceway Park / Richmond Park	500	\$2,718.00	\$0.00	\$2,718.00	\$1,359.00	\$1,977.50	\$0.00	\$2,718.00	\$0.00
E11261	Materials and Contracts - Other Recreation & Sport - Service Contracts - Implementation of Reconciliation Action Plan	500	\$15,000.00	\$0.00	\$15,000.00	\$7,500.00	\$2,960.00	\$1,967.73	\$15,000.00	\$0.00
E11264	Materials and Contracts - Other Culture - Service Contracts - Youth Initiatives and Events	500	\$16,311.00	\$0.00	\$16,311.00	\$8,155.50	\$2,392.99	\$706.54	\$16,311.00	\$0.00
E11270	Works Costing - Maintenance - Parks & Ovals - Niergarup Track	500	\$21,747.96	\$0.00	\$21,747.96	\$10,873.98	\$3,386.44	\$4,610.00	\$14,000.00	-\$7,747.96
E11272	Materials and contracts - Other Culture - Service Contracts - Public Art Maintenance	500	\$5,436.96	\$11,500.00	\$16,936.96	\$12,000.00	\$11,500.00	\$0.00	\$16,936.96	\$0.00
E11294	Works Costing - Maintenance - Parks & Ovals - Marjorie Green Park	500	\$543.00	\$0.00	\$543.00	\$271.50	\$0.00	\$0.00	\$543.00	\$0.00
E11297	Works Costing - Maintenance - Buildings - Dovenby House	340	\$543.00	\$0.00	\$543.00	\$271.50	\$0.00	\$0.00	\$543.00	\$0.00
E11297	Works Costing - Maintenance - Buildings - Dovenby House	500	\$4,350.00	\$0.00	\$4,350.00	\$2,175.00	\$5,906.64	\$145.45	\$7,000.00	\$2,650.00
E11298	Materials and contracts - Other Culture - Historical Research Services (Museum of Perth)	500	\$8,699.04	\$0.00	\$8,699.04	\$4,349.52	\$0.00	\$0.00	\$3,000.00	-\$5,699.04
E12215	Works Costing - Maintenance - Roads - Road & Street Maintenance	340	\$10,874.04	\$0.00	\$10,874.04	\$5,437.02	\$10,775.31	\$945.56	\$10,874.04	\$0.00
E12215	Works Costing - Maintenance - Roads - Road & Street Maintenance	500	\$50,000.04	\$0.00	\$50,000.04	\$25,000.02	\$46,694.39	\$20,372.73	\$50,000.04	\$0.00
E12230	Works Costing - Maintenance - Plant & Equipment - Works Equipment	340	\$4,350.00	\$0.00	\$4,350.00	\$2,175.00	\$652.29	\$0.00	\$4,350.00	\$0.00
E12231	Works Costing - Maintenance - Footpaths & Cycleways - Footpath & Cycleways	340	\$21,747.96	\$0.00	\$21,747.96	\$10,873.98	\$818.25	\$454.55	\$21,747.96	\$0.00
E12231	Works Costing - Maintenance - Footpaths & Cycleways - Footpath & Cycleways	500	\$69,999.96	\$0.00	\$69,999.96	\$34,999.98	\$24,800.00	\$0.00	\$69,999.96	\$0.00
E12234	Materials and Contracts - Maint Streets Roads & Bridges - Service Contracts - Street Sweeping	500	\$54,371.04	\$0.00	\$54,371.04	\$27,185.52	\$22,052.40	\$9,865.17	\$54,371.04	\$0.00
E12235	Works Costing - Maintenance - Roads - Verges Maintenance	340	\$5,436.96	\$0.00	\$5,436.96	\$2,718.48	\$1,850.22	\$0.00	\$5,436.96	\$0.00
E12235	Works Costing - Maintenance - Roads - Verges Maintenance	500	\$10,874.04	\$0.00	\$10,874.04	\$5,437.02	\$0.00	\$0.00	\$10,874.04	\$0.00
E12237	Works Costing - Maintenance - Roads - Kerbing	500	\$2,718.00	\$0.00	\$2,718.00	\$1,359.00	\$0.00	\$0.00	\$2,718.00	\$0.00
E12245	Works Costing - Maintenance - Roads - Street Trees	340	\$0.00	\$0.00	\$0.00	\$0.00	\$1,425.15	\$0.00	\$0.00	\$0.00
E12245	Works Costing - Maintenance - Roads - Street Trees	500	\$50,000.04	\$0.00	\$50,000.04	\$25,000.02	\$64,650.57	\$10,085.46	\$50,000.04	\$0.00
E12255	Works Costing - Maintenance - Roads - Tree Replacements	340	\$50,000.04	\$0.00	\$50,000.04	\$25,000.02	\$914.10	\$5,000.00	\$50,000.04	\$0.00
E12255	Works Costing - Maintenance - Roads - Tree Replacements	500	\$5,436.96	\$0.00	\$5,436.96	\$2,718.48	\$0.00	\$0.00	\$5,436.96	\$0.00
E12256	Works Costing - Maintenance - Roads - Street Tree Watering	500	\$70,682.04	\$0.00	\$70,682.04	\$35,341.02	\$0.00	\$0.00	\$70,682.04	\$0.00
E12260	Works Costing - Maintenance - Roads - Crossovers	500	\$2,718.00	\$0.00	\$2,718.00	\$1,359.00	\$0.00	\$0.00	\$2,718.00	\$0.00
E12263	Works Costing - Maintenance - Drainage	340	\$2,175.00	\$0.00	\$2,175.00	\$1,087.50	\$0.00	\$0.00	\$2,175.00	\$0.00
E12263	Works Costing - Maintenance - Drainage	500	\$19,029.00	\$0.00	\$19,029.00	\$9,514.50	\$11,493.00	\$3,163.64	\$19,029.00	\$0.00
E12269	Works Costing - Maintenance - Roads - Street Name Plates & Furniture	500	\$0.00	\$0.00	\$0.00	\$0.00	\$237.50	\$0.00	\$0.00	\$0.00
E12311	Materials and Contracts - Parking Facilities - Service Contracts - Equipment Repairs & Maintenance	500	\$14,853.00	\$0.00	\$14,853.00	\$7,426.50	\$5,816.30	\$4,522.38	\$14,853.00	\$0.00
E12313	Works Costing - Maintenance - Car Parks - Implementation of Integrated Traffic Management Study	340	\$21,747.96	\$0.00	\$21,747.96	\$10,873.98	\$550.13	\$0.00	\$21,747.96	\$0.00
E12313	Works Costing - Maintenance - Car Parks - Implementation of Integrated Traffic Management Study	500	\$43,497.00	\$0.00	\$43,497.00	\$21,748.50	\$0.00	\$0.00	\$43,497.00	\$0.00
E12317	Materials and Contracts - Parking Facilities - Service Contracts - Towing Expenses	500	\$272.04	\$0.00	\$272.04	\$136.02	\$250.00	\$0.00	\$272.04	\$0.00
E12320	Materials and Contracts - Parking Facilities - Sundry Expenses	500	\$5,544.96	\$0.00	\$5,544.96	\$2,772.48	\$2,045.10	\$2,611.20	\$5,544.96	\$0.00
E13205	Materials and Contracts - Building Control - Service Contracts - Control Expenses - All Other	500	\$21,000.00	\$0.00	\$21,000.00	\$10,500.00	\$12,482.00	\$504.00	\$21,000.00	\$0.00
E14204	Materials and Contracts - Public Works Overheads - Consultation - Operations	500	\$80,000.04	\$0.00	\$80,000.04	\$40,000.02	\$0.00	\$0.00	\$110,000.00	\$29,999.96
E14208	Materials and Contracts - Public Works Overheads - Materials - Protective Clothing and Safety and General Equipment	340	\$9,981.96	\$0.00	\$9,981.96	\$4,990.98	\$3,192.08	\$909.09	\$9,981.96	\$0.00
E14210	Works Costing - Maintenance - Other - Admin/Safety/Training	340	\$5,436.96	\$0.00	\$5,436.96	\$2,718.48	\$1,698.87	\$3,383.00	\$5,436.96	\$0.00
E14210	Works Costing - Maintenance - Other - Admin/Safety/Training	500	\$3,261.96	\$0.00	\$3,261.96	\$1,630.98	\$3,082.82	\$3,522.73	\$3,261.96	\$0.00
E14242	Works Costing - Maintenance - Buildings - Depot	340	\$4,350.00	\$0.00	\$4,350.00	\$2,175.00	\$2,256.08	\$3,000.00	\$4,350.00	\$0.00
E14242	Works Costing - Maintenance - Buildings - Depot	500	\$21,747.96	\$0.00	\$21,747.96	\$10,873.98	\$12,096.66	\$1,259.89	\$21,747.96	\$0.00
E14302	Works Costing - Maintenance - Plant & Equipment - Tyres & Tubes - Plant Operating Costs	500	\$815.04	\$0.00	\$815.04	\$407.52	\$4,155.45	\$0.00	\$815.04	\$0.00
E14303	Works Costing - Maintenance - Plant & Equipment - Parts & Repairs - Plant Operating Costs	340	\$2,175.00	\$0.00	\$2,175.00	\$1,087.50	\$0.00	\$0.00	\$2,175.00	\$0.00
E14303	Works Costing - Maintenance - Plant & Equipment - Parts & Repairs - Plant Operating Costs	500	\$38,060.04	\$0.00	\$38,060.04	\$19,030.02	\$23,123.70	\$681.82	\$38,060.04	\$0.00
E14304	Works Costing - Maintenance - Plant & Equipment - Insurance & Licences - Plant Operating Costs	340	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E14304	Works Costing - Maintenance - Plant & Equipment - Insurance & Licences - Plant Operating Costs	500	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,727.27	\$0.00	\$0.00
E14305	Works Costing - Maintenance - Plant & Equipment - Fuel & Oil - Plant Operating Costs	340	\$54,371.04	\$0.00	\$54,371.04	\$27,185.52	\$22,239.24	\$0.00	\$54,371.04	\$0.00
E14423	Works Costing - Maintenance - Other - Recoverable Works	500	\$2,175.00	\$0.00	\$2,175.00	\$1,087.50	\$0.00	\$0.00	\$2,175.00	\$0.00
E14424	Works Costing - Maintenance - Other - Graffiti Removal	340	\$543.00	\$0.00	\$543.00	\$271.50	\$0.00	\$0.00	\$543.00	\$0.00
E14424	Works Costing - Maintenance - Other - Graffiti Removal	500	\$16,311.00	\$0.00	\$16,311.00	\$8,155.50	\$4,930.00	\$0.00	\$16,311.00	\$0.00
E14438	Materials and Contracts - Unclassified Property - Service Contracts - Implementation of Asbestos Register Actions	500	\$10,874.04	\$0.00	\$10,874.04	\$5,437.02	\$900.00	\$0.00	\$10,874.04	\$0.00
E14460	Works Costing - Maintenance - Buildings - General	340	\$272.04	\$0.00	\$272.04	\$136.02	\$0.00	\$0.00	\$272.04	\$0.00
E14460	Works Costing - Maintenance - Buildings - General	500	\$16,311.00	\$0.00	\$16,311.00	\$8,155.50	\$4,652.78	\$2,636.36	\$16,311.00	\$0.00
E14462	Works Costing - Maintenance - Buildings - Old Police Station	500	\$15,224.04	\$0.00	\$15,224.04	\$7,612.02	\$8,797.50	\$89.09	\$15,224.04	\$0.00
000005	Materials and Contracts - Administration - Activity Based Costing Allocated	440	-\$3,358,188.96	\$0.00	-\$3,358,188.96	-\$1,679,094.48	-\$1,786,057.71	\$0.00	-\$3,358,188.96	\$0.00
003000	Materials and Contracts - Rate Revenue - Activity Based Costing Allocated	440	\$205,857.00	\$0.00	\$205,857.00	\$102,928.50	\$117,206.21	\$0.00	\$205,857.00	\$0.00
003500	Materials and Contracts - Members Of Council - Activity Based Costing Allocated	440	\$1,191,821.04	\$0.00	\$1,191,821.04	\$595,910.52	\$609,217.64	\$0.00	\$1,191,821.04	\$0.00
005000	Materials and Contracts - Other Law Order & Public Safety - Activity Based Costing Allocated	440	\$120,558.96	\$0.00	\$120,558.96	\$60,279.48	\$69,345.90	\$0.00	\$120,558.96	\$0.00
007000	Materials and Contracts - Health Inspection & Admin - Activity Based Costing Allocated	440	\$78,918.00	\$0.00	\$78,918.00	\$39,459.00	\$40,869.66	\$0.00	\$78,918.00	\$0.00

COA	Description	IE	Original Budget	Budget Amendments	Current Budget	YTD Budget	YTD Actual	Order Value	Forecast	Variance
008500	Materials and Contracts - Care Of Families & Children - Activity Based Costing Allocated	440	\$319,028.04	\$0.00	\$319,028.04	\$159,514.02	\$174,992.48	\$0.00	\$319,028.04	\$0.00
010000	Materials and Contracts - Sanitation-Household Refuse - Activity Based Costing Allocated	440	\$150,782.04	\$0.00	\$150,782.04	\$75,391.02	\$84,011.78	\$0.00	\$150,782.04	\$0.00
010100	Materials and Contracts - Town Planning & Regional Development - Activity Based Costing Allocated	440	\$130,634.04	\$0.00	\$130,634.04	\$65,317.02	\$69,257.15	\$0.00	\$130,634.04	\$0.00
010200	Materials and Contracts - Other Community Amenities - Activity Based Costing Allocated	440	\$27,537.96	\$0.00	\$27,537.96	\$13,768.98	\$15,095.08	\$0.00	\$27,537.96	\$0.00
011100	Materials and Contracts - Other Recreation & Sport - Activity Based Costing Allocated	440	\$135,671.04	\$0.00	\$135,671.04	\$67,835.52	\$76,458.36	\$0.00	\$135,671.04	\$0.00
012000	Materials and Contracts - Road Plant - Activity Based Costing Allocated	440	\$12,090.00	\$0.00	\$12,090.00	\$6,045.00	\$6,902.80	\$0.00	\$12,090.00	\$0.00
012500	Materials and Contracts - Parking Facilities - Activity Based Costing Allocated	440	\$79,925.04	\$0.00	\$79,925.04	\$39,962.52	\$42,327.47	\$0.00	\$79,925.04	\$0.00
013000	Materials and Contracts - Building Control - Activity Based Costing Allocated	440	\$91,679.04	\$0.00	\$91,679.04	\$45,839.52	\$48,375.02	\$0.00	\$91,679.04	\$0.00
014000	Materials and Contracts - Public Works Overheads - Activity Based Costing Allocated	440	\$384,513.00	\$0.00	\$384,513.00	\$192,256.50	\$194,407.87	\$0.00	\$384,513.00	\$0.00
E03100	Materials and Contracts - Other General Purpose - Activity Based Costings Allocated	440	\$59,103.96	\$0.00	\$59,103.96	\$29,551.98	\$33,976.73	\$0.00	\$59,103.96	\$0.00
E05200	Materials and Contracts - Fire Prevention - Activity Based Costings Allocated	440	\$15,447.96	\$0.00	\$15,447.96	\$7,723.98	\$8,766.43	\$0.00	\$15,447.96	\$0.00
E05220	Materials and Contracts - Animal Control - Activity Based Costings Allocated	440	\$68,507.04	\$0.00	\$68,507.04	\$34,253.52	\$35,885.98	\$0.00	\$68,507.04	\$0.00
E08200	Materials and Contracts - Other Welfare - Activity Based Costings Allocated	440	\$10,410.96	\$0.00	\$10,410.96	\$5,205.48	\$5,962.48	\$0.00	\$10,410.96	\$0.00
E09200	Materials and Contracts - Housing Council Owned - Activity Based Costings Allocated	440	\$19,812.96	\$0.00	\$19,812.96	\$9,906.48	\$11,483.67	\$0.00	\$19,812.96	\$0.00
E11300	Materials and Contracts - Other Culture - Activity Based Costings Allocated	440	\$24,515.04	\$0.00	\$24,515.04	\$12,257.52	\$107,395.34	\$0.00	\$24,515.04	\$0.00
E11310	Materials and Contracts - Swimming Areas & Beaches - Activity Based Costings Allocated	440	\$196,454.04	\$0.00	\$196,454.04	\$98,227.02	\$13,863.93	\$0.00	\$196,454.04	\$0.00
E12200	Materials and Contracts - Maint Streets Roads & Bridges - Activity Based Costings Allocated	440	\$23,844.00	\$0.00	\$23,844.00	\$11,922.00	\$13,775.21	\$0.00	\$23,844.00	\$0.00
E14400	Materials and Contracts - Unclassified Property - Activity Based Costings Allocated	440	\$11,082.00	\$0.00	\$11,082.00	\$5,541.00	\$6,480.52	\$0.00	\$11,082.00	\$0.00
E08210	Materials and Contracts - Care Of Families & Children - HACC Service Unit - All Service Programs - Op Exp	510	\$6,896.04	\$0.00	\$6,896.04	\$3,448.02	\$2,373.13	\$0.00	\$6,896.04	\$0.00
E04209	Works Costing - Maintenance - Buildings - Office Maintenance	360	\$27,591.00	\$0.00	\$27,591.00	\$13,794.00	\$6,647.34	\$0.00	\$15,953.62	-\$11,637.38
E06201	Works Costing - Maintenance - Buildings - Pre School Buildings - Maintenance	360	\$2,853.96	\$0.00	\$2,853.96	\$1,426.98	\$0.00	\$0.00	\$0.00	-\$2,853.96
E07201	Works Costing - Maintenance - Buildings - EH Gray Centre (Old Infant Health Clinic)	360	\$1,142.04	\$0.00	\$1,142.04	\$571.02	\$0.00	\$0.00	\$0.00	-\$1,142.04
E08210	Materials and Contracts - Care Of Families & Children - HACC Service Unit - All Service Programs - Op Exp	360	\$3,261.96	\$0.00	\$3,261.96	\$1,630.98	\$0.00	\$0.00	\$0.00	-\$3,261.96
E08220	Works Costing - Maintenance - Buildings - Glyde-In Community Group	360	\$342.00	\$0.00	\$342.00	\$171.00	\$0.00	\$0.00	\$0.00	-\$342.00
E08234	Materials and Contracts - Care Of Families & Children	360	\$1,142.04	\$0.00	\$1,142.04	\$571.02	\$466.86	\$0.00	\$1,142.04	\$0.00
E09201	Works Costing - Maintenance - Buildings - Allen St Units	360	\$6,849.96	\$0.00	\$6,849.96	\$3,424.98	\$0.00	\$0.00	\$0.00	-\$6,849.96
E10223	Works Costing - Maintenance - Buildings - Sumpton Green - Child Care Hall	360	\$2,853.96	\$0.00	\$2,853.96	\$1,426.98	\$0.00	\$0.00	\$0.00	-\$2,853.96
E10267	Works Costing - Maintenance - Parks & Ovals - Riverside Boat Ramps & Boat Pens	360	\$10,275.96	\$0.00	\$10,275.96	\$5,137.98	\$2,192.07	\$0.00	\$10,275.96	\$0.00
E11204	Works Costing - Maintenance - Parks & Ovals - Merv Cowan Park	360	\$7,421.04	\$0.00	\$7,421.04	\$3,710.52	\$3,850.23	\$0.00	\$7,421.04	\$0.00
E11205	Works Costing - Maintenance - Parks & Ovals - J. Dolan Park	360	\$1,026.96	\$0.00	\$1,026.96	\$513.48	\$297.35	\$0.00	\$1,026.96	\$0.00
E11207	Works Costing - Maintenance - Parks & Ovals - John Tonkin Park	360	\$1,712.04	\$0.00	\$1,712.04	\$856.02	\$1,122.15	\$0.00	\$1,712.04	\$0.00
E11208	Works Costing - Maintenance - Parks & Ovals - Norm McKenzie Park	360	\$1,142.04	\$0.00	\$1,142.04	\$571.02	\$0.00	\$0.00	\$1,142.04	\$0.00
E11211	Works Costing - Maintenance - Buildings - Hurricanes	360	\$1,142.04	\$0.00	\$1,142.04	\$571.02	\$0.00	\$0.00	\$0.00	-\$1,142.04
E11212	Works Costing - Maintenance - Buildings - East Fremantle Tennis Club	360	\$855.96	\$0.00	\$855.96	\$427.98	\$0.00	\$0.00	\$0.00	-\$855.96
E11213	Works Costing - Maintenance - Parks & Ovals - East Fremantle Oval	360	\$189,999.96	\$0.00	\$189,999.96	\$94,999.98	\$59,523.53	\$0.00	\$189,999.96	\$0.00
E11215	Works Costing - Maintenance - Parks & Ovals - Henry Jeffery Oval	360	\$9,705.00	\$0.00	\$9,705.00	\$4,852.50	\$3,086.17	\$0.00	\$9,705.00	\$0.00
E11217	Works Costing - Maintenance - Parks & Ovals - East Fremantle Lacrosse	360	\$9,134.04	\$0.00	\$9,134.04	\$4,567.02	\$3,608.58	\$0.00	\$9,134.04	\$0.00
E11219	Works Costing - Maintenance - Parks & Ovals - Wauhop Park	360	\$17,126.04	\$0.00	\$17,126.04	\$8,563.02	\$1,314.18	\$0.00	\$10,000.00	-\$7,126.04
E11222	Works Costing - Maintenance - Parks & Ovals - Gourley Park	360	\$1,142.04	\$0.00	\$1,142.04	\$571.02	\$322.00	\$0.00	\$1,142.04	\$0.00
E11225	Works Costing - Maintenance - Parks & Ovals - Stratford Street Park	360	\$855.96	\$0.00	\$855.96	\$427.98	\$211.77	\$0.00	\$855.96	\$0.00
E11226	Works Costing - Maintenance - Parks & Ovals - Ulrich Park	360	\$855.96	\$0.00	\$855.96	\$427.98	\$240.45	\$0.00	\$855.96	\$0.00
E11227	Works Costing - Maintenance - Parks & Ovals - Locke Park	360	\$3,995.04	\$0.00	\$3,995.04	\$1,997.52	\$0.00	\$0.00	\$0.00	-\$3,995.04
E11232	Works Costing - Maintenance - Parks & Ovals - RSL Memorial Rose Garden	360	\$1,712.04	\$0.00	\$1,712.04	\$856.02	\$0.00	\$0.00	\$0.00	-\$1,712.04
E11241	Works Costing - Maintenance - Parks & Ovals - Lee Park	360	\$798.96	\$0.00	\$798.96	\$399.48	\$258.82	\$0.00	\$798.96	\$0.00
E11242	Works Costing - Maintenance - Parks & Ovals - Glasson Park	360	\$1,712.04	\$0.00	\$1,712.04	\$856.02	\$344.43	\$0.00	\$1,712.04	\$0.00
E11259	Works Costing - Maintenance - Parks & Ovals - Raceway Park / Richmond Park	360	\$1,142.04	\$0.00	\$1,142.04	\$571.02	\$377.22	\$0.00	\$1,142.04	\$0.00
E12233	Utility Charges - Maint Streets Roads & Bridges - Street Lighting	360	\$138,371.04	\$0.00	\$138,371.04	\$69,185.52	\$42,225.16	\$0.00	\$127,200.00	-\$11,171.04
E14210	Works Costing - Maintenance - Other - Admin/Safety/Training	360	\$0.00	\$0.00	\$0.00	\$0.00	\$109.08	\$0.00	\$0.00	\$0.00
E14242	Works Costing - Maintenance - Buildings - Depot	360	\$5,709.00	\$0.00	\$5,709.00	\$2,854.50	\$1,836.61	\$0.00	\$5,709.00	\$0.00
E14462	Works Costing - Maintenance - Buildings - Old Police Station	360	\$570.96	\$0.00	\$570.96	\$285.48	\$0.00	\$0.00	\$0.00	-\$570.96
E04207	Insurance Expenses - Administration - General	365	\$128,485.00	\$0.00	\$128,485.00	\$128,485.00	\$124,954.62	\$0.00	\$124,954.62	-\$3,530.38
E04262	Insurance Expenses - Members Of Council - General	365	\$53,217.00	\$0.00	\$53,217.00	\$53,217.00	\$26,617.00	\$0.00	\$26,617.00	-\$26,600.00
E06201	Works Costing - Maintenance - Buildings - Pre School Buildings - Maintenance	365	\$2,359.00	\$0.00	\$2,359.00	\$2,359.00	\$2,144.54	\$0.00	\$2,144.54	-\$214.46
E06203	Works Costing - Maintenance - Buildings - E.F. 4Yr Old P/Group JP Mckenzie	365	\$1,447.00	\$0.00	\$1,447.00	\$1,447.00	\$1,315.46	\$0.00	\$1,315.46	-\$131.54
E07201	Works Costing - Maintenance - Buildings - EH Gray Centre (Old Infant Health Clinic)	365	\$1,396.00	\$0.00	\$1,396.00	\$1,396.00	\$1,269.10	\$0.00	\$1,269.10	-\$126.90
E08220	Works Costing - Maintenance - Buildings - Glyde-In Community Group	365	\$1,064.00	\$0.00	\$1,064.00	\$1,064.00	\$967.28	\$0.00	\$967.28	-\$96.72
E08234	Materials and Contracts - Care Of Families & Children	365	\$3,621.00	\$0.00	\$3,621.00	\$3,621.00	\$3,291.82	\$0.00	\$3,291.82	-\$329.18
E09201	Works Costing - Maintenance - Buildings - Allen St Units	365	\$1,983.00	\$0.00	\$1,983.00	\$1,983.00	\$1,802.72	\$0.00	\$1,802.72	-\$180.28
E11210	Works Costing - Maintenance - Buildings - Camp Waller	365	\$1,446.00	\$0.00	\$1,446.00	\$1,446.00	\$1,314.54	\$0.00	\$1,314.54	-\$131.46
E11211	Works Costing - Maintenance - Buildings - Hurricanes	365	\$930.00	\$0.00	\$930.00	\$930.00	\$845.46	\$0.00	\$845.46	-\$84.54
E11213	Works Costing - Maintenance - Parks & Ovals - East Fremantle Oval	365	\$61,480.00	\$0.00	\$61,480.00	\$61,480.00	\$55,890.90	\$0.00	\$55,890.90	-\$5,589.10
E11262	Insurance Expense - Other Culture - Building Insurance - Community Facilities	365	\$13,674.00	\$0.00	\$13,674.00	\$13,674.00	\$12,430.90	\$0.00	\$12,430.90	-\$1,243.10
E14207	Insurance Expenses - Public Works Overheads - General	365	\$1,888.00	\$0.00	\$1,888.00	\$1,888.00	\$1,716.36	\$0.00	\$1,716.36	-\$171.64
E14304	Works Costing - Maintenance - Plant & Equipment - Insurance & Licences - Plant Operating Costs	365	\$25,363.00	\$0.00	\$25,363.00	\$25,363.00	\$0.00	\$0.00	\$25,363.00	\$0.00
E14460	Works Costing - Maintenance - Buildings - General	365	\$17,772.00	\$0.00	\$17,772.00	\$17,772.00	\$17,425.54	\$0.00	\$17,425.54	-\$346.46
E14462	Works Costing - Maintenance - Buildings - Old Police Station	365	\$1,489.00	\$0.00	\$1,489.00	\$1,489.00	\$1,353.64	\$0.00	\$1,353.64	-\$135.36
001620	Interest Expenses - Other Recreation and Sport - East Fremantle Oval Redevelopment Loan	380	\$218,793.96	\$0.00	\$218,793.96	\$109,396.98	\$73,758.25	\$0.00	\$218,793.96	\$0.00

COA	Description	IE	Original Budget	Budget Amendments	Current Budget	YTD Budget	YTD Actual	Order Value	Forecast	Variance
001623	Interest Guarantee - Other Recreation and Sport - East Fremantle Oval Redevelopment Loan	380	\$32,124.96	\$0.00	\$32,124.96	\$16,062.48	\$16,062.46	\$0.00	\$32,124.96	\$0.00
E04260	Interest Expenses - Administration - Laptop Finance Lease Repayment	380	\$41,214.00	\$0.00	\$41,214.00	\$20,607.00	\$5,397.09	\$0.00	\$5,397.09	-\$35,816.91
E11269	Interest Expenses - Swimming Areas/Beaches - Sea bed Lease	380	\$8,000.04	\$0.00	\$8,000.04	\$4,000.02	\$0.00	\$0.00	\$8,000.04	\$0.00
E04270	Other Expenditure - Members Of Council - Contributions - Community Assistance Grants	370	\$16,152.96	\$0.00	\$16,152.96	\$8,076.48	\$3,812.57	\$2,960.00	\$16,152.96	\$0.00
E08203	Other Expenditure - Members Of Council - Contributions - Donations - All Other	370	\$30,000.00	\$0.00	\$30,000.00	\$15,000.00	\$28,700.00	\$0.00	\$30,000.00	\$0.00
E08205	Other Expenditure - Other Welfare - Contributions - Glyde-In Centre Council	370	\$96,900.00	\$0.00	\$96,900.00	\$48,450.00	\$48,199.50	\$0.00	\$96,900.00	\$0.00
E11249	Other Expenditure - Libraries - Contributions - City Of Fremantle Library Shared Service	370	\$148,000.00	\$0.00	\$148,000.00	\$148,000.00	\$0.00	\$0.00	\$170,000.00	\$22,000.00
E14444	Other Expenditure - Unclassified Property - Contributions - South West Group - Local Auth & Projects	370	\$59,000.04	\$0.00	\$59,000.04	\$29,500.02	\$0.00	\$0.00	\$59,000.04	\$0.00
001621	Other Expenditure - Administration - Bank Fees	390	\$0.00	\$0.00	\$0.00	\$0.00	-\$0.02	\$0.00	\$0.00	\$0.00
001622	Other Expenditure - Administration - Bank Fees - Merchant Banks - GST Applied	390	\$37,691.04	\$0.00	\$37,691.04	\$18,845.52	\$22,968.14	\$0.00	\$37,691.04	\$0.00
E03259	Other Expenditure - Rate Revenue - Rates - Write-Offs	390	\$6,591.00	\$0.00	\$6,591.00	\$3,295.50	\$1,458.49	\$0.00	\$6,591.00	\$0.00
E04232	Other Expenditure - Administration - Sundry Expenses - Debtor Write Offs	390	\$10,983.96	\$0.00	\$10,983.96	\$5,491.98	\$0.00	\$0.00	\$10,983.96	\$0.00
E04250	Materials and Contracts - Administration - Service Contracts - Office Expenses	390	\$0.00	\$0.00	\$0.00	\$0.00	-\$1.27	\$0.00	\$0.00	\$0.00
E04252	Other Expenditure - Members Of Council - Member Fees - Councillor Training Expenses	390	\$39,543.00	\$0.00	\$39,543.00	\$19,771.50	\$2,000.00	\$0.00	\$39,543.00	\$0.00
E04253	Other Expenditure - Members Of Council - Member Fees - Mayor/Councillors Sitting Fees	390	\$179,064.96	\$0.00	\$179,064.96	\$89,532.48	\$91,527.70	\$0.00	\$179,064.96	\$0.00
E04255	Other Expenditure - Members Of Council - Member Fees - Deputy Mayoral Allowance	390	\$10,347.00	\$0.00	\$10,347.00	\$5,173.50	\$4,923.17	\$0.00	\$10,347.00	\$0.00
E04256	Other Expenditure - Members Of Council - Member Fees - Mayoral Allowance	390	\$41,388.00	\$0.00	\$41,388.00	\$20,694.00	\$20,694.00	\$0.00	\$41,388.00	\$0.00
E04268	Other Expenditure - Members Of Council - Member Fees - Members ICT Allowance and Expenses	390	\$31,500.00	\$0.00	\$31,500.00	\$15,750.00	\$15,749.82	\$0.00	\$31,500.00	\$0.00
E04259	Other Expenditure - Members Of Council - Member Fees - Councillor Superannuation	390	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,772.00	\$20,772.00
E10229	Other Expenditure - Town Planning & Regional Development - Sundry Expenses - Refunds	390	\$1,098.00	\$0.00	\$1,098.00	\$549.00	\$0.00	\$0.00	\$1,098.00	\$0.00
E11250	Materials and Contracts - Other Recreation & Sport - Service Contracts - License Fee - East Fremantle Rowing Club	390	\$3,768.96	\$0.00	\$3,768.96	\$1,884.48	\$4,985.57	\$0.00	\$4,985.57	\$1,216.61
E11301	EFCP Consolidated Expenditure	390	\$0.00	\$5,843,972.00	\$5,843,972.00	\$2,805,123.00	\$2,037,952.00	\$0.00	\$5,974,975.00	\$131,003.00
E12315	Other Expenditure - Parking Facilities - Sundry Expenses - Fines Enforcement Recovery Costs	390	\$5,493.00	\$0.00	\$5,493.00	\$2,748.00	\$10,708.50	\$0.00	\$12,000.00	\$6,507.00
E05202	Other Expenditure - Fire Prevention - ESL on Council Owned Property	395	\$15,048.00	\$0.00	\$15,048.00	\$7,524.00	\$16,138.69	\$0.00	\$16,138.69	\$1,090.69
E13206	Other Expenditure - Building Control - Building Services Levy	395	\$43,937.04	\$0.00	\$43,937.04	\$21,968.52	\$16,535.51	\$0.00	\$33,000.00	-\$10,937.04
E13207	Other Expenditure - Building Control - BCIF Payments	395	\$27,459.96	\$0.00	\$27,459.96	\$13,729.98	\$1,853.26	\$0.00	\$1,853.26	-\$25,606.70
E14304	Works Costing - Maintenance - Plant & Equipment - Insurance & Licences - Plant Operating Costs	395	\$8,787.00	\$0.00	\$8,787.00	\$4,393.50	\$34,233.34	\$0.00	\$8,787.00	\$0.00
E11301	EFCP Consolidated Expenditure	399	\$0.00	\$0.00	\$0.00	\$0.00	\$898,441.00	\$0.00	\$0.00	\$0.00
004121	Non-Cash - Maint Streets Roads & Bridges - Depreciation - Infrastructure Roads	600	\$344,022.00	\$0.00	\$344,022.00	\$172,011.00	\$172,011.00	\$0.00	\$344,022.00	\$0.00
004121	Non-Cash - Maint Streets Roads & Bridges - Depreciation - Infrastructure Roads	601	\$60,804.96	\$0.00	\$60,804.96	\$30,402.48	\$30,402.00	\$0.00	\$60,804.96	\$0.00
004115	Non-Cash - Other Recreation & Sport - Depreciation - Parks & Ovals	602	\$127,959.00	\$0.00	\$127,959.00	\$63,979.50	\$63,980.00	\$0.00	\$127,959.00	\$0.00
004121	Non-Cash - Maint Streets Roads & Bridges - Depreciation - Infrastructure Roads	603	\$97,821.00	\$0.00	\$97,821.00	\$48,910.50	\$48,911.00	\$0.00	\$97,821.00	\$0.00
004109	Non-Cash - Other Community Amenities - Depreciation	604	\$9,069.00	\$0.00	\$9,069.00	\$4,534.50	\$4,535.00	\$0.00	\$9,069.00	\$0.00
004121	Non-Cash - Maint Streets Roads & Bridges - Depreciation - Infrastructure Roads	605	\$30,581.04	\$0.00	\$30,581.04	\$15,290.52	\$15,291.00	\$0.00	\$30,581.04	\$0.00
004043	Non-Cash - Administration - Depreciation	609	\$9,059.04	\$0.00	\$9,059.04	\$4,529.52	\$4,530.00	\$0.00	\$9,059.04	\$0.00
004080	Non-Cash - Care Of Families & Children - Depreciation	609	\$47,904.96	\$0.00	\$47,904.96	\$23,952.48	\$23,952.00	\$0.00	\$47,904.96	\$0.00
004115	Non-Cash - Other Recreation & Sport - Depreciation - Parks & Ovals	609	\$65,312.04	\$0.00	\$65,312.04	\$32,656.02	\$32,656.00	\$0.00	\$65,312.04	\$0.00
004121	Non-Cash - Maint Streets Roads & Bridges - Depreciation - Infrastructure Roads	609	\$1,086.96	\$0.00	\$1,086.96	\$543.48	\$543.00	\$0.00	\$1,086.96	\$0.00
004130	Non-Cash - Parking Facilities - Depreciation	609	\$1,092.96	\$0.00	\$1,092.96	\$546.48	\$546.00	\$0.00	\$1,092.96	\$0.00
004143	Non-Cash - Plant Operation Costs - Depreciation	609	\$133,718.04	\$0.00	\$133,718.04	\$66,859.02	\$66,859.00	\$0.00	\$133,718.04	\$0.00
004043	Non-Cash - Administration - Depreciation	610	\$210,950.04	\$0.00	\$210,950.04	\$105,475.02	\$105,475.00	\$0.00	\$210,950.04	\$0.00
004070	Non-Cash - Maternal & Infant Health - Depreciation	610	\$9,333.00	\$0.00	\$9,333.00	\$4,666.50	\$4,667.00	\$0.00	\$9,333.00	\$0.00
004080	Non-Cash - Care Of Families & Children - Depreciation	610	\$34,196.04	\$0.00	\$34,196.04	\$17,098.02	\$17,098.00	\$0.00	\$34,196.04	\$0.00
004090	Non-Cash - Housing - Council Owned - Depreciation	610	\$17,951.04	\$0.00	\$17,951.04	\$8,975.52	\$8,976.00	\$0.00	\$17,951.04	\$0.00
004095	Non-Cash - Other Law Order & Public Safety - Depreciation - Rangers	610	\$297.96	\$0.00	\$297.96	\$148.98	\$149.00	\$0.00	\$297.96	\$0.00
004115	Non-Cash - Other Recreation & Sport - Depreciation - Parks & Ovals	610	\$897,445.00	\$0.00	\$897,445.00	\$448,723.00	\$448,723.00	\$0.00	\$897,445.00	\$0.00
004140	Non-Cash - Public Works Overheads - Depreciation	610	\$16,734.00	\$0.00	\$16,734.00	\$8,367.00	\$8,367.00	\$0.00	\$16,734.00	\$0.00
004043	Non-Cash - Administration - Depreciation	611	\$1,517.04	\$0.00	\$1,517.04	\$758.52	\$759.00	\$0.00	\$1,517.04	\$0.00
004060	Non-Cash - Pre School - Depreciation - JP McKenzie & Richmond Primary	611	\$31,826.04	\$0.00	\$31,826.04	\$15,913.02	\$15,913.00	\$0.00	\$31,826.04	\$0.00
004070	Non-Cash - Maternal & Infant Health - Depreciation	611	\$3,582.00	\$0.00	\$3,582.00	\$1,791.00	\$1,791.00	\$0.00	\$3,582.00	\$0.00
004083	Non-Cash - Other Welfare - Depreciation - Glyde In	611	\$16,391.04	\$0.00	\$16,391.04	\$8,195.52	\$8,196.00	\$0.00	\$16,391.04	\$0.00
004109	Non-Cash - Other Community Amenities - Depreciation	611	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
004043	Non-Cash - Administration - Depreciation	612	\$81,498.96	\$0.00	\$81,498.96	\$40,749.48	\$40,749.00	\$0.00	\$81,498.96	\$0.00
004080	Non-Cash - Care Of Families & Children - Depreciation	612	\$3,837.00	\$0.00	\$3,837.00	\$1,918.50	\$1,919.00	\$0.00	\$3,837.00	\$0.00
004140	Non-Cash - Public Works Overheads - Depreciation	612	\$1,200.96	\$0.00	\$1,200.96	\$600.48	\$600.00	\$0.00	\$1,200.96	\$0.00
E11268	Non-Cash-Swimming Areas/Beaches-Depreciation Expense - Right-of-use Assets	613	\$43,295.04	\$0.00	\$43,295.04	\$21,647.52	\$21,648.00	\$0.00	\$43,295.04	\$0.00
I03051	Rates - Rate Revenue - Interim Rates (AASB 1058)	100	-\$33,516.96	\$0.00	-\$33,516.96	-\$16,758.48	\$0.00	\$0.00	-\$33,516.96	\$0.00
I03055	Rates - Rate Revenue - Rates Levied (AASB 1058)	100	-\$10,010,675.00	\$0.00	-\$10,010,675.00	-\$10,010,675.00	-\$10,007,432.41	\$0.00	-\$10,010,675.00	\$0.00
I05087	Fees And Charges - Animal Control - Statutory - Dog & Cat Registration (AASB 15)	110	-\$20,000.04	\$0.00	-\$20,000.04	-\$10,000.02	-\$11,847.50	\$0.00	-\$13,000.00	\$7,000.04
I13181	Fees And Charges - Building Control - Statutory - Building Permits (AASB 15)	110	-\$69,999.96	\$0.00	-\$69,999.96	-\$34,999.98	-\$22,490.53	\$0.00	-\$50,000.00	\$19,999.96
I13188	Fees And Charges - Building Control - Statutory - DA Sign Fees & Permits (AASB 15)	110	-\$1,164.00	\$0.00	-\$1,164.00	-\$582.00	-\$760.00	\$0.00	-\$1,164.00	\$0.00
I03060	Fees And Charges - Rate Revenue - Discretionary - Legal Costs Recovered (AASB 1058)	120	-\$9,999.96	\$0.00	-\$9,999.96	-\$4,999.98	\$0.00	\$0.00	-\$9,999.96	\$0.00
I05083	Fees And Charges - Animal Control - Statutory - Charges - Fines And Penalty (AASB 15)	120	-\$582.00	\$0.00	-\$582.00	-\$291.00	-\$1,200.00	\$0.00	-\$582.00	\$0.00
I05089	Fees and Charges - Other Law, Order & Public Safety - Discretionary - Other Fines & Penalties	120	-\$582.00	\$0.00	-\$582.00	-\$291.00	\$0.00	\$0.00	-\$582.00	\$0.00
I12180	Fees And Charges - Parking Facilities - Statutory - Fines And Penalties - Parking (AASB 15)	120	-\$180,000.00	\$0.00	-\$180,000.00	-\$90,000.00	-\$86,604.69	\$0.00	-\$180,000.00	\$0.00
I12183	Fees And Charges - Parking Facilities - Statutory - Fines Enforcement Recovered (AASB 15)	120	-\$41,499.96	\$0.00	-\$41,499.96	-\$20,749.98	-\$34,900.81	\$0.00	-\$41,499.96	\$0.00
I03190	Fees And Charges - Rate Revenue - Discretionary - Rates Admin Fees - Instalments (AASB 1058)	130	-\$44,238.00	\$0.00	-\$44,238.00	-\$44,238.00	-\$42,486.40	\$0.00	-\$44,238.00	\$0.00

COA	Description	IE	Original Budget	Budget Amendments	Current Budget	YTD Budget	YTD Actual	Order Value	Forecast	Variance
104085	Fees And Charges - Rate Revenue - Discretionary - Rate Enquiries (AASB 1058)	130	-\$27,939.96	\$0.00	-\$27,939.96	-\$13,969.98	-\$8,797.60	\$0.00	-\$27,939.96	\$0.00
104086	Fees And Charges - Administration - Discretionary - Sundry Fees (AASB 15)	130	\$0.00	\$0.00	\$0.00	\$0.00	-\$120.19	\$0.00	\$0.00	\$0.00
104088	Other Revenue - Administration - Reimbursements (AASB 1058)	130	\$0.00	\$0.00	\$0.00	\$0.00	-\$0.02	\$0.00	\$0.00	\$0.00
105084	Fees And Charges - Fire Prevention - Statutory - ESL Commission Received (AASB 15)	130	-\$8,730.96	\$0.00	-\$8,730.96	-\$4,365.48	-\$7,165.27	\$0.00	-\$8,730.96	\$0.00
105085	Fees And Charges - Animal Control - Discretionary - Impounding Fees (AASB 15)	130	-\$1,164.00	\$0.00	-\$1,164.00	-\$582.00	-\$563.64	\$0.00	-\$1,164.00	\$0.00
107081	Fees And Charges - Health Inspection & Admin - Discretionary - Permit Application Fees (AASB 15)	130	-\$3,492.00	\$0.00	-\$3,492.00	-\$1,746.00	-\$2,592.72	\$0.00	-\$3,492.00	\$0.00
107082	Fees And Charges - Maternal & Infant Health - Discretionary - EH Gray Centre 80 Canning Hwy (AASB 15)	130	-\$2,909.04	\$0.00	-\$2,909.04	-\$1,454.52	-\$1,154.36	\$0.00	-\$2,909.04	\$0.00
107083	Fees And Charges - Health Inspection & Admin - Discretionary - Outdoor Eating Area Fees (Local Law) & Annual Food Assessment (AASB 15)	130	-\$17,186.04	\$0.00	-\$17,186.04	-\$8,593.02	-\$19,030.98	\$0.00	-\$17,186.04	\$0.00
107085	Fees And Charges - Health Inspection & Admin - Statutory - Swimming Pool Inspection Fees (AASB 15)	130	-\$31,320.00	\$0.00	-\$31,320.00	-\$31,320.00	-\$33,845.80	\$0.00	-\$31,320.00	\$0.00
108025	Fees And Charges - Pre School - Discretionary - Pre Primary Lease Rent (AASB 15)	130	-\$2,676.96	\$0.00	-\$2,676.96	-\$1,338.48	-\$2,796.74	\$0.00	-\$2,676.96	\$0.00
108081	Fees And Charges - Care Of Families & Children - Statutory - CHSP - Sundry Income (AASB 15)	130	-\$146,934.96	\$0.00	-\$146,934.96	-\$73,467.48	-\$87,128.51	\$0.00	-\$146,934.96	\$0.00
108083	Fees And Charges - Care Of Families & Children - Statutory - CHSP - In Home Respite (AASB 15)	130	-\$34,238.04	\$0.00	-\$34,238.04	-\$17,119.02	-\$16,956.32	\$0.00	-\$34,238.04	\$0.00
108086	Fees And Charges - Care Of Families & Children - Statutory - CHSP - Centre Based Respite (AASB 15)	130	-\$62,165.04	\$0.00	-\$62,165.04	-\$31,082.52	-\$21,820.20	\$0.00	-\$62,165.04	\$0.00
108087	HACC - Contribution HACC Outings - Oplnc	130	\$0.00	\$0.00	\$0.00	\$0.00	-\$323.00	\$0.00	\$0.00	\$0.00
108094	Fees And Charges - Care Of Families & Children - Discretionary - CHSP Transport - Centre Based Day Care (AASB 15)	130	-\$7,781.04	\$0.00	-\$7,781.04	-\$3,890.52	-\$14,667.68	\$0.00	-\$25,000.00	-\$17,218.96
108205	Fees And Charges - Other Welfare - Discretionary - Glyde-In Rent Income (AASB 15)	130	-\$1,356.00	\$0.00	-\$1,356.00	-\$678.00	-\$1,312.50	\$0.00	-\$1,356.00	\$0.00
109081	Fees And Charges - Housing - Council Owned - Discretionary - Rent (AASB 15)	130	-\$129,999.96	\$0.00	-\$129,999.96	-\$64,999.98	-\$69,026.67	\$0.00	-\$129,999.96	\$0.00
110075	Fees And Charges - Other Community Amenities - Discretionary - Hire of Community Facilities (AASB 15)	130	-\$1,695.00	\$0.00	-\$1,695.00	-\$847.50	\$0.00	\$0.00	-\$1,695.00	\$0.00
110080	Fees And Charges - Sanitation-Household Refuse - Discretionary - Domestic Service Charge (AASB 1058)	130	-\$28,845.00	\$0.00	-\$28,845.00	-\$28,845.00	-\$29,905.84	\$0.00	-\$28,845.00	\$0.00
110081	Fees And Charges - Sanitation-Household Refuse - Discretionary - Commercial Refuse (AASB 1058)	130	-\$94,216.00	\$0.00	-\$94,216.00	-\$94,216.00	-\$95,421.26	\$0.00	-\$94,216.00	\$0.00
110082	Fees and Charges - Sanitation - Discretionary - Sporting Club Service Charges (AASB 1058)	130	-\$4,218.00	\$0.00	-\$4,218.00	-\$4,218.00	-\$4,218.00	\$0.00	-\$4,218.00	\$0.00
110083	Fees And Charges - Town Planning & Regional Development - Discretionary - Survey Clearance Fees (AASB 15)	130	-\$564.00	\$0.00	-\$564.00	-\$282.00	-\$146.00	\$0.00	-\$564.00	\$0.00
110084	Fees And Charges - Town Planning & Regional Development - Discretionary - Misc Planning Service Fees (AASB 15)	130	-\$13,563.00	\$0.00	-\$13,563.00	-\$6,781.50	-\$15,487.28	\$0.00	-\$25,000.00	-\$11,437.00
110085	Fees And Charges - Town Planning & Regional Development - Discretionary - Home Occupation Fees (AASB 15)	130	-\$1,164.00	\$0.00	-\$1,164.00	-\$582.00	-\$295.00	\$0.00	-\$1,164.00	\$0.00
110088	Fees And Charges - Town Planning & Regional Development - Statutory - Development Applications (AASB 15)	130	-\$90,000.00	\$0.00	-\$90,000.00	-\$45,000.00	-\$65,902.42	\$0.00	-\$110,000.00	-\$20,000.00
110089	Fees and Charges - Town Planning & Regional Development - Discretionary - Scheme Amendments and Rezoning Application Fees	130	-\$6,984.96	\$0.00	-\$6,984.96	-\$3,492.48	\$0.00	\$0.00	-\$6,984.96	\$0.00
110176	Fees And Charges - Other Community Amenities - Discretionary - Sale Of History Books (AASB 15)	130	-\$291.00	\$0.00	-\$291.00	-\$145.50	-\$75.09	\$0.00	-\$291.00	\$0.00
110180	Fees And Charges - Swimming Areas/Beaches - Discretionary - Riverside Mooring Pen Fees (AASB 15)	130	-\$197,250.00	\$0.00	-\$197,250.00	-\$197,250.00	-\$172,022.26	\$0.00	-\$175,000.00	\$22,250.00
111161	Fees And Charges - Other Recreation & Sport - Discretionary - Swan Yacht Club Rental (AASB 15)	130	-\$65,555.00	\$0.00	-\$65,555.00	-\$65,555.00	-\$29,050.13	\$0.00	-\$65,555.00	\$0.00
111162	Fees And Charges - Other Recreation & Sport - Discretionary - E.F. Yacht Club Rental (AASB 15)	130	-\$38,418.00	\$0.00	-\$38,418.00	-\$28,813.50	-\$19,755.10	\$0.00	-\$38,418.00	\$0.00
111164	Fees and Charges - Other Recreation & Sport - Discretionary - Dinghy Storage Fees	130	-\$1,130.04	\$0.00	-\$1,130.04	-\$565.02	-\$1,760.12	\$0.00	-\$1,130.04	\$0.00
111175	Fees And Charges - Other Recreation & Sport - Discretionary - Zephyr Kiosk Rental (AASB 15)	130	-\$44,238.00	\$0.00	-\$44,238.00	-\$22,119.00	-\$21,971.28	\$0.00	-\$44,238.00	\$0.00
111182	Fees And Charges - Other Culture - Discretionary - East Fremantle Festival (AASB 1058)	130	-\$17,637.96	\$0.00	-\$17,637.96	-\$8,818.98	\$0.00	\$0.00	\$0.00	\$17,637.96
111190	Fees And Charges - Other Recreation & Sport - Discretionary - E.F. Tennis Club (AASB 15)	130	-\$5,820.00	\$0.00	-\$5,820.00	-\$2,910.00	-\$2,999.46	\$0.00	-\$5,820.00	\$0.00
111191	Fees And Charges - Other Recreation & Sport - Discretionary - Leeuwin & Fremantle Sea Scouts (AASB 15)	130	-\$5,651.04	\$0.00	-\$5,651.04	-\$2,825.52	-\$1,765.35	\$0.00	-\$5,651.04	\$0.00
111192	Fees and Charges - Other Recreation & Culture - Discretionary - EF Junior Football Club	130	-\$9,960.00	\$0.00	-\$9,960.00	-\$4,980.00	\$0.00	\$0.00	-\$9,960.00	\$0.00
111193	Fees And Charges - Other Recreation & Sport - Discretionary - Preston Pt. Lacrosse Club (AASB 15)	130	-\$1,746.00	\$0.00	-\$1,746.00	-\$873.00	-\$1,782.36	\$0.00	-\$1,746.00	\$0.00
111194	Fees And Charges - Other Recreation & Sport - Discretionary - Wauhop Park Soccer Ground (AASB 15)	130	-\$7,566.00	\$0.00	-\$7,566.00	-\$3,783.00	-\$2,807.34	\$0.00	-\$7,566.00	\$0.00
111198	Fees And Charges - Other Recreation & Sport - Discretionary - Reserve Hire Fees - Functions (AASB 15)	130	-\$1,164.00	\$0.00	-\$1,164.00	-\$582.00	-\$1,815.77	\$0.00	-\$1,164.00	\$0.00
112181	Fees And Charges - Parking Facilities - Discretionary - Parking Fees (AASB 15)	130	-\$17,462.04	\$0.00	-\$17,462.04	-\$8,731.02	-\$2,746.66	\$0.00	-\$17,462.04	\$0.00
112181	Fees And Charges - Parking Facilities - Discretionary - Parking Fees (AASB 15)	132	-\$206,175.96	\$0.00	-\$206,175.96	-\$103,087.98	-\$90,938.73	\$0.00	-\$206,175.96	\$0.00
113182	Fees And Charges - Building Control - Statutory - BCITF- Receipts (AASB 15)	130	-\$16,224.00	\$0.00	-\$16,224.00	-\$8,112.00	\$0.00	\$0.00	\$0.00	\$16,224.00
113184	Fees And Charges - Building Control - Statutory - Building Services Levy (AASB 15)	130	-\$43,263.96	\$0.00	-\$43,263.96	-\$21,631.98	-\$19,670.03	\$0.00	-\$43,263.96	\$0.00
113185	Fees And Charges - Building Control - Discretionary - Verge Inspection Fees (AASB 15)	130	-\$5,820.00	\$0.00	-\$5,820.00	-\$2,910.00	-\$9,714.89	\$0.00	-\$15,000.00	-\$9,180.00
113190	Fees And Charges - Building Control - Statutory - Commission On Building Services Levy (AASB 15)	130	-\$932.04	\$0.00	-\$932.04	-\$466.02	-\$5.00	\$0.00	\$0.00	\$932.04
114086	Fees And Charges - Unclassified Property - Discretionary - Recoverable Works (AASB 15)	130	-\$2,261.04	\$0.00	-\$2,261.04	-\$1,130.52	\$0.00	\$0.00	-\$2,261.04	\$0.00
114087	Fees And Charges - Unclassified Property - Discretionary - Rental Income - Old Police Station (AASB 15)	130	-\$32,595.96	\$0.00	-\$32,595.96	-\$16,297.98	-\$20,334.69	\$0.00	-\$32,595.96	\$0.00
103070	Operating Grants, Subsidies And Contributions - General Purpose Grants - State - Grants Commission (AASB 1058)	140	-\$191,670.00	\$113,481.50	-\$78,188.50	-\$53,734.50	-\$53,734.50	\$0.00	-\$107,468.00	-\$29,279.50
103071	Operating Grants, Subsidies And Contributions - General Purpose Grants - State - Grants Commission - Formula Local Roads (AASB 1058)	140	-\$85,665.00	\$53,577.00	-\$32,088.00	-\$18,786.00	-\$18,626.00	\$0.00	-\$37,252.00	-\$5,164.00
108088	Operating Grants, Subsidies And Contributions - Care Of Families & Children - CHSP (AASB 15)	140	-\$707,894.04	\$0.00	-\$707,894.04	-\$353,947.02	-\$413,126.99	\$0.00	-\$707,894.04	\$0.00
110076	Operating Grants, Subsidies And Contributions - Other Community Amenities - State - Bus Shelter - Maintenance Assistance Scheme (AASB 140)	140	-\$4,100.04	\$0.00	-\$4,100.04	-\$2,050.02	\$0.00	\$0.00	-\$4,100.04	\$0.00
111177	Operating Grants, Subsidies And Contributions - Swimming Areas/Beaches - State - Swan River Trust Erosion Control Income Various	140	-\$181,338.96	\$0.00	-\$181,338.96	-\$90,669.48	\$0.00	\$0.00	-\$181,338.96	\$0.00
112039	Operating Grants, Subsidies And Contributions - Maint Streets Roads & Bridges - State - MRD Direct Grant (AASB 1058)	140	-\$27,999.96	\$0.00	-\$27,999.96	-\$13,999.98	-\$26,788.00	\$0.00	-\$27,999.96	\$0.00
112086	Operating Grants, Subsidies And Contributions - Maint Streets Roads & Bridges - State - Street Lighting (AASB 1058)	140	-\$4,800.00	\$0.00	-\$4,800.00	\$0.00	\$0.00	\$0.00	-\$4,800.00	\$0.00
112088	Operating Grants, Subsidies And Contributions - Maint Streets Roads & Bridges - Miscellaneous Grants	140	\$0.00	\$0.00	\$0.00	\$0.00	-\$17,155.00	\$0.00	-\$17,155.00	-\$17,155.00
112040	Operating Grants, Subsidies And Contributions - Maint Streets Roads & Bridges - State - MRD - Stirling Bridge Verge Maintenance Agreeeme	150	-\$8,000.00	\$0.00	-\$8,000.00	\$0.00	\$0.00	\$0.00	-\$8,000.00	\$0.00
103059	Interest Earnings - Rate Revenue - Rates Penalty (AASB 1058)	160	\$0.00	\$0.00	\$0.00	\$0.00	-\$2,886.69	\$0.00	\$0.00	\$0.00
103059	Interest Earnings - Rate Revenue - Rates Penalty (AASB 1058)	165	-\$36,581.04	\$0.00	-\$36,581.04	-\$18,290.52	-\$18,539.79	\$0.00	-\$36,581.04	\$0.00
103080	Interest Earnings - Rate Revenue - Rates - Pensioner Deferred Rates (AASB 1058)	160	-\$3,200.04	\$0.00	-\$3,200.04	-\$1,600.02	-\$3,721.96	\$0.00	-\$3,200.04	\$0.00
103188	Interest Earnings - Other General Purpose Income - Municipal - Interest On Investments	160	-\$140,000.04	\$0.00	-\$140,000.04	-\$70,000.02	-\$148,516.53	\$0.00	-\$140,000.04	\$0.00
103191	Interest Earnings - Rate Revenue - Rates - Instalment Interest Charge (AASB 1058)	160	-\$40,788.00	\$0.00	-\$40,788.00	-\$20,394.00	-\$41,402.46	\$0.00	-\$40,788.00	\$0.00
104088	Other Revenue - Administration - Reimbursements (AASB 1058)	170	-\$9,999.96	\$0.00	-\$9,999.96	-\$4,999.98	-\$75,284.21	\$0.00	-\$80,000.00	-\$70,000.04
111171	Other Revenue - Other Recreation & Sport - Reimbursements - Other Sporting (AASB 15)	170	-\$251,480.04	\$0.00	-\$251,480.04	-\$125,740.02	-\$121,285.79	\$0.00	-\$251,480.04	\$0.00
111201	Other revenue - Other Recreation & Sport - Reimbursements - Building Insurance	170	-\$6,000.00	\$0.00	-\$6,000.00	-\$3,000.00	\$0.00	\$0.00	-\$6,000.00	\$0.00
113181	Fees And Charges - Building Control - Statutory - Building Permits (AASB 15)	170	\$0.00	\$0.00	\$0.00	\$0.00	-\$17.16	\$0.00	\$0.00	\$0.00
114083	Other Revenue - Unclassified Property - Sundry Income - Insurance Recovered incl. Workers Comp Claims (AASB 15)	170	\$0.00	\$0.00	\$0.00	\$0.00	-\$20,134.30	\$0.00	-\$25,000.00	-\$25,000.00
104089	Other Revenue - Administration - Sundry Income GST Inclusive (AASB 1058)	180	-\$999.96	\$0.00	-\$999.96	-\$499.98	-\$62.49	\$0.00	\$0.00	\$999.96

COA	Description	IE	Original Budget	Budget Amendments	Current Budget	YTD Budget	YTD Actual	Order Value	Forecast	Variance
I11083	Other Revenue - EFCP	180	\$0.00	-\$5,476,080.00	-\$5,476,080.00	-\$2,529,610.00	-\$2,669,062.00	\$0.00	-\$5,501,051.00	-\$24,971.00
I11200	Other Revenue - Other Culture - Sundry Income - Promotional Merchandise Sales (AASB 15)	180	\$0.00	\$0.00	\$0.00	\$0.00	-\$36.36	\$0.00	\$0.00	\$0.00
										-\$385,341.77
EFCP Operating Result										
I11083	Other Revenue - EFCP	180	\$0.00	-\$5,476,080.00	-\$5,476,080.00	-\$2,529,610.00	-\$2,669,062.00	\$0.00	-\$5,501,051.00	
E11301	EFCP Consolidated Expenditure	390	\$0.00	\$5,843,972.00	\$5,843,972.00	\$2,805,123.00	\$2,037,952.00	\$0.00	\$5,974,975.00	
				\$367,892.00	\$367,892.00				\$473,924.00	

Total Income \$5,501,051
 Total Expenditure \$5,974,975
 Net Result \$473,924

East Fremont Community Park			Jul 25	Aug 25	Sep 25	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	Total	Forecast
			Act	Bud	Act (Jul - Dec)	Bud										
Total			(\$52,767)	(\$52,197)	(\$4,323)	(\$42,804)	(\$50,089)	(\$30,358)	(\$41,068)	(\$57,109)	(\$89,651)	(\$41,562)	(\$52,144)	(\$21,481)	\$0	\$0
Operating Income	Total		\$449,235	\$382,456	\$551,156	\$432,551	\$415,728	\$461,642	\$453,277	\$417,564	\$409,372	\$398,555	\$412,738	\$446,842	\$0	\$0
	1110 - Casual Entry		\$17,294	\$17,256	\$18,959	\$17,351	\$169,715	\$17,342	\$20,075	\$163,064	\$196,241	\$189,055	\$193,592	\$0	\$197,112	\$0
	1120 - Memberships		\$145,741	\$158,586	\$154,374	\$160,551	\$152,745	\$157,750	\$162,403	\$166,102	\$166,855	\$163,913	\$165,279	\$169,422	\$0	\$0
	1130 - Memberships Joining Fee		\$0	\$2,160	\$0	\$2,160	\$0	\$2,592	\$0	\$2,592	\$0	\$2,592	\$0	\$2,592	\$0	\$0
	1140 - Upfront Memberships		(\$215)	\$0	\$1,461	\$0	(\$890)	\$0	\$224	\$6	\$337	\$0	\$479	\$0	\$0	\$0
	1150 - Multi Passes		\$3,477	\$2,250	\$3,273	\$2,350	\$3,668	\$2,000	\$4,500	\$1,250	\$3,068	\$600	\$3,000	\$600	\$0	\$0
	1280 - Events		\$14	\$0	\$32	\$0	\$14	\$0	\$45	\$0	\$27	\$0	\$55	\$0	\$0	\$0
	1290 - Fees		\$0	\$4,816	\$0	\$14	\$0	\$9	\$0	\$12	\$0	\$13	\$0	\$0	\$0	\$0
	1320 - Groups/School Hire		\$684	\$900	\$669	\$1,400	\$0	\$500	\$2,104	\$708	\$0	\$500	\$1,358	\$1,200	\$1,200	\$0
	1340 - Other Income		\$2,965	\$0	\$2,680	\$0	(\$9)	\$0	\$353	\$0	(\$62)	\$0	\$645	\$0	\$0	\$0
	1370 - Room Hire		\$3,526	\$1,000	\$1,602	\$3,700	\$6,972	\$5,400	\$9,451	\$4,000	\$5,476	\$4,000	\$7,776	\$5,000	\$0	\$0
Retail Income	Total		\$275,739	\$210,000	\$385,001	\$256,000	\$234,908	\$294,000	\$253,097	\$234,000	\$212,940	\$208,000	\$215,637	\$263,000	\$221,000	\$0
	1510 - Food and Beverage Income		\$1,122	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	1520 - Merchandise Income		\$191	\$200	\$195	\$200	\$18	\$300	\$105	\$500	\$191	\$500	\$168	\$250	\$250	\$0
Rental and Outgoings	Total		(\$11,992)	(\$464,631)	(\$555,478)	(\$479,355)	(\$488,899)	(\$492,090)	(\$494,245)	(\$474,874)	(\$499,023)	(\$430,117)	(\$474,523)	(\$468,323)	\$0	\$0
	2020 - Rental Costs		(\$11,992)	(\$11,992)	(\$11,992)	(\$11,992)	(\$11,992)	(\$11,992)	(\$11,992)	(\$11,992)	(\$11,992)	(\$11,992)	(\$11,992)	(\$11,992)	\$0	\$0
	2030 - Outgoings		\$0	(\$11,992)	\$0	(\$11,992)	\$0	(\$11,992)	\$0	(\$11,992)	\$0	(\$11,992)	\$0	(\$11,992)	\$0	\$0
Cost of Goods Sold	Total		(\$109,500)	(\$73,570)	(\$134,439)	(\$89,670)	(\$96,244)	(\$99,500)	(\$101,838)	(\$82,975)	(\$71,699)	(\$64,562)	(\$92,138)	(\$77,588)	\$0	\$0
	2200 - Food & Beverage Purchases		(\$109,290)	(\$73,500)	(\$134,439)	(\$89,600)	(\$96,193)	(\$99,400)	(\$101,838)	(\$81,900)	(\$71,699)	(\$62,800)	(\$92,500)	(\$77,500)	\$0	\$0
	2300 - Merchandise Purchases		(\$210)	(\$70)	\$0	(\$70)	(\$21)	(\$38)	\$0	(\$75)	\$0	(\$162)	(\$138)	(\$808)	\$0	\$0
Personnel Costs	Total		(\$230,721)	(\$236,131)	(\$240,791)	(\$228,416)	(\$216,663)	(\$222,841)	(\$225,183)	(\$228,303)	(\$196,138)	(\$204,743)	(\$205,337)	(\$202,963)	\$0	\$0
	3040 - Wages		(\$184,532)	(\$179,877)	(\$196,239)	(\$179,877)	(\$176,922)	(\$174,891)	(\$181,875)	(\$180,115)	(\$167,899)	(\$148,495)	(\$163,131)	(\$160,737)	\$0	\$0
	3070 - Commission		(\$149)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	3080 - Bonus		(\$1,870)	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,517)	\$0	(\$136)	\$0	\$0	\$0	\$0
	3110 - Annual Leave Expense		(\$5,212)	(\$6,803)	(\$4,623)	(\$6,803)	(\$5,038)	(\$6,651)	(\$4,081)	(\$6,822)	(\$6,651)	(\$5,926)	(\$6,822)	(\$6,853)	\$0	\$0
	3120 - Long Service Leave Expense		(\$94)	(\$98)	(\$94)	(\$94)	(\$91)	(\$91)	(\$94)	(\$91)	(\$94)	(\$91)	(\$94)	(\$91)	\$0	\$0
	3130 - Sick Leave		(\$704)	(\$1,633)	(\$1,993)	(\$1,633)	(\$365)	(\$1,596)	(\$1,228)	(\$1,637)	(\$510)	(\$1,317)	(\$1,622)	(\$1,344)	\$0	\$0
	3140 - Payroll Tax		(\$11,992)	(\$11,992)	(\$11,624)	(\$11,660)	(\$10,597)	(\$10,723)	(\$11,483)	(\$11,095)	(\$9,093)	(\$9,147)	(\$10,372)	(\$9,901)	\$0	\$0
	3150 - Workcover		(\$2,293)	(\$3,344)	(\$3,504)	(\$3,344)	(\$3,198)	(\$3,252)	(\$3,446)	(\$3,349)	(\$3,046)	(\$2,761)	(\$2,989)	(\$2,988)	\$0	\$0
	3160 - Superannuation		(\$21,219)	(\$21,965)	(\$22,348)	(\$21,965)	(\$20,319)	(\$20,987)	(\$22,209)	(\$21,614)	(\$19,188)	(\$17,819)	(\$18,870)	(\$19,288)	\$0	\$0
	3210 - Staff External Training and Qualifications		(\$2,606)	(\$3,500)	(\$89)	(\$3,500)	\$0	(\$3,500)	(\$628)	(\$3,500)	(\$200)	(\$3,500)	(\$858)	(\$3,500)	\$0	\$0
	3220 - Staff Recruitment		\$0	(\$200)	(\$277)	\$0	\$0	(\$300)	\$0	\$0	\$0	(\$200)	\$0	\$0	\$0	\$0
	3230 - Staff Uniforms		\$0	\$0	(\$500)	(\$101)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	3240 - Staff Amenities		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operating Expense	Total		(\$104,000)	(\$91,761)	(\$106,192)	(\$85,478)	(\$95,111)	(\$92,496)	(\$94,891)	(\$94,166)	(\$145,375)	(\$89,088)	(\$123,955)	(\$99,121)	\$0	\$0
	3310 - Accounting & Audit		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	3320 - Administration Charge		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	3340 - Chemicals		\$0	\$0	(\$521)	\$0	(\$195)	\$0	(\$190)	\$0	(\$694)	\$0	\$0	\$0	\$0	\$0
	3350 - Cleaning		(\$15,564)	(\$11,800)	(\$12,456)	(\$11,200)	(\$10,429)	(\$11,000)	(\$8,702)	(\$12,700)	(\$11,264)	(\$12,500)	(\$8,890)	(\$11,000)	\$0	\$0
	3360 - Computer Hardware Costs		\$0	\$0	(\$134)	\$0	\$0	(\$50)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	3370 - Computer Software Costs		(\$725)	(\$1,905)	(\$2,064)	(\$1,905)	(\$2,418)	(\$2,833)	(\$1,905)	(\$2,513)	(\$1,905)	(\$2,265)	(\$1,905)	(\$1,905)	\$0	\$0
	3380 - Consulting Costs		\$0	\$0	\$0	\$0	(\$60)	\$0	(\$180)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	3390 - Consumables		(\$5,466)	(\$4,400)	(\$4,184)	(\$2,200)	(\$19,158)	(\$11,700)	(\$19,297)	(\$5,800)	(\$13,406)	(\$5,900)	(\$20,336)	(\$7,000)	\$0	\$0

3400 - Debiting Costs	Total	(\$4,445)	(\$4,340)	(\$4,711)	(\$4,393)	(\$4,619)	(\$4,329)	(\$4,457)	(\$4,555)	(\$5,593)	(\$4,496)	(\$5,922)	(\$4,574)	\$0	(\$4,772)	\$0	(\$4,374)	\$0	(\$4,896)	(\$4,787)	(\$4,923)	(\$4,867)	(\$28,646)	(\$55,397)	(\$57,466)
3410 - Debiting Establishment & Penalty Fees	Total	(\$2,066)	(\$2,127)	(\$1,891)	(\$2,127)	(\$2,421)	(\$2,127)	(\$2,130)	(\$2,127)	(\$2,546)	(\$2,127)	(\$2,241)	(\$2,127)	\$0	(\$2,127)	\$0	(\$2,127)	\$0	(\$2,127)	(\$2,127)	(\$2,127)	(\$2,127)	(\$13,279)	(\$25,534)	(\$26,141)
3420 - Electricity	Total	(\$15,314)	(\$18,750)	(\$15,254)	(\$18,750)	(\$14,626)	(\$18,750)	(\$6,737)	(\$18,750)	(\$18,750)	(\$18,750)	(\$18,683)	(\$18,750)	(\$18,750)	(\$18,750)	(\$18,750)	(\$18,750)	(\$18,750)	(\$18,750)	(\$18,750)	(\$18,750)	(\$18,750)	(\$89,264)	(\$225,000)	(\$201,864)
3430 - Gas	Total	(\$529)	(\$50)	(\$226)	(\$66)	(\$88)	(\$200)	(\$216)	(\$200)	(\$117)	(\$350)	(\$243)	(\$400)	\$0	(\$200)	\$0	(\$200)	\$0	(\$200)	(\$200)	(\$200)	(\$200)	(\$1,428)	(\$2,480)	(\$2,628)
3440 - Water	Total	(\$407)	\$0	(\$3,253)	(\$3,500)	\$0	\$0	(\$3,267)	(\$3,500)	\$0	(\$2,933)	(\$3,500)	\$0	\$0	(\$3,500)	\$0	\$0	(\$3,500)	\$0	\$0	\$0	(\$9,861)	(\$17,500)	(\$16,861)	
3450 - Equipment Hire	Total	(\$2,541)	(\$600)	(\$5,167)	\$0	\$0	\$0	(\$2,807)	(\$600)	(\$3,117)	(\$1,300)	(\$4,165)	(\$600)	\$0	(\$600)	(\$1,000)	(\$6,200)	\$0	(\$5,000)	(\$5,000)	(\$5,000)	(\$3,000)	(\$17,797)	(\$26,100)	(\$46,647)
3480 - Insurance	Total	(\$3,469)	(\$5,965)	(\$3,469)	(\$5,965)	(\$3,469)	(\$5,965)	(\$3,469)	(\$5,965)	(\$47,889)	(\$5,965)	(\$3,469)	(\$5,965)	(\$5,965)	(\$5,965)	(\$5,965)	(\$5,965)	(\$5,965)	(\$5,965)	(\$5,965)	(\$5,965)	(\$65,332)	(\$71,500)	(\$101,122)	
3490 - Internet	Total	(\$49)	(\$50)	(\$49)	(\$50)	(\$49)	(\$50)	(\$49)	(\$50)	(\$123)	(\$50)	(\$49)	(\$50)	(\$50)	(\$50)	(\$50)	(\$50)	(\$50)	(\$50)	(\$50)	(\$50)	(\$50)	(\$345)	(\$600)	(\$645)
3500 - Laundry	Total	(\$335)	(\$600)	(\$616)	(\$900)	(\$147)	(\$600)	(\$600)	(\$600)	\$0	(\$400)	(\$400)	(\$400)	(\$400)	(\$400)	(\$400)	(\$400)	(\$400)	(\$400)	(\$400)	(\$400)	(\$400)	(\$345)	\$0	(\$300)
3530 - Licenses and Subscriptions	Total	(\$2,233)	(\$3,325)	(\$4,055)	(\$3,325)	(\$1,181)	(\$3,325)	(\$4,722)	(\$3,325)	(\$2,192)	(\$3,325)	(\$3,826)	(\$3,325)	(\$7,578)	(\$3,325)	(\$3,325)	(\$3,325)	(\$3,325)	(\$3,325)	(\$3,325)	(\$3,325)	(\$3,325)	(\$18,269)	(\$44,150)	(\$42,469)
3540 - Management Fee	Total	(\$28,294)	(\$28,294)	(\$28,294)	(\$28,294)	(\$28,294)	(\$28,294)	(\$28,294)	(\$28,294)	(\$28,294)	(\$28,294)	(\$28,294)	(\$28,294)	(\$28,294)	(\$28,294)	(\$28,294)	(\$28,294)	(\$28,294)	(\$28,294)	(\$28,294)	(\$28,294)	(\$28,294)	(\$169,762)	(\$329,524)	(\$329,524)
3580 - Office Supplies	Total	\$0	(\$300)	(\$320)	(\$300)	\$0	(\$300)	(\$551)	(\$300)	(\$156)	(\$300)	(\$362)	(\$300)	(\$300)	(\$300)	(\$300)	(\$300)	(\$300)	(\$300)	(\$300)	(\$300)	(\$300)	(\$1,191)	(\$3,600)	(\$2,901)
3590 - Security Services	Total	(\$7,500)	\$0	(\$7,161)	(\$900)	(\$2,761)	(\$850)	(\$877)	(\$531)	(\$274)	(\$621)	(\$414)	(\$176)	(\$168)	(\$170)	(\$171)	(\$1,200)	(\$1,200)	(\$1,200)	(\$1,200)	(\$1,200)	(\$1,200)	(\$18,747)	(\$7,199)	(\$22,857)
3600 - Telephone	Total	(\$313)	(\$320)	(\$320)	(\$320)	(\$185)	(\$320)	(\$408)	(\$320)	(\$796)	(\$320)	(\$320)	(\$320)	(\$320)	(\$320)	(\$320)	(\$320)	(\$320)	(\$320)	(\$320)	(\$320)	(\$320)	(\$2,931)	(\$3,840)	(\$1,920)
3610 - Travel Expense	Total	(\$248)	(\$2,000)	(\$29)	\$0	(\$29)	\$0	(\$29)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$349)	(\$2,000)	(\$349)	
3620 - Waste expense	Total	(\$1,299)	(\$800)	(\$1,451)	(\$800)	(\$3,298)	(\$800)	(\$1,228)	(\$800)	(\$2,328)	(\$800)	(\$2,961)	(\$800)	(\$800)	(\$800)	(\$800)	(\$800)	(\$800)	(\$800)	(\$800)	(\$800)	(\$800)	(\$13,962)	(\$16,600)	(\$24,862)
3630 - Workplace Health & Safety	Total	(\$85)	(\$85)	(\$85)	(\$85)	(\$85)	(\$85)	(\$85)	(\$85)	(\$85)	(\$85)	(\$85)	(\$85)	(\$85)	(\$85)	(\$85)	(\$85)	(\$85)	(\$85)	(\$85)	(\$85)	(\$85)	(\$85)	(\$85)	(\$85)
3640 - Equipment Purchase	Total	(\$3,060)	(\$6,000)	(\$780)	(\$400)	(\$655)	(\$1,300)	(\$3,364)	(\$3,500)	(\$4,664)	(\$1,400)	(\$2,324)	(\$3,500)	(\$1,500)	(\$800)	(\$3,000)	(\$2,000)	(\$1,000)	(\$2,000)	(\$1,000)	(\$2,000)	(\$1,000)	(\$14,847)	(\$26,400)	(\$25,147)
3650 - Entertainment	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$764)	(\$764)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$764)	\$0	(\$764)	
Maintenance Costs	Total	(\$29,064)	(\$30,595)	(\$28,122)	(\$30,595)	(\$57,810)	(\$30,595)	(\$36,919)	(\$30,594)	(\$46,040)	(\$30,595)	(\$35,897)	(\$30,594)	(\$30,595)	(\$30,595)	(\$30,594)	(\$30,595)	(\$30,595)	(\$30,595)	(\$30,595)	(\$30,595)	(\$30,595)	(\$233,823)	(\$367,131)	(\$417,418)
3810 - Maintenance - Building	Total	\$0	\$0	\$0	\$0	(\$3,692)	\$0	(\$239)	\$0	(\$3,350)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$7,282)	\$0	(\$7,282)
3820 - Maintenance - Plant and Equipment	Total	(\$3,661)	(\$7,667)	(\$5,503)	(\$7,667)	(\$30,107)	(\$7,667)	(\$17,478)	(\$7,667)	(\$17,478)	(\$7,667)	(\$11,886)	(\$7,667)	(\$7,667)	(\$7,667)	(\$7,667)	(\$7,667)	(\$7,667)	(\$7,667)	(\$7,667)	(\$7,667)	(\$7,667)	(\$71,265)	(\$92,000)	(\$117,305)
3830 - Maintenance - Grounds	Total	(\$3,661)	(\$7,667)	(\$5,503)	(\$7,667)	(\$19,732)	(\$7,667)	(\$12,688)	(\$7,667)	(\$17,478)	(\$7,667)	(\$11,886)	(\$7,667)	(\$7,667)	(\$7,667)	(\$7,667)	(\$7,667)	(\$7,667)	(\$7,667)	(\$7,667)	(\$7,667)	(\$7,667)	(\$70,930)	(\$92,000)	(\$116,930)
Advertising and Marketing Costs	Total	(\$6,902)	(\$6,251)	(\$6,513)	(\$6,927)	(\$5,974)	(\$5,901)	(\$5,950)	(\$7,049)	(\$5,455)	(\$5,901)	(\$7,298)	(\$6,306)	(\$7,700)	(\$7,700)	(\$7,700)	(\$7,700)	(\$7,700)	(\$7,700)	(\$7,700)	(\$7,700)	(\$7,700)	(\$36,424)	(\$65,787)	(\$60,969)
3910 - Marketing	Total	\$0	(\$1,000)	\$0	(\$1,000)	\$0	(\$1,000)	\$0	(\$1,000)	\$0	(\$1,000)	\$0	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	\$0	(\$12,000)	(\$6,000)	
3920 - Digital Marketing	Total	(\$2,300)	(\$750)	(\$1,000)	(\$1,000)	(\$1,000)	(\$2,000)	(\$1,000)	(\$93)	(\$500)	(\$1,102)	(\$1,000)	(\$250)	(\$1,200)	(\$800)	(\$500)	(\$500)	(\$500)	(\$500)	(\$500)	(\$500)	(\$500)	(\$6,495)	(\$10,750)	(\$10,245)
3940 - Printing and Postage	Total	(\$301)	(\$250)	(\$151)	(\$250)	(\$630)	(\$500)	\$0	(\$250)	(\$339)	(\$500)	(\$500)	(\$500)	(\$1,000)	(\$1,000)	(\$1,000)	(\$250)	(\$250)	(\$250)	(\$250)	(\$250)	(\$250)	(\$2,127)	(\$5,500)	(\$5,377)
3950 - Promotion and Advertising	Total	\$0	(\$1,000)	\$0	(\$1,000)	\$0	(\$500)	\$0	(\$1,000)	\$0	(\$500)	\$0	(\$500)	(\$500)	(\$500)	(\$500)	(\$500)	(\$500)	(\$500)	(\$500)	(\$500)	(\$500)	(\$998)	\$0	(\$998)
3970 - Marketing Charge	Total	(\$4,301)	(\$3,251)	(\$5,362)	(\$3,677)	(\$4,398)	(\$3,924)	(\$4,998)	(\$3,548)	(\$4,353)	(\$3,303)	(\$4,848)	(\$3,798)	(\$3,556)	(\$3,300)	(\$4,448)	(\$4,380)	(\$4,672)	(\$4,688)	(\$4,672)	(\$4,688)	(\$4,672)	(\$27,802)	(\$46,547)	(\$52,847)
Finance Costs	Total	(\$944)	(\$2,850)	(\$4,949)	(\$2,850)	(\$4,971)	(\$2,850)	(\$584)	(\$2,850)	(\$2,268)	(\$2,850)	(\$2,308)	(\$2,850)	(\$2,850)	(\$2,850)	(\$2,850)	(\$2,850)	(\$2,850)	(\$2,850)	(\$2,850)	(\$2,850)	(\$2,850)	(\$16,654)	(\$34,200)	(\$32,754)
4010 - Finance Costs	Total	(\$944)	(\$2,850)	(\$4,949)	(\$2,850)	(\$4,971)	(\$2,850)	(\$584)	(\$2,850)	(\$2,268)	(\$2,850)	(\$2,308)	(\$2,850)	(\$2,850)	(\$2,850)	(\$2,850)	(\$2,850)	(\$2,850)	(\$2,850)	(\$2,850)	(\$2,850)	(\$2,850)	(\$16,654)	(\$34,200)	(\$32,754)
Interest and Depreciation	Total	(\$19,642)	(\$19,642)	(\$19,642)	(\$19,642)	(\$19,642)	(\$19,642)	(\$19,386)	(\$19,642)	(\$19,353)	(\$24,329)	(\$19,642)	(\$24,329)	(\$19,642)	(\$19,642)	(\$19,642)	(\$19,642)	(\$19,642)	(\$19,642)	(\$19,642)	(\$19,642)	(\$19,642)	(\$116,728)	(\$245,077)	(\$234,580)
4210 - Interest expense	Total	(\$3,244)	(\$3,244)	(\$3,244)	(\$3,244)	(\$3,244)	(\$3,244)	(\$3,244)	(\$3,244)	(\$3,244)	(\$3,244)	(\$3,244)	(\$3,244)	(\$3,244)	(\$3,244)	(\$3,244)	(\$3,244)	(\$3,244)	(\$3,244)	(\$3,244)	(\$3,244)	(\$3,244)	(\$19,464)	(\$38,927)	(\$38,927)
4220 - Depreciation and Amortisation	Total	(\$16,398)	(\$16,398)	(\$16,398)	(\$16,398)	(\$16,398)	(\$16,398)	(\$16,142)	(\$16,398)	(\$16,109)	(\$21,085)	(\$16,398)	(\$21,085)	(\$16,398)	(\$16,398)	(\$16,398)	(\$16,398)	(\$16,398)	(\$16,398)	(\$16,398)	(\$16,398)	(\$16,398)	(\$97,264)	(\$206,150)	(\$195,653)

10.3 2602 LOCAL GOVERNMENT REGULATIONS AMENDMENT REGULATIONS (NO.4) 2025 - THE ARIC REGULATIONS

Report Reference Number	ACR-932
Prepared by	Peter Kocian, Executive Manager Corporate Services
Supervised by	Jonathan Throssell, Chief Executive Officer
Meeting date	Wednesday, 25 February 2026
Voting requirements	Simple
Documents tabled	Nil

Attachments

1. ARIC Terms of Reference (with tracked changes)
2. Local Government CEO and Elected Council Members Determination Variation No. 1 of 2025
3. Local Government Regulations Amendment Regulations (No. 4) 2025
4. Expression of Interest – Covering Letter (Confidential)
5. Expression of Interest – Resume (Confidential)

PURPOSE

The purpose of this report is to advise the Audit, Risk and Improvement Committee of the new reforms affecting the functions of the Committee following commencement of the *Local Government Regulations Amendment Regulations (No. 4) 2025 (the ARIC Regulations)*.

EXECUTIVE SUMMARY

Following the commencement of the *Local Government Regulations Amendment Regulations (No. 4) 2025* (the ARIC Regulations) from 1 January 2026, audit committees are set to become Audit, Risk and Improvement Committees (ARICs) during a six-month transition period.

To strengthen governance and accountability, ARICs will be required to have an independent presiding member and independent deputy to the presiding member.

These changes aim to strengthen transparency by enhancing local governments' financial, risk, and governance practices, forming a key part of the State Government's broader local government reforms.

Sections 86 to 90 of the *Local Government Amendment Act 2024* commence on 1 January 2026 to bring these changes into effect. Transitional provisions have been included to enable existing audit committees that already meet the new requirements of independent members to automatically transition to ARICs. Local governments will have until 30 June 2026 to implement these changes.

BACKGROUND

Local government compliance timeline

From 1 January 2026:

- Confirm whether your current audit committee will be automatically deemed an ARIC under the amended regulations.
- If not a deemed ARIC, begin planning for the establishment of a new ARIC (or shared ARIC).
- Update review schedules and internal compliance calendars to reflect new requirements.
- Ensure terms of reference and relevant policies and procedures are updated to align with amended regulations.

By 30 June 2026:

- Establish an ARIC (or shared ARIC) with the required independent presiding member and deputy to the presiding member.

CONSULTATION

Chief Executive Officer

STATUTORY ENVIRONMENT

Local Government Regulations Amendment Regulations (No. 4) 2025

POLICY IMPLICATIONS

There are no Council Policies relating to this item.

FINANCIAL IMPLICATIONS

The Town’s budget includes provision for payment of meeting fees to Independent Members appointed to the ARIC. Should Council resolve on the maximum prescribed meeting fee of \$1,215 (compared to \$450 currently), this will increase meeting fees by \$4,590 per annum based on 3 meetings per year (two Independent Members).

STRATEGIC IMPLICATIONS

Town of East Fremantle Strategic Community Plan 2020 – 2030
 Strategic Priority 5: Leadership and Governance
 5.1.1 Strengthen governance, risk management and compliance

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 does not comply with the legislative requirements for an ARIC	Rare (1)	Moderate (3)	Low (1-4)	COMPLIANCE Some temporary non-compliance	Accept Officer Recommendation

RISK MATRIX

Consequence \ Likelihood	Insignificant	Minor	Moderate	Major	Extreme
	1	2	3	4	5

Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

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

RISK RATING

Risk Rating	3
Does this item need to be added to the Town’s Risk Register	No
Is a Risk Treatment Plan Required	No

SITE INSPECTION

Not applicable.

COMMENT

The table below summarises the new reforms for audit committees and the status including any actions that are required.

Requirement	Status
Update references to an ‘audit committee’ to instead refer to an ‘audit, risk and improvement committee’	Complies. The Terms of Reference were previously updated.
Prescribe the functions of an ARIC to include a focus on risk management and continuous improvement	Complies. The Terms of Reference were previously updated with further updates in tracked changes (refer Clause 7.1).
Amend the requirements for compliance audit returns, including by updating the table of prescribed statutory requirements	This is discussed in a separate agenda item. Not considered in this report.
Enable two or more local governments to have a shared ARIC by agreement	Not applicable.
Repeal previous reference to the appointment of auditors, following the completion of the transition to all local government audits being conducted by the Auditor General	No action required.
Updated functions of the ARIC to include: <ul style="list-style-type: none"> - Receive and review reports related to local government compliance audits - Make recommendations to Council on actions to be taken in relation to those reports 	Complies. The Terms of Reference has been updated to include these functions.

<p>- Receive and review reports on the effectiveness of the local government’s systems and procedures in relation to financial management, legislative compliance and risk management</p>	
<p>The requirement to undertake a financial management review is now incorporated into regulation 17 of the Local Government (Audit) Regulations 1996 as part of a broader review, to be undertaken every 4 years rather than 3 years</p>	<p>Complies. This review is currently underway and will be presented at the next ARIC Meeting. The next review will not be due until 2030. The last review report was dated January 2023 (3 years previously).</p>
<p>The Presiding Member and any Deputy Presiding Member are external independent members appointed by Council</p>	<p>Complies. Council has appointed an Independent Presiding Member (mandatory) and Deputy Presiding Member (optional).</p>
<p>A Deputy to the Presiding Member is to be appointed and must be an external independent member</p>	<p>To be actioned. It is mandatory to appoint an independent person as Deputy of the Presiding Member, <u>who only attends a meeting if the Presiding Member is unable to do so.</u> This is a nuance in the legislation as the ARIC already has two independent members including an appointed Deputy Presiding Member. As the Town received a third expression of interest for appointment as an independent person to the ARIC, it is recommended that this person be appointed as the Deputy to the Presiding Member. Note, the Deputy Presiding Member (Mr. John Chauvel) will chair the meeting if the Presiding Member is absent. The third applicant has confirmed they are happy to be considered for appointment as Deputy to the Presiding Member.</p>
<p>The remuneration for external independent members is to be reviewed</p>	<p>To be actioned. As per the attached SAT Determination, Independent ARIC per meeting fees have a prescribed minimum fee of \$105 and maximum fee of \$1215. Council previously resolved to pay \$450 per meeting, which was the maximum fee before the most recent determination.</p>

CONCLUSION

The Audit, Risk and Improvement Committee is requested to note the information contained in this report and provide a recommendation to Council on the two matters highlighted to be dealt with.

CHOOSE AN ITEM. OFFICER RECOMMENDATION / COMMITTEE RESOLUTION

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

OFFICER RECOMMENDATION

That the Audit, Risk and Improvement Committee recommend Council:

- 1. Appoints the applicant as per the confidential attachment as the deputy to the Presiding Member of the Audit, Risk and Improvement Committee, noting that they are only required to attend meetings if the Presiding Member is unable to do so.**

- 2. Adopt the amended Terms of Reference as presented.**
- 3. Resolves on a meeting fee of \$XXX for the external independent members, recognising the experience and skill set that the Town wishes to attract to this role.**

REPORT ATTACHMENTS

Attachments start on the next page

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

Audit, Risk and Improvement Committee Terms of Reference

1. Purpose of the Terms of Reference

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

2. Introduction

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

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

3. Objectives

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

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

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

4. Authority

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

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

Audit, Risk and Improvement Committee Terms of Reference

financial reporting.

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

5. Composition

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Audit, Risk and Improvement Committee Terms of Reference

6. Meetings

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

7. Responsibilities

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

7.1 Risk management

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

7.2 Business continuity

- 7.2.1 Determine whether a sound and effective approach has been followed in

Audit, Risk and Improvement Committee Terms of Reference

establishing the Town's business continuity planning arrangements, including whether business continuity and disaster recovery plans have been periodically updated and tested.

7.3 Internal Control

- 7.3.1 Review whether management has in place relevant policies and procedures and that they are periodically reviewed and updated.
- 7.3.2 Review whether appropriate policies and supporting procedures are in place for the management and exercise of delegations.

7.4 Financial Report

- 7.4.1 Review with management and the external auditors the results of the audit, including any difficulties encountered.
- 7.4.2 Review the annual financial report and performance report of the Town of East Fremantle and its subsidiaries, and consider whether it is complete, consistent with information known to Audit, Risk and Improvement Committee members, and reflects appropriate accounting principles.
- 7.4.3 Review the process for the consolidation of financial information of the Town related entities into the financial reports of the Town.
- 7.4.4 Review with management and the external auditors all matters required to be communicated to the Audit, Risk and Improvement Committee under the Australian Auditing Standards.
- 7.4.5 Review the draft Annual Financial Statements and recommend the adoption of the Annual Financial Statements to Council.

7.5 Compliance

- 7.5.1 Keep informed of the findings of any examinations by regulatory agencies and any auditor (external) observations and monitor management's response to these findings.
- 7.5.2 Obtain regular updates from management about compliance matters.

7.6 Internal Audit Charter

- 7.6.1 Review and recommend the annual internal audit plan for approval by the Council and all major changes to the plan.
- 7.6.2 Monitor that the internal annual plan is linked with and covers the material business risks.
- 7.6.3 Review all audit reports and provide advice to the Council on significant issues identified in audit reports and action to be taken on issues raised, including identification and dissemination of good practice.
- 7.6.4 Monitor management's implementation of audit recommendations.

7.7 External Audit

- 7.7.1 Note the external auditor's proposed audit scope and approach for financial

Audit, Risk and Improvement Committee Terms of Reference

performance audits, including any reliance on internal auditor activity.

- 7.7.2 Consider the findings and recommendations of relevant Performance Audits undertaken by the external auditor and ensure the Town implements relevant recommendations.
- 7.7.3 Provide an opportunity for the Audit, Risk and Improvement Committee to meet with the external auditors to discuss any matters that the Audit, Risk and Improvement Committee or the external auditors believe should be discussed privately.
- 7.7.4 Annually review the performance of external audit including the level of satisfaction with external audit function.
- 7.7.5 Monitor management's implementation of external audit recommendations.

7.8 Improvement

- 7.8.1 Promote continuous improvement initiatives and improvements that lead to enhanced financial health, governance and risk management.
- 7.8.2 Provide recommendations to Council as appropriate that may lead to improved operational efficiency, service delivery and/or governance and administrative practices.

7.9 Reporting Responsibilities

- 7.8.1 Report regularly to the Council about Audit, Risk and Improvement Committee activities, issues, and related recommendations through circulation of minutes.
- 7.8.2 Monitor that open communication between the external auditors, and the Town's management occurs.
- 7.8.3 To review a report given to it by the CEO under regulation 17(3) of the Local Government (Audit) Regulations and is to —
 - (i) report to the council the results of that review;
 - and
 - (ii) give a copy of the CEO's report to the council.

7.10 Other Responsibilities

- 7.9.1 Perform other activities related to this terms of reference as requested by the Council or as required by *Local Government Act 1995* or *Local Government (Audit) Regulations 1996*.
- 7.9.2 Annually review and assess the adequacy of the Audit, Risk and Improvement Committee terms of reference, request Council approval for proposed changes, and ensure appropriate disclosure as might be required by legislation or regulation.

SALARIES AND ALLOWANCES ACT 1975
LOCAL GOVERNMENT CEO AND ELECTED COUNCIL MEMBERS
DETERMINATION VARIATION NO. 1 OF 2025

PREAMBLE

The Salaries and Allowances Tribunal has issued a determination variation to reflect the recent proclamation of sections of the *Local Government Amendment Act 2024* and the issuing of Local Government Audit Regulations with respect to Local Government Audit, Risk and Improvement Committees.

DETERMINATION VARIATION

The Local Government Chief Executive Officers and Elected Council Members Determination of the Salaries and Allowances Tribunal made on 4 April 2025 under sections 7A, 7B and 7BAA of the *Salaries and Allowances Act 1975*, as amended from time to time, is hereby varied as set out below, with effect on and from 1 January 2026.

In Part 1.4 Terms used, delete reference to Committee meeting and insert the following:

Committee meeting means a meeting of a committee of a council where the committee comprises:

- (a) council members only; or
- (b) council members and/or employees of the local government or regional local government and/or independent members.

After Part 6.4, insert the following:

6.4 A Meeting attendance fees for Independent Audit, Risk and Improvement Committee members – per meeting

- (1) In accordance with section 5.100(1)(b) of the LG Act, the fee payable by a local government or regional local government council to an Independent Audit, Risk and Improvement Committee (ARIC) Member (whether Presiding Member, Deputy Presiding Member, Deputy Member or Member) for attendance at an ARIC meeting must be set within the range provided in table 8A. The fees provided in table 8A are exclusive of superannuation. Local government bodies should seek their own professional advice in regard to whether or not independent committee members are to be paid superannuation.
- (2) The range in table 8A is provided to enable local governments to appropriately compensate independent ARIC members depending on the skills and expertise required to undertake the roles. The local government must resolve that the fee

represents value for money. The State Government’s Audit and Financial Advisory Services Common Use Agreement (CUAFA2024) may be used as guide.

Table 8A: per meeting fees for independent ARIC members – local government and regional local governments

Independent ARIC per meeting fees		
Bands	Independent ARIC Member	
1 – 4	Min	Max
	\$105	\$1,215

- (3) In accordance with sections 5.100(4), (5) and (6) of the LG Act, an independent ARIC member can be reimbursed for attending ARIC meetings.
- (4) The extent to which an independent committee member can be reimbursed for expenses attending ARIC meetings is the actual travel and associated costs incurred by the independent member demonstrated to the satisfaction of the local government.

Signed on 19 December 2025



E Prof M Seares AO
CHAIR



Dr M Schaper
MEMBER



Mr O Whittle
MEMBER

SALARIES AND ALLOWANCES TRIBUNAL



Western Australia

Local Government Act 1995

**Local Government Regulations Amendment
Regulations (No. 4) 2025**

SL 2025/211

Official Version
Published 17 Dec 2025 on www.legislation.wa.gov.au

Western Australia

Local Government Regulations Amendment Regulations (No. 4) 2025

Contents

Part 1 — Preliminary		
1.	Citation	1
2.	Commencement	1
Part 2 — <i>Local Government (Administration)</i> Regulations 1996 amended		
3.	Regulations amended	2
4.	Regulation 14C amended	2
5.	Regulation 14D amended	2
Part 3 — <i>Local Government (Audit)</i> Regulations 1996 amended		
6.	Regulations amended	3
7.	Regulation 3 amended	3
8.	Regulations 4 to 8 replaced	4
4.	Shared committees: modification of Act (Act s. 7.1CB(6) and (7))	4
5.	Shared committees: modification of <i>Local Government (Administration) Regulations 1996</i> (Act s. 7.1CB(6) and (7))	7
9.	Regulation 9 amended	8
10.	Regulation 9A amended	9
11.	Regulation 10 amended	9
12.	Regulations 11 and 12 replaced	10

Local Government Regulations Amendment Regulations (No. 4) 2025**Contents**

	11. CEO to give audit reports to audit, risk and improvement committee	10	
13.	Regulation 13 amended		10
14.	Regulations 14 to 17 replaced		11
	14. Compliance audits	11	
	15. Signed compliance audit return and other information must be given to Inspector	12	
	16. Functions of audit, risk and improvement committee	13	
	17. CEO to review certain systems and procedures	14	
15.	Regulations 19 and 20 inserted		15
	19. Transitional provisions relating to establishment of audit, risk and improvement committees	15	
	20. Transitional provisions relating to compliance audits	16	
 Part 4 — Local Government (Financial Management) Regulations 1996 amended			
16.	Regulations amended		18
17.	Regulation 5 amended		18

Local Government Act 1995

Local Government Regulations Amendment Regulations (No. 4) 2025

Made by the Governor in Executive Council.

Part 1 — Preliminary

1. Citation

These regulations are the *Local Government Regulations Amendment Regulations (No. 4) 2025*.

2. Commencement

These regulations come into operation as follows —

- (a) Part 1 — on the day on which these regulations are published on the WA legislation website;
- (b) the rest of the regulations — on 1 January 2026.

Local Government Regulations Amendment Regulations (No. 4) 2025
Part 2 Local Government (Administration) Regulations 1996
amended

r. 3

Part 2 — Local Government (Administration)
Regulations 1996 amended

3. Regulations amended

This Part amends the *Local Government (Administration) Regulations 1996*.

4. Regulation 14C amended

In regulation 14C(1) in the definition of *meeting*:

- (a) in paragraph (c) delete “council; or” and insert:

council;

- (b) delete paragraph (d).

5. Regulation 14D amended

In regulation 14D(1) in the definition of *meeting*:

- (a) in paragraph (c) delete “council; or” and insert:

council;

- (b) delete paragraph (d).

**Part 3 — Local Government (Audit) Regulations 1996
amended**

6. Regulations amended

This Part amends the *Local Government (Audit) Regulations 1996*.

7. Regulation 3 amended

- (1) In regulation 3 delete the definitions of:

audit committee

compliance audit

- (2) In regulation 3 insert in alphabetical order:

audit, risk and improvement committee has the meaning given in section 7.1 and includes a shared committee;

compliance audit has the meaning given in regulation 14(1);

financial audit has the meaning given in section 7.1;

shared committee has the meaning given in section 7.1CB(1).

- (3) In regulation 3 in the definition of *section* delete “Act.” and insert:

Act;

Local Government Regulations Amendment Regulations (No. 4) 2025
Part 3 Local Government (Audit) Regulations 1996 amended

r. 8

8. Regulations 4 to 8 replaced

Delete regulations 4 to 8 and insert:

**4. Shared committees: modification of Act
(Act s. 7.1CB(6) and (7))**

- (1) This regulation applies in relation to a local government if the local government enters into an agreement (a *shared committee agreement*) with 1 or more other local governments to establish a shared committee under section 7.1CB(1).
- (2) Subject to section 7.1CB and these regulations, Part 5 Division 2 Subdivision 2 of the Act, Part 7 Division 1A of the Act and all other provisions of the Act that apply in relation to a committee of a council of the local government apply, with all appropriate modifications, in relation to the shared committee.
- (3) Subregulation (2) does not apply to the following provisions —
 - (a) section 5.8;
 - (b) section 5.10;
 - (c) section 5.17;
 - (d) section 5.20;
 - (e) section 5.103;
 - (f) section 5.104;
 - (g) section 7.1A;
 - (h) Schedule 9.3 clause 69 of the Act.
- (4) Without limiting subregulation (2), the provisions applied by that subregulation apply as if —
 - (a) a reference to a committee of a council, including an audit, risk and improvement

-
- committee, were a reference to the shared committee; and
- (b) a reference to a committee member, however described, were a reference to a member of the shared committee; and
 - (c) a reference to a committee meeting, however described, were a reference to a meeting of the shared committee; and
 - (d) a power conferred, or a duty imposed, on a local government under section 5.11A(1), 5.12, 5.15, 5.16(1) or 7.1B(1) were required to be exercised by the local governments in accordance with their shared committee agreement; and
 - (e) the reference in section 5.11(2)(b) to the local government removing the person were a reference to the local governments removing the person in accordance with their shared committee agreement; and
 - (f) a reference in section 5.22(1), 5.65(1), 5.66, 5.69(1), 5.69A(1) or 5.96A(1) or (2) to the CEO in relation to a committee meeting were a reference to the CEO of the local government to which the meeting of the shared committee relates.
- (5) The shared committee agreement must —
- (a) provide for how a power or duty referred to in subregulation (4)(d) is to be exercised for the purposes of that subregulation; and
 - (b) provide for how a person referred to in subregulation (4)(e) is to be removed for the purposes of that subregulation.

Local Government Regulations Amendment Regulations (No. 4) 2025
Part 3 Local Government (Audit) Regulations 1996 amended

r. 8

- (6) The following provisions apply in relation to the code of conduct that a member of the shared committee must observe —
- (a) if the member is a member of the council of a local government that is a party to the shared committee agreement — that local government’s code of conduct adopted under section 5.104 applies to the member as if the shared committee were a committee of the council of that local government;
 - (b) otherwise —
 - (i) the shared committee agreement must specify a code of conduct that has been adopted under section 5.104 by a local government that is a party to the agreement to apply to the member; and
 - (ii) that code applies to the member as if the shared committee were a committee of the council of that local government.
- (7) The following provisions apply to the appointment of a deputy of a member of a shared committee under a provision applied by subregulation (2) —
- (a) each local government that is a party to the shared committee agreement must approve* each deputy’s appointment;
 - (b) neither the deputy of the presiding member nor any deputy of any deputy presiding member can be a council member of a local government that is a party to the shared committee agreement or of any other local government.

* *Absolute majority required.*

- 5. Shared committees: modification of *Local Government (Administration) Regulations 1996* (Act s. 7.1CB(6) and (7))**
- (1) This regulation applies in relation to a local government if the local government enters into an agreement with 1 or more other local governments to establish a shared committee under section 7.1CB(1).
 - (2) Subject to section 7.1CB and these regulations, the provisions of the *Local Government (Administration) Regulations 1996* that apply in relation to a committee of a council of the local government apply, with all appropriate modifications, in relation to the shared committee.
 - (3) Without limiting subregulation (2), the provisions applied by that subregulation apply as if—
 - (a) a reference to a committee of a council were a reference to the shared committee; and
 - (b) a reference to a committee member, however described, were a reference to a member of the shared committee; and
 - (c) a reference to a committee meeting, however described, were a reference to a meeting of the shared committee; and
 - (d) the *Local Government (Administration) Regulations 1996* regulation 4 were amended so that the words “the CEO or” were deleted; and
 - (e) a reference in the *Local Government (Administration) Regulations 1996* regulation 12(2), 13(1) and (1A), 14(2), 14D(4) or 19AD to the CEO in relation to a committee meeting were a reference to the CEO of the

Local Government Regulations Amendment Regulations (No. 4) 2025
Part 3 Local Government (Audit) Regulations 1996 amended

r. 9

local government to which the meeting of the shared committee relates; and

- (f) a reference in the *Local Government (Administration) Regulations 1996* regulation 14C, 14CA or 14D to the mayor, president or council in relation to a committee meeting were a reference to the mayor, president or council of the local government to which the meeting of the shared committee relates.

9. Regulation 9 amended

- (1) In regulation 9(1) in the definition of *Australian Accounting Standards* delete “(Commonwealth)” and insert:

(Cth)

- (2) In regulation 9(2):

- (a) delete “An auditor must carry out an” and insert:

The auditor must carry out a financial

- (b) delete “(Commonwealth)” and insert:

(Cth)

- (3) In regulation 9(3) delete “An auditor” and insert:

The auditor

10. Regulation 9A amended

- (1) In regulation 9A(1) in the definition of *audit document*:
 - (a) in paragraph (c) delete “Auditor General; or” and insert:

auditor; or
 - (b) in paragraph (d) delete “Auditor General.” and insert:

auditor.
- (2) Delete regulation 9A(2) and insert:
 - (2) The CEO must give a copy of an audit document held by the local government to the auditor within 14 days after the auditor requests it for the purposes of a financial audit.

11. Regulation 10 amended

- (1) Delete regulation 10(1).
- (2) In regulation 10(2) delete “The report is to” and insert:

A report on a financial audit must
- (3) In regulation 10(3) delete “audit.” and insert:

financial audit.

Local Government Regulations Amendment Regulations (No. 4) 2025
Part 3 Local Government (Audit) Regulations 1996 amended

r. 12

- (4) In regulation 10(4):
- (a) delete “is to” and insert:

must
 - (b) after “report and” delete “to”;
 - (c) delete “section 7.9(1)” and insert:

section 7.12AD(2)

12. Regulations 11 and 12 replaced

Delete regulations 11 and 12 and insert:

11. CEO to give audit reports to audit, risk and improvement committee

The CEO must give to the audit, risk and improvement committee a copy of any audit report (as defined in section 7.1) given to the CEO.

13. Regulation 13 amended

In regulation 13 in the Table:

- (a) under the heading “*Local Government Act 1995*” delete:
 - s. 7.3
 - s. 7.6(3)
 - s. 7.9(1)

- (b) under the heading “*Local Government (Administration) Regulations 1996*” delete:
 - r. 18C
 - r. 34B
 - r. 34C
- (c) under the heading “*Local Government (Audit) Regulations 1996*” delete “r. 7”.

14. Regulations 14 to 17 replaced

Delete regulations 14 to 17 and insert:

14. Compliance audits

- (1) A local government must carry out an audit (a **compliance audit**) of the local government’s compliance with the statutory requirements prescribed by regulation 13 for the period beginning on 1 January and ending on 31 December in each year.
- (2) After a local government has carried out a compliance audit, the CEO must —
 - (a) prepare a compliance audit return in a form approved by the Inspector; and
 - (b) give a copy of the compliance audit return to the local government’s audit, risk and improvement committee.
- (3) The audit, risk and improvement committee must —
 - (a) review the compliance audit return; and
 - (b) report to the council the results of that review.
- (4) When reporting to the council, the audit, risk and improvement committee must make any recommendations that the committee considers appropriate in relation to the compliance audit return.

Local Government Regulations Amendment Regulations (No. 4) 2025
Part 3 Local Government (Audit) Regulations 1996 amended

r. 14

- (5) The council must consider the compliance audit return and the results of the audit, risk and improvement committee's review (including any recommendations) at a meeting of the council.
- (6) The council must —
 - (a) determine if any matters raised by the audit, risk and improvement committee require action to be taken by the local government; and
 - (b) either —
 - (i) adopt the compliance audit return; or
 - (ii) adopt the compliance audit return subject to amendments proposed by the council.

15. Signed compliance audit return and other information must be given to Inspector

- (1) After a compliance audit return has been adopted by the council under regulation 14(6)(b), the local government must give the following information to the Inspector —
 - (a) a copy of the compliance audit return (or amended compliance audit return, if applicable), signed by the mayor or president and by the CEO;
 - (b) any recommendations made under regulation 14(4) after the audit, risk and improvement committee has reviewed the compliance audit return;
 - (c) a copy of the relevant section of the minutes of the meeting at which the compliance audit return was adopted by the council;
 - (d) any additional information explaining or qualifying the compliance audit.

- (2) The information must be given to the Inspector no later than 31 March next following the period to which the return relates.
- (3) The Inspector may extend the 31 March deadline.

16. Functions of audit, risk and improvement committee

An audit, risk and improvement committee has the following functions —

- (a) to receive and review reports on, and recommend to the council actions to be taken in relation to —
 - (i) audits under Part 7 of the Act; and
 - (ii) compliance audits; and
 - (iii) reviews under regulation 17;
- (b) to otherwise receive and review reports on the appropriateness and effectiveness of, and recommend to the council improvements to, the local government’s systems and procedures in relation to —
 - (i) financial management; and
 - (ii) legislative compliance; and
 - (iii) risk management;
- (c) to receive and review reports on, and recommend to the council improvements to, the implementation of any actions that the local government —
 - (i) is required to take under section 7.12A(3); and
 - (ii) has stated it has taken or intends to take in a report prepared under section 7.12A(4)(a); and

Local Government Regulations Amendment Regulations (No. 4) 2025
Part 3 Local Government (Audit) Regulations 1996 amended

r. 14

- (iii) has otherwise decided to take in response to a report or recommendation referred to in paragraph (a) or (b); and
- (iv) has stated it has done or proposes to do in written advice prepared under section 8.6(1)(a) or 8.23(4)(a);
- (d) any other function conferred on the audit, risk and improvement committee under these regulations or another written law.

17. CEO to review certain systems and procedures

- (1) The CEO must review the appropriateness and effectiveness of the local government's systems and procedures in relation to the following matters —
 - (a) financial management;
 - (b) legislative compliance;
 - (c) risk management.
- (2) Under subregulation (1), the CEO may review any or all of the matters referred to in subregulation (1)(a) to (c) at any time but must review each of those matters not less than once in every 4 financial years.
- (3) The CEO must report to the audit, risk and improvement committee the results of each review carried out under subregulation (1).

15. Regulations 19 and 20 inserted

After regulation 18 insert:

19. Transitional provisions relating to establishment of audit, risk and improvement committees

- (1) This regulation is made for the purposes of Schedule 9.3 clause 81(2) of the Act.
- (2) If a term used in this regulation is given a meaning in Schedule 9.3 clause 69(1) of the Act, it has the same meaning in this regulation.
- (3) This regulation applies to a local government if, immediately before amendment day —
 - (a) the membership of the local government's existing audit committee accords with section 7.1A(2)(a) and (b) (as inserted by the *Local Government Amendment Act 2024* section 87); and
 - (b) none of the members of the existing audit committee is a member who was appointed under section 5.10(1)(b); and
 - (c) the presiding member of the existing audit committee, and any deputy presiding member of the existing audit committee, is not a council member of the local government or of any other local government; and
 - (d) a deputy of the presiding member is in place under section 5.11A and the deputy is not a council member of the local government or of any other local government; and
 - (e) if there is a deputy presiding member and a deputy of the deputy presiding member is in place under section 5.11A, the deputy is not a

Local Government Regulations Amendment Regulations (No. 4) 2025
Part 3 Local Government (Audit) Regulations 1996 amended

r. 15

council member of the local government or of any other local government.

- (4) The local government is taken to have established, at the beginning of amendment day, the existing audit committee as the local government's audit, risk and improvement committee (and to have complied with Schedule 9.3 clause 69(2) of the Act accordingly).
- (5) If, immediately before amendment day, there is in effect a delegation to the existing audit committee of any of the local government's powers or duties, the delegation continues in effect on and after amendment day as a delegation to the audit, risk and improvement committee taken to be established under subregulation (4).
- (6) Subregulations (4) and (5) do not prevent the local government from establishing, during the period of 6 months referred to in Schedule 9.3 clause 69(2) of the Act, a new audit, risk and improvement committee that replaces the audit, risk and improvement committee taken to be established under subregulation (4).

20. Transitional provisions relating to compliance audits

- (1) Regulations 13 to 15, as amended or inserted by the *Local Government Regulations Amendment Regulations (No. 4) 2025* regulations 13 and 14, apply in relation to the period beginning on 1 January 2025 and ending on 31 December 2025 and to subsequent periods beginning on 1 January and ending on 31 December.
- (2) Despite regulation 15(2), as inserted by the *Local Government Regulations Amendment Regulations (No. 4) 2025* regulation 14, the information relating to the compliance audit for the period beginning on

Local Government Regulations Amendment Regulations (No. 4) 2025
Local Government (Audit) Regulations 1996 amended **Part 3**

r. 15

1 January 2025 and ending on 31 December 2025 must be given to the Inspector no later than 30 September 2026.

- (3) The Inspector may extend the 30 September 2026 deadline.

Note: The headings to the amended regulations listed in the Table are to read as set out in the Table.

Table

Amended regulation	Regulation heading
r. 9	Performance of financial audit
r. 9A	CEO to give documents to auditor carrying out financial audit
r. 10	Report by auditor on financial audit

Local Government Regulations Amendment Regulations (No. 4) 2025
Part 4 Local Government (Financial Management) Regulations 1996
amended

r. 16

**Part 4 — Local Government (Financial Management)
Regulations 1996 amended**

16. Regulations amended

This Part amends the *Local Government (Financial Management) Regulations 1996*.

17. Regulation 5 amended

In regulation 5(2):

(a) in paragraph (b) delete “year); and” and insert:

year).

(b) delete paragraph (c).

K. COLLERAN, Clerk of the Executive Council

Attachments 4-5
Confidential Attachments

10.4 2602 RATES COLLECTION PERFORMANCE

Report Reference Number	ACR-906
Prepared by	Richard Olson, Revenue Officer
Supervised by	Peter Kocian, Executive Manager Corporate Services
Meeting date	Wednesday, 25 February 2026
Voting requirements	Simple Majority
Documents tabled	Nil
Attachments	Nil

PURPOSE

The purpose of this report is to update the Audit, Risk and Improvement Committee on the progress of Rates Collections as at 10 January 2026.

EXECUTIVE SUMMARY

This report will advise the Committee on the progress of rates accounts, in both monies collected and balance outstanding for the 2025/26 financial year.

Of the Total Rates & Services Charges Levied for 2025/2026 (inclusive of the Emergency Services Levy), being \$12,118,819 (includes arrears from prior year), \$10,375,514 or 85.61% has been collected as at 10 January 2026.

Payment Option 2 (2nd and Final Instalment) and Payment Option 3 (3rd Instalment) were both due and payable on 5 January.

Only the 4th instalment remains, due 6 March 2026.

Last year's mid-year report was based on figures to 10 January 2025 (before that, 10 January 2024).

BACKGROUND

Rates income is the most important source of revenue for the Town of East Fremantle. Ratepayers have the following options to paying their rates accounts:

- i. Payment in full - due date 1/09/2025
- ii. Instalment Options
 - a. two instalments (due dates 1/09/25 and 5/01/26)
 - b. four instalments (due dates 1/09/25, 3/11/25, 5/01/26 and 6/3/2026), or
- iii. Payment Plan - Special Payment Arrangement.

CONSULTATION

Executive Manager Corporate Services

STATUTORY ENVIRONMENT

Regulation 5 of the *Local Government (Financial Management) Regulations 1996* outlines the CEO's duties as to financial management of the local government which includes:

- That efficient systems and procedures are to be established for the proper collection of all money owing to the local government.

Section 6.49 of the *Local Government Act 1995* states that a local government may accept payment of a rate or service charge due and payable by a person in accordance with an agreement made with the person.

POLICY IMPLICATIONS

Council’s Debt Collection Policy includes options to recover rates debt where rates are in arrears between one (1) and three (3) years.

Part 6 of this Policy requires management and Council reporting. The Town has adopted a benchmark target of 5% for its outstanding rates ratio. A status report on rates outstanding is required to be presented to Council.

FINANCIAL IMPLICATIONS

There are no Financial Implications resulting from the recommendations of this report.

STRATEGIC IMPLICATIONS

Town of East Fremantle Strategic Community Plan 2020-2030

Objective 5.1 Strengthen Organisational Accountability and Transparency

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 debt recovery processes will result in excessive bad debts	Unlikely (2)	Major (4)	Moderate (5-9)	FINANCIAL IMPACT \$250,001 - \$1,000,000	Accept Officer Recommendation
Inefficient use of staff time and financial resources to pursue bad debts	Unlikely (2)	Major (4)	Moderate (5-9)	FINANCIAL IMPACT \$250,001 - \$1,000,000	Accept Officer Recommendation

RISK MATRIX

Consequence	Insignificant	Minor	Moderate	Major	Extreme
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Likelihood		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	8
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

Rates Collected

The amount of Rates, Services Charges and Emergency Services Levy collected for 2025/26 as at 10 January 2026 is \$10,375,514 which represents 85.61% of total rates & charges levied. This compares to \$9,880,638 (85.82%) collected as at 10 January 2025. This is a decrease in rates collection of 0.21% (absolute change).

Although a slight decrease in comparison (year on year), the recovery appears to reflect ratepayer habit, now consistent for 5 years. In addition, the comparison around rebate properties not on instalments sees 66 properties with a combined total of \$258,797 outstanding (and not required until 30 June 2026), whereas this time last year the figures were 58 properties with a combined total of \$246,334.

If the rebate figures were excluded from the scenario (considering there is no avenue for accelerating payment), the percentage of recoverable is 12.25% (87.75% recovered) for 2025/2026 compared to 12.04% (87.96% recovered) in 2024/2025.

Comparison rates collection statistical data for 2025/26 through 2019/20 is detailed in **Table 1** below.

TABLE 1

Rating Year	Rates & Service Charges Levied (includes ESL and arrears) \$	Rates Collected \$	Rates collected %	Rates Uncollected \$	Rates Uncollected %
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2025/2026	\$12,118,819	\$10,375,514	85.61%	\$1,743,305	14.39%
2024/2025	\$11,513,146	\$9,880,638	85.82%	\$1,632,508	14.18%
2023/2024	\$11,016,917	\$9,433,332	85.63%	\$1,583,585	14.37%
2022/2023	\$10,478,968	\$8,962,122	85.52%	\$1,516,846	14.48%
2021/2022	\$10,110,069	\$8,666,250	85.72%	\$1,443,819	14.28%
2020/2021	\$ 9,905,984	\$7,750,155	78.82%	\$2,155,829	21.18%
2019/2020	\$ 9,965,089	\$7,500,972	76.00%	\$2,464,117	24.00%

Rates Uncollected

The total uncollected rates and charges for 2025/26 as at 10 January 2026 is \$1,743,305 which represents 14.39% of total rates & charges levied. This compares to \$1,632,508 (14.18%) uncollected as at 10 January 2025. This is an increase of 0.21% (absolute change).

Uncollected rates accounts can be broken down into four category types.

1. Instalments

Instalment payments comprise of two (2) or four (4) payments, the total number of rate payers electing to pay their rates by instalments was 1,280 or 37.33% of assessable properties within the Town (3,429 properties).

However, as the due date of payment option two (2) has now passed, 959 rates accounts (27.97%) remain on instalments (option 3). The fourth instalment is due by 6 March 2026.

The remaining assessments now overdue from option 2 comprising 59 assessments for \$83,653 (not including rebated properties, previously on option 2) will now be subjected to recovery in the form of reminder and final notices though do not factor within Category 3 at present.

2. Payment Plans

Council offers alternative special payment arrangements to ratepayers who are unable to pay in full or by the instalment options. Current arrangements represent \$40,062 (2.30%) of rate accounts unpaid, however, are currently represented within the instalments.

3. Overdue/Unpaid

Unpaid rate accounts that have not committed to any type of payment plan are represented by those in Recovery/Court or Miscellaneous.

Recovery (nothing current) & Court (nothing current).

Miscellaneous are any Interim Rates, small balances (late payment penalties) and remaining Ratepayers who have had reminders, finals, demands, emails and soon to receive phone calls/recovery action. These ratepayers represent 5.86% percent (\$102,157) of recoverable.

Please refer the report at table 2 for an outstanding summary.

Debt recovery for the 2025/2026 financial year commenced with the issuing of Reminder Notices 30 September, Final Notices 17 October, Final Demands on 10 November followed by email/phone calls prior to a Final Notice which is next to be issued by ARMA Debt Resolution.

4. Pensioners



When a ratepayer becomes eligible for a Senior and/or a Pensioner Rebate, they have the option to pay their Rates and Charges by 30 June of the current financial year. Those rebated properties who previously did not elect to pay by either instalment option (at no cost) equate to \$258,797 from 66 properties or 14.85% of rates uncollected.

Current rebated properties on instalments and recognised within Category 1 are 284 properties comprising \$378,964 (including Government rebate).

Local Government Rates & ESL charges will be automatically deferred if the amount required to be paid on the rates notice is not paid by 30 June of the current financial year.

A Pensioner Concession Card (Aged, Disability, Carer’s, Single Parent) provides for a 50% rebate on Rates & ESL, however, this is capped to \$750 for Rates allowing the maximum rebate afforded to be \$1,016.50

Those who obtain a Commonwealth Seniors Health Card and a State Seniors Card are also afforded the same rebate as a Pensioner Concession.

Ratepayers who only hold a State Seniors Card are eligible to a 25% rebate on Rates & ESL, however, this is capped to \$100 for Rates allowing the maximum rebate afforded to be \$233.25

Upon receiving the Net Due, a claim is submitted to the Office of State Revenue for the rebate portion – 13 submissions have been made this financial year recouping \$382k in rebates.

Table 2 2025/26 Rates Outstanding Accounts Summary

Rating Year	Account Status	Property Count	Total Outstanding	Total Outstanding	Comment
2025/2026	Instalments	964	\$1,342,289	77.00%	Due 6 March 2026
	Court action	0	\$0.00	0.00%	N/A
	Debt Recovery	0	\$0.00	0.00%	N/A
	Payment Arrangements	21	\$40,062	2.30%	Those heavy in instalment arrears will be removed and recovery commence.
	Pensioners (non instalments)	66	\$258,797	14.85%	Reminders will be issued in April, expecting \$164k be received through 30 June. Deferred to be around \$95k.
	Miscellaneous	57	\$102,157	5.86%	Nothing remaining by 30 June 2026.
	Total		1,160	\$1,743,305	100.00%

CONCLUSION

Rates collections are progressing well and will continue to be monitored closely.

CHOOSE AN ITEM. OFFICER RECOMMENDATION / COMMITTEE RESOLUTION

<p>Committee Resolution Choose an item. Click or tap to enter a date.</p> <p>OFFICER RECOMMENDATION</p> <p>That the Audit, Risk and Improvement Committee recommend Council:</p>

That, pursuant to Part 6 of Council's Debt Collection Policy and regulation 5 of the *Local Government (Financial Management) Regulations 1996*, Council receive this Rates Collection report as at 10 January 2026.

REPORT ATTACHMENTS

No attachments

10.5 2602 DEFERRAL OF 2025 COMPLIANCE AUDIT RETURN

Report Reference Number	ACR-915
Prepared by	Janine May, EA/Governance Coordinator
Supervised by	Peter Kocian, Executive Manager Corporate Services
Meeting date	Wednesday, 25 February 2026
Voting requirements	Simple majority
Documents tabled	Nil
Attachments	Nil

PURPOSE

To update members on legislative changes relating to the completion and submission of the annual Compliance Audit Return (CAR) and the revised deadline for the 2025 return to accommodate this transition.

EXECUTIVE SUMMARY

Amendments have been made to the *Local Government (Audit) Regulations* in relation to requirements for the Annual Compliance Audit.

Audit Regulations – Regulation 14

Function area	Summary of Regulation 14 requirements
Annual compliance audit	<ul style="list-style-type: none"> • Local governments must complete a yearly compliance audit (1 January to 31 December) • Audit covers statutory requirements prescribed in reg. 13
CEO responsibilities	<ul style="list-style-type: none"> • CEO prepares the Compliance Audit Return (CAR) in a format approved by the Inspector • CEO submits the CAR to the ARIC
ARIC responsibilities	<ul style="list-style-type: none"> • ARIC reviews the CAR • ARIC reports results to Council and makes any recommendations it considers appropriate
Council responsibilities	<ul style="list-style-type: none"> • Council considers the CAR and ARIC's review at a council meeting • Council decides if any issues require action • Council adopts the CAR (with or without amendments)

BACKGROUND

Following adoption by Council, the local government compliance audit return was previously submitted to the Department of Local Government Industry Regulations and Safety. Following legislative changes, this return must now be lodged with the Local Government Inspector (Inspector).

To allow the transition to amended CAR procedures, the deadline for submission of the 2025 CAR has been extended to 30 September 2026.

CONSULTATION

Once the CAR is completed by officers, it will be independently audited and then considered by the ARIC, prior to adoption by Council.

STATUTORY ENVIRONMENT

Section 7.13(i) of the *Local Government Act 1995* requires that each local government carry out a compliance audit for the period 1 January to 31 December each year.

Recent amended Regulations 14 & 15 of the *Local Government (Audit) Regulations 1996* specify requirements with respect to the compliance audit as follows:

14. **Compliance audits**

- (1) *A local government must carry out an audit (a **compliance audit**) of the local government's compliance with the statutory requirements prescribed by regulation 13 for the period beginning on 1 January and ending on 31 December in each year.*
- (1A) *Subregulation (1) is subject to regulation 15A.*
- (2) *After a local government has carried out a compliance audit, the CEO must —*
 - (a) *prepare a compliance audit return in a form approved by the Inspector; and*
 - (b) *give a copy of the compliance audit return to the local government's audit, risk and improvement committee.*
- (3) *The audit, risk and improvement committee must —*
 - (a) *review the compliance audit return; and*
 - (b) *report to the council the results of that review.*
- (4) *When reporting to the council, the audit, risk and improvement committee must make any recommendations that the committee considers appropriate in relation to the compliance audit return.*
- (5) *The council must consider the compliance audit return and the results of the audit, risk and improvement committee's review (including any recommendations) at a meeting of the council.*
- (6) *The council must —*
 - (a) *determine if any matters raised by the audit, risk and improvement committee require action to be taken by the local government; and*
 - (b) *either —*
 - (i) *adopt the compliance audit return; or*
 - (ii) *adopt the compliance audit return subject to amendments proposed by the council.*

[Regulation 14 inserted: SL 2025/211 r. 14; amended: SL 2025/208 r. 30.]

15. **Signed compliance audit return and other information must be given to Inspector**

- (1) *After a compliance audit return has been adopted by the council under regulation 14(6)(b), the local government must give the following information to the Inspector —*
 - (a) *a copy of the compliance audit return (or amended compliance audit return, if applicable), signed by the mayor or president and by the CEO;*
 - (b) *any recommendations made under regulation 14(4) after the audit, risk and improvement committee has reviewed the compliance audit return;*
 - (c) *a copy of the relevant section of the minutes of the meeting at which the compliance audit return was adopted by the council;*
 - (d) *any additional information explaining or qualifying the compliance audit.*

- (2) *The information must be given to the Inspector no later than 31 March next following the period to which the return relates.*
- (3) *The Inspector may extend the 31 March deadline.*
[Regulation 15 inserted: SL 2025/211 r. 14.]

15A. Inspector may limit prescribed statutory requirements to be covered by compliance audit

- (1) *In this regulation —*
period means a period for which a compliance audit is required under regulation 14(1) that begins on or after 1 January 2026;
prescribed statutory requirement means a statutory requirement prescribed by regulation 13.
- (2) *The Inspector may, in respect of a period, determine that a compliance audit —*
 - (a) *is not to cover all of the prescribed statutory requirements; and*
 - (b) *is instead to cover only the prescribed statutory requirements specified in the determination.*
- (3) *The determination must be reflected in the form approved under regulation 14(2)(a) for the period.*
- (4) *Subregulation (5) applies if —*
 - (a) *the Inspector makes determinations under subregulation (2) in respect of 3 consecutive periods; and*
 - (b) *there is a prescribed statutory requirement that is specified under subregulation (2)(b) in none of those determinations.*
- (5) *If the Inspector makes a determination under subregulation (2) in respect of the period immediately after the 3 consecutive periods, the prescribed statutory requirement referred to in subregulation (4)(b) must be specified under subregulation (2)(b) in that determination (without limiting the other prescribed statutory requirements that may be specified).*
[Regulation 15A inserted: SL 2025/208 r. 31.]

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

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

Strategic Priority 5: Leadership and Governance

A proactive, approachable Council which values community consultation, transparency and accountability.

5.1 Strengthen organisational accountability and transparency.

RISK IMPLICATIONS

N/A

SITE INSPECTION

N/A

COMMENT

To meet the 30 September 2026 submission deadline, the 2025 CAR return will need to be prepared within a timeframe to allow audit by an independent consultant, in readiness for consideration by the ARIC at its 29 July 2026 meeting.

CONCLUSION

This report is provided for information.

CHOOSE AN ITEM. OFFICER RECOMMENDATION / COMMITTEE RESOLUTION

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

OFFICER RECOMMENDATION

That the Audit, Risk and Improvement Committee:

- 1. notes the new requirements in relation to the preparation and submission of the annual Compliance Audit Return as outlined within this report.**
- 2. be advised that the 2025 Compliance Audit Return will be submitted to the Committee Meeting of 29 July 2026.**

REPORT ATTACHMENTS

No Attachments

10.6 2602 JLT REPORT - CYBER SECURITY CONTROLS REVIEW 2025

Report Reference Number	ACR-908
Prepared by	Bron Browning, Manager, Corporate Services
Supervised by	Peter Kocian, Executive Manager, Corporate Services
Meeting date	Wednesday, 25 February 2026
Voting requirements	Simple
Documents tabled	
Attachments	

1. JLT Town of East Fremantle Cyber Review Report 2025 (Confidential)
2. Report extract – scoring/benchmarking tables (Confidential)

PURPOSE

The purpose of this report is to provide the Audit, Risk and Improvement Committee with the Town's JLT Cyber-Security Controls Review for 2025.

EXECUTIVE SUMMARY

This report, prepared by JLT, analyses the Town's 12 Key Control areas in Cyber Security to assist in setting priorities over the next 12 months to enhance the Town's overall cyber-posture and help avoid costly cyber breaches and keeping our community's data secure. In addition, this report also includes bench-marking information for references against the National and State average of public sector entities.

BACKGROUND

Cyber risk is a highly dynamic environment and has been regularly identified by Local Government CEO's in the annual JLT Public Sector Risk Survey report as a top two risk.

JLT have been providing these reports since 2022. The report is compiled based on the responses that the Town has provided to the Cyber Questionnaire that forms part of the Town's annual insurance renewal process.

This data demonstrates the implementation of specific controls to lower the impact of cyber-attacks across the sector and mapping the progression of the sector as a whole.

CONSULTATION

Focus Networks Pty Ltd

STATUTORY ENVIRONMENT

There are no statutory implications associated with this report.

POLICY IMPLICATIONS

The Town has a full suite of administrative ICT Policies:

- ICT Security Framework Policy
- Access Control Policy
- Bring Your Own Device Policy
- Change Management Policy

- Clean Desk Policy
- Data Backup Policy
- Data Destruction and Disposal Policy (and Disposal Form)
- Incident Management Plan and Incident Register
- ICT Risk Treatment Plan
- Password Policy
- Patching and Vulnerability Management Policy
- Remote Access Policy
- Training and Awareness Plan
- Use of Encryption Policy
- Information Classification Policy
- Information Security Policy

FINANCIAL IMPLICATIONS

There are no financial implications associated with this report.

STRATEGIC IMPLICATIONS

Town of East Fremantle Strategic Community Plan 2020-2030
 Strategic Priority 5: Leadership and Governance
 Strengthen governance, risk management and compliance.

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)
Cyber Security Attacks	Likely (4)	Extreme (5)	Extreme (17-25)	SERVICE INTERRUPTION Indeterminate prolonged interruption of services - non-performance >1 month	Treat through Policy framework and ICT security

RISK MATRIX

Consequence \ Likelihood		Consequence				
		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	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

This report reaffirms that the Town’s control environment is robust. It is noted that the tables extracted from the report illustrate an annual improvement in the Town’s rating and demonstrate that the Town’s ratings exceed both the State and National averages for all local government entities across all control categories.

Feedback from the Town’s IT Service Provider does indicate that the methodology adopted in the attached report appears to align against the US NIST Cyber Security Framework rather than the Essential Eight (Australian Cyber Security Centre Framework) or ISO27001 which is an international standard for building an information security management system.

More improvements against Endpoint Detection and Response, Logging and Monitoring, and Multifactor authentication will be achieved from current project work.

CONCLUSION

As the Town is subject to an annual Information Systems Audit conducted by the Office of the Auditor General, this includes a gap analysis against the International Security Standard. As such, the external audit framework is far more penetrative than a desktop assessment compiled by JLT. The JLT Report however is informative and reaffirms the Town’s maturity rating.

CHOOSE AN ITEM. OFFICER RECOMMENDATION / COMMITTEE RESOLUTION

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

OFFICER RECOMMENDATION

That the Audit, Risk and Improvement Committee receives the JLT Report Cyber Security Control Review 2025 prepared for the Town of East Fremantle (provided under Confidential Cover) and notes:

- (i) **The Town of East Fremantle rating assessment as depicted in the tables**

- (ii) The report should be read with reference to any audit findings arising from the external Information Systems Audit undertaken by the Office of the Auditor General**

REPORT ATTACHMENTS

Attachments start on the next page

Attachments 1-2
Confidential Attachments

10.7 CONSOLIDATED STATUS REPORT - 2026

Report Reference Number	ACR-902
Prepared by	Peter Kocian, Executive Manager Corporate Services
Supervised by	Jonathan Throssell, Chief Executive Officer
Meeting date	Wednesday, 25 February 2026
Voting requirements	Simple
Documents tabled	Nil

Attachments

1. Consolidated Status Report – Confidential
2. 2025 Interim Management Letter – Confidential
3. 2025 Final Management Letter - Confidential
4. 2025 Final IS Management Letter - Confidential

PURPOSE

A status report on all outstanding matters raised in external audit reports, financial management reviews, performance audits, internal audit reports and any other review relevant to the Committee's Terms of Reference is presented as a standing item.

EXECUTIVE SUMMARY

A status report has been prepared reporting against identified issues with respect to audit, risk management, internal controls, procurement matters and legislative compliance. The status report is not an exhaustive listing and is a fluid document and updated as issues are identified. It is presented to the Audit, Risk and Improvement Committee to assist in their role to report to Council and provide advice and recommendations on matters relevant to its terms of reference.

BACKGROUND

The Department of Local Government has published an Operational Guideline on Audit in Local Government. Appendix 3 of this Guideline ([The appointment, function and responsibilities of audit committees](#)) lists several matters that should be presented to an Audit Committee for review and monitoring:

Risk Management:

- Reviewing whether the local government has an effective risk management system;
- Reviewing whether the local government has a current and effective business continuity plan;
- Reviewing areas of potential non-compliance with legislation, regulations and standards and local governments policies;
- Reviewing the following; litigation and claims, misconduct, and significant business risks;
- Obtaining regular risk reports, which identify key risks, the status and the effectiveness of the risk management systems, to ensure that identified risks are monitored and new risks are identified, mitigated and reported;
- Assessing the adequacy of local government processes to manage insurable risks and ensure the adequacy of insurance cover, and if applicable, the level of self-insurance;
- Reviewing the effectiveness of the local governments internal control system with management and the internal and external auditors;

- Assessing whether management has controls in place for unusual types of transactions and/or any potential transactions that might carry more than an acceptable degree of risk;
- Assessing the local government’s procurement framework with a focus on the probity and transparency of policies and procedures/processes and whether these are being applied.

Internal Control Systems:

- Separation of roles and functions, processing and authorisation;
- Control of approval of documents, letters and financial records;
- Limit of direct physical access to assets and records;
- Control of computer applications and information system standards;
- Regular maintenance and review of financial control accounts and trial balances;
- Comparison and analysis of financial results with budgeted amounts;
- Report, review and approval of financial payments and reconciliations;
- Comparison of the result of physical cash and inventory counts with accounting records.

Legislative Compliance:

- Monitoring compliance with legislation and regulations;
- Reviewing the annual Compliance Audit Return and reporting to Council the results of that review;
- Reviewing whether the local government has procedures for it to receive, retain and treat complaints, including confidential and anonymous employee complaints;
- Obtaining assurance that adverse trends are identified and review managements plans to deal with these;
- Reviewing management disclosures in financial reports of the effect of significant compliance issues;
- Considering the internal auditors role in assessing compliance and ethics risks in their plan;
- Monitoring the local government’s compliance frameworks dealing with relevant external legislation and regulatory requirements.

CONSULTATION

Executive Leadership Team
 Manager Corporate Services
 Responsible staff for implementing recommendations.

STATUTORY ENVIRONMENT

Regulation 17 of the *Local Government (Audit) Regulations 1996* requires the CEO to review the appropriateness and effectiveness of a local government’s systems and procedures in relation to financial management, risk management, and legislative compliance separately or all at the one time, on the provision that each matter is reviewed at least once every four years. The CEO is also required to report the results of that review to Council.

The last review was completed in November 2022. Moore Australia have been appointed to complete the 2025/26 review, with a draft report expected in late February 2026. This final report will be tabled at the next Committee meeting.

POLICY IMPLICATIONS

There are no Council Policies relevant to this matter.

FINANCIAL IMPLICATIONS

There are no direct financial implications stemming from the Officer’s Recommendation. However, should the ARIC request independent assurance that controls have been implemented, then 3rd party costs will be incurred.

STRATEGIC IMPLICATIONS

Strategic Priority 5 Strategic Community Plan – 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 key audit findings are not actioned within a timely manner	Possible (3)	Moderate (3)	Moderate (5-9)	COMPLIANCE Some temporary non-compliance	Control through oversight by the Audit Committee and ensuring adequate budget allocation for resourcing

RISK MATRIX

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

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

RISK RATING

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

SITE INSPECTION

Not applicable.

COMMENT

The Town has received the following Management Letters arising from external audit for 2025:

- Interim Financial Audit
- Annual Financial Audit
- Information Systems Audit

Preliminary advice indicates that there may be a management letter point from HLB Mann Judd pertaining to Belgravia’s audit. Any findings will be added to the status report.

Audit Findings are summarised as follows, with detailed explanations provided in the attachments:

Index of findings	Potential impact on audit opinion	Rating			Prior year finding
		Significant	Moderate	Minor	
1. Delayed capitalisation of property, plant and equipment	No			✓	✓

Index of findings	Potential impact on audit opinion	Rating			Prior year finding
		Significant	Moderate	Minor	
1. No separate bank account for East Fremantle Community Park operations		✓			
2. Inadequate monitoring of sublicense agreement	No		✓		
3. Policy review	No			✓	

Index of findings	Potential impact on audit opinion	Rating			Prior year finding
		Significant	Moderate	Minor	
1. Application security management			✓		✓
2. Information security awareness training				✓	✓
3. Continuity management				✓	✓
4. Classification of information				✓	✓
5. Endpoint security				✓	✓
6. Human resources onboarding process				✓	
7. Admin interface publicly exposed				✓	

The eleven (11) findings from the 2025 external audit have been incorporated into the status report, along with three (3) previous audit findings that have yet to be closed.

The following findings have been prioritised for review and action in the next three months:

- Discussion with Belgravia Management regarding non-compliance under the Operator Agreement. This will involve a complete review of Contractor obligations under the Agreement (findings 1 & 2 from the Annual Financial Audit).
- End-point security. A Project is underway with the Town’s IT Service Provider.
- Business Continuity Management. Council have approved a budget variation for a business continuity exercise to be undertaken.

Most of the remaining findings are assessed by OAG as minor risk and will be addressed as resources allow.

CONCLUSION

The Audit, Risk and Improvement Committee should satisfy itself that the Town’s performance in relation to completion of the Consolidated Status Report is acceptable and within the parameters of the Risk Framework.

CHOOSE AN ITEM. OFFICER RECOMMENDATION / COMMITTEE RESOLUTION

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

OFFICER RECOMMENDATION

That the Audit, Risk and Improvement Committee receives the Consolidated Status Report on items relevant to its Terms of Reference.

REPORT ATTACHMENTS

Attachments start on the next page

Attachments 1-4
Confidential Attachments

11 MATTERS BEHIND CLOSED DOORS

12 CLOSURE OF MEETING