

# CITY OF ARMADALE

## AGENDA

**OF THE CORPORATE SERVICES COMMITTEE TO BE HELD IN THE FUNCTION ROOM, ADMINISTRATION CENTRE, 7 ORCHARD AVENUE, ARMADALE ON TUESDAY, 13 DECEMBER 2022 AT 7.00PM.**

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*A meal will be served at 6:15 p.m.*

### **PRESENT:**

### **APOLOGIES:**

Cr J Keogh (Leave of Absence)  
Cr K Kamdar (Leave of Absence)

### **OBSERVERS:**

### **IN ATTENDANCE:**

### **PUBLIC:**

*“For details of Councillor Membership on this Committee, please refer to the City’s website – [www.armadale.wa.gov.au/your\\_council/councillors](http://www.armadale.wa.gov.au/your_council/councillors).”*

## **DISCLAIMER**

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The Disclaimer for protecting Councillors and staff from liability of information and advice given at Committee meetings to be read.

## **DECLARATION OF MEMBERS' INTERESTS**

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## **QUESTION TIME**

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*Public Question Time is allocated for the asking of and responding to questions raised by members of the public.*

*Minimum time to be provided – 15 minutes (unless not required)*

*Policy and Management Practice EM 6 – Public Question Time has been adopted by Council to ensure the orderly conduct of Public Question time and a copy of this procedure can be found at <http://www.armadale.wa.gov.au/PolicyManual>*

*It is also available in the public gallery.*

*The public's cooperation in this regard will be appreciated.*

## **DEPUTATION**

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## **CONFIRMATION OF MINUTES**

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## **RECOMMEND**

**Minutes of the Corporate Services Committee Meeting held on 22 November 2022 be confirmed.**

## **ITEMS REFERRED FROM INFORMATION BULLETIN**

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### **Items in Issue No.14**

#### **Progress Report**

Progress Report on Contingency, Operational & Strategic Projects

#### **Outstanding Matters & Information Items**

Report on Outstanding Matters – Corporate Services Committee

#### **Economic Development**

Tourism & Visitor Centre Report

#### **Report of the Common Seal**

*If any of the items listed above require clarification or a report for a decision of Council, this item to be raised for discussion at this juncture.*

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## CORPORATE SERVICES COMMITTEE

13 DECEMBER 2022

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### **1.1 - LIST OF ACCOUNTS PAID - OCTOBER 2022**

WARD : ALL  
FILE No. : M/628/22  
DATE : 21 November 2022  
REF : MH  
RESPONSIBLE : Executive Director  
MANAGER : Corporate Services

**In Brief:**

- The report presents, pursuant to Regulation 13(1), (3) and (4) of the *Local Government (Financial Management) Regulations 1996*, the List of Accounts paid for the period 1 October to 31 October 2022 as well as the credit card statements for October 2022.

### **Tabled Items**

Nil.

### **Decision Type**

- ☐ **Legislative** The decision relates to general local government legislative functions such as adopting/changing local laws, town planning schemes, rates exemptions, City policies and delegations etc.
- ☒ **Executive** The decision relates to the direction setting and oversight role of Council.
- ☐ **Quasi-judicial** The decision directly affects a person's rights or interests and requires Councillors at the time of making the decision to adhere to the principles of natural justice.

### **Officer Interest Declaration**

Nil.

### **Strategic Implications**

4. Leadership
- 4.3 Financial Sustainability
- 4.3.2 Undertake active financial management to ensure that the annual budget is achieved and any variances are promptly identified and addressed.

### **Legal Implications**

Section 6.10 (d) of the *Local Government Act 1995* refers, ie.

#### **6.10 Financial management regulations**

*Regulations may provide for —*

- (d) *the general management of, and the authorisation of payments out of —*
  - (i) *the municipal fund; and*
  - (ii) *the trust fund,*  
*of a local government.*

Regulation 13(1), (3) & (4) of the *Local Government (Financial Management) Regulations 1996* refers, ie.

#### **13. Lists of Accounts**

- (1) *If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared —*
  - (a) *the payee's name;*
  - (b) *the amount of the payment;*
  - (c) *the date of the payment; and*
  - (d) *sufficient information to identify the transaction.*
- (3) *A list prepared under subregulation (1) is to be —*
  - (a) *presented to the council at the next ordinary meeting of the council after the list is prepared; and*
  - (b) *recorded in the minutes of that meeting.*
- (4) *After the list referred to in subregulation (1) has been prepared for a month the total of all other outstanding accounts is to be calculated and a statement of that amount is to be presented to the council at the meeting referred to in subregulation (3)(a).*

### **Council Policy/Local Law Implications**

Nil.

### **Budget/Financial Implications**

All accounts paid have been duly incurred and authorised for payment as per approved purchasing and payment procedures.

### **Consultation**

Nil.

## **BACKGROUND**

Pursuant to Section 5.42 of the *Local Government Act 1995 (Delegation of some powers and duties to CEO)*, Council has resolved to delegate to the CEO (*Delegation Payment from Municipal and Trust Funds refers*) the exercise of its powers to make payments from the municipal and trust funds.

## **COMMENT**

The List of Accounts paid for the period 1 October to 31 October 2022 is presented as an attachment to this report as well as the credit card statements for October 2022.

## **RECOMMEND**

**That Council note the List of Accounts paid as presented in the attachment to this report and summarised as follows:**

### **Municipal Fund**

**Accounts paid totaling \$12,118,570.73 on transactions 2286 to 3191 & Payrolls dated 2 October, 16 October and 30 October.**

### **Credit Card**

**Accounts Paid totalling \$8,752.62 for the period ended October 2022.**

## **ATTACHMENTS**

1. [↓](#) Monthly Cheque and Credit Card Report - October 2022

## **1.2 - STATEMENT OF FINANCIAL ACTIVITY - OCTOBER 2022**

WARD : ALL  
FILE No. : M/629/22  
DATE : 21 November 2022  
REF : MH  
RESPONSIBLE : Executive Director  
MANAGER : Corporate Services

### **In Brief:**

- This report presents the City's Monthly Financial Report for the four (4) month period ended 31 October 2022.
- This report recommends accepting the Financial Report for the four (4) month period ended 31 October 2022, noting there are reportable actual to budget material variances for the period.

### **Tabled Items**

Nil.

### **Decision Type**

- ☐ **Legislative** The decision relates to general local government legislative functions such as adopting/changing local laws, town planning schemes, rates exemptions, City policies and delegations etc.
- ☒ **Executive** The decision relates to the direction setting and oversight role of Council.
- ☐ **Quasi-judicial** The decision directly affects a person's rights or interests and requires Councillors at the time of making the decision to adhere to the principles of natural justice.

### **Officer Interest Declaration**

Nil.

### **Strategic Implications**

4. Leadership
- 4.3 Financial Sustainability
- 4.3.2 Undertake active financial management to ensure that the annual budget is achieved and any variances are promptly identified and addressed.

### **Legal Implications**

*Local Government Act 1995 – Part 6 – Division 3 – Reporting on Activities and Finance  
Local Government (Financial Management) Regulations – Part 4 – Financial Reports.*

*Local Government Act 1995 – s.6.11 Reserve accounts*

- (1) Subject to subsection (5), where a local government wishes to set aside money for use for a purpose in a future financial year, it is to establish and maintain a reserve account for each such purpose.*
- (2) Subject to subsection (3), before a local government —*
  - (a) changes\* the purpose of a reserve account; or*
  - (b) uses\* the money in a reserve account for another purpose, it must give one month's local public notice of the proposed change of purpose or proposed use.*

*\* Absolute majority required.*
- (3) A local government is not required to give local public notice under subsection (2) -*
  - (a) where the change of purpose or of proposed use of money has been disclosed in the annual budget of the local government for that financial year; or*
  - (b) in such other circumstances as are prescribed.*
- (4) A change of purpose of, or use of money in, a reserve account is to be disclosed in the annual financial report for the year in which the change occurs.*
- (5) Regulations may prescribe the circumstances and the manner in which a local government may set aside money for use for a purpose in a future financial year without the requirement to establish and maintain a reserve account*

### **Council Policy/Local Law Implications**

Nil.

### **Budget/Financial Implications**

The Statement of Financial Activity, as presented, refers and explains.

### **Consultation**

Nil.

## **BACKGROUND**

A local government is required to prepare a statement of financial activity reporting on the revenue and expenditure as set out in the annual budget for that month. The details in the statement are those as prescribed and the statement is to be reported to Council.



## COMMENT

Presented as an attachment this month, is the fourth monthly financial statement (presented in nature and type format) prepared from information posted in the OneCouncil system following the “go live” for Phase One on July 1. Work is continuing on refining and improving the presentation and information in the detailed notes.

For the purposes of reporting other material variances from the Statement of Financial Activity, the following indicators, as resolved by Council, have been applied.

### Revenue

- Material variances are identified where, for the period being reported, the actual varies to the budget by an amount of (+) or (-) \$100,000 and in these instances an explanatory comment has been provided.

### Expense

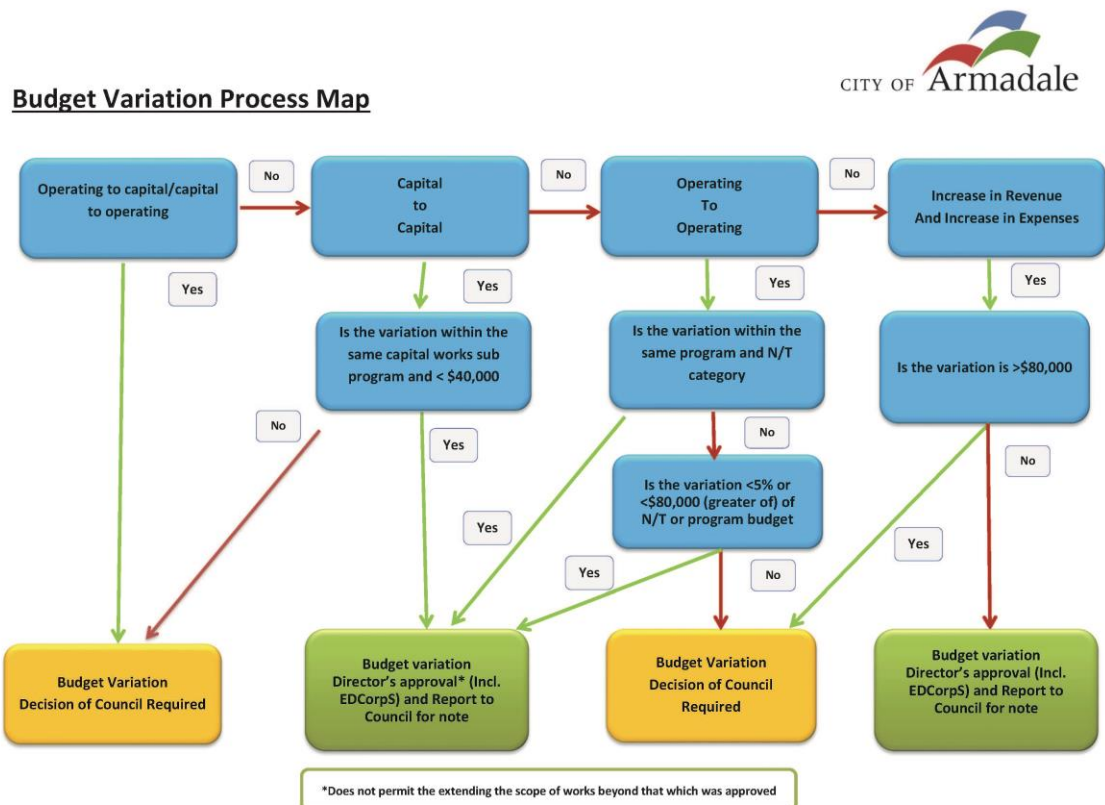
- Material variances are identified where, for the period being reported, the actual varies to the budget by an amount of (+) or (-) \$100,000 and in these instances an explanatory comment has been provided.

For the purposes of explaining each Material Variance, a three part approach has been taken. The parts are:

1. Period Variation  
Relates specifically to the value of the Variance between the Budget and Actual figures for the period of the report.
2. Primary Reason  
Explains the primary reasons for the period Variance. As the report is aimed at a higher level analysis, minor contributing factors are not reported.
3. Budget Impact  
Forecasts the likely dollar impact on the Annual Budget position. It is important to note that figures in this part are ‘indicative only’ at the time of reporting, for circumstances may subsequently change.

At the 27 June 2022 Ordinary Meeting, Council adopted the Budget Variations Process Map which was the same as that adopted for FY22. Budget variations are presented to Council for authorisation by 'Absolute Majority' in circumstances where a forecast variation requires a movement from:

- Operating to Capital
- Capital to Capital over \$40,000
- Capital to Operating
- Operating to Operating for amounts greater than 5% or \$80,000 (whichever is greater).



## DETAILS

Presented as an attachment is the Monthly Statement of Financial Activity for the four (4) month period ended 31 October 2022.

### Capital Carry Forward Program Update

Included in the monthly reports is the status of the capital carry forward program as at the end of October 2022 to tie in with the monthly financials report. This is a historical perspective and the Executive Leadership Team regularly review the current status.

The information provided below has been prepared in the format previously reported and is broken up into the different phases as listed.

### Project Delivery Phases

The capital projects in the table below have been categorised into the project phases that each project is in.

The phases are:

1. Planning phase – This phase entails establishing the project team and resources, confirming the project business case, and undertaking the project precedent prior to initiating the project. This may include agency approvals, Council approval, business case modelling and concept design, and in some cases land acquisition and utility service provider advice.
2. Design phase - This phase as it suggests includes the detailed design and specifications for the project, the full project costings, and regulatory approvals.
3. Procurement & Contracts phase – This phase establishes the contracts and resources required to construct and deliver the project and confirms the stages of construction.
4. Construction phase – Effectively the project build and test.
5. Project completion phase – This phase involves acceptance and handover/practical completion and any peripheral works to complete the project which do not form part of the main project.

FY21/22 CFWDS with Funding Source – 31 October 2022			<i>Spend % is actual and committed purchase orders against budget</i>		
	Original Project Budget	Cfwd Budget	Spend	Funding Source	Comments
	\$	\$	%		
<b>Planning Phase</b>					
Landfill Gas Capture	315,300	315,300	4%	Reserve	Target completion – Qtr 3 FY23
Railway Avenue	2,990,000	2,990,000	0%	Grant/Muni	PTA liaison re alignment ongoing. A revised design is being confirmed which will achieve Council's objectives. Report forthcoming in due course.
Eighth Rd	5,657,300	1,500,000	0%	Grant	Design review and land acquisition in progress
Hawkestone Rd	58,900	56,674	0%	Muni	Design review and land acquisition in progress – construct FY24
Street Lighting New	25,000	21,743	100%	Muni	Completed – final invoices pending
Kelmscott Streetscape	75,000	75,000	0%	Muni	Likely finish Qtr 4 FY23
Champion Lakes Resource Centre	291,000 (Revised)	277,678 (Revised)	9%	Reserve	Scope and design in progress
St Francis Xavier Church	100,000	97,000	0%	Muni	Scope and design in progress
Final Cover and Rehab – Landfill	7,280,000	2,000,000	0%	Reserve	DEWR approvals in progress. The project strategy is under review and will be considered in budget review.
Stereo Armadale Hall	40,000	40,000	0%	Muni	Target completion – Qtr 2 FY23
Basketball Backboards	90,000	90,000	0%	Muni	Target completion – Qtr 2 FY23
Public Art	100,000	100,000	0%	Muni	Target completion for Derry Ave mural – Qtr 3 FY23
<b>Total Planning Phase</b>	<b>17,022,500</b>	<b>7,563,395</b>			

FY21/22 CFWDS with Funding Source – 31 October 2022			Spend % is actual and committed purchase orders against budget		
	Original Project Budget	Cfwd Budget	Spend	Funding Source	Comments
	\$	\$	%		
<b>Detailed Design Phase</b>					
Entry Statement – Forrestdale	24,000	23,760	2%	Muni	Likely completion – Qtr 4 FY23, subject to manufacturing
Entry Statement – Kelmscott	24,000	24,000	0%	Muni	Likely completion – Qtr 4 FY23, subject to manufacturing
Municipal Reserves	73,400	73,400	0%	Muni	In design – completion Qtr 4 FY23
Rothery Park	320,000	317,250	0%	Reserve	In design – completion Qtr 4 FY23
Gwynne Park Football Pavilion	185,000	160,860	0%	Muni	To be completed – second half FY23
Alfred Skeet Oval Pavilion	42,000	133,833	0%	Muni	Target completion – Qtr 4 FY23
Piara Waters Library	8,480,000 (Revised)	1,774,600 (Revised)	19%	Reserve	Design to be completed Qtr 2 FY23. Report to Council on Construction Tender due March '23.
Morgan Park	3,756,500	386,000 (Revised)	22%	Grant	Design to be completed Qtr 2 FY23
Forrestdale Hub	5,835,000	600,000 (Revised)	18%	DCP/Muni	Design to be completed Qtr 2 FY23
Drop n Shop Parking and Entrance Road	100,000	100,000	0%	Reserve	Target completion – Qtr 2 FY23
<b>Detailed Design Total</b>	<b>18,839,900</b>	<b>3,593,703</b>			
<b>Procurement and Contracts Phase</b>					
Gwynne Park	30,000	29,550	39%	Muni	Target completion – Qtr 2 FY23
Neilson Avenue	25,900	25,900	0%	Muni	Construction contingency funds
Reg Williams Reserve	120,000	117,806	88%	Muni	Target completion – Qtr 2 FY23
Shipwreck Park	170,000	170,000	100%	Muni	Contract awarded
<b>Procurement Total</b>	<b>345,900</b>	<b>343,256</b>			
<b>Construction Qtr 1 Completion</b>					
Data Connection - landfill	35,500	16,206	0%	Reserve	Completion date pending external service provider
Lina Hart Reserve	45,000	45,000	97%	Muni	Completed
Rosette Park	58,100	58,100	92%	Muni	Practical completion Nov 22
Champion Centre solar	100,000	42,702	0%	Muni	Completion Qtr 2 FY23
<b>Construction Qtr 1 Completion Total</b>	<b>238,600</b>	<b>162,008</b>			
<b>Construction Qtr 2 Completion</b>					
CCTV – Landfill	33,400	30,500	0%	Reserve	Associated with Weighbridge project, Q3 FY23 completion.
Corondale Reserve	674,800	528,513	100%	POS/T	Completed – final invoices pending
Gwynne Park	96,500	81,527	60%	Muni	Completed – final invoices pending
Ticklie Park	760,300	87,648	13%	POS/T	Completed – final invoices pending

FY21/22 CFWDS with Funding Source – 31 October 2022			Spend % is actual and committed purchase orders against budget		
	Original Project Budget	Cfwd Budget	Spend	Funding Source	Comments
	\$	\$	%		
Trailer Transfer Area	100,000	52,056	100%	Reserve	Complete
Weighbridge Replacement	380,000	351,146	83%	Reserve	Expected to be completed Q3 FY23
San Jacinta Reserve	35,000	31,800	39%	Muni	Completed – final invoices pending
Bedforddale Pavilion	683,000	429,694	100%	Muni	Internal works completed
Robot Park	90,000	89,396	74%	Muni	Completed
<b>Construction Qtr 2 Completion Total</b>	<b>2,853,000</b>	<b>1,682,280</b>			
<b>Construction Qtr 4 Completion</b>					
RK Bush Fire Brigade	<b>5,390,900</b> (Revised)	<b>4,329,247</b> (Revised)	<b>8%</b>	Grant and Reserve	Tender has been let following Council decision and completion expected Qtr 2 FY24. Refer item CE01/11/22
<b>Completion Phase – Qtr 1</b>					
Armada Road	179,300	116,416	0%	Grant/Muni	Anticipating completion in Qtr 2 FY23
John Dunn Hall	3,562,000 (Revised)	831,342 (Revised)	100%	Muni and Reserve	Works in progress – nearing completion
Palomino Reserve	84,000	65,072	93%	Muni	Works in progress – nearing completion
Rotary Park	24,000	7,582	31%	Muni	Completed
Rushton Park	11,900	10,613	100%	Muni	Completed
Trailer Transfer Area	49,400	38,094	38%	Reserve	Works in progress – nearing completion
Westfield Heron Reserve	1,500,100	322,470	75%	Grant	Completed – final invoices pending
Warton Rd	904,300	173,300	0%	Muni	COG to advise when completed
Alderson Park	75,000	51,724	100%	Muni	Works in progress – nearing completion
Chiltern Estate	100,000	6,862	48%	Muni	Completed
Bronzewing Reserve	75,000	31,492	12%	Muni	Completed
Creyk Park	20,000	16,078	30%	Muni	Project in consolidation
AFAC Solar	722,300	74,471	78%	Grant	Works in progress – nearing completion
Leachate Drainage	50,000	14,124	0%	Reserve	Completion date under review
Site Fencing Landfill	50,000	37,784	59%	Reserve	Works in progress – nearing completion
Security Landfill	50,000	31,183	58%	Reserve	Works in progress – nearing completion
Optic Fibre to Depot	210,000	163,020	100%	Muni	Works in progress – nearing completion
<b>Completion Phase – Qtr 1 Total</b>	<b>7,667,300</b>	<b>1,991,627</b>			
<b>Completion Phase – Qtr 4</b>					
Skeet Rd Planting	345,100	7,529	100%	DCP	Completed
Skeet Rd Consolidated	307,600	41,796	76%	Reserve	Maintenance period extended
<b>Completion Phase – Qtr 4</b>	<b>652,700</b>	<b>49,325</b>			

FY21/22 CFWDS with Funding Source – 31 October 2022			<i>Spend % is actual and committed purchase orders against budget</i>		
	Original Project Budget	Cfwd Budget	Spend	Funding Source	Comments
	\$	\$	%		
<b>Total</b>					
<b>Supplier Delay</b>					
Heavy Plant Items	2,864,000	2,864,000	100%	Reserve	All items ordered – 2 Waste Trucks delivered Sept
Light Fleet Items	1,125,158	1,125,158	78%	Reserve	Some items ordered – 1 Utility delivered in September
<b>Supplier Delay Total</b>	<b>3,989,158</b>	<b>3,989,158</b>			
<b>CFWD PROJECT TOTAL (Revised)</b>		<b>23,703,999</b>			<b>Original carry forward \$18.84M</b>

### Major Projects Review

Council, in November (CEO1/11/22 and CS54/11/22) approved amendments to the FY23 project values of six carry forward projects listed in the tables above. The carry forward amount in the table has now been listed as the amended FY23 annual budget amount and the original project cost is now the amended total project cost based on the resolution.

These items are the Roleystone Karragullen Volunteer Bush Fire Brigade Station, Champion Lakes Resource Centre, John Dunn Pavilion, Piara Waters Library, Morgan Park Pavilion and the Forrestdale Hub Hall and Pavilion.

### Monthly Financials

This month there have been three presentation changes to the report. The Explanation of Material Variances page previously provided at Note 10 has been moved to Note 1 directly after the Statement of Financial Activity by Nature or Type.

Two new notes have been added – Note 5 – Other Current Assets and Note 8 – Lease Liabilities. The report continues to be worked on and refined in line with the information that is now available in the One Council system and further enhancements will be made over the coming months.

### Rates Debtors

The rates debt data for \$250 and over (excluding pensioners) as produced by the system is provided below. Further efforts into collecting the 3 year plus category is underway and each of these debtors will be contacted over the next few months and individual collection actions based on the type and size of the debt will be determined.

Oct-22		Non Pensioner							
		One Year		Two Years		Three + Years		TOTAL	
		#	\$	#	\$	#	\$	#	\$
ALL	Year One	454	569,335	198	422,641	184	397,215	836	1,389,191
ALL	Year Two				254,176		378,481		632,657
ALL	Year Three						555,192		555,192
<b>TOTAL</b>		<b>454</b>	<b>569,335</b>	<b>198</b>	<b>676,817</b>	<b>184</b>	<b>1,330,888</b>	<b>836</b>	<b>2,577,040</b>

**Change from last month**      -163   -\$243,475      -21   -\$64,212      -23   -\$68,565      -207   -**\$376,252**

**YTD Change**                      -523   -\$687,626      -44   -\$130,380      -31   -\$117,082      -598   -**\$935,088**

### Sundry Debtors

Significantly more time is now being spent on following up the collection of sundry debtors as the total due is higher than normal. In particular, Finance is working collaboratively with the Waste Management team to get the commercial tipping fees due back to a normal trading level. There are also large DCP invoices that are due and payable and these are being followed up with Development Services. This area will be a priority focus over the coming months and further updates to Council will be provided during that time.

### OneCouncil Implementation

The City successfully implemented the first phase of the *OneCouncil* ERP project on 1<sup>st</sup> July this year. Phase one included Human Resources & Payroll, Supply Chain, Assets and Finance. As reported to Council, asset migration has continued in the second half of the year, due to the size and complexity of asset data. The migration was recently completed in November. Revenue systems currently remain in the *Authority* system and will be implemented as part of Phase Two. These systems include rates, sundry debtors and cash receipting.

At this point in time, and midway through the *OneCouncil* implementation, the City's financial information is being captured in two systems, *Authority* and *OneCouncil*. The revenue information is transferred to the *OneCouncil* system for reporting via an automated bridging process.

The asset data migration and automated bridging process has required estimates to be made in the financial statements for the purpose of producing the monthly financial report, for items such as depreciation, asset disposals, and some receivables. Further, there is a configuration change required to the bridging process, in order for the Finance Team to perform reconciliations. Therefore, these Statements represent the most accurate information available, but maybe subject to change. It is expected that the Statements and Notes will be fully automated for the statements to be presented in February 2023.

## **RECOMMEND**

**That Council pursuant to Regulation 34 of the *Local Government (Financial Management) Regulations 1996* (Financial Activity Statement Report) accept the Statement of Financial Activity for the four (4) month period ended 31 October 2022; and:**

- i. Note that there are reportable actual to budget material variances for the period**
- ii. Note the \$256.89 small rates debts written off under Primary Delegation 1.0 and Secondary Delegation CORPS 1.1.**

## **ATTACHMENTS**

- 1. [Small Balalnce Rates Interest Written Off - October 2022](#)
- 2. [October 2022 - Monthly Financial Report](#)



***1.3 - LONG TERM FINANCIAL PLAN (LTFP): 2024-2043***

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WARD : ALL  
FILE No. : M/618/22  
DATE : 14 November 2022  
REF : MH/AW  
RESPONSIBLE : Executive Director  
MANAGER : Corporate Services

**In Brief:**

- The Long Term Financial Plan (LTFP) FY24 to FY43 has been developed and was introduced to Councillors in a Workshop in early November 2022.
- The LTFP incorporates and builds on the same principles and outputs as the Four Year Budgets previously adopted by Council.
- The current draft of the LTFP sets the base line version, which will continue to be a live document throughout the year as inputs change and get updated via the Annual Budget process.
- The base line will allow the development and analysis of various scenarios.
- Recommend that Council endorse the baseline LTFP for the period 2024 to 2043 as a reference document for further financial planning activities.

**Tabled Items**

Nil.

**Decision Type**

- ☐ **Legislative** The decision relates to general local government legislative functions such as adopting/changing local laws, town planning schemes, rates exemptions, City policies and delegations etc.
- ☒ **Executive** The decision relates to the direction setting and oversight role of Council.
- ☐ **Quasi-judicial** The decision directly affects a person's rights or interests and requires Councillors at the time of making the decision to adhere to the principles of natural justice.

**Officer Interest Declaration**

Nil.

### **Strategic Implications**

Strategic leadership and effective management

4.1.2 Develop and maintain a comprehensive suite of strategies and plans to guide the City's delivery of infrastructure and services to the community.

4.3.1 Undertake strategic financial planning to ensure that appropriate services are effectively delivered, assets are efficiently managed and renewed, and funding strategies are equitable and responsible.

### **Legal Implications**

Section 6.2 of the *Local Government Act 1995* (Local Government to prepare an annual budget) and Regulation 19DA of the *Local Government (Administration) Regulations 1996* (Corporate Business Plan requirements)

#### ***Section 6.2 Local government to prepare annual budget***

- (1) *During the period from 1 June in a financial year to 31 August in the next financial year, or such extended time as the Minister allows, each local government is to prepare and adopt\*, in the form and manner prescribed, a budget for its municipal fund for the financial year ending on the 30 June next following that 31 August.*

*\* Absolute majority required.*

- (2) *In the preparation of the annual budget the local government is to have regard to the contents of the plan for the future of the district made in accordance with section 5.56 and to prepare a detailed estimate for the current year of —*
- (a) the expenditure by the local government; and*
  - (b) the revenue and income, independent of general rates, of the local government; and*
  - (c) the amount required to make up the deficiency, if any, shown by comparing the estimated expenditure with the estimated revenue and income.*

#### ***19DA. Corporate business plans, requirements for (Act s. 5.56)***

- (1) *A local government is to ensure that a corporate business plan is made for its district in accordance with this regulation in respect of each financial year after the financial year ending 30 June 2013.*
- (2) *A corporate business plan for a district is to cover the period specified in the plan, which is to be at least 4 financial years.*
- (3) *A corporate business plan for a district is to —*
- (a) set out, consistently with any relevant priorities set out in the strategic community plan for the district, a local government's priorities for dealing with the objectives and aspirations of the community in the district; and*

- (b) govern a local government's internal business planning by expressing a local government's priorities by reference to operations that are within the capacity of the local government's resources; and*
  - (c) develop and integrate matters relating to resources, including asset management, workforce planning and long-term financial planning.*
- (4) A local government is to review the current corporate business plan for its district every year.*
- (5) A local government may modify a corporate business plan, including extending the period the plan is made in respect of and modifying the plan if required because of modification of the local government's strategic community plan.*
- (6) A council is to consider a corporate business plan, or modifications of such a plan, submitted to it and is to determine\* whether or not to adopt the plan or the modifications.*

\*Absolute majority required.

### **Council Policy/Local Law Implications**

Nil.

### **Budget/Financial Implications**

The output tables provided in this Report are a snapshot of what the model produces and provide an indication annually of the City's financial position and overall budget position based on the current assumptions in use.

### **Consultation**

- Councillors
- Executive Leadership Team
- Operational Management Team.

## **BACKGROUND**

The Long Term Financial Plan (LTFP) forms part of the Council's Integrated Planning and Reporting Framework and is fundamental for evaluating the impacts of service delivery and capital investment choices on the financial sustainability of the City. Given the importance, Council has set a Key Performance Indicator to review the Long Term Financial Plan (LTFP).

The new LTFP model has been developed in conjunction with the West Australian Treasury Corporation, with similar functionality and insights to the Four Year Budget. The perspectives are now able to be extrapolated out over a twenty year period based on a series of key assumptions. The LTFP also produces the Statutory Statements and Ratios for the 20 year period (see attached).

The LTFP has utilised information from other informing Strategies and Plans, such as the Community Infrastructure Plan and Asset Management Plans and will enable the impact of those inputs to be assessed over the medium to long term.

Scenarios will be developed over the coming month for Council to review and evaluate the impacts of strategic choices around the timing and level of investment in strategic initiatives and projects.

The LTFP and the Scenarios will inform the Annual Budget as part of the financial planning process annually, and will continue to be updated with changes to assumptions as and when they are required throughout the year.

## **DETAILS OF PROPOSAL**

### Critical issues for the City of Armadale

Previous financial planning activities have identified a number of critical issues for Councillors to consider. These issues revolve around:

1. Addressing the deficit operating position over the medium to long term, to realise a balanced or surplus operating position
2. Establishing the desired rating effort, level of rates and user pays fees and charges, cognisant of the principles of affordability and beneficiary pays
3. Confirming the range, scope and cost of services, which in Council's view, meets the expectations of the community
4. Determining the timing and application of capital investment, to strike a balance between asset renewal and the provision of new assets. This builds capacity to renew assets when they reach the end of their useful life and provide new assets to meet community demand;
5. Addressing the commitment to asset renewal in the medium to long term to ensure sufficient future capacity and ensure intergenerational equity
6. Establish reasonable limitations on future borrowings
7. Intergenerational equity in the context of planned transfers to reserves for future projects.

More recently, the issues have centred on the short term supply chain issues and escalating construction costs.

### Financial Strategies adopted in the latest version of the Four Year Budget/LTFP

Against a backdrop of financial and economic indicators, such as the Local Government Cost Index, Councillors provided guidance on a preferred set of assumptions and financial strategies which were adopted in April and June this year, through the financial planning, four-year budget and annual budget process. The strategies aim to consolidate and improve the financial position of the City, and to ensure capacity to deliver important services to the community in the future.

The strategies for the initial four years that are incorporated in the draft LTFP:

1. Growth - Adopt Moderate growth in rateable property growth at 750, then 750,700,700 respectively over the years FY23 to FY26 @ \$1,450/residential property
2. Rates Index - Apply an index of 4.0%, then 3.1%, 2.7%, 2.7% respectively over the years FY23 to FY26 to General Rates
3. Fees & Charges Index - Apply an index of 3.5% then 2.6%, 2.2%, 2.2% respectively over the years FY23 to FY26 to Fees & Charges, including Waste Fees
4. Employee Cost Index - Apply an index of 1.5% then 2.25%, 2.25%, 2.5% respectively over the years FY23 to FY26 to employee costs
5. Materials & Contracts Index - Apply an index of 3.5% then 2.6%, 2.2%, 2.2% respectively over the years FY23 to FY26 to Materials & Contractors; Facilities Maintenance, Utilities & Insurance
6. Levels of Service - Maintain the current levels of service
7. Strategy - Include the adopted ICT strategy as per CS/3/2/22
8. Community Infrastructure Plan - Defer Piara West Sports Field & Pavilion \$421k to outside of the 4YB period (previously FY26)
9. Capital Investment Program - Split the capital projects of Anstey Keane Community Facilities and Piara Waters Sports Facilities by keeping the oval component in this 4YB and moving the pavilion components to outside of the 4YB period
10. Capital Investment Program - Apply an index of 1.75% then 1.75%, 2%, 2% respectively over the years FY23 to FY26 to the Asset Renewal commitment
11. Capital Investment Program - Apply an index of 3.5% then 2.6%, 2.2%, 2.2% respectively over the years FY23 to FY26 to the municipal funds allocated for capital investment new and upgrade
12. Gifted Assets - Apply an estimate of \$40,000 per new lot for rateable property growth for the gifted assets
13. Borrowings and Debt Servicing – No change to existing strategy, i.e. \$50M, cap on borrowings unless additional revenue streams, or cost savings are identified to service the additional debt as part of the investment business case
14. Cash Reserve Transfers - No allocation of \$0.5M to the Future Projects Reserve due to the \$1M allocated in FY22
15. Proposals – determine the funding allocation to proposals once external project funding sources confirmed.

### Key Assumptions Used in the LTFP

Projecting from year 5 to year 20 (FY27 to FY46), a number of assumptions must be made to establish a base position. The table below outlines the key assumptions that underpin the draft LTFP, which are set in five-year blocks.

#### **KEY ASSUMPTIONS**

New Rateable Residential Property Per Annum	
New Rateable Commercial Property Per Annum	
Revenue - Growth (patronage) in Fees & Charges	
Revenue - Growth (population/households) in other Revenue	
Revenue - Indexing (CPI)	
Expenses - Growth (population/households/area)	
Expense - Growth resulting from Capital Projects	
Expense - Indexing (CPI)	

FY27 to FY31	FY32 to FY36	FY37 to FY41	FY42 to FY46
500	500	500	500
15	15	15	15
1.00%	1.00%	1.00%	1.00%
1.00%	1.00%	1.00%	1.00%
3.00%	3.00%	3.00%	3.00%
3.00%	4.00%	5.00%	5.00%
4.00%	4.00%	5.00%	5.00%
3.00%	3.00%	3.00%	3.00%

Asset Renewal Transfer Top Up	6,000,000	6,500,000	7,000,000	7,500,000
Gifted Assets per new lot	\$40,000	\$40,000	\$40,000	\$40,000
Interest earnings	1.0%	1.0%	1.0%	1.0%
New Borrowings Interest Rate	4.5%	4.5%	4.5%	4.5%
Borrowings Threshold	60.00%	60.00%	60.00%	60.00%

The useful life of assets provides a rate of depreciation, which in turn effect the operating position. The useful life and depreciation rate assumptions used in the plan are:

Asset Group	Asset Class	Useful life (years)	Depreciation rate (%)
Property, plant and equipment	Buildings	40	2.50%
Property, plant and equipment	Furniture and Equipment	11	9.09%
Property, plant and equipment	Plant & Machinery	5	20.00%
Infrastructure	Roads	75	1.33%
Infrastructure	Drainage	125	0.80%
Infrastructure	Pathways	50	2.00%
Infrastructure	Parks and Reserves	80	1.25%
Infrastructure	Waste	30	3.33%
Other	Landfill Cell	5	20.00%
Other	Rehabilitation Asset	3	33.33%

One of the main assumptions is the growth from new rateable properties per annum, set at 500 per year. This is quite a conservative estimate, resulting in 10,000 new rateable properties over 20 years, the majority from the Wungong development area. Growth in other revenue and expenses is also conservative.

Indexing of costs and revenues denoted by “Revenue - Indexing (CPI)” and “Expense - Indexing (CPI)” has been set at 3%, within the Reserve Bank’s target range.

The Asset Renewal commitment is established by setting a regular transfer to the asset renewal reserve, stepped up every five years.

The borrowings threshold is still set at 60% of operating revenue as per the threshold currently set by Council.

All of the key assumptions will be reviewed as part of the next iteration of the LTFP to be completed following the next Annual Budget processing commencing in February 2023.

### The Operating Position

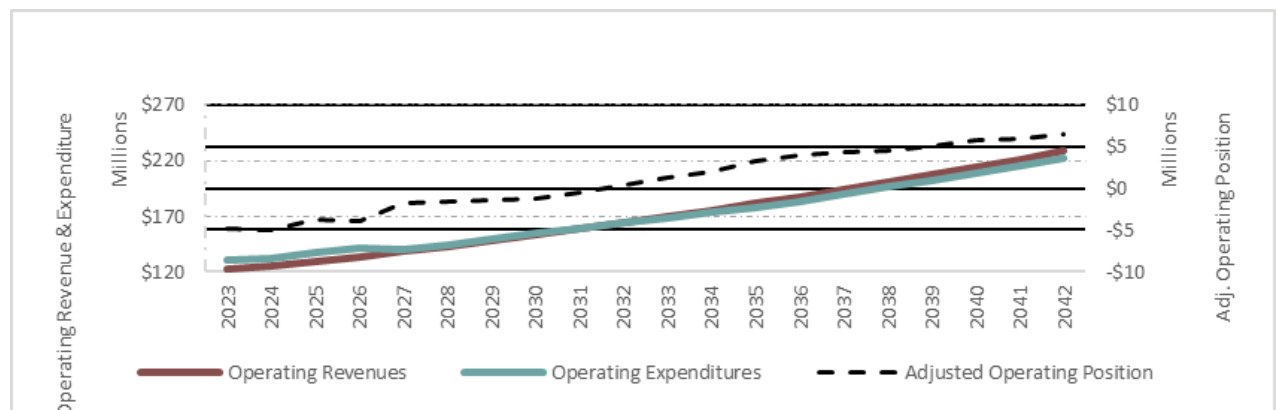
One of the most critical financial performance indicators for Local Government is its operating position, measured by the Operating Surplus ratio. The ratio measures whether underlying long-run revenue (net of capital related revenue such as grants for capital works) is expected to exceed underlying long-run operating expenses (including asset depreciation). Ideally, an operating surplus allows Council’s to invest in new community assets and manage intergenerational equity through loan payments or cash set aside in reserves for future use.

The LTFP FY24-43 shows operating surpluses commencing in 2032. The Capital Investment program has a significant bearing on the operating position, and a greater investment in capital projects would push out the transition year that the operating position turns from deficit into surplus. The overall growth assumptions in revenue will be tested further during the upcoming annual budget process. Adjustments are made to reveal the underlying operating position due to the impact of the OneCouncil project, funded by a loan and the Smart LED Street Lighting project, also funded by a loan. The latter project results in a \$1M reduction in operating costs once fully implemented.

TABLE 2.2 - Operating Position	Budget Y1	LTFP Y1	LTFP Y2	LTFP Y3	LTFP Y4	LTFP Y5	LTFP Y6	LTFP Y7	LTFP Y8	LTFP Y9	LTFP Y10
	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Operating Revenues	122,852,730	124,652,800	129,551,700	133,571,000	138,713,573	142,915,937	148,149,161	153,216,441	158,588,833	164,105,327	169,528,430
Operating Expenditures	(130,061,500)	(131,387,150)	(137,167,693)	(141,409,092)	(140,528,930)	(144,520,775)	(149,478,943)	(154,398,965)	(159,116,917)	(163,676,428)	(168,173,194)
Operating Position	(7,208,770)	(6,734,350)	(7,615,993)	(7,838,092)	(1,815,357)	(1,604,838)	(1,329,782)	(1,182,524)	(528,084)	428,899	1,355,236
Adjusted Operating Position	(4,802,970)	(5,007,350)	(3,661,293)	(3,883,392)	(1,815,357)	(1,604,838)	(1,329,782)	(1,182,524)	(528,084)	428,899	1,355,236
Operating Surplus Ratio	(5.54%)	(5.13%)	(5.55%)	(5.54%)	(1.29%)	(1.11%)	(0.89%)	(0.77%)	(0.33%)	0.26%	0.81%
Adjusted Operating Surplus Ratio	(3.76%)	(3.86%)	(2.75%)	(2.83%)	(1.29%)	(1.11%)	(0.89%)	(0.77%)	(0.33%)	0.26%	0.81%

TABLE 2.2 - Operating Position	LTFP Y11	LTFP Y12	LTFP Y13	LTFP Y14	LTFP Y15	LTFP Y16	LTFP Y17	LTFP Y18	LTFP Y19	LTFP Y20
	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043
Operating Revenues	175,379,925	181,328,992	187,523,091	193,890,335	200,465,995	207,227,208	214,169,379	221,333,986	228,696,389	236,276,131
Operating Expenditures	(173,347,951)	(178,137,521)	(183,521,264)	(189,560,088)	(195,920,654)	(202,214,162)	(208,342,547)	(215,322,153)	(222,188,492)	(229,377,871)
Operating Position	2,031,974	3,191,471	4,001,828	4,330,247	4,545,342	5,013,046	5,826,832	6,011,834	6,507,897	6,898,259
Adjusted Operating Position	2,031,974	3,191,471	4,001,828	4,330,247	4,545,342	5,013,046	5,826,832	6,011,834	6,507,897	6,898,259
Operating Surplus Ratio	1.17%	1.79%	2.18%	2.28%	2.32%	2.48%	2.80%	2.79%	2.93%	3.01%
Adjusted Operating Surplus Ratio	1.17%	1.79%	2.18%	2.28%	2.32%	2.48%	2.80%	2.79%	2.93%	3.01%



### The Overall Budget Position

The overall budget position is currently unbalanced for each year. In most years, the extent of the imbalance is not material – around 1% of the total budget. However there are some years where flattening the municipal fund spend on the capital investment program and the reserve transfers will need to occur. For example, in 2038 and 2039 there is a \$6.9M budget deficit and budget surplus respectively. Flattening the program over the two years would resolve the issue.

The overall budget position is generally positive, red highlighting the years where a budget deficit occurs.

TABLE 1 - Overall Budget Position	Budget Y1	LTFP Y1	LTFP Y2	LTFP Y3	LTFP Y4	LTFP Y5	LTFP Y6	LTFP Y7	LTFP Y8	LTFP Y9	LTFP Y10
	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Budget Surplus/(Deficit)	-	1,333,117	2,094,431	2,602,029	(504,092)	1,682,498	(1,276,569)	426,406	(1,392,701)	2,679,360	941,755

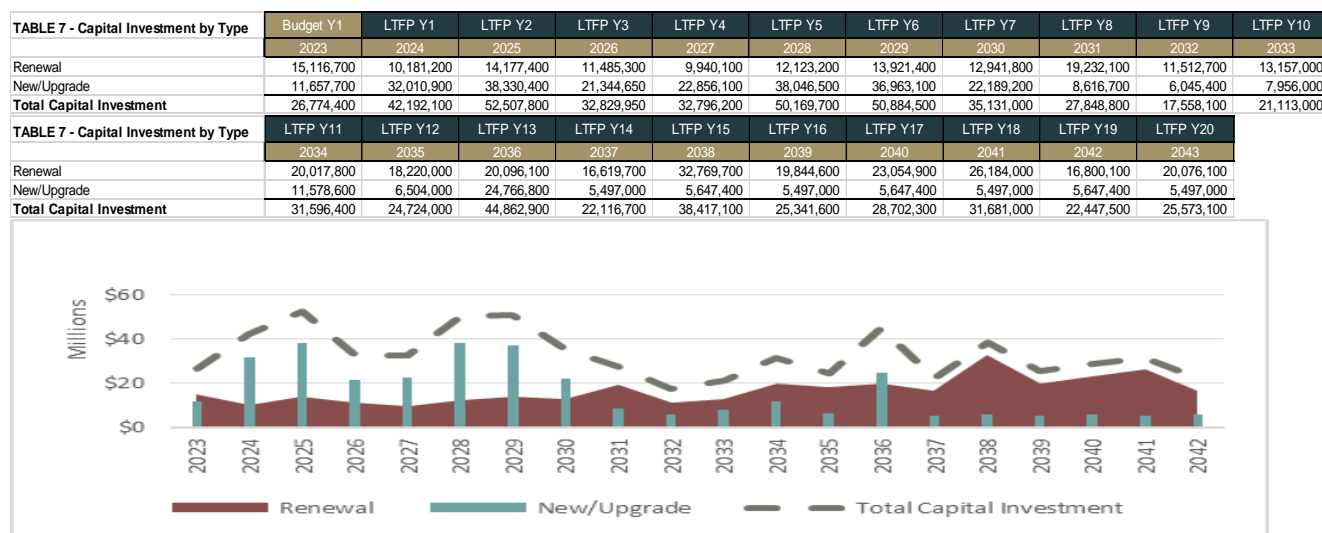
  

TABLE 1 - Overall Budget Position	LTFP Y11	LTFP Y12	LTFP Y13	LTFP Y14	LTFP Y15	LTFP Y16	LTFP Y17	LTFP Y18	LTFP Y19	LTFP Y20
	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043
Budget Surplus/(Deficit)	466,329	2,814,115	4,641,814	5,377,547	(6,928,698)	6,953,534	1,091,724	1,475,748	8,447,525	3,051,661

Capital Investment ProgramAsset Renewal, Upgrade and New Investment

Initial observations from the 20 year capital program note an increasing actual spend on asset renewal as the City's assets age. This is predictable from the asset modelling and 50 year Infrastructure Funding Renewal Strategy (IFRS) Councillors will be familiar with.

Investment in upgraded and new assets drops off in the later years of the plan, reflective of the shorter Community Infrastructure Plan time horizon (it ends in 2036) and other projects yet to be considered, modelled and included, particularly from the City Centre Investment Framework. Peak years in FY25, FY28 and FY29 require further analysis on program and delivery capacity. Significant road, building and open space projects create the higher investment, including Eighth Road, Forrestdale and Anstey-Keane POS/Community buildings and the Regional Recreation Reserve.

Capital Investment by Class of Asset

The same perspective by asset class reveals the capital investment in different assets. The nature of Building assets requires intermittent injection of renewal projects to maintain major structural components of buildings – roof, mechanical structures etc. and this is apparent in the chart below.

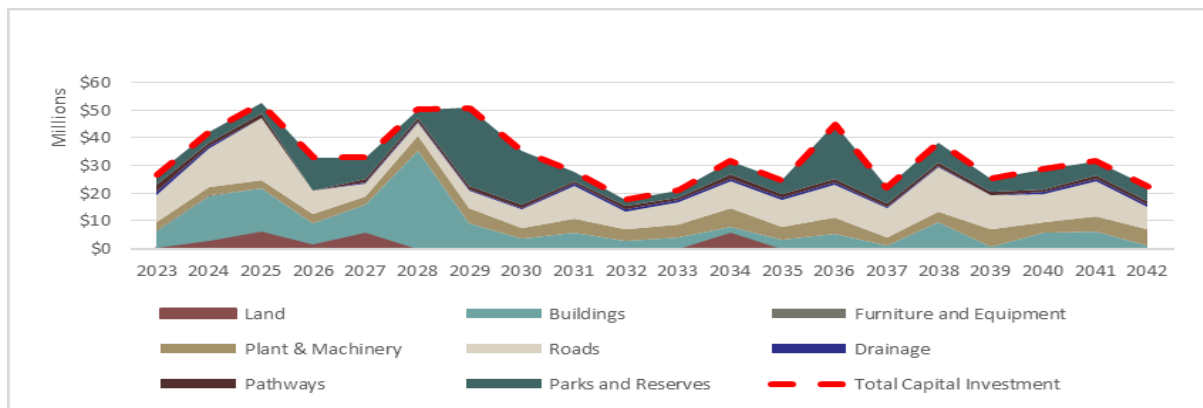
**TABLE 9 - Capital Investment by Asset Class**

	Budget Y1	LTFP Y1	LTFP Y2	LTFP Y3	LTFP Y4	LTFP Y5	LTFP Y6	LTFP Y7	LTFP Y8	LTFP Y9	LTFP Y10
	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Land	12,000	2,835,800	6,038,600	1,539,100	5,602,200	-	-	-	-	-	-
Buildings	6,167,000	15,887,700	15,813,200	7,663,950	10,404,400	35,394,600	9,116,500	3,615,000	5,528,000	2,789,200	4,106,700
Furniture and Equipment	478,400	555,000	120,500	40,800	-	-	-	-	-	-	-
Plant & Machinery	2,968,000	2,739,400	2,897,100	3,274,900	2,701,700	5,415,200	5,498,000	3,764,300	5,265,300	4,242,400	4,473,600
Roads	9,651,000	14,151,500	22,379,800	8,273,000	4,814,500	4,576,600	6,164,300	6,812,100	11,934,100	6,494,300	7,983,200
Drainage	1,275,000	825,000	50,000	250,000	542,500	542,500	542,500	542,500	800,900	800,900	800,900
Pathways	2,556,800	1,085,800	1,566,100	100,000	970,500	1,106,300	1,176,800	1,267,900	969,200	1,014,700	1,205,900
Parks and Reserves	3,666,200	4,111,900	3,642,500	11,688,200	7,760,400	3,134,500	28,386,400	19,129,200	3,351,300	2,216,600	2,542,700
<b>Total Capital Investment</b>	<b>26,774,400</b>	<b>42,192,100</b>	<b>52,507,800</b>	<b>32,829,950</b>	<b>32,796,200</b>	<b>50,169,700</b>	<b>50,884,500</b>	<b>35,131,000</b>	<b>27,848,800</b>	<b>17,558,100</b>	<b>21,113,000</b>

**TABLE 9 - Capital Investment by Asset Class**

	LTFP Y11	LTFP Y12	LTFP Y13	LTFP Y14	LTFP Y15	LTFP Y16	LTFP Y17	LTFP Y18	LTFP Y19	LTFP Y20
	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043
Land	5,622,200	-	-	-	-	-	-	-	-	-
Buildings	2,389,500	3,088,700	5,283,000	902,700	9,376,300	497,200	5,655,500	6,036,400	1,274,500	6,353,900
Furniture and Equipment	-	-	-	-	-	-	-	-	-	-
Plant & Machinery	6,606,200	4,595,000	5,801,700	3,328,500	4,085,000	6,539,000	3,826,500	5,430,100	5,817,400	3,852,000
Roads	9,596,600	9,932,500	11,829,000	10,359,300	15,777,900	12,031,000	10,007,600	12,800,700	7,956,900	7,463,500
Drainage	800,900	800,900	800,900	450,000	491,900	368,100	897,400	891,200	923,300	635,900
Pathways	1,931,000	1,456,600	1,289,600	1,289,600	1,366,900	1,179,900	971,900	1,179,600	1,269,600	1,895,700
Parks and Reserves	4,850,000	4,850,300	19,858,700	5,786,600	7,319,100	4,726,400	7,343,400	5,343,000	5,205,800	5,372,100
<b>Total Capital Investment</b>	<b>31,596,400</b>	<b>24,724,000</b>	<b>44,862,900</b>	<b>22,116,700</b>	<b>38,417,100</b>	<b>25,341,600</b>	<b>28,702,300</b>	<b>31,681,000</b>	<b>22,447,500</b>	<b>25,573,100</b>



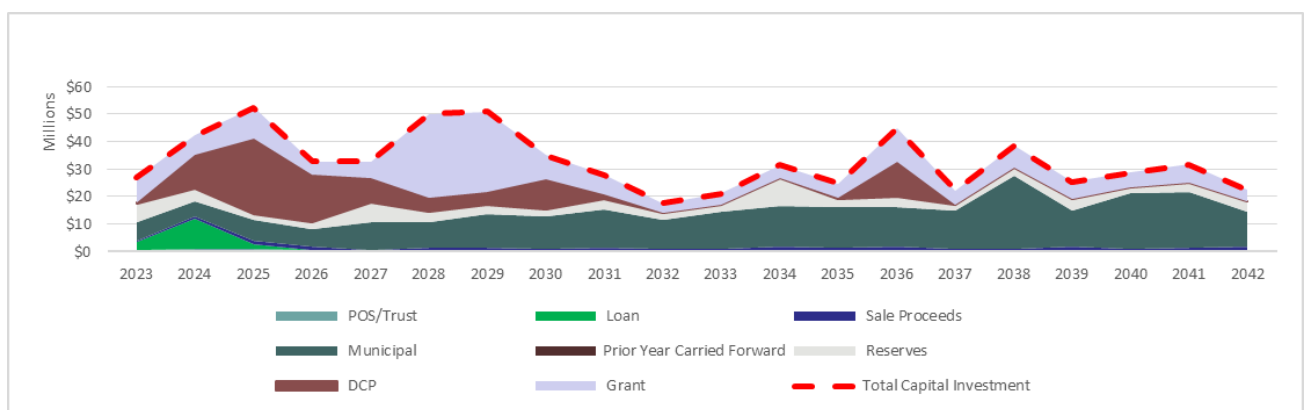


One of the issues that is currently being considered is capacity to deliver the indicative program each year. There are some peak years – 2029 for example, where the program is perhaps beyond the current capacity. These issues can be resolved with a smoothing out of the program. The work on this will occur during the upcoming annual budget process.

### Funding the Capital Investment Program

Funding the capital program requires multiple sources. Of interest is the Municipal funds allocated to the Capital program each year. In the first ten years of the plan, the investment is around \$11M, increasing to around \$16.5M in the second ten year period. This is reflective of a higher spend in asset renewal, and conversely transfers to the asset renewal reserve will drop off compared to current levels.

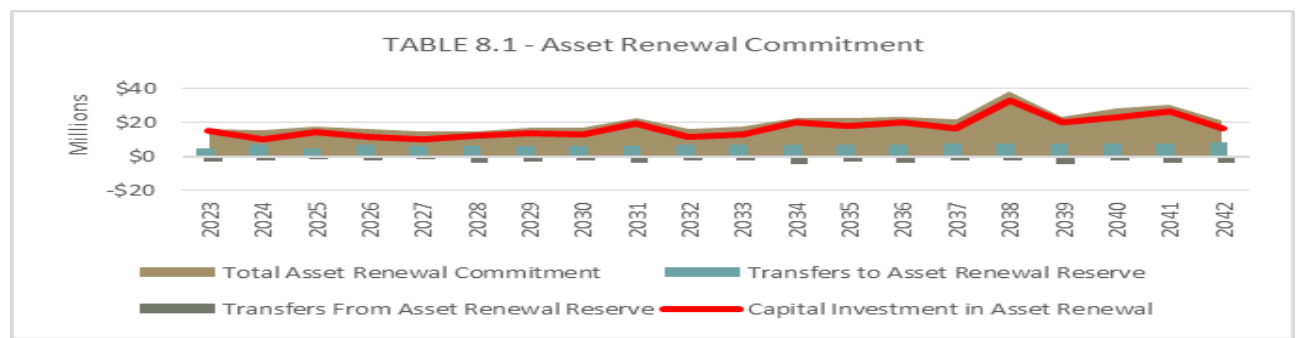
TABLE 10 - Capital Investment Funding	Budget Y1	LTFP Y1	LTFP Y2	LTFP Y3	LTFP Y4	LTFP Y5	LTFP Y6	LTFP Y7	LTFP Y8	LTFP Y9	LTFP Y10
	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
DCP	658,900	12,260,300	27,320,000	17,226,450	8,693,500	4,908,900	4,641,800	11,007,000	1,948,000	-	-
POS/Trust	360,200	1,088,000	875,900	672,600	-	-	-	-	-	-	-
Grant	8,711,000	6,959,300	11,517,700	4,832,000	6,257,400	30,778,400	29,170,950	8,895,550	6,898,250	3,390,850	4,060,100
Reserves	6,629,000	4,779,500	2,297,600	2,617,100	7,288,300	3,636,300	3,285,800	2,502,300	3,469,400	2,691,100	2,670,200
Loan	2,939,000	10,835,800	1,945,000	-	-	-	-	-	-	-	-
Sale Proceeds	653,400	829,700	939,900	1,059,400	722,600	1,559,900	1,408,200	1,073,000	1,486,900	1,153,300	1,144,400
Prior Year Carried Forward	-	-	-	-	-	-	-	-	-	-	-
Municipal	6,822,900	5,439,500	7,611,700	6,422,400	9,834,400	9,286,200	12,377,750	11,653,150	14,046,250	10,322,850	13,238,300
Total Capital Investment	26,774,400	42,192,100	52,507,800	32,829,950	32,796,200	50,169,700	50,884,500	35,131,000	27,848,800	17,558,100	21,113,000
TABLE 10 - Capital Investment Funding	LTFP Y11	LTFP Y12	LTFP Y13	LTFP Y14	LTFP Y15	LTFP Y16	LTFP Y17	LTFP Y18	LTFP Y19	LTFP Y20	
	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	
DCP	-	400,000	12,668,500	-	-	-	-	-	-	-	
POS/Trust	-	-	-	-	-	-	-	-	-	-	
Grant	4,942,000	5,034,750	12,209,100	5,248,150	8,032,650	6,084,000	5,147,500	6,468,850	4,122,150	3,800,250	
Reserves	10,030,200	3,071,600	3,851,200	2,119,900	2,649,500	4,367,300	2,468,500	3,591,100	3,862,200	2,486,400	
Loan	-	-	-	-	-	-	-	-	-	-	
Sale Proceeds	1,889,200	1,316,400	1,650,500	908,600	1,135,500	1,871,700	1,058,000	1,539,000	1,655,200	1,065,600	
Prior Year Carried Forward	-	-	-	-	-	-	-	-	-	-	
Municipal	14,735,000	14,901,250	14,483,600	13,840,050	26,599,450	13,018,600	20,028,300	20,082,050	12,807,950	18,220,850	
Total Capital Investment	31,596,400	24,724,000	44,862,900	22,116,700	38,417,100	25,341,600	28,702,300	31,681,000	22,447,500	25,573,100	



## Asset Renewal

The LTFP Model has allocated \$6M, \$6.5M, \$7.0M and \$7.5M transfer to the asset renewal reserve for each of the five year blocks from FY27 onwards. Also of note from the table below is the increased capital investment in asset renewal (our actual expenditure on assets) as assets age. Further work will be undertaken to model this in conjunction with the IFRS. There are peak years of Asset Renewal investment based on the fixed transfers mentioned above. Year 15 (2038) is \$38M for example. Smoothing out the renewal capital program could eliminate these peaks if desirable, however the long term perspective ought to retain a focus on the IFRS and the reserve fund balance. The section on the City's cash reserves illustrates this perspective further.

	Budget Y1	LTFP Y1	LTFP Y2	LTFP Y3	LTFP Y4	LTFP Y5	LTFP Y6	LTFP Y7	LTFP Y8	LTFP Y9	LTFP Y10
<b>TABLE 8.1 - Asset Renewal Commitment</b>	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Capital Investment in Asset Renewal	15,116,700	10,181,200	14,177,400	11,485,300	9,940,100	12,123,200	13,921,400	12,941,800	19,232,100	11,512,700	13,157,000
Transfers to Asset Renewal Reserve	4,440,500	7,073,400	4,992,400	7,024,800	6,282,300	6,328,200	6,355,100	6,385,800	6,424,700	6,954,200	6,996,900
Transfers From Asset Renewal Reserve	(3,212,100)	(2,210,600)	(1,747,200)	(2,195,500)	(1,686,100)	(3,636,300)	(3,285,800)	(2,502,300)	(3,469,400)	(2,691,100)	(2,670,200)
<b>Total Asset Renewal Commitment</b>	<b>16,345,100</b>	<b>15,044,000</b>	<b>17,422,600</b>	<b>16,314,600</b>	<b>14,536,300</b>	<b>14,815,100</b>	<b>16,990,700</b>	<b>16,825,300</b>	<b>22,187,400</b>	<b>15,775,800</b>	<b>17,483,700</b>
	LTFP Y11	LTFP Y12	LTFP Y13	LTFP Y14	LTFP Y15	LTFP Y16	LTFP Y17	LTFP Y18	LTFP Y19	LTFP Y20	
<b>TABLE 8.1 - Asset Renewal Commitment</b>	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	
Capital Investment in Asset Renewal	20,017,800	18,220,000	20,096,100	16,619,700	32,769,700	19,844,600	23,054,900	26,184,000	16,800,100	20,076,100	
Transfers to Asset Renewal Reserve	7,040,100	7,066,400	7,106,400	7,638,900	7,694,100	7,744,600	7,778,400	7,831,500	8,373,900	8,419,000	
Transfers From Asset Renewal Reserve	(4,408,000)	(3,071,600)	(3,851,200)	(2,119,900)	(2,649,500)	(4,367,300)	(2,468,500)	(3,591,100)	(3,862,200)	(2,486,400)	
<b>Total Asset Renewal Commitment</b>	<b>22,649,900</b>	<b>22,214,800</b>	<b>23,351,300</b>	<b>22,138,700</b>	<b>37,814,300</b>	<b>23,221,900</b>	<b>28,364,800</b>	<b>30,424,400</b>	<b>21,311,800</b>	<b>26,008,700</b>	



## Asset Renewal Effort

Consistent with aging assets, the tables below show an increasing actual spend against the annual depreciation (wear and tear) of assets. It increase from around 65% of depreciation expense presently to around +90% in the second half of the LTFP.

TABLE 8.2 - Asset Renewal Effort	Budget Y1	LTFP Y1	LTFP Y2	LTFP Y3	LTFP Y4	LTFP Y5	LTFP Y6	LTFP Y7	LTFP Y8	LTFP Y9	LTFP Y10
	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Replacement Value of Assets	1,644,433,522	1,680,498,022	1,740,019,822	1,803,530,522	1,849,696,972	1,890,385,272	1,943,752,072	1,996,490,572	2,035,460,772	2,059,616,772	2,082,202,272
Annual Depreciation	25,106,196	25,311,977	25,812,015	27,190,290	26,379,345	26,589,006	26,858,264	26,980,039	26,924,423	26,505,819	26,236,913
Asset Renewal Commitment	16,345,100	15,044,000	17,422,600	16,314,600	14,536,300	14,815,100	16,990,700	16,825,300	22,187,400	15,775,800	17,483,700
TABLE 8.2 - Asset Renewal Effort	LTFP Y11	LTFP Y12	LTFP Y13	LTFP Y14	LTFP Y15	LTFP Y16	LTFP Y17	LTFP Y18	LTFP Y19	LTFP Y20	
	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	
Replacement Value of Assets	2,106,725,072	2,132,636,072	2,155,190,872	2,195,006,172	2,217,777,372	2,240,018,272	2,259,900,172	2,282,373,572	2,303,253,572	2,323,935,372	
Annual Depreciation	26,068,541	25,340,295	24,950,823	24,634,373	24,483,181	24,197,855	23,468,803	23,186,499	22,589,227	21,992,081	
Asset Renewal Commitment	22,649,900	22,214,800	23,351,300	22,138,700	37,814,300	23,221,900	28,364,800	30,424,400	21,311,800	26,008,700	

## Rates

Rate revenue including growth from new rateable properties averages around \$3M to \$4M increase in the first half of the LTFP and \$4.5M to \$5.5M in the second half. The indexing applied is 3% for all of the years from FY27 onwards.

### Rateable Property Growth

The LTFP is currently using a key assumption of 500 new rateable residential properties per annum and 15 new rateable commercial properties from FY27 onwards. This could be considered conservative based on recent years but could also be considered excessive in downturn years in the event they occur in the outer years. For modelling purposes the same growth numbers per annum have been used but will be reviewed during the annual budget process.

<b>TABLE 17 - Rate Revenue</b>	Budget Y1	LTFP Y1	LTFP Y2	LTFP Y3	LTFP Y4	LTFP Y5	LTFP Y6	LTFP Y7	LTFP Y8	LTFP Y9	LTFP Y10
	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
General Rates (indexed)	(76,270,100)	(79,976,400)	(83,511,900)	(87,081,900)	(91,168,390)	(94,787,720)	(98,515,631)	(102,355,378)	(106,310,318)	(110,383,907)	(114,579,702)
Rates Growth	(1,355,800)	(1,399,000)	(1,375,500)	(1,431,100)	(1,025,365)	(1,056,126)	(1,087,810)	(1,120,444)	(1,154,057)	(1,188,679)	(1,224,339)
<b>Totals Rates</b>	<b>(77,625,900)</b>	<b>(81,375,400)</b>	<b>(84,887,400)</b>	<b>(88,513,000)</b>	<b>(92,193,755)</b>	<b>(95,843,846)</b>	<b>(99,603,440)</b>	<b>(103,475,822)</b>	<b>(107,464,376)</b>	<b>(111,572,586)</b>	<b>(115,804,042)</b>

<b>TABLE 17 - Rate Revenue</b>	LTFP Y11	LTFP Y12	LTFP Y13	LTFP Y14	LTFP Y15	LTFP Y16	LTFP Y17	LTFP Y18	LTFP Y19	LTFP Y20
	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043
General Rates (indexed)	(118,901,372)	(123,352,692)	(127,937,552)	(132,659,957)	(137,524,034)	(142,534,034)	(147,694,334)	(153,009,442)	(158,484,004)	(164,122,803)
Rates Growth	(1,261,070)	(1,298,902)	(1,337,869)	(1,378,005)	(1,419,345)	(1,461,925)	(1,505,783)	(1,550,957)	(1,597,485)	(1,645,410)
<b>Totals Rates</b>	<b>(120,162,442)</b>	<b>(124,651,594)</b>	<b>(129,275,420)</b>	<b>(134,037,962)</b>	<b>(138,943,379)</b>	<b>(143,995,959)</b>	<b>(149,200,117)</b>	<b>(154,560,399)</b>	<b>(160,081,490)</b>	<b>(165,768,213)</b>

### Growth in fees, charges and expenses

Growth in the model has been indexed from FY27 onwards as there is no current data to provide expected outcomes in this area year by year. Growth will continue to be a focus in the first four years and during the annual budget process where the latest available data will be input into the model.

In the table below, over the term, the cumulative growth adds \$4.7M to the cash budget over the term, which then turns into a deficit to the operating position of \$4.3M once the non-cash provision of depreciation is factored in. Refer year 20, (2043) below for the cumulative impact.

<b>TABLE 4.2 - Cumulative Growth</b>	Budget Y1	LTFP Y1	LTFP Y2	LTFP Y3	LTFP Y4	LTFP Y5	LTFP Y6	LTFP Y7	LTFP Y8	LTFP Y9	LTFP Y10
	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Operating Revenue	1,785,900	3,556,300	5,344,600	7,218,800	8,282,711	9,378,428	10,506,903	11,669,118	12,866,085	14,098,844	15,368,469
Operating Expenditure	(1,557,000)	(3,248,825)	(4,407,496)	(5,862,048)	(6,715,950)	(7,523,560)	(8,629,099)	(9,768,304)	(10,776,244)	(11,676,098)	(12,585,441)
<b>Cumml.Net Growth p.a. (ex. depn)</b>	<b>228,900</b>	<b>307,475</b>	<b>937,104</b>	<b>1,356,752</b>	<b>1,566,761</b>	<b>1,854,868</b>	<b>1,877,803</b>	<b>1,900,815</b>	<b>2,089,841</b>	<b>2,422,746</b>	<b>2,783,028</b>
plus: depreciation	(435,581)	(874,852)	(1,321,049)	(1,789,486)	(2,238,002)	(2,688,972)	(3,145,106)	(3,602,508)	(4,057,677)	(4,506,882)	(4,951,967)
<b>Growth Impact on the Operating Position</b>	<b>(206,681)</b>	<b>(567,377)</b>	<b>(383,945)</b>	<b>(432,734)</b>	<b>(671,241)</b>	<b>(834,104)</b>	<b>(1,267,302)</b>	<b>(1,701,694)</b>	<b>(1,967,836)</b>	<b>(2,084,136)</b>	<b>(2,168,939)</b>

<b>TABLE 4.2 - Cumulative Growth</b>	LTFP Y11	LTFP Y12	LTFP Y13	LTFP Y14	LTFP Y15	LTFP Y16	LTFP Y17	LTFP Y18	LTFP Y19	LTFP Y20
	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043
Operating Revenue	16,676,064	18,022,767	19,409,750	20,838,220	22,309,421	23,824,633	25,385,176	26,992,408	28,647,728	30,352,578
Operating Expenditure	(13,566,741)	(14,567,058)	(15,624,237)	(17,101,860)	(18,349,025)	(19,661,697)	(21,037,830)	(22,485,424)	(24,002,385)	(25,597,280)
<b>Cumml.Net Growth p.a. (ex. depn)</b>	<b>3,109,323</b>	<b>3,455,709</b>	<b>3,785,513</b>	<b>3,736,360</b>	<b>3,960,396</b>	<b>4,162,937</b>	<b>4,347,346</b>	<b>4,506,984</b>	<b>4,645,343</b>	<b>4,755,298</b>
plus: depreciation	(5,393,382)	(5,823,780)	(6,248,283)	(6,666,900)	(7,083,925)	(7,496,242)	(7,895,866)	(8,292,138)	(8,678,879)	(9,055,187)
<b>Growth Impact on the Operating Position</b>	<b>(2,284,058)</b>	<b>(2,368,071)</b>	<b>(2,462,770)</b>	<b>(2,930,540)</b>	<b>(3,123,529)</b>	<b>(3,333,305)</b>	<b>(3,548,519)</b>	<b>(3,785,153)</b>	<b>(4,033,535)</b>	<b>(4,299,890)</b>

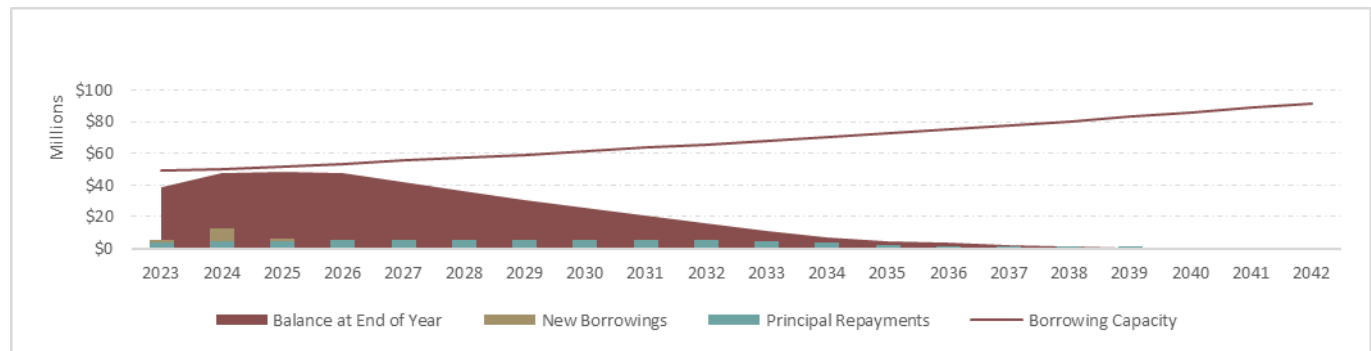
## Borrowings

The model currently assumes that there are no new loans following the capital program in 2025. Therefore the outcome currently shown is that the balance of borrowings is steadily reduced per annum with zero borrowings projected to occur in 2041. This of course is unlikely, but it highlights that Council is yet to consider and decide on future capital investment, funded from borrowings in the latter part of the plan.

TABLE 12 - Borrowings	Budget Y1	LTFP Y1	LTFP Y2	LTFP Y3	LTFP Y4	LTFP Y5	LTFP Y6	LTFP Y7	LTFP Y8	LTFP Y9	LTFP Y10
	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Balance at Beginning of Year	37,241,370	38,654,050	47,173,540	48,243,650	47,171,080	41,847,100	36,375,630	30,757,630	25,753,230	20,705,450	15,759,070
New Borrowings	5,344,800	12,762,800	5,899,700	3,954,700	-	-	-	-	-	-	-
Principal Repayments	3,932,080	4,243,310	4,829,590	5,027,270	5,323,980	5,471,470	5,618,000	5,004,400	5,047,780	4,946,380	4,521,990
Balance at End of Year	38,654,090	47,173,540	48,243,650	47,171,080	41,847,100	36,375,630	30,757,630	25,753,230	20,705,450	15,759,070	11,237,080

TABLE 12 - Borrowings	LTFP Y11	LTFP Y12	LTFP Y13	LTFP Y14	LTFP Y15	LTFP Y16	LTFP Y17	LTFP Y18	LTFP Y19	LTFP Y20
	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043
Balance at Beginning of Year	11,237,080	7,168,040	4,875,400	3,393,510	2,361,830	1,300,120	207,340	-	-	-
New Borrowings	-	-	-	-	-	-	-	-	-	-
Principal Repayments	4,069,040	2,292,640	1,481,890	1,031,680	1,061,710	1,092,780	207,340	-	-	-
Balance at End of Year	7,168,040	4,875,400	3,393,510	2,361,830	1,300,120	207,340	-	-	-	-
Check	-	-	-	-	-	-	-	-	-	-



## Cash Reserves

Cash reserves accumulate in the base LTFP, but reflect further planning that needs to occur around the accumulation and application of cash reserves.

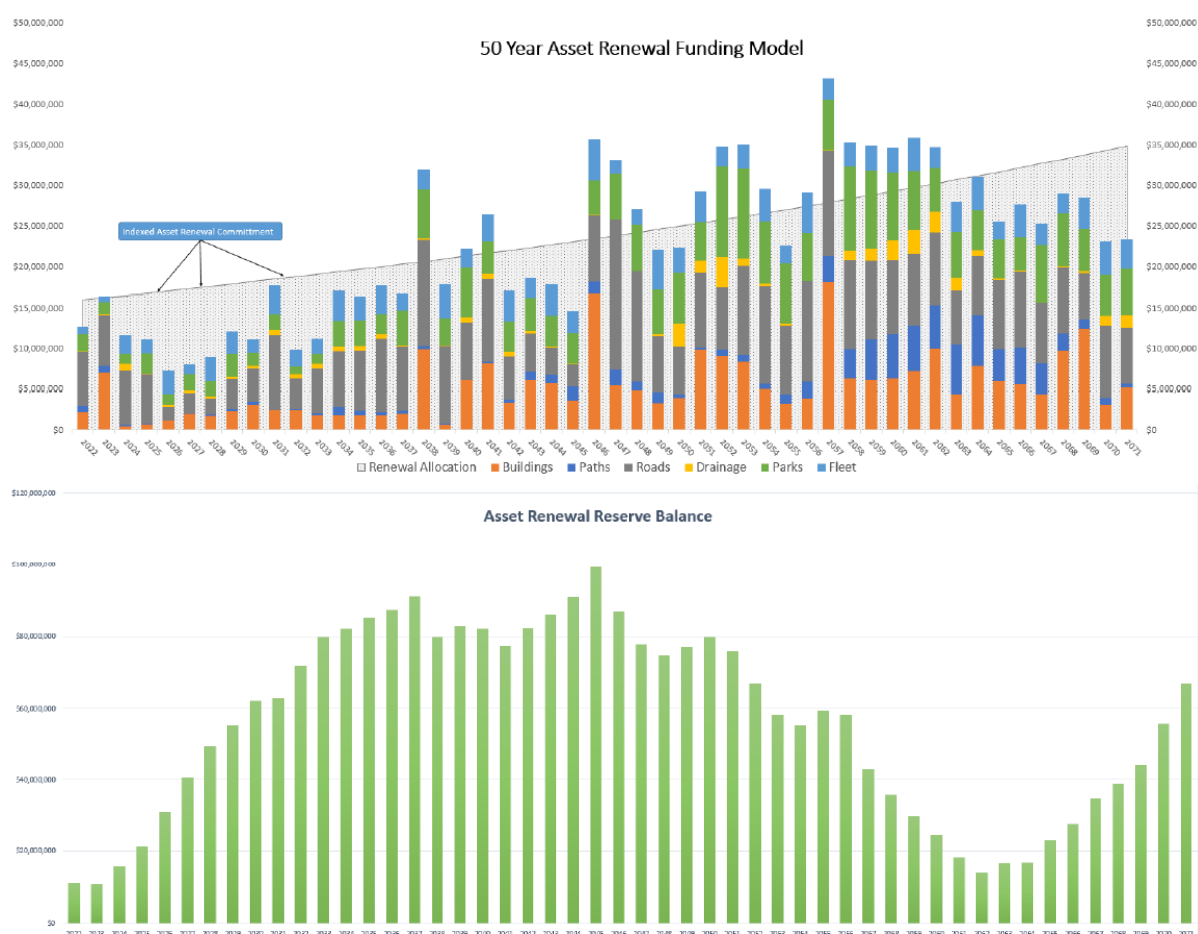
TABLE 14 - Reserve Balances - EOFY	Budget Y1	LTFP Y1	LTFP Y2	LTFP Y3	LTFP Y4	LTFP Y5	LTFP Y6	LTFP Y7	LTFP Y8	LTFP Y9	LTFP Y10
	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Asset Renewal	15,289,502	20,152,302	23,397,502	28,226,802	32,823,002	35,514,902	38,584,202	42,467,702	45,423,002	49,686,102	54,012,802
Contributions	1,917,645	1,658,745	1,675,345	1,692,045	1,708,945	1,726,045	1,743,345	1,760,745	1,778,345	1,796,145	1,814,145
DCP	26,220,478	25,273,178	8,925,878	128,228	2,617,270	4,921,918	5,990,241	6,132,330	5,941,372	5,740,946	5,798,346
Employee Provisions	9,414,908	9,509,108	9,604,208	9,700,308	9,797,308	9,895,308	9,994,308	10,094,208	10,195,108	10,297,108	10,400,108
Future Operational Works	2,884,275	2,912,975	2,942,075	2,971,575	3,310,075	3,343,175	3,530,975	3,566,275	3,601,975	3,637,975	3,674,375
Future Projects & Works	24,024,317	23,695,517	24,741,217	25,488,717	25,743,617	26,001,017	26,261,017	26,523,617	26,788,817	27,056,717	27,327,317
Future Projects & Works (Waste Services)	24,322,319	25,200,819	26,595,119	28,078,319	25,518,719	27,375,119	29,341,719	31,273,919	33,067,329	34,707,256	36,177,960
<b>Total Cash Reserves</b>	<b>104,073,444</b>	<b>108,402,644</b>	<b>97,881,344</b>	<b>96,285,994</b>	<b>101,518,936</b>	<b>108,777,484</b>	<b>115,445,807</b>	<b>121,818,796</b>	<b>126,795,948</b>	<b>132,922,249</b>	<b>139,205,053</b>

TABLE 14 - Reserve Balances - EOFY	LTFP Y11	LTFP Y12	LTFP Y13	LTFP Y14	LTFP Y15	LTFP Y16	LTFP Y17	LTFP Y18	LTFP Y19	LTFP Y20
	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043
Asset Renewal	56,644,902	60,639,702	63,894,902	69,413,902	74,458,502	77,835,802	83,145,702	87,386,102	91,897,802	97,830,402
Contributions	1,832,245	1,850,545	1,869,045	1,887,745	1,906,645	1,925,745	1,945,045	1,964,545	1,984,145	2,003,945
DCP	5,856,346	5,914,946	5,974,046	6,033,746	6,094,046	6,154,946	6,216,446	6,278,646	6,341,446	6,404,846
Employee Provisions	10,504,108	10,609,108	10,715,208	10,822,408	10,930,608	11,039,908	11,150,308	11,261,808	11,374,408	11,488,108
Future Operational Works	3,711,075	3,748,175	3,785,675	3,823,575	3,861,775	3,900,375	3,939,375	3,978,775	4,018,575	4,058,775
Future Projects & Works	27,600,617	27,876,617	28,155,417	28,437,017	28,721,417	29,008,617	29,298,717	29,591,717	29,887,617	30,186,517
Future Projects & Works (Waste Services)	31,840,615	32,865,776	33,668,333	34,228,475	34,400,536	34,352,023	34,034,894	33,390,829	32,374,677	31,032,107
<b>Total Cash Reserves</b>	<b>137,989,908</b>	<b>143,504,869</b>	<b>148,062,626</b>	<b>154,646,869</b>	<b>160,373,529</b>	<b>164,217,416</b>	<b>169,730,487</b>	<b>173,852,422</b>	<b>177,878,671</b>	<b>183,004,700</b>

### Asset Renewal cash reserve

The Asset Renewal reserve accumulates generally in accordance with the IRFS. This is premised on the fixed commitment discussed earlier in this report. Of interest in the accumulation to \$97M in year 20 (2043) of the plan. Contrast this with the 50-year IRFS and Reserve model, and the indication is that the City is on track to maintain its assets to the agreed level of service, noting the predicted balance required in 2045 in the charts below.



### ***DCP cash reserves***

The base LTFP is yet to factor in Wungong DCP developer contributions and DCP expenditures. As a consequence, the DCP reserve does not accumulate over the plan. This aspect will be adjusted in due course. Notwithstanding, the asset base does grow through gifted assets from future development in the Wungong area.

### ***Future Projects cash reserves***

The Future Projects reserve accumulates through an annual allocation of \$0.5M per annum, to \$30M over the term. It remains for the Council to determine its preferences and priorities in terms of the allocation of funds, which will largely centre around the City Centre Investment Framework outcomes.

### ***Future Projects Waste Services cash reserves***

The Waste Reserve is utilised for infrastructure maintenance but accumulates to enable the full rehabilitation of the site once closed. The rehabilitation itself, estimated in the Waste Strategy at around \$20M is not yet factored in, pending review of the Strategy. Hence the accumulation of the reserve.

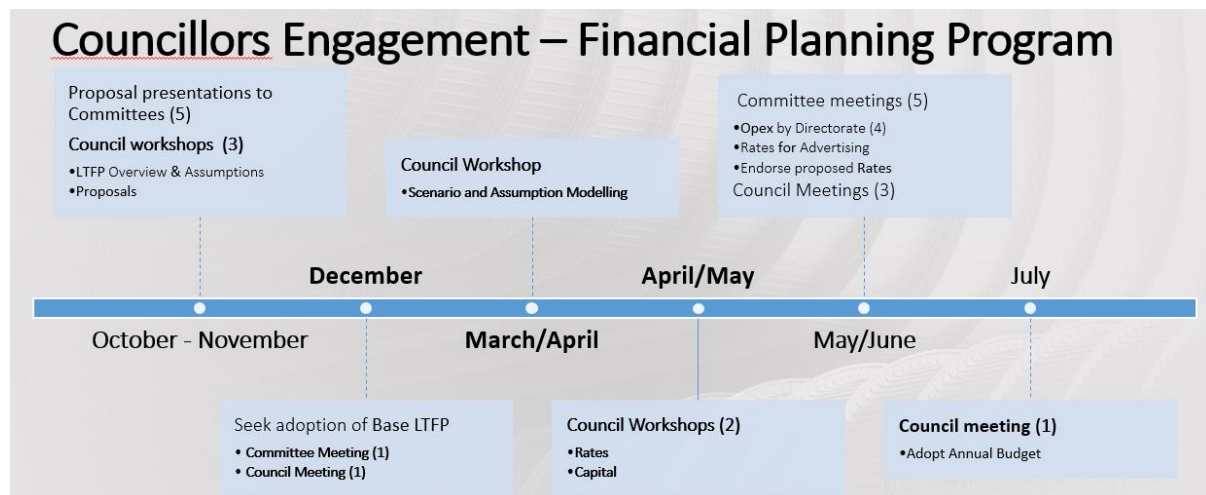
### Further work on the baseline LTFP

The LTFP is considered a base line document and has a number of items that will be reviewed during the budget process. These include:

1. Reconciled annual CAPEX program matched to delivery capabilities
2. Reviewing funding of the CAPEX program, particular municipal funding of new works.
3. Assessment of the forecast supply and cost factors in the economy
4. Investment in City Centre major projects.

### Process

Following the base LTFP endorsement this December, the Financial Planning program moves into scenario development ahead of a March/April workshop. The Annual Budget and Four Year Budget Outputs will commence review in February 2023. Further workshops on rates, capital investment and operational budgets will follow, leading to the adoption of the Annual Budget in July. This a month later than last year due to GRV Revaluation occurring next year.



## CONCLUSION

The base LTFP is presented to establish an initial position to model various scenarios and assumptions around growth, investment and strategy. In conjunction with other informing plans and strategies, it assists the Council with important decisions on resource allocation and investment, that ultimately deliver on the outcomes set out in the Strategic Community Plan.

The base LTFP:

- Indicates an improving operating position
- Illustrates capacity for investment in transformation projects
- Highlights that Council can leverage its borrowing capacity in the medium term
- Sets out a capital investment program that requires a minor review in terms of capacity to deliver
- Takes a conservative approach to growth.

## **RECOMMEND**

**That Council endorse the baseline Long Term Financial Plan for the period 2024 to 2043 for use in financial planning, including further modelling around assumptions, scenarios and strategy review.**

## **ATTACHMENTS**

1. [LTFP Statutory Statements](#)

***\*\*1.4 - YEAR END FINANCIAL POSITION - 30 JUNE 2022***

WARD : ALL  
FILE No. : M/654/22  
DATE : 24 November 2022  
REF : MH/AO/KY  
RESPONSIBLE : Executive Director  
MANAGER : Corporate Services

**In Brief:**

- This report presents the year end financial position for the financial year ending 30 June 2022, contrasted with the estimated position carried forward into the FY22/23 Annual Budget.
- The closing surplus, indicated by the Net Current Asset position is \$16,029,223. After allowing for project carried forwards, project loan funding, advance payment of Financial Assistance Grant, performance based Workers Compensation adjustment transfer to Reserve and the previously unallocated surplus from FY21, the remaining available surplus is **\$3,202,000**.
- Recommend that the adopted FY22/23 Annual Budget be amended to record the budget surplus and Council determine the allocation of the surplus funds through a workshop and subsequent report.

**Tabled Items**

Nil.

**Decision Type**

- ☐ **Legislative** The decision relates to general local government legislative functions such as adopting/changing local laws, town planning schemes, rates exemptions, City policies and delegations etc.
- ☒ **Executive** The decision relates to the direction setting and oversight role of Council.
- ☐ **Quasi-judicial** The decision directly affects a person's rights or interests and requires Councillors at the time of making the decision to adhere to the principles of natural justice.



### **Officer Interest Declaration**

Nil.

### **Strategic Implications**

#### 4.3 Financial Sustainability

- 4.3.2 Undertake active financial management to ensure that the annual budget is achieved and any variances are promptly identified and addressed.

### **Legal Implications**

#### *Local Government Act 1995*

- 6.8. Expenditure from municipal fund not included in annual budget**  
(1) A local government is not to incur expenditure from its municipal fund for an additional purpose except where the expenditure—  
(b) is authorised in advance by resolution\*

\* Absolute majority required.

#### *Local Government (Financial Management) Regulations 1996*

- 30. Previous financial year figures to be shown for comparison**  
(1) In the annual budget—  
(a) the income statement for the previous financial year; and  
[(b) deleted]  
(c) the rate setting statement for the previous financial year; and  
(d) the information referred to in regulation 27(g), 27(i)(i), 27(j), 27(k)(i), 27(k)(ii) and 29(f) for the previous financial year, are to be prepared in a manner that clearly compares the estimates in the annual budget in respect of each statement or piece of information, as the case requires, with the equivalent financial results at 30 June of the previous financial year (**comparative figures**).  
(2) If at the time of preparation of the annual budget a financial result referred to in subregulation (1) is not known, an estimate of that result may, if it is disclosed as an estimate, be included in the annual budget.
- 31. Net current assets at start of financial year to be shown**  
(1) The annual budget is to include the net current assets carried forward from the previous financial year.  
(2) If at the time of preparation of the annual budget the net current assets is not known, an estimate of that figure may, if it is disclosed as an estimate, be included in the annual budget.

#### ***Australian Accounting Standard (AASB)***

##### ***AASB 1059 – Service Concession Arrangements.***

An arrangement whereby a government or other public sector body contracts with a private operator to develop (or upgrade), operate and maintain the grantor's infrastructure assets such as roads, bridges, tunnels, airports, energy distribution networks, prisons or hospitals.

### **Council Policy/Local Law Implications**

Nil.

### **Budget/Financial Implications**

The Report Recommendation proposes amendments to the adopted 2022/23 Annual Budget (FY23) as a consequence of having confirmed the year end result for the 2021/22 financial year (FY22).

### **Consultation**

- Executive Leadership Team (ELT)
- Organisational Management Team (OMT).

### **BACKGROUND**

The closing surplus, represented by the Net Current Asset position is \$16,029,223. After allowing for carried forward funds for projects, the advanced payment of the Federal Assistance Grant (FAG), provision for Workers Compensation adjustment transfer to Reserve, the previously unallocated surplus from FY21 (\$2,273,673 – CS70/11/21)<sup>1</sup> and loan funds to be drawn down on projects in progress, the remaining available surplus for Council's discretion is **\$3,202,000**.

Closing Surplus (Net Current Asset Position)	<b>\$16,029,223</b>
<i>Less:</i>	
1. Projects Carry Forwards	-\$7,223,888
2. Financial Assistance Grant, Paid in Advance	-\$2,997,306
3. Performance based Workers Compensation Reserve transfer	-\$365,000
4. Previously Unallocated FY21 Surplus	-\$2,273,673
<i>Plus Projects in Progress:</i>	
5. Roleystone Theatre - Loan Funds to be drawn down	\$38,848
6. One Council Project - Loan Funds unspent	-\$6,204
 <b>Year End Surplus</b>	 <b>\$3,202,000</b>

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<sup>1</sup> In the adopted FY23 budget, the FY21 Surplus Funds are transferred to the Future Projects Fund for determination by Council. Subsequently, two reports in November on Major Projects allocated funds from this reserve/surplus

### **1. Projects Carried Forward Items**

The following items were considered separate to the formulation of the Annual Budget for 2022/23 and were adopted by Council on 22 August (CS41/8/22).

Carry Forward budgets of \$7.2M from the 2021/22 budget estimate comprised of:

Property, Plant and Equipment	\$ 453,020
Infrastructure Projects	\$ 3,511,775
Business Recovery & Dept. Services	\$ 1,834,544
Project Planning	\$ 483,893
Environmental Projects	\$ 715,570
Community Projects	\$ 225,086
<b>TOTAL</b>	<b>\$ 7,223,888</b>

### **2. FY23 FAG paid in advance**

Embedded in the closing surplus is an advance payment of the FY23 Financial Assistance Grant (FAG) paid by the Commonwealth Government of \$2,997,306. This was incorporated in the Annual Budget, and is deducted from the closing surplus when calculating the final budget surplus available for Council discretion.

### **3. Performance Based Workers Compensation Adjustment Transfer to Reserve**

The City improved its management of health and safety risks, injury management and rehabilitation, which resulted in payments below the workers compensation threshold. This provides surplus funds to transfer to the Workers Compensation Reserve. Note that in years of good performance, the rate paid is 1.12% compared to a “call up” rate of (+)1.45% in years where claims exceed the threshold.<sup>2</sup>

### **4. Previously Unallocated FY21 Surplus**

At the end of June 30, 2022, the FY21 surplus of \$2,273,673 was unallocated and included in the calculation of the net current asset position of the City.

Council decided to transfer these funds to the Future Projects Reserve in the FY23 financial year and made provision in the FY23 Annual Budget to do so. The intent was to hold the funds in reserve as contingency. Therefore, at 30 June 22 the FY21 funds need to be accounted for.

As a footnote, in November 2022, Council resolved to apply these surplus funds in part to assist with cost escalations and grant funding shortfalls for major projects. Reports (CEO1/11/22) and (CS54/11/22) refer.

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<sup>2</sup> The City opts for performance based premiums with a discount. Further details on the scheme available on request.

## **5. Projects in Progress – Loan Funds to be drawn down and remain unspent**

Two, in progress projects are funded by loan funds and span multiple years.

These projects are:

- Roleystone Theatre - Loan Funds to be drawn down \$38,848; and
- One Council Project - Loan Funds unspent \$6,204.

From a cash flow point of view, the Roleystone Theatre loan funds will be drawn down in FY23, meaning that the Municipal funds has financed the FY22 expenditure until such time as the loan funds are drawn down.

As such, the surplus is increased to recognize the component of the projects expended to 30 June, with loan funding due in the FY23 year.

The One Council Project Loan Funds unspent has the reverse effect where the surplus is decreased due to the funds drawn down being received but remaining unspent.

## **ANALYSIS**

The variance to the amended budget is made up of a combination of increases or decreases to the operating budget along with the finalisation of asset capitalisations and changes to accounting treatments. A brief overview follows.

	Note	2022 Adopted Budget \$	2022 Revised Budget \$	2022 Actuals \$	2022 Variances \$
<b>Net Current Assets at Start of Financial Year (FY21 b/fwd)</b>		<b>1,043,100</b>	<b>12,774,983</b>	<b>12,774,984</b>	
<b>Operating Activities</b>					
Revenue from Rates and Operating Activities	a	114,882,800	114,376,461	116,643,919	2,267,458
Expenditure from Operating Activities	b	(123,744,500)	(127,210,940)	(118,074,010)	9,136,930
Net Operating Result including Non Cash Items		<b>(8,861,700)</b>	<b>(12,834,479)</b>	<b>(1,430,091)</b>	<b>11,404,388</b>
<i>Less: Non-Cash Amounts Excluded from Operating Activities</i>	c	24,396,700	26,574,228	32,952,978	6,378,750
<b>Amount Attributable to Operating Activities</b>		<b>15,535,000</b>	<b>13,739,749</b>	<b>31,522,887</b>	<b>17,783,138</b>
<b>Investing Activities</b>					
Capital Investment, Gifted Assets, Developer Contr. & Grants	d	(32,583,800)	(49,750,641)	(16,791,431)	32,959,210
<b>Financial Activities</b>					
Net Reserve Trfs, New Borrowings & Loan repayments	e	16,005,700	25,809,682	(11,477,217)	(37,286,899)
<b>Net Current Assets at End of Financial Year (FY22 c/fwd)</b>		<b>-</b>	<b>2,573,773</b>	<b>16,029,223</b>	<b>13,455,449</b>
<b><u>Determination of the Surplus</u></b>					
<b>Net Current Assets at End of Financial Year (FY22)</b>				<b>16,029,223</b>	
<i>Less:</i>					
(i) Projects Carried Forward (August 2022 Report to Council)				(7,223,888)	
(ii) FY23 Financial Assistance Grant Paid in Advance in FY22				(2,997,306)	
(iii) FY21 Surplus (CS 70/11/21) - Transferred to Future Project Funding (FY23 Budget)				(2,273,673)	
(iv) FY22 Performance Based Workers Comp -Transfer to Reserve (FY23 Budget)				(365,000)	
(v) One Council Project - Unspent Loan Funds drawn down				(6,204)	
<i>Plus:</i>					
(vi) Capital Projects in Progress - Loan Funds to be drawn down				38,848	
<b>2021/22 Closing Surplus / (Deficit)</b>				<b>3,202,000</b>	

**Notes:**

- a. Higher Operating Revenues were achieved in Building & Planning Services and Waste Services than budgeted. In contrast, interest earnings were below the forecast estimates due to continuing lower interest rates. The City also received an advanced receipt of the Financial Assistance Grant in FY21/22, which had the effect of increasing grant revenues for FY22.
- b. Lower Operating Expenditures were achieved mainly from savings in Employee Costs including salaries and wages due to vacancies, the training budget, various and operational costs in Waste Services and operational budgets not being fully spent in Parks and Property Services. Supply issues affected in part the expenditure from these budgets.
- c. Item C facilitates accounting adjustments to the Rate Setting Statement to account for non cash items such as depreciation, profit and loss on disposals of assets and changes in contractor liabilities (typically DCP's). These changes do not impact the budget surplus position, but they need to be accounted for when determining the surplus.
- d. Investing activities reflect the City's capital investment program. In FY22, a high capital investment program coupled with supply issues resulted in a number of projects remaining in progress, in some cases leading to extension to completion dates. In conjunction, grant funding which matches the delivery program was also affected.
- e. Financing activities refer to reserve transfers (both in and out), new borrowings and repayments of the loans. Similar to the above, reserve transfers and borrowings mirror the Capital Investment program delivery, hence the variation to budget. In most cases, projects have been carried forward with associated funding.

**Application of the Year-End Surplus**

This report advises of a year-end surplus available for Council's discretion of **\$3,202,000** and it is open to Council to consider the allocation of funds, in due course.

Previously the Council has set aside funds in the Future Projects Reserve if a budget surplus has resulted. This has built the Future Projects reserve fund over time to build capacity to deliver strategic projects such as City Centre Investment projects. More recently, surplus funds were set aside in the Future Projects reserve as contingency for funding and cost escalation uncertainties.

This report recommends that Council notes the FY22 surplus and considers the allocation of funds during financial planning and budgeting workshop which will be held over the next six months, before formally deciding on the matter. Importantly, the workshops will provide the opportunity to discuss:

- project opportunities
- financing opportunities
- addressing the challenges and risks that the City continues to face in delivering services and projects
- the current operating environment, with many issues directly or indirectly related to the shortage of labour and cost of living.

For the time being, Council may wish to transfer the funds to the future projects reserve. In doing so, it will be important to track and keep account of these separate funds, until Council makes a final decision. If Council is amenable to transfer the funds, the budget will require amending and the funds set aside will be reported through the Monthly Financial Statements, as a sub component of the Future Projects reserve.

## **OPTIONS**

The budget surplus is a ‘one off’ and so should not be allocated to any proposal that has a recurrent (year-on-year) impact. So Council has the following options:

1. Amend the FY23 budget and allocate the surplus funds, to the Future Projects Reserve Fund for allocation following financial planning workshops.
2. Amend the FY23 budget to establish (record) the surplus, and determine the allocation of funds at a future date. This is achievable by simply amending the FY23 budget to account for the surplus in the Net Current Asset Position.
3. Allocate the funds to a service or project (not recommended).

***Option 1 is recommended.***

## **CONCLUSION**

It is proposed that the adopted 2022/23 Annual Budget be amended as per the following report recommendation.

## RECOMMEND

### That Council:

1. Note the report of the year end position (subject to final audit) and the resulting surplus of \$3,202,000.
2. Pursuant to section 6.8 of the *Local Government Act 1995*, amend\* the adopted 2022/23 Annual Budget as follows:

a) the net current asset position brought forward to provision for:

Closing Surplus (Net Current Asset Position)	<b>\$16,029,223</b>
--	---------------------

*Less:*

- |  |              |
|--|--------------|
| 1. Projects Carry Forwards                                 | -\$7,223,888 |
| 2. Financial Assistance Grant, Paid in Advance             | -\$2,997,306 |
| 3. Performance based Workers Compensation Reserve transfer | -\$365,000   |
| 4. Previously Unallocated FY21 Surplus                     | -\$2,273,673 |

*Plus Projects in Progress:*

- |   |          |
|---|----------|
| 5. Roleystone Theatre - Loan Funds to be drawn down | \$38,848 |
| 6. OneCouncil Project - Loan Funds unspent          | -\$6,204 |

<b>Year End Surplus</b>	<b>\$3,202,000</b>
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3. Pursuant to section 6.8 of the *Local Government Act 1995*, make a further amendment\* to the adopted 2022/23 Annual Budget to transfer the FY22 surplus to the Future Projects Reserve, as follows:
  - a. Increase the transfer to the Future Projects Reserve by \$3,202,000 from \$4,538,529 to \$7,740,529.
4. The FY22 surplus to be considered by Council following financial planning and budgeting workshops to discuss options.
5. Notes that the balance of the FY21 and FY22 Surpluses set aside in the Future Projects reserve, including any allocations of those funds as determined by Council, will be reported to Council through the monthly financial statements report.

## ABSOLUTE MAJORITY RESOLUTION REQUIRED

## ATTACHMENTS

There are no attachments for this report.

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## ***2.1 - LEASING - ORCHARD HOUSE***

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WARD : ALL  
FILE No. : M/605/22  
DATE : 9 November 2022  
REF : AO  
RESPONSIBLE : Executive Director  
MANAGER : Corporate Services

### **In Brief:**

- A confidential report is presented separately to this Agenda.

### **Strategic Implications**

- 4.1 Strategic Leadership and effective management
  - 4.1.3 Develop organisational frameworks to achieve consistency, transparency and clarity of decision making processes
- 4.2 A culture of innovation
  - 4.2.1 Embrace the use of technology to achieve improved efficiency and effectiveness of City functions

### **Legal Implications**

Nil.

### **Council Policy/Local Law Implications**

- ADM25 – Risk Management Policy.

### **Budget/Financial Implications**

The ICT Strategy has a number of projects and initiatives to strengthen the City's cyber security maturity. This includes an allocation of \$145,000 in FY24 for an Information/Cyber Security Officer.

### **Consultation**

Details are outlined in the confidential report.

*A Confidential Report is presented separately to this Agenda.*

## **ATTACHMENTS**



## **2.2 - INDEPENDENT MEMBER ON THE AUDIT COMMITTEE**

WARD : ALL  
FILE No. : M/674/22  
DATE : 2 December 2022  
REF : AO  
RESPONSIBLE : Executive Director  
MANAGER : Corporate Services

### **In Brief:**

- A confidential report is presented separately to this Agenda.

### **Strategic Implications**

4.1.3.7 Maintain a system of internal audit and independent external expert representation on the City's Audit Committee.

### **Legal Implications**

- *Local Government Act 1995*

#### ***7.1A. Audit committee***

*(1) A local government is to establish an audit committee of 3 or more persons to exercise the powers and discharge the duties conferred on it.*

*(2) The members of the audit committee of a local government are to be appointed\* by the local government and at least 3 of the members, and the majority of the members, are to be council members.*

*\* Absolute majority required.*

### **Council Policy/Local Law Implications**

- City of Armadale Audit Committee Terms of Reference.

### **Budget/Financial Implications**

Payment to the external member on the City Audit Committee is made in accordance with the City Audit Committee Terms of Reference and is included in the 2022/23 Annual Budget.

### **Consultation**

Details are outlined in the confidential report.

*A Confidential Report is presented separately to this Agenda.*

### **ATTACHMENTS**

***COUNCILLORS' ITEMS***

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Nil

***CHIEF EXECUTIVE OFFICER'S REPORT***

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Nil

***EXECUTIVE DIRECTOR'S REPORT***

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Nil

**MEETING DECLARED CLOSED AT \_\_\_\_\_**

<b>CORPORATE SERVICES COMMITTEE</b>		
<b>SUMMARY OF ATTACHMENTS</b>		
<b>13 DECEMBER 2022</b>		
<b>ATT NO.</b>	<b>SUBJECT</b>	<b>PAGE</b>
<b>1.1 LIST OF ACCOUNTS PAID - OCTOBER 2022</b>		
1.1.1	Monthly Cheque and Credit Card Report - October 2022	44
<b>1.2 STATEMENT OF FINANCIAL ACTIVITY - OCTOBER 2022</b>		
1.2.1	Small Balalnce Rates Interest Written Off - October 2022	70
1.2.2	October 2022 - Monthly Financial Report	73
<b>1.3 LONG TERM FINANCIAL PLAN (LTFP): 2024-2043</b>		
1.3.1	LTFP Statutory Statements	90

## Accounts Paid and Submitted to Corporate Services Committee on 13 December 2022

Payments made between 01-Oct-2022 and 31-Oct-2022

<i>Trans #</i>	<i>Date</i>	<i>Payee</i>	<i>Description</i>	<i>Amount</i>
002286	5/10/2022	Accidental Health & Safety-Perth	First Aid Supplies	3,569.60
002287	5/10/2022	ALS Library Services Pty Ltd	Book Purchase	22.26
002288	5/10/2022	Armadale Lock & Key Service	Lock Repairs	262.50
002289	5/10/2022	Armadale Mower World	Mower Parts	256.50
002290	5/10/2022	Armadale Kelmscott Self Storage	Rental Fees Unit A047	225.00
002291	5/10/2022	Beaver Tree Services Aust Pty Ltd	Tree Lopping - Various Locations	46,108.23
002292	5/10/2022	Browns Sweeping	Scrubbing - Jull Street Mall	660.00
002293	5/10/2022	Cleanaway	Rental 15m Cleanaway Bin	110.00
002294	5/10/2022	Forestvale Trees Pty Ltd	Tree Purchases	3,234.00
002295	5/10/2022	Local Health Authorities Analytical Committee	Analytical Services Subscription 22/23	23,333.05
002296	5/10/2022	Main Roads WA	Bridge Contribution - McNeill Rd	37,400.00
002297	5/10/2022	Wattleup Tractors	Workshop Consumables	1,715.60
002298	5/10/2022	Synergy Energy	Electricity Charges	44,407.60
002299	5/10/2022	WA Reticulation Supplies	Reticulation Parts - Stock Items	1,646.90
002300	5/10/2022	Southside Mitsubishi	1 x New Motor Vehicle Triton GLX (Replacement Item)	39,025.54
002301	5/10/2022	Kleenheat Gas Pty Ltd	18kg Cylinders	344.00
002302	5/10/2022	Image Embroidery	Protective Clothing	350.35
002303	5/10/2022	Roleystone Community College	Refund/Deposit Cancelled School Carnival	200.00
002304	5/10/2022	Mackay Urban Design	Design Review Panel Fee	550.00
002305	5/10/2022	Serpentine Spring Water	Refreshments	72.00
002306	5/10/2022	Environmental Industries	Landscape Maintenance	3,235.83
002307	5/10/2022	MAIA Financial Pty Ltd	Additional Duplo Lease	990.00
002308	5/10/2022	Blueprint Homes (WA) Pty Ltd	Refund Security Deposit	1,600.00
002309	5/10/2022	Dale Alcock Homes Pty Ltd	Refund Security Deposit	400.00
002310	5/10/2022	Content Living Pty Ltd	Refund Security Deposit	400.00
002311	5/10/2022	Affordable Living Homes	Refund Security Deposit	1,200.00
002312	5/10/2022	Commercial Aquatics Australia	Pool Plant Service and Repairs	3,954.96
002313	5/10/2022	Alan Beatties Bulk Meat Supply	Catering - Koort Maarakool	674.60
002314	5/10/2022	Forrest Road Fresh	Catering - Various Events/Meetings	118.36
002315	5/10/2022	N Cranfield	Expenses Reimbursement	15.56
002316	5/10/2022	Jones Lang Lasalle (WA) Pty Ltd	Electrical Services - Orchard House	22,703.81
002317	5/10/2022	Australian Office Leading Brands	Printing Stock	125.48
002318	5/10/2022	Vanguard Press	Brochure Printing	715.06
002319	5/10/2022	Complete Office Supplies	Stationery	262.05
002320	5/10/2022	Home Group WA Pty Ltd	Refund Security Deposit	3,200.00
002321	5/10/2022	Mother Earth Gardening & Landscaping	Streetscapes Maintenance - Various Locations	10,357.60
002322	5/10/2022	Marketforce	Advertising	1,414.05

## Accounts Paid and Submitted to Corporate Services Committee on 13 December 2022

Payments made between 01-Oct-2022 and 31-Oct-2022

<i>Trans #</i>	<i>Date</i>	<i>Payee</i>	<i>Description</i>	<i>Amount</i>
002323	5/10/2022	Frontline Fire & Rescue Equipment	Clothing - Bedforddale Volunteer	349.47
002324	5/10/2022	K L Jennings	Expenses Reimbursement	842.67
002325	5/10/2022	WA Structural Consulting Engineers P/L	Consultancy Services	6,160.00
002326	5/10/2022	Labourforce Impex Personnel Pty Ltd	Hire of Temporary Staff	2,326.50
002327	5/10/2022	Pure Homes Pty Ltd	Refund Security Deposit	800.00
002328	5/10/2022	Western Australian Security Personnel Pty Ltd	Security Guards Services	1,366.20
002329	5/10/2022	On Tap Plumbing & Gas Pty Ltd	Plumbing Services - Depot Office	213.40
002330	5/10/2022	Quicklee Express Transport & Distribution	Print Room Courier	143.00
002331	5/10/2022	Graphic Art Mart Pty Ltd	Paper Supplies	242.47
002332	5/10/2022	Electek	Auto Door Repairs	921.67
002333	5/10/2022	Contra-Flow Pty Ltd	Hire of Traffic Controllers	3,334.72
002334	5/10/2022	Lo-GO Appointments	Hire of Temporary Staff	1,118.70
002335	5/10/2022	Valspar Paint (Australia) Pty Ltd	Paint Supplies	428.01
002336	5/10/2022	Remondis Australia Pty Ltd	Rental Charge / Bin Empty	1,101.52
002337	5/10/2022	WA Building Company	Refund Security Deposit	3,200.00
002338	5/10/2022	Simsai Construction Group Pty Ltd	Refund Security Deposit	800.00
002339	5/10/2022	Classic Hire	Hire of Mini Loader Large & Trailer	2,885.85
002340	5/10/2022	First Homebuilders Pty Ltd	Refund Security Deposit	400.00
002341	5/10/2022	Southern Cross Protection Pty Ltd	Security Alarm Responses - Various Sites	302.50
002342	5/10/2022	K Brown	Expenses Reimbursement	24.00
002343	5/10/2022	BrightMark Group Pty Ltd	Cleaning - Depot Office	2,259.40
002344	5/10/2022	CDM Australia Pty. Ltd.	Copier Fees	54.93
002345	5/10/2022	S Walker	Expenses Reimbursement	10.00
002346	5/10/2022	Manda's Mini Indulges	Catering - Various Events/Meetings	413.65
002347	5/10/2022	ABM Landscaping	Repair Brickpaving - Various Locations	23,463.00
002348	5/10/2022	Payroll Edge Consulting	Consultancy Services	2,557.50
002349	5/10/2022	Luxury Living WA Pty Ltd	Refund Security Deposit	400.00
002350	5/10/2022	M L Grygorcewicz	Expenses Reimbursement	266.44
002351	5/10/2022	Armadaale Liquor Pty Ltd	Refreshments	34.50
002352	5/10/2022	Classic Home & Garage Innovations Pty Ltd	Refund Security Deposit	800.00
002353	5/10/2022	Ideal Homes Pty Ltd	Refund Security Deposit	1,600.00
002354	5/10/2022	ATC Work Smart INC	Hire of Temporary Staff	308.16
002355	5/10/2022	GFG Temp Assist	Hire of Temporary Staff	18,725.30
002356	5/10/2022	A S Kahandawala	Refund Security Deposit	500.00
002357	5/10/2022	Yuneec Drones Australia	Drone Personal Ground Station	550.00
002358	5/10/2022	Subway Armadale Central	Catering - Various Events/Meetings	404.00
002359	5/10/2022	WA Flags and Banners	Large Feather Banners - Plate Bases	3,269.20

## Accounts Paid and Submitted to Corporate Services Committee on 13 December 2022

Payments made between 01-Oct-2022 and 31-Oct-2022

<i>Trans #</i>	<i>Date</i>	<i>Payee</i>	<i>Description</i>	<i>Amount</i>
002360	5/10/2022	David Whish-Wilson	Armada Writers Festival	750.00
002361	5/10/2022	House and Heritage Research	Judging for Outside the Frame Art Awards	150.00
002362	5/10/2022	Quest Events Pty Ltd	Registration - Conference	1,295.00
002363	5/10/2022	Century 21 River Residential	Refund Overpayment of Rates	509.60
002364	5/10/2022	Shak Shuka	Expenses Reimbursement	440.00
002365	5/10/2022	Aishmeen Kaur	Prize Money - Writers Award 22	100.00
002366	5/10/2022	Anja Hughes	Prize Money - Writers Award 22	100.00
002367	5/10/2022	Ava Tresham	Prize Money - Writers Award 22	100.00
002368	5/10/2022	Belinda Joy Veldman	Prize Money - Writers Award 22	200.00
002369	5/10/2022	Elizabeth Poh	Prize Money - Writers Award 22	100.00
002370	5/10/2022	Johan Huizinga	Prize Money - Writers Award 22	150.00
002371	5/10/2022	Kyra Bredenhof	Prize Money - Writers Award 22	150.00
002372	5/10/2022	Pacey Jay Van Burgel	Prize Money - Writers Award 22	150.00
002373	5/10/2022	Sampath Tebuwana Badalge	Prize Money - Writers Award 22	150.00
002374	5/10/2022	Sasha Bredenhof	Prize Money - Writers Award 22	200.00
002375	5/10/2022	Thean Hong Khaw	Prize Money - Writers Award 22	200.00
002376	5/10/2022	Tuppence Cornelius	Prize Money - Writers Award 22	100.00
002377	5/10/2022	Tori Bredenhof	Prize Money - Writers Award 22	200.00
002378	5/10/2022	City of Mandurah	Long Service Leave Reimbursement	867.54
002379	5/10/2022	Lai Chang Har	Membership Refund	31.00
002380	5/10/2022	Michael Radford	Membership Refund	88.00
002381	5/10/2022	Marilyn Anne Brameld	Expenses Reimbursement	24.10
002382	5/10/2022	Ellah Simms	Sporting/Recreation and Development Donation	350.00
002383	5/10/2022	Allan Rawlings	Security Incentive Scheme rebate	250.00
002384	5/10/2022	Trevor Donetta	Security Incentive Scheme rebate	200.00
002385	5/10/2022	Stefan Petrowsky	Security Incentive Scheme rebate	250.00
002386	5/10/2022	Russell Floyd	Security Incentive Scheme rebate	200.00
002387	5/10/2022	Rennie Mann	Security Incentive Scheme rebate	110.00
002388	5/10/2022	Reeann Andrews	Security Incentive Scheme rebate	200.00
002389	5/10/2022	Norman Nicholson	Security Incentive Scheme rebate	200.00
002390	5/10/2022	Melville Bungey	Security Incentive Scheme rebate	250.00
002391	5/10/2022	Kim Archibald	Security Incentive Scheme rebate	220.00
002392	5/10/2022	Jake Adam	Security Incentive Scheme rebate	200.00
002393	5/10/2022	Jacqueline Ashford	Security Incentive Scheme rebate	250.00
002394	5/10/2022	Elise Parker	Security Incentive Scheme rebate	200.00
002395	5/10/2022	Dhruv Velani	Security Incentive Scheme rebate	200.00
002396	5/10/2022	Davinder Singh	Security Incentive Scheme rebate	200.00

## Accounts Paid and Submitted to Corporate Services Committee on 13 December 2022

Payments made between 01-Oct-2022 and 31-Oct-2022

<i>Trans #</i>	<i>Date</i>	<i>Payee</i>	<i>Description</i>	<i>Amount</i>
002397	5/10/2022	Catherall Cherie	Security Incentive Scheme rebate	100.00
002398	5/10/2022	Brendon Robinson	Security Incentive Scheme rebate	200.00
002399	5/10/2022	Blake Andersen	Security Incentive Scheme rebate	200.00
002400	5/10/2022	Angeline Kaloko	Security Incentive Scheme rebate	250.00
002401	5/10/2022	Andrew Trenfield	Security Incentive Scheme rebate	200.00
002402	5/10/2022	Bhayish Gungaram	Security Incentive Scheme rebate	200.00
002403	5/10/2022	Arnold Gwynne	Security Incentive Scheme rebate	250.00
002404	5/10/2022	Angela Sinclair	Security Incentive Scheme rebate	110.00
002405	5/10/2022	Allison Elliott	Security Incentive Scheme rebate	200.00
002406	5/10/2022	Alex Antipas	Security Incentive Scheme rebate	175.00
002407	5/10/2022	Margaret Huff	Security Incentive Scheme rebate	250.00
002408	5/10/2022	Lisa Dutertre	Security Incentive Scheme rebate	220.00
002409	5/10/2022	Judith Busing	Security Incentive Scheme rebate	250.00
002410	5/10/2022	Joyce Brown	Security Incentive Scheme rebate	210.00
002411	5/10/2022	Jonnelle McPherson	Security Incentive Scheme rebate	140.00
002412	5/10/2022	Joel Pain	Security Incentive Scheme rebate	200.00
002413	5/10/2022	Jocelynn Pedersen	Security Incentive Scheme rebate	200.00
002414	5/10/2022	Jia Sheng Chong	Security Incentive Scheme rebate	200.00
002415	5/10/2022	Jennifer Keegan	Security Incentive Scheme rebate	110.00
002416	5/10/2022	Hur Chye Teo	Security Incentive Scheme rebate	200.00
002417	5/10/2022	Helen Craig	Security Incentive Scheme rebate	250.00
002418	5/10/2022	Gabriela Zuluaga	Security Incentive Scheme rebate	200.00
002419	5/10/2022	Federico Privado	Security Incentive Scheme rebate	200.00
002420	5/10/2022	Don Boots	Security Incentive Scheme rebate	220.00
002421	5/10/2022	Denise Singh	Security Incentive Scheme rebate	110.00
002422	5/10/2022	Craig Smetherham	Security Incentive Scheme rebate	200.00
000118	7/10/2022	City of Armadale-Visitors Centre	Petty Cash Recoup	408.65
002423	7/10/2022	Alinta Gas	Gas Charges	34.70
002424	7/10/2022	Armadale Lock & Key Service	Administration UAT Keys Replace and Install	9,361.00
002425	7/10/2022	Australian Services Union	Australian Services Union deductions	468.10
002426	7/10/2022	Construction Training Fund	CTF Levy Collected - August 2022	30,044.54
002427	7/10/2022	Beaver Tree Services Aust Pty Ltd	Tree Maintenance	1,292.96
002428	7/10/2022	BOC Gases Australia Limited	Dry Ice	22.63
002429	7/10/2022	BP Australia Pty Ltd	Diesel Bulk Fuel	43,051.23
002430	7/10/2022	Browns Sweeping	High Pressure Cleaning	660.00
002431	7/10/2022	Child Support Agency	Child Support deductions	2,069.40
002432	7/10/2022	Civica Pty Ltd	Connection for Overdrive	316.80

## Accounts Paid and Submitted to Corporate Services Committee on 13 December 2022

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<i>Trans #</i>	<i>Date</i>	<i>Payee</i>	<i>Description</i>	<i>Amount</i>
002433	7/10/2022	On Topic Media Pty Ltd	Advertising	280.00
002434	7/10/2022	Dept Of Mines, Industry Regulation And Safety	BSL Collected - September 2022	43,149.42
002435	7/10/2022	LGRCEU	LGRCEU deductions	293.38
002436	7/10/2022	WA Hino Sales & Service	Repairs/Parts - P237	297.00
002437	7/10/2022	Water Corporation	Water Service Charge	4,109.05
002438	7/10/2022	WA Reticulation Supplies	Reticulation Parts	48.84
002439	7/10/2022	Image Embroidery	Protective Clothing	395.45
002440	7/10/2022	Donegan Enterprises Pty Ltd	Frye Park Playground Storage	440.00
002441	7/10/2022	Armadale Society of Artists (Inc)	Sponsorship Artists 2022 Exhibition	200.00
002442	7/10/2022	Cr Ruth Butterfield	Councillors Allowance - Qtr 2	36,071.43
002443	7/10/2022	Onhold Magic Pty Ltd	Subscription	110.00
002444	7/10/2022	JB HIFI Group Pty Ltd (Armadale)	Computer Equipment	79.00
002445	7/10/2022	Environmental Industries	Vegetation Control of Basins	6,565.35
002446	7/10/2022	Dale Alcock Homes Pty Ltd	Refund Security Deposit	400.00
002447	7/10/2022	Webb & Brown-Neaves Pty Ltd	Refund Security Deposit	3,200.00
002448	7/10/2022	Content Living Pty Ltd	Refund Security Deposit	800.00
002449	7/10/2022	Affordable Living Homes	Refund Security Deposit	1,200.00
002450	7/10/2022	Archival Survival	Tape Supplies	148.02
002451	7/10/2022	Apple Pty Ltd	Computer Equipment	796.40
002452	7/10/2022	Forrest Road Fresh	Catering - Various Events/Meetings	2,358.92
002453	7/10/2022	P W Sanders	Expenses Reimbursement	10.00
002454	7/10/2022	Cr Kerry Busby	Councillors Allowance - Qtr 2	14,913.53
002455	7/10/2022	Cr Melissa Northcott	Councillors Allowance - Qtr 2	9,330.63
002456	7/10/2022	Cr Grant Nixon	Councillors Allowance - Qtr 2	9,139.29
002457	7/10/2022	Planning Institute of Australia	Advertising	420.00
002458	7/10/2022	Horizon West Landscape & Irrigation	Wright Road Median Works	5,555.00
002459	7/10/2022	Frontline Fire & Rescue Equipment	Clothing - Bedforddale Volunteer	57.75
002460	7/10/2022	Workzone Pty Ltd	Maintenance and Repairs	3,249.90
002461	7/10/2022	Cr Michelle Silver	Councillors Allowance - Qtr 2	9,129.68
002462	7/10/2022	SEISMA PTY LTD	Consultancy Services	49,060.00
002463	7/10/2022	M A Cox	Expenses Reimbursement	16.00
002464	7/10/2022	The Amanda Young Foundation Ltd	Souvenirs - Armadale Visitors Centre	256.00
002465	7/10/2022	Retro Roads	Installation of Pavement	188.89
002466	7/10/2022	R M Isaac	Expenses Reimbursement	376.14
002467	7/10/2022	Graffiti Systems Australia	Remove Graffiti - Various Locations	2,283.73
002468	7/10/2022	Cr Gary Smith	Councillors Allowance - Qtr 2	9,052.83
002469	7/10/2022	J M Clarke	Expenses Reimbursement	935.28



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<i>Trans #</i>	<i>Date</i>	<i>Payee</i>	<i>Description</i>	<i>Amount</i>
002470	7/10/2022	Contra-Flow Pty Ltd	Hire of Traffic Controllers	12,428.11
002471	7/10/2022	Belvista Properties	Rent/Outgoings - Kelmscott Library	18,468.71
002472	7/10/2022	Selectro Services	Pool Plant Electrical Work	554.40
002473	7/10/2022	Cr Shanavas Peter	Councillors Allowance - Qtr 2	9,213.78
002474	7/10/2022	Cr Emma Flynn	Councillors Allowance - Qtr 2	9,081.46
002475	7/10/2022	Classic Hire	Excavator hire	423.50
002476	7/10/2022	Atrium Homes	Refund Security Deposit	800.00
002477	7/10/2022	Parklyn Constructions	Refund Security Deposit	400.00
002478	7/10/2022	ATO PAYG	PAYE Tax deductions - P/E 02.10.22	387,315.00
002479	7/10/2022	My Homes WA Pty Ltd	Refund Security Deposit	400.00
002480	7/10/2022	Nordic Fitness Equipment	Anti Bacterial Gym Wipes	515.00
002481	7/10/2022	Cr John Keogh	Councillors Allowance - Qtr 2	9,328.75
002482	7/10/2022	Greenlite Electrical Contractors Pty Ltd	Electrical Services - Reg Williams Reserve	72,711.50
002483	7/10/2022	Marty Daley Graphic Design	AFAC - Graphic Design package	2,640.00
002484	7/10/2022	Cr Michael Hancock	Councillors Allowance - Qtr 2	9,826.09
002485	7/10/2022	Cr Paul Hetherington	Councillors Allowance - Qtr 2	9,112.88
002486	7/10/2022	Cr Scott Mosey	Councillors Allowance - Qtr 2	9,176.12
002487	7/10/2022	Cr Sartaj Virk	Councillors Allowance - Qtr 2	9,222.35
002488	7/10/2022	Cr Keyur Kamdar	Councillors Allowance - Qtr 2	9,128.46
002489	7/10/2022	Plastic Oceans Australasia Ltd	Waste Education Program	2,200.00
002490	7/10/2022	Brennan and Associates	Legal Advice	5,726.25
002491	7/10/2022	Climate Change Response Pty Ltd	Energy Monitoring System - Various Sites	30,888.00
002492	7/10/2022	Juliet Averill	Sporting, Recreation & Development Donation	150.00
002493	7/10/2022	Persona Group Pty Ltd	Refund Security Deposit	400.00
002494	7/10/2022	Shoukat Ali Lali	Refund Security Deposit	400.00
002495	7/10/2022	Chross Homes & Developments PTY LTD	Refund Security Deposit	400.00
002496	7/10/2022	Pei Gee Lim	Security Incentive Scheme rebate	200.00
002497	7/10/2022	John Polain	Security Incentive Scheme rebate	110.00
002498	7/10/2022	Wai Mei Chan	Security Incentive Scheme rebate	70.00
002499	7/10/2022	Val Otto	Security Incentive Scheme rebate	250.00
002500	7/10/2022	Tanya Collins	Security Incentive Scheme rebate	200.00
002501	7/10/2022	Ruth Dalziel	Security Incentive Scheme rebate	250.00
002502	7/10/2022	Russell Roberts	Security Incentive Scheme rebate	110.00
002503	7/10/2022	Ruby Rose	Security Incentive Scheme rebate	250.00
002504	7/10/2022	Rodney Ruby	Security Incentive Scheme rebate	200.00
002505	7/10/2022	Robert Heppenstall	Security Incentive Scheme rebate	220.00
002506	7/10/2022	Richelle Price	Security Incentive Scheme rebate	110.00

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<i>Trans #</i>	<i>Date</i>	<i>Payee</i>	<i>Description</i>	<i>Amount</i>
002507	7/10/2022	Richard Wilkins	Security Incentive Scheme rebate	250.00
002508	7/10/2022	Richard Harvey	Security Incentive Scheme rebate	250.00
002509	7/10/2022	Raymund Boy	Security Incentive Scheme rebate	200.00
002510	7/10/2022	Rayham Rizvi	Security Incentive Scheme rebate	200.00
002511	7/10/2022	Rakia Stokell	Security Incentive Scheme rebate	200.00
002512	7/10/2022	Raelene Kidd	Security Incentive Scheme rebate	70.00
002513	7/10/2022	Murray Smith	Security Incentive Scheme rebate	200.00
002514	7/10/2022	Katherine Brown	Security Incentive Scheme rebate	200.00
002515	7/10/2022	Peter Ricketts	Security Incentive Scheme rebate	200.00
002516	7/10/2022	Peter Dombrowsky	Security Incentive Scheme rebate	244.94
002517	7/10/2022	Pat Thompson	Security Incentive Scheme rebate	250.00
002518	7/10/2022	Pamela Hunter	Security Incentive Scheme rebate	100.00
002519	7/10/2022	Nadia Zholudevia	Security Incentive Scheme rebate	200.00
002520	7/10/2022	Mildred Castillo	Security Incentive Scheme rebate	200.00
002521	7/10/2022	Michelle Bradfield	Security Incentive Scheme rebate	200.00
002522	7/10/2022	Michael Bates	Security Incentive Scheme rebate	250.00
002523	7/10/2022	Meredith Heenan	Security Incentive Scheme rebate	70.00
002524	7/10/2022	Mathew Johns	Security Incentive Scheme rebate	200.00
002525	7/10/2022	AAA Demolition & Tree Services	Security Bond Refund	400.00
002526	7/10/2022	Mynott Construction Pty Ltd	Security Bond Refund	400.00
002527	7/10/2022	Wayne Smith	Security Incentive Scheme rebate	220.00
002528	7/10/2022	Thomas Terlick	Security Incentive Scheme rebate	200.00
002529	7/10/2022	Peter Jaeckel	Security Incentive Scheme rebate	200.00
002530	7/10/2022	Michael Ramos	Security Incentive Scheme rebate	200.00
002531	7/10/2022	Matt George	Security Incentive Scheme rebate	200.00
002532	7/10/2022	Ernst Schlechter	Security Incentive Scheme rebate	200.00
002533	7/10/2022	ByProgress Pty Ltd	Kambarang Festival Amusements Hire	2,495.00
002534	7/10/2022	Amanda Clark	Security Incentive Scheme rebate	200.00
002535	7/10/2022	Bhavneet Kaur	Security Incentive Scheme rebate	250.00
002536	7/10/2022	Lynda Prosser	EYP Waabiny School Packages	1,182.50
002537	7/10/2022	Quick Super	Employee Contributions	452,488.09
000117	12/10/2022	City of Armadale	Elder Payment for Consultation	3,400.00
002538	12/10/2022	Alinta Gas	Gas Charges	146.10
002539	12/10/2022	ALS Library Services Pty Ltd	Book Purchase	22.26
002540	12/10/2022	Armadale Lock & Key Service	Replacement Padlocks	438.00
002541	12/10/2022	Australia Post	Postage Charges - August 2022	19,383.77
002542	12/10/2022	Beaver Tree Services Aust Pty Ltd	Tree Maintenance	3,611.56

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<i>Trans #</i>	<i>Date</i>	<i>Payee</i>	<i>Description</i>	<i>Amount</i>
002543	12/10/2022	Cornerstone Legal Pty Ltd	Legal Advice	3,377.00
002544	12/10/2022	Drive Safe Australia (WA)	Truck Assessment	275.00
002545	12/10/2022	P & G Body Builders Pty Ltd	P223 - Tarp Infill	12,160.50
002546	12/10/2022	Stewart & Heaton Clothing Co Pty Ltd	Clothing - Bedforddale Volunteers	1,999.05
002547	12/10/2022	Sunny Industrial Brushware Pty Ltd	Schwarze Guter Broom	376.20
002548	12/10/2022	Telstra	Asset Relocation - Eighth Road	6,618.15
002549	12/10/2022	Water Corporation	Water Service Charges	6,921.15
002550	12/10/2022	Synergy Energy	Electricity Charges	9,677.41
002551	12/10/2022	Hello World	Conferences Flights	15,806.00
002552	12/10/2022	Chittering Valley Worm Farm	Workshop and Subsidised Worm Farms	1,240.00
002553	12/10/2022	The Literature Centre Inc	Celebrate Reading Conference	1,125.00
002554	12/10/2022	Michael Page International	Hire of Temporary Staff	1,271.56
002555	12/10/2022	Blueprint Homes (WA) Pty Ltd	Refund Security Deposit	2,000.00
002556	12/10/2022	Webb & Brown-Neaves Pty Ltd	Refund Security Deposit	5,200.00
002557	12/10/2022	Rider Levett Bucknall WA Pty Ltd	Consultancy Services	1,650.00
002558	12/10/2022	City of Armadale	Bond Refund Hall/Key Deposit	300.00
002559	12/10/2022	Clever Patch Pty Ltd	Craft Supplies	300.57
002560	12/10/2022	Sonic HealthPlus	Preplacement Medicals	1,004.30
002561	12/10/2022	Lime & Ice	Entertainment for Citizenship Ceremony	300.00
002562	12/10/2022	A Kearing	Nyumneriwah Smoking Ceremony	750.00
002563	12/10/2022	Marketforce	Advertising - Various Publications	12,814.49
002564	12/10/2022	Aveling Training & Consulting	Staff Training	1,089.00
002565	12/10/2022	Scott Printers Pty Ltd	Printing - AFAC Leaflets	3,437.50
002566	12/10/2022	The Hanging Man	Picture Rails	571.98
002567	12/10/2022	Wow Group (WA) Pty Ltd	Refund Security Deposit	800.00
002568	12/10/2022	K P Yeoh	Expenses Reimbursement	526.85
002569	12/10/2022	Paramount Electrical Services	Electrical Repairs	143.90
002570	12/10/2022	West Power Group Pty Ltd	Preventative Maintenance Admin	381.70
002571	12/10/2022	Aveling Homes Pty Ltd	Refund Security Deposit	800.00
002572	12/10/2022	Security Management Australasia Pty Ltd	CCTV platform - monitoring	66.00
002573	12/10/2022	Retro Roads	Installation of Road Spotting	918.12
002574	12/10/2022	Bridge42 Pty Ltd	Consultancy Services	5,940.00
002575	12/10/2022	L H Jarosz	Expenses Reimbursement	50.00
002576	12/10/2022	United In Diversity WA Inc	Catering	600.00
002577	12/10/2022	Slavin Architects Pty Ltd	Consultancy Services	10,560.00
002578	12/10/2022	Contra-Flow Pty Ltd	Hire of Traffic Controllers	5,830.19
002579	12/10/2022	West Tip Waste Control Pty Ltd	Disposal / Door Collection	6,442.27

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<i>Trans #</i>	<i>Date</i>	<i>Payee</i>	<i>Description</i>	<i>Amount</i>
002580	12/10/2022	Rentokil Initial Pty Ltd	Monthly Sanitary Services	1,391.20
002581	12/10/2022	The Calapai Family Trust T/A Intellitrac	GPS Installation - Plant	748.00
002582	12/10/2022	A1 Carpet tile and grout cleaning	External Hard Floor Cleaning	3,080.00
002583	12/10/2022	District Refrigeration & Airconditioning Pty Ltd	Landfill Site Repairs	841.50
002584	12/10/2022	Impressions Catering	Catering	600.33
002585	12/10/2022	Surjtec Pty Ltd	Guillotine Blade Replacement	46.20
002586	12/10/2022	R L McLaughlin	Expenses Reimbursement	218.12
002587	12/10/2022	Swim Australia	Swim Schools Australia Membership 22-23	469.00
002588	12/10/2022	Materon Investments WA Pty Ltd t/a WA Building C	Refund Security Deposit	400.00
002589	12/10/2022	Cart 21 Cafe and Lunch Bar	Catering	1,755.60
002590	12/10/2022	Agrimate	Installation - Boom Gate	2,997.50
002591	12/10/2022	Surun Services Pty Ltd	Consultancy Services	14,033.80
002592	12/10/2022	Southern Cross Protection Pty Ltd	Alarm Responses and Security Guard Services	9,942.80
002593	12/10/2022	Harrisdale Secondary School	Scholar Award	165.00
002594	12/10/2022	J C Case	Gatekeeper - Roleystone Greenwaste Site	4,928.00
002595	12/10/2022	A Romano	Expenses Reimbursement	30.29
002596	12/10/2022	Wizard Pharmacy Kelmscott Stargate	Newspapers	116.90
002597	12/10/2022	MDM Entertainment Pty Ltd	DVD Standing Order Plan 22/23	4,930.43
002598	12/10/2022	K Wood	Bond Refund Hall/Key Deposit	500.00
002599	12/10/2022	Payroll Edge Consulting	Consultancy Services	1,980.00
002600	12/10/2022	Digiped Pty Ltd	Development of eLearning Training	11,935.00
002601	12/10/2022	E B Yatiyana	Refund - Facility/Reserve/Key Deposit	500.00
002602	12/10/2022	N M Allen	Judging Fee	500.00
002603	12/10/2022	Back Beach Co PTY LTD	AFAC Towel/ Robes	1,215.50
002604	12/10/2022	Ideal Homes Pty Ltd	Refund Security Deposit	400.00
002605	12/10/2022	Sandy Taylor Digital Marketing	Monthly Website Maintenance Service	330.00
002606	12/10/2022	Miracle Recreation Equipment	Repairs - Bouncing Mat	236.50
002607	12/10/2022	Seven Sins Perth Hills	Catering	4,620.00
002608	12/10/2022	Pinnacle Safety and Training	Staff Training	915.00
002609	12/10/2022	Harvey Norman AV/IT Armadale	Fridge	349.00
002610	12/10/2022	UGC Holdings Pty Ltd	Herbicide Application - Depot	1,433.19
002611	12/10/2022	Leigh Straw	Writers Festival	350.00
002612	12/10/2022	Chenee Kett	Host - Writers Festival	457.00
002613	12/10/2022	Eurotech Group Pty Ltd	Printing Signs Stock	194.92
002614	12/10/2022	Kanyana Wildlife Rehabilitation Centre Inc	Staff Training	600.00
002615	12/10/2022	Noorjurifin Bakhtiar	Bond Refund Hall/Key Deposit	500.00
002616	12/10/2022	Nadine Marques	Bond Refund Hall/Key Deposit	500.00

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<i>Trans #</i>	<i>Date</i>	<i>Payee</i>	<i>Description</i>	<i>Amount</i>
002617	12/10/2022	Stephen Joncour	Bond Refund Hall/Key Deposit	500.00
002618	12/10/2022	Lauren Barrett	Bond Refund Hall/Key Deposit	500.00
002619	12/10/2022	Abhilash Abraham	Bond Refund Hall/Key Deposit	500.00
002620	12/10/2022	Mulenga Muwanguzi	Bond Refund Hall/Key Deposit	500.00
002621	12/10/2022	Pamela Twarog	Bond Refund Hall/Key Deposit	500.00
002622	12/10/2022	Talia Blattler	Bond Refund Hall/Key Deposit	500.00
002623	12/10/2022	S M Van Dongen	Bond Refund Hall/Key Deposit	500.00
002624	12/10/2022	Vanessa Hudyana	Bond Refund Hall/Key Deposit	500.00
002625	12/10/2022	Thilina Ranaweera	Bond Refund Hall/Key Deposit	500.00
002626	12/10/2022	Alex Hiran Liyanage	Bond Refund Hall/Key Deposit	500.00
002627	12/10/2022	The Butler Newton Family Trust	Outstanding Works Bond Refund	79,111.50
002628	12/10/2022	Kevin Clifton	Security Incentive Scheme rebate	400.00
002629	12/10/2022	Corinna James	Security Incentive Scheme rebate	400.00
002630	12/10/2022	Chantal Tracy Ingram	Security Incentive Scheme rebate	400.00
002631	12/10/2022	Matthew Piggott	Security Incentive Scheme rebate	400.00
002632	12/10/2022	Paula Vardy	Security Incentive Scheme rebate	400.00
002633	12/10/2022	Morris Prinsloo	Security Incentive Scheme rebate	400.00
002634	12/10/2022	Brandan Castle	Security Incentive Scheme rebate	400.00
002635	12/10/2022	Meng-Tsung Wu	Security Incentive Scheme rebate	400.00
002636	12/10/2022	Mohammed Haris	Security Incentive Scheme rebate	400.00
002637	12/10/2022	Rachel Cosgrove	Security Incentive Scheme rebate	250.00
002638	12/10/2022	Liana Chang	Security Incentive Scheme rebate	124.00
002639	12/10/2022	Kylie Agostino	Security Incentive Scheme rebate	250.00
002640	12/10/2022	Emily Blackmore	Security Incentive Scheme rebate	250.00
002641	12/10/2022	Dave Mohan	Security Incentive Scheme rebate	250.00
002642	12/10/2022	Romela Sanggala	Security Incentive Scheme rebate	200.00
002643	12/10/2022	Rachael Luca	Security Incentive Scheme rebate	200.00
002644	12/10/2022	Niall Harrison	Security Incentive Scheme rebate	250.00
002645	12/10/2022	Madison Croot	Security Incentive Scheme rebate	140.00
002646	12/10/2022	Jessica Wernicke	Security Incentive Scheme rebate	80.00
002647	12/10/2022	Jonathan Corness	Security Incentive Scheme rebate	70.00
002648	14/10/2022	Alinta Gas	Gas Charges	53.40
002649	14/10/2022	Armada Lock & Key Service	Door Hardware	1,226.95
002650	14/10/2022	Armada Newsagency	Newspapers and Magazines	593.84
002651	14/10/2022	Australasian Performing Rights Association Ltd	OneMusic Licence	3,955.90
002652	14/10/2022	DORMA Australia Pty Ltd	Battery / Callout Fee	447.35
002653	14/10/2022	Beaver Tree Services Aust Pty Ltd	Depot Mulching	24,475.16

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<i>Trans #</i>	<i>Date</i>	<i>Payee</i>	<i>Description</i>	<i>Amount</i>
002654	14/10/2022	BP Australia Pty Ltd	Diesel Bulk Fuel	8,544.25
002655	14/10/2022	Browns Sweeping	Pathway Sweeping - Various Sites	34,622.90
002656	14/10/2022	Cleveland Compressed Air Services	Relocate Compressors	5,258.00
002657	14/10/2022	Cornerstone Legal Pty Ltd	Legal Advice	5,775.00
002658	14/10/2022	Landgate	Title Searches - August 2022	28.20
002659	14/10/2022	Dept of Transport	Refund Underspent Grant Monies	15,590.73
002660	14/10/2022	Down Under Signs Pty Ltd	Supply and Install Reflective Ranger Strips	894.80
002661	14/10/2022	Ejan Communications	Waste Collection Radios & Tablet Access	645.15
002662	14/10/2022	Forpark Australia	Rosette Park and Lina Hart Reserve Works	105,127.00
002663	14/10/2022	Hays Personnel Services (Aust) Pty Ltd	Hire of Temporary Staff	7,781.40
002664	14/10/2022	Lo-Go Appointments	Hire of Temporary Staff	991.64
002665	14/10/2022	P & G Body Builders Pty Ltd	Supply & Fit New Tarp System	11,495.00
002666	14/10/2022	Ambius	Indoor Plant Servicing	2,107.82
002667	14/10/2022	Shenton Enterprises Pty Ltd	AFAC Pool Cleaner Repairs	1,140.48
002668	14/10/2022	Daimler Trucks Perth	Parts - P1504	320.61
002669	14/10/2022	Telstra	Telephone Charges	6,865.93
002670	14/10/2022	WA Library Supplies	Stationery	723.14
002671	14/10/2022	WALGA	Staff Training	1,842.50
002672	14/10/2022	Western Australian Treasury Corp	Consultancy Services	8,470.00
002673	14/10/2022	Synergy Energy	Electricity Charges	518.03
002674	14/10/2022	Work Clobber	Protective Clothing	58.50
002675	14/10/2022	Gilbarco Australia Pty Ltd	Fuel Bowser Repairs	415.76
002676	14/10/2022	Office Line	Replacement Chairs	600.60
002677	14/10/2022	Seek Limited	Advertising Package	5,504.40
002678	14/10/2022	Technology One Ltd	Intramaps Subscription 10/10/22 - 30/9/23	525,324.88
002679	14/10/2022	Public Transport Authority of WA	Bus Shelter Installation Contribution	14,583.00
002680	14/10/2022	JB HIFI Group Pty Ltd (Armadale)	Computer Equipment Minor	183.50
002681	14/10/2022	McLeods Barristers & Solicitors	Legal Advice	5,588.65
002682	14/10/2022	Wren Oil	Admin & Compliance Fee	16.50
002683	14/10/2022	Superior Pak Pty Ltd	Waste Trucks Maintenance - Various Trucks	46,022.53
002684	14/10/2022	Fitness Australia	Conference Tickets	814.00
002685	14/10/2022	Wavesound Pty Ltd	Consultancy Services	26,822.40
002686	14/10/2022	Apple Pty Ltd	Computer Equipment Minor	198.00
002687	14/10/2022	Rent A Fence Pty Ltd	John Dunn Pavilion	49.50
002688	14/10/2022	Bowden Tree Consultancy	Tree Inspection	308.00
002689	14/10/2022	Direct Trade Supplies Pty Ltd	Civil Equipment	2,188.00
002690	14/10/2022	Big W	Various Resources - Champion Centre	992.30

## Accounts Paid and Submitted to Corporate Services Committee on 13 December 2022

Payments made between 01-Oct-2022 and 31-Oct-2022

<i>Trans #</i>	<i>Date</i>	<i>Payee</i>	<i>Description</i>	<i>Amount</i>
002691	14/10/2022	Mother Earth Gardening & Landscaping	Tree Maintenance	264.00
002692	14/10/2022	Entire Fire Management	Verge Mulching	15,800.00
002693	14/10/2022	Adnil Marketing & Management Consulting	Consultancy Services	1,150.00
002694	14/10/2022	Statewide Staging Systems	Stage for Highland Gathering Event	3,014.00
002695	14/10/2022	PRF Industries Pty Ltd	Electrical Compliance Works - Various Locations	1,182.50
002696	14/10/2022	Prestige Property Maintenance Pty Ltd	Mowing Services - Various Locations	1,460.00
002697	14/10/2022	Black Rubber Pty Ltd	Replacement Tyres	583.00
002698	14/10/2022	Workzone Pty Ltd	Pressure Flow Test - AFAC	676.50
002699	14/10/2022	Hainault Vineyard	Refreshments	606.65
002700	14/10/2022	Metro Filters	Filter Cleaning Service Fee	20.00
002701	14/10/2022	Paramount Electrical Services	Globe Replacement and Electrical Services	3,435.45
002702	14/10/2022	Aveling Homes Pty Ltd	Refund Security Deposit	2,000.00
002703	14/10/2022	Wild Republic Australasia Pty Ltd	Assorted Kids Toys	2,573.45
002704	14/10/2022	Map Creative Pty Ltd	Souvenirs - Armadale Visitors Centre	434.50
002705	14/10/2022	Lavazza Australia OCS Pty Limited	Commercial Machine Rental Fee	77.00
002706	14/10/2022	Avocados Restaurant & Reception Centre	Catering	1,320.00
002707	14/10/2022	Hudson Global Resources (Aust) Pty Limited	Hire of Temporary Staff	10,693.11
002708	14/10/2022	Slavin Architects Pty Ltd	Consultancy Services	3,520.00
002709	14/10/2022	Electek	Electrical Works	1,298.00
002710	14/10/2022	Contra-Flow Pty Ltd	Supply of Traffic Management	3,065.18
002711	14/10/2022	West Tip Waste Control Pty Ltd	Verge Waste Collection	237,827.78
002712	14/10/2022	The Calapai Family Trust T/A Intellitrac	GPS Installation - Plant	1,174.80
002713	14/10/2022	The Trustee for TMSW Unit Trust	Hire of Traffic Controllers	2,071.30
002714	14/10/2022	Perth Materials Blowing Pty Ltd	Streetscape Maintenance - Armadale Road	8,184.18
002715	14/10/2022	JDS Building and Maintenance Services Pty Ltd	Bedfordale Hall - Works	9,610.70
002716	14/10/2022	Chrysalis Nominees Pty Ltd T/A Slinky Sleeves	UV Sleeves Purchases	2,117.40
002717	14/10/2022	F Jones and A C Pettit	Making Music with your Baby	350.00
002718	14/10/2022	Idom Maddington Pty Ltd	Air Conditioner Maintenance and Repairs	1,299.99
002719	14/10/2022	Harrisdale Men's Shed Inc	School Holiday Program Workshop	346.70
002720	14/10/2022	Bungendore Park Environmental Group Inc	Brochure Printing	5,671.15
002721	14/10/2022	Cart 21 Cafe and Lunch Bar	Catering	903.27
002722	14/10/2022	S D Wasley	Judging Fee Armadale Writers Festival	500.00
002723	14/10/2022	B G Combs	BEWG Grant 2021/2022	484.43
002724	14/10/2022	Southern Cross Protection Pty Ltd	Security Guard Services	405.58
002725	14/10/2022	Barrelhouse Saloon and Eatery Armadale	catering on 10/9/22 & 16/09/22	600.00
002726	14/10/2022	Landcare Weed Control	Exotic Grass Spray - Various Locations	6,777.38
002727	14/10/2022	Total Green Recycling	E Waste Recycling - Landfill Site	3,072.16

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<i>Trans #</i>	<i>Date</i>	<i>Payee</i>	<i>Description</i>	<i>Amount</i>
002728	14/10/2022	Wildflora Factory Pty Ltd	Souvenirs - Armadale Visitors Centre	365.18
002729	14/10/2022	Bridgestone Australia Ltd	Puncture Repairs	389.85
002730	14/10/2022	Thermaguard Pty Ltd	Fire Blankets	1,104.62
002731	14/10/2022	The Re-Cyc-Ology Project	Nest-box Installation	312.00
002732	14/10/2022	Swan Group WA Pty Ltd	Roleystone Theatre Works	29,282.12
002733	14/10/2022	The Doggy Lady	Prize Voucher	200.00
002734	14/10/2022	A Parker	Judging Fee Armadale Writers Festival	500.00
002735	14/10/2022	ATC Work Smart INC	Hire of Temporary Staff	205.43
002736	14/10/2022	MMM (WA) Pty Ltd	Gardening Maintenance	2,046.00
002737	14/10/2022	Aspect Studios Pty Ltd	Consultancy Services	19,371.00
002738	14/10/2022	Sandy Taylor Digital Marketing	Monthly Website Maintenance Service	792.00
002739	14/10/2022	Fremantle Chamber Orchestra	Sponsorship	870.00
002740	14/10/2022	Dell Financial Services Pty Ltd	Computer Equipment Leases	19,624.57
002741	14/10/2022	Subway Armadale Central	Catering	202.00
002742	14/10/2022	Harvey Norman AV/IT Armadale	Computer Equipment	348.00
002743	14/10/2022	Donald Cant Watts Corke	Consultancy Services	38,725.50
002744	14/10/2022	Illion Australia Pty Ltd	Consultancy Services	650.87
002745	14/10/2022	ArborCarbon	Medicaps	1,115.42
002746	14/10/2022	Multi Turf	Park Maintenance - Fancote Park	2,392.00
002747	14/10/2022	Roleystone Girl Guides	Bond Refund Hall/Key Deposit	500.00
002748	14/10/2022	David J Willis Building Pty Ltd	Refund Security Deposit	400.00
002749	14/10/2022	Carol Morfitt	Swim School Program Refund	346.60
002750	14/10/2022	Amy Pintaudi	Crossover Subsidy	400.00
002751	19/10/2022	Southern Hills Christian College	22 Scholar Award	165.00
002752	19/10/2022	Armadale Lock & Key Service	Handles/Plates - Kelmscott Hall	2,129.40
002753	19/10/2022	Armadale Senior High School	22 Scholar Award	165.00
002754	19/10/2022	J Blackwood & Son Pty Ltd	Parts - Civil Works	1,692.14
002755	19/10/2022	DORMA Australia Pty Ltd	Door Repairs and Parts - Various Locations	15,881.32
002756	19/10/2022	Construction Training Fund	CTF Levy Collected Sep22	25,395.56
002757	19/10/2022	Beaver Tree Services Aust Pty Ltd	Tree Lopping - Various Locations	55,991.05
002758	19/10/2022	Landgate	Title Searches Planning - August 2022	112.80
002759	19/10/2022	Heatley Sales Pty Ltd	Ratchet/Spray Bottles Depot	179.41
002760	19/10/2022	JLR Pumps	Replacement Meter Box	1,155.00
002761	19/10/2022	P & G Body Builders Pty Ltd	Spare Parts - Workshop	418.00
002762	19/10/2022	Smoke And Mirrors Audio Visual	Equipment - Citizenship Ceremony	925.00
002763	19/10/2022	Telstra	Telephone Charges	1,870.00
002764	19/10/2022	Synergy Energy	Electricity Charges	45,327.97



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<i>Trans #</i>	<i>Date</i>	<i>Payee</i>	<i>Description</i>	<i>Amount</i>
002765	19/10/2022	Zipform Pty Ltd	Printing - City Views Booklet	12,427.27
002766	19/10/2022	WA Reticulation Supplies	Pond Solution Chemicals	705.80
002767	19/10/2022	Hello World	Conference Booking	2,035.00
002768	19/10/2022	StrataGreen	Gardening Products	403.92
002769	19/10/2022	Roleystone Community College	22 Scholar Award	165.00
002770	19/10/2022	Cecil Andrews College	22 Scholar Award	165.00
002771	19/10/2022	Serpentine Spring Water	Refreshments	139.00
002772	19/10/2022	Kelmscott Senior High School	22 Scholar Award	165.00
002773	19/10/2022	John Wollaston Anglican Community School	22 Scholar Award	165.00
002774	19/10/2022	Free Reformed School Association Inc	22 Scholar Award	165.00
002775	19/10/2022	Clark Equipment Sales Pty Ltd	Muffler/ Gasket Spares	1,261.24
002776	19/10/2022	Ventura Home Group Pty Ltd	Refund Security Deposit	3,200.00
002777	19/10/2022	Porter Consulting Engineers	Consultancy Services	28,985.00
002778	19/10/2022	TJ Depiazzi & Sons	Mulch Delivery	4,034.35
002779	19/10/2022	Affordable Living Homes	Refund Security Deposit	400.00
002780	19/10/2022	Tangent Nominees Pty Ltd T/As Summit Homes Gr	Refund Security Deposit	3,200.00
002781	19/10/2022	Superior Pak Pty Ltd	Auto Electrician P466	261.25
002782	19/10/2022	Vinci Gravel Supplies Pty Ltd	Gravel - Depot	11,346.50
002783	19/10/2022	Public Libraries WA Inc	Category 4 Subscription Renewal	500.00
002784	19/10/2022	Apple Pty Ltd	Communications Equipment	4,065.60
002785	19/10/2022	Safemaster Safety Products Pty Ltd	Recertification Height Safety System	550.00
002786	19/10/2022	MCS Security	Security Services - Jull Street Mall	12,297.63
002787	19/10/2022	Complete Office Supplies	Stationery	283.22
002788	19/10/2022	Bletchley Park Netball	Bond Refund- Booking	500.00
002789	19/10/2022	Mother Earth Gardening & Landscaping	Streetscapes Works	1,650.00
002790	19/10/2022	EOS Electrical	Electrical Repairs	439.48
002791	19/10/2022	Frontline Fire & Rescue Equipment	Class A Foam	1,683.00
002792	19/10/2022	Veris Australia Pty Ltd	Consultancy Services	11,203.50
002793	19/10/2022	Avantgarde Technologies Pty Ltd	Consultancy Services	4,213.00
002794	19/10/2022	Turf Care WA Pty Ltd	Turf Renovations and Herbicide Application - Various Location	45,484.56
002795	19/10/2022	Downings Electrical Service	Supply and Install Pressure Transducer	570.90
002796	19/10/2022	Northlake Electrical Pty Ltd	Electrical Repairs	313.50
002797	19/10/2022	SPUN - Spyders Users Network Inc	Subscription Renewal	200.00
002798	19/10/2022	Labourforce Impex Personnel Pty Ltd	Hire of Temporary Staff	2,326.50
002799	19/10/2022	Down To Earth Training & Assessing	Staff Training	1,690.00
002800	19/10/2022	L H Jarosz	Expenses Reimbursement	32.96
002801	19/10/2022	LD&D Australia Pty Limited	Refreshments	37.35

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<i>Trans #</i>	<i>Date</i>	<i>Payee</i>	<i>Description</i>	<i>Amount</i>
002802	19/10/2022	Hivint Pty. Ltd.	IT Security Colony Annual Subscription	2,970.00
002803	19/10/2022	101 Residential Pty Ltd	Refund Security Deposit	400.00
002804	19/10/2022	Spectur Limited	Depot Grounds CCTV	1,650.00
002805	19/10/2022	Run Energy Pty Limited	Landfill Gas Management	2,585.00
002806	19/10/2022	The Calapai Family Trust T/A Intellitrac	GPS Installation - Plant	1,496.00
002807	19/10/2022	Roogenic Pty Ltd	Various Resources - Champion Centre	1,970.23
002808	19/10/2022	JDS Building and Maintenance Services Pty Ltd	Remove Antenna - Armadale Arena	12,925.00
002809	19/10/2022	Matrix GE Pty Ltd	City of Armadale Banking Attendance	3,203.75
002810	19/10/2022	Prestige Catering	Catering	1,467.10
002811	19/10/2022	L R Puig Grajales	Expenses Reimbursement	66.27
002812	19/10/2022	Agrimate	Chainmesh Repairs - Various Locations	6,096.75
002813	19/10/2022	Southern Cross Protection Pty Ltd	Security Alarm Responses	423.50
002814	19/10/2022	MDM Entertainment Pty Ltd	DVD Standing Order Plan 22/23	255.31
002815	19/10/2022	BrightMark Group Pty Ltd	Facility Cleaning Services	105,452.54
002816	19/10/2022	Western Leathercraft	Leathercraft Workshop Services	150.00
002817	19/10/2022	N Waiwong	Bond Refund Hall/Key Deposit	500.00
002818	19/10/2022	The Re-Cyc-Ology Project	Monitoring/Maintenance camera	311.00
002819	19/10/2022	Andantino Pty Ltd T/A Outdoor World	Refund Security Deposit	800.00
002820	19/10/2022	Davley Building Pty Ltd T/A Granny Flats WA	Refund Security Deposit	400.00
002821	19/10/2022	GFG Temp Assist	Hire of Temporary Staff	2,324.08
002822	19/10/2022	Miracle Recreation Equipment	Parks Minor Equipment	1,309.00
002823	19/10/2022	Fremantle Chamber Orchestra	Bond Refund Hall/Key Deposit	500.00
002824	19/10/2022	Yuneec Drones Australia	Battery Replacement	700.00
002825	19/10/2022	Harvey Norman AV/IT Armadale	Oven - RK Fire Station	2,298.00
002826	19/10/2022	ATI-Mirage Training and Business Solutions	Staff Training	2,905.10
002827	19/10/2022	WA Flags and Banners	AFAC Teardrop Banners and Cross Bases	699.60
002828	19/10/2022	Paterson Architects Pty Ltd	Consultancy Services	6,820.00
002829	19/10/2022	Swanshore Pty Ltd t/a Imagination Play	Playground - Spare Parts	728.94
002830	19/10/2022	James Foley	CBCA Book Week Presenter	770.00
002831	19/10/2022	City of Cockburn	Long Service Leave Reimbursement	2,621.03
002832	19/10/2022	Anchored Earth Pty Ltd	Supply and Install Earth Anchors	4,576.00
002833	19/10/2022	Peter Wilkes	Welcome To Country - Highland Gathering	600.00
002834	19/10/2022	Dale Christian Academy	22 Scholar Award	165.00
002835	19/10/2022	Jade Johns	Security Incentive Scheme rebate	88.00
002836	19/10/2022	Tamara Scott	Security Incentive Scheme rebate	220.00
002837	19/10/2022	Susana Jocson	Security Incentive Scheme rebate	200.00
002838	19/10/2022	Shiphrah Tagore	Security Incentive Scheme rebate	200.00

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<i>Trans #</i>	<i>Date</i>	<i>Payee</i>	<i>Description</i>	<i>Amount</i>
002839	19/10/2022	Sandra Dyer	Security Incentive Scheme rebate	200.00
002840	19/10/2022	Rebecca Myhill	Security Incentive Scheme rebate	200.00
002841	19/10/2022	Petrina Cheong	Security Incentive Scheme rebate	200.00
002842	19/10/2022	Michelle Dawson	Security Incentive Scheme rebate	200.00
002843	19/10/2022	Mark Pescud	Security Incentive Scheme rebate	250.00
002844	19/10/2022	marcus tey	Security Incentive Scheme rebate	70.00
002845	19/10/2022	Kenneth Mungai	Security Incentive Scheme rebate	50.00
002846	19/10/2022	Joseph Emengini	Security Incentive Scheme rebate	200.00
002847	19/10/2022	Jacob Crook	Security Incentive Scheme rebate	200.00
002848	19/10/2022	Houra Alflouji	Security Incentive Scheme rebate	200.00
002849	19/10/2022	Elaine De Ruiter	Security Incentive Scheme rebate	250.00
002850	19/10/2022	Dianne Wheeler	Security Incentive Scheme rebate	220.00
002851	19/10/2022	Christine Street	Security Incentive Scheme rebate	250.00
002852	19/10/2022	Albert Talastas	Security Incentive Scheme rebate	160.00
002853	19/10/2022	Martin Thomas David Proctor	Refund of Pension Concession - Upgrade	770.95
002854	19/10/2022	Lynden John Ganzer	Refund of Rates - Overpaid	1,474.74
000119	20/10/2022	City of Armadale-Armadale Library	Petty Cash Recoup	139.10
000120	20/10/2022	City of Armadale-Kelmscott Library	Petty Cash Recoup	46.45
000121	20/10/2022	City of Armadale-Aquatic Centre	Petty Cash Recoup	314.30
002855	20/10/2022	Declare Investments Pty Ltd	Reimbursement to landowner for DCP	51,705.50
002856	21/10/2022	Alinta Gas	Gas Charges	8,284.35
002857	21/10/2022	Australian Services Union	Australian Services Union deductions	422.30
002858	21/10/2022	BP Australia Pty Ltd	Fuels & Oils	27,813.10
002859	21/10/2022	Child Support Agency	Child Support Deductions	2,069.40
002860	21/10/2022	Cornerstone Legal Pty Ltd	Legal Advice	21,703.00
002861	21/10/2022	Moore Australia (WA) Pty Ltd	Consultancy Services	16,940.00
002862	21/10/2022	Jason Signmakers	Aluminium Fluted Pole / Ground Sleeve	4,529.10
002863	21/10/2022	LGRCEU	LGRCEU deductions	283.12
002864	21/10/2022	Lo-Go Appointments	Hire of Temporary Staff	11,408.84
002865	21/10/2022	Daimler Trucks Perth	Parts	982.20
002866	21/10/2022	WALGA	Subscription - Employee Relations	21,186.00
002867	21/10/2022	Synergy Energy	Electricity Charges	3,698.55
002868	21/10/2022	Gecko Contracting Turf & Landscaping	Gardening Maintenance	467.50
002869	21/10/2022	JB HIFI Group Pty Ltd (Armadale)	Belkin - Charger and Adaptor	107.90
002870	21/10/2022	Book Easy Pty Ltd	Monthly Booking Fee	220.00
002871	21/10/2022	Experience Perth	Full Page Advertisement	7,150.00
002872	21/10/2022	LGIS Liability	Premiums 30/06/22 - 30/06/23	929,868.98

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002873	21/10/2022	Dept of Premier and Cabinet	Gazette Advertising	856.80
002874	21/10/2022	Buswest	Hire of Coach - Champion Centre	1,457.50
002875	21/10/2022	Porter Consulting Engineers	Consultancy Services	2,200.00
002876	21/10/2022	All West Plant Hire	Hire of Equipment - Landfill Site	18,975.00
002877	21/10/2022	Programmed Property Services Pty Ltd	Repair Leaking Roof - AFAC	4,284.50
002878	21/10/2022	Totally Workwear	Embroidery	39.60
002879	21/10/2022	Alsco Pty Ltd	Cleaning Services	3,850.48
002880	21/10/2022	Quick Super	Employee Contributions	5,752.14
002881	21/10/2022	E Fire & Safety	Thermal Detector	203.50
002882	21/10/2022	Downings Electrical Service	Maintenance and Repairs	420.75
002883	21/10/2022	Paramount Electrical Services	Electrical Services - Armadale Hall	1,942.05
002884	21/10/2022	Community Information Support Service Ltd	Membership Renewal 04.11.22 - 04.11.23	5,900.00
002885	21/10/2022	Sprayking WA Pty Ltd	Weed Control - Various	12,188.00
002886	21/10/2022	On Tap Plumbing & Gas Pty Ltd	Plumbing Services - Depot Office	497.52
002887	21/10/2022	LD&D Australia Pty Limited	Refreshments	63.64
002888	21/10/2022	Contra-Flow Pty Ltd	Hire of Traffic Controllers	25,672.24
002889	21/10/2022	KC Distributors (Aust) Pty Ltd	Logo Embroidery	1,100.00
002890	21/10/2022	JDS Building and Maintenance Services Pty Ltd	Remove Asbestos - Roleystone Hall	30,112.50
002891	21/10/2022	Aussie Broadband Pty Ltd	NBN Services Various Sites	779.00
002892	21/10/2022	Agrimate	Install Bollards - Jalna Way/Pyramid Rd	4,972.94
002893	21/10/2022	Ailtire Pty Ltd T/A Ailtire Architects	John Dunn Pavilion	85,928.70
002894	21/10/2022	Harrisdale Piara Waters Resident Group Incorporated	Bond Refund Hall/Key Deposit	500.00
002895	21/10/2022	Total Green Recycling	E Waste Recycling - Landfill Site	2,600.26
002896	21/10/2022	ATO PAYG	PAYE Tax - P/E 16.10.22	401,247.00
002897	21/10/2022	N Waiwong	Refund Double Booking	186.00
002898	21/10/2022	Penske Australia	Broken Cover Repair Depot	350.15
002899	21/10/2022	Nordic Fitness Equipment	Anti Bacterial Gym Wipes	1,150.00
002900	21/10/2022	Swan Group WA Pty Ltd	Roleystone Theatre Works	49,973.90
002901	21/10/2022	R A Angriawan	Bond Refund Hall/Key Deposit	500.00
002902	21/10/2022	QureMed Pty Ltd	Service Oxygen Regulator - AFAC	301.70
002903	21/10/2022	Construct360 Pty Ltd	John Dunn Pavilion	1,549.13
002904	21/10/2022	D Peter	Bond Refund Hall/Key Deposit	500.00
002905	21/10/2022	Holiday Inn West Perth	Accommodation Booking Tourism	157.50
002906	21/10/2022	Gambara Pty Ltd	Gardening Products	2,310.00
002907	21/10/2022	Dell Financial Services Pty Ltd	Computer Equipment	400.62
002908	21/10/2022	Quest Events Pty Ltd	Conference Booking	995.00
002909	21/10/2022	ChoiceOne Pty Ltd	Hire of Temporary Staff	1,731.51

## Accounts Paid and Submitted to Corporate Services Committee on 13 December 2022

Payments made between 01-Oct-2022 and 31-Oct-2022

<i>Trans #</i>	<i>Date</i>	<i>Payee</i>	<i>Description</i>	<i>Amount</i>
002910	21/10/2022	Melski Arts	Public Artwork Derry Avenue	825.00
002911	21/10/2022	Longvalley Orchard	Apples - Kelmscott Show	800.00
002912	21/10/2022	Andrew Frazer Designs	Derry Avenue Mural / Shortlist	825.00
002913	21/10/2022	Stephanie Louise Schokker	Bond Refund Hall/Key Deposit	500.00
002914	21/10/2022	Karley Mcleod	Bond Refund Hall/Key Deposit	500.00
002915	21/10/2022	Charlie Adams	Bond Refund Hall/Key Deposit	500.00
002916	21/10/2022	Allan Faner	Bond Refund Hall/Key Deposit	500.00
002917	21/10/2022	Jais Sujud	Bond Refund Hall/Key Deposit	500.00
002918	21/10/2022	Valeria Lacerda Cardoso	Bond Refund Hall/Key Deposit	500.00
002919	21/10/2022	Patrick Vency Arago	Bond Refund Hall/Key Deposit	500.00
002920	21/10/2022	Anjaly Simon	Bond Refund Hall/Key Deposit	500.00
002921	21/10/2022	Lutful Karim Mobin	Bond Refund Hall/Key Deposit	500.00
002923	21/10/2022	Christie Ruth Buttigieg	Gym Membership Refund	31.50
002924	21/10/2022	M Jose	Refund of Pensioner Concession - Upgrade	581.00
002925	21/10/2022	M A Wright	Refund of Pensioner Concession - Upgrade	611.68
002926	21/10/2022	Geoffrey Ernest Travis	Refund of Pensioner Concession - Upgrade	615.83
002927	21/10/2022	Abigail Adriana Van Der Laan	Refund of Pensioner Concession - Upgrade	549.31
002928	21/10/2022	C F Fisher	Refund of Pensioner Concession - Upgrade	562.77
002929	21/10/2022	Firma Homes Pty Ltd	Security Bond Refund	400.00
002930	21/10/2022	K S Pond - Care of J L Cahill	Rates Refund - Duplicate Payment	2,264.58
002931	21/10/2022	Alistair Andrew Turner	Rates Refund - Duplicate Payment	2,594.57
002932	26/10/2022	Australian Institute of Management (AIM)	Staff Training	2,252.00
002933	26/10/2022	DORMA Australia Pty Ltd	Auto Door Maintenance	187.00
002934	26/10/2022	Beaver Tree Services Aust Pty Ltd	Tree Lopping - Various Locations	21,090.07
002935	26/10/2022	BP Australia Pty Ltd	Fuels & Oils - Landfill Site	11,080.28
002936	26/10/2022	Carroll & Richardson-Flagworld	Flags Replacements	1,444.50
002937	26/10/2022	Ejan Communications	Hire of Radios Landfill	645.15
002938	26/10/2022	West Side Safety Products	Purchase of Safety Boots	2,221.39
002939	26/10/2022	Synergy Energy	Electricity Charges	27,583.86
002940	26/10/2022	Bunnings Building Supplies Pty Ltd	Hardware	327.26
002941	26/10/2022	Technology One Ltd	Consultancy Services	719.30
002942	26/10/2022	Armada City Concert Band	Performance Fee	800.00
002943	26/10/2022	ID Consulting Pty Ltd	Annual Subscription Fee	51,205.00
002944	26/10/2022	Woodlands Distributors Pty Ltd	Galvanised Brake Dispenser	4,218.50
002945	26/10/2022	BGC Residential Pty Ltd	Refund Security Deposit	400.00
002946	26/10/2022	Elliotts Filtration	Service Iron Filter	282.70
002947	26/10/2022	Fulton Hogan Industries Pty Ltd	Pothole Repair Products	7,444.80

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002948	26/10/2022	City of Armadale	Bond Refund Hall/Key Deposit	300.00
002949	26/10/2022	Programmed Property Services Pty Ltd	Playground/Skatepark Maintenance - Various Locations	17,509.75
002950	26/10/2022	Unicorn Transport Equipment	Supply & Fitting of Tray	3,195.00
002951	26/10/2022	Tangent Nominees Pty Ltd T/As Summit Homes Gr	Refund Security Deposit	400.00
002952	26/10/2022	Superior Pak Pty Ltd	Truck Repair	729.45
002953	26/10/2022	Apple Pty Ltd	New Mobile Purchase	751.30
002954	26/10/2022	Imagesource Digital Solutions	Billboard Skins - Spring into Armadale	539.00
002955	26/10/2022	Enviro Infrastructure Pty Ltd	AFAC - plant room shelving works	1,790.54
002956	26/10/2022	P W Sanders	Expenses Reimbursement	79.99
002957	26/10/2022	ELM (WA) Pty Ltd	Friston Park Landscape Maintenance	7,584.50
002958	26/10/2022	Horizon West Landscape & Irrigation	Irrigation Maintenance	5,247.00
002959	26/10/2022	Carlisle Events Hire Pty Ltd	Display Boards Hire	407.00
002960	26/10/2022	Vorgee Pty Ltd	AFAC Swimming Accessories	9,050.25
002961	26/10/2022	Dowsing Concrete	Driveway Repairs - Various Locations	14,676.20
002962	26/10/2022	Mother Earth Gardening & Landscaping	Garden Maintenance	2,871.00
002963	26/10/2022	Bensons Contracting	Removed Dumped asbestos	275.00
002964	26/10/2022	Marketforce	Public Notices	543.18
002965	26/10/2022	Bennelongia Pty Ltd	Mosquito Identification Works	1,500.35
002966	26/10/2022	Frontline Fire & Rescue Equipment	Fire Trucks Services	9,585.22
002967	26/10/2022	The Jarrah Celtic Band	Music Performance	1,100.00
002968	26/10/2022	Turf Care WA Pty Ltd	Turf Renovation - Various Locations	53,302.50
002969	26/10/2022	Excalibur Printing	Uniforms	793.10
002970	26/10/2022	Workzone Pty Ltd	Cleaning of Roof and Guttering	4,144.80
002971	26/10/2022	Art Gallery of WA	Award Prizes Book Packages	699.99
002972	26/10/2022	Talis Consultants	Consultancy Services	19,056.79
002973	26/10/2022	Wow Group (WA) Pty Ltd	Refund Security Deposit	400.00
002974	26/10/2022	7 to 1 Photography	Highland Gathering Event Photography	1,540.00
002975	26/10/2022	T Ferrier	Street Decorations	1,750.00
002976	26/10/2022	Local Government Professionals NSW	Annual Fee Local Government PEP Program	15,840.00
002977	26/10/2022	D A Patrizzi	Expenses Reimbursement	59.96
002978	26/10/2022	Hi Tech Security WA Pty Ltd	Replace Reader - Bob Blackburn Pavilion	310.20
002979	26/10/2022	Down To Earth Training & Assessing	Staff Training	1,690.00
002980	26/10/2022	Protector Fire Services	Fire Extinguisher Servicing	6,594.50
002981	26/10/2022	Supercivil Pty Ltd	Hire Plant and Materials - Civil Works	11,102.08
002982	26/10/2022	R M Isaac	Expenses Reimbursement	494.66
002983	26/10/2022	M O'Shea	Professional Membership Reimbursement	1,020.00
002984	26/10/2022	Graffiti Systems Australia	Remove Graffiti - Various Locations	3,691.86

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<i>Trans #</i>	<i>Date</i>	<i>Payee</i>	<i>Description</i>	<i>Amount</i>
002985	26/10/2022	Western Australian Security Personnel Pty Ltd	Security Guard Services	9,457.25
002986	26/10/2022	Ladelle Pty Ltd	Assorted Kitchen Supplies	2,587.04
002987	26/10/2022	Bug Busters Pty Ltd	Pest Spraying Services - september22	2,321.80
002988	26/10/2022	J M Clarke	Expenses Reimbursement	481.49
002989	26/10/2022	Hudson Global Resources (Aust) Pty Limited	Hire of Temporary Staff	6,355.42
002990	26/10/2022	Contra-Flow Pty Ltd	Hire of Traffic Controllers	8,840.62
002991	26/10/2022	Phase3 Landscape Construction Pty Ltd	Construction Claim Corondale Ticklie	2,662.53
002992	26/10/2022	GPA Engineering Pty Ltd	Consultancy Services	8,643.25
002993	26/10/2022	Prestige Catering	Catering	949.30
002994	26/10/2022	Dept for Child Protection	Bond Refund Hall/Key Deposit	500.00
002995	26/10/2022	Southern Cross Protection Pty Ltd	Security Guard Services	11,084.86
002996	26/10/2022	MDM Entertainment Pty Ltd	DVD Standing Order Plan 22/23	340.46
002997	26/10/2022	Bee Advice	Remove Bee Swarm	200.00
002998	26/10/2022	Nationwide Australia Roofing Holdings Pty Ltd	Inspect Leaks and Report	1,056.00
002999	26/10/2022	E Püllella	Bond Refund Hall/Key Deposit	500.00
003000	26/10/2022	Classic Home & Garage Innovations Pty Ltd	Refund Security Deposit	400.00
003001	26/10/2022	Cloth and Carry	Nappy Packs	660.00
003002	26/10/2022	Plus Architecture Western Australia Pty Ltd	Consultancy Services	4,312.00
003003	26/10/2022	Miracle Recreation Equipment	Replace Bouncing Matt Springs	236.50
003004	26/10/2022	Seven Sins Perth Hills	Catering	180.00
003005	26/10/2022	Clyde McGill	Minnawarra Art Award	150.00
003006	26/10/2022	Techstreet Pty Ltd	IT Subscription	101.20
003007	26/10/2022	Blake Poole	Concept Development Fee	750.00
003008	26/10/2022	Anchored Earth Pty Ltd	Install Anchor Tie Downs	6,864.00
003009	26/10/2022	Benjamin Garvey	Professional Membership Reimbursement	1,250.00
003010	26/10/2022	Renee Ngara	Bond Refund Hall/Key Deposit	500.00
003011	26/10/2022	Nicola Butler	Expenses Reimbursement	20.00
003013	26/10/2022	Elite Compliance Pty Ltd	Security Bond Refund	400.00
003014	26/10/2022	Ridwana Moola	Bond Refund Hall/Key Deposit	500.00
003015	26/10/2022	Kristin Marhadi	Bond Refund Hall/Key Deposit	500.00
003016	26/10/2022	J J Nickels	Crossover Subsidy	400.00
003017	26/10/2022	Satvinder Singh	Crossover Subsidy	400.00
003018	26/10/2022	John James Nickels	Crossover Subsidy	400.00
003019	26/10/2022	The Edje Company Pty Ltd	Crossover Subsidy	700.00
003020	26/10/2022	Kylie Purcell	Security Incentive Scheme rebate	200.00
003021	26/10/2022	Hoi Ling Wai	Security Incentive Scheme rebate	200.00
003022	26/10/2022	Garth Holmes	BEWG Grant 2021/2022	770.00

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003023	26/10/2022	Fu-Nien Liu	Security Incentive Scheme rebate	200.00
003024	26/10/2022	Darren Kidd	Security Incentive Scheme rebate	200.00
003025	26/10/2022	Chelsea Stenton	Security Incentive Scheme rebate	200.00
003026	26/10/2022	Braden Doherty	Security Incentive Scheme rebate	200.00
003027	26/10/2022	Tohmika-Lee Cheverton	Security Incentive Scheme rebate	250.00
003028	26/10/2022	Donna Black	Security Incentive Scheme rebate	250.00
003029	26/10/2022	Christie Buttigieg	Gym Membership Refund	31.50
003030	26/10/2022	Ethan Zandman	Security Incentive Scheme rebate	250.00
003031	26/10/2022	Taufik Wahab	Security Incentive Scheme rebate	250.00
003032	26/10/2022	Navaneethakrishnan Arayambath	Security Incentive Scheme rebate	200.00
003033	26/10/2022	Michael Phillips	Security Incentive Scheme rebate	200.00
003034	26/10/2022	Michael Hammond	Security Incentive Scheme rebate	236.55
003035	26/10/2022	Margaret Armstrong	Security Incentive Scheme rebate	250.00
003036	26/10/2022	Lynda Toulmin	Security Incentive Scheme rebate	200.00
003037	26/10/2022	Louis Grynfeldt	Security Incentive Scheme rebate	50.00
000122	27/10/2022	City of Armadale	Animal Sterilisation Refund	638.75
003038	28/10/2022	Alinta Gas	Gas Charges	600.50
003039	28/10/2022	ALS Library Services Pty Ltd	Book Purchases	61.80
003040	28/10/2022	Armadale Mower World	Helmet and Chaps	567.00
003041	28/10/2022	Australia Post	Postage Charges	11,640.06
003042	28/10/2022	DORMA Australia Pty Ltd	Service Auto Doors - Admin Building	88.00
003043	28/10/2022	Baileys Fertilisers	Energy Turf Fertiliser	5,280.00
003044	28/10/2022	Beaver Tree Services Aust Pty Ltd	Canning Mills - Track Works	30,178.22
003045	28/10/2022	Bedfordale Volunteer Bushfire Brigade	Supplies	950.00
003046	28/10/2022	BOC Gases Australia Limited	Dry Ice	22.63
003047	28/10/2022	Challenge Batteries WA	Battery	341.00
003048	28/10/2022	Chefmaster Australia	Cleaning Materials	1,620.68
003049	28/10/2022	CJD Equipment Pty Ltd	Sensor Kit	3,577.20
003050	28/10/2022	Cornerstone Legal Pty Ltd	Legal Advice	9,727.00
003051	28/10/2022	WINC Australia Pty Ltd	Cleaning Materials - Various Sites	5,044.75
003052	28/10/2022	Dept of Transport	Motor Vehicle Searches	61.50
003053	28/10/2022	Ejan Communications	Waste Communications Repair	264.00
003054	28/10/2022	Heatley Sales Pty Ltd	Safety Equipment	1,366.57
003055	28/10/2022	Ixom Operations Pty Ltd	Chlorine Gas Monthly	315.07
003056	28/10/2022	Pure Air Filters	Clean Air Filters	212.85
003057	28/10/2022	Veolia Recycling and Recovery Pty Ltd	Bin Empties Various Buildings	14,486.30
003058	28/10/2022	Sunny Industrial Brushware Pty Ltd	Gutter and Main Broom Segments Replace	1,507.00



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003059	28/10/2022	Target Towing Service	Towing Services	495.00
003060	28/10/2022	Total Packaging (WA) Pty Ltd	Dog Bags	858.00
003061	28/10/2022	WA Hino Sales & Service	Service - AK16569	255.60
003062	28/10/2022	WALGA	Staff Training	4,556.50
003063	28/10/2022	Synergy Energy	Electricity Charges	3,386.79
003064	28/10/2022	Work Clobber	Protective Clothing	4,683.23
003065	28/10/2022	Wurth Australia Pty Ltd	Workshop Consumables	556.01
003066	28/10/2022	Southside Mitsubishi	New Triton Ute (Replacement Item)	44,569.28
003067	28/10/2022	Dept of Water & Environment Regulation-Waste M	Landfill Levy - Q/E 30.09.22	1,374,811.84
003068	28/10/2022	Gecko Contracting Turf & Landscaping	Brushcut and Spray Weeds	2,497.00
003069	28/10/2022	Office Line	Replacement Chairs	697.40
003070	28/10/2022	AV Truck Services Pty Ltd	Wiper Motor Replace	1,115.20
003071	28/10/2022	Bunnings Building Supplies Pty Ltd	Hardware - Various	5,071.21
003072	28/10/2022	St John Ambulance WA Ltd	Health Services - Event	580.80
003073	28/10/2022	E & MJ Rosher Pty Ltd	Parts - Various Plant	725.04
003074	28/10/2022	StrataGreen	Safety Equipment	7,192.42
003075	28/10/2022	Toolmart	Tools	155.00
003076	28/10/2022	Westzone Enterprises Pty Ltd	Armadale Library Nov Rent and Outgoings	53,011.04
003077	28/10/2022	Donegan Enterprises Pty Ltd	Alderson Reserve Upgrade Works	47,679.50
003078	28/10/2022	Magpies Magazine Pty Ltd	Re-subscription	56.00
003079	28/10/2022	Classic Trophies And Darts	Plaques/Badges	196.79
003080	28/10/2022	McLeods Barristers & Solicitors	Legal Advice	696.68
003081	28/10/2022	RSEA Pty Ltd	Protective Uniforms	1,910.21
003082	28/10/2022	MAIA Financial Pty Ltd	Computer Equipment Lease	20,486.02
003083	28/10/2022	Truck Centre (WA) Pty Ltd	Replacement Foot Steps	1,667.96
003084	28/10/2022	Wren Oil	Oil Waste Disposal Fee	16.50
003085	28/10/2022	SERCUL Inc	Augering At Bungendore Park	704.00
003086	28/10/2022	BSA Advanced Property Solutions (WA) Pty Ltd	Building Maintenance - Various Locations	17,131.14
003087	28/10/2022	Webb & Brown-Neaves Pty Ltd	Refund Security Deposit	400.00
003088	28/10/2022	Plunkett Homes (1903) Pty Ltd	Refund Security Deposit	400.00
003089	28/10/2022	BGC Residential Pty Ltd	Refund Security Deposit	7,200.00
003090	28/10/2022	All West Plant Hire	Dozer Hire	22,599.46
003091	28/10/2022	Tangent Nominees Pty Ltd	Refund Security Deposit	400.00
003092	28/10/2022	Programmed Property Services Pty Ltd	Playground/Skatepark Maintenance	17,509.75
003093	28/10/2022	Tangent Nominees Pty Ltd T/As Summit Homes Gr	Refund Security Deposit	1,200.00
003094	28/10/2022	Swan Towing Service	Towing Services	486.75
003095	28/10/2022	Global Spill Control	Protective Clothing	332.41

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003096	28/10/2022	Commercial Aquatics Australia	Pool Plant Service and Repairs	3,954.96
003097	28/10/2022	Apple Pty Ltd	Mobile Communications Replace	1,481.70
003098	28/10/2022	Beacon Equipment	Parts - Minor Equipment	187.20
003099	28/10/2022	Tyrecycle Pty Ltd	Landfill Tyre Collection	4,148.33
003100	28/10/2022	Australian Office Leading Brands	Printing Stock	338.00
003101	28/10/2022	Essential First Choice Homes Pty Ltd	Refund Security Deposit	400.00
003102	28/10/2022	360 Environmental Pty Ltd	Consultancy Services	4,279.00
003103	28/10/2022	Asset Infrastructure Management Pty Ltd	Road and Footpath Safety Assessment	53,277.68
003104	28/10/2022	Complete Office Supplies	Laptop Carry Cases	8,560.31
003105	28/10/2022	Horizon West Landscape & Irrigation	Irrigation Maintenance	6,336.00
003106	28/10/2022	Acurix Networks Pty Ltd	Public WIFI Access - Various Sites	5,438.25
003107	28/10/2022	Mother Earth Gardening & Landscaping	Spread Mulch	1,540.00
003108	28/10/2022	Bensons Contracting	Dumped Oil collection	550.00
003109	28/10/2022	Marketforce	Advertising	5,491.20
003110	28/10/2022	EOS Electrical	Streetlight Repairs - Various Locations	8,731.53
003111	28/10/2022	Frontline Fire & Rescue Equipment	Protective Clothing	1,788.34
003112	28/10/2022	Direct Commercial Supplies	Stationery Supplies	3,594.80
003113	28/10/2022	Veris Australia Pty Ltd	Site Survey Services	8,684.50
003114	28/10/2022	Access Technologies WA Pty Ltd	Gate Repairs	401.61
003115	28/10/2022	E Fire & Safety	Evacuation Diagrams	2,568.50
003116	28/10/2022	Black Rubber Pty Ltd	Replacement Tyres and Repairs	10,152.50
003117	28/10/2022	Turf Care WA Pty Ltd	Cricket Pitch Matt Cover Removals	8,558.09
003118	28/10/2022	Future Power WA Pty Ltd	Electrical Works	27,182.62
003119	28/10/2022	Talis Consultants	Consultancy Services	17,253.09
003120	28/10/2022	Ndevr Environmental Pty Ltd	Consultancy Services	10,296.00
003121	28/10/2022	Paramount Electrical Services	Electrical Works - Various Locations	71,595.33
003122	28/10/2022	Aveling Homes Pty Ltd	Refund Security Deposit	400.00
003123	28/10/2022	Taylor to Suit	Extra Garland / Wreaths	429.00
003124	28/10/2022	Hi Tech Security WA Pty Ltd	AFAC - Chemical Shed Security	38,206.10
003125	28/10/2022	Programmed Skilled Workforce	Hire of Temporary Staff	6,472.62
003126	28/10/2022	Moddex Group Pty Ltd	Hand Rail Purchases	1,674.65
003127	28/10/2022	Retro Roads	Line Marking - Various Locations	6,891.73
003128	28/10/2022	JB Hi-Fi-Commercial	Computer Equipment Minor	1,902.56
003129	28/10/2022	BJ Ball	Printing Paper Purchase	2,606.59
003130	28/10/2022	Supercivil Pty Ltd	Hire of Skidsteer Loader	3,116.96
003131	28/10/2022	Bridge42 Pty Ltd	Roleystone Theatre Works	5,940.00
003132	28/10/2022	Battery World Armadale	Battery	895.00

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003133	28/10/2022	On Tap Plumbing & Gas Pty Ltd	AFAC - Plumbing Works	35,720.56
003134	28/10/2022	Bug Busters Pty Ltd	Pest Control	605.00
003135	28/10/2022	Corbeau Arts Space - Studio of Julie Fearn-Pheas	Consultancy Services	900.00
003136	28/10/2022	LD&D Australia Pty Limited	Refreshments	40.95
003137	28/10/2022	Castrol Australia Pty Ltd	Fuels & Oils	774.33
003138	28/10/2022	Contra-Flow Pty Ltd	Hire of Traffic Controllers	3,652.11
003139	28/10/2022	Belvista Properties	Rent/Outgoings - Kelmscott Library	19,974.65
003140	28/10/2022	Agent Sales & Services Pty Ltd	Pool Chemicals	6,257.80
003141	28/10/2022	Jackson McDonald Lawyers	Legal Advice	7,469.60
003142	28/10/2022	The Calapai Family Trust T/A Intellitrac	Install GPS - P506	330.00
003143	28/10/2022	Bell Art Australia	Greeting Cards	1,665.62
003144	28/10/2022	The Trustee for TMSW Unit Trust	Hire of Traffic Controllers	1,448.22
003145	28/10/2022	ITR Pacific Pty. Ltd.	Cutting Edges Workshop Parts	5,607.97
003146	28/10/2022	Katherine John Entertainment (KJE)	Kamberang Festival	7,205.00
003147	28/10/2022	ATF The Booth and Bourgeot Trust t/as A Class Fa	Remove Aluminium Tray	539.00
003148	28/10/2022	Matrix GE Pty Ltd	City of Armadale Banking Attendance	1,512.50
003149	28/10/2022	GPC Asia Pacific Pty Ltd T/A Covs	Filter - Oil	1,607.70
003150	28/10/2022	JBS&G Australia Pty Ltd	Groundwater Monitoring - Landfill Site	4,125.00
003151	28/10/2022	QTM PTY LTD	Hire of Traffic Controllers	4,901.06
003152	28/10/2022	Southern Bins	Empty 2x Skip Bins	5,280.00
003153	28/10/2022	Southern Cross Protection Pty Ltd	Security Patrols	802.84
003154	28/10/2022	J C Case	Gatekeeper - Roleystone Greenwaste Site	3,696.00
003155	28/10/2022	Corsign WA Pty Ltd	Parking Signs	3,375.65
003156	28/10/2022	MDM Entertainment Pty Ltd	DVD Standing Order Plan 22/23	37.62
003157	28/10/2022	Peter Hunt Architect	Consultancy Services	55,495.00
003158	28/10/2022	BrightMark Group Pty Ltd	Cleaning Services	1,888.20
003159	28/10/2022	Waterwheel Gallery & Restaurant Pty Ltd	Catering	800.00
003160	28/10/2022	Rinleigh Art	Lochmess Armadale Gathering Event	200.00
003161	28/10/2022	Nationwide Australia Roofing Holdings Pty Ltd	Roof Repairs - Various	20,916.50
003162	28/10/2022	ABM Landscaping	Repair Brickpaving	4,408.80
003163	28/10/2022	T D Huston	Birds of Perth hills	192.00
003164	28/10/2022	Payroll Edge Consulting	Consultancy Services	2,640.00
003165	28/10/2022	AER Solar Pty Ltd	Solar Panels Installation	21,598.26
003166	28/10/2022	Australian Integrated Steelwork Company	Chainmesh Fencing - Creyk Park	13,911.70
003167	28/10/2022	Pirtek Canning Vale	Hose Repairs	917.71
003168	28/10/2022	Cr Scott Mosey	Communications Reimbursement	1,307.00
003169	28/10/2022	Back Beach Co PTY LTD	Retail Items - AFAC Kiosk	2,498.10

## Accounts Paid and Submitted to Corporate Services Committee on 13 December 2022

Payments made between 01-Oct-2022 and 31-Oct-2022

<i>Trans #</i>	<i>Date</i>	<i>Payee</i>	<i>Description</i>	<i>Amount</i>
003170	28/10/2022	K A Mathews	Expenses Reimbursement	63.37
003171	28/10/2022	CWR Unit Trust	Ice Machine Repairs	2,847.88
003172	28/10/2022	Roleystone Karragullen Bush Fire Brigade	Controlled Burn Costs	1,702.50
003173	28/10/2022	The Pink Cafe (Kelmscott)	Catering	155.00
003174	28/10/2022	Prime Landscaping Pty Ltd	Mowing/Maintenance Wattledale Park	1,716.00
003175	28/10/2022	GFG Temp Assist	Hire of Temporary Staff	3,486.12
003176	28/10/2022	Aspect Studios Pty Ltd	Consultancy Services	10,474.20
003177	28/10/2022	The Lab Unit Trust t/a PLACE Laboratory	Consultancy Services	5,500.00
003178	28/10/2022	Fremantle Chamber Orchestra	Sponsorship	15,000.00
003179	28/10/2022	J D Watts	Expenses Reimbursement	66.00
003180	28/10/2022	Velrada Capital Pty Ltd	Consultancy Services	9,861.50
003181	28/10/2022	Harvey Norman AV/IT Armadale	Microwave	239.00
003182	28/10/2022	WA Flags and Banners	Banners	611.60
003183	28/10/2022	Veraison WA Pty Ltd	Consultancy Services	7,694.50
003184	28/10/2022	Enlake Enterprises Pty Ltd	Pool Testing Storage Unit	3,421.00
003185	28/10/2022	ChoiceOne Pty Ltd	Hire of Temporary Staff	3,979.86
003186	28/10/2022	Multi Turf	Park Maintenance	400.00
003187	28/10/2022	CLASSIC HIRE	Hire of Equipment - Various Sites	1,524.60
003188	28/10/2022	Tendek Constructions	Consultancy Services	1,400.00
003189	28/10/2022	Lim & Lim Holdings Pty Ltd	Rates Refund - Duplicate Payment	10,452.97
003190	28/10/2022	Fiona Taylor	Crossover Subsidy	400.00
003191	28/10/2022	Sharon Hanson	Crossover Subsidy	400.00
A 16/10/2022	16/10/2022	Payroll	Net Pay	1,250,399.36
A 02/10/2022	2/10/2022	Payroll	Net Pay	1,224,832.71
A 30/10/2022	30/10/2022	Payroll	Net Pay	1,177,882.39
<b>Total</b>				<b>12,118,570.73</b>

Credit Card Transactions Report 27/09/2022 to 26/10/2022							
Transaction / Tran Type	Tran Reference	Invoice Date	Actual	GST	Transaction Description	PI Code	Supporting Paperwork Provided
<b>Credit Card Chief Executive Officer</b>			<b>\$285.08</b>				
4828 Invoice	Officeworks Murdoch	13/10/2022	\$23.10		Stationery	100000-1100-63404	All Receipts/Paperwork Attached
4828 Invoice	Wilson Parking Perth	21/10/2022	\$32.00		Parking	100000-1100-68018	All Receipts/Paperwork Attached
4828 Invoice	Trusky	25/10/2022	\$9.99		Monthly connectivity subscription	094-2000616	All Receipts/Paperwork Attached
<b>Credit Card Accounts Payable - Office Financial Services- CBA Card</b>			<b>\$2,482.87</b>				
4836 Invoice	Sendgrid	6/10/2022	\$139.41		Monthly Sendgrid Fee	212000-1100-63195	All Receipts/Paperwork Attached
4836 Fees	International Transaction Fees	6/10/2022	\$3.49		International Transaction Fees	212000-1800-63195	All Receipts/Paperwork Attached
4836 Invoice	Prime Creative Media	12/10/2022	\$93.00		Waste Management Review	2001988-PUBLIC-00583	All Receipts/Paperwork Attached
4836 Invoice	Prime Creative Media	12/10/2022	\$485.00		Inside Waste Magazine	2001988-PUBLIC-00583	All Receipts/Paperwork Attached
4836 Invoice	Mail Chimp	16/10/2022	\$506.86		Monthly Email Marketing Services	111061-1100-60194	All Receipts/Paperwork Attached
4836 Fees	International Transaction Fees	16/10/2022	\$13.87		International Transaction Fees	111061-1100-60194	All Receipts/Paperwork Attached
4836 Invoice	Curtin University	18/10/2022	\$1,550.78		Health Promotion Interventions	420000-1400-63043	All Receipts/Paperwork Attached
4836 Invoice	Safety Culture	18/10/2022	\$501.60		Annual Software Subscription	411000-2001-63418	All Receipts/Paperwork Attached
4836 Invoice	Shutterstock	24/10/2022	\$129.00		Image Subscription	230000-1800-63196	All Receipts/Paperwork Attached
<b>Credit Card Financial Accountant Financial Services- CBA Card</b>			<b>\$4,999.66</b>				
4851 Invoice	SNAP INC SNAP SNAP ADS Sydney AUS	27/09/2022	\$37.11	\$3.37	Communication & Marketing	210013-1100-64119	All Receipts/Paperwork Attached
4851 Invoice	LIBRARYSCRIPTION BOSTONVILLE MA	27/09/2022	\$230.00		Library Admin Subscription	210000-1100-64111	All Receipts/Paperwork Attached
4851 Invoice	FACEBOOK *LPL*LPW2 Bm.mads.ill	27/09/2022	\$1,871.97		Face Book Advertisement	210000-1100-64109	All Receipts/Paperwork Attached
4851 Invoice	SNAP INC SNAP SNAP ADS Sydney AUS	27/09/2022	\$37.14	\$3.38	Communication & Marketing	210013-1100-64119	All Receipts/Paperwork Attached
4851 Invoice	SNAP INC SNAP SNAP ADS Sydney AUS	28/09/2022	\$14.60	\$1.31	Communication & Marketing	210013-1100-64119	All Receipts/Paperwork Attached
4851 Invoice	STK*Shutterstock 8666433954 NY	28/09/2022	\$29.00		Communication & Marketing	210000-1100-63409	All Receipts/Paperwork Attached
4851 Invoice	SNAP INC SNAP SNAP ADS Sydney AUS	29/09/2022	\$10.80	\$1.26	Communication & Marketing	210013-1100-63195	All Receipts/Paperwork Attached
4851 Invoice	SNAP INC SNAP SNAP ADS Sydney AUS	29/09/2022	\$46.20	\$4.30	Communication & Marketing	210013-1100-63195	All Receipts/Paperwork Attached
4851 Invoice	FACEBOOK *FCGCM*MT7W2 Bm.mads.ill	30/09/2022	\$304.48		Face Book Advertisement	210013-1100-61001	All Receipts/Paperwork Attached
4851 Invoice	FAKRO 2021 Carica Eng NE MARINOVE FORNALDI	30/09/2022	\$103.50	\$18.30	Mayor To Charity Gala Dinner	101000-1100-63100	All Receipts/Paperwork Attached
4851 Invoice	SNAP INC SNAP SNAP ADS Sydney AUS	12/10/2022	\$46.48	\$4.23	Communication & Marketing	210013-1100-63195	All Receipts/Paperwork Attached
4851 Invoice	SNAP INC SNAP SNAP ADS Sydney AUS	21/10/2022	\$41.94	\$3.81	Communication & Marketing	210013-1100-63195	All Receipts/Paperwork Attached
4851 Invoice	SNAP INC SNAP SNAP ADS Sydney AUS	21/10/2022	\$40.70	\$3.70	Communication & Marketing	210013-1100-64118	All Receipts/Paperwork Attached
4851 Invoice	SNAP INC SNAP SNAP ADS Sydney AUS	4/10/2022	\$33.87	\$3.08	Communication & Marketing	210013-1100-64118	All Receipts/Paperwork Attached
4851 Invoice	THE ASSOCIATION OF PSYCHIC V.I. COHEN&S NISSE	4/10/2022	\$1,700.00		Councilor Conference	111000-1100-63106	All Receipts/Paperwork Attached
4851 Invoice	SNAP INC SNAP SNAP ADS Sydney AUS	7/10/2022	\$13.14	\$3.01	Communication & Marketing	210013-1100-63195	All Receipts/Paperwork Attached
4851 Invoice	SNAP INC SNAP SNAP ADS Sydney AUS	6/10/2022	\$29.62	\$2.69	Communication & Marketing	210013-1100-64118	All Receipts/Paperwork Attached
4851 Invoice	POSTAGE COVER DE	6/10/2022	\$4.48		Communication & Marketing	210000-1100-63409	All Receipts/Paperwork Attached
4851 Invoice	HTNL TRANSACTION FEE USA	6/10/2022	\$0.13		Bank Charge	210000-1100-63004	All Receipts/Paperwork Attached
4851 Invoice	SNAP INC SNAP SNAP ADS Sydney AUS	7/10/2022	\$11.76	\$1.07	Communication & Marketing	210013-1100-63195	All Receipts/Paperwork Attached
4851 Invoice	SNAP INC SNAP SNAP ADS Sydney AUS	6/10/2022	\$16.23	\$1.48	Communication & Marketing	210013-1100-64118	All Receipts/Paperwork Attached
4851 Invoice	SNAP INC SNAP SNAP ADS Sydney AUS	8/10/2022	\$7.84	\$0.71	Communication & Marketing	210013-1100-63195	All Receipts/Paperwork Attached
4851 Invoice	SNAP INC SNAP SNAP ADS Sydney AUS	11/10/2022	\$2.48	\$0.23	Communication & Marketing	210013-1100-64118	All Receipts/Paperwork Attached
<b>Credit Card Coordinator Community Emergency Services- CBA</b>			<b>\$</b>				
4802 Card Fees	No Transaction				No Transaction		All Receipts/Paperwork Attached
<b>Grand Total</b>			<b>\$8,752.62</b>				



Rates Written Off  
1/10/2022 to 2/11/2022

2-Nov-22  
1:14:49 pm

<u>Assess#</u>	<u>Property Address</u>	<u>Amount</u>
1804	20 Brookdale Dr, Armadale	-\$0.23
2874	3112 Albany Hwy, Mount Nasura	-\$0.20
3074	4 Topaz Ct, Mount Richon	-\$2.56
12150	15 Burns Rd, Armadale	-\$3.02
20496	29 Derry Av, Mount Nasura	-\$0.15
25531	0 Eleventh Rd, Hilbert	-\$0.05
25644	0 Eleventh Rd, Hilbert	-\$0.05
25680	0 Eleventh Rd, Hilbert	-\$0.04
25694	0 Rowley Rd, Hilbert	-\$0.03
28569	45 Forrest Rd, Armadale	-\$2.95
31760	16 Glastonbury Rd, Armadale	-\$4.28
32320	44 Skeet Rd, Harrisdale	-\$2.20
44353	64 Owtram Rd, Armadale	-\$0.02
45260	11 Pelham St, Armadale	-\$2.48
46947	321 Railway Av, Armadale	-\$0.08
48743	615 Rowley Rd, Forrestdale	-\$0.01
61072	14 Werndley St, Armadale	-\$4.22
63670	162 Wungong Rd, Hilbert	-\$1.71
79142	10 Whittington St, Mount Nasura	-\$4.29
80880	2 Lindley Av, Kelmscott	-\$4.99
81323	7 Gemsarna Cr, Kelmscott	-\$0.45
96136	9 Ranford St, Kelmscott	-\$4.82
100484	17 Selsdon Rd, Camillo	-\$4.07
102703	134 Streich Av, Kelmscott	-\$4.57
104761	16 Munden Pl, Kelmscott	-\$4.79
117908	620 Brookton Hwy, Roleystone	-\$4.99
126886	9 Mirfield St, Roleystone	-\$0.23
131275	12 Thompson Rd, Roleystone	-\$4.27
132493	10 Barnes Rd, Roleystone	-\$0.08
144723	75 Butcher Rd, Roleystone	-\$0.34
146119	58 Jade St, Mount Richon	-\$0.52
147008	104 Amethyst Cr, Mount Richon	-\$4.29
152578	1/57 Gillam Dr, Kelmscott	-\$0.09
152677	2/57 Gillam Dr, Kelmscott	-\$0.09
152681	3/57 Gillam Dr, Kelmscott	-\$0.09
158237	29 Excalibur Cir, Camillo	-\$0.68
169268	18 Chardonnay Gr, Mount Nasura	-\$0.28
169452	25 San Jacinta Rd, Seville Grove	-\$1.68
171241	2 Price Ct, Brookdale	-\$4.22
179693	1 Bobtail Cl, Brookdale	-\$0.45
187385	12 Kara Ct, Seville Grove	-\$1.21
188896	2 Hansen Rd, Seville Grove	-\$2.14
189438	19 Whistler Grn, Brookdale	-\$4.35
190162	31 Henderson Dr, Seville Grove	-\$0.79
205494	162 Peet Rd, Roleystone	-\$4.87
205953	12B Briggs Pl, Armadale	-\$0.06
217116	100 Gillam Dr, Seville Grove	-\$0.24
221797	28 Skua Gr, Seville Grove	-\$0.10
221896	13 Skua Gr, Seville Grove	-\$3.18
228246	0 Ninth Rd, Hilbert	-\$0.06
253788	49 Ticklie Rd, Seville Grove	-\$0.38
254398	19 Kerrison Pde, Seville Grove	-\$0.40
256978	3 Ryniker Rd, Bedfordale	-\$3.69
258152	7 Turin Lane, Piara Waters	-\$4.88
263686	25 MacDougal Way, Harrisdale	-\$0.12
266349	20 Binnia Mews, Harrisdale	-\$0.96
272073	4/12 Mahara Rd, Kelmscott	-\$0.20
274964	16 Trotman Ct, Brookdale	-\$0.06
284696	23/91 Lowanna Way, Armadale	-\$2.61
290762	13 Munday Av, Brookdale	-\$3.83



Rates Written Off  
1/10/2022 to 2/11/2022

2-Nov-22  
1:15:20 pm

<u>Assess#</u>	<u>Property Address</u>	<u>Amount</u>
298457	11 Observation Cir, Bedfordale	-\$0.09
298768	22A Terrigal Way, Armadale	-\$0.15
306488	20 Belvedere Rise, Roleystone	-\$4.72
315956	21 Durant Way, Piara Waters	-\$0.72
318673	67 Yellowwood Av, Piara Waters	-\$0.20
323832	100A Girraween St, Armadale	-\$2.93
324997	23 Terracina Pwy, Piara Waters	-\$1.00
339192	2 Dovedale St, Harrisdale	-\$0.08
339340	Narran St, Hilbert	-\$0.03
340137	19 Calvert Loop, Hilbert	-\$2.91
343151	24 Torino Cr, Piara Waters	-\$1.22
344725	4 Olinda St, Harrisdale	-\$2.06
349612	56 Silvershot Av, Harrisdale	-\$0.23
357601	23 Gracefield Bvd, Harrisdale	-\$0.46
360799	22 Bambili Way, Harrisdale	-\$0.52
361737	47 Dunmore Cr, Harrisdale	-\$1.02
362496	5B Friar Rd, Armadale	-\$0.39
367680	21 Fairweather Dr, Piara Waters	-\$0.40
373071	146 Gracefield Bvd, Harrisdale	-\$0.52
380775	56 Cilantro Pwy, Seville Grove	-\$4.52
381812	19 Escada Way, Piara Waters	-\$0.57
383276	29 Kingshurst Ch, Haynes	-\$0.66
388802	53 Whitmore Loop, Harrisdale	-\$2.18
392645	20 Doryanthes Av, Piara Waters	-\$0.10
393386	30 Carbeen View, Piara Waters	-\$0.19
395542	36B Girraween St, Armadale	-\$4.04
396562	111 Mason Rd, Piara Waters	-\$0.91
398485	MacIntyre View, Hilbert	-\$0.04
399770	26 Peartree Tce, Seville Grove	-\$3.14
400153	13D Robin Hood Av, Armadale	-\$2.51
401236	8 Kimball St, Haynes	-\$2.59
401240	6 Kimball St, Haynes	-\$2.59
402670	36 Robson Av, Hilbert	-\$4.70
406808	25A Chadwick Pde, Brookdale	-\$3.82
408046	13 Ochre St, Hilbert	-\$0.15
412906	5 Addington Loop, Piara Waters	-\$0.12
415182	16 Burran Ct, Armadale	-\$0.37
416265	8 Calella Loop, Piara Waters	-\$4.85
421307	33 Waddington Loop, Haynes	-\$1.56
422034	Convine Rd, Roleystone	-\$0.24
424349	20 Baggot Rd, Hilbert	-\$0.12
425701	35 Claystone Loop, Piara Waters	-\$0.06
430122	1 Betheras Lane, Hilbert	-\$0.01
432829	5 Celia Way, Harrisdale	-\$0.10
433308	14 Vivacity St, Hilbert	-\$1.61
434300	93 Broome St, Forrestdale	-\$4.94
436665	3 Marne Way, Hilbert	-\$4.70
436732	23 Ottaway St, Kelmscott	-\$2.00
437801	2/17 Remisko Dr, Forrestdale	-\$0.37
441220	8 Pierrepont Loop, Champion Lakes	-\$4.01
441329	9 Pierrepont Loop, Champion Lakes	-\$3.47
441478	41 Pierrepont Loop, Champion Lakes	-\$1.14
441527	5 Breakwater Gr, Champion Lakes	-\$4.92
442781	92 Greenpoint Way, Hilbert	-\$4.03
442957	91 Willowdale Prom, Piara Waters	-\$0.42
443256	24 Waterous St, Piara Waters	-\$0.23
444262	69 Gunnison Loop, Haynes	-\$4.26
444325	8 Conness St, Haynes	-\$4.26
444519	15 Conness St, Haynes	-\$4.26
447105	25 Swindale Av, Hilbert	-\$0.06
447155	47 Astoria Bvd, Hilbert	-\$0.06




**Rates Written Off**  
1/10/2022 to 2/11/2022

2-Nov-22  
1:15:20 pm

<u>Assess#</u>	<u>Property Address</u>	<u>Amount</u>
447240	29 Swindale Av, Hilbert	-\$0.06
448058	19 Thistle Way, Harrisdale	-\$1.75
448242	4B Greenlink Bvd, Harrisdale	-\$3.37
448323	48 Dynasty Way, Forrestdale	-\$0.02
448436	35 Dynasty Way, Forrestdale	-\$3.12
449519	7 Boudicca Dr, Forrestdale	-\$4.54
449622	31 Boudicca Dr, Forrestdale	-\$4.32
450095	5/18 Fifth Rd, Armadale	-\$4.93
450126	8/18 Fifth Rd, Armadale	-\$3.70
450554	18 Gossan Ch, Piara Waters	-\$4.84
452887	35 Etana Lane, Camillo	-\$1.20
453352	20 Noriker Way, Forrestdale	-\$3.83
453609	3 Percheron Cct, Forrestdale	-\$0.54
453627	7 Percheron Cct, Forrestdale	-\$2.84
453645	11 Percheron Cct, Forrestdale	-\$4.61
<b>Total Written Off</b>		<b><u>-\$256.89</u></b>

Primary Delegation CORPS 1.0 and Secondary Delegation CORPS 1.1 specifically refer - the above small debts have, following investigation, been written-off.

  
M Hnatjko  
Executive Manager Corporate Services  
Date: 3/11/22

Primary Delegation CORPS no. 1.0 and Secondary Delegation CORPS no. 1.1



**CITY OF ARMADALE**  
**MONTHLY FINANCIAL REPORT**  
**(Containing the Statement of Financial Activity)**  
**For the period ending 31 October 2022**

*LOCAL GOVERNMENT ACT 1995*  
*LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996*

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**KEY TERMS AND DESCRIPTIONS  
FOR THE PERIOD ENDED 31 OCTOBER 2022**

**REVENUE**

**RATES**

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

**OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

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

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

**REVENUE FROM CONTRACTS WITH CUSTOMERS**

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

**FEES AND CHARGES**

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

**SERVICE CHARGES**

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. *Regulation 54 of the Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges.

**INTEREST EARNINGS**

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

**OTHER REVENUE / INCOME**

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

**PROFIT ON ASSET DISPOSAL**

Excess of assets received over the net book value for assets on their disposal.

**NATURE OR TYPE DESCRIPTIONS**

**EXPENSES**

**EMPLOYEE COSTS**

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

**MATERIALS AND CONTRACTS**

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

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

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

**INSURANCE**

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

**LOSS ON ASSET DISPOSAL**

Shortfall between the value of assets received over the net book value for assets on their disposal.

**DEPRECIATION ON NON-CURRENT ASSETS**

Depreciation expense raised on all classes of assets. Excluding Land.

**INTEREST EXPENSES**

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

**OTHER EXPENDITURE**

Statutory fees, taxes, allowance for impairment of assets, member's fees or State taxes. Donations and subsidies made to community groups.

STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 OCTOBER 2022

## BY NATURE OR TYPE

	Ref Note	Amended Budget (a)	YTD Budget (b)	YTD Actual (c)	Variance \$ (c) - (b)	Variance % ((c) - (b))/(b)	Var.
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	2(d)	10,443,531	10,443,531	16,029,223	5,585,692	53.48%	▲
<b>Revenue from operating activities</b>							
Rates		77,595,900	77,595,900	77,595,900	0	0.00%	
Rates (excluding general rate)		565,230	565,230	550,274	(14,956)	(2.65%)	
Operating grants, subsidies and contributions		9,813,676	1,471,225	1,462,269	(8,956)	(0.61%)	
Fees and charges		32,979,688	23,291,548	23,339,890	48,342	0.21%	
Interest earnings		1,337,400	445,812	1,594,297	1,148,485	257.62%	▲
Other revenue		833,500	27,836	16,943	(10,893)	(39.13%)	
Profit on disposal of assets		42,200	14,068	49,610	35,542	252.64%	
		123,167,594	103,411,619	104,609,183	1,197,564	1.16%	
<b>Expenditure from operating activities</b>							
Employee costs		(44,922,300)	(15,901,038)	(15,820,581)	80,457	0.51%	
Materials and contracts		(54,004,758)	(8,189,648)	(8,125,856)	63,792	0.78%	
Utility charges		(3,742,100)	(532,332)	(491,093)	41,239	7.75%	
Depreciation on non-current assets		(26,425,100)	(8,808,364)	(8,833,404)	(25,040)	(0.28%)	
Interest expenses		(1,096,821)	(365,616)	(329,172)	36,444	9.97%	
Insurance expenses		(1,831,200)	(1,600,396)	(1,605,537)	(5,141)	(0.32%)	
Other expenditure		(1,549,000)	(816,336)	(830,933)	(14,597)	(1.79%)	
Loss on disposal of assets		(1,809,500)	(603,176)	0	603,176	100.00%	▼
		(135,380,779)	(36,816,906)	(36,036,576)	780,330	(2.12%)	
Non-cash amounts excluded from operating activities	2(a)	28,192,400	9,397,472	8,789,783	(607,689)	(6.47%)	▼
<b>Amount attributable to operating activities</b>		15,979,215	75,992,185	77,362,390	1,370,205	1.80%	
<b>Investing activities</b>							
Proceeds from non-operating grants, subsidies and contributions		17,566,750	390,465	335,243	(55,222)	(14.14%)	
Proceeds from disposal of assets		1,537,100	237,100	203,052	(34,048)	(14.36%)	
Developer Contribution Plans - Cash		658,900	0	0	(0)	(100.00%)	
Payments for property, plant and equipment and infrastructure	6	(47,282,368)	(7,666,399)	(7,570,878)	95,521	1.25%	
		(27,519,618)	(7,038,833)	(7,032,583)	6,250	(0.09%)	
Non-cash amounts excluded from investing activities	2(b)	1,995,600	1,087,409	1,087,409	0	0.00%	
<b>Amount attributable to investing activities</b>		(25,524,018)	(5,951,424)	(5,945,174)	6,250	(0.11%)	
<b>Financing Activities</b>							
Proceeds from new debentures	7	5,344,800	0	0	0	0.00%	
Transfer from reserves	9	19,266,954	0	72,428	72,428	0.00%	
Payments for principal portion of lease liabilities	8	(1,522,600)	(420,000)	(423,188)	(3,188)	(0.76%)	
Repayment of debentures	7	(3,932,323)	0	0	0	0.00%	
Transfer to reserves	9	(20,080,559)	(1,100,000)	(1,159,837)	(59,837)	(5.44%)	
<b>Amount attributable to financing activities</b>		(923,728)	(1,520,000)	(1,510,597)	9,403	(0.62%)	
Closing funding surplus / (deficit)	2(d)	(25,000)	78,964,292	85,935,841	6,971,550	(8.83%)	

## KEY INFORMATION

▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

The material variance adopted by Council for the 2022-23 year is \$100,000.

Refer to Note 1 for an explanation of the reasons for the variance.

This statement is to be read in conjunction with the accompanying Financial Statements and Notes.

This Financial Report albeit for the period ending 31 October 2022, should not be read as being the City's final 31 October 2022 financial position as the closing balances for the 30 June 2022 are still to be finalised and audited. Therefore the closing amounts for 30 June 2022 have not been rolled over to 1 July 2022.

**MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDED 31 OCTOBER 2022**

**BASIS OF PREPARATION**

**BASIS OF PREPARATION**

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

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

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

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

**THE LOCAL GOVERNMENT REPORTING ENTITY**

All funds through which the City controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 11 to these financial statements.

**SIGNIFICANT ACCOUNTING POLICIES**

**CRITICAL ACCOUNTING ESTIMATES**

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

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

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

- estimation of fair values of certain financial assets
- estimation of fair values of fixed assets shown at fair value
- impairment of financial assets

**GOODS AND SERVICES TAX**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

**ROUNDING OFF FIGURES**

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

**PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 22 November 2022

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 OCTOBER 2022****NOTE 1  
EXPLANATION OF MATERIAL VARIANCES**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.

The material variance adopted by Council for the 2022-23 year is \$100,000.

Nature or type	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances	
			Timing	Permanent	Timing	Permanent
<b>Opening funding surplus / (deficit)</b>	5,585,692	53.48%	▲	This variance represents the difference between forecast and final year end position.		
<b>Revenue from operating activities</b>						
Rates (excluding general rate)	(14,956)	(2.65%)				
Operating grants, subsidies and contributions	(8,956)	(0.61%)				
Fees and charges	48,342	0.21%				
Interest earnings	1,148,485	257.62%	▲	Interest rates have increased substantially compared to budget.		
Other revenue	(10,893)	(39.13%)				
Profit on disposal of assets	35,542	252.64%				
<b>Expenditure from operating activities</b>						
Employee costs	80,457	0.51%				
Materials and contracts	63,792	0.78%				
Utility charges	41,239	7.75%				
Depreciation on non-current assets	(25,040)	(0.28%)				
Interest expenses	36,444	9.97%				
Insurance expenses	(5,141)	(0.32%)				
Other expenditure	(14,597)	(1.79%)				
Loss on disposal of assets	603,176	100.00%	▼ Note -1			
Non-cash amounts excluded from operating activities	(607,689)	(6.47%)	▼		Note -1	
<b>Investing activities</b>						
Proceeds from non-operating grants, subsidies and contributions	(55,222)	(14.14%)				
Proceeds from disposal of assets	(34,048)	(14.36%)				
Payments for property, plant and equipment and infrastructure	95,521	1.25%				
<b>Financing activities</b>						
Transfer from reserves	72,428	0.00%				
Payments for principal portion of lease liabilities	(3,188)	(0.76%)				
Transfer to reserves	(59,837)	(5.44%)				
<b>Closing funding surplus / (deficit)</b>	6,971,550	(8.83%)				

**Note 1**

The fixed asset data have not been migrated to OneCouncil yet. Hence, the budgeted loss on disposal of assets cannot be matched with actual loss. The variance will be adjusted once the data migration of fixed assets is completed and should be ready in November accounts.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 OCTOBER 2022NOTE 2  
STATEMENT OF FINANCIAL ACTIVITY INFORMATION

## (a) Non-cash items excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

	Notes	Amended Budget	YTD Budget (a)	YTD Actual (b)
<b>Non-cash items excluded from operating activities</b>		\$	\$	\$
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals		(42,200)	(14,068)	0
Movement in pensioner deferred rates (non-current)		0	0	(43,621)
Add: Loss on asset disposals		1,809,500	603,176	0
Add: Depreciation on assets		26,425,100	8,808,364	8,833,404
<b>Total non-cash items excluded from operating activities</b>		<b>28,192,400</b>	<b>9,397,472</b>	<b>8,789,783</b>

## (b) Non-cash items excluded from investing activities

The following non-cash revenue and expenditure has been excluded from investing activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

<b>Adjustments to investing activities</b>				
Movement in current liabilities for transfers to acquire or construct non-financial assets to be controlled by the entity associated with restricted cash		1,995,600	1,087,409	1,087,409
<b>Total non-cash amounts excluded from investing activities</b>		<b>1,995,600</b>	<b>1,087,409</b>	<b>1,087,409</b>

## (c) Adjustments to net current assets in the Statement of Financial Activity

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

		Amended Budget Opening 30 June 2022	Last Year Closing 30 June 2022	Year to Date 31 October 2022
<b>Adjustments to net current assets</b>				
Less: Reserves - restricted cash	9	(104,073,444)	(111,440,880)	(112,528,289)
Less: Land held for resale		(460,000)	(460,000)	(460,000)
Add: Borrowings	7	3,458,491	3,931,944	7,506,255
Add: Provisions employee related provisions	10	8,161,713	8,478,482	8,344,769
Add: Lease liabilities	8	1,667,740	2,148,645	1,725,457
Add: Movement in Expected Credit Loss on Sundry Receivables		0	219,251	0
Add: Contract liability held in reserves		7,048,703	4,633,100	4,546,586
<b>Total adjustments to net current assets</b>		<b>(84,196,797)</b>	<b>(92,489,458)</b>	<b>(90,865,221)</b>

## (d) Net current assets used in the Statement of Financial Activity

## Current assets

Cash and cash equivalents	3	3,200,000	6,086,910	6,441,282
Financial assets at amortised cost	3	110,618,325	129,219,315	163,219,315
Rates receivables	4	5,623,970	5,791,880	36,313,557
Receivables	4	7,646,569	4,325,554	14,240,921
Other current assets	5	609,694	9,846,446	9,409,385
<b>Less: Current liabilities</b>				
Payables		(23,165,114)	(27,559,253)	(30,663,093)
Borrowings	7	(3,458,491)	(3,931,944)	(7,506,255)
Contract liabilities	10	(7,048,703)	(4,633,100)	(4,583,824)
Lease liabilities	8	(1,667,740)	(2,148,645)	(1,725,457)
Provisions	10	(8,161,713)	(8,478,482)	(8,344,769)
<b>Less: Total adjustments to net current assets</b>	2(c)	<b>(84,196,797)</b>	<b>(92,489,458)</b>	<b>(90,865,221)</b>
<b>Closing funding surplus / (deficit)</b>		<b>0</b>	<b>16,029,223</b>	<b>85,935,841</b>

## CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 OCTOBER 2022OPERATING ACTIVITIES  
NOTE 3  
CASH AND FINANCIAL ASSETS

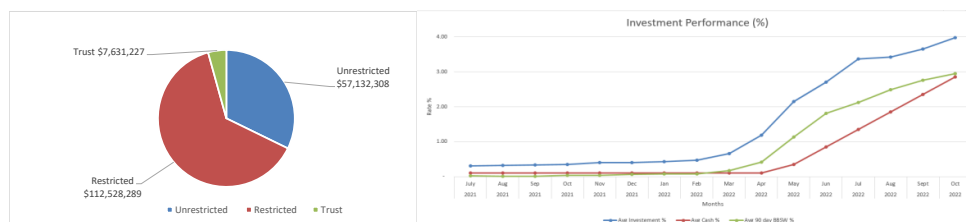
Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Term Deposits - Municipal Funds	Financial assets at amortised cost	1,500,000	0	1,500,000	0	NAB	2.05%	21/11/2022
Term Deposits - Municipal Funds	Financial assets at amortised cost	2,000,000	0	2,000,000	0	CBA	2.14%	23/11/2022
Term Deposits - Municipal Funds	Financial assets at amortised cost	1,000,000	0	1,000,000	0	BENDIGO BANK	2.80%	12/12/2022
Term Deposits - Municipal Funds	Financial assets at amortised cost	2,500,000	0	2,500,000	0	WESTPAC	2.41%	13/12/2022
Term Deposits - Municipal Funds	Financial assets at amortised cost	2,500,000	0	2,500,000	0	WESTPAC	2.41%	13/12/2022
Term Deposits - Municipal Funds	Financial assets at amortised cost	1,500,000	0	1,500,000	0	WESTPAC	2.65%	11/01/2023
Term Deposits - Municipal Funds	Financial assets at amortised cost	2,000,000	0	2,000,000	0	WESTPAC	3.03%	17/01/2023
Term Deposits - Municipal Funds	Financial assets at amortised cost	2,500,000	0	2,500,000	0	WESTPAC	2.65%	23/01/2023
Term Deposits - Municipal Funds	Financial assets at amortised cost	2,000,000	0	2,000,000	0	CBA	3.52%	13/02/2023
Term Deposits - Municipal Funds	Financial assets at amortised cost	2,500,000	0	2,500,000	0	WESTPAC	2.95%	23/02/2023
Term Deposits - Municipal Funds	Financial assets at amortised cost	3,000,000	0	3,000,000	0	SUNCORP	3.44%	21/02/2023
Term Deposits - Municipal Funds	Financial assets at amortised cost	3,000,000	0	3,000,000	0	SUNCORP	3.44%	21/02/2023
Term Deposits - Municipal Funds	Financial assets at amortised cost	4,000,000	0	4,000,000	0	IMB	3.45%	3/03/2023
Term Deposits - Municipal Funds	Financial assets at amortised cost	3,000,000	0	3,000,000	0	NAB	3.50%	3/03/2023
Term Deposits - Municipal Funds	Financial assets at amortised cost	3,000,000	0	3,000,000	0	SUNCORP	3.55%	8/03/2023
Term Deposits - Municipal Funds	Financial assets at amortised cost	3,000,000	0	3,000,000	0	CBA	3.59%	8/03/2023
Term Deposits - Municipal Funds	Financial assets at amortised cost	3,000,000	0	3,000,000	0	NAB	3.55%	8/03/2023
Term Deposits - Municipal Funds	Financial assets at amortised cost	3,000,000	0	3,000,000	0	IMB	3.45%	9/03/2023
Term Deposits - Municipal Funds	Financial assets at amortised cost	2,000,000	0	2,000,000	0	NAB	3.60%	14/03/2023
Term Deposits - Municipal Funds	Financial assets at amortised cost	2,000,000	0	2,000,000	0	ME BANK	4.10%	26/03/2023
Term Deposits - Municipal Funds	Financial assets at amortised cost	2,000,000	0	2,000,000	0	CBA	3.78%	11/04/2023
Term Deposits - Municipal Funds	Financial assets at amortised cost	2,000,000	0	2,000,000	0	SUNCORP	4.17%	26/04/2023
Term Deposits - Reserves	Financial assets at amortised cost	0	3,000,000	3,000,000	0	NAB	2.05%	14/11/2022
Term Deposits - Reserves	Financial assets at amortised cost	0	4,000,000	4,000,000	0	ME BANK	2.15%	14/11/2022
Term Deposits - Reserves	Financial assets at amortised cost	0	6,000,000	6,000,000	0	NAB	2.05%	14/11/2022
Term Deposits - Reserves	Financial assets at amortised cost	0	2,000,000	2,000,000	0	BENDIGO BANK	2.20%	21/11/2022
Term Deposits - Reserves	Financial assets at amortised cost	0	2,000,000	2,000,000	0	NAB	2.15%	28/11/2022
Term Deposits - Reserves	Financial assets at amortised cost	0	3,000,000	3,000,000	0	ME BANK	2.40%	28/11/2022
Term Deposits - Reserves	Financial assets at amortised cost	0	4,000,000	4,000,000	0	CBA	2.27%	30/11/2022
Term Deposits - Reserves	Financial assets at amortised cost	0	2,000,000	2,000,000	0	NAB	2.30%	30/11/2022
Term Deposits - Reserves	Financial assets at amortised cost	0	2,000,000	2,000,000	0	NAB	2.30%	30/11/2022
Term Deposits - Reserves	Financial assets at amortised cost	0	1,447,200	1,447,200	0	CBA	2.55%	7/12/2022
Term Deposits - Reserves	Financial assets at amortised cost	0	2,114,891	2,114,891	0	WESTPAC	2.41%	13/12/2022
Term Deposits - Reserves	Financial assets at amortised cost	0	3,000,000	3,000,000	0	CBA	3.16%	14/12/2022
Term Deposits - Reserves	Financial assets at amortised cost	0	3,000,000	3,000,000	0	SUNCORP	3.73%	16/01/2023
Term Deposits - Reserves	Financial assets at amortised cost	0	3,000,000	3,000,000	0	CBA	3.54%	18/01/2023
Term Deposits - Reserves	Financial assets at amortised cost	0	1,690,000	1,690,000	0	SUNCORP	3.50%	24/01/2023
Term Deposits - Reserves	Financial assets at amortised cost	0	2,000,000	2,000,000	0	BENDIGO BANK	3.40%	27/01/2023
Term Deposits - Reserves	Financial assets at amortised cost	0	2,021,000	2,021,000	0	SUNCORP	3.28%	30/01/2023
Term Deposits - Reserves	Financial assets at amortised cost	0	2,000,000	2,000,000	0	CBA	3.52%	13/02/2023
Term Deposits - Reserves	Financial assets at amortised cost	0	3,000,000	3,000,000	0	NAB	3.35%	13/02/2023
Term Deposits - Reserves	Financial assets at amortised cost	0	2,000,000	2,000,000	0	NAB	3.45%	27/02/2023
Term Deposits - Reserves	Financial assets at amortised cost	0	5,000,000	5,000,000	0	BENDIGO BANK	3.55%	22/03/2023
Term Deposits - Reserves	Financial assets at amortised cost	0	2,329,000	2,329,000	0	SUNCORP	3.59%	13/03/2023
Term Deposits - Reserves	Financial assets at amortised cost	0	3,000,000	3,000,000	0	IMB	3.50%	16/03/2023
Term Deposits - Reserves	Financial assets at amortised cost	0	2,000,000	2,000,000	0	ME BANK	3.95%	20/03/2023
Term Deposits - Reserves	Financial assets at amortised cost	0	5,000,000	5,000,000	0	ME BANK	4.10%	3/04/2023
Term Deposits - Reserves	Financial assets at amortised cost	0	5,000,000	5,000,000	0	CBA	4.03%	3/04/2023
Term Deposits - Reserves	Financial assets at amortised cost	0	2,000,000	2,000,000	0	BENDIGO BANK	3.90%	17/04/2023
Term Deposits - Reserves	Financial assets at amortised cost	0	2,000,000	2,000,000	0	BENDIGO BANK	3.90%	17/04/2023
Term Deposits - Reserves	Financial assets at amortised cost	0	2,617,224	2,617,224	0	ME BANK	3.95%	17/04/2023
Term Deposits - Reserves	Financial assets at amortised cost	0	2,000,000	2,000,000	0	ME BANK	3.95%	17/04/2023
Term Deposits - Reserves	Financial assets at amortised cost	0	2,000,000	2,000,000	0	SUNCORP	4.07%	17/04/2023
Term Deposits - Reserves	Financial assets at amortised cost	0	2,000,000	2,000,000	0	CBA	3.84%	17/04/2023
Term Deposits - Reserves	Financial assets at amortised cost	0	5,000,000	5,000,000	0	CBA	3.84%	17/04/2023
Term Deposits - Reserves	Financial assets at amortised cost	0	3,000,000	3,000,000	0	NAB	3.94%	24/04/2023
Term Deposits - Reserves	Financial assets at amortised cost	0	3,000,000	3,000,000	0	SUNCORP	4.21%	24/04/2023
Term Deposits - Reserves	Financial assets at amortised cost	0	3,000,000	3,000,000	0	BENDIGO BANK	4.00%	24/04/2023
Term Deposits - Reserves	Financial assets at amortised cost	0	3,000,000	3,000,000	0	NAB	3.94%	24/04/2023
Term Deposits - Reserves	Financial assets at amortised cost	0	5,000,000	5,000,000	0	SUNCORP	4.17%	2/05/2023
Term Deposits - Trust	Financial assets at amortised cost	0	0	0	2,400,000	NAB	2.05%	14/11/2022
Term Deposits - Trust	Financial assets at amortised cost	0	0	0	3,000,000	NAB	2.15%	28/11/2022
Term Deposits - Trust	Financial assets at amortised cost	0	0	0	1,000,000	BENDIGO BANK	3.50%	7/03/2023
Term Deposits - Trust	Financial assets at amortised cost	0	0	0	1,200,000	SUNCORP	4.07%	17/04/2023
Funds - Muni Account	Cash and cash equivalents	4,132,308	2,308,974	6,441,282	31,227	CBA		
<b>Total</b>		<b>57,132,308</b>	<b>112,528,289</b>	<b>169,660,597</b>	<b>7,631,227</b>			
<b>Comprising</b>								
Cash and cash equivalents		4,132,308	2,308,974	6,441,282	31,227			
Financial assets at amortised cost		53,000,000	110,219,315	163,219,315	7,600,000			
		<b>57,132,308</b>	<b>112,528,289</b>	<b>169,660,597</b>	<b>7,631,227</b>			

## KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

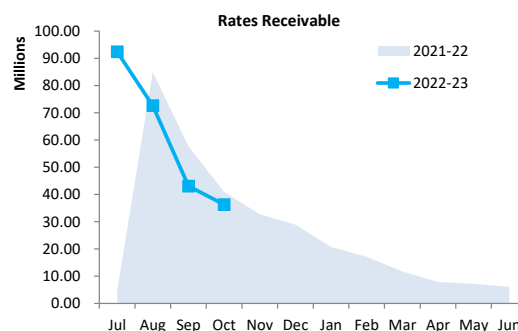
The local government classifies financial assets at amortised cost if both of the following criteria are met:

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



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 OCTOBER 2022OPERATING ACTIVITIES  
NOTE 4  
RECEIVABLES

Rates receivable	30 Jun 2022	31 Oct 2022
	\$	\$
Opening arrears previous years	5,623,970	5,752,178
Levied this year	69,574,771	77,313,074
Less - collections to date	(69,406,861)	(46,751,695)
Gross rates collectable	5,791,880	36,313,557
Allowance for impairment of rates receivable	(39,702)	0
<b>Net rates collectable</b>	<b>5,752,178</b>	<b>36,313,557</b>
% Collected	92.3%	56.3%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	849,007	652,375	121,845	4,231,982	5,855,209
Percentage	0.0%	14.5%	11.1%	2.1%	72.3%	
<b>Balance per trial balance</b>						
Sundry receivable						5,855,209
GST receivable						2,048,096
Allowance for impairment of receivables from contracts with customers						(82,673)
ESL Receivables						2,104,856
Debtors Control - Sanitation (Rates)						4,315,433
<b>Total receivables general outstanding</b>						<b>14,240,921</b>

Amounts shown above include GST (where applicable)

## KEY INFORMATION

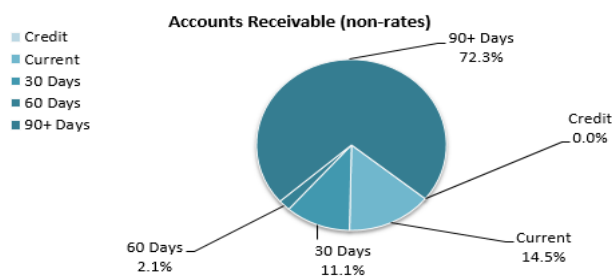
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

## Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

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





NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 OCTOBER 2022

OPERATING ACTIVITIES  
NOTE 4  
RECEIVABLES

	Brought Forward 1 July \$	2022/23 Revised Budget \$	This Time Last Year 31-Oct-21 \$	31 October 2022 YTD Actual \$
<b>General Receivables</b>				
Debtors - General	1,667,033	920,500	1,634,873	2,922,682
Debtors - Rangers (Legacy)	172,934	180,250	190,814	179,411
Debtors - Recreation	28,998	34,250	93,008	204,529
Debtors - Fire	22,037	23,000	20,297	24,157
Debtors - Animals	199,707	200,500	201,797	196,222
Debtors - Parking	78,130	77,800	81,780	108,283
Debtors - Litter	116,275	116,250	117,595	110,054
Debtors - Off Road Vehicles	216	216	216	216
Debtors - Health	5,061	5,100	4,691	10,015
Debtors - Thorougfares	7,192	7,150	6,372	6,371
Debtors - Unauthorised Signs	3,933	4,000	3,933	4,958
Debtors - Cats	8,162	7,500	7,962	6,417
Debtors - Planning & Building	77,053	78,600	98,703	98,703
	<b>2,386,730</b>	<b>1,655,116</b>	<b>2,462,040</b>	<b>3,872,018</b>

General Receivables - Aging

	Current	30 Days	60 Days	90 Days	120 + Days	Total
Sundry Receivable General	796,978	632,472	99,273	651,846	742,113	2,922,682
Libraries	-	-	-	-	-	-
Rangers	(169)	6,225	-	-	173,355	179,411
Recreation	52,630	5,799	22,572	321	123,207	204,529
Infringements	(432)	7,879	-	-	459,246	466,693
Planning & Building	-	-	-	-	98,703	98,703
<b>Total Receivables General</b>	<b>849,007</b>	<b>652,375</b>	<b>121,845</b>	<b>652,167</b>	<b>1,596,624</b>	<b>3,872,018</b>

General Receivables - Aging ( continued)

Sundry Debtors Outstanding Over 120 Days Exceeding \$1,000

Debtor #	Under Investigation by	\$
Various	Fines Enforcement Registry	459,246
4826	Finance.	263,493
Various	Fines Enforcement Registry	173,355
3944	Finance.	123,162
Debtor	Planning & Building.	98,703
56	Finance.	55,644
57	Finance.	58,708
149	Finance.	34,358
89	Finance.	25,853
825	Finance.	18,843
4789	Recreation Services.	10,683
4412	Recreation Services.	13,450
4980	Finance.	13,005
4573	Finance.	11,941
228	Finance.	11,140
159	Finance.	43,822
3208	Finance.	18,276
3208	Recreation Services.	9,129
4958	Recreation Services.	6,650
3336	Rates Services	6,215
5012	Finance.	5,500
5013	Finance.	5,751
4633	Recreation Services.	5,069
209	Finance.	6,266
1045	Finance.	6,182
1962	Finance.	5,006
2753	Finance.	18,058
123	Recreation Services.	8,263
4144	Recreation Services.	9,415
	Debtors120+ Days < \$5,000	71,438
<b>Total Debtors 120+ Days &gt; \$1,000</b>		<b>1,596,624</b>

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 OCTOBER 2022

OPERATING ACTIVITIES  
NOTE 5  
OTHER CURRENT ASSETS

	Opening Balance 1 July 2022	Asset Increase	Asset Reduction	Closing Balance 31 October 2022
<b>Other current assets</b>	\$	\$	\$	\$
<b>Inventory</b>				
Inventory	176,542	0	(58,848)	117,694
Land held for resale - cost	460,000	0	0	460,000
<b>Other Assets</b>				
Prepayments	370,966	185,342	0	556,308
Accrued income	8,838,938	0	(563,555)	8,275,383
<b>Total other current assets</b>	<b>9,846,446</b>	<b>185,342</b>	<b>(622,403)</b>	<b>9,409,385</b>
Amounts shown above include GST (where applicable)				

KEY INFORMATION

**Inventory**

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

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 OCTOBER 2022INVESTING ACTIVITIES  
NOTE 6  
CAPITAL ACQUISITIONS

Capital acquisitions	Amended		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land	2,014,124	2,014,124	2,004,329	(9,795)
Buildings	11,374,597	1,851,532	1,823,633	(27,899)
Furniture and equipment	891,420	0	0	0
Plant and equipment	7,007,728	2,335,909	2,354,229	18,320
Infrastructure - roads	11,488,359	129,453	109,809	(19,644)
Infrastructure - Drainage	1,331,674	43,891	27,008	(16,884)
Infrastructure - Pathways	5,546,800	148,933	132,373	(16,560)
Infrastructure - Parks and Reserves	7,627,666	1,142,555	1,119,497	(23,059)
<b>Payments for Capital Acquisitions</b>	<b>47,282,368</b>	<b>7,666,399</b>	<b>7,570,878</b>	<b>(95,521)</b>
<b>Capital Acquisitions Funded By:</b>				
	\$	\$	\$	\$
Capital grants and contributions	16,563,060	390,465	249,176	(141,289)
Borrowings	2,939,000	0	369,927	369,927
Other (disposals)	1,530,100	237,100	0	(237,100)
Cash backed reserves				
Reserves Cash Backed - DCP	1,046,429	348,810	84,472	(264,338)
Reserves Cash Backed	13,439,724	4,479,908	2,620,840	(1,859,068)
POS/Trust	976,361	325,454	398,646	73,192
Contribution - Municipal	13,377,098	3,367,730	3,847,817	480,087
<b>Capital funding total</b>	<b>47,282,368</b>	<b>7,666,399</b>	<b>7,570,878</b>	<b>(95,521)</b>

## SIGNIFICANT ACCOUNTING POLICIES

Each class of fixed assets within either plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

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

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

## Initial recognition and measurement for assets held at cost

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

## Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the City includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 OCTOBER 2022

FINANCING ACTIVITIES

NOTE 7

BORROWINGS

Repayments - borrowings

Information on borrowings		New Loans			Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Loan No.	1 July 2022	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Governance</b>										
292 Loan Borrowings 2008	292	56,595	0	0	0	(56,600)	56,595	-5	(1,022)	(1,032)
296 Loan Borrowings 2009	296	106,428	0	0	0	(51,400)	106,428	55,028	(2,080)	(2,100)
316 Orchard House 2014	316	2,477,682	0	0	0	(157,100)	2,477,682	2,320,582	(35,308)	(38,868)
318 Orchard House 2015	318	7,770,181	0	0	0	(504,300)	7,770,181	7,265,881	(83,222)	(89,968)
323 Core System Review	323	2,515,031	0	0	0	(340,300)	2,515,031	2,174,731	(13,825)	(14,568)
342 Core System Review	342	1,133,252	0	0	0	(135,800)	1,133,252	997,452	(16,914)	(21,440)
345A Core System Review	345A	1,350,000	0	0	0	(111,264)	1,350,000	1,238,736	0	0
345B Core System Review	345B	0	0	2,405,800	0	0	0	2,405,800	0	0
<b>Recreation and culture</b>										
291 Aquatic Works 2008	291	229,082	0	0	0	(31,700)	229,082	197,382	(5,321)	(5,368)
299 Aquatic Centre Upgrade 2010	299	270,096	0	0	0	(84,700)	270,096	185,396	(4,664)	(5,168)
302 Aquatic Centre Upgrade 2011	302	850,159	0	0	0	(73,800)	850,159	776,359	(15,195)	(16,732)
304 Frye Park Redevelopment 2011	304	634,350	0	0	0	(55,000)	634,350	579,350	(11,319)	(12,468)
305 Piara Waters (North) Sports 2011	305	412,806	0	0	0	(94,500)	412,806	318,306	(6,936)	(7,668)
311 Aquatic Centre Upgrade 2012	311	974,379	0	0	0	(79,200)	974,379	895,179	(12,955)	(14,268)
314 Oval Lighting Renewal	314	303,186	0	0	0	(97,600)	303,186	205,586	(3,061)	(3,232)
315 Armadale Golf Course	315	189,355	0	0	0	(35,700)	189,355	153,655	(1,736)	(1,768)
322 Kelmscott Library - Stage 1	322	305,639	0	0	0	(73,400)	305,639	232,239	(2,365)	(2,568)
324A Indoor Aquatic Centre	324	9,597,273	0	0	0	(483,972)	9,597,273	9,113,301	(54,707)	(59,428)
326 Armadale Hall Upgrade 2018	326	2,785,793	0	0	0	(376,900)	2,785,793	2,408,893	(15,345)	(16,168)
327 Lighting Renewal 2018	327	59,715	0	0	0	(59,715)	59,715	0	(387)	(400)
330 Greendale Centre	330	92,711	0	0	0	(92,711)	92,711	0	(613)	(632)
331 Infrastructure - Parks 2018	331	63,211	0	0	0	(63,211)	63,211	0	(420)	(432)
332 Champion Centre Upgrade	332	211,589	0	0	0	(70,000)	211,589	141,589	(474)	(500)
334 Armadale Library Creative Space	334	110,346	0	0	0	(54,800)	110,346	55,546	(440)	(468)
336 Lighting Renewal - 2	336	20,441	0	0	0	(10,100)	20,441	10,341	(95)	(100)
337 AFAC Carpark	337	458,210	0	0	0	(21,500)	458,210	436,710	(2,788)	(2,932)
343 Bedfordale Fire Service	343	679,766	0	0	0	(71,300)	679,766	608,466	(3,146)	(3,200)
344 Challenge Park	344	1,230,000	0	0	0	(101,374)	1,230,000	1,128,626	(11,612)	(15,528)
346 Roleystone Theatre	346	0	0	2,939,000	0	0	0	2,939,000	0	0
347 Creyk Park 2021	347	1,381,600	0	0	0	(113,869)	1,381,600	1,267,731	(13,060)	(17,444)
<b>Transport</b>										
317 Abbey Road Project 2014	317	699,362	0	0	0	(342,700)	699,362	356,662	(7,420)	(8,268)
321 Armadale Arena Roofing 2015	321	272,863	0	0	0	(87,800)	272,863	185,063	(2,745)	(2,900)
<b>Total</b>		37,241,101	0	5,344,800	0	(3,932,316)	37,241,101	38,653,585	(329,172)	(365,616)
Current borrowings		3,932,316					7,506,255			
Non-current borrowings		33,308,785					29,734,846			
		37,241,101					37,241,101			

All debenture repayments were financed by general purpose revenue.

Unspent borrowings

Particulars	Date Borrowed	Unspent Balance 2022	Borrowed During Year	Expended During Year	Unspent Balance 31 October 2022
		\$	\$	\$	\$
323 Core System Review	25/06/2019	353,623	0	0	353,623
		353,623	0	0	353,623

KEY INFORMATION

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 OCTOBER 2022

FINANCING ACTIVITIES  
NOTE 8  
LEASE LIABILITIES

Movement in carrying amounts

Information on leases		New Leases			Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Lease No.	1 July 2022	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Governance</b>										
Total		2,047,940	0	1,179,900	(155,822)	(763,137)	1,892,118	2,464,703	36,832	57,600
<b>Recreation and culture</b>										
Total		323,947	0	492,500	(96,269)	(226,763)	227,678	589,684	4,925	11,600
<b>Transport</b>										
Total		4,758	0	0	0	(3,600)	4,758	1,158	165	500
<b>Other property and services</b>										
Total		1,911,442	0	187,400	(171,098)	(529,100)	1,740,344	1,569,742	12,935	40,000
<b>Total</b>		<b>4,288,087</b>	<b>0</b>	<b>1,859,800</b>	<b>(423,188)</b>	<b>(1,522,600)</b>	<b>3,864,899</b>	<b>4,625,287</b>	<b>54,857</b>	<b>109,700</b>
Current lease liabilities		2,148,645					1,725,457			
Non-current lease liabilities		2,139,442					2,139,442			
		4,288,087					3,864,899			

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

At inception of a contract, the City assesses if the contract contains or is a lease. A contract is or contains a lease, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. At the commencement date, a right of use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the City uses its incremental borrowing rate.

All contracts classified as short-term leases (i.e. a lease with a remaining term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 OCTOBER 2022

## OPERATING ACTIVITIES

## NOTE 9

## RESERVE ACCOUNTS

## Reserve accounts

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by Legislation</b>									
Reserves Cash Backed - Anstey Keane - DCP	6,770,559	24,600	0	2,991,600	598,266	(3,196,000)	(48,092)	6,590,759	7,320,733
Reserves Cash Backed - North Forrestdale DCP 3	20,608,673	81,900	0	4,189,500	561,571	(2,096,000)	(24,336)	22,784,073	21,145,908
Reserves Cash Backed - North Forrestdale SAR Asset Renewal	3,226,631	17,400	0	0	0	(250,000)	0	2,994,031	3,226,631
Reserves Cash Backed - SAR - A	0	0	0	122,100	0	(122,100)	0	0	0
Reserves Cash Backed - SAR - B	9,968	0	0	50,000	0	(50,000)	0	9,968	9,968
Reserves Cash Backed - SAR - C	2,818	0	0	20,400	0	(20,400)	0	2,818	2,818
Reserves Cash Backed - SAR - D	5,290	0	0	23,300	0	(23,300)	0	5,290	5,290
Reserves Cash Backed - SAR - F	0	0	0	305,730	0	(305,730)	0	0	0
Reserves Cash Backed - SAR - G	0	0	0	13,700	0	(13,700)	0	0	0
<b>Restricted by Council</b>									
Reserves Cash Backed - Asset Renewal	9,465,630	43,700	0	2,350,000	0	(842,500)	0	11,016,830	9,465,630
Reserves Cash Backed - Champion Lakes SAR Asset Renewal	168,080	800	0	0	0	0	0	168,880	168,080
Reserves Cash Backed - City Centre Activation	73,141	900	0	0	0	0	0	74,041	73,141
Reserves Cash Backed - Civic Precinct	2,808,520	14,100	0	0	0	0	0	2,822,620	2,808,520
Reserves Cash Backed - Community Art	47,840	200	0	0	0	0	0	48,040	47,840
Reserves Cash Backed - Computer Systems Technologies	924,524	1,900	0	0	0	(418,600)	0	507,824	924,524
Reserves Cash Backed - Crossover Contributions	61,990	300	0	0	0	0	0	62,290	61,990
Reserves Cash Backed - Covid-19 Response and Recovery	1,721,021	8,300	0	0	0	0	0	1,729,321	1,721,021
Reserves Cash Backed - Emergency Waste	229,622	1,200	0	0	0	0	0	230,822	229,622
Reserves Cash Backed - Employee Provisions	9,006,459	42,900	0	0	0	0	0	9,049,359	9,006,459
Reserves Cash Backed - Events Reserve Fund	44,529	600	0	0	0	0	0	45,129	44,529
Reserves Cash Backed - Freehold Sales Capital Works	186,691	200	0	0	0	0	0	186,891	186,691
Reserves Cash Backed - Future Community Facilities	1,883,870	5,000	0	0	0	0	0	1,888,870	1,883,870
Reserves Cash Backed - Future Project Funding	15,077,671	72,000	0	4,538,329	0	(1,632,828)	0	18,055,172	15,077,671
Reserves Cash Backed - Future Recreation Facilities	905,284	4,900	0	0	0	0	0	910,184	905,284
Reserves Cash Backed - History of the District	37,670	200	0	0	0	0	0	37,870	37,670
Reserves Cash Backed - Infrastructure Project Contribution	1,561,220	13,200	0	0	0	(770,046)	0	804,374	1,561,220
Reserves Cash Backed - Land Acquisition	477,146	2,400	0	0	0	0	0	479,546	477,146
Reserves Cash Backed - Mobile Bin Program	2,029,798	10,200	0	0	0	0	0	2,039,998	2,029,798
Reserves Cash Backed - Perth Hills Tourism Alliance	46,478	200	0	0	0	0	0	46,678	46,478
Reserves Cash Backed - Plant and Machinery	4,888,908	28,600	0	2,000,000	0	(3,746,600)	0	3,170,908	4,888,908
Reserves Cash Backed - Portable Long Service Leave	0	0	0	0	0	0	0	0	0
Reserves Cash Backed - Revolving Energy	301,000	1,500	0	0	0	0	0	302,500	301,000
Reserves Cash Backed - Strategic Asset Investments	715,620	3,600	0	0	0	0	0	719,220	715,620
Reserves Cash Backed - Waste Management	25,207,873	78,500	0	2,907,500	0	(5,779,150)	0	22,414,723	25,207,873
Reserves Cash Backed - Workers Compensation	135,220	3,900	0	0	0	0	0	139,120	135,220
Reserves Cash Backed - Wungong River Project	688,250	3,500	0	0	0	0	0	691,750	688,250
Reserves Cash Backed - Works Contributions	656,524	3,300	0	0	0	0	0	659,824	656,524
Reserves Cash Backed - Public Art Contributions	42,000	100	0	0	0	0	0	42,100	42,000
Reserves Cash Backed - DevelopmentWA Public Art Contribution	158,306	400	0	0	0	0	0	158,706	158,306
Reserves Cash Backed - Forrestdale Business Park East	704,824	3,500	0	0	0	0	0	708,324	704,824
Reserves Cash Backed - Project Funds Rolled Over	561,232	1,400	0	0	0	0	0	562,632	561,232
Reserves Cash Backed - Street Tree Contribution	0	0	0	93,000	0	0	0	93,000	0
	111,440,880	475,400	0	19,605,159	1,159,837	(19,266,954)	(72,428)	112,254,485	112,528,289

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 OCTOBER 2022OPERATING ACTIVITIES  
NOTE 10  
OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2022	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 October 2022
<b>Other current liabilities</b>		\$		\$	\$	\$
<b>Other liabilities</b>						
- Contract liabilities		4,633,100	0	0	(86,514)	4,546,586
- Retentions - Contracts		0	0	37,238	0	37,238
<b>Total other liabilities</b>		4,633,100	0	37,238	(86,514)	4,583,824
<b>Employee Related Provisions</b>						
Annual leave		4,677,848	0	0	0	4,677,848
Long service leave		3,800,634	0	0	(133,713)	3,666,921
<b>Total Employee Related Provisions</b>		8,478,482	0	0	(133,713)	8,344,769
<b>Total other current assets</b>		<b>13,111,582</b>	<b>0</b>	<b>37,238</b>	<b>(220,227)</b>	<b>12,928,593</b>
Amounts shown above include GST (where applicable)						

## KEY INFORMATION

## Provisions

Provisions are recognised when the City has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

## Employee Related Provisions

## Short-term employee benefits

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

The City's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the calculation of net current assets.

## Other long-term employee benefits

The City's obligations for employees' annual leave and long service leave entitlements are recognised as employee related provisions in the statement of financial position.

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The City's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the City does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

## Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

## Capital grant/contribution liabilities

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the City are recognised as a liability until such time as the City satisfies its obligations under the agreement.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 OCTOBER 2022**

**NOTE 11  
TRUST FUND**

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

Description	Opening Balance 1 July 2022	Amount Received	Amount Paid	Closing Balance 31 Oct 2022
	\$	\$	\$	\$
Cash in Lieu - POS - A14 Plan	1,719,555	0	0	1,719,555
Cash in Lieu - POS - Agreements	29,147	0	0	29,147
Cash in Lieu - POS - Ward - Minnowarra	9,177	0	0	9,177
Cash in Lieu - POS - Ward - River	2,002	0	0	2,002
Cash in Lieu of Parking	229,800	0	0	229,800
Cash in Lieu - POS - Flematti Res 49251	235,595	0	0	235,595
POS - Precinct A - Westfield	81,348	0	0	81,348
POS - Precinct B - Seville Grove	38,972	0	0	38,972
POS - Precinct C - West Armadale	239,476	113,882	0	353,358
POS - Precinct F - Clifton Hills	751,153	0	0	751,153
POS - Precinct H - Mount Nasura	1,213,842	0	0	1,213,842
POS - Precinct N - Forrestdale	221,142	0	0	221,142
POS - Precinct O - Palomino	74,993	0	0	74,993
POS - Regional Recreation Infrastructure	458,231	48,807	0	507,038
POS Cash in Lieu - Suburb - Piara Waters	679,320	0	0	679,320
POS Cash in Lieu - Suburb - Camillo	117,785	0	0	117,785
POS Cash in Lieu - Suburb - Kelmscott	92,444	0	0	92,444
POS Cash in Lieu - Suburb - Mount Richon	114,124	0	0	114,124
POS Cash in Lieu - Suburb - Armadale	288,214	0	0	288,214
POS Cash in Lieu - Suburb - Roleystone	83,060	0	0	83,060
POS Cash in Lieu - Suburb - Bedfordale	227,252	0	0	227,252
Nomination Deposits	240	0	0	240
Wungong Road Contribution Accounts	561,667	0	0	561,667
	<b>7,468,539</b>	<b>162,689</b>	<b>0</b>	<b>7,631,228</b>



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 OCTOBER 2022**

**NOTE 12  
BUDGET AMENDMENTS**

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

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
211010 -61001	Events - Music in the Mall program	CS29/6/22	Operating Expenses			(25,000)	(25,000)
430000-1700-4:	Development Planning Revenue	D9/7/22	Non Cash Item	(93,000)			(118,000)
309000-1200-6:	To Reserve Street Tree Contribution	D9/7/22	Non Cash Item	93,000			(25,000)
	Carried Forward Adjustment	CS41/8/22	Capital Expenses			(18,601,072)	(18,626,072)
	Carried Forward Adjustment	CS41/8/22	Operating Revenue		14,822,942		(3,803,130)
	Carried Forward Adjustment	CS41/8/22	Operating Expenses			(3,445,758)	(7,248,888)
				0	14,822,942	(22,071,830)	(7,248,888)

# Statement of Comprehensive Income

## By Nature & Type

	LTFP Y1	LTFP Y2	LTFP Y3	LTFP Y4	LTFP Y5	LTFP Y6	LTFP Y7	LTFP Y8	LTFP Y9	LTFP Y10
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
<b>Statement of Comprehensive Income</b>										
<b>By Nature &amp; Type</b>										
<b>Revenue</b>										
Rates	(79,976,400)	(83,511,900)	(87,081,900)	(91,168,390)	(94,787,720)	(98,515,631)	(102,355,378)	(106,310,318)	(110,383,907)	(114,579,702)
Rates <i>Growth</i>	(1,399,000)	(1,375,500)	(1,431,100)	(1,025,365)	(1,056,126)	(1,087,810)	(1,120,444)	(1,154,057)	(1,188,679)	(1,224,339)
Fees and Charges	(34,292,800)	(34,850,500)	(35,242,800)	(36,300,084)	(37,389,087)	(38,510,759)	(39,666,082)	(40,856,064)	(42,081,746)	(43,344,199)
Fees and Charges <i>Growth</i>	(477,100)	(772,700)	(1,098,600)	(1,131,558)	(1,165,505)	(1,200,470)	(1,236,484)	(1,273,578)	(1,311,786)	(1,351,139)
Operating Grants	(4,830,700)	(4,865,600)	(4,829,800)	(4,890,270)	(4,536,898)	(4,586,884)	(4,637,508)	(4,688,782)	(4,740,715)	(4,825,698)
Operating Grants <i>Growth</i>	(324,400)	(441,600)	(558,800)	(564,388)	(570,032)	(575,732)	(581,490)	(587,304)	(593,177)	(599,109)
Earnings Interest	(1,952,500)	(1,995,900)	(1,891,000)	(1,859,820)	(1,917,089)	(1,994,708)	(2,066,277)	(2,135,197)	(2,190,268)	(2,256,891)
Contributions	(739,500)	(751,600)	(751,600)	(759,116)	(766,707)	(774,374)	(782,118)	(789,939)	(797,839)	(805,817)
Special Area Rates	(641,400)	(658,600)	(676,400)	(696,692)	(717,593)	(739,121)	(761,294)	(784,133)	(807,657)	(831,887)
Revenue Other	(19,000)	(327,800)	(9,000)	(317,890)	(9,181)	(163,673)	(9,365)	(9,459)	(9,554)	(9,649)
Other Income	-	-	-	-	-	-	-	-	-	-
<b>Subtotal Revenue</b>	<b>(124,652,800)</b>	<b>(129,551,700)</b>	<b>(133,571,000)</b>	<b>(138,713,573)</b>	<b>(142,915,937)</b>	<b>(148,149,161)</b>	<b>(153,216,441)</b>	<b>(158,588,833)</b>	<b>(164,105,327)</b>	<b>(169,528,430)</b>
<b>Expenses Excluding Finance Costs</b>										
Employment	41,998,600	41,516,900	42,442,800	43,716,084	44,859,202	46,204,978	47,591,127	49,018,861	50,489,427	51,845,210
Employment <i>Growth</i>	1,393,925	1,535,996	1,652,648	1,792,185	1,931,923	2,197,064	2,371,256	2,510,923	2,668,139	2,817,402
Projects / Works	41,580,400	45,978,100	45,733,950	42,904,370	44,635,545	46,405,367	48,261,581	50,192,045	52,199,726	54,287,715
Projects / Works <i>Growth</i>	1,465,100	2,485,100	3,826,400	4,475,327	5,068,350	5,643,733	6,531,776	7,368,292	8,054,465	8,778,740
Other Expense	12,384,500	11,796,200	12,633,400	13,012,402	13,250,004	13,647,505	14,056,930	14,478,638	14,912,997	15,360,387
Other Expense <i>Growth</i>	20,300	20,300	20,300	25,270	31,004	52,564	58,433	60,511	64,647	67,038
Facilities	7,580,400	7,698,900	7,626,500	7,931,560	8,248,822	8,578,775	8,921,926	9,278,803	9,649,955	10,035,954
Facilities <i>Growth</i>	160,300	161,100	161,900	216,344	279,255	516,318	580,836	603,735	646,754	670,483
Professional Services	3,937,728	4,386,093	4,264,843	4,392,788	4,439,063	4,572,235	4,709,402	4,850,684	4,996,205	5,045,979
Professional Services <i>Growth</i>	166,400	166,600	166,800	171,804	176,958	182,267	187,735	193,367	201,102	209,146
Office	1,599,500	1,619,400	1,629,400	1,678,282	1,725,554	1,777,320	1,830,640	1,885,559	1,942,126	1,997,684
Office <i>Growth</i>	42,800	38,400	34,000	35,020	36,071	37,153	38,267	39,415	40,992	42,632
Vehicles	1,103,900	1,102,500	1,103,400	1,136,502	1,165,505	1,200,470	1,236,484	1,273,578	1,311,786	1,345,236
Vehicles <i>Growth</i>	-	-	-	-	-	-	-	-	-	-
Less - Overheads Allocated	(10,977,400)	(11,199,600)	(11,297,000)	(11,104,313)	(11,378,306)	(11,660,520)	(11,951,199)	(12,250,599)	(12,558,981)	(12,876,615)
Depreciation and amortisation	27,454,477	27,887,315	29,277,291	28,032,245	28,185,806	28,508,364	28,587,679	28,448,023	28,075,319	27,817,813
<b>Subtotal Expense</b>	<b>129,910,930</b>	<b>135,193,303</b>	<b>139,276,632</b>	<b>138,415,870</b>	<b>142,654,555</b>	<b>147,863,593</b>	<b>153,012,875</b>	<b>157,951,837</b>	<b>162,694,658</b>	<b>167,444,804</b>
<b>Finance Costs</b>										
Interest Expense	1,476,220	1,974,390	2,132,460	2,113,060	1,866,220	1,615,350	1,386,090	1,165,080	981,770	728,390
Interest Expense <i>Growth</i>	-	-	-	-	-	-	-	-	-	-
<b>Operating (Surplus)/Deficit before other items*</b>	<b>6,734,350</b>	<b>7,615,993</b>	<b>7,838,092</b>	<b>1,815,357</b>	<b>1,604,838</b>	<b>1,329,782</b>	<b>1,182,524</b>	<b>528,064</b>	<b>(428,899)</b>	<b>(1,355,236)</b>
<b>Other Comprehensive Income</b>										
Non Operating Grants, Subsidies and Contributions	(8,047,300)	(12,393,600)	(5,504,600)	(6,257,400)	(30,778,400)	(29,170,950)	(8,895,550)	(6,898,250)	(3,390,850)	(4,060,100)
Developer Contribution Plans - Contributions to Capital Works	(12,260,300)	(27,320,000)	(17,226,500)	(8,693,500)	(4,908,900)	(4,641,800)	(11,007,000)	(1,948,000)	-	-
Developer Contribution Plans - Gifted Assets	(30,000,000)	(28,000,000)	(28,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)
Profit on Asset Disposal	-	-	-	-	-	-	-	-	-	-
Loss on Asset Disposal	-	-	-	-	-	-	-	-	-	-
<b>Subtotal Other Comprehensive Income</b>	<b>(50,307,600)</b>	<b>(67,713,600)</b>	<b>(50,731,050)</b>	<b>(34,950,900)</b>	<b>(55,687,300)</b>	<b>(53,812,750)</b>	<b>(39,902,550)</b>	<b>(28,846,250)</b>	<b>(23,390,850)</b>	<b>(24,060,100)</b>
Changes due to Asset Revaluation	2,036,240	2,835,480	2,297,060	1,988,020	2,424,640	2,784,280	2,588,360	3,846,420	2,302,540	2,631,400
<b>Total Comprehensive Income</b>	<b>(41,537,010)</b>	<b>(57,262,127)</b>	<b>(40,595,898)</b>	<b>(31,147,523)</b>	<b>(51,657,822)</b>	<b>(49,698,688)</b>	<b>(36,131,666)</b>	<b>(24,471,746)</b>	<b>(21,517,209)</b>	<b>(22,783,936)</b>

	LTFP Y11	LTFP Y12	LTFP Y13	LTFP Y14	LTFP Y15	LTFP Y16	LTFP Y17	LTFP Y18	LTFP Y19	LTFP Y20
	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043
<b>Statement of Comprehensive Income</b>										
<b>By Nature &amp; Type</b>										
<b>Revenue</b>										
Rates	(118,901,372)	(123,352,692)	(127,937,552)	(132,659,957)	(137,524,034)	(142,534,034)	(147,694,334)	(153,009,442)	(158,484,004)	(164,122,803)
Rates <i>Growth</i>	(1,261,070)	(1,298,902)	(1,337,869)	(1,378,005)	(1,419,345)	(1,461,925)	(1,505,783)	(1,550,957)	(1,597,485)	(1,645,410)
Fees and Charges	(44,644,525)	(45,983,860)	(47,363,376)	(48,784,277)	(50,247,806)	(51,755,240)	(53,307,897)	(54,907,134)	(56,554,348)	(58,250,979)
Fees and Charges <i>Growth</i>	(1,391,674)	(1,433,424)	(1,476,427)	(1,520,719)	(1,566,341)	(1,613,331)	(1,661,731)	(1,711,583)	(1,762,930)	(1,815,818)
Operating Grants	(4,570,955)	(4,616,664)	(4,662,831)	(4,709,459)	(4,756,554)	(4,804,119)	(4,852,161)	(4,900,682)	(4,949,689)	(4,999,186)
Operating Grants <i>Growth</i>	(605,100)	(611,151)	(617,263)	(623,435)	(629,670)	(635,967)	(642,326)	(648,749)	(655,237)	(661,789)
Earnings Interest	(2,324,765)	(2,317,893)	(2,318,574)	(2,429,609)	(2,500,798)	(2,563,642)	(2,607,741)	(2,668,597)	(2,715,409)	(2,761,378)
Contributions	(813,875)	(822,014)	(830,234)	(838,536)	(846,922)	(855,391)	(863,945)	(872,584)	(881,310)	(890,123)
Special Area Rates	(856,843)	(882,549)	(909,025)	(936,296)	(964,385)	(993,316)	(1,023,116)	(1,053,809)	(1,085,423)	(1,117,986)
Revenue Other	(9,746)	(9,843)	(9,942)	(10,041)	(10,141)	(10,243)	(10,345)	(10,449)	(10,553)	(10,659)
Other Income	-	-	-	-	-	-	-	-	-	-
<b>Subtotal Revenue</b>	<b>(175,379,925)</b>	<b>(181,328,992)</b>	<b>(187,523,091)</b>	<b>(193,890,335)</b>	<b>(200,465,995)</b>	<b>(207,227,208)</b>	<b>(214,169,379)</b>	<b>(221,333,986)</b>	<b>(228,696,389)</b>	<b>(236,276,131)</b>
<b>Expenses Excluding Finance Costs</b>										
Employment	53,400,566	55,002,583	56,652,661	58,352,240	60,102,808	61,905,892	63,763,069	65,675,961	67,646,239	69,675,627
Employment <i>Growth</i>	2,983,445	3,146,795	3,321,172	3,565,261	3,776,152	3,997,714	4,229,945	4,473,853	4,729,452	4,997,829
Projects / Works	56,584,034	58,776,355	61,084,365	63,520,368	66,073,311	68,854,491	71,994,663	75,444,441	79,210,311	83,322,631
Projects / Works <i>Growth</i>	9,541,494	10,339,471	11,176,398	12,056,095	13,024,772	14,066,278	15,288,481	16,608,277	18,041,417	19,591,417
Other Expense	15,821,198	16,295,834	16,784,709	17,288,251	17,806,898	18,341,105	18,891,338	19,458,078	20,041,821	20,643,075
Other Expense <i>Growth</i>	70,798	73,406	76,562	81,849	84,906	88,085	91,390	94,828	98,403	102,123
Facilities	10,437,302	10,854,888	11,289,083	11,740,646	12,210,272	12,698,683	13,206,630	13,734,896	14,284,291	14,855,663
Facilities <i>Growth</i>	709,156	735,064	766,889	821,279	850,950	881,763	913,764	947,003	981,531	1,017,400
Professional Services	5,197,359	5,353,280	5,513,878	5,679,294	5,849,673	6,025,163	6,205,918	6,392,096	6,583,859	6,781,374
Professional Services <i>Growth</i>	217,511	226,212	235,260	247,023	259,375	272,343	285,961	300,259	315,271	331,035
Office	2,057,615	2,119,343	2,182,923	2,248,411	2,315,863	2,385,339	2,456,899	2,530,606	2,606,525	2,684,720
Office <i>Growth</i>	44,337	46,110	47,955	50,352	52,870	55,514	58,289	61,204	64,264	67,477
Vehicles	1,385,593	1,427,161	1,469,976	1,514,075	1,559,497	1,606,282	1,654,471	1,704,105	1,755,228	1,807,885
Vehicles <i>Growth</i>	-	-	-	-	-	-	-	-	-	-
Less - Overheads Allocated	(13,203,777)	(13,540,754)	(13,887,841)	(14,245,340)	(14,613,564)	(14,992,835)	(15,383,484)	(15,785,853)	(16,200,292)	(16,627,165)
Depreciation and amortisation	27,588,441	26,899,895	26,531,423	26,163,573	26,064,081	25,769,755	24,976,503	24,766,999	24,171,327	23,519,281
<b>Subtotal Expense</b>	<b>172,835,161</b>	<b>177,755,641</b>	<b>183,245,414</b>	<b>189,363,378</b>	<b>195,717,864</b>	<b>202,055,572</b>	<b>208,203,837</b>	<b>215,206,753</b>	<b>222,101,692</b>	<b>229,290,371</b>
<b>Finance Costs</b>										
Interest Expense	512,790	381,880	275,850	196,710	202,790	158,590	138,710	115,400	86,800	87,500
Interest Expense <i>Growth</i>	-	-	-	-	-	-	-	-	-	-
<b>Operating (Surplus)/Deficit before other items*</b>	<b>(2,031,974)</b>	<b>(3,191,471)</b>	<b>(4,001,828)</b>	<b>(4,330,247)</b>	<b>(4,545,342)</b>	<b>(5,013,046)</b>	<b>(5,826,832)</b>	<b>(6,011,834)</b>	<b>(6,507,897)</b>	<b>(6,898,259)</b>
<b>Other Comprehensive Income</b>										
Non Operating Grants, Subsidies and Contributions	(4,942,000)	(5,034,750)	(12,209,100)	(5,248,150)	(8,032,650)	(6,084,000)	(5,147,500)	(6,468,850)	(4,122,150)	(3,800,250)
Developer Contribution Plans - Contributions to Capital Works	-	(400,000)	(12,668,500)	-	-	-	-	-	-	-
Developer Contribution Plans - Gifted Assets	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)
Profit on Asset Disposal	-	-	-	-	-	-	-	-	-	-
Loss on Asset Disposal	-	-	-	-	-	-	-	-	-	-
<b>Subtotal Other Comprehensive Income</b>	<b>(24,942,000)</b>	<b>(25,434,750)</b>	<b>(44,877,600)</b>	<b>(25,248,150)</b>	<b>(28,032,650)</b>	<b>(26,084,000)</b>	<b>(25,147,500)</b>	<b>(26,468,850)</b>	<b>(24,122,150)</b>	<b>(23,800,250)</b>
Changes due to Asset Revaluation	4,003,560	3,644,000	4,019,220	3,323,940	6,553,940	3,968,920	4,610,980	5,236,800	3,360,020	4,015,220
<b>Total Comprehensive Income</b>	<b>(22,970,414)</b>	<b>(24,982,221)</b>	<b>(44,860,208)</b>	<b>(26,254,457)</b>	<b>(26,024,052)</b>	<b>(27,128,126)</b>	<b>(26,363,352)</b>	<b>(27,243,884)</b>	<b>(27,270,027)</b>	<b>(26,683,289)</b>

# Statement of Comprehensive Income

## By Program

	LTFP Y1	LTFP Y2	LTFP Y3	LTFP Y4	LTFP Y5	LTFP Y6	LTFP Y7	LTFP Y8	LTFP Y9	LTFP Y10
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
<b>Statement of Comprehensive Income</b>										
<b>By Program</b>										
<b>Revenue</b>										
General Purpose Funding	(87,156,100)	(90,849,500)	(94,483,000)	(98,196,897)	(101,969,929)	(105,874,197)	(109,886,622)	(114,014,026)	(118,248,732)	(122,619,768)
Governance	(1,581,400)	(1,615,700)	(1,631,800)	(1,680,654)	(1,730,973)	(1,782,800)	(1,836,181)	(1,891,162)	(1,947,792)	(2,006,119)
Law, Order and Public Safety	(784,700)	(796,100)	(801,300)	(820,319)	(839,858)	(859,933)	(880,559)	(901,752)	(923,529)	(945,906)
Health	(154,000)	(157,500)	(162,000)	(166,850)	(171,845)	(176,991)	(182,290)	(187,748)	(193,370)	(199,161)
Education and Welfare	(165,800)	(166,000)	(166,100)	(167,883)	(169,687)	(171,514)	(173,362)	(175,233)	(177,127)	(179,044)
Community Amenities	(24,793,300)	(25,761,900)	(25,974,200)	(27,053,414)	(27,123,240)	(28,082,348)	(28,756,708)	(29,610,239)	(30,489,285)	(31,126,989)
Recreation and Culture	(7,174,900)	(7,312,800)	(7,419,800)	(7,638,828)	(7,864,391)	(8,096,685)	(8,335,912)	(8,582,278)	(8,835,999)	(9,097,293)
Transport	(1,952,900)	(1,990,200)	(2,022,200)	(2,091,950)	(2,082,283)	(2,113,214)	(2,144,758)	(2,176,930)	(2,209,744)	(2,243,219)
Economic Services	(809,500)	(820,100)	(827,900)	(851,737)	(876,279)	(901,547)	(927,564)	(954,350)	(981,929)	(1,010,326)
Other Property and Services	(80,200)	(81,900)	(82,700)	(85,041)	(87,451)	(89,932)	(92,485)	(95,114)	(97,820)	(100,606)
<b>Total</b>	<b>(124,652,800)</b>	<b>(129,551,700)</b>	<b>(133,571,000)</b>	<b>(138,713,673)</b>	<b>(142,915,937)</b>	<b>(148,149,161)</b>	<b>(153,216,441)</b>	<b>(158,588,833)</b>	<b>(164,105,327)</b>	<b>(169,528,430)</b>
<b>Expenses Excluding Finance Costs</b>										
General Purpose Funding	1,537,000	1,560,700	1,914,500	1,971,935	2,031,093	2,092,026	2,154,787	2,219,430	2,286,013	2,354,594
Governance	6,311,477	5,364,590	6,060,915	6,227,698	6,376,718	6,703,676	6,881,105	7,019,521	7,217,270	7,391,378
Law, Order and Public Safety	3,775,125	3,758,280	3,763,101	3,809,356	3,884,999	3,924,977	3,975,864	4,035,054	4,076,867	4,142,943
Health	2,260,434	2,278,579	2,308,553	2,370,780	2,437,644	2,501,467	2,569,566	2,640,710	2,713,011	2,789,968
Education and Welfare	4,850,266	4,890,420	4,971,736	5,116,517	5,269,188	5,452,720	5,609,356	5,763,621	5,927,567	6,095,450
Community Amenities	34,243,901	34,599,682	34,526,672	35,074,281	35,774,462	36,690,785	37,774,701	38,853,218	39,980,626	40,952,609
Recreation and Culture	38,598,123	39,859,568	41,647,815	43,256,189	45,050,840	47,494,204	49,778,743	51,820,299	53,570,837	55,365,259
Transport	35,656,468	40,244,283	41,396,010	37,781,099	38,886,184	39,934,499	41,067,164	42,259,412	43,445,981	44,726,769
Economic Services	4,022,755	4,058,035	4,119,923	4,237,190	4,360,897	4,489,532	4,617,434	4,748,556	4,882,222	5,021,623
Other Property and Services	(1,344,619)	(1,420,834)	(1,432,592)	(1,429,175)	(1,417,470)	(1,420,292)	(1,415,845)	(1,407,982)	(1,405,735)	(1,395,788)
<b>Total</b>	<b>129,910,930</b>	<b>135,193,303</b>	<b>139,276,632</b>	<b>138,415,870</b>	<b>142,654,555</b>	<b>147,863,593</b>	<b>153,012,875</b>	<b>157,951,837</b>	<b>162,694,658</b>	<b>167,444,804</b>
<b>Finance Costs</b>										
Governance	686,600	715,640	650,730	584,910	507,000	437,110	364,560	313,680	237,340	154,970
Law, Order and Public Safety	-	-	-	-	-	-	-	-	-	-
Education and Welfare	-	-	-	-	-	-	-	-	-	-
Community Amenities	-	-	-	-	-	-	-	-	-	-
Recreation and Culture	747,060	1,223,990	1,205,740	1,077,380	959,940	832,410	704,870	585,290	477,420	365,450
Transport	19,360	3,060	201,490	386,270	350,880	314,130	275,960	236,110	194,710	151,670
Other Property and Services	23,200	31,700	74,500	64,600	48,400	31,700	40,700	30,000	72,300	56,300
<b>Total</b>	<b>1,476,220</b>	<b>1,974,390</b>	<b>2,132,460</b>	<b>2,113,060</b>	<b>1,866,220</b>	<b>1,615,350</b>	<b>1,386,090</b>	<b>1,165,080</b>	<b>961,770</b>	<b>728,390</b>
<b>Operating (Surplus)/Deficit before other items*</b>	<b>6,734,350</b>	<b>7,615,993</b>	<b>7,838,092</b>	<b>1,815,357</b>	<b>1,604,838</b>	<b>1,329,782</b>	<b>1,182,524</b>	<b>528,084</b>	<b>(428,899)</b>	<b>(1,355,236)</b>
<b>Non Operating Items</b>										
Non Operating Grants, Subsidies and Contributions	(8,047,300)	(12,393,600)	(5,504,600)	(6,257,400)	(30,778,400)	(29,170,950)	(8,895,550)	(6,898,250)	(3,390,850)	(4,060,100)
Developer Contribution Plans - Contributions to Capital Works	(12,260,300)	(27,320,000)	(17,226,450)	(8,693,500)	(4,908,900)	(4,641,800)	(11,007,000)	(1,948,000)	-	-
Developer Contribution Plans - Gifted Assets	(30,000,000)	(28,000,000)	(28,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)
Profit on Asset Disposal	-	-	-	-	-	-	-	-	-	-
Loss on Asset Disposal	-	-	-	-	-	-	-	-	-	-
<b>Subtotal Other Comprehensive Income</b>	<b>(50,307,600)</b>	<b>(67,713,600)</b>	<b>(50,731,050)</b>	<b>(34,950,900)</b>	<b>(55,687,300)</b>	<b>(53,812,750)</b>	<b>(39,902,550)</b>	<b>(28,846,250)</b>	<b>(23,390,850)</b>	<b>(24,060,100)</b>
Changes due to Asset Revaluation	2,036,240	2,835,480	2,297,060	1,988,020	2,424,640	2,784,280	2,588,360	3,846,420	2,302,540	2,631,400
<b>Total Comprehensive Income</b>	<b>(41,537,010)</b>	<b>(57,262,127)</b>	<b>(40,595,898)</b>	<b>(31,147,523)</b>	<b>(51,657,822)</b>	<b>(49,698,688)</b>	<b>(36,131,666)</b>	<b>(24,471,746)</b>	<b>(21,517,209)</b>	<b>(22,783,936)</b>

	LTFP Y11	LTFP Y12	LTFP Y13	LTFP Y14	LTFP Y15	LTFP Y16	LTFP Y17	LTFP Y18	LTFP Y19	LTFP Y20
	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043
<b>Statement of Comprehensive Income</b>										
<b>By Program</b>										
<b>Revenue</b>										
General Purpose Funding	(127,120,572)	(131,678,995)	(136,441,302)	(141,334,376)	(146,392,224)	(151,590,680)	(156,923,805)	(162,431,696)	(168,088,288)	(173,911,656)
Governance	(2,066,196)	(2,128,073)	(2,191,806)	(2,257,450)	(2,325,062)	(2,394,701)	(2,466,428)	(2,540,306)	(2,616,399)	(2,694,774)
Law, Order and Public Safety	(968,901)	(992,532)	(1,016,817)	(1,041,777)	(1,067,429)	(1,093,796)	(1,120,896)	(1,148,753)	(1,177,387)	(1,206,822)
Health	(205,125)	(211,268)	(217,595)	(224,112)	(230,824)	(237,737)	(244,858)	(252,192)	(259,746)	(267,527)
Education and Welfare	(180,984)	(182,949)	(184,937)	(186,951)	(188,989)	(191,053)	(193,143)	(195,259)	(197,401)	(199,571)
Community Amenities	(32,051,351)	(33,003,349)	(33,983,812)	(34,993,593)	(36,033,569)	(37,104,647)	(38,207,757)	(39,343,861)	(40,513,946)	(41,719,032)
Recreation and Culture	(9,366,389)	(9,643,519)	(9,928,925)	(10,222,853)	(10,525,560)	(10,837,309)	(11,158,370)	(11,489,022)	(11,829,552)	(12,180,258)
Transport	(2,277,369)	(2,312,213)	(2,347,767)	(2,384,049)	(2,421,079)	(2,458,874)	(2,497,455)	(2,536,841)	(2,577,054)	(2,618,114)
Economic Services	(1,039,563)	(1,069,667)	(1,100,664)	(1,132,579)	(1,165,441)	(1,199,277)	(1,234,117)	(1,269,991)	(1,306,930)	(1,344,965)
Other Property and Services	(103,474)	(106,427)	(109,467)	(112,596)	(115,818)	(119,135)	(122,549)	(126,065)	(129,684)	(133,411)
<b>Total</b>	<b>(175,379,925)</b>	<b>(181,328,992)</b>	<b>(187,523,091)</b>	<b>(193,890,335)</b>	<b>(200,465,995)</b>	<b>(207,227,208)</b>	<b>(214,169,379)</b>	<b>(221,333,986)</b>	<b>(228,696,389)</b>	<b>(236,276,131)</b>
<b>Expenses Excluding Finance Costs</b>										
General Purpose Funding	2,425,231	2,497,988	2,572,928	2,650,116	2,729,619	2,811,508	2,895,853	2,982,729	3,072,210	3,164,377
Governance	7,542,262	7,739,034	7,938,437	8,119,182	8,351,583	8,558,004	8,738,646	8,904,952	9,239,114	9,451,429
Law, Order and Public Safety	4,219,668	4,247,927	4,313,068	4,365,515	4,465,450	4,556,443	4,608,086	4,713,526	4,795,240	4,875,279
Health	2,870,053	2,947,601	3,031,096	3,116,872	3,210,100	3,305,066	3,398,814	3,500,747	3,603,205	3,708,487
Education and Welfare	6,271,596	6,445,934	6,630,043	6,825,697	7,028,492	7,236,727	7,447,578	7,670,584	7,898,227	8,132,952
Community Amenities	42,392,574	43,472,640	44,785,187	46,167,472	47,787,877	49,344,565	50,832,513	52,567,590	54,231,088	56,070,429
Recreation and Culture	57,240,552	59,106,644	61,111,596	63,664,767	65,937,528	68,247,031	70,544,363	73,089,965	75,651,017	78,277,728
Transport	46,064,091	47,345,622	48,742,587	50,171,453	51,744,484	53,352,168	54,923,767	56,666,040	58,409,176	60,211,108
Economic Services	5,166,438	5,310,155	5,461,912	5,617,200	5,781,105	5,948,741	6,117,205	6,295,957	6,477,391	6,663,865
Other Property and Services	(1,357,305)	(1,357,905)	(1,341,438)	(1,334,896)	(1,318,355)	(1,304,680)	(1,302,990)	(1,285,338)	(1,274,976)	(1,265,284)
<b>Total</b>	<b>172,835,161</b>	<b>177,755,641</b>	<b>183,245,414</b>	<b>189,363,378</b>	<b>195,717,864</b>	<b>202,055,572</b>	<b>208,203,837</b>	<b>215,206,753</b>	<b>222,101,692</b>	<b>229,290,371</b>
<b>Finance Costs</b>										
Governance	96,810	70,210	52,100	46,100	44,700	51,300	49,000	51,000	44,100	56,800
Law, Order and Public Safety	-	-	-	-	-	-	-	-	-	-
Education and Welfare	-	-	-	-	-	-	-	-	-	-
Community Amenities	-	-	-	-	-	-	-	-	-	-
Recreation and Culture	268,150	195,550	165,820	128,110	93,690	53,290	26,210	16,100	11,000	10,500
Transport	107,730	61,120	18,930	500	300	200	100	800	700	600
Other Property and Services	40,100	55,000	39,000	22,000	64,100	53,800	63,400	47,500	31,000	19,600
<b>Total</b>	<b>512,790</b>	<b>381,880</b>	<b>275,850</b>	<b>196,710</b>	<b>202,790</b>	<b>158,590</b>	<b>138,710</b>	<b>115,400</b>	<b>86,800</b>	<b>87,500</b>
<b>Operating (Surplus)/Deficit before other items*</b>	<b>(2,031,974)</b>	<b>(3,191,471)</b>	<b>(4,001,828)</b>	<b>(4,330,247)</b>	<b>(4,545,342)</b>	<b>(5,013,046)</b>	<b>(5,826,832)</b>	<b>(6,011,834)</b>	<b>(6,507,897)</b>	<b>(6,898,259)</b>
<b>Non Operating Items</b>										
Non Operating Grants, Subsidies and Contributions	(4,942,000)	(5,034,750)	(12,209,100)	(5,248,150)	(8,032,650)	(6,084,000)	(5,147,500)	(6,468,850)	(4,122,150)	(3,800,250)
Developer Contribution Plans - Contributions to Capital Works	-	(400,000)	(12,668,500)	-	-	-	-	-	-	-
Developer Contribution Plans - Gifted Assets	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)
Profit on Asset Disposal	-	-	-	-	-	-	-	-	-	-
Loss on Asset Disposal	-	-	-	-	-	-	-	-	-	-
<b>Subtotal Other Comprehensive Income</b>	<b>(24,942,000)</b>	<b>(25,434,750)</b>	<b>(44,877,600)</b>	<b>(25,248,150)</b>	<b>(28,032,650)</b>	<b>(26,084,000)</b>	<b>(25,147,500)</b>	<b>(26,468,850)</b>	<b>(24,122,150)</b>	<b>(23,800,250)</b>
Changes due to Asset Revaluation	4,003,560	3,644,000	4,019,220	3,323,940	6,553,940	3,968,920	4,610,980	5,236,800	3,360,020	4,015,220
<b>Total Comprehensive Income</b>	<b>(22,970,414)</b>	<b>(24,982,221)</b>	<b>(44,860,208)</b>	<b>(26,254,457)</b>	<b>(26,024,052)</b>	<b>(27,128,126)</b>	<b>(26,363,352)</b>	<b>(27,243,884)</b>	<b>(27,270,027)</b>	<b>(26,683,289)</b>

## Statement of Comprehensive Income

### By Directorate/Management Area

	LTFP Y1	LTFP Y2	LTFP Y3	LTFP Y4	LTFP Y5	LTFP Y6	LTFP Y7	LTFP Y8	LTFP Y9	LTFP Y10
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
<b>Statement of Comprehensive Income</b>										
<b>By Directorate/Management Area</b>										
<b>Revenue</b>										
Chief Executive's Office	(116,600)	(117,600)	(118,200)	(120,886)	(123,644)	(126,476)	(129,384)	(132,371)	(135,438)	(138,588)
Community Services	(7,889,000)	(8,032,700)	(8,115,200)	(8,350,300)	(8,592,369)	(8,841,617)	(9,098,256)	(9,362,508)	(9,634,601)	(9,914,769)
Corporate Services	(87,203,800)	(90,868,500)	(94,374,000)	(98,542,256)	(102,334,697)	(106,259,048)	(110,292,251)	(114,441,147)	(118,698,983)	(123,092,111)
Development Services	(1,831,900)	(1,887,800)	(1,885,500)	(1,941,855)	(1,585,087)	(1,632,425)	(1,681,181)	(1,731,398)	(1,783,120)	(1,836,770)
Technical Services	(25,411,000)	(26,055,300)	(25,989,600)	(27,036,966)	(27,488,478)	(28,425,584)	(29,076,951)	(29,906,468)	(30,760,442)	(31,639,604)
Technical Services Growth	(523,600)	(841,800)	(1,165,600)	(1,198,392)	(1,232,146)	(1,266,891)	(1,302,655)	(1,339,471)	(1,377,368)	(1,416,379)
<b>Subtotal Revenue</b>	<b>(124,652,800)</b>	<b>(129,551,700)</b>	<b>(133,571,000)</b>	<b>(138,713,573)</b>	<b>(142,915,937)</b>	<b>(148,149,161)</b>	<b>(153,216,441)</b>	<b>(158,588,833)</b>	<b>(164,105,327)</b>	<b>(169,528,430)</b>
<b>Expenses Excluding Finance Costs</b>										
Chief Executive's Office	6,869,200	6,834,800	7,098,600	7,311,558	7,530,905	7,756,832	7,989,537	8,229,223	8,476,100	8,730,383
Chief Executive's Office Growth	20,900	20,900	20,900	21,527	22,173	22,838	23,523	24,229	25,198	26,206
Community Services	18,191,300	18,487,800	19,099,100	19,687,443	20,294,051	20,919,497	21,564,371	22,229,283	22,914,861	23,621,755
Community Services Growth	1,139,025	1,177,296	1,198,048	1,233,989	1,271,009	1,309,139	1,348,414	1,388,866	1,444,421	1,502,197
Corporate Services	14,150,528	12,681,593	13,373,543	13,774,748	14,187,992	14,613,632	15,052,040	15,503,602	15,968,710	16,447,771
Corporate Services Growth	191,400	288,900	287,000	295,610	304,478	313,613	323,021	332,712	346,020	359,861
Development Services	9,086,100	9,421,100	9,222,900	9,499,587	9,369,763	9,650,856	9,940,381	10,238,593	10,545,750	10,894,502
Development Services Growth	191,500	193,000	285,800	294,374	303,205	312,301	321,670	331,321	344,573	358,356
Technical Services	78,364,977	83,360,115	84,620,441	92,530,896	95,126,591	97,954,198	100,649,441	103,225,492	105,672,120	108,341,567
Technical Services Growth	1,706,000	2,727,400	4,070,300	4,870,449	5,622,695	6,671,208	7,751,676	8,699,117	9,515,886	10,338,820
<b>Subtotal Expense</b>	<b>129,910,930</b>	<b>135,193,303</b>	<b>139,276,632</b>	<b>138,415,870</b>	<b>142,654,555</b>	<b>147,863,593</b>	<b>153,012,875</b>	<b>157,951,837</b>	<b>162,694,658</b>	<b>167,444,804</b>
<b>Finance Costs</b>										
Community Services	39,600	46,800	91,800	79,100	67,000	47,100	51,800	40,900	95,400	74,600
Libraries and Heritage	23,200	31,700	74,500	64,500	48,400	31,700	40,700	30,000	72,300	56,300
Rangers and Emergency	-	-	-	-	-	-	-	-	-	-
Recreation Services	16,400	15,100	17,300	14,600	18,600	15,400	11,100	10,900	23,100	18,300
<b>Corporate Services</b>	<b>1,436,120</b>	<b>1,927,190</b>	<b>2,040,460</b>	<b>2,032,960</b>	<b>1,798,320</b>	<b>1,567,450</b>	<b>1,333,690</b>	<b>1,123,680</b>	<b>885,970</b>	<b>653,490</b>
Corporate Funds	1,388,620	1,878,890	1,990,860	1,981,260	1,754,520	1,521,150	1,287,690	1,061,880	833,770	616,590
Governance and Administration	-	-	-	-	-	-	-	-	-	-
IT Services	47,500	48,300	49,600	51,700	43,800	46,300	46,000	61,800	52,200	36,900
Corporate Services Growth	-	-	-	-	-	-	-	-	-	-
<b>Technical Services</b>	<b>500</b>	<b>400</b>	<b>200</b>	<b>1,000</b>	<b>900</b>	<b>800</b>	<b>600</b>	<b>500</b>	<b>400</b>	<b>300</b>
Asset Management	200	200	100	200	200	200	100	200	200	200
Environment Planning	300	200	100	800	700	600	500	300	200	100
Property	-	-	-	-	-	-	-	-	-	-
<b>Subtotal Finance Costs</b>	<b>1,476,220</b>	<b>1,974,390</b>	<b>2,132,460</b>	<b>2,113,060</b>	<b>1,866,220</b>	<b>1,615,350</b>	<b>1,386,090</b>	<b>1,165,080</b>	<b>981,770</b>	<b>728,390</b>
<b>Operating (Surplus)/Deficit before other items*</b>	<b>6,734,350</b>	<b>7,615,993</b>	<b>7,838,092</b>	<b>1,815,357</b>	<b>1,604,838</b>	<b>1,329,782</b>	<b>1,182,524</b>	<b>528,084</b>	<b>(428,899)</b>	<b>(1,355,236)</b>
<b>Non Operating Items</b>										
Non Operating Grants, Subsidies and Contributions	(8,047,300)	(12,393,600)	(5,504,600)	(6,257,400)	(30,778,400)	(29,170,950)	(8,895,550)	(6,898,250)	(3,390,850)	(4,060,100)
Developer Contribution Plans - Contributions to Capital Works	(12,260,300)	(27,320,000)	(17,226,450)	(8,693,500)	(4,908,900)	(4,641,800)	(11,007,000)	(1,948,000)	-	-
Developer Contribution Plans - Gifted Assets	(30,000,000)	(28,000,000)	(28,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)
Profit on Asset Disposal	-	-	-	-	-	-	-	-	-	-
Loss on Asset Disposal	-	-	-	-	-	-	-	-	-	-
<b>Subtotal Other Comprehensive Income</b>	<b>(50,307,600)</b>	<b>(67,713,600)</b>	<b>(50,731,050)</b>	<b>(34,950,900)</b>	<b>(55,687,300)</b>	<b>(53,812,750)</b>	<b>(39,902,550)</b>	<b>(28,846,250)</b>	<b>(23,390,850)</b>	<b>(24,060,100)</b>
Changes due to Asset Revaluation	2,036,240	2,835,480	2,297,060	1,988,020	2,424,640	2,784,280	2,588,360	3,846,420	2,302,540	2,631,400
<b>Total Comprehensive Income</b>	<b>(41,537,010)</b>	<b>(57,262,127)</b>	<b>(40,595,898)</b>	<b>(31,147,523)</b>	<b>(51,657,822)</b>	<b>(49,698,688)</b>	<b>(36,131,666)</b>	<b>(24,471,746)</b>	<b>(21,517,209)</b>	<b>(22,783,936)</b>

	LTFP Y11	LTFP Y12	LTFP Y13	LTFP Y14	LTFP Y15	LTFP Y16	LTFP Y17	LTFP Y18	LTFP Y19	LTFP Y20
	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043
<b>Statement of Comprehensive Income</b>										
<b>By Directorate/Management Area</b>										
<b>Revenue</b>										
Chief Executive's Office	(141,824)	(145,147)	(148,561)	(152,068)	(155,671)	(159,372)	(163,174)	(167,081)	(171,095)	(175,219)
Community Services	(10,203,254)	(10,500,303)	(10,806,173)	(11,121,128)	(11,445,439)	(11,779,387)	(12,123,258)	(12,477,351)	(12,841,971)	(13,217,432)
Corporate Services	(127,616,693)	(132,199,702)	(136,987,429)	(141,906,784)	(146,991,801)	(152,218,340)	(157,580,493)	(163,118,384)	(168,805,978)	(174,661,384)
Development Services	(1,615,608)	(1,663,848)	(1,713,534)	(1,764,708)	(1,817,415)	(1,871,701)	(1,927,613)	(1,985,200)	(2,044,512)	(2,105,601)
Technical Services	(32,544,703)	(33,476,515)	(34,435,836)	(35,423,487)	(36,440,313)	(37,487,185)	(38,565,000)	(39,674,681)	(40,817,181)	(41,993,477)
Technical Services Growth	(1,456,537)	(1,497,877)	(1,540,434)	(1,584,243)	(1,629,343)	(1,675,771)	(1,723,568)	(1,772,773)	(1,823,430)	(1,875,582)
<b>Subtotal Revenue</b>	<b>(175,379,925)</b>	<b>(181,328,992)</b>	<b>(187,523,091)</b>	<b>(193,890,335)</b>	<b>(200,465,995)</b>	<b>(207,227,208)</b>	<b>(214,169,379)</b>	<b>(221,333,986)</b>	<b>(228,696,389)</b>	<b>(236,276,131)</b>
<b>Expenses Excluding Finance Costs</b>										
Chief Executive's Office	8,992,294	9,262,063	9,539,925	9,826,123	10,120,906	10,424,533	10,737,269	11,059,388	11,391,169	11,732,904
Chief Executive's Office Growth	27,254	28,344	29,478	30,952	32,500	34,125	35,831	37,622	39,503	41,479
Community Services	24,350,633	25,102,187	25,877,129	26,676,195	27,500,142	28,349,754	29,225,839	30,129,230	31,060,787	32,021,398
Community Services Growth	1,562,285	1,624,777	1,689,768	1,774,256	1,862,969	1,956,117	2,053,923	2,156,619	2,264,450	2,377,673
Corporate Services	16,941,204	17,449,440	17,972,923	18,512,111	19,067,475	19,639,499	20,228,684	20,835,544	21,460,611	22,104,429
Corporate Services Growth	374,255	389,226	404,795	425,034	446,286	468,600	492,030	516,632	542,463	569,587
Development Services	10,912,338	11,239,708	11,576,899	11,924,206	12,281,932	12,650,390	13,029,902	13,420,799	13,823,423	14,238,125
Development Services Growth	372,691	387,598	403,102	423,257	444,420	466,641	489,973	514,472	540,195	567,205
Technical Services	111,275,728	113,675,940	116,542,142	119,568,224	123,011,949	126,322,534	129,327,798	133,062,222	136,563,611	140,223,399
Technical Services Growth	11,230,255	12,137,113	13,097,094	14,448,360	15,562,850	16,736,213	17,966,072	19,260,078	20,615,772	22,041,337
<b>Subtotal Expense</b>	<b>172,835,161</b>	<b>177,755,641</b>	<b>183,245,414</b>	<b>189,363,378</b>	<b>195,717,864</b>	<b>202,055,572</b>	<b>208,203,837</b>	<b>215,206,753</b>	<b>222,101,692</b>	<b>229,290,371</b>
<b>Finance Costs</b>										
Community Services	52,700	67,100	55,900	36,700	80,900	67,800	81,900	63,600	42,000	30,100
Libraries and Heritage	40,100	55,000	39,000	22,000	64,100	53,800	63,400	47,500	31,000	19,600
Rangers and Emergency	-	-	-	-	-	-	-	-	-	-
Recreation Services	12,600	12,100	16,900	14,700	16,800	14,000	18,500	16,100	11,000	10,500
<b>Corporate Services</b>	<b>459,190</b>	<b>313,880</b>	<b>219,150</b>	<b>159,310</b>	<b>121,490</b>	<b>90,390</b>	<b>56,510</b>	<b>50,900</b>	<b>43,900</b>	<b>56,600</b>
Corporate Funds	419,290	250,580	167,250	113,410	76,890	39,290	7,710	-	-	-
Governance and Administration	-	-	-	-	-	-	-	-	-	-
IT Services	39,900	63,300	51,900	45,900	44,600	51,100	48,800	50,900	43,900	56,600
Corporate Services Growth	-	-	-	-	-	-	-	-	-	-
<b>Technical Services</b>	<b>900</b>	<b>900</b>	<b>800</b>	<b>700</b>	<b>400</b>	<b>400</b>	<b>300</b>	<b>900</b>	<b>900</b>	<b>800</b>
Asset Management	100	200	200	200	100	200	200	100	200	200
Environment Planning	800	700	600	500	300	200	100	800	700	600
Property	-	-	-	-	-	-	-	-	-	-
<b>Subtotal Finance Costs</b>	<b>512,790</b>	<b>381,880</b>	<b>275,850</b>	<b>196,710</b>	<b>202,790</b>	<b>158,590</b>	<b>138,710</b>	<b>115,400</b>	<b>86,800</b>	<b>87,500</b>
<b>Operating (Surplus)/Deficit before other items*</b>	<b>(2,031,974)</b>	<b>(3,191,471)</b>	<b>(4,001,828)</b>	<b>(4,330,247)</b>	<b>(4,545,342)</b>	<b>(5,013,046)</b>	<b>(5,826,832)</b>	<b>(6,011,834)</b>	<b>(6,507,897)</b>	<b>(6,898,259)</b>
<b>Non Operating Items</b>										
Non Operating Grants, Subsidies and Contributions	(4,942,000)	(5,034,750)	(12,209,100)	(5,248,150)	(8,032,650)	(6,084,000)	(5,147,500)	(6,468,850)	(4,122,150)	(3,800,250)
Developer Contribution Plans - Contributions to Capital Works	-	(400,000)	(12,668,500)	-	-	-	-	-	-	-
Developer Contribution Plans - Gifted Assets	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)
Profit on Asset Disposal	-	-	-	-	-	-	-	-	-	-
Loss on Asset Disposal	-	-	-	-	-	-	-	-	-	-
<b>Subtotal Other Comprehensive Income</b>	<b>(24,942,000)</b>	<b>(25,434,750)</b>	<b>(44,877,600)</b>	<b>(25,248,150)</b>	<b>(28,032,650)</b>	<b>(26,084,000)</b>	<b>(25,147,500)</b>	<b>(26,468,850)</b>	<b>(24,122,150)</b>	<b>(23,800,250)</b>
Changes due to Asset Revaluation	4,003,560	3,644,000	4,019,220	3,323,940	6,553,940	3,968,920	4,610,980	5,236,800	3,360,020	4,015,220
<b>Total Comprehensive Income</b>	<b>(22,970,414)</b>	<b>(24,982,221)</b>	<b>(44,860,208)</b>	<b>(26,254,457)</b>	<b>(26,024,052)</b>	<b>(27,128,126)</b>	<b>(26,363,352)</b>	<b>(27,243,884)</b>	<b>(27,270,027)</b>	<b>(26,683,289)</b>

## Rate Setting Statement

### By Directorate/Management Area

	LTFP Y1	LTFP Y2	LTFP Y3	LTFP Y4	LTFP Y5	LTFP Y6	LTFP Y7	LTFP Y8	LTFP Y9	LTFP Y10
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
<b>Rate Setting Statement</b>										
<b>By Directorate</b>										
<b>Operating Activities</b>										
Chief Executive's Office										
Community Services	7,889,000	8,032,700	8,115,200	8,350,300	8,592,369	8,841,617	9,098,256	9,362,508	9,634,601	9,914,769
Corporate Services	7,259,900	7,390,000	7,326,500	7,409,297	7,583,472	7,781,007	7,975,590	8,170,708	8,355,252	8,554,717
Development Services	1,831,900	1,887,800	1,885,500	1,941,855	1,585,087	1,632,425	1,681,181	1,731,398	1,783,120	1,568,770
Technical Services	25,411,000	26,055,300	25,989,600	27,036,966	27,488,478	28,425,584	29,076,951	29,906,468	30,760,442	31,639,604
<b>Revenue from operating activities (excluding rates)</b>	<b>42,508,400</b>	<b>43,483,400</b>	<b>43,435,000</b>	<b>44,859,304</b>	<b>45,373,049</b>	<b>46,807,108</b>	<b>47,961,362</b>	<b>49,303,453</b>	<b>50,668,853</b>	<b>51,816,447</b>
Chief Executive's Office	(6,869,200)	(6,834,800)	(7,098,600)	(7,311,558)	(7,530,905)	(7,756,832)	(7,989,537)	(8,229,223)	(8,476,100)	(8,730,383)
Community Services	(18,230,900)	(18,534,600)	(19,190,900)	(19,766,543)	(20,361,051)	(20,966,597)	(21,616,171)	(22,270,183)	(23,010,261)	(23,696,355)
Corporate Services	(15,586,648)	(14,609,183)	(15,414,003)	(15,807,709)	(15,986,312)	(16,181,082)	(16,385,730)	(16,627,282)	(16,854,680)	(17,101,261)
Development Services	(9,086,100)	(9,421,100)	(9,222,900)	(9,499,587)	(9,369,753)	(9,650,856)	(9,940,381)	(10,238,593)	(10,545,750)	(10,594,502)
Technical Services	(76,365,477)	(83,360,515)	(84,620,641)	(81,427,583)	(83,749,185)	(86,294,478)	(88,698,842)	(90,975,393)	(93,113,539)	(95,465,252)
Loss on disposals	-	-	-	-	-	-	-	-	-	-
<b>Expenditure from operating activities</b>	<b>(128,138,325)</b>	<b>(132,760,198)</b>	<b>(135,547,044)</b>	<b>(133,812,980)</b>	<b>(136,997,215)</b>	<b>(140,849,844)</b>	<b>(144,630,661)</b>	<b>(148,340,673)</b>	<b>(152,000,330)</b>	<b>(155,587,753)</b>
Revenue from growth in operating activities (excluding rates)	801,500	1,214,300	1,657,400	1,695,946	1,735,537	1,776,202	1,817,973	1,860,883	1,904,963	1,950,249
Expenditure from growth in operating activities	(3,248,825)	(4,407,496)	(5,862,048)	(6,715,950)	(7,523,560)	(8,629,099)	(9,768,304)	(10,776,244)	(11,676,098)	(12,585,441)
<b>Net from growth</b>	<b>(2,447,325)</b>	<b>(3,193,196)</b>	<b>(4,204,648)</b>	<b>(5,020,004)</b>	<b>(5,788,023)</b>	<b>(6,852,897)</b>	<b>(7,950,330)</b>	<b>(8,915,362)</b>	<b>(9,771,135)</b>	<b>(10,635,192)</b>
Changes due to Asset Revaluation	2,036,240	2,835,480	2,297,060	1,988,020	2,424,640	2,784,280	2,588,360	3,846,420	2,302,540	2,631,400
<b>Net Operating Result Excluding Rates</b>	<b>(86,041,010)</b>	<b>(89,634,513)</b>	<b>(94,019,632)</b>	<b>(91,985,660)</b>	<b>(94,987,549)</b>	<b>(98,111,353)</b>	<b>(102,031,269)</b>	<b>(104,106,161)</b>	<b>(108,800,072)</b>	<b>(111,775,098)</b>
<i>Non cash amounts excluded from operating activities</i>										
- Depreciation, Profit and Loss	27,454,477	27,887,315	29,277,291	28,032,245	28,185,606	28,508,364	28,587,679	28,448,023	28,075,319	27,817,813
- Movement in contract, leasing and other liabilities	(947,300)	(16,347,300)	(8,797,650)	2,489,042	2,304,648	1,068,323	142,089	(190,958)	(200,426)	- 57,400
- Changes due to Asset Revaluation	(2,036,240)	(2,835,480)	(2,297,060)	(1,988,020)	(2,424,640)	(2,784,280)	(2,588,360)	(3,846,420)	(2,302,540)	(2,631,400)
<b>Amount Attributable to Operating Activities</b>	<b>(61,570,073)</b>	<b>(80,929,979)</b>	<b>(75,837,051)</b>	<b>(63,452,393)</b>	<b>(66,921,935)</b>	<b>(71,318,947)</b>	<b>(75,889,860)</b>	<b>(79,695,516)</b>	<b>(83,227,718)</b>	<b>(86,531,285)</b>
<b>Investing Activities</b>										
Non Operating Grants, Subsidies and Contributions	8,047,300	12,393,600	5,504,600	6,257,400	30,778,400	29,170,950	8,895,550	6,898,250	3,390,850	4,060,100
Developer Contribution Plans - Cash	12,260,300	27,320,000	17,226,450	8,693,500	4,908,900	4,641,800	11,007,000	1,948,000	-	-
Developer Contribution Plans - Gifted Assets	30,000,000	28,000,000	28,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000
Proceeds from Disposal of Assets	829,700	939,900	1,059,400	722,600	1,559,900	1,408,200	1,073,000	1,486,900	1,153,300	1,144,400
Purchase of Property, Plant and Equipment	(22,017,900)	(24,869,400)	(12,518,750)	(18,709,300)	(40,809,800)	(14,614,500)	(7,379,300)	(10,793,300)	(7,031,600)	(8,580,300)
Purchase and Construction of Infrastructure	(20,174,200)	(27,638,400)	(20,311,200)	(14,087,900)	(9,359,900)	(36,270,000)	(27,751,700)	(17,055,500)	(10,526,500)	(12,532,700)
Infrastructure Assets contributed by Developers (Gifted Assets)	(30,000,000)	(28,000,000)	(28,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)
<b>Amount Attributable to Investing Activities</b>	<b>(21,054,800)</b>	<b>(11,854,300)</b>	<b>(9,039,500)</b>	<b>(17,122,700)</b>	<b>(12,922,500)</b>	<b>(15,663,550)</b>	<b>(14,155,450)</b>	<b>(17,515,650)</b>	<b>(13,013,950)</b>	<b>(15,908,500)</b>
<b>Financing Activities</b>										
Repayment of Borrowings	(4,243,310)	(4,829,590)	(5,027,270)	(5,323,980)	(5,471,470)	(5,618,000)	(5,004,400)	(5,047,780)	(4,946,380)	(4,521,990)
Repayment for Principal Portion of Lease Liabilities	(1,575,200)	(1,566,700)	(1,522,800)	(1,530,400)	(1,550,400)	(1,573,600)	(1,588,000)	(1,581,100)	(1,537,800)	(1,575,400)
Proceeds from New Borrowings	12,762,800	5,899,700	3,954,700	-	-	-	-	-	-	-
Transfers to Reserves	(22,601,900)	(20,381,300)	(19,533,200)	(21,841,600)	(16,034,600)	(14,833,700)	(20,127,200)	(10,646,810)	(9,077,227)	(8,953,004)
Transfers from Reserves	18,272,700	30,902,600	21,128,550	16,608,658	8,776,052	13,754,211	5,669,658	2,950,926	2,670,200	2,670,200
<b>Amount Attributable to Financing Activities</b>	<b>2,615,090</b>	<b>10,024,710</b>	<b>(1,000,020)</b>	<b>(12,087,322)</b>	<b>(14,280,418)</b>	<b>(13,859,923)</b>	<b>(12,965,389)</b>	<b>(11,606,032)</b>	<b>(12,610,481)</b>	<b>(12,380,194)</b>
<b>Surplus / (Deficiency) before Imposition of General Rates</b>	<b>(80,009,783)</b>	<b>(82,759,569)</b>	<b>(85,876,571)</b>	<b>(92,662,415)</b>	<b>(94,124,853)</b>	<b>(100,842,419)</b>	<b>(103,010,699)</b>	<b>(108,817,198)</b>	<b>(108,852,150)</b>	<b>(114,819,979)</b>
<b>Net Current Assets at Start of Financial Year</b>										
Surplus / (Deficit) Prior Year	-	-	-	-	-	-	-	-	-	-
<b>Rates</b>										
Amount Required from General Rates	79,943,900	83,478,500	87,047,500	91,132,958	94,751,225	98,478,041	102,316,661	106,270,439	110,342,831	114,537,395
Amount Raised from Growth in General Rates	1,399,000	1,375,500	1,431,100	1,025,365	1,056,126	1,087,810	1,120,444	1,154,057	1,188,679	1,224,339
<b>Surplus / (Deficiency) after Imposition of General Rates</b>	<b>1,333,117</b>	<b>2,094,431</b>	<b>2,602,029</b>	<b>(504,092)</b>	<b>1,682,498</b>	<b>(1,276,569)</b>	<b>426,406</b>	<b>(1,392,701)</b>	<b>2,679,360</b>	<b>941,755</b>



	LTFP Y11	LTFP Y12	LTFP Y13	LTFP Y14	LTFP Y15	LTFP Y16	LTFP Y17	LTFP Y18	LTFP Y19	LTFP Y20
	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043
<b>Rate Setting Statement</b>										
<b>By Directorate</b>										
<b>Operating Activities</b>										
Chief Executive's Office	141,824	145,147	148,561	152,068	155,671	159,372	163,174	167,081	171,095	175,219
Community Services	10,203,254	10,500,303	10,806,173	11,121,128	11,445,439	11,779,387	12,123,258	12,477,351	12,841,971	13,217,432
Corporate Services	8,758,897	8,891,884	9,096,108	9,294,445	9,516,813	9,734,824	9,938,192	10,162,536	10,377,176	10,596,439
Development Services	1,615,608	1,663,848	1,713,534	1,764,708	1,817,415	1,871,701	1,927,613	1,985,200	2,044,512	2,105,601
Technical Services	32,544,703	33,476,515	34,435,836	35,423,487	36,440,313	37,487,185	38,565,000	39,674,681	40,817,181	41,993,477
<b>Revenue from operating activities (excluding rates)</b>	<b>53,264,286</b>	<b>54,677,708</b>	<b>56,200,213</b>	<b>57,755,836</b>	<b>59,375,651</b>	<b>61,032,469</b>	<b>62,717,238</b>	<b>64,466,849</b>	<b>66,251,934</b>	<b>68,087,168</b>
Chief Executive's Office	(8,992,294)	(9,262,063)	(9,539,925)	(9,826,123)	(10,120,906)	(10,424,533)	(10,737,269)	(11,059,388)	(11,391,169)	(11,732,904)
Community Services	(24,403,333)	(25,169,287)	(25,933,029)	(26,712,895)	(27,581,042)	(28,417,554)	(29,307,739)	(30,192,830)	(31,102,787)	(32,051,498)
Corporate Services	(17,400,394)	(17,763,320)	(18,192,073)	(18,671,421)	(19,188,965)	(19,729,889)	(20,285,194)	(20,886,444)	(21,504,511)	(22,161,029)
Development Services	(10,912,338)	(11,239,708)	(11,576,889)	(11,924,206)	(12,281,932)	(12,650,390)	(13,029,902)	(13,420,799)	(13,823,423)	(14,238,125)
Technical Services	(96,072,851)	(100,136,085)	(102,655,101)	(105,323,584)	(108,398,784)	(111,330,099)	(113,944,613)	(117,277,269)	(120,364,218)	(123,597,034)
Loss on disposals	-	-	-	-	-	-	-	-	-	-
<b>Expenditure from operating activities</b>	<b>(159,781,210)</b>	<b>(163,570,464)</b>	<b>(167,897,027)</b>	<b>(172,458,228)</b>	<b>(177,571,629)</b>	<b>(182,552,465)</b>	<b>(187,304,717)</b>	<b>(192,836,729)</b>	<b>(198,186,108)</b>	<b>(203,780,591)</b>
Revenue from growth in operating activities (excluding rates)	1,996,774	2,044,575	2,093,689	2,144,155	2,196,011	2,249,298	2,304,057	2,360,332	2,418,167	2,477,608
Expenditure from growth in operating activities	(13,566,741)	(14,567,058)	(15,624,237)	(17,101,860)	(18,349,025)	(19,661,697)	(21,037,830)	(22,485,424)	(24,002,385)	(25,597,280)
<b>Net from growth</b>	<b>(11,569,967)</b>	<b>(12,522,482)</b>	<b>(13,530,547)</b>	<b>(14,957,705)</b>	<b>(16,153,014)</b>	<b>(17,412,399)</b>	<b>(18,733,773)</b>	<b>(20,125,091)</b>	<b>(21,584,217)</b>	<b>(23,119,673)</b>
Changes due to Asset Revaluation	4,003,560	3,644,000	4,019,220	3,323,940	6,553,940	3,968,920	4,610,980	5,236,800	3,360,020	4,015,220
<b>Net Operating Result Excluding Rates</b>	<b>(114,083,331)</b>	<b>(117,771,239)</b>	<b>(121,208,142)</b>	<b>(126,336,157)</b>	<b>(127,795,051)</b>	<b>(134,963,476)</b>	<b>(138,710,272)</b>	<b>(143,258,171)</b>	<b>(150,158,371)</b>	<b>(154,797,876)</b>
<i>Non cash amounts excluded from operating activities</i>										
- Depreciation, Profit and Loss	27,588,441	26,899,895	26,531,423	26,163,573	26,064,081	25,769,755	24,976,503	24,766,999	24,171,327	23,519,281
- Movement in contract, leasing and other liabilities	58,000	58,000	59,100	59,700	60,300	60,900	61,500	62,200	62,800	63,400
- Changes due to Asset Revaluation	(4,003,560)	(3,644,000)	(4,019,220)	(3,323,940)	(6,553,940)	(3,968,920)	(4,610,980)	(5,236,800)	(3,360,020)	(4,015,220)
<b>Amount Attributable to Operating Activities</b>	<b>(90,440,450)</b>	<b>(94,456,744)</b>	<b>(98,636,839)</b>	<b>(103,436,824)</b>	<b>(108,224,610)</b>	<b>(113,101,741)</b>	<b>(118,283,248)</b>	<b>(123,665,772)</b>	<b>(129,284,264)</b>	<b>(135,230,415)</b>
<b>Investing Activities</b>										
Non Operating Grants, Subsidies and Contributions	4,942,000	5,034,750	12,209,100	5,248,150	8,032,650	6,084,000	5,147,500	6,468,850	4,122,150	3,800,250
Developer Contribution Plans - Cash	-	400,000	12,668,500	-	-	-	-	-	-	-
Developer Contribution Plans - Gifted Assets	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000
Proceeds from Disposal of Assets	1,889,200	1,316,400	1,650,500	908,600	1,135,500	1,971,700	1,058,000	1,539,000	1,655,200	1,065,600
Purchase of Property, Plant and Equipment	(14,617,900)	(7,683,700)	(11,084,700)	(4,231,200)	(13,461,300)	(7,036,200)	(9,482,000)	(11,466,500)	(7,091,900)	(10,205,900)
Purchase and Construction of Infrastructure	(16,978,500)	(17,040,300)	(33,778,200)	(17,885,500)	(24,955,800)	(18,305,400)	(19,220,300)	(20,214,500)	(15,355,600)	(15,367,200)
Infrastructure Assets contributed by Developers (Gifted Assets)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)
<b>Amount Attributable to Investing Activities</b>	<b>(24,765,200)</b>	<b>(17,972,850)</b>	<b>(18,334,800)</b>	<b>(15,959,950)</b>	<b>(29,248,950)</b>	<b>(17,385,900)</b>	<b>(22,496,800)</b>	<b>(23,673,150)</b>	<b>(16,670,150)</b>	<b>(20,707,250)</b>
<b>Financing Activities</b>										
Repayment of Borrowings	(4,069,040)	(2,292,640)	(1,481,890)	(1,031,680)	(1,061,710)	(1,092,780)	(207,340)	-	-	-
Repayment for Principal Portion of Lease Liabilities	(1,592,990)	(1,555,400)	(1,576,090)	(1,600,100)	(1,561,100)	(1,567,600)	(1,555,900)	(1,570,200)	(1,598,100)	(1,596,000)
Proceeds from New Borrowings	-	-	-	-	-	-	-	-	-	-
Transfers to Reserves	(8,815,055)	(8,986,560)	(21,077,457)	(8,704,143)	(8,376,161)	(8,211,187)	(7,981,571)	(7,713,035)	(7,888,448)	(7,612,429)
Transfers from Reserves	10,030,200	3,471,600	16,519,700	2,119,900	2,649,500	4,367,300	2,468,500	3,591,100	3,862,200	2,486,400
<b>Amount Attributable to Financing Activities</b>	<b>(4,446,885)</b>	<b>(9,363,000)</b>	<b>(7,615,737)</b>	<b>(9,216,023)</b>	<b>(8,349,471)</b>	<b>(6,504,267)</b>	<b>(7,276,311)</b>	<b>(5,692,135)</b>	<b>(5,624,348)</b>	<b>(6,722,029)</b>
<b>Surplus / (Deficiency) before Imposition of General Rates</b>	<b>(119,652,536)</b>	<b>(121,792,594)</b>	<b>(124,587,376)</b>	<b>(128,612,797)</b>	<b>(145,823,031)</b>	<b>(136,991,908)</b>	<b>(148,056,359)</b>	<b>(153,031,056)</b>	<b>(151,578,762)</b>	<b>(162,659,694)</b>
<b>Net Current Assets at Start of Financial Year</b>										
Surplus / (Deficit) Prior Year	-	-	-	-	-	-	-	-	-	-
<b>Rates</b>										
Amount Required from General Rates	118,857,795	123,307,808	127,891,321	132,612,339	137,474,988	142,483,516	147,642,301	152,955,848	158,428,802	164,065,945
Amount Raised from Growth in General Rates	1,261,070	1,296,902	1,337,869	1,378,005	1,419,345	1,461,925	1,505,783	1,550,957	1,597,485	1,645,410
<b>Surplus / (Deficiency) after Imposition of General Rates</b>	<b>466,329</b>	<b>2,814,115</b>	<b>4,641,814</b>	<b>5,377,547</b>	<b>(6,928,698)</b>	<b>6,953,534</b>	<b>1,091,724</b>	<b>1,475,748</b>	<b>8,447,525</b>	<b>3,051,661</b>

## Rate Setting Statement

### By Program

	LTFP Y1 2024	LTFP Y2 2025	LTFP Y3 2026	LTFP Y4 2027	LTFP Y5 2028	LTFP Y6 2029	LTFP Y7 2030	LTFP Y8 2031	LTFP Y9 2032	LTFP Y10 2033
<b>Rate Setting Statement</b>										
<b>By Program</b>										
<b>OPERATING ACTIVITIES</b>										
Net current assets at start of financial year - surplus/(deficit)	-	-	-	-	-	-	-	-	-	-
Revenue from operating activities (excluding rates)										
General Purpose Funding	5,813,200	5,995,500	6,004,400	6,038,574	6,162,577	6,308,346	6,449,517	6,589,529	6,717,221	6,858,033
Governance	1,581,400	1,615,700	1,631,600	1,650,654	1,730,973	1,762,800	1,836,181	1,891,162	1,947,792	2,006,119
Law, Order and Public Safety	794,700	796,100	801,300	820,319	838,858	859,933	880,559	901,752	923,529	945,906
Health	154,000	157,500	162,000	166,850	171,845	176,991	182,290	187,748	193,370	199,161
Education and Welfare	165,800	166,000	166,100	167,883	169,687	171,514	173,362	175,233	177,127	179,044
Community Amenities	24,793,300	25,974,200	25,974,200	27,053,414	27,123,240	28,082,348	28,756,708	29,610,239	30,489,285	31,126,989
Recreation and Culture	7,174,800	7,312,800	7,419,800	7,638,828	7,864,391	8,096,685	8,335,912	8,582,278	8,835,999	9,097,293
Transport	1,952,900	1,990,200	2,022,200	2,051,950	2,082,283	2,113,214	2,144,758	2,176,930	2,209,744	2,243,219
Economic Services	809,500	820,100	827,900	851,737	876,279	901,547	927,564	954,350	981,929	1,010,326
Other Property and Services	80,900	81,900	82,900	85,041	87,451	89,932	92,485	95,114	97,820	100,606
<b>Total</b>	<b>43,309,900</b>	<b>44,697,700</b>	<b>45,092,400</b>	<b>46,556,250</b>	<b>47,108,586</b>	<b>48,583,311</b>	<b>49,779,336</b>	<b>51,164,336</b>	<b>52,573,817</b>	<b>53,766,696</b>
<b>Expenses from operating activities</b>										
General Purpose Funding	(1,537,000)	(1,560,700)	(1,914,500)	(1,971,935)	(2,031,093)	(2,092,026)	(2,154,787)	(2,219,430)	(2,286,013)	(2,354,594)
Governance	(6,998,077)	(6,080,230)	(6,711,645)	(6,812,608)	(6,883,718)	(7,140,786)	(7,245,665)	(7,333,201)	(7,454,610)	(7,546,348)
Law, Order and Public Safety	(3,775,125)	(3,758,280)	(3,753,101)	(3,809,356)	(3,884,999)	(3,924,977)	(3,975,864)	(4,035,054)	(4,076,867)	(4,142,943)
Health	(2,280,436)	(2,280,579)	(2,280,553)	(2,370,780)	(2,501,467)	(2,589,566)	(2,640,710)	(2,713,011)	(2,788,568)	(2,866,668)
Education and Welfare	(4,850,266)	(4,890,420)	(4,971,736)	(5,116,517)	(5,269,188)	(5,452,720)	(5,609,356)	(5,763,621)	(5,927,567)	(6,095,450)
Community Amenities	(34,243,901)	(34,599,682)	(34,526,672)	(35,074,281)	(35,774,462)	(36,690,785)	(37,774,701)	(38,853,218)	(39,980,626)	(40,952,609)
Recreation and Culture	(39,345,183)	(41,083,558)	(42,853,555)	(44,333,568)	(46,010,780)	(48,326,614)	(50,483,613)	(52,405,589)	(54,048,257)	(55,730,709)
Transport	(35,675,828)	(40,247,343)	(41,597,500)	(38,167,369)	(39,237,064)	(40,248,629)	(41,343,124)	(42,495,522)	(43,640,691)	(44,878,439)
Economic Services	(4,022,755)	(4,058,035)	(4,119,923)	(4,237,190)	(4,360,897)	(4,489,532)	(4,617,434)	(4,748,556)	(4,882,222)	(5,021,623)
Other Property and Services	1,321,419	1,389,134	1,358,092	1,364,675	1,369,070	1,388,592	1,375,145	1,377,982	1,333,435	1,339,488
Loss on disposals	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>(131,387,150)</b>	<b>(137,167,693)</b>	<b>(141,409,092)</b>	<b>(140,528,930)</b>	<b>(144,520,775)</b>	<b>(149,478,943)</b>	<b>(154,398,965)</b>	<b>(159,116,917)</b>	<b>(163,676,428)</b>	<b>(168,173,194)</b>
Non-cash amounts excluded from operating activities	27,454,477	27,887,315	29,277,315	28,032,245	28,185,606	28,508,364	28,587,679	28,448,023	28,075,319	27,817,813
<b>Amount attributable to operating activities</b>	<b>(60,622,773)</b>	<b>(64,582,679)</b>	<b>(67,039,401)</b>	<b>(65,941,435)</b>	<b>(69,226,583)</b>	<b>(72,387,269)</b>	<b>(76,031,949)</b>	<b>(79,504,558)</b>	<b>(83,027,293)</b>	<b>(86,588,685)</b>
<b>INVESTING ACTIVITIES</b>										
Non Operating Grants, Subsidies and Contributions	8,047,300	12,393,600	5,504,600	6,257,400	30,778,400	29,170,950	8,895,550	6,898,250	3,390,850	4,060,100
Developer Contribution Plans - Cash	12,260,300	27,320,000	17,226,450	8,693,500	4,908,900	4,641,800	11,007,000	1,948,000	-	-
Purchase Land and Buildings	(18,723,500)	(21,851,800)	(9,203,050)	(16,006,600)	(35,394,600)	(9,116,500)	(3,615,000)	(5,528,000)	(2,789,200)	(4,106,700)
Purchase Plant & Machinery	(2,739,400)	(2,897,100)	(3,274,900)	(2,701,700)	(5,415,200)	(5,498,000)	(3,764,300)	(5,265,300)	(4,242,400)	(4,473,600)
Purchase Furniture and Equipment	(555,000)	(120,500)	(40,800)	-	-	-	-	-	-	-
Purchase Infrastructure - Roads	(14,151,500)	(22,379,800)	(8,273,000)	(4,814,500)	(4,576,600)	(6,164,300)	(6,812,100)	(11,034,100)	(6,494,300)	(7,983,200)
Purchase Infrastructure - Drainage	(825,000)	(50,000)	(250,000)	(542,500)	(542,500)	(542,500)	(542,500)	(800,900)	(800,900)	(800,900)
Purchase Infrastructure - Pathways	(1,085,800)	(1,566,100)	(100,000)	(970,500)	(1,106,300)	(1,176,800)	(1,267,900)	(969,200)	(1,014,700)	(1,205,900)
Purchase Infrastructure - Parks and Reserves	(4,111,900)	(3,642,500)	(11,688,200)	(7,760,400)	(3,134,500)	(28,386,400)	(19,129,200)	(3,351,300)	(2,216,600)	(2,542,700)
Gifted Assets - Buildings	(4,735,000)	(4,613,000)	(4,613,000)	(2,800,000)	(2,800,000)	(2,800,000)	(2,800,000)	(2,800,000)	(2,800,000)	(2,800,000)
Gifted Assets - Parks and Reserves	(4,935,300)	(3,473,000)	(3,473,000)	(5,200,000)	(5,200,000)	(5,200,000)	(5,200,000)	(5,200,000)	(5,200,000)	(5,200,000)
Gifted Assets - Pathways	(2,763,700)	(2,678,000)	(2,678,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)
Gifted Assets - Roads	(17,566,000)	(17,235,000)	(17,235,000)	(10,000,000)	(10,000,000)	(10,000,000)	(10,000,000)	(10,000,000)	(10,000,000)	(10,000,000)
Infrastructure Assets Contributed by Developers (Gifted Assets)	30,000,000	28,000,000	28,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000
Proceeds from Disposal of Assets	829,700	939,900	1,059,400	722,600	1,559,900	1,408,200	1,073,000	1,486,900	1,153,300	1,144,400
Non-cash amounts excluded from investing activities	(947,300)	(16,347,300)	(8,797,650)	2,489,042	2,304,648	1,068,323	142,089	(190,958)	(200,426)	57,400
<b>Amount attributable to investing activities</b>	<b>(22,002,100)</b>	<b>(28,201,600)</b>	<b>(17,837,150)</b>	<b>(14,633,658)</b>	<b>(10,617,852)</b>	<b>(14,595,227)</b>	<b>(14,013,361)</b>	<b>(17,706,608)</b>	<b>(13,214,376)</b>	<b>(15,851,100)</b>
<b>FINANCING ACTIVITIES</b>										
Repayment of Borrowings	(4,243,310)	(4,829,590)	(5,027,270)	(5,323,980)	(5,471,470)	(5,618,000)	(5,004,400)	(5,047,780)	(4,946,380)	(4,521,990)
Principal Elements of Lease Payments	(1,575,200)	(1,566,700)	(1,522,800)	(1,530,400)	(1,550,400)	(1,573,600)	(1,588,000)	(1,581,100)	(1,537,800)	(1,575,400)
Proceeds from New Borrowings	12,762,800	5,899,700	3,954,700	-	-	-	-	-	-	-
Transfers to Cash Backed Reserve	(22,601,900)	(20,381,300)	(19,533,200)	(21,841,600)	(16,034,600)	(14,833,700)	(20,127,200)	(10,646,810)	(9,077,227)	(8,953,004)
Transfers from Cash Backed Reserve	18,272,700	30,902,600	21,128,550	16,608,658	8,776,052	8,165,377	13,754,211	5,669,658	2,950,926	2,670,200
Transfers from Covid-19 Response Recovery Reserve - Rates C	-	-	-	-	-	-	-	-	-	-
<b>Amount attributable to financing activities</b>	<b>2,615,090</b>	<b>10,024,710</b>	<b>(1,000,020)</b>	<b>(12,087,322)</b>	<b>(14,280,418)</b>	<b>(13,859,923)</b>	<b>(12,965,389)</b>	<b>(11,606,032)</b>	<b>(12,610,481)</b>	<b>(12,380,194)</b>
<b>Budget deficiency before imposition of general rates</b>	<b>(80,009,783)</b>	<b>(82,759,569)</b>	<b>(85,876,471)</b>	<b>(82,662,415)</b>	<b>(84,124,853)</b>	<b>(100,842,419)</b>	<b>(103,010,699)</b>	<b>(108,817,198)</b>	<b>(108,852,150)</b>	<b>(114,819,979)</b>
<b>Estimated amount to be raised from general rates</b>	<b>81,342,900</b>	<b>84,584,600</b>	<b>88,478,600</b>	<b>92,158,323</b>	<b>95,807,351</b>	<b>99,566,881</b>	<b>103,437,105</b>	<b>107,424,497</b>	<b>111,531,510</b>	<b>115,761,734</b>
<b>Net current assets at end of financial year - surplus/(deficit)</b>	<b>1,333,117</b>	<b>2,094,431</b>	<b>2,602,029</b>	<b>(504,092)</b>	<b>1,682,498</b>	<b>(1,276,569)</b>	<b>426,406</b>	<b>(1,392,701)</b>	<b>2,679,360</b>	<b>941,785</b>

	LTFP Y11	LTFP Y12	LTFP Y13	LTFP Y14	LTFP Y15	LTFP Y16	LTFP Y17	LTFP Y18	LTFP Y19	LTFP Y20
	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043
<b>Rate Setting Statement</b>										
<b>By Program</b>										
<b>OPERATING ACTIVITIES</b>										
Net current assets at start of financial year - surplus/(deficit)	-	-	-	-	-	-	-	-	-	-
<b>Revenue from operating activities (excluding rates)</b>										
General Purpose Funding	7,001,707	7,072,286	7,212,112	7,344,032	7,497,891	7,645,238	7,775,721	7,924,892	8,062,000	8,200,301
Governance	2,066,196	2,128,073	2,191,806	2,257,450	2,325,062	2,394,701	2,466,428	2,540,306	2,616,399	2,694,774
Law, Order and Public Safety	968,901	992,532	1,016,817	1,041,777	1,067,429	1,093,796	1,120,896	1,148,753	1,177,387	1,206,822
Health	205,125	211,268	217,595	224,112	230,824	237,737	244,858	252,192	259,746	267,527
Education and Welfare	180,994	182,949	184,937	186,951	188,969	191,053	193,143	195,259	197,401	199,571
Community Amenities	32,051,351	33,003,349	33,983,812	34,993,593	36,033,569	37,104,647	38,207,757	39,343,861	40,513,946	41,719,032
Recreation and Culture	9,366,389	9,643,519	9,928,925	10,222,853	10,525,560	10,837,309	11,158,370	11,489,022	11,829,552	12,180,258
Transport	2,277,369	2,312,213	2,347,767	2,384,049	2,421,079	2,458,874	2,497,455	2,536,841	2,577,054	2,618,114
Economic Services	1,039,563	1,069,667	1,100,664	1,132,579	1,165,441	1,199,277	1,234,117	1,269,991	1,306,930	1,344,965
Other Property and Services	103,474	106,427	109,467	112,596	115,818	119,135	122,549	126,065	129,684	133,411
<b>Total</b>	<b>55,261,060</b>	<b>56,722,283</b>	<b>58,293,902</b>	<b>59,899,991</b>	<b>61,571,662</b>	<b>63,281,766</b>	<b>65,021,295</b>	<b>66,827,182</b>	<b>68,670,102</b>	<b>70,564,776</b>
<b>Expenses from operating activities</b>										
General Purpose Funding	(2,425,231)	(2,497,988)	(2,572,928)	(2,650,116)	(2,729,619)	(2,811,508)	(2,895,853)	(2,982,729)	(3,072,210)	(3,164,377)
Governance	(7,639,072)	(7,809,244)	(7,990,537)	(8,165,282)	(8,396,263)	(8,609,304)	(8,787,646)	(9,055,952)	(9,283,214)	(9,508,229)
Law, Order and Public Safety	(4,219,668)	(4,247,927)	(4,313,068)	(4,365,515)	(4,465,450)	(4,556,443)	(4,608,086)	(4,713,526)	(4,795,240)	(4,875,279)
Health	(2,870,053)	(2,947,601)	(3,031,096)	(3,116,872)	(3,210,100)	(3,305,066)	(3,398,814)	(3,500,747)	(3,603,205)	(3,708,487)
Education and Welfare	(6,271,596)	(6,430,043)	(6,630,043)	(6,825,697)	(7,028,492)	(7,236,727)	(7,447,578)	(7,670,584)	(7,898,227)	(8,132,952)
Community Amenities	(42,392,574)	(43,472,640)	(44,785,187)	(46,167,472)	(47,787,877)	(49,344,565)	(50,832,513)	(52,567,590)	(54,231,088)	(56,070,429)
Recreation and Culture	(57,508,702)	(59,302,194)	(61,277,416)	(63,792,877)	(66,031,218)	(68,300,321)	(70,570,573)	(73,106,065)	(75,662,017)	(78,288,228)
Transport	(46,171,821)	(47,408,742)	(48,761,517)	(50,171,953)	(51,744,784)	(53,352,368)	(54,923,867)	(56,666,840)	(58,409,876)	(60,211,708)
Economic Services	(5,166,438)	(5,310,155)	(5,461,912)	(5,617,200)	(5,781,105)	(5,948,741)	(6,117,205)	(6,295,957)	(6,477,391)	(6,663,865)
Other Property and Services	1,317,205	1,302,905	1,302,438	1,312,896	1,254,255	1,250,880	1,239,590	1,237,838	1,243,976	1,245,684
Loss on disposals	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>(173,347,951)</b>	<b>(178,137,521)</b>	<b>(183,521,264)</b>	<b>(189,560,088)</b>	<b>(195,920,654)</b>	<b>(202,214,162)</b>	<b>(208,342,547)</b>	<b>(215,322,153)</b>	<b>(222,188,492)</b>	<b>(229,377,871)</b>
Non-cash amounts excluded from operating activities	27,588,441	26,899,895	26,531,423	26,163,573	26,064,081	25,769,755	24,976,503	24,766,999	24,171,327	23,519,281
<b>Amount attributable to operating activities</b>	<b>(90,498,450)</b>	<b>(94,515,344)</b>	<b>(98,695,939)</b>	<b>(103,496,524)</b>	<b>(108,284,910)</b>	<b>(113,162,641)</b>	<b>(118,344,748)</b>	<b>(123,727,972)</b>	<b>(129,347,064)</b>	<b>(135,293,815)</b>
<b>INVESTING ACTIVITIES</b>										
Non Operating Grants, Subsidies and Contributions	4,942,000	5,034,750	12,209,100	5,248,150	8,032,650	6,084,000	5,147,500	6,468,850	4,122,150	3,800,250
Developer Contribution Plans - Cash	-	400,000	12,668,500	-	-	-	-	-	-	-
Purchase Land and Buildings	(8,011,700)	(3,088,700)	(5,283,000)	(902,700)	(9,376,300)	(497,200)	(5,855,500)	(6,036,400)	(1,274,500)	(6,353,900)
Purchase Plant & Machinery	(6,606,200)	(4,595,000)	(5,801,700)	(3,328,500)	(4,085,000)	(6,539,000)	(3,826,500)	(5,430,100)	(5,817,400)	(3,852,000)
Purchase Furniture and Equipment	-	-	-	-	-	-	-	-	-	-
Purchase Infrastructure - Roads	(9,596,600)	(9,932,500)	(11,829,000)	(10,359,300)	(15,777,900)	(12,031,000)	(10,007,600)	(12,800,700)	(7,956,900)	(7,463,500)
Purchase Infrastructure - Drainage	(800,900)	(800,900)	(800,900)	(450,000)	(491,900)	(368,100)	(897,400)	(891,200)	(923,300)	(635,900)
Purchase Infrastructure - Pathways	(1,931,000)	(1,456,600)	(1,289,600)	(1,289,600)	(1,366,900)	(1,179,900)	(971,900)	(1,179,600)	(1,269,600)	(1,895,700)
Purchase Infrastructure - Parks and Reserves	(4,650,000)	(4,850,300)	(19,858,700)	(5,786,600)	(7,319,100)	(4,726,400)	(7,343,400)	(5,343,000)	(5,205,800)	(5,372,100)
Gifted Assets - Buildings	(2,800,000)	(2,800,000)	(2,800,000)	(2,800,000)	(2,800,000)	(2,800,000)	(2,800,000)	(2,800,000)	(2,800,000)	(2,800,000)
Gifted Assets - Drainage	(5,200,000)	(5,200,000)	(5,200,000)	(5,200,000)	(5,200,000)	(5,200,000)	(5,200,000)	(5,200,000)	(5,200,000)	(5,200,000)
Gifted Assets - Parks and Reserves	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)
Gifted Assets - Pathways	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)
Gifted Assets - Roads	(10,000,000)	(10,000,000)	(10,000,000)	(10,000,000)	(10,000,000)	(10,000,000)	(10,000,000)	(10,000,000)	(10,000,000)	(10,000,000)
Infrastructure Assets Contributed by Developers (Gifted Assets)	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000
Proceeds from Disposal of Assets	1,889,200	1,316,400	1,650,500	908,600	1,135,500	1,871,700	1,058,000	1,539,000	1,655,200	1,065,600
Non-cash amounts excluded from investing activities	58,000	58,600	59,100	59,700	60,300	60,900	61,500	62,200	62,800	63,400
<b>Amount attributable to investing activities</b>	<b>(24,707,200)</b>	<b>(17,914,250)</b>	<b>(18,275,700)</b>	<b>(15,900,250)</b>	<b>(29,188,650)</b>	<b>(17,325,000)</b>	<b>(22,435,300)</b>	<b>(23,610,950)</b>	<b>(16,607,350)</b>	<b>(20,643,850)</b>
<b>FINANCING ACTIVITIES</b>										
Repayment of Borrowings	(4,069,040)	(2,292,640)	(1,481,890)	(1,031,680)	(1,061,710)	(1,092,780)	(207,340)	-	-	-
Principal Elements of Lease Payments	(1,592,990)	(1,555,400)	(1,576,090)	(1,600,100)	(1,561,100)	(1,567,600)	(1,555,900)	(1,570,200)	(1,598,100)	(1,596,000)
Proceeds from New Borrowings	-	-	-	-	-	-	-	-	-	-
Transfers to Cash Backed Reserve	(8,815,055)	(8,988,560)	(21,077,457)	(8,704,143)	(8,376,161)	(8,211,187)	(7,981,571)	(7,713,035)	(7,888,448)	(7,612,429)
Transfers from Cash Backed Reserve	10,030,200	3,471,600	16,519,700	2,119,900	2,649,500	4,367,300	2,468,500	3,591,100	3,862,200	2,486,400
Transfers from Covid-19 Response Recovery Reserve - Rates C	-	-	-	-	-	-	-	-	-	-
<b>Amount attributable to financing activities</b>	<b>(4,446,885)</b>	<b>(9,363,000)</b>	<b>(7,615,737)</b>	<b>(9,216,023)</b>	<b>(8,349,471)</b>	<b>(6,504,267)</b>	<b>(7,276,311)</b>	<b>(5,692,135)</b>	<b>(5,624,348)</b>	<b>(6,722,029)</b>
<b>Budget deficiency before imposition of general rates</b>	<b>(119,652,536)</b>	<b>(121,792,594)</b>	<b>(124,587,376)</b>	<b>(128,612,797)</b>	<b>(145,823,031)</b>	<b>(136,991,908)</b>	<b>(148,056,359)</b>	<b>(153,031,056)</b>	<b>(151,578,762)</b>	<b>(162,659,694)</b>
<b>Estimated amount to be raised from general rates</b>	<b>120,118,865</b>	<b>124,606,710</b>	<b>129,229,190</b>	<b>133,990,344</b>	<b>138,894,333</b>	<b>143,945,442</b>	<b>149,148,084</b>	<b>154,506,805</b>	<b>160,026,288</b>	<b>165,711,355</b>
<b>Net current assets at end of financial year - surplus/(deficit)</b>	<b>466,329</b>	<b>2,814,115</b>	<b>4,641,814</b>	<b>5,377,547</b>	<b>(6,928,698)</b>	<b>6,953,534</b>	<b>1,091,724</b>	<b>1,475,748</b>	<b>8,447,525</b>	<b>3,051,661</b>

Statement of Financial Position

	LTFP Y1 2024	LTFP Y2 2025	LTFP Y3 2026	LTFP Y4 2027	LTFP Y5 2028	LTFP Y6 2029	LTFP Y7 2030	LTFP Y8 2031	LTFP Y9 2032	LTFP Y10 2033
<b>Financial Position</b>										
<b>Current Assets</b>										
Cash and Cash Equivalents	5,502,988	8,688,699	11,819,792	10,795,444	13,260,189	12,982,423	14,418,220	14,018,091	17,685,479	19,642,880
Trade and Other Receivables	9,872,351	10,243,401	10,612,624	11,018,159	11,423,867	11,841,747	12,272,163	12,715,492	13,172,120	13,642,447
Other Assets	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000
Financial Assets	114,647,280	104,125,980	102,530,630	107,763,572	115,022,120	121,690,443	128,063,432	133,040,584	139,166,885	145,449,689
Inventories	609,694	609,694	609,694	609,694	609,694	609,694	609,694	609,694	609,694	609,694
<b>Total Current Assets</b>	<b>131,082,313</b>	<b>124,117,774</b>	<b>126,022,740</b>	<b>130,636,869</b>	<b>140,765,870</b>	<b>147,574,306</b>	<b>155,813,509</b>	<b>160,833,861</b>	<b>171,084,179</b>	<b>179,794,710</b>
<b>Non-Current Assets</b>										
Trade and Other Receivables	826,773	826,773	826,773	826,773	826,773	826,773	826,773	826,773	826,773	826,773
Property, Plant and Equipment	277,543,282	292,106,465	294,490,767	303,636,521	333,712,120	337,783,876	335,535,570	336,744,203	335,485,309	336,491,356
Infrastructure	1,035,644,812	1,072,002,034	1,099,900,932	1,114,461,413	1,123,981,968	1,159,743,969	1,186,481,875	1,200,864,299	1,209,719,634	1,219,813,875
Landfill Cell	529,040	434,040	339,040	244,040	149,040	54,040	-	-	-	-
Financial Assets	219,165	219,165	219,165	219,165	219,165	219,165	219,165	219,165	219,165	219,165
Rehabilitation Asset	932,301	432,301	-	-	-	-	-	-	-	-
Right of Use Assets	2,929,200	3,510,700	4,882,750	4,563,350	3,930,250	3,564,850	3,481,350	4,287,150	5,190,940	3,698,340
<b>Total Non-Current Assets</b>	<b>1,318,624,573</b>	<b>1,369,531,478</b>	<b>1,400,659,427</b>	<b>1,423,951,262</b>	<b>1,462,819,316</b>	<b>1,502,192,672</b>	<b>1,526,544,733</b>	<b>1,542,941,590</b>	<b>1,551,441,821</b>	<b>1,561,040,508</b>
<b>Total Assets</b>	<b>1,449,706,886</b>	<b>1,493,649,252</b>	<b>1,526,682,167</b>	<b>1,554,588,131</b>	<b>1,603,585,186</b>	<b>1,649,766,979</b>	<b>1,682,358,242</b>	<b>1,703,775,451</b>	<b>1,722,526,000</b>	<b>1,740,844,218</b>
<b>Current Liabilities</b>										
Trade and Other Payables	25,434,762	26,801,992	27,604,179	27,392,457	28,482,412	29,800,094	31,140,003	32,475,003	33,817,659	35,200,632
Capital Grants Liabilities	27,550,852	17,464,227	8,938,411	5,161,158	4,901,626	11,007,000	1,948,000	-	-	-
Borrowings	4,829,590	5,027,270	5,323,980	5,471,470	5,618,000	5,004,400	5,047,780	4,946,380	4,521,990	4,069,040
Employee Related Provisions	8,926,568	9,021,668	9,117,768	9,214,768	9,312,768	9,411,768	9,511,668	9,612,568	9,714,568	9,817,568
Lease Liabilities	1,566,700	1,522,800	1,530,400	1,550,400	1,573,600	1,588,000	1,581,100	1,537,800	1,575,400	1,592,990
<b>Total Current Liabilities</b>	<b>68,308,472</b>	<b>59,837,957</b>	<b>52,514,737</b>	<b>48,790,253</b>	<b>49,888,406</b>	<b>56,811,262</b>	<b>49,228,551</b>	<b>48,571,751</b>	<b>49,629,617</b>	<b>50,680,230</b>
<b>Non-Current Liabilities</b>										
Capital Grants Liabilities	(2,277,674)	(8,538,349)	(8,810,183)	(2,543,888)	20,292	(5,016,759)	4,184,330	5,941,372	5,740,946	5,798,346
Borrowings	42,343,950	43,216,380	41,847,100	36,375,630	30,757,630	25,753,230	20,705,450	15,759,070	11,237,080	7,168,040
Employee Related Provisions	582,540	582,540	582,540	582,540	582,540	582,540	582,540	582,540	582,540	582,540
Lease Liabilities	1,334,800	1,873,800	3,275,150	2,963,250	2,258,150	1,859,850	1,748,850	2,540,450	3,438,340	1,933,650
Other Provisions	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Current Liabilities</b>	<b>41,983,616</b>	<b>37,134,371</b>	<b>36,894,607</b>	<b>37,377,532</b>	<b>33,618,612</b>	<b>23,178,861</b>	<b>27,221,170</b>	<b>24,823,432</b>	<b>20,998,906</b>	<b>15,482,576</b>
<b>Total Liabilities</b>	<b>110,292,088</b>	<b>96,972,328</b>	<b>89,409,345</b>	<b>86,167,785</b>	<b>83,507,018</b>	<b>79,990,123</b>	<b>76,449,721</b>	<b>73,395,183</b>	<b>70,628,523</b>	<b>66,162,806</b>
<b>Net Assets</b>	<b>1,339,414,798</b>	<b>1,396,676,925</b>	<b>1,437,272,823</b>	<b>1,468,420,346</b>	<b>1,520,078,168</b>	<b>1,569,776,856</b>	<b>1,605,908,522</b>	<b>1,630,380,268</b>	<b>1,651,897,476</b>	<b>1,674,681,413</b>
<b>Equity</b>										
Retained Surplus	545,408,437	616,027,343	660,515,651	688,418,252	735,242,167	781,056,812	813,403,849	836,744,862	854,438,310	873,570,842
Reserves - Cash Backed	108,402,644	97,881,344	96,285,994	101,518,936	108,777,484	115,445,807	121,818,796	126,795,948	132,922,249	139,205,053
Revaluation Surplus	685,603,717	682,768,237	680,471,177	678,483,157	676,058,517	673,274,237	670,685,877	666,839,457	664,536,917	661,905,517
<b>Total Equity</b>	<b>1,339,414,798</b>	<b>1,396,676,925</b>	<b>1,437,272,823</b>	<b>1,468,420,346</b>	<b>1,520,078,168</b>	<b>1,569,776,856</b>	<b>1,605,908,522</b>	<b>1,630,380,268</b>	<b>1,651,897,476</b>	<b>1,674,681,413</b>

	LTFP Y11	LTFP Y12	LTFP Y13	LTFP Y14	LTFP Y15	LTFP Y16	LTFP Y17	LTFP Y18	LTFP Y19	LTFP Y20
	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043
<b>Financial Position</b>										
<b>Current Assets</b>										
Cash and Cash Equivalents	21,214,645	25,109,420	30,888,052	37,560,303	31,898,719	40,150,588	42,611,408	45,514,343	55,448,766	60,068,036
Trade and Other Receivables	14,126,884	14,625,855	15,139,794	15,669,151	16,214,390	16,775,985	17,354,428	17,950,225	18,563,895	19,195,976
Other Assets	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000
Financial Assets	144,234,544	149,749,505	154,307,262	160,891,505	166,618,165	170,462,052	175,975,123	180,097,058	184,123,307	189,249,336
Inventories	609,694	609,694	609,694	609,694	609,694	609,694	609,694	609,694	609,694	609,694
<b>Total Current Assets</b>	<b>180,635,768</b>	<b>190,544,473</b>	<b>201,394,802</b>	<b>215,180,653</b>	<b>215,790,968</b>	<b>228,448,319</b>	<b>237,000,653</b>	<b>244,621,320</b>	<b>259,195,662</b>	<b>269,573,042</b>
<b>Non-Current Assets</b>										
Trade and Other Receivables	826,773	826,773	826,773	826,773	826,773	826,773	826,773	826,773	826,773	826,773
Property, Plant and Equipment	342,779,462	344,132,388	349,058,694	349,474,493	357,532,632	360,335,790	366,972,309	375,290,228	380,855,666	390,435,025
Infrastructure	1,233,160,868	1,246,231,247	1,275,547,298	1,288,381,286	1,306,567,626	1,319,067,593	1,331,995,591	1,345,396,373	1,354,673,987	1,363,594,828
Landfill Cell	-	-	-	-	-	-	-	-	-	-
Financial Assets	219,165	219,165	219,165	219,165	219,165	219,165	219,165	219,165	219,165	219,165
Rehabilitation Asset	-	-	-	-	-	-	-	-	-	-
Right of Use Assets	3,682,040	5,141,540	3,824,040	3,367,940	4,657,540	4,535,840	4,837,540	4,342,340	3,265,440	3,960,540
<b>Total Non-Current Assets</b>	<b>1,580,668,307</b>	<b>1,596,551,113</b>	<b>1,629,475,970</b>	<b>1,642,269,657</b>	<b>1,669,803,736</b>	<b>1,684,985,161</b>	<b>1,704,851,377</b>	<b>1,726,074,878</b>	<b>1,739,841,031</b>	<b>1,759,036,330</b>
<b>Total Assets</b>	<b>1,761,304,076</b>	<b>1,787,095,586</b>	<b>1,830,870,772</b>	<b>1,857,450,310</b>	<b>1,885,594,704</b>	<b>1,913,433,480</b>	<b>1,941,852,031</b>	<b>1,970,696,198</b>	<b>1,999,036,693</b>	<b>2,028,609,372</b>
<b>Current Liabilities</b>										
Trade and Other Payables	36,686,505	38,161,134	39,705,792	41,422,654	43,126,806	44,877,436	46,714,575	48,626,059	50,614,027	52,700,016
Capital Grants Liabilities	400,000	12,668,500	-	-	-	-	-	-	-	-
Borrowings	2,292,640	1,481,890	1,031,680	1,061,710	1,092,780	207,340	-	-	-	-
Employee Related Provisions	9,921,568	10,026,568	10,132,668	10,239,868	10,348,068	10,457,368	10,567,768	10,679,268	10,791,868	10,905,568
Lease Liabilities	1,555,400	1,576,090	1,600,100	1,561,100	1,567,600	1,555,900	1,570,200	1,598,100	1,596,000	1,551,200
<b>Total Current Liabilities</b>	<b>50,856,113</b>	<b>63,914,182</b>	<b>52,470,240</b>	<b>54,285,332</b>	<b>56,135,254</b>	<b>57,098,044</b>	<b>58,852,543</b>	<b>60,903,427</b>	<b>63,001,895</b>	<b>65,156,784</b>
<b>Non-Current Liabilities</b>										
Capital Grants Liabilities	5,456,346	(6,753,554)	5,974,046	6,033,746	6,094,046	6,154,946	6,216,446	6,278,646	6,341,446	6,404,846
Borrowings	4,875,400	3,393,510	2,361,830	1,300,120	207,340	-	-	-	-	-
Employee Related Provisions	582,540	582,540	582,540	582,540	582,540	582,540	582,540	582,540	582,540	582,540
Lease Liabilities	1,881,850	3,324,860	1,987,860	1,499,860	2,802,760	2,697,060	2,936,260	2,423,460	1,332,660	2,003,760
Other Provisions	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Current Liabilities</b>	<b>12,796,136</b>	<b>547,356</b>	<b>10,906,276</b>	<b>9,416,266</b>	<b>9,686,686</b>	<b>9,434,546</b>	<b>9,735,246</b>	<b>9,284,646</b>	<b>8,256,646</b>	<b>8,991,146</b>
<b>Total Liabilities</b>	<b>63,652,249</b>	<b>64,461,538</b>	<b>63,376,516</b>	<b>63,701,598</b>	<b>65,821,940</b>	<b>66,532,590</b>	<b>68,587,789</b>	<b>70,188,073</b>	<b>71,258,541</b>	<b>74,147,930</b>
<b>Net Assets</b>	<b>1,697,651,826</b>	<b>1,722,634,047</b>	<b>1,767,494,255</b>	<b>1,793,748,712</b>	<b>1,819,772,764</b>	<b>1,846,900,890</b>	<b>1,873,264,242</b>	<b>1,900,508,125</b>	<b>1,927,778,152</b>	<b>1,954,461,442</b>
<b>Equity</b>										
Retained Surplus	901,759,961	924,871,221	969,192,892	992,187,046	1,019,038,377	1,046,291,536	1,071,752,797	1,100,111,546	1,126,715,345	1,152,287,825
Reserves - Cash Backed	137,989,908	143,504,869	148,062,626	154,646,869	160,373,529	164,217,416	169,730,487	173,852,422	177,878,671	183,004,700
Revaluation Surplus	657,901,957	654,257,957	650,238,737	646,914,797	640,360,857	636,391,937	631,780,957	626,544,157	623,184,137	619,168,917
<b>Total Equity</b>	<b>1,697,651,826</b>	<b>1,722,634,047</b>	<b>1,767,494,255</b>	<b>1,793,748,712</b>	<b>1,819,772,764</b>	<b>1,846,900,890</b>	<b>1,873,264,242</b>	<b>1,900,508,125</b>	<b>1,927,778,152</b>	<b>1,954,461,442</b>

### Financial Ratios Summary

	LTFP Y1	LTFP Y2	LTFP Y3	LTFP Y4	LTFP Y5	LTFP Y6	LTFP Y7	LTFP Y8	LTFP Y9	LTFP Y10	LTFP Y11	LTFP Y12	LTFP Y13	LTFP Y14	LTFP Y15	LTFP Y16	LTFP Y17	LTFP Y18	LTFP Y19	LTFP Y20
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043
<b>Financial Ratios Summary</b>																				
<b>Operating Surplus Ratio</b>	(5.64%)	(6.13%)	(6.11%)	(1.36%)	(1.16%)	(0.93%)	(0.80%)	(0.34%)	0.27%	0.82%	1.19%	1.81%	2.20%	2.30%	2.33%	2.48%	2.79%	2.79%	2.92%	2.99%
<b>Own Source Revenue Coverage Ratio</b>	0.90	0.90	0.90	0.94	0.94	0.95	0.95	0.96	0.96	0.97	0.97	0.98	0.98	0.99	0.99	0.99	0.99	0.99	1.00	1.00
<b>Debt Service Coverage Ratio</b>	3.04	2.66	2.71	3.16	3.20	3.27	3.61	3.73	3.95	4.38	4.88	7.20	9.24	10.85	10.90	10.98	16.27	18.33	18.26	18.12
<b>Current Ratio</b>	0.66	0.63	0.69	0.79	0.90	0.78	1.01	1.03	1.12	1.16	1.22	0.98	1.47	1.59	1.40	1.59	1.60	1.61	1.77	1.81
<b>Net Financial Liabilities Ratio</b>	17.03%	21.29%	27.74%	32.37%	40.37%	45.91%	52.08%	55.41%	61.48%	67.29%	66.95%	69.77%	73.83%	78.35%	75.03%	78.34%	78.84%	79.01%	82.37%	82.90%
<b>Asset Sustainability Ratio</b>	40.22%	54.93%	42.24%	37.68%	45.59%	51.83%	47.97%	71.43%	43.43%	50.15%	76.79%	71.90%	80.54%	67.47%	133.85%	82.01%	98.24%	112.93%	74.37%	91.29%
<b>Asset Consumption Ratio</b>	74.13%	74.21%	73.94%	73.48%	73.38%	73.48%	73.27%	73.13%	72.73%	72.39%	72.26%	72.24%	72.46%	72.37%	72.85%	72.81%	73.04%	73.28%	73.25%	73.41%
<b>Asset Renewal Funding Ratio</b>	87.01%	122.61%	159.63%	124.75%	137.48%	114.63%	116.65%	108.87%	118.07%	117.49%	117.13%	110.66%	113.26%	115.02%	212.94%	122.29%	143.60%	163.93%	107.56%	126.64%