

CITY OF ARMADALE

AGENDA

OF CORPORATE SERVICES COMMITTEE TO BE HELD IN THE FUNCTION ROOM, ADMINISTRATION CENTRE, 7 ORCHARD AVENUE, ARMADALE ON TUESDAY, 20 FEBRUARY 2024 AT 7.00PM.

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

PRESENT:

APOLOGIES:

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

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

DECLARATION OF MEMBERS' INTERESTS

QUESTION TIME

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

CONFIRMATION OF MINUTES

RECOMMEND

Minutes of the Corporate Services Committee Meeting held on 12 December 2023 be confirmed.

ITEMS REFERRED FROM INFORMATION BULLETIN

Items in Issue No.1

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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1.1 - LIST OF ACCOUNTS PAID - DECEMBER 2023

WARD : ALL
FILE No. : M/741/23

DATE : November 2023
REF : MH
RESPONSIBLE : Executive Director
MANAGER : Corporate Services

In Brief:

- The report presents, pursuant to Regulation 13(1), (2) and (3) and 13A (1) and (2) of the *Local Government (Financial Management) Regulations 1996*, the List of Accounts paid for the period 1 December to 31 December 2023 as well as the credit card and fuel card statements for the month of December 2023.

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), (2) & (3) and 13A (1) and (2) of the *Local Government (Financial Management) Regulations 1996* refers, ie.

- 13. *Payments from municipal fund or trust fund by CEO, CEO's duties as to etc.*
 - (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.*
 - (2) *A list of accounts for approval to be paid is to be prepared each month showing -*
 - (a) *for each account which requires council authorization in that month –*
 - (i) *the payee's name; and*
 - (ii) *the amount of the payment; and*
 - (iii) *sufficient information to identify the transaction;*
 - and*
 - (b) *the date of the meeting of the Council to which the list is to be presented.*
 - (3) *A list prepared under subregulation (1) or (2) 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.*

13A Payments by employees via purchasing cards ¹

- (1) *If a local government has authorised an employee to use a credit, debit or other purchasing card, a list of payments made using the card must be prepared each month showing the following for each payment made 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 payment*
- (2) *A list prepared under subregulation (1) is to be –*

¹ [Regulation 13A inserted: SL 2023/106 r. 6.]

- (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.*

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 December to 31 December 2023 is presented as an attachment to this report as well as the credit card statements for December 2023 and the monthly fuel card statements for the period ended 15 December 2023.

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 \$14,928,806.72 on cheque numbers 297 to 308, transactions 15303 to 16069 and Payrolls dated 10 December and 24 December 2023.

Credit Cards

Accounts paid totalling \$5,781.31 for the period ended 31 December 2023.

Fuel Cards

Accounts paid totalling \$4,268.66 for the month ended 15 December 2023.

ATTACHMENTS

1. [↓](#) Monthly Cheque and Credit Card Report - December 2023
2. [↓](#) Monthly Fuel Card Transactions - Period Ending 15 December 2023

****1.2 - STATEMENT OF FINANCIAL ACTIVITY - DECEMBER 2023**

WARD : ALL
FILE No. : M/742/23

DATE : 4 October 2023
REF : MH
RESPONSIBLE : Executive Director
MANAGER : Corporate Services

In Brief:

- This report presents the City's Monthly Financial Report for the sixth (6) month period ended 31 December 2023.
- This report recommends accepting the Financial Report for the sixth (6) month period ended 31 December 2023, 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.

COMMENTS

Presented as an attachment this month, is the sixth monthly financial statement (presented in nature and type format) prepared from information posted in the OneCouncil system.

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:

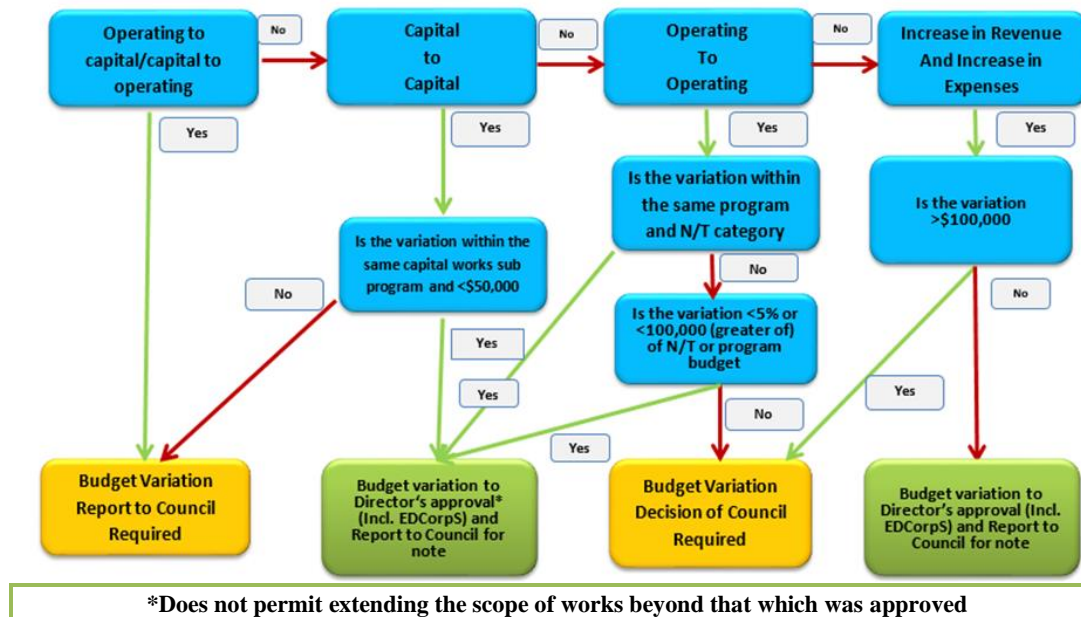
1. **Period Variation**
Relates specifically to the value of the Variance between the Budget and Actual figures for the period of the report.
2. **Primary Reason**
Explains the primary reasons for the period Variance. As the report is aimed at a higher level analysis, minor contributing factors are not 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 26 June 2023 Ordinary Meeting, Council adopted the Budget Variations Process Map which increased the Capital variation from \$40,000 to \$50,000 and the Operating to Operating from \$80,000 to \$100,000 to align with the adopted material variation threshold. 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 \$50,000.
- Capital to Operating.
- Operating to Operating for amounts greater than 5% or \$100,000 (whichever is greater).



Budget Variation Process Map



DETAILS

Presented as an attachment is the Monthly Statement of Financial Activity for the sixth (6) month period ended 31 December 2023. The Monthly Statements are based on the model statements provided to the sector, which have been developed by Moore Australia, in conjunction with the Department of Local Government, Sport and Cultural Industries

The opening balances as at 1 July 2023 are now final having been audited by the Office of Auditor General. The Statement of Financial Position is also now included.

Capital Carry Forward Program Update

Included in the monthly report as an attachment is the list of the capital carry forward program as at the end of December 2023. A status update is provided.

Rates Debtors

Following the upgrade to Civica Altitude the data for the outstanding debtors greater than \$250 and without any form of payment arrangement has been obtained. Last month no data for November was available so the table below and the monthly change is for 2 months. In the final month of 2023, the City received a number of payments of these debts due to the sale of properties in a strong real estate market.

Dec-23		Non Pensioner							
		One Year		Two Years		Three + Years		TOTAL	
		#	\$	#	\$	#	\$	#	\$
ALL	Year One	620	941,565	209	445,131	312	689,080	1,141	2,075,776
ALL	Year Two				269,105		658,452		927,557
ALL	Year Three						1,108,489		1,108,489
TOTAL		620	941,565	209	714,236	312	2,456,021	1,141	4,111,822

Change from last month -199 -\$240,879 -23 -\$95,676 -18 -\$154,188 -240 -\$490,743

YTD Change -1,050 -\$1,338,480 -73 -\$278,376 -34 -\$203,379 -1,157 -\$1,820,235

Previously, Councillors have requested information on the status of the properties with payments outstanding three + years.

Information on these properties has been prepared and details will be circulated to Councillors under cover of memo. Out of the 312 properties listed in this category, 98 properties are at the point where recovery action is required to be commenced.

The options available to the City to collect these debts are included in the Rates Assistance and Financial Hardship Policy. These options include:

- Garnishing of rent from the lessee of the property
- Following a General Procedure Claim being granted, a Means Inquiry can be lodged with the Magistrates Court
- Lodging a Caveat on the Title of Land
- Property Sale and Seizure Order
- Sale of Land (requires a resolution of Council).

Sundry Debtors

Sundry debtors have decreased to a total of \$2.2m due to a large number of collections in December.

The total of Sundry Debtors 120+days is \$0.96M of which:

- \$706k is with Fines Enforcement Registry for collection
- \$103k relate to Waste commercial customers which is likely to be collected
- A further \$75k relate to Planning and Building debtors
- A number of community organisations make up the balance.

RECOMMEND

That Council:

- 1. Pursuant to Regulation 34 of the *Local Government (Financial Management) Regulations 1996* accept the Statement of Financial Activity for the sixth (6) month period ended 31 December 2023.**
- 2. Note that there are reportable actual to budget material variances for the period and this report is preliminary only for the end of December 2023.**

ABSOLUTE MAJORITY RESOLUTION REQUIRED

ATTACHMENTS

1. [↓](#) Monthly Financial Report - December 2023
2. [↓](#) Carry Forward Balances for the Monthly Financial Statements - December 2023

1.3 - LONG TERM FINANCIAL PLAN (LTFP): 2025-2044

WARD : ALL
FILE No. : M/682/23
DATE : 22 November 2023
REF : MH/AW
RESPONSIBLE : Executive Director
MANAGER : Corporate Services

In Brief:

- A review of the City's Long Term Financial Plan (LTFP) FY25 to FY44 commenced in August 2023 and included two Councillor workshops in November and December on the Capital Investment program.
- Council endorsed the draft LTFP Capital Investment Program on 18 December 2023.
- The draft LTFP sets the base line that can be used to assess various assumptions and scenarios to assist Council decision making.
- It reflects a number of financial strategies adopted by Council that support the outcomes of the Strategic Community Plan.
- Recommend that Council endorse the draft LTFP for the period 2025 to 2044 as the reference document for further financial planning activities, including preparation of the FY25 Annual Budget.

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 Long-Term Financial Plan is the preeminent financial planning and financial sustainability document for the City. It helps inform Council's strategic decision making with respect to City services, capital investment and rates. It also sets the basis for the preparation of the FY24/25 Annual Budget.

Aligning to the Strategic Community Plan and Corporate Business Plan, the financial implications of the Long Term Financial Plan are set out in this report.

Consultation

- Councillors
- Executive Leadership Team
- Operational Management Team.

BACKGROUND

The review of the City's Long Term Financial Plan has progressed over the course of the financial year and through a series of stakeholder engagements and Councillor workshops. In November and December of last year, two Councillor workshops were held to seek strategic guidance and direction on capital investment decisions. Council provided direction at the December 2023 Ordinary Council meeting, after considering a report on the LTFP Capital Investment program. For completeness, this report replicates some of the advice provided to Council in the December report.

The Long Term Financial Plan (LTFP)

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. The perspectives and outputs of this model are extrapolated over a twenty-year period, providing insight into questions around affordability, investment and sustainability.

The LTFP has responded to a range of informing documents, including but not limited to:

- The Strategic and Corporate Business Plans
- Asset Management Plans
- Developer Contribution Plans
- Advocacy Strategy.

Financial Planning and Budgeting Principles

Financial Planning and budgeting principles underpin decisions regarding levels of service, user pays fees, net costs of services, investment decisions and the application of rate funds. The LTFP has been developed and reviewed with these principles in mind.

- **Reasonableness** - The cost of a service reflects the public benefit derived. The level of service (LOS) is appropriate;
- **Uniqueness** - The services provided by the City do not duplicate private sector services, other tiers of government services or other service providers, unless public benefit outweighs the cost and competitive advantage of the City;
- **Efficiency** - City services are delivered in the most efficient manner;
- **Beneficiary** - The Benefit (User Pays) Principle suggests that if a service is used to the exclusion of others, then an appropriate fee should be charged.
- **Affordability** - The Capacity to Pay Principle suggests that both rates and fees and charges should be set with reference to the affordability to the individual or group.
- **Fairness** - The Intergenerational Equity Principle is a means of spreading the cost of a service across the generations who benefit from the service. It is usually applied to major infrastructure investments. Cash reserves and borrowings are tools for Local Government to achieve this objective.

LTFP Scenarios

The LTFP provides a base that enables a range of scenarios to be considered using the City's LTFP Scenario Tool. It supports Council's review and assessment of strategic choices regarding 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 short to medium term to be within the target range.
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 continued to be centred on the short-term supply issues, escalating construction costs and the City's capacity to deliver a higher-than-average capital investment program.

Assumptions & Financial Strategies adopted in the draft LTFP FY25 to FY44

Against a backdrop of financial and economic indicators, a range of underlying assumptions and financial strategies have been developed. Guided by Council's previously adopted strategies and the prevailing economic conditions, the following key assumptions and strategies inform this iteration of the LTFP.

KEY ASSUMPTIONS & STRATEGIES								
	FY 25	FY26	FY27	FY28	FY29 to 33	FY34 to 38	FY39 to 43	FY44+
New Rateable Residential Property Per Annum @ \$1671/property	700	700	500	500	600	600	600	600
New Rateable Commercial Property Per Annum @ \$10,000/property	15	15	15	15	15	15	15	15
Revenue Indices - Rates	2.40%	2.40%	2.40%	3.00%	3.00%	3.00%	3.00%	3.00%
Revenue Indices - Fees & Charges (excl Waste)	2.40%	2.40%	2.40%	3.00%	3.00%	3.00%	3.00%	3.00%
Revenue Indices - Waste Charges	2.40%	2.40%	2.40%	3.00%	3.00%	3.00%	3.00%	3.00%
Employee Costs	4.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Cost Indices - Materials & Contracts	2.40%	2.40%	2.40%	4.00%	4.00%	4.00%	4.00%	4.00%
Cost Indices - Utilities & Insurance	2.40%	2.40%	2.40%	4.00%	3.00%	3.00%	3.00%	3.00%
Municipal Funding allocated to new capital investment	Capped at \$2.75M							
Asset Renewal Commitment	FY 25 \$17M and step up \$500K additional every year							
Value of Gifted Assets (from Development)	\$40,000/lot	\$40,000/lot	\$40,000/lot	\$40,000/lot	\$40,000/lot	\$40,000/lot	\$40,000/lot	\$40,000/lot
Reserve Savings for Future Projects (Civic Precinct)	\$500k	\$500k	\$500k	\$500k	\$500k	\$500k	\$500k	\$500k
Borrowing Threshold Cap* (percentage of operating revenue)	40% \$54M	40% \$56M	40% \$58M	40% \$60M	40% \$62M	40% \$64M	40% \$66M	40% \$68M
Interest Rates - Investments	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%
Interest Rates - Borrowings	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%

*in FY24, the 40% cap equated to \$50M. The West Australian Treasury Corporation sets the cap at 60% of operating revenue.

One of the main assumptions in the table above is the growth from new rateable properties per annum, set between 500 to 700 per year. This results in a total of 12,000 new rateable properties over the 20 year period, the majority from the Wungong development area.

Indexing of the costs and revenues has been set at the *WALGA Local Government Cost Index* (LGCI) forecast for the next three years, and then 3% thereafter, in line within the Reserve Bank's target range.

A key financial strategy is the commitment to asset renewal, presently at \$17M. The Asset Renewal commitment implements a \$500k per annum step increase annually to the total commitment on asset renewal, including both transfers from and to the Asset Renewal Reserve. This is important to keep pace with the growth in assets from development.

The Council-imposed borrowings threshold is set at a maximum of 40% of operating revenue. When Council set this strategy, this equated to \$50M, however it increases over time in the LTFP as the City's operating revenue also increases. In FY25, it is set at \$54M.

Likewise, debt servicing commitments should ideally not exceed 50% of the operating surplus (excluding depreciation and interest), and ideally fall within a 20% - 50% range, which is recommended by the Department of Local Government, Sports and Communities.

Asset Useful Life & Depreciation

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 for new assets are:

Asset Group	Asset Class	Useful life (years)	Depreciation rate (%)
Property, plant and equipment	Land		
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	110	0.91%
Infrastructure	Pathways	50	2.00%
Infrastructure	Parks and Reserves	30	3.33%
Infrastructure	Waste	30	3.33%
Other	Landfill Cell	5	20.00%
Other	Rehabilitation Asset	3	33.33%

ANALYSIS

The Overall Budget Position

The overall budget position is a calculation of the coverage of all sources of funds, including rates, fees, grants, contributions, borrowings and transfers from cash reserves to meet the City's total outgoings for service costs, capital works, debt servicing, and savings for the future.

The overall budget position is balanced for the first four years of the plan FY25 to FY28 and in the following two years FY29 and FY30, the imbalance is not material – around 1% of the total budget. However from 2031 onwards, more significant surpluses are forecast, reflecting a lower-than-average investment in major community projects and lower debt servicing commitments. The planned review of the City's *Community Infrastructure Plan* will inform future investment in those outer years and will be included in the next review of the LTFP, which will be considered by Council in December 2024.

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

	LTFP Y1	LTFP Y2	LTFP Y3	LTFP Y4	LTFP Y5	LTFP Y6	LTFP Y7	LTFP Y8	LTFP Y9	LTFP Y10
TABLE 1 - Overall Budget Position	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Budget Surplus/(Deficit)	-	-	-	-	(383,520)	(289,526)	3,496,899	2,568,266	(107,264)	1,396,002

	LTFP Y11	LTFP Y12	LTFP Y13	LTFP Y14	LTFP Y15	LTFP Y16	LTFP Y17	LTFP Y18	LTFP Y19	LTFP Y20
TABLE 1 - Overall Budget Position	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044
Budget Surplus/(Deficit)	254,432	2,575,357	2,718,068	5,795,315	5,729,169	5,093,563	8,254,992	6,899,605	8,379,863	8,374,833

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 the underlying long-run revenue (net of capital related revenue such as grants for capital works) is expected to exceed the underlying long-run operating expenses (including asset depreciation). Ideally, an operating surplus allows Local Governments to invest in new community assets and manage intergenerational equity through loan payments or funds set aside in cash reserves for future use.

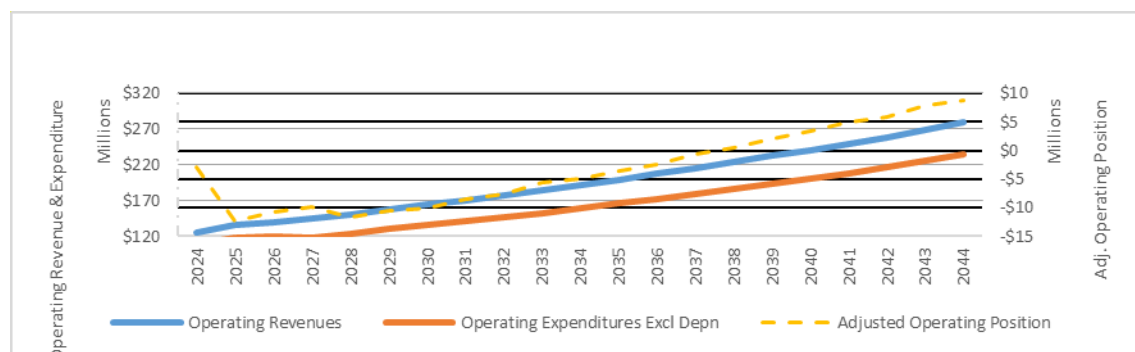
In 2020, Council recognised that its current program for services and capital investment would result in an operating deficit of \$9M. As a result, the Council implemented a range of strategies, including limiting its capital investment and reducing the net cost of services in order to reduce the operating deficit position. This was achieved in 2023 with the budgeted and actual operating position falling within the Council's target range of +/- \$3M (or +/- 2.5%) of the operating budget.

A new challenge has arisen in this iteration of the LTFP, as a result of the infrastructure assets revaluation that came into effect on 1st July 2023. The revaluation, which occurs every five years saw a significant increase in the City's asset value and asset depreciation, largely due to cost escalations experienced over the past eighteen months. In November 2023, Councillors were advised of the increase in the City's asset value by \$400M, which now totals \$1.6b, with a corresponding increase in the annual depreciation expense, up by \$7M (+28%) to \$34M annually. The \$7M increase has directly affected the City's operating position.

This LTFP sets out strategies and planned capital investment to reduce the operating deficit position (caused by the increase in asset depreciation), by carefully managing the City's growth in services and assets over a ten-year period. By 2034/35, the City will again be within the target range of +/-2.5% of the total operating budget.

	LTFP Y1	LTFP Y2	LTFP Y3	LTFP Y4	LTFP Y5	LTFP Y6	LTFP Y7	LTFP Y8	LTFP Y9	LTFP Y10
	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Operating Revenues	135,142,000	140,200,610	145,485,490	150,893,500	157,361,237	163,914,327	170,710,031	177,392,011	184,597,709	192,152,554
Operating Expenditures Excl Depn	(118,885,480)	(120,183,240)	(118,522,750)	(124,222,020)	(129,740,124)	(135,860,597)	(140,980,419)	(146,963,527)	(152,479,405)	(159,208,672)
Operating Expenditures: Depn	(34,262,491)	(34,771,608)	(36,836,748)	(38,256,055)	(38,243,631)	(38,203,993)	(38,252,752)	(37,976,714)	(37,827,774)	(37,806,099)
Operating Position	(18,005,971)	(14,754,238)	(9,874,008)	(11,584,575)	(10,622,518)	(10,150,262)	(8,523,140)	(7,548,230)	(5,709,470)	(4,862,217)
Adjusted Operating Position	(12,301,471)	(10,799,538)	(9,874,008)	(11,584,575)	(10,622,518)	(10,150,262)	(8,523,140)	(7,548,230)	(5,709,470)	(4,862,217)
Operating Surplus Ratio	(15.15%)	(12.28%)	(8.33%)	(9.33%)	(8.19%)	(7.47%)	(6.05%)	(5.14%)	(3.74%)	(3.05%)
Adjusted Operating Surplus Ratio	(10.87%)	(9.29%)	(8.33%)	(9.33%)	(8.19%)	(7.47%)	(6.05%)	(5.14%)	(3.74%)	(3.05%)

	LTFP Y11	LTFP Y12	LTFP Y13	LTFP Y14	LTFP Y15	LTFP Y16	LTFP Y17	LTFP Y18	LTFP Y19	LTFP Y20
	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044
Operating Revenues	199,398,666	207,230,366	215,235,875	223,660,224	231,994,565	240,819,070	249,785,646	258,899,334	268,725,125	278,720,658
Operating Expenditures Excl Depn	(165,761,584)	(172,513,799)	(179,021,138)	(186,382,383)	(193,242,918)	(201,113,224)	(208,603,507)	(217,113,387)	(225,249,648)	(234,598,897)
Operating Expenditures: Depn	(37,330,587)	(37,159,357)	(36,863,640)	(36,932,389)	(36,763,405)	(36,261,094)	(36,336,510)	(36,028,219)	(35,510,015)	(35,405,904)
Operating Position	(3,693,505)	(2,442,790)	(648,903)	345,452	1,988,242	3,444,751	4,845,629	5,757,728	7,965,462	8,715,857
Adjusted Operating Position	(3,693,505)	(2,442,790)	(648,903)	345,452	1,988,242	3,444,751	4,845,629	5,757,728	7,965,462	8,715,857
Operating Surplus Ratio	(2.23%)	(1.42%)	(0.36%)	0.19%	1.03%	1.71%	2.32%	2.65%	3.54%	3.72%
Adjusted Operating Surplus Ratio	(2.23%)	(1.42%)	(0.36%)	0.19%	1.03%	1.71%	2.32%	2.65%	3.54%	3.72%



The Operating Position: Growth perspective

The growth perspective in the City's LTFP is an important indicator, assisting Council with the intergenerational equity question regarding service growth and investment. The aim is to ensure that our growth in revenue, services and assets is aligned and fairly distributed, to meet community needs.

The growth impacts on the City's operating revenue and expenditure is shown separately in the LTFP statutory financial statements and is set out in the table below. The table summarises the impact of increased cash revenues and expenditure, shown as the *net growth per annum*. It then factors in a notional amount for depreciation, based on 1.6% of the new assets, per annum. This is denoted as *growth impact on the operating position*.

TABLE 4.1 - Growth p.a.	LTFP Y1	LTFP Y2	LTFP Y3	LTFP Y4	LTFP Y5	LTFP Y6	LTFP Y7	LTFP Y8	LTFP Y9	LTFP Y10
	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Operating Revenue	1,979,400	2,174,800	1,503,900	1,515,400	1,795,132	1,856,886	1,920,693	1,986,613	2,054,812	2,125,356
Operating Expenditure	(1,507,400)	(1,640,200)	(913,000)	(922,500)	(1,466,031)	(1,504,956)	(1,419,309)	(1,337,742)	(1,255,214)	(1,590,329)
Net Growth p.a.	472,000	534,600	590,900	592,900	329,101	351,930	501,383	648,871	799,598	535,027
plus: depreciation	(548,200)	(556,346)	(589,388)	(612,097)	(611,898)	(611,264)	(612,044)	(607,627)	(605,244)	(604,898)
Growth Impact on the Operating Position	(76,200)	(21,746)	1,512	(19,197)	(282,797)	(259,334)	(110,661)	41,244	194,353	(69,871)

TABLE 4.1 - Growth p.a.	LTFP Y11	LTFP Y12	LTFP Y13	LTFP Y14	LTFP Y15	LTFP Y16	LTFP Y17	LTFP Y18	LTFP Y19	LTFP Y20
	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044
Operating Revenue	2,198,217	2,273,563	2,351,370	2,431,911	2,515,069	2,601,121	2,690,054	2,781,956	2,876,915	2,975,122
Operating Expenditure	(1,927,733)	(1,539,912)	(1,754,940)	(1,650,443)	(1,738,603)	(1,812,224)	(1,907,480)	(1,987,328)	(2,090,065)	(2,176,683)
Net Growth p.a.	270,484	733,651	596,430	781,468	776,465	788,897	782,575	794,628	786,850	798,439
plus: depreciation	(597,289)	(594,550)	(589,818)	(590,918)	(588,214)	(580,178)	(581,384)	(576,452)	(568,160)	(566,494)
Growth Impact on the Operating Position	(326,806)	139,102	6,612	190,550	188,251	208,719	201,190	218,176	218,689	231,945

The Net Cost of Services (operations)

The net cost of service is an operational perspective that excludes the non-cash items such as depreciation and "nets off" all the operating revenues directly related to providing services. This includes fees charges operating grants and contributions. It informs Council of the amount of rates that are required to operate City Services. Being operational in nature, it does not include principal repayments on borrowings.

In FY25, the net cost of services is \$66M and this number generally increases around \$3.5M to \$4M per annum, after indexing and growth is applied. In FY26 and FY27 however, the impact of the Smart LED Street Lighting project reduces the cost of streetlights and in turn, the net cost of services increases by a lesser amount. Conversely, the City's debt servicing commitment increases by an equivalent amount, reflective of the debt servicing obligation associated with the loan for the LED Street Light project (refer Borrowings section of this report)

TABLE 18 - Cost of Services	LTFP Y1	LTFP Y2	LTFP Y3	LTFP Y4	LTFP Y5	LTFP Y6	LTFP Y7	LTFP Y8	LTFP Y9	LTFP Y10
	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Net Cost of Services	65,897,080	68,997,630	70,286,160	73,226,520	76,556,784	80,333,009	84,004,396	87,542,108	90,524,247	94,628,149

TABLE 18 - Cost of Services	LTFP Y11	LTFP Y12	LTFP Y13	LTFP Y14	LTFP Y15	LTFP Y16	LTFP Y17	LTFP Y18	LTFP Y19	LTFP Y20
	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044
Net Cost of Services	98,460,772	102,394,259	105,980,903	110,315,632	114,040,048	118,660,517	122,783,091	127,803,095	132,322,869	137,924,324

The Capital Investment Program

In December 2023, Council adopted the Capital Investment Program for inclusion into the draft LTFP FY25-FY44. As a result of additional information, the following further amendment is recommended for the final version of the LTFP FY25–FY44, which has been incorporated into the current draft.

- Include a City funding component for the Armadale Regional Recreation Reserve *Stage 1 Basketball and Netball Facility* of \$10M from borrowings, and consequently program the Armadale Regional Recreation Reserve *Stage 1 Basketball and Netball Facility* over two years FY26 and FY27, previously programmed in one-year FY26.

Reflective of discussions in the LTFP workshops regarding the City's Advocacy approach, the LTFP now reflects the City's contribution to the project. In order to remain in the City's borrowing and debt servicing capacity, the loan will be spread across FY26 and FY27 and hence, the project needs to be scheduled over two financial years.

Recent advice strongly indicates the City's advocacy position will be significantly strengthened if it is explicit on its funding strategy. Securing external funding for this priority advocacy project is the only way the Council will realise its strategic intent, providing much needed netball and basketball facilities and activities for the whole community.

Overview of the draft LTFP Capital Investment Program

The capital program averages \$40.5M over four years; or \$33.5M over twenty years. New assets and upgrades are added, totalling \$311M, with \$200M programmed to be delivered in the next five years.

Of note, in FY26 and FY27, the Armadale Regional Recreation Reserve *Stage 1 Basketball and Netball Facility* is listed at \$76M. It reflects the business case report presented to Council earlier this year and is a priority project in the City's Advocacy Strategy. The project is contingent on Federal and State Government funding.

Additionally, the \$10M Central Park project is also delivered in conjunction with the Metronet Viaduct project in FY26. This project responds to the Armadale Strategic Metropolitan Centre Structure Plan and is proposed to be funded by Federal/State government grants and a transfer from the future projects reserve.

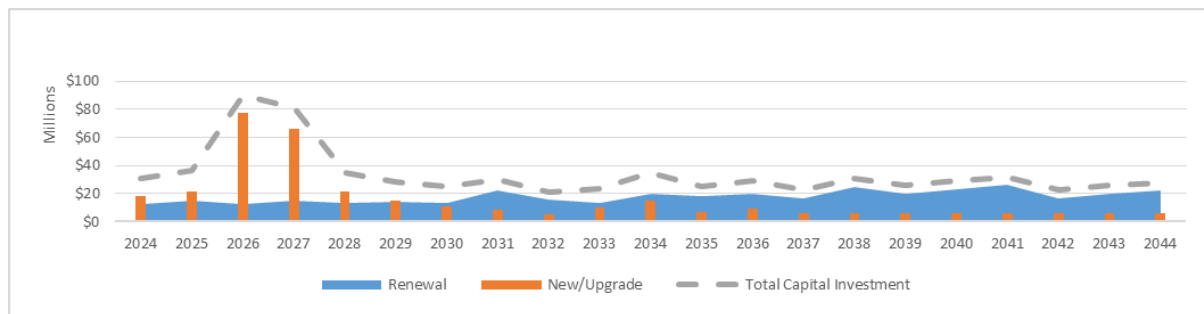
Both these projects have been prioritised by Council in its Advocacy Strategy.

Also of note is the increase in the asset renewal works over the years, averaging \$15.5M in the first ten years and \$21M in the second 10-year period. This is predictable from the asset modelling and 50-year Infrastructure Funding Renewal Strategy (IFRS) and highlights the importance of cash reserving for future asset renewal works.

Capital Investment by Type

	LTFP Y1 2025	LTFP Y2 2026	LTFP Y3 2027	LTFP Y4 2028	LTFP Y5 2029	LTFP Y6 2030	LTFP Y7 2031	LTFP Y8 2032	LTFP Y9 2033	LTFP Y10 2034
Renewal	14,874,200	12,346,700	14,591,600	13,604,200	13,995,800	13,477,200	22,266,300	15,543,900	13,157,000	20,017,800
New/Upgrade	21,093,700	77,212,200	66,213,200	20,954,400	14,572,200	11,149,500	8,017,700	5,057,400	10,240,200	15,002,300
Total Capital Investment	35,967,900	89,558,900	80,804,800	34,558,600	28,568,000	24,626,700	30,284,000	20,601,300	23,397,200	35,020,100

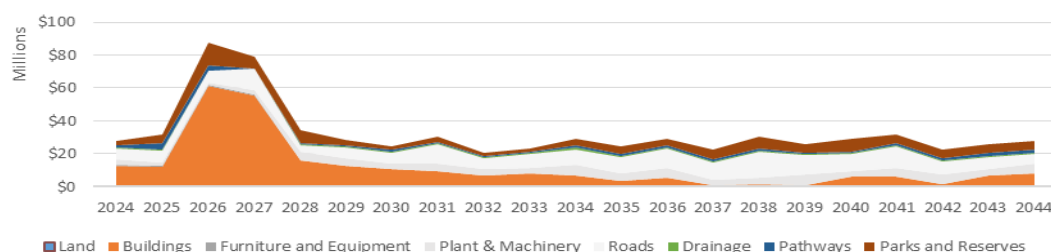
	LTFP Y11 2035	LTFP Y12 2036	LTFP Y13 2037	LTFP Y14 2038	LTFP Y15 2039	LTFP Y16 2040	LTFP Y17 2041	LTFP Y18 2042	LTFP Y19 2043	LTFP Y20 2044
Renewal	18,220,000	20,096,100	16,619,700	24,769,700	19,844,600	23,054,900	26,184,000	16,800,100	20,076,100	21,849,700
New/Upgrade	6,504,000	8,958,100	5,697,000	5,847,400	5,697,000	5,847,400	5,697,000	5,847,400	5,697,000	5,847,400
Total Capital Investment	24,724,000	29,054,200	22,316,700	30,617,100	25,541,600	28,902,300	31,881,000	22,647,500	25,773,100	27,697,100



Capital Investment by Asset Class

	LTFP Y1	LTFP Y2	LTFP Y3	LTFP Y4	LTFP Y5	LTFP Y6	LTFP Y7	LTFP Y8	LTFP Y9	LTFP Y10
	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Land	81,500	-	-	-	-	-	-	-	-	-
Buildings	12,217,400	61,491,200	55,166,000	15,909,100	12,859,000	10,537,500	9,107,200	7,065,400	7,884,900	6,957,200
Furniture and Equipment	176,100	186,500	825,000	-	-	-	-	-	-	-
Plant & Machinery	2,424,500	1,769,500	2,804,500	5,196,200	4,694,000	3,575,300	4,956,300	3,844,400	3,814,600	6,297,200
Roads	7,241,700	7,339,100	13,042,300	4,139,600	6,102,300	6,750,100	11,872,100	6,432,300	7,921,200	9,534,600
Drainage	250,000	-	-	542,500	542,500	542,500	800,900	800,900	800,900	800,900
Pathways	4,125,200	2,740,000	100,000	646,300	716,800	807,900	509,200	554,700	745,900	1,471,000
Parks and Reserves	5,514,900	13,973,700	6,928,500	8,087,900	3,616,400	2,376,400	3,001,300	1,866,600	2,192,700	4,300,000
Waste	70,400	120,400	-	-	-	-	-	-	-	-
Landfill Cell	3,866,200	1,867,400	1,867,400	-	-	-	-	-	-	5,622,200
Other Infrastructure	-	71,100	71,100	37,000	37,000	37,000	37,000	37,000	37,000	37,000
Total Capital Investment	35,967,900	89,558,900	80,804,800	34,558,600	28,568,000	24,626,700	30,284,000	20,601,300	23,397,200	35,020,100

	LTFP Y11	LTFP Y12	LTFP Y13	LTFP Y14	LTFP Y15	LTFP Y16	LTFP Y17	LTFP Y18	LTFP Y19	LTFP Y20
	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044
Land	-	-	-	-	-	-	-	-	-	-
Buildings	3,288,700	5,483,000	1,102,700	1,576,300	697,200	5,855,500	6,236,400	1,474,500	6,553,900	8,010,300
Furniture and Equipment	-	-	-	-	-	-	-	-	-	-
Plant & Machinery	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	5,972,400
Roads	9,895,500	11,792,000	10,322,300	15,740,900	11,994,000	9,970,600	12,763,700	7,919,900	7,426,500	6,152,100
Drainage	800,900	800,900	450,000	491,900	368,100	897,400	891,200	923,300	635,900	467,000
Pathways	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	1,856,400
Parks and Reserves	4,650,300	3,850,000	5,786,600	7,319,100	4,726,400	7,343,400	5,343,000	5,205,800	5,372,100	5,201,900
Waste	-	-	-	-	-	-	-	-	-	-
Landfill Cell	-	-	-	-	-	-	-	-	-	-
Other Infrastructure	37,000	37,000	37,000	37,000	37,000	37,000	37,000	37,000	37,000	37,000
Total Capital Investment	24,724,000	29,054,200	22,316,700	30,617,100	25,541,600	28,902,300	31,881,000	22,647,500	25,773,100	27,697,100



Funding the Capital Investment Program

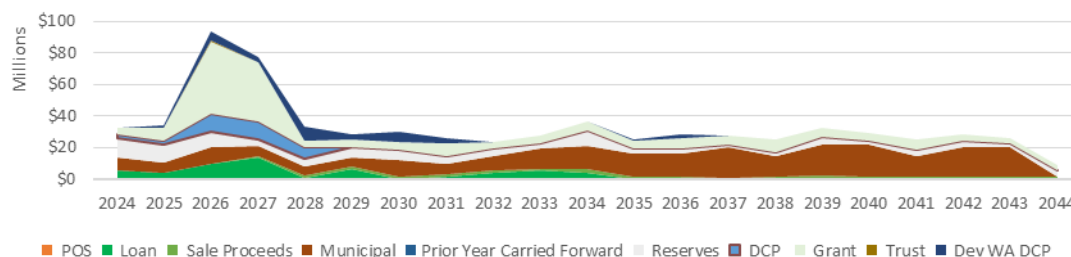
The program is funded through a combination of grants, developer contributions, loans, cash reserves and municipal funds. Importantly, from a Municipal Funding perspective:

- The program for renewal works combined with the net Municipal Funds allocated to the asset renewal reserve corresponds to the Council's Asset Renewal Commitment (\$17M and increasing by \$500k each year);
- Municipal Funds for new and upgrade works does not exceed the \$2.75M cap applied by Council as part of its financial strategies

It is worth noting that the Council faces a number of important choices with respect to the application of its two main discretionary fund sources – borrowings and cash reserves. These funding sources are limited and therefore, the assessment of priorities should be made against the community value derived and the opportunity costs of other projects under consideration.

	LTFP Y1	LTFP Y2	LTFP Y3	LTFP Y4	LTFP Y5	LTFP Y6	LTFP Y7	LTFP Y8	LTFP Y9	LTFP Y10
	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
DCP	2,293,300	11,394,000	10,985,000	7,974,100	-	-	-	-	-	-
POS	380,000	-	400,000	400,000	-	-	-	-	-	-
Trust	-	133,000	-	-	-	-	-	-	-	-
Grant	7,887,600	46,276,900	37,587,800	3,921,700	4,938,500	5,420,500	7,985,100	4,408,700	4,460,100	5,642,000
Dev WA DCP	1,960,700	6,342,000	3,482,500	9,167,800	3,382,500	6,342,100	2,810,700	-	-	-
Reserves	11,735,400	9,460,800	4,191,800	4,656,300	6,550,600	6,003,400	5,314,400	4,714,000	3,015,200	10,375,200
Loan	3,049,200	9,108,000	12,822,300	-	6,532,700	-	1,534,200	4,031,200	5,333,200	4,022,700
Sale Proceeds	589,000	576,500	879,100	1,559,900	1,408,200	1,073,000	1,486,900	1,153,300	1,144,400	1,889,200
Prior Year Carried Forward	-	-	-	-	-	-	-	-	-	-
Municipal	8,072,700	6,267,700	10,456,300	6,878,800	5,755,500	5,787,700	11,152,700	6,294,100	9,444,300	13,091,000
Total Capital Investment	35,967,900	89,558,900	80,804,800	34,558,600	28,568,000	24,626,700	30,284,000	20,601,300	23,397,200	35,020,100

	LTFP Y11	LTFP Y12	LTFP Y13	LTFP Y14	LTFP Y15	LTFP Y16	LTFP Y17	LTFP Y18	LTFP Y19	LTFP Y20
	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044
DCP	-	-	-	-	-	-	-	-	-	-
POS	-	-	-	-	-	-	-	-	-	-
Trust	-	-	-	-	-	-	-	-	-	-
Grant	5,334,750	6,058,200	5,248,150	8,032,650	6,084,000	5,147,500	6,468,850	4,122,150	3,800,250	3,238,250
Dev WA DCP	200,000	2,810,700	-	-	-	-	-	-	-	-
Reserves	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	3,970,700
Loan	-	-	-	-	-	-	-	-	-	-
Sale Proceeds	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	1,701,700
Prior Year Carried Forward	-	-	-	-	-	-	-	-	-	-
Municipal	14,801,250	14,683,600	14,040,050	18,799,450	13,218,600	20,228,300	20,282,050	13,007,950	18,420,850	18,786,450
Total Capital Investment	24,724,000	29,054,200	22,316,700	30,617,100	25,541,600	28,902,300	31,881,000	22,647,500	25,773,100	27,697,100



Key Projects

Included in the draft LTFP Capital Investment Program are the key projects prioritised by Council and programmed to reflect the City's current financial and project delivery capacity. The tables below provide an outline of the key projects, the sources of funds and the operational impacts, the latter being based on assumptions of operating cost reflective of scale and type of asset².

Further details for each project form part of the attachments to this report.

² Note: The operating impact of the Central Park development will be subject to further discussions with the Public Transport Authority regarding maintenance responsibilities.

Summary of Key Projects

	Budget	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Total
	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	
Para Waters Library	6,687,400											6,687,400
Morgan Park Pavilion & Lighting	1,525,500	2,690,500										4,216,000
Hilbert District Community Centre	600,000		10,400,000									11,000,000
ARRR - Stage 1 Basketball and Netball Facility	500,000		38,300,000	38,300,000								77,100,000
Fletcher Park		357,000										357,000
Central Park		500,000	9,500,000									10,000,000
Depot Redevelopment/Renewal	661,200	1,686,000	2,394,200			74,400	535,400	3,034,200	4,031,200	5,333,200	4,022,700	21,772,500
Harrisdale (North) Community and Sporting Facility			250,000	3,280,000								3,530,000
Forrestdale Sporting Precinct	710,000	5,859,000		2,247,600		6,532,700						15,349,300
Anstley / Keane – Community Facilities				400,000	3,722,500							4,122,500
Para West Senior Sports Pavilion				150,000	4,251,600							4,401,600
Wirra Willa Park		345,000	345,000	345,000	345,000	345,000	345,000	345,000	345,000	345,000	345,000	3,450,000
Haynes District Sports Ground				200,000	4,558,900							4,758,900
Haynes Community Centre							200,000	2,810,700				3,010,700
Hilbert (South West) Sports Ground					200,000	3,032,500						3,232,500
Hilbert (East) District Community Centre						350,000	6,142,100					6,492,100
Gwynne Park - Armadale Guides					510,000							510,000
Gwynne Park - Armadale Scouts					357,000							357,000
Roleystone Girl Guides				459,000								459,000
Springdale Pavilion Changeroom	573,400	406,600										980,000
Gwynne Park - Pavilion	500,000			7,433,000								7,933,000
TOTAL	11,757,500	11,844,100	61,189,200	52,814,600	13,945,000	10,334,600	7,222,500	6,189,900	4,376,200	5,678,200	4,367,700	189,719,500

Funding Sources

	Budget	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Total
	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	
DCP		1,711,800	250,000	4,113,300	7,974,100							14,049,200
Loan	5,050,000	3,049,200	9,108,000	12,822,300		6,532,700		1,534,200	4,031,200	5,333,200	4,022,700	51,483,500
Grant	1,781,400	373,000	39,300,000	34,100,000								75,554,400
Reserves	3,536,200	4,371,000	6,239,200	345,000	770,000	419,400	880,400	1,845,000	345,000	345,000	345,000	19,441,200
Sale Proceeds												0
Dev WA DCP			6,292,000	200,000	4,758,900	3,382,500	6,342,100	2,810,700				23,786,200
POS		230,000										230,000
Trust												0
Municipal Funds Required	1,389,900	2,109,100		1,234,000	442,000							5,175,000
TOTAL	11,757,500	11,844,100	61,189,200	52,814,600	13,945,000	10,334,600	7,222,500	6,189,900	4,376,200	5,678,200	4,367,700	189,719,500

Operating Impacts

	Budget	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Total
	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	
Operations	0	463,300	921,700	1,890,000	2,602,600	3,304,000	3,898,500	4,360,800	4,707,500	4,951,500	5,218,400	32,318,300
Change		458,400	968,300	712,600	701,400	594,500	462,300	346,700	244,000	266,900		4,755,100
Depreciation	0	263,100	498,000	1,967,800	3,276,800	3,603,800	3,860,300	4,027,500	4,106,400	4,115,000	4,123,600	29,842,400
Change		234,900	1,469,900	1,308,900	1,308,900	327,000	256,500	167,200	78,900	8,600		3,860,500

Note: Consistent with the Armadale regional recreation reserve business case, the net operating impact is nil for this project. Revenues cover expenses and renewal commitment

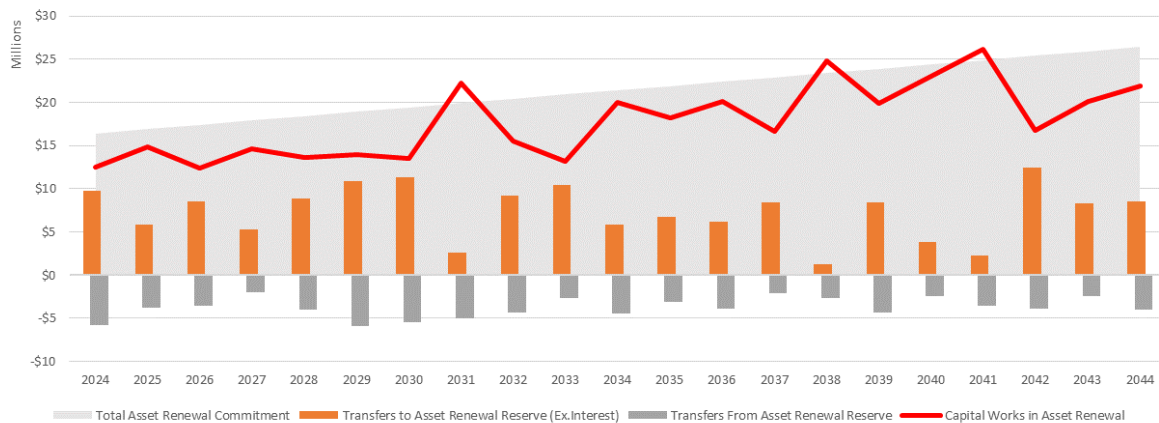
Asset Renewal Commitment

Importantly, the Capital Investment program retains the commitment to asset renewal, stepping up the total commitment by \$0.5M each year to reflect the growth in the City's property and infrastructure assets from urban development. The commitment is achieved by 'topping up' the annual spend on renewal works with transfers to the Asset renewal reserve for future works.

	LTFP Y1	LTFP Y2	LTFP Y3	LTFP Y4	LTFP Y5	LTFP Y6	LTFP Y7	LTFP Y8	LTFP Y9	LTFP Y10
Asset Renewal Commitment	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Capital Investment in Asset Renewal	14,874,200	12,346,700	14,591,600	13,604,200	13,995,800	13,477,200	22,266,300	15,543,900	13,157,000	20,017,800
Transfers to Asset Renewal Reserve (Ex.Intel)	5,792,300	8,580,500	5,287,800	8,857,100	10,859,800	11,331,200	2,603,100	9,225,100	10,413,200	5,790,200
Transfers From Asset Renewal Reserve	(3,766,500)	(3,527,200)	(1,979,400)	(4,061,300)	(5,955,600)	(5,408,400)	(4,969,400)	(4,369,000)	(2,670,200)	(4,408,000)
Total Asset Renewal Commitment	16,900,000	17,400,000	17,900,000	18,400,000	18,900,000	19,400,000	19,900,000	20,400,000	20,900,000	21,400,000

	LTFP Y11	LTFP Y12	LTFP Y13	LTFP Y14	LTFP Y15	LTFP Y16	LTFP Y17	LTFP Y18	LTFP Y19	LTFP Y20
Asset Renewal Commitment	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044
Capital Investment in Asset Renewal	18,220,000	20,096,100	16,619,700	24,769,700	19,844,600	23,054,900	26,184,000	16,800,100	20,076,100	21,849,700
Transfers to Asset Renewal Reserve (Ex.Intel)	6,751,600	6,155,100	8,400,200	1,279,800	8,422,700	3,813,600	2,307,100	12,462,100	8,310,300	8,521,000
Transfers From Asset Renewal Reserve	(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)	(3,970,700)
Total Asset Renewal Commitment	21,900,000	22,400,000	22,900,000	23,400,000	23,900,000	24,400,000	24,900,000	25,400,000	25,900,000	26,400,000

TABLE 8.1 - Asset Renewal Commitment



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 increases from around 55% of depreciation expense presently to around +75% in the second half of the LTFP.

TABLE 8.2 - Asset Renewal Effort	LTFP Y1	LTFP Y2	LTFP Y3	LTFP Y4	LTFP Y5	LTFP Y6	LTFP Y7	LTFP Y8	LTFP Y9	LTFP Y10
	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Replacement Value of Assets	1,973,257,800	2,016,718,300	2,118,333,600	2,200,042,100	2,236,316,800	2,270,664,400	2,302,594,900	2,330,151,900	2,355,749,400	2,386,556,400
Annual Depreciation	32,131,991	32,642,308	34,706,048	36,123,755	36,110,731	36,046,393	36,095,852	35,822,514	35,673,574	35,661,299
Asset Renewal Commitment	16,900,000	17,400,000	17,900,000	18,400,000	18,900,000	19,400,000	19,900,000	20,400,000	20,900,000	21,400,000
Percentage of depreciation	52.60%	53.31%	51.58%	50.94%	52.34%	53.82%	55.13%	56.95%	58.59%	60.01%

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
	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044
Replacement Value of Assets	2,414,268,900	2,440,823,700	2,468,830,300	2,495,801,500	2,522,242,400	2,546,324,300	2,572,997,700	2,598,077,700	2,622,959,500	2,649,459,700
Annual Depreciation	35,178,887	35,006,557	34,709,640	34,778,089	34,712,405	34,202,994	34,183,810	33,874,019	33,496,515	33,401,704
Asset Renewal Commitment	21,900,000	22,400,000	22,900,000	23,400,000	23,900,000	24,400,000	24,900,000	25,400,000	25,900,000	26,400,000
Percentage of depreciation	62.25%	63.99%	65.98%	67.28%	68.85%	71.34%	72.84%	74.98%	77.32%	79.04%

Borrowings

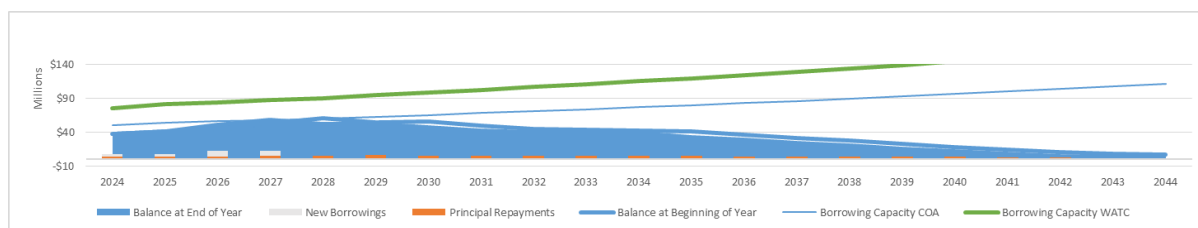
Through its financial strategies, Council has previously imposed a conservative cap on borrowings of \$50M³, which was based on 40% of operating revenue in 2021. This amount increases as the City's operating revenue increases, through indexing and growth. In FY25, this is forecast to be around \$54M. Of note, the borrowings criteria established by the West Australian Treasury Corporation is *total borrowings <60% of operating revenue*. In FY25, this cap would equate to \$81M.

New borrowings total \$55M which occur over the next ten years (\$34M is drawn down in the first four years). The borrowings include \$44.4M for the capital program, \$7.6M for the Smart LED Streetlight project (\$7.6M) and \$3M for the *OneCouncil* (\$3M) ERP project.

TABLE 12 - Borrowings	LTFP Y1	LTFP Y2	LTFP Y3	LTFP Y4	LTFP Y5	LTFP Y6	LTFP Y7	LTFP Y8	LTFP Y9	LTFP Y10
	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Balance at Beginning of Year	41,023,900	44,931,300	53,537,510	61,174,170	55,256,590	55,685,050	49,857,880	45,459,970	43,525,990	43,063,770
New Borrowings	8,143,300	13,107,300	12,822,300	-	6,532,700	-	1,534,200	4,031,200	5,333,200	4,022,700
Principal Repayments	4,235,900	4,501,090	5,185,640	5,917,580	6,104,240	5,827,170	5,932,110	5,965,180	5,795,420	5,757,130
Balance at End of Year	44,931,300	53,537,510	61,174,170	55,256,590	55,685,050	49,857,880	45,459,970	43,525,990	43,063,770	41,329,340

TABLE 12 - Borrowings	LTFP Y11	LTFP Y12	LTFP Y13	LTFP Y14	LTFP Y15	LTFP Y16	LTFP Y17	LTFP Y18	LTFP Y19	LTFP Y20
	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044
Balance at Beginning of Year	41,329,340	36,153,800	31,643,580	27,432,950	23,022,070	18,400,740	14,650,380	11,143,440	8,352,980	6,680,800
New Borrowings	-	-	-	-	-	-	-	-	-	-
Principal Repayments	5,175,540	4,510,220	4,210,630	4,410,880	4,621,330	3,750,360	3,506,940	2,790,460	1,672,180	1,762,490
Balance at End of Year	36,153,800	31,643,580	27,432,950	23,022,070	18,400,740	14,650,380	11,143,440	8,352,980	6,680,800	4,918,310

³ Unless a business case funds borrowings over the capped amount.

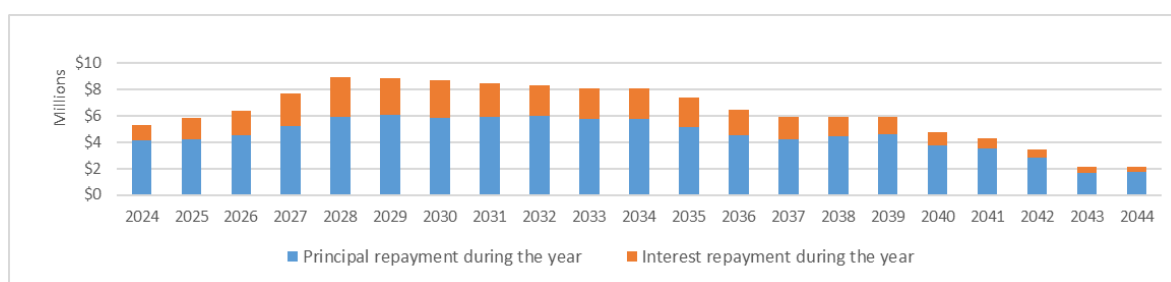


Likewise, debt servicing commitments should ideally not exceed 50% of the operating surplus (excluding depreciation and interest), and ideally fall within a 20% - 50% range. The City's debt servicing peaks in FY28 at \$7.9M, which is around 30% of the operating surplus defined above, and is within the threshold range recommended by the Department of Local Government, Sports and Communities.

The borrowing capacity in the LTFP is limited by the Council's imposed cap in the medium term (five years) but increases and accelerates from 2030, enabling other projects to be funded as loans are paid off.

TABLE 13.2 Loans & Leases	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Debt Servicing (Loans & Leases)										
Principal repayment during the year	5,639,100	5,852,790	6,560,240	7,327,080	7,514,240	7,243,870	7,375,710	7,356,580	7,195,620	7,183,220
Interest repayment during the year	1,697,380	2,052,140	2,605,450	3,101,540	2,831,980	2,950,650	2,625,560	2,462,330	2,393,290	2,389,310
Total Debt Servicing	7,336,480	7,904,930	9,165,690	10,428,620	10,346,220	10,194,520	10,001,270	9,818,910	9,588,910	9,572,530

TABLE 13.2 Loans & Leases	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044
Debt Servicing (Loans & Leases)										
Principal repayment during the year	6,577,540	5,937,010	5,652,830	5,799,980	5,933,730	5,062,960	4,911,840	4,216,860	2,981,780	3,015,890
Interest repayment during the year	2,357,850	2,068,660	1,812,920	1,637,590	1,373,460	1,132,760	923,150	704,160	521,010	476,910
Total Debt Servicing	8,935,390	8,005,670	7,465,750	7,437,570	7,307,190	6,195,720	5,834,990	4,921,020	3,502,790	3,492,800



Cash Reserves

The City's cash reserves set aside for future works includes reserves for Development Contribution Plans (DCPs), the Asset Renewal Reserve, Waste Management Reserve and Future Projects reserves, the later comprising *Future Projects*, *Future Community Facilities*, *Future Recreational Facilities* and the *Civic Precinct* reserves.

The DCP reserves are held for the North Forrestdale and Anstey-Keane DCPs, and are allocated to projects in accordance with those schemes. However, the LTFP does not factor in a Wungong DCP reserve, as this currently falls under the control of *DevelopmentWA (DWA)*.

The Asset Renewal Reserve has a current balance of \$14M and accumulates to \$162M over the period in accordance with the Asset Renewal Funding Strategy. This enables the City to renew its assets (valued at \$1.6b) at the desired intervention points and maintain the level of service to the community.

The Future Projects reserves including the Civic Precinct collectively have a capacity of \$17.5M, taking into account future commitments. If Civic Precinct funds were excluded, this amount would be 14M.

	Future Projects	Future Recreation Facilities	Future Community Facilities	Civic Precinct	TOTAL
FY24 Balance	\$18M	\$0.5M	\$0.5m	\$3.5M	\$22.5M
Less: Commitments					
<i>Kelmscott Public Realm</i>	<i>(\$0.5M)</i>				<i>(\$0.5M)</i>
<i>Trails Network</i>	<i>(\$0.5M)</i>				<i>(\$0.5M)</i>
<i>Central Park</i>	<i>(\$4.0M)</i>				<i>(\$4.0M)</i>
TOTAL	\$13M	\$0.5M	\$0.5m	\$3.5M	\$17.5M

Whilst the cash reserves accumulate in the LTFP, it is reflective of further planning that needs to occur around the accumulation and application of cash reserves, particularly for the City's waste services and Landfill Site rehabilitation. The Waste Reserve in this current version of the plan projects funds are exhausted by 2040. A review of the Waste Strategy, which recently commenced will revise the waste services inputs and assumptions to the LTFP, which will be updated in the next review in December 2024.

TABLE 14 - Reserve Balances - EOFY	Budget	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	2034
Asset Renewal	23,107,671	26,173,171	32,404,171	37,170,771	42,639,271	48,462,271	55,565,871	55,700,071	63,062,671	73,643,471	78,339,671
Contributions	2,491,504	2,132,604	2,228,604	2,328,804	2,433,504	2,543,004	2,657,404	2,777,004	2,902,004	3,032,604	3,169,104
DCP	39,142,594	44,841,394	42,275,294	39,090,194	37,030,294	41,106,070	42,449,499	43,496,221	44,558,935	45,637,299	46,730,730
Employee Provisions	9,966,011	9,524,511	9,953,111	10,401,011	10,869,011	11,358,111	11,869,211	12,403,311	12,961,411	13,544,711	14,154,211
Future Operational Works	5,051,079	2,693,479	2,814,779	2,941,679	3,074,179	3,366,879	3,606,579	3,768,879	3,938,479	4,115,679	4,300,879
Future Projects & Works	27,482,167	29,248,967	26,392,067	28,043,467	29,210,467	30,429,967	31,704,267	33,285,967	34,938,867	36,666,067	38,471,067
Future Projects & Works (Waste Services)	30,689,043	26,667,943	25,083,343	23,744,743	24,213,343	24,463,836	24,529,022	24,387,025	24,014,363	23,385,711	16,851,771
Total Cash Reserves	137,930,069	141,282,069	141,151,369	143,720,669	149,470,069	161,730,138	172,381,853	175,818,478	186,376,729	200,025,542	202,017,433

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
	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044
Asset Renewal	85,544,971	91,698,371	102,105,071	105,330,071	114,125,371	120,606,071	124,749,371	138,962,971	151,040,171	162,387,271
Contributions	3,311,704	3,460,704	3,616,404	3,779,104	3,949,204	4,126,904	4,312,604	4,506,704	4,709,504	4,921,404
DCP	47,838,699	48,960,534	50,095,611	51,243,160	52,402,259	53,572,033	54,751,350	55,939,123	57,134,105	58,334,786
Employee Provisions	14,791,111	15,456,711	16,152,311	16,879,211	17,638,811	18,432,511	19,262,011	20,128,811	21,034,611	21,981,211
Future Operational Works	4,494,379	4,696,579	4,907,879	5,128,779	5,359,579	5,600,779	5,852,779	6,116,179	6,391,379	6,678,979
Future Projects & Works	40,702,267	43,033,867	45,470,367	48,016,567	50,677,267	53,457,767	56,363,367	59,399,767	62,572,767	65,888,567
Future Projects & Works (Waste Services)	15,374,531	13,542,131	11,320,219	8,672,115	5,558,462	1,937,186	(2,236,757)	(7,011,724)	(12,439,141)	(18,574,253)
Total Cash Reserves	212,057,662	220,848,896	233,667,862	239,049,007	249,710,954	257,733,250	263,054,725	278,041,831	290,443,396	301,617,965

Rates

Rate revenue which is indexed to the LGCI and includes growth from new rateable properties increases around \$3M to \$4M per annum 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 FY29 onwards. Growth in new rateable properties is 700, 700, 500, 500 and then 600 thereafter, totalling 12,000 new rateable properties over the duration of the plan.

TABLE 17 - Rate Revenue	LTFP Y1	LTFP Y2	LTFP Y3	LTFP Y4	LTFP Y5	LTFP Y6	LTFP Y7	LTFP Y8	LTFP Y9	LTFP Y10
	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
General Rates (indexed)	(84,711,800)	(88,271,500)	(91,979,400)	(95,667,900)	(99,602,339)	(103,669,774)	(107,859,232)	(112,174,374)	(116,618,970)	(121,196,904)
Rates Growth	(1,417,500)	(1,610,800)	(1,022,900)	(1,033,400)	(1,200,465)	(1,236,479)	(1,273,573)	(1,311,781)	(1,351,134)	(1,391,668)
Totals Rates	(86,129,300)	(89,882,300)	(93,002,300)	(96,701,300)	(100,802,804)	(104,906,253)	(109,132,805)	(113,486,154)	(117,970,104)	(122,588,572)

TABLE 17 - Rate Revenue	LTFP Y11	LTFP Y12	LTFP Y13	LTFP Y14	LTFP Y15	LTFP Y16	LTFP Y17	LTFP Y18	LTFP Y19	LTFP Y20
	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044
General Rates (indexed)	(125,789,188)	(130,642,229)	(135,640,860)	(140,789,451)	(146,092,499)	(151,554,639)	(157,180,643)	(162,975,427)	(168,944,055)	(175,091,741)
Rates Growth	(1,433,418)	(1,476,421)	(1,520,713)	(1,566,335)	(1,613,325)	(1,661,724)	(1,711,576)	(1,762,923)	(1,815,811)	(1,870,285)
Totals Rates	(127,222,606)	(132,118,649)	(137,161,574)	(142,355,786)	(147,705,824)	(153,216,363)	(158,892,219)	(164,738,351)	(170,759,866)	(176,962,027)

ANALYSIS

Assumptions/Uncertainties:

The LTFP and in particular the Capital Investment Program is premised on a number of assumptions and uncertainties. The economic forecast (indexing) and growth assumptions were outlined earlier in this report. Underpinning the program is also an assumption that the City will be successful in its advocacy for grant funded projects. Without the support of Federal and State Government, a number of the key projects would simply not be able to be delivered.

Importantly, this report will assist the City in its advocacy approach to grant funding bodies for funding that will support projects that deliver a greater public value to the district.

The program (scheduling)

Establishing the program for delivery of the Capital Investment Program key projects is based on grant funding commitments and opportunities, project delivery capacity and financial capacity. Council considered the project management capacity and financial sustainability through workshops and at the December Corporate Services Committee Meeting and Council Meeting. The program is reflective of Council's decision with the capacity factors taken into account.

Financial Capacity

There are a number of key projects, both listed or under consideration that will align to the Strategic direction of the City. For example, projects associated with the Armadale Strategic Metropolitan Centre Investment Framework and Advocacy Priorities Strategy.

To that end, the LTFP through the previous decisions of Council has preserved \$14M in the Future Projects Reserve funds to *fund future capital works projects considered in excess of the City's normal funding capacity.*

This is important as the conservative borrowing capacity established by Council is trending towards the Council's self-imposed borrowings cap. Later in the plan, the capacity is increased, suggesting the opportunity of utilising reserve funds now and borrowings later to deliver key strategic projects.

Delivery Capacity

The City's program delivery capability currently delivers around \$35M of capital investment projects per annum. This includes both asset renewal works and new capital projects. On average, new project delivery totals around \$11M.

As previously mentioned, the program has been established around the current program delivery capability, with the exception of the Armadale Regional Recreation Stage 1 project. Embedded in the \$76M business case for the project, is an uplift in capacity to deliver the project.

Capital Investment Program Risks

The review of the Capital Investment Program requires consideration of Program risks. Below are some of the more significant risks that have been considered, and actions taken.

Risk title	Risk Description	Risk Response
Operational impacts	The operating impacts of the Capital Investment require a greater portion of Municipal funds to operate the service, maintain and renew the assets	<ul style="list-style-type: none"> • Ensure provision in LTFFP for operating impacts. • Provide detailed assessment as projects move from concept to design. • Apply the Project Management Framework. • Ensure Project Planning and Asset Planning includes whole of life costs.
Opportunity costs	Limited financial resources are invested in current projects, restricting available funds over the medium term for other projects in development. Investment is not optimised. A lower community value is returned on the investment.	<ul style="list-style-type: none"> • Model scenarios. • Adopt a contingent approach to Capital Investment planning.
Capacity to deliver	The timing and scheduling of the program is beyond the organisation's capacity to deliver. Projects are delayed, grant funding is jeopardised, costs escalate through project overruns.	<ul style="list-style-type: none"> • Understand the organisation's capacity to deliver and align the Capital Investment Program. • Develop a scale up model for peak capital investment.
Reputational risks (community/grant funding bodies)	Expectations of Grant Funding bodies and/or the community are not met due to delays in delivery of the program.	<ul style="list-style-type: none"> • Engage with funding bodies and community groups guided by an engagement plan. • Report on engagement activities.
Economic risks	Cost escalations jeopardise project delivery; market supply issues delay project delivery, adding to costs.	<ul style="list-style-type: none"> • Ensure clarity in estimate accuracy and build in provisional sums in cost estimates based on degree of confidence and design stages. • Take a contingent approach to capital investment funding
Political risks	The City does not maximise the potential to secure grant funding from other tiers of government. Grant funding opportunities are foregone.	<ul style="list-style-type: none"> • Pursue advocacy in line with the Council's Advocacy Strategy in the lead up to the Federal and State Government elections.

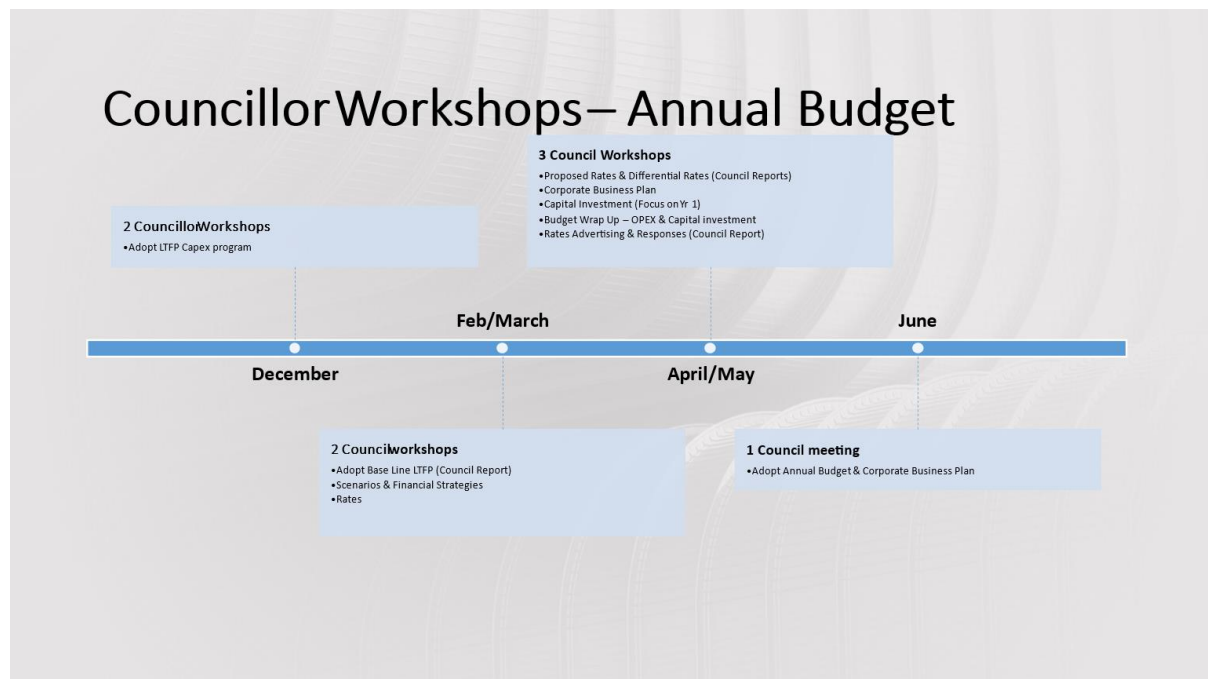
What is not included

This report has made reference to other projects under consideration for future investment, but not yet funded. Some of these projects fall within the 10 to 20 year period. A list of some of those projects follows.

- The Armadale Regional Recreation Reserve Stages 2 onwards, which includes development of ovals and playing fields.
- The Armadale and Kelmscott Public Realm projects.
- Eighth Road upgrade, which will be subject to a Council report.
- Civic Precinct Projects, including a mixed use development and Civic building.
- Viaduct Projects outside of the Central Park project.
- Other City Centre Investment Framework projects
- Armadale Bowling and Tennis Club redevelopment
- Kelmscott Agricultural Society Multipurpose Building.

Process

Following the LTFP endorsement this February, the Financial Planning program moves into scenario development ahead of budget workshops between March and May. Further workshops on scenarios, rates, capital investment and operational budgets will follow, leading to the adoption of the Annual Budget in June.



CONCLUSION

The LTFP is presented as a baseline 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 FY25 to FY44 LTFP:

- Indicates an operating position that has been severely impacted by the recent revaluation of Infrastructure Assets
- Illustrates some capacity for investment in transformational projects
- Highlights that Council can leverage its borrowing capacity in the medium term
- Sets out a capital investment program matched to the capacity to deliver
- Takes a conservative approach to growth.

The LTFP FY25-FY44 discussed and attached to this report reflects the Council's strategic intent to deliver on the Strategic Community Plan. It demonstrates a commitment to the Council's Advocacy Strategy projects and ultimately will enable the City to deliver projects that will improve or enhance community outcomes for generations.

The political landscape presents unique opportunities to secure Federal and State Government funding in the short-term that will be instrumental in delivering the key projects.

The LTFP is a strategic financial planning document, which informs the annual budget preparation. It is reviewed annually, with the next review due to be presented to Council in December 2024.

OPTIONS

The Council can:

1. Adopt the LTFP presented in this report;
2. Amend the LTFP presented in this report, cognisant of the points above; or
3. Not Adopt the LTFP, noting that this will affect the budget program for the FY25 year.

The recommendation is for the Council to adopt the *draft* Long Term Financial Plan FY25-FY44 as attached.

RECOMMEND

That Council adopt the draft Long Term Financial Plan FY25-FY44.

ATTACHMENTS

1. [1](#) Draft LTFP Book 2025-2044

2.1 - REVIEW OF CODE OF CONDUCT BEHAVIOUR COMPLAINTS HANDLING POLICY

WARD : ALL
FILE No. : M/714/23
DATE : 6 December 2023
REF : DB
RESPONSIBLE MANAGER : Manager City Governance

In Brief:

- Council at its OCM of 8 May 2023 dealt with a complaint made under the City's Code of Conduct for Council Members, Committee Members and Candidates, against a then-serving council member.
- One of the outcomes of that process was that a Councillor referral was made to review the City's policy for Code of Conduct Behaviour Complaints Handling.
- The results of the review are presented for Council's consideration.

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

Outcome 4.1: Strategic Leadership and Effective Management from the City's adopted Strategic Community Plan 2020-2030 refers:

4.1.3 Develop organisational frameworks to achieve consistency, transparency and clarity of decision making processes.

4.1.5 Establish comprehensive governance policies and processes.

Legal Implications

The *Local Government (Model Code of Conduct) Regulations 2021* (Regulations) require a local government to maintain a Code of Conduct for Council Members, Committee Members and Candidates.

Council Policy/Local Law Implications

The Code of Conduct Behaviour Complaints Handling Policy as it currently is will be amended should Council adopt the recommended changes.

Budget/Financial Implications

Nil.

Consultation

- External legal service provider
- Internal counsel
- Executive Leadership Team.

BACKGROUND

Council adopted the policy “Code of Conduct Behaviour Complaints Handling Policy” at a Special Council Meeting held on 3 May 2021 (CEO/1/5/21) along with the City’s current Code of Conduct for Council Members, Committee Members and Candidates.

This followed legislative changes in the form of the new Regulations that prescribed standards of behaviour for council members as well as candidates, and a basic process as to how a complaint is to be dealt with by the local government.

The City’s adopted policy is based on a WALGA template for behaviour complaints management that was released in 2021 after the Regulations were gazetted. As the policy has been in operation for over 2 years and has had the opportunity to be put into practice, it is appropriate that a review of the policy be conducted.

At the Ordinary Council Meeting of 8 May 2023, Council dealt with a complaint made pursuant to the City’s Code of Conduct for Council Members, Committee Members and Candidates. The complaint was made against a Council member who is no longer a member of Council. This complaint was the first of its kind dealt with by Council.

In accordance with the process prescribed by the adopted Code of Conduct Behaviour Complaints Handling Policy, it was referred to the City’s external legal service provider for assessment and recommendation to Council. At the time, the external legal service provider also made some suggestions for improvements to the City around the operation of the policy in practice.

The external legal service provider also recommended the City review clause 5.4 of the Code of Conduct for Council Members, Committee Members and Candidates for relevance insofar as it relates to expected behaviours of council members. This review is detailed in a separate report.

As a consequence of the advice and Council's dealing with the complaint, a referral item was made at the 8 May 2023 OCM directing a review of the policy to be performed and reported to the Corporate Services Committee by December 2023:

“Code of Conduct Behaviour Complaints Handling Policy - Review (Cr John Keogh)

That the matter of a review of the Code of Conduct – Behaviour Complaints Handling Policy before the end of the 2023 calendar year be referred to the Corporate Services Committee.”

The report required further review when presented in the draft Corporate Services agenda for December. Given the matter affects elected members, and the already sizeable December agenda, it was decided to put the matter to the first Corporate Services meeting of the new year, rather than progress the matter directly to the CEO's Report in December.

DETAILS OF PROPOSAL

In accordance with the referral request, officers have reviewed the policy against the advice of the external legal service provider that was provided at the time of Council's dealing with the earlier complaint. Research was also conducted to compare the policy with equivalent policies of other local governments.

Some amendments to the policy are proposed to improve its practical operation and provide clarity regarding its scope.

It should be noted that the Department of Local Government, Sport and Cultural Industries have foreshadowed changes to the current code of conduct and regulatory regime around council member conduct, in the form of the 'Local Government Inspectorate' model, which is proposed to be introduced to the sector in 2024 as part of the Tranche 2 amendments to the *Local Government Act 1995*. Consultation is yet to occur for this.

Depending on the outcome of this process, there may be a requirement to review the policy again in the near term to account for any regulatory changes that are made.

OPTIONS

Council can adopt the recommended amendments to the policy, or can choose to refer the policy to SOHAG for more detailed consideration of the changes.

CONCLUSION

It is recommended that the amendments to the Policy are accepted.

RECOMMEND

That Council accept the amendments to the policy ‘Code of Conduct Behaviour Complaints Handling’ as detailed in the attachment.

ATTACHMENTS

1. [↓](#) Draft amended policy - Code of Conduct Behaviour Complaints Handling

*****2.2 - AMENDMENT TO CODE OF CONDUCT FOR COUNCIL MEMBERS,
COMMITTEE MEMBERS AND CANDIDATES***

WARD : ALL
FILE No. : M/20/24
DATE : 19 January 2024
REF : DB
RESPONSIBLE MANAGER : Manager City Governance

In Brief:

- Council's dealing with a Code of Conduct complaint in May 2023 highlighted the opportunity for policy improvements to be made.
- This includes a clause of the City's adopted Code of Conduct for Council Members, Committee Members and Candidates.
- Recommend that Council adopt the recommended amendment to the Code of Conduct for Council Members, Committee Members and Candidates.

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

Community Strategic Plan 2020 - 2030

Outcome 4.1: Strategic Leadership and Effective Management

4.1.5 Establish comprehensive governance policies and processes.

Legal Implications

The City is required by section 5.104 of the *Local Government Act 1995* to adopt and maintain a Code of Conduct.

Any Code of Conduct adopted pursuant to s. 5.104 must be consistent with the Model Code of Conduct set out in the *Local Government (Model Code of Conduct) Regulations 2021*.

Council Policy/Local Law Implications

The report recommends an amendment to the Code of Conduct for Council Members, Committee Members and Candidates.

Budget/Financial Implications

Nil.

Consultation

- External legal service provider
- Internal counsel
- Executive Leadership Team.

BACKGROUND

At the Ordinary Council Meeting of 8 May 2023, Council dealt with a complaint made pursuant to the City's Code of Conduct for Council Members, Committee Members and Candidates (Code). The complaint was made against a Council member who is no longer a member of Council. This complaint was the first of its kind dealt with by Council.

In accordance with the process prescribed by the adopted Code of Conduct Behaviour Complaints Handling Policy, it was referred to the City's external legal service provider for assessment and recommendation to Council. At the time, the external legal service provider also made some suggestions for improvements to the City around the operation of the Policy in practice.

Following on from that process and the advice obtained, amendments are proposed to the Policy; these are detailed in a separate report.

The external legal service provider also recommended the City review clause 5.4 of the Code as the reference to using the City's EEO Principles (which only apply to staff, contractors and volunteers) as a guide for elected members created ambiguity as to whether it operated as a behavioral requirement. This report deals with the advice from the external legal service provider and recommends an amendment is made to the Code.

DETAILS OF PROPOSAL

It is proposed to amend the Code by deleting clause 5.4 in its entirety. Pursuant to section 5.104(1) of the Act, this requires an absolute majority decision of Council.

ANALYSIS

As noted previously the advice raised an issue around clause 5.4(1) of the Code. The reference within clause 5.4 to using the City's EEO Principles (which only apply to staff, contractors and volunteer) as a guide for elected members created ambiguity as to whether or not it operated as a behavioural requirement.

Clause 5.4 is not one of the behavioural requirements of the *Local Government (Model Code of Conduct) Regulations 2021* and is one of the additional requirements the City made to its Code.

Clause 5.4(1) and clause 5.4(2) are adequately captured in State Government anti-discrimination legislation in the form of the *Equal Opportunity Act 1984*. It is therefore recommended that Clause 5.4 be removed.

OPTIONS

The most straightforward option to resolve this issue is to simply delete clause 5.4 in its entirety. Given that anti-discrimination legislation applies equally across the State, clause 5.4 is redundant as a guiding principle.

As the Code was adopted by Council in 2021 and has not yet been reviewed, it is recommended that Council further commit to a full review of the instrument.

CONCLUSION

Council has a sound basis to make the proposed amendment, however, whilst it is recommended that this amendment be made without delay to remove any ambiguity, it is recommended that Council commit to a full review of the Code in 2024 as the Code has been in effect for three years.

RECOMMEND

That Council:

- 1. Amend the Code of Conduct for Council Members, Committee Members and Candidates by deleting clause 5.4.**
- 2. Renumber all subsequent clauses of Part 5 of the Code as a consequence of the deletion of clause 5.4.**
- 3. Request a full review of the Code by December 2024.**

ABSOLUTE MAJORITY RESOLUTION REQUIRED

ATTACHMENTS

1. [!\[\]\(0f48f43ebd21f231a458c96216dbf4d1_img.jpg\)](#) Extract from the Code of Conduct for Council Members, Committee Members and Candidates (clause 5.4)

3.1 - COMMITTEE MEETINGS VENUE (REFERRAL ITEM)

At the Council meeting held on Monday, 13 November 2023, Cr L Sargeson referred the following matter to the Corporate Services Committee:

That the matter of Committee Meetings Venue be referred to the Corporate Services Committee.

Comment from Cr L Sargeson

I request consideration we move committee meetings from the established Committee Room to the larger Function Room.

Full details of Cr Sargeson's referral have been provided to Councillors under separate cover.

Officer Comment

For a number of years committee meetings were held in the Committee Room with a small area available for Officers and members of the public. In response to the Covid pandemic, the committee meetings were moved to the Function Room, primarily to allow a greater area for social distancing. The Committee Room is 68m² and the Function Room is 157m².

Presently, the Function Room provides a better Teams experience for elected members who are not committee members (of a particular committee) to Teams into committee meetings.

RECOMMEND

To be considered.

ATTACHMENTS

There are no attachments for this report.

3.2 - DIPLOMA TRAINING FOR COUNCILLORS (REFERRAL ITEM)

At the Council meeting held on Monday, 13 November 2023, Cr L Sargeson referred the following matter to the Corporate Services Committee:

That the matter of Diploma Training for Councillors be referred to the Corporate Services Committee.

Comment from Cr L Sargeson

The City of Armadale ensures WALGA compulsory essential training is undertaken and completed in the first year of the Councillor term.

The WALGA diploma is the highest qualification in local government, through the learnings it provides the knowledge for Councillors to understand official reports needing expertise.

Full details of Cr. Sargeson's referral regarding making the WALGA diploma compulsory for elected members in certain positions, or on reaching a specific length of term, has been distributed to councillors by separate memo.

Officer Comment

Councillor training is available and is supported by the City; and all Councillors are encouraged to attend any required training.

Councillors have been advised to reach out to the CEO or the CEO's Executive Assistant for further information.

Any decision of the Council to designate training as compulsory would be ultra vires as the council does not have the power to compel elected members. Compulsory training is provisioned in the *Local Government Act 1995 (the Act)* and the *Local Government (Administration) Regulations 1996*, within a period of twelve months beginning on the day on which the Elected Member commences their term of office and the obligation under the Act is placed on the individual elected member(s).

RECOMMEND

That Council note the Officer's Comment.

ATTACHMENTS

There are no attachments for this report.

3.3 - PRAYER BEFORE MEETINGS (REFERRAL ITEM)

At the Council meeting held on Monday, 13 November 2023, Cr J Joy referred the following matter to the Corporate Services Committee:

That the matter of all meetings beginning with a 1 minute silent prayer be referred to the Corporate Services Committee.

Comment from Cr J Joy

I propose that we begin our meetings with a minute of silent prayer and/or reflection with all Elected Members standing.

I believe that setting some time aside before every Council meeting for silent prayer/reflection will help us to remain focussed on our duties as elected representatives and help achieve our goals in meetings.

Full details of Cr Joy's referral regarding the rationale for the introduction of a silent prayer/reflection has been distributed to Councillors by separate memo.

Officer Comment

The order of business of the meeting is prescribed by the Standing Orders Local Law. Clause 3.2 of the Standing Orders sets out the Order of Business for an Ordinary Council Meeting. Clause 3.2 of the Standing Orders makes no reference to prayer, reflection or other reasons of pausing the meeting for a contemplative purpose.

Council could embark on a local law amendment process to include such a provision in the Standing Orders Local Law, however, this would need to be done in accordance with the local law making/amending process set out in the *Local Government Act 1995* and takes considerable time to conclude.

As part of the Local Government Reform, Model Standing Orders are proposed to be introduced, however the timing is not confirmed at this stage. Once the Model Standing Orders have been introduced, it is understood they will apply to all local governments replacing existing Standing Orders and it is not known whether local governments will have the ability to alter them.

RECOMMEND

To be considered.

ATTACHMENTS

There are no attachments for this report.

3.4 - COUNCILLOR COMMITTEE ATTENDANCE RECORDS (REFERRAL ITEM)

At the Council meeting held on 27 November 2023, Cr L Sargeson referred the following matter to the Corporate Services Committee.

That the matter of Councillor attendance records for Committee meetings to be referred to the Corporate Services Committee.

Comment from Cr L Sargeson

Full details of Cr Sargeson's referral for a running total of:

- Committee meeting attendance
- Elected member training
- Register of Electoral gifts
- Register of gifts disclosed
- Fees, expenses, and allowances for the financial year

Has been provided to Councillors under separate cover.

Officer Comment

Elected member training

Qualification and training requirements for council members are prescribed by the *Local Government Act 1995* (section 2.19 and 5.126 respectively).

The Elected Members Training Report highlighting mandatory training that is required to be undertaken by elected members under the *Local Government Act 1995* as well as any training and development provided under the City's *Elected Members' Professional Development Policy* is available on the City's website.

Register of Electoral gifts

The register of electoral gifts is displayed on the City's website in accordance with the requirements of legislation. As there have been no disclosures, it contains no entries.

Register of gifts disclosed

Registers of gifts disclosed by council members and employees are maintained on the City's website in accordance with the requirements of legislation. The register contains entries of gift disclosures up until 31 December 2023. There have been no gifts disclosed since that date.

Fees, expenses, and allowances for the financial year

The Register of Fees, Expenses and Allowances paid to council members for the financial years 20/21, 21/22 and 22/23 are hosted on the City's website in accordance with the requirements of legislation. This information is also contained in the City's adopted Annual Reports for these periods.

Committee Attendance

The City's Annual Report records the attendance of all Councillors at the various Council and Committee meetings held throughout the year.

RECOMMEND

That Council note the Officer Comment.

ATTACHMENTS

There are no attachments for this report.

3.5 - USE OF SOCIAL MEDIA BY COUNCILLORS (REFERRAL ITEM)

At the Council meeting held on 18 December 2023, Cr Scott Mosey referred the following matter to the Corporate Services Committee.

That the matter of the use of social media by Councillors and penalties for any breach be referred to the Corporate Services Committee (prior discussion by the Standing Order House Advisory Group).

Comment from Cr S Mosey

I would like to see SOHAG consider the introduction of a Councillor Code of Conduct or Social Contract around the use of Social Media, including consideration for the introduction of appropriate penalties for any breach of any Social Media Code of Conduct introduced.

Full details of Cr Mosey's referral on the introduction and proposed contents of a Social Media Code of Conduct have been provided to Councillors under separate cover.

Officer Comment

The City's Communications and Engagement team is currently drafting an updated Social Media Usage Policy which includes information about how and when Councillors may use social media in relation to their roles as Elected Members of the City of Armadale. The points raised by Cr Mosey will be taken into consideration in the drafting of the updated Social Media Policy. This policy will be presented to the Standing Order House Advisory Group (SOHAG) for their review and comments.

RECOMMEND

That Council note the Officer's Comment that the updated policy will be presented to SOHAG.

ATTACHMENTS

There are no attachments for this report.

3.6 - PROPOSED STRATEGY FOR EMPLOYEES (REFERRAL ITEM)

At the Council meeting held on Monday, 27 November 2023, Cr L Sargeson referred the following matter to the Corporate Services Committee:

That the matter of a proposed strategy to benefit employees and the City be referred to the Corporate Services Committee.

Comment from Cr L Sargeson

Given that our City is not a training organisation and all qualifications within the City have been sourced through employment hiring or specific training. I propose as strategy to offer full-time employees opportunity to do the WALGA staff diploma.

Full details of the proposed rationale for Cr Sargeson's referral on full time staff completing the WALGA Diploma has been circulated to Councillors under separate cover.

Officer Comment

Employee matters are the responsibility of the CEO as outlined in the *Local Government Act 1995*. Section 5.41, clause (g) states that the CEO is responsible for the employment, management supervision, direction and dismissal of other employees (subject to section 5.37(2) in relation to senior employees).

The City has comprehensive training opportunities for all employees.

RECOMMEND

That Council note the Officer Comment.

ATTACHMENTS

There are no attachments for this report.

COUNCILLORS' ITEMS

Nil

This refers to any brief updates from Councillors from their attendance at Working Group or Advisory Group meetings on which they represent Council.

CHIEF EXECUTIVE OFFICER'S REPORT

Nil

EXECUTIVE DIRECTOR'S REPORT

Nil

MEETING DECLARED CLOSED AT _____

CORPORATE SERVICES COMMITTEE		
SUMMARY OF ATTACHMENTS		
20 FEBRUARY 2024		
ATT NO.	SUBJECT	PAGE
1.1 LIST OF ACCOUNTS PAID - DECEMBER 2023		
1.1.1	Monthly Cheque and Credit Card Report - December 2023	50
1.1.2	Monthly Fuel Card Transactions - Period Ending 15 December 2023	71
1.2 STATEMENT OF FINANCIAL ACTIVITY - DECEMBER 2023		
1.2.1	Monthly Financial Report - December 2023	72
1.2.2	Carry Forward Balances for the Monthly Financial Statements - December 2023	90
1.3 LONG TERM FINANCIAL PLAN (LTFP): 2025-2044		
1.3.1	Draft LTFP Book 2025-2044	91
2.1 REVIEW OF CODE OF CONDUCT BEHAVIOUR COMPLAINTS HANDLING POLICY		
2.1.1	Draft amended policy - Code of Conduct Behaviour Complaints Handling	124
2.2 AMENDMENT TO CODE OF CONDUCT FOR COUNCIL MEMBERS, COMMITTEE MEMBERS AND CANDIDATES		
2.2.1	Extract from the Code of Conduct for Council Members, Committee Members and Candidates (clause 5.4)	137

Accounts Paid and Submitted to Ordinary Council Meeting on 20 February 2024

Payments made between 01-Dec-2023 and 31-Dec-2023

Trans #	Date	Payee	Description	Amount
015303	6/12/2023	Alinta Gas	Gas Charges	8,405.70
015304	6/12/2023	ALS Library Services Pty Ltd	Library Resources	490.31
015305	6/12/2023	Australia Post	Commission on Rates Collected	2,297.76
015306	6/12/2023	Beaver Tree Services Aust Pty Ltd	Mulching and Pruning Services	23,761.65
015307	6/12/2023	BOC Gases Australia Limited	Dry Ice - November 2023	44.55
015308	6/12/2023	Browns Sweeping	High Pressure Cleaning - Memorial Park	960.00
015309	6/12/2023	Cleveland Compressed Air Services	Parts - P581	789.80
015310	6/12/2023	Cornerstone Legal Pty Ltd	Legal Services	3,773.90
015311	6/12/2023	Gibbons Holden	1 x Subaru Forester (New Capital Program Item)	36,410.25
015312	6/12/2023	Hays Personnel Services (Aust) Pty Ltd	Hire of Temporary Staff	3,476.09
015313	6/12/2023	Heavy Automatics WA Pty Ltd	Parts - Various Plant	1,690.61
015314	6/12/2023	Kel Steel Constructions	Vehicle Barrier Gates - Various Parks	2,090.00
015315	6/12/2023	Royal Lifesaving Society	Pool Lifeguard Licence Renewal	169.00
015316	6/12/2023	Triple A Cleaning Co	Clean Windows Various Sites	1,552.10
015317	6/12/2023	Water Corporation	Water Usage Charges	11.12
015318	6/12/2023	Synergy Energy	Electricity Charges	5,037.49
015319	6/12/2023	Southside Mitsubishi	1 x MR Triton GLX (Replacement Vehicle for P1987)	91,519.84
015320	6/12/2023	Dept of Water & Environment Regulation	Native Vegetation Clearing Permit	400.00
015321	6/12/2023	Green Skills Inc	Hire of Temporary Staff	14,427.52
015322	6/12/2023	Armadale City Concert Band	Sheetmusic Carols by Candlelight	129.17
015323	6/12/2023	Local Government Planners Association	Membership Renewal	500.00
015324	6/12/2023	Blue Tang (WA) Pty Ltd	Consultancy Services	2,200.00
015325	6/12/2023	Mackay Urban Design	Design Review Panel	825.00
015326	6/12/2023	Queensberry Information Technology	Annual Gateway Fees 01.09.23 - 31.08.24	715.00
015327	6/12/2023	JB HIFI Group Pty Ltd (Armadale)	Computer Equipment	113.80
015328	6/12/2023	Tourism Council WA Limited	2024 Membership Renewal	1,650.00
015329	6/12/2023	Herron Todd White (WA) Pty Ltd	DCP Valuation Panel	4,235.00
015330	6/12/2023	Nashtec Auto Electrics	Repairs - P1943	135.00
015331	6/12/2023	Data #3 Limited	Acrobat Adobe Licence Renewal	69,297.60
015332	6/12/2023	All West Plant Hire	Hire of Equipment Landfill Site - Leachate Management System	180,182.87
015333	6/12/2023	Commercial Aquatics Australia	Service Pool Equipment AFAC	3,954.96
015334	6/12/2023	Beacon Equipment	Parts - Parks Minor Equipment	3,640.00
015335	6/12/2023	Forrest Road Fresh	Catering Various Events/Meetings	159.28
015336	6/12/2023	Sonic HealthPlus	Preplacement Medical	650.10
015337	6/12/2023	Museums Australia Inc	Membership Renewal	272.00
015338	6/12/2023	Greenfield Gardening	Landscape Maintenance Landfill Site	9,969.34
015339	6/12/2023	P W Sanders	Reimbursement of Communication Costs	79.99
015340	6/12/2023	Dept of Planning, Lands & Heritage	JDAP Development Application	6,003.00
015341	6/12/2023	Complete Office Supplies	Stationery	580.80
14/02/2024				Page 1 of 21

Accounts Paid and Submitted to Ordinary Council Meeting on 20 February 2024

Payments made between 01-Dec-2023 and 31-Dec-2023

Trans #	Date	Payee	Description	Amount
015342	6/12/2023	Big W	Library Resources	873.00
015343	6/12/2023	Dowsing Concrete	Blackspot Project Works - Railway Avenue	240,874.89
015344	6/12/2023	Mother Earth Gardening & Landscaping	Mulching/Verge Maintenance	1,936.00
015345	6/12/2023	Urbis Pty Ltd	Consultancy Services	27,500.00
015346	6/12/2023	Totally Workwear	Protective Clothing	583.25
015347	6/12/2023	Bistel Construction Pty Ltd	Refund Overpayment of BSL Levy	61.65
015348	6/12/2023	Avantgarde Technologies Pty Ltd	Veeam Cloud Connect Offsite Storage	4,213.00
015349	6/12/2023	Black Rubber Pty Ltd	Tyres - P537	2,920.40
015350	6/12/2023	Capital Recycling	Remove Sweepings Depot	3,211.72
015351	6/12/2023	Metro Filters	Clean Canopy & Fan - Piara Waters Pavilion	2,503.16
015352	6/12/2023	SCP Conservation And Land Management	Garrison Fencing - Gwynne Park	9,295.00
015353	6/12/2023	NBN Co Limited	NBN Relocation - Carradine Road	31,082.22
015354	6/12/2023	7 to 1 Photography	Photography Services	825.00
015355	6/12/2023	Westbuild Products Pty Ltd	Building Materials	648.23
015356	6/12/2023	Hi Tech Security WA Pty Ltd	Card Reader - Armadale Arena & Preventative Maintenance	3,549.05
015357	6/12/2023	The Amanda Young Foundation Ltd	Donation - AHG & PKR 2023	1,000.00
015358	6/12/2023	Down To Earth Training & Assessing	Staff Training	7,482.00
015359	6/12/2023	Programmed Skilled Workforce	Hire of Temporary Staff	20,937.05
015360	6/12/2023	Security Management Australasia Pty Ltd	RAID Hard Drives Replacement CCTV - AFAC	5,120.50
015361	6/12/2023	On Tap Plumbing & Gas Pty Ltd	Plumbing Services - Various Locations	2,480.62
015362	6/12/2023	Oracle CMS	After Hours Phone Service -November 2023	2,117.50
015363	6/12/2023	LD&D Australia Pty Limited	Refreshments Admin Building	505.40
015364	6/12/2023	Electek	Electrical Services - AFAC	858.00
015365	6/12/2023	West Tip Waste Control Pty Ltd	Greenwaste Collections Area	294,842.22
015366	6/12/2023	Blue Zoo Holdings Pty LTd	Consultancy Services	6,897.00
015367	6/12/2023	The Event Team (WA) Pty Ltd	Event Management - AHG & PKR 2023	6,000.50
015368	6/12/2023	Aussie Broadband Pty Ltd	NBN Services Various Sites	917.07
015369	6/12/2023	Prestige Catering	Catering Various Events/Meetings	1,972.80
015370	6/12/2023	QTM Pty Ltd	Hire of Traffic Controllers	23,499.94
015371	6/12/2023	Idom Maddington Pty Ltd	1 x Isuzu Ute D Max 4x4 (Replacement Vehicle for P1968)	44,266.50
015372	6/12/2023	P Bennett	Expenses Reimbursement	6.00
015373	6/12/2023	J Abbiss	Expenses Reimbursement	855.19
015374	6/12/2023	Southern Cross Protection Pty Ltd	Security Alarm Responses Various Sites	627.00
015375	6/12/2023	BCE Surveying Pty Ltd	Armadale Drone Survey	3,245.00
015376	6/12/2023	BrightMark Group Pty Ltd	Cleaning Services - Various Locations	114,254.94
015377	6/12/2023	Manda's Mini Indulges	Catering Various Events/Meetings	249.00
015378	6/12/2023	Bridgestone Australia Ltd	Tyres - P2001	565.95
015379	6/12/2023	Vault Protective Security Services	Security Services AFAC	1,342.69
015380	6/12/2023	Perth Better Homes	Shade Sail - Tipuana Park	6,386.60

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<i>Trans #</i>	<i>Date</i>	<i>Payee</i>	<i>Description</i>	<i>Amount</i>
015381	6/12/2023	Moray and Agnew	Legal Services	6,593.84
015382	6/12/2023	Kamal's Quarter Paella Pty Ltd	Catering Various Events/Meetings	3,168.00
015383	6/12/2023	Sandy Taylor Digital Marketing	Website Maintenance Armadale Visitors	703.79
015384	6/12/2023	Miracle Recreation Equipment	Repairs - Rossiter Playground	522.50
015385	6/12/2023	Tidy Up	Collection of Dumped Rubbish	4,840.00
015386	6/12/2023	Dell Financial Services Pty Ltd	Computer Equipment Leases	1,666.80
015387	6/12/2023	Harvey Norman AV/IT Armadale	Microwave - Depot	269.00
015388	6/12/2023	One Multi Pty Ltd	Sewer Pump Maintenance - AFAC	1,210.00
015389	6/12/2023	Maitland Consulting Group Pty Ltd	Consultancy Services	660.00
015390	6/12/2023	ChoiceOne Pty Ltd	Employment Recruitment Cost	10,625.49
015391	6/12/2023	NPB Security Australia Pty Ltd	Security Services - AHG & PKR 2023	12,947.00
015392	6/12/2023	Robert George King	Bee Hive Removal	200.00
015393	6/12/2023	Kidsafe Western Australia (Inc)	Service Child Restraint Demonstration	440.00
015394	6/12/2023	4Park Pty Ltd t/a Forpark Australia	Playground Equipment- Don Simmons Reserve	21,200.30
015395	6/12/2023	Central West Refrigeration	Repairs and Parts Water Coolers - AFAC	3,631.39
015396	6/12/2023	Brayco Commercial Pty Ltd	Furniture - AFAC Cafe	3,319.00
015397	6/12/2023	MM IT Consulting (WA) Pty Ltd	Consultancy Services	42,598.88
015398	6/12/2023	Insurance Smash Repairs	Repairs - P2032	803.99
015399	6/12/2023	Wash Work Canning Vale Pty Ltd	Wash Garbage Truck - AK16062	200.00
015400	6/12/2023	Entire Land Care Pty Ltd	Firebreak Upgrade	7,598.80
015401	6/12/2023	River Road Deli	Catering	450.00
015402	6/12/2023	The Trustee for Manji Vaghjiani Trust	Uniform Deposit - AFAC	1,790.25
015403	6/12/2023	Jade Marie Bryan	Expenses Reimbursement	205.43
015404	6/12/2023	Emma Stenhouse	Expenses Reimbursement	50.62
015405	6/12/2023	Audrey Lazaroo	Expenses Reimbursement	180.00
015406	6/12/2023	Donna Walker	Expenses Reimbursement	44.75
015407	6/12/2023	Jessica Paisley	Sporting Recreation and Development Donation	250.00
015408	6/12/2023	Rohitkumar Rameshbhai Prajapati	Crossover Subsidy	400.00
015409	6/12/2023	RB Studio	Bond Refund	500.00
015410	6/12/2023	Mathew Houlihan	Refund of Building Records Fee	198.00
015411	6/12/2023	Cindy Wong	Refund Library Meeting Room Fee	18.00
015412	6/12/2023	Jarrahdale Tavern	Volunteers - EOY Function	545.00
015413	6/12/2023	Andrew Robert Levett	Armadale Writers Award Prize	50.00
015414	6/12/2023	Joel Huey	Armadale Writers Award Prize	500.00
015415	6/12/2023	Kate Louise White	Armadale Writers Award Prize	50.00
015416	6/12/2023	Kate Hampton Jones	Armadale Writers Award Prize	50.00
015417	6/12/2023	Stefanie Koens	Armadale Writers Award Prize	750.00
015418	6/12/2023	Alison Davis	Armadale Writers Award Prize	50.00
015419	6/12/2023	Sam Cecins	Armadale Writers Award Prize	50.00

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015420	6/12/2023	Gemma Sidney	Armadales Writers Award Prize	50.00
015421	6/12/2023	Holli Ella Scott	Armadales Writers Award Prize	50.00
000297	7/12/2023	City of Armadale	Petty Cash Recoup	3,003.80
000298	7/12/2023	City of Armadale	Catering & Events Consumables	2,000.00
000299	7/12/2023	City of Armadale-BLSL	Petty Cash Recoup	134.80
015422	8/12/2023	Armadales Newsagency	Newspapers Armadales Library	984.86
015423	8/12/2023	Beaver Tree Services Aust Pty Ltd	Tree Maintenance - Various Locations	10,247.05
015424	8/12/2023	BP Australia Pty Ltd	Diesel Fuel Landfill	9,289.31
015425	8/12/2023	Civica Pty Ltd	Consultancy Services	66.00
015426	8/12/2023	Down Under Signs Pty Ltd	Corflute Signs - Various Locations	2,460.67
015427	8/12/2023	Ejan Communications	Install 2way - P573	423.50
015428	8/12/2023	Hays Personnel Services (Aust) Pty Ltd	Hire of Temporary Staff	6,685.62
015429	8/12/2023	JLR Pumps	Service Bore Pumps - Various Locations	18,729.70
015430	8/12/2023	Veolia Recycling and Recovery Pty Ltd	Recycling Collections Various Locations	116,350.49
015431	8/12/2023	Target Towing Service	Towing Charges	165.00
015432	8/12/2023	Water Corporation	Grease Arrestor - John Dunn Pavilion	1,180.60
015433	8/12/2023	Southside Mitsubishi	1 x MR Triton GLX-R (Replacement Vehicle for P1987)	40,628.11
015434	8/12/2023	E & MJ Rosher Pty Ltd	Parts - P436	4,891.57
015435	8/12/2023	Public Transport Authority of WA	Bus Shelter - Gracefield Boulevard	11,063.00
015436	8/12/2023	Onhold Magic Pty Ltd	Messages on Hold - December 2023	110.00
015437	8/12/2023	Institute of Public Works Aust(WA Division)	IPWEA Conference Attendances	1,150.00
015438	8/12/2023	Valvoline (Australia)	Fuels & Oils - Various Plant	101.79
015439	8/12/2023	Waterlogic Australia Pty Ltd	Hire of Water Fountain Champion Centre	392.91
015440	8/12/2023	Elliotts Filtration	Service Iron Filter Shipwreck Park	282.70
015441	8/12/2023	All West Plant Hire	Hire of Equipment Landfill Site - Leachate Management System	81,013.99
015442	8/12/2023	City of Armadale	Tfr Building Application Fees	1,317.50
015443	8/12/2023	Natural Area Management & Services	Improvement Work Bate Park	99,478.50
015444	8/12/2023	Superior Pak Pty Ltd	Parts - Various Plant	1,991.42
015445	8/12/2023	Commercial Aquatics Australia	Repair UV System - AFAC	627.00
015446	8/12/2023	Smart Colour Signs	Champion Centre Portraits	517.00
015447	8/12/2023	Vorgee Pty Ltd	Kiosk Retail Items	5,074.85
015448	8/12/2023	Dowsing Concrete	Construction of Concrete Crossovers	16,196.26
015449	8/12/2023	Mother Earth Gardening & Landscaping	Verge Works - Various Sites	1,179.75
015450	8/12/2023	UDLA	Design Review Panel	550.00
015451	8/12/2023	Paperbark Technologies Pty Ltd	Arboricultural Assessment	440.00
015452	8/12/2023	Totally Workwear	Protective Clothing	2,147.80
015453	8/12/2023	Alsco Pty Ltd	Sanitary Services - Creyk Park Pavilion	89.12
015454	8/12/2023	Quick Super	Superannuation Payment - Payroll	244,886.72
015455	8/12/2023	Datacom Systems (AU) Pty Ltd - WA Division	Microsoft 365 Additional Licences	5,245.19

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<i>Trans #</i>	<i>Date</i>	<i>Payee</i>	<i>Description</i>	<i>Amount</i>
015456	8/12/2023	Capital Recycling	Remove Sweepings Depot	2,384.25
015457	8/12/2023	Seisma Pty Ltd	Hire of Temporary Staff	32,842.05
015458	8/12/2023	Labourforce Impex Personnel Pty Ltd	Hire of Temporary Staff	1,899.15
015459	8/12/2023	Programmed Skilled Workforce	Hire of Temporary Staff	2,171.40
015460	8/12/2023	Graffiti Systems Australia	Remove Graffiti Various Locations	6,670.44
015461	8/12/2023	Holden Thomas Massimo Sheppard	Judging Services	550.00
015462	8/12/2023	LD&D Australia Pty Limited	Refreshments Depot	62.60
015463	8/12/2023	Contra-Flow Pty Ltd	Hire of Traffic Controllers	133,136.18
015464	8/12/2023	Iron Edge	Sporting Equipment - AFAC	1,294.53
015465	8/12/2023	KC Distributors (Aust) Pty Ltd	Protective Clothing	602.25
015466	8/12/2023	District Refrigeration & Airconditioning Pty Ltd	Degas Fridges/Freezers Landfill Site	1,105.50
015467	8/12/2023	Lions Club of Harrisdale Piara Waters Inc	Catering Various Events/Meetings	600.00
015468	8/12/2023	Qtm Pty Ltd	Hire of Traffic Controllers	8,673.48
015469	8/12/2023	Kylee Daye	Expenses Reimbursement	98.29
015470	8/12/2023	MDM Entertainment Pty Ltd	Library Resources	2,120.17
015471	8/12/2023	K Nicholson	Judging Services - Armadale Young Writer	550.00
015472	8/12/2023	B S Phipps	Reimbursement for Art Commission	4,400.00
015473	8/12/2023	Sandy Taylor Digital Marketing	Monthly Website Maintenance	330.00
015474	8/12/2023	Creative Soul Sessions Trust	Staff Training	819.00
015475	8/12/2023	Harvey Norman AV/IT Armadale	Computer Equipment	68.00
015476	8/12/2023	MB Traffic Planning & Management Pty Ltd	HVM Plan Development	1,980.00
015477	8/12/2023	ChoiceOne Pty Ltd	Hire of Temporary Staff	2,248.84
015478	8/12/2023	Classic Hire	Hire of Equipment	465.85
015479	8/12/2023	Examiner Newspapers (WA)	Advertising - Full Page Ad	1,210.00
015480	8/12/2023	Simply Perthfect	Social Media Management - November 2023	1,536.00
015481	8/12/2023	Frontline Technology Services Pty Ltd	AWS Services Migration & Management	14,592.80
015482	8/12/2023	Homebuyers Centre	Refund Security Deposit	800.00
015483	8/12/2023	Castledex Pty Ltd	Various Plant/Equipment - RKVBFBS	6,245.80
015484	8/12/2023	Talent International Pty Ltd	Hire of Temporary Staff	6,656.51
015485	8/12/2023	Global Synthetics Pty Ltd	Geosynthetics - Landfill Site	52,113.84
015486	8/12/2023	Positive Salary Packaging	Payroll Deductions PE 12.11.23	4,409.54
015487	8/12/2023	Total Eden trading as Nutrien Water	Parts	92.40
015488	8/12/2023	Camellia S Shwe	Piano Accompanist Fee	150.00
015489	8/12/2023	WA Renovations Pty Ltd t-a Evolution	Verge Bond Refund	400.00
015490	8/12/2023	Tania Juliette Park	Armadale Writers Award Prize	1,000.00
015491	8/12/2023	Ricupero Developments Pty Ltd	Refund BSL and Permit Fees	300.35
015492	8/12/2023	Hose-Pro International Pty Ltd	Hose Reel Assemblys RKBFB	540.00
015493	8/12/2023	Micrographic Engineering Services	Micrographic Engineering Scanner	10,566.00
015494	8/12/2023	Laura Wood	Sporting Recreation and Development Donation	250.00
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015495	8/12/2023	Laura Wood	Sporting Recreation and Development Donation	150.00
015496	8/12/2023	Niche Living Real Estate	Refund Rates Credit Balance	1,528.80
015497	8/12/2023	We Love Rentals	Refund Rates Credit Balance	544.71
015498	8/12/2023	Niche Living Real Estate	Refund of Rates Credit Balance - Property Sold	1,873.67
000300	12/12/2023	City of Armadale	Catering - Reconciliation Action Plan Lunch	1,000.00
015499	13/12/2023	Alinta Gas	Gas Charges	295.75
015500	13/12/2023	Allmark & Associates Pty Ltd	Name Badges - HR	1,375.00
015501	13/12/2023	ALS Library Services Pty Ltd	Library Resources	391.06
015502	13/12/2023	Arcus Refrigeration Service Pty Ltd	Mantova Shelving - John Dunn Pavilion	730.40
015503	13/12/2023	Armadale Lock & Key Service	Deadlock/Padlocks - John Dunn Hall	918.50
015504	13/12/2023	Beaver Tree Services Aust Pty Ltd	Mulching and Pruning Services	9,335.15
015505	13/12/2023	Browns Sweeping	High Pressure Cleaning	480.00
015506	13/12/2023	Gibbons Holden	Service - P2038	794.15
015507	13/12/2023	Hays Personnel Services (Aust) Pty Ltd	Hire of Temporary Staff	1,380.06
015508	13/12/2023	Lori's Fuel Station	Fuel & Oils Various Plant	10,814.98
015509	13/12/2023	Ixom Operations Pty Ltd	Chlorine Gas AFAC - Nov 23	4,764.02
015510	13/12/2023	Daimler Trucks Perth	Parts - FP1510	2,136.19
015511	13/12/2023	WAMRC of Highland Dancing Inc	Short Paid Invoice Balance	5.56
015512	13/12/2023	Water Corporation	Water Usage Charges	86.25
015513	13/12/2023	Westbooks	Library Resources	4,484.11
015514	13/12/2023	Synergy Energy	Electricity Charges	2,969.48
015515	13/12/2023	Southside Mitsubishi	Parts - P565	310.00
015516	13/12/2023	Gecko Contracting Turf & Landscaping	Garden Maintenance	6,561.50
015517	13/12/2023	Technology One Ltd	Consultancy Services	11,298.56
015518	13/12/2023	Repco Auto Parts	Parts - Depot Workshop	160.06
015519	13/12/2023	Serpentine Spring Water	Refreshments Landfill Site	209.00
015520	13/12/2023	Hema Maps Pty Ltd	Souvenirs - Armadale Visitors Centre	197.38
015521	13/12/2023	JB HIFI Group Pty Ltd (Armadale)	Computer Equipment	1,225.45
015522	13/12/2023	Modern Teaching Aids Pty Ltd	Various Items - Champion Centre	182.33
015523	13/12/2023	Wren Oil	Admin & Compliance Fee - 06.11.23	16.50
015524	13/12/2023	Ventura Home Group Pty Ltd	Refund Security Deposit	400.00
015525	13/12/2023	BGC Residential Pty Ltd	Refund Security Deposit	400.00
015526	13/12/2023	Porter Consulting Engineers	Consultancy Services	17,279.63
015527	13/12/2023	Elliotts Filtration	Service Iron Filter Lentara Park	320.10
015528	13/12/2023	Sunnyvale Plants	Gardening Products	467.63
015529	13/12/2023	Sonic HealthPlus	Preplacement Medical	501.60
015530	13/12/2023	Greenfield Gardening	Landscape Maintenance Landfill Site	8,657.59
015531	13/12/2023	Dept of Planning, Lands & Heritage	JDAP Development Application	6,260.00
015532	13/12/2023	Questamon Training Services	Staff Training	5,980.00
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Trans #	Date	Payee	Description	Amount
015533	13/12/2023	Height Safety Solutions	Access Ladders -Rossiter Pavilion	6,644.53
015534	13/12/2023	Carlisle Events Hire Pty Ltd	Hire of Equipment - CBC & CP 2023	10,821.80
015535	13/12/2023	Budget Rent a Car	Hire of Motor Vehicle	1,318.78
015536	13/12/2023	Mother Earth Gardening & Landscaping	Garden Maintenance	847.00
015537	13/12/2023	Totally Workwear	Protective Clothing	1,394.36
015538	13/12/2023	Scott Printers Pty Ltd	Printing - City Views	10,437.90
015539	13/12/2023	Datacom Systems (AU) Pty Ltd - WA Division	APC Smart Ups	12,091.19
015540	13/12/2023	Prestige Property Maintenance Pty Ltd	Mowing Services	15,856.50
015541	13/12/2023	Black Rubber Pty Ltd	Tyres - FP535	1,410.20
015542	13/12/2023	Turf Care WA Pty Ltd	Turf Renovations - Alfred Skeet Park	38,720.00
015543	13/12/2023	SCP Conservation And Land Management	Colourbond Rail - 7 Creagory Road	396.00
015544	13/12/2023	Stott & Hoare	Veritas Enterprise Vault	3,217.50
015545	13/12/2023	West Power Group Pty Ltd	Service Generator - Admin Carpark	381.70
015546	13/12/2023	Hi Tech Security WA Pty Ltd	Access Control Fobs - COA	14,770.25
015547	13/12/2023	Programmed Skilled Workforce	Hire of Temporary Staff	4,763.03
015548	13/12/2023	Bridge42 Pty Ltd	Consultancy Services	8,250.00
015549	13/12/2023	Quicklee Express Transport & Distribution	Courier Services - November 2022	563.20
015550	13/12/2023	Electek	Electrical Services - AFAC	1,457.50
015551	13/12/2023	Contra-Flow Pty Ltd	Hire of Traffic Controllers	47,394.28
015552	13/12/2023	West Tip Waste Control Pty Ltd	Greenwaste Collections Area 12 & 13	37,621.77
015553	13/12/2023	Rentokil Initial Pty Ltd	Sanitary Services AFAC	1,481.10
015554	13/12/2023	Paradigm Information Technology (IT)	Production Server Reconfiguration	5,544.00
015555	13/12/2023	JDS Building and Maintenance Services	Paving Repairs - Armadale Arena	5,813.50
015556	13/12/2023	Prestige Catering	Catering Various Events/Meetings	1,564.50
015557	13/12/2023	Qtm Pty Ltd	Hire of Traffic Controllers	1,324.40
015558	13/12/2023	WA Building Company	Refund Security Deposit	400.00
015559	13/12/2023	Cart 21 Cafe and Lunch Bar	Catering Various Events/Meetings	550.88
015560	13/12/2023	Agrimate	Garrison Fence Panels - Landfill Site	1,082.40
015561	13/12/2023	Southern Cross Protection Pty Ltd	Security Alarm Responses Various Sites	7,762.48
015562	13/12/2023	BCE Surveying Pty Ltd	Surveying Services	3,245.00
015563	13/12/2023	CDM Australia Pty. Ltd.	Stationery	11.00
015564	13/12/2023	Manda's Mini Indulges	Catering Various Events/Meetings	1,515.00
015565	13/12/2023	Australian Swim Schools Association Ltd	Seminar - AFAC	89.00
015566	13/12/2023	Bridgestone Australia Ltd	Tyres - P454	253.00
015567	13/12/2023	Nordic Fitness Equipment	Antibacterial Wipes - AFAC	2,380.00
015568	13/12/2023	Pirtek Canning Vale	Parts - Workshop Oil Bay Upgrade	7,857.41
015569	13/12/2023	Back Beach Co Pty Ltd	Kiosk Retail Items	1,808.40
015570	13/12/2023	Robert Walters Pty Ltd	Hire of Temporary Staff	5,495.16
015571	13/12/2023	The Pink Cafe (Kelmscott)	Catering Various Events/Meetings	320.00
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015572	13/12/2023	Austmag	Magnet Application	89.10
015573	13/12/2023	West Australian Alternative Energy	Release of Bond	800.00
015574	13/12/2023	GFG Temp Assist	Hire of Temporary Staff	26,578.97
015575	13/12/2023	Tidy Up	Collection of Dumped Rubbish	4,840.00
015576	13/12/2023	A Class Auto Electrical and Air Conditioning	Parts/Repairs - P480	396.00
015577	13/12/2023	Janet Whitfield	Laughter Yoga Workshop - Seniors Week	400.00
015578	13/12/2023	Eurotech Group Pty Ltd	A Frame - City of Canning	942.15
015579	13/12/2023	RMP Services Pty Ltd	Install Christmas Decorations	1,859.00
015580	13/12/2023	Robert George King	Removal Bee Hive	100.00
015581	13/12/2023	Finite Group APAC Pty Ltd	Hire of Temporary Staff	6,640.26
015582	13/12/2023	(A)POD Pty Ltd	Architectural Services	26,641.89
015583	13/12/2023	Homebuyers Centre	Refund Security Deposit	400.00
015584	13/12/2023	Wash Work Canning Vale Pty Ltd	Wash Garbage Truck - AK16472	280.00
015585	13/12/2023	Talent International Pty Ltd	Hire of Temporary Staff	631.13
015586	13/12/2023	Chamber of Commerce and Industry of WA	Business Lunch with Deputy Premier Tickets	300.00
015587	13/12/2023	Proline Contractors and Bensons	Asbestos Removal	478.50
015588	13/12/2023	CCGOF Pty Ltd T/As Uniforms West	Staff Uniforms - AFAC	4,628.25
015589	13/12/2023	Brooke Dunnell	Judging Services	550.00
015590	13/12/2023	Anglican Parish Of Kelmscott	Community Grant - 2023/24	2,750.00
015591	13/12/2023	Vision Surveys Consulting	Consultancy Services	61.65
015592	13/12/2023	Kidman Conveyancing Services	Refund of Settlement Payment - Paid Twice	1,451.27
000301	14/12/2023	City of Armadale	Prize Winners - Christmas Lights	1,500.00
000302	14/12/2023	City of Armadale-Kelmscott Library	Petty Cash Recoup	161.85
000303	14/12/2023	City of Armadale-Seville Grove Library	Petty Cash Recoup	182.35
000304	14/12/2023	City of Armadale-Aquatic Centre	Petty Cash Recoup	391.55
000305	14/12/2023	City of Armadale	Petty Cash Recoup	368.50
000306	14/12/2023	City of Armadale-Community Services	Petty Cash Recoup	293.50
015593	15/12/2023	Armadale Mower World	Parts - Parks Minor Equipment	578.52
015594	15/12/2023	Australian Services Union	Australian Services Union Payroll Deductions	701.50
015595	15/12/2023	DORMA Australia Pty Ltd	Repairs - Depot	1,056.00
015596	15/12/2023	Beaver Tree Services Aust Pty Ltd	Bee Hive Relocation & Tree Pruning	842.82
015597	15/12/2023	Browns Sweeping	Street Sweeping Various Sites	30,574.02
015598	15/12/2023	Child Support Agency	Child Support Deduction Payroll Deductions	2,409.34
015599	15/12/2023	City of Armadale-Social Club	Social Club (employee) Payroll Deductions	318.00
015600	15/12/2023	Landgate	Title Searches Planning - November 2023	30.50
015601	15/12/2023	Down Under Signs Pty Ltd	Signage - Workshop	291.50
015602	15/12/2023	Ejan Communications	Parts - FP561	579.70
015603	15/12/2023	Hays Personnel Services (Aust) Pty Ltd	Staff Recruitment Costs	16,563.13
015604	15/12/2023	LGRCEU	LGRCEU Payroll Deductions	449.62

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<i>Trans #</i>	<i>Date</i>	<i>Payee</i>	<i>Description</i>	<i>Amount</i>
015605	15/12/2023	Lori's Fuel Station	Unleaded Fuel Purchases	672.00
015606	15/12/2023	Ambius	Hire of Plants Admin - December 2023	2,237.81
015607	15/12/2023	Water Corporation	Water Service Charges	5,774.87
015608	15/12/2023	WA Reticulation Supplies	Parts - Landfill Standpipe	345.14
015609	15/12/2023	Gecko Contracting Turf & Landscaping	Streetscape Maintenance - Seville Grove	5,492.85
015610	15/12/2023	StrataGreen	Hardware - Parks and Gardens	308.00
015611	15/12/2023	Armadale City Concert Band	Entertainment - Carols by Candlelight	1,200.00
015612	15/12/2023	Officeworks Business Direct	Stationery	1,175.00
015613	15/12/2023	Sports Turf Technology Pty Ltd	Pulse Splitter - Various Reserves	1,603.91
015614	15/12/2023	Armadale Society of Artists (Inc)	Refund Hall/Key/Reserve Bond	1,000.00
015615	15/12/2023	S A D'Souza	Expenses Reimbursement	50.00
015616	15/12/2023	Western Power Networks	Design Fee Piara Waters Library	1,320.00
015617	15/12/2023	Michael Page International	Hire of Temporary Staff	2,379.19
015618	15/12/2023	SSB Pty Ltd	Refund Security Deposit	400.00
015619	15/12/2023	TJ Depiazzi & Sons	Playground Softfall - Champion Lakes	3,495.48
015620	15/12/2023	Plan E	Playground Renewal & Design	3,498.00
015621	15/12/2023	Commercial Aquatics Australia	Parts - AFAC	462.00
015622	15/12/2023	Beacon Equipment	Parts - P623	110.45
015623	15/12/2023	Rent A Fence Pty Ltd	Equipment Hire - John Dunn Pavilion	767.25
015624	15/12/2023	Jones Lang Lasalle (WA) Pty Ltd	Plumbing Services Orchard House	242.00
015625	15/12/2023	Sonic HealthPlus	Preplacement Medical	250.80
015626	15/12/2023	Bowden Tree Consultancy	Arboricultural Assessment	946.00
015627	15/12/2023	Carlisle Events Hire Pty Ltd	Hire of Equipment - AHG & PKR 2023	21,244.30
015628	15/12/2023	Acurix Networks Pty Ltd	Public WIFI Access Various Sites	5,438.25
015629	15/12/2023	Dowsing Concrete	Construction of Concrete Crossovers	32,747.35
015630	15/12/2023	Mother Earth Gardening & Landscaping	Turf/Garden Maintenance	3,520.00
015631	15/12/2023	EOS Electrical	Streetlight Repairs - Various Locations	268.40
015632	15/12/2023	ReNew Property Maintenance	Verge Maintenance Various Locations	15,840.00
015633	15/12/2023	JJ Richards & Sons Pty Ltd	Document Destruction Depot	17.60
015634	15/12/2023	E Fire & Safety	Safety Equipment/Evacuation Diagrams	920.70
015635	15/12/2023	Bisht Pty Ltd	Newspapers Seville Grove Library	78.00
015636	15/12/2023	Hi Tech Security WA Pty Ltd	CCTV Camera Maintenance	2,167.53
015637	15/12/2023	Bug Busters Pty Ltd	Pest Control Various Locations	16,219.55
015638	15/12/2023	J M Lyon	Expenses Reimbursement	2,016.46
015639	15/12/2023	Spectur Limited	Rental/Monitoring CCTV Camera	1,777.60
015640	15/12/2023	Electek	Electrical Services - AFAC	1,100.00
015641	15/12/2023	Run Energy Pty Limited	Consultancy Services	8,096.00
015642	15/12/2023	The Calapai Family Trust T/A Intellitrac	GPS Expenses Various Plant	1,856.80
015643	15/12/2023	Idom Maddington Pty Ltd	1 x Isuzu Ute D-Max 4x2 (Replacement Vehicle for P2001)	41,625.30

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<i>Trans #</i>	<i>Date</i>	<i>Payee</i>	<i>Description</i>	<i>Amount</i>
015644	15/12/2023	WA Building Company	Refund Security Deposit	400.00
015645	15/12/2023	The Rotary Club of Armadale Incorporated	Catering All Abilities Active Event	500.00
015646	15/12/2023	Raeburn Orchards	Gift Vouchers	100.00
015647	15/12/2023	R Sklarski	Reimbursement of Tuition Fees	173.50
015648	15/12/2023	S J McLeod	Expenses Reimbursement	412.40
015649	15/12/2023	Total Green Recycling	eWaste Recycling Landfill Site	3,341.51
015650	15/12/2023	ATO PAYG	Tax Deductions Payroll	407,895.00
015651	15/12/2023	Bridgestone Australia Ltd	Parts - FP2028	597.52
015652	15/12/2023	Pirtek Canning Vale	Parts - P1508	213.39
015653	15/12/2023	Vault Protective Security Services	Security Services AFAC	1,256.07
015654	15/12/2023	Rottnest Channel Swim Association Inc.	Rottnest Channel Swim Pack	300.00
015655	15/12/2023	Robert Walters Pty Ltd	Staff Recruitment Costs	7,218.44
015656	15/12/2023	The Pink Cafe (Kelmscott)	Catering Various Events/Meetings	220.00
015657	15/12/2023	Miracle Recreation Equipment	Park Bench - Marseille Park	3,960.00
015658	15/12/2023	Dell Financial Services Pty Ltd	Computer Equipment Leases	21,872.59
015659	15/12/2023	Carrisa Pty Ltd t/a Zircon Projects Pty Ltd	Refund Security Deposit	400.00
015660	15/12/2023	Rackman Australia	Equipment - Ranger Services	17,614.03
015661	15/12/2023	UGC Holdings Pty Ltd	Environment Weed Control	37,086.72
015662	15/12/2023	Veraison WA Pty Ltd	Consultancy Services	5,780.50
015663	15/12/2023	NPB Security Australia Pty Ltd	Security Services - CBC & CP 2023	8,208.75
015664	15/12/2023	KVS (WA) Pty Ltd	Fencing - Evelyn Gribble Storage Upgrade	3,594.00
015665	15/12/2023	Hochico Pty Ltd t/a Mild Bite	Catering Various Events/Meetings	1,000.00
015666	15/12/2023	Aminda Menaka Warnasooriya	Expenses Reimbursement	837.00
015667	15/12/2023	Agnes Novinda	Reimbursement of Tuition Fees	2,023.37
015668	15/12/2023	S. Sharukesan t/a The Curry Stand	Catering - EOY Staff Function	1,000.00
015669	15/12/2023	REmida Perth Inc	Prizes - AHG & PKR 2023	500.00
015670	15/12/2023	Brayco Commercial Pty Ltd	Benches/Sinks - Alfred Skeet Kitchen	5,230.00
015671	15/12/2023	Simone Stuart t/a Jitterbug Music Perth	Music Session Champion Centre	200.00
015672	15/12/2023	Frontline Technology Services Pty Ltd	AWS Network & Edge Security Upgrade	10,196.93
015673	15/12/2023	Alloy Design Pty Ltd	Supply and Install Handrails - AFAC	8,255.50
015674	15/12/2023	Marmun Mia-Mia Aboriginal Corporation	Entertainment - Carols by Candlelight	600.00
015675	15/12/2023	Insurance Smash Repairs	Repairs - FP2028	500.00
015676	15/12/2023	Arc Insights	Heritage Services	1,120.00
015677	15/12/2023	Eco Logical Australia Pty Ltd	Consultancy Services	22,682.00
015678	15/12/2023	Positive Salary Packaging	Payroll Deductions - P/E 26.11.23	5,158.68
015679	15/12/2023	Advance Press (2013) Pty Ltd	Equipment - Printing Services	3,410.00
015680	15/12/2023	Ability Gym Pty Ltd	All Activities Active Event Fee	905.94
015681	15/12/2023	Australian HVAC Services	Repair Airconditioner - Armadale Arena	412.50
015682	15/12/2023	Arbor Centre Group Pty Ltd	Tree Assessments & Relocations	5,357.00
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015683	15/12/2023	Byford Glass	Gate Hinges & Creche Gate Maintenance - AFAC	1,171.00
015684	15/12/2023	Carolyn Ryder	Expenses Reimbursement	113.90
015685	15/12/2023	David Ford	Expenses Reimbursement	176.39
015686	15/12/2023	Barrier Reef Pools Perth Pty Ltd	Refund BSL Levy - Withdrawn Application	61.65
015687	15/12/2023	Tamika Boylan Windass	Refund Swimming Booking	110.00
015688	15/12/2023	Jalisa Kneale	Bond Refund	200.00
015689	15/12/2023	Clifton Hills Primary School	Bond Refund	500.00
015690	15/12/2023	Thanasagren Moodley	Bond Refund	500.00
015691	15/12/2023	Bunnings Group Limited	Bond Refund	720.00
015692	15/12/2023	Barrier Reef Pools Perth Pty Ltd	Refund BSL Levy - Withdrawn Application	61.65
015693	15/12/2023	Daniel Schmidt	Crossover Subsidy	400.00
015694	15/12/2023	Welisarage Fernando	Crossover Subsidy	400.00
015695	15/12/2023	David Duignam	Expenses Reimbursement	125.00
015696	15/12/2023	Lorraine Ndebele	Rates Refund Credit Balance	2,034.97
015697	15/12/2023	Cameron Monk	Expenses Reimbursement	155.00
015698	18/12/2023	Quick Super	Superannuation Payment - Payroll	250,758.30
000307	20/12/2023	City of Armadale	Petty Cash Recoup	291.90
000308	20/12/2023	City of Armadale	Staff Retirement Gift	180.00
015699	20/12/2023	ALS Library Services Pty Ltd	Library Resources	1,014.44
015700	20/12/2023	Araluen Botanic Park Foundation (Inc)	Competition Prize	100.00
015701	20/12/2023	Armadale Mower World	Parts - Parks Minor Equipment	371.45
015702	20/12/2023	Construction Training Fund	CTF Levy - November 2023	63,985.63
015703	20/12/2023	Beaver Tree Services Aust Pty Ltd	Pruning/Stump Grinding	23,863.13
015704	20/12/2023	Bedforddale Volunteer Bushfire Brigade	Expenses Reimbursement	608.23
015705	20/12/2023	BP Australia Pty Ltd	Diesel Bulk Fuel Depot	39,084.32
015706	20/12/2023	Brook Marsh Pty Ltd	Surveying Services	3,300.00
015707	20/12/2023	Browns Sweeping	High Pressure Cleaning Jull Street Mall	480.00
015708	20/12/2023	Challis Liquor Store	Refreshments - Staff Christmas Function	3,431.92
015709	20/12/2023	Coca-Cola Amatil (Aust) Pty Ltd	Refreshments - Staff Christmas Function	2,424.78
015710	20/12/2023	Cornerstone Legal Pty Ltd	Legal Services	869.00
015711	20/12/2023	Dept Of Mines, Industry Regulation And Safety	BSL Levy - November 2023	87,745.82
015712	20/12/2023	Dept of Fire And Emergency Services	ESL Levy - 2nd Qtr 2023/24	3,706,266.43
015713	20/12/2023	Local Government Professionals Aust WA	Ignite Leadership Program	8,940.00
015714	20/12/2023	Metropolitan Cash Register Co	Heavy Duty Cash Drawer - AFAC	473.00
015715	20/12/2023	Murdoch University	Assessment Services - Roley Pools	9,314.80
015716	20/12/2023	P & G Body Builders Pty Ltd	Parts - P1528	1,127.50
015717	20/12/2023	Pure Air Filters	Clean Filters - Various Plant	217.80
015718	20/12/2023	Daimler Trucks Perth	Parts - Various Plant	945.91
015719	20/12/2023	Total Packaging (WA) Pty Ltd	Cleaning Materials	3,432.00
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015720	20/12/2023	WA Hino Sales & Service	Parts - P538	2,182.94
015721	20/12/2023	Water Corporation	Water Usage Charges	2,450.88
015722	20/12/2023	Westbooks	Library Resources	159.19
015723	20/12/2023	Synergy Energy	Electricity Charges	9,611.09
015724	20/12/2023	Bladon WA	Towels Bulk Purchase	9,075.00
015725	20/12/2023	St John Ambulance WA Ltd	First Aid Services - CBC & CP 2023	1,097.25
015726	20/12/2023	Seek Limited	Advertising - November 2023	7,303.73
015727	20/12/2023	Blue Tang (WA) Pty Ltd atf The Reef Unit Trust	Consultancy Services	3,456.20
015728	20/12/2023	Blueprint Homes (WA) Pty Ltd	Refund Security Deposit	1,600.00
015729	20/12/2023	Dale Alcock Homes Pty Ltd	Refund Security Deposit	800.00
015730	20/12/2023	Modern Teaching Aids Pty Ltd	Various Resources - Champion Centre	654.39
015731	20/12/2023	Wren Oil	Admin & Compliance Fee - 15.11.23	16.50
015732	20/12/2023	Ventura Home Group Pty Ltd	Refund Security Deposit	2,800.00
015733	20/12/2023	SSB Pty Ltd	Refund Security Deposit	1,600.00
015734	20/12/2023	City of Armadale	Tfr Building Application Fees	61.65
015735	20/12/2023	Affordable Living Homes	Refund Security Deposit	800.00
015736	20/12/2023	J-Corp Pty Ltd - Homestart	Refund Security Deposit	800.00
015737	20/12/2023	Summit Homes Group	Refund Security Deposit	400.00
015738	20/12/2023	Beacon Equipment	Parts - Parks and Gardens	4,357.00
015739	20/12/2023	Forrest Road Fresh	Catering Various Events/Meetings	978.25
015740	20/12/2023	Sonic HealthPlus	Preplacement Medicals	893.20
015741	20/12/2023	Smart Colour Signs	Parking Permit Stickers 2024	225.50
015742	20/12/2023	Better Pets and Gardens Kelmscott	Dog/Cat Food - Pound	639.25
015743	20/12/2023	Big W	Catering Various Events/Meetings	317.26
015744	20/12/2023	Dowsing Concrete	Blackspot Project Works - Nicholson Road and Ranford Road	437,344.26
015745	20/12/2023	Entertainment Bank	Entertainment - CBC & CP 2023	4,691.50
015746	20/12/2023	Bennelongia Pty Ltd	Mosquito Identification - November 2023	1,526.91
015747	20/12/2023	Thomson Reuters (Professional) Aust Ltd	E-Recruitment Solutions	440.00
015748	20/12/2023	Datacom Systems (AU) Pty Ltd - WA Division	Microsoft 365 Licences	1,049.66
015749	20/12/2023	Taman Diamond Tool Solutions	Minor Equipment - Civil Works	572.00
015750	20/12/2023	Downings Electrical Service	Electrical Services - Meyer Reserve	3,403.40
015751	20/12/2023	SCP Conservation And Land Management	Colourbond Fencing - 7 Cilantro Way	462.00
015752	20/12/2023	7 to 1 Photography	Photography Services	847.00
015753	20/12/2023	Aveling Homes Pty Ltd	Refund Security Deposit	400.00
015754	20/12/2023	Pure Homes Pty Ltd	Refund Security Deposit	2,000.00
015755	20/12/2023	ThermalScope	Thermal Imaging Surveys - Administration	627.00
015756	20/12/2023	Hi Tech Security WA Pty Ltd	Preventative Maintenance CCTV - Various Locations	6,295.30
015757	20/12/2023	Programmed Skilled Workforce	Hire of Temporary Staff	1,737.12
015758	20/12/2023	Graffiti Systems Australia	Remove Graffiti Various Locations	2,278.46
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Trans #	Date	Payee	Description	Amount
015759	20/12/2023	Bug Busters Pty Ltd	Pest Control - Admin Building	465.00
015760	20/12/2023	Prime Projects Construction Pty Ltd	Refund Security Deposit	400.00
015761	20/12/2023	LD&D Australia Pty Limited	Refreshments Admin Building	343.36
015762	20/12/2023	Slavin Architects Pty Ltd	Superintendent Services	3,520.00
015763	20/12/2023	Spectur Limited	Rental/Monitoring CCTV Camera	993.30
015764	20/12/2023	Run Energy Pty Limited	Gas & Flare Maintenance Landfill Site	4,103.65
015765	20/12/2023	Contra-Flow Pty Ltd	Traffic Management - Rowley Road	435.73
015766	20/12/2023	Nunki Antaresia - Fun Faces Perth	Entertainment - Christmas Parade 2023	200.00
015767	20/12/2023	Mall Managers WA Pty Ltd	Marketing Promotion Shopping Centre	880.00
015768	20/12/2023	Katherine John Entertainment (KJE)	Entertainment - EOY Christmas Function	5,131.50
015769	20/12/2023	V Hansen	Consultancy Services and Welcome Baby to Country Gift Packs	7,000.00
015770	20/12/2023	Prestige Catering	Catering Various Events/Meetings	963.90
015771	20/12/2023	QTM Pty Ltd	Hire of Traffic Controllers	4,915.90
015772	20/12/2023	WA Building Company	Refund Security Deposit	2,800.00
015773	20/12/2023	First Homebuilders Pty Ltd	Refund Security Deposit	400.00
015774	20/12/2023	Southern Cross Protection Pty Ltd	Security Alarm Responses Various Sites	7,399.48
015775	20/12/2023	MDM Entertainment Pty Ltd	Library Resources	830.85
015776	20/12/2023	Soils Aint Soils Pty Ltd	White Sand Supplies	1,772.99
015777	20/12/2023	B Hartley	Choir Coordination -CBC 2023	200.00
015778	20/12/2023	Manda's Mini Indulges	Catering Various Events/Meetings	95.00
015779	20/12/2023	Event Personnel Australia ATF EPA Trust	Event Crew - CBC & CP 2023	1,351.77
015780	20/12/2023	Payroll Edge Consulting	Consultancy Services	4,455.00
015781	20/12/2023	Bridgestone Australia Ltd	Tyres - P2017	1,111.33
015782	20/12/2023	Pirtek Canning Vale	Parts - Depot Workshop	880.58
015783	20/12/2023	Norda Architects Pty Ltd	Consultancy Services	3,740.00
015784	20/12/2023	Armadaale Liquor Pty Ltd	Refreshments	550.00
015785	20/12/2023	Robert Walters Pty Ltd	Hire of Temporary Staff	5,435.52
015786	20/12/2023	LARPWest	Entertainment - AHG & PKR 2023	500.00
015787	20/12/2023	Andantino Pty Ltd T/A Outdoor World	Refund Security Deposit	400.00
015788	20/12/2023	The Pink Cafe (Kelmescott)	Catering Various Events/Meetings	430.00
015789	20/12/2023	Classic Home & Garage Innovations Pty Ltd	Refund Security Deposit	400.00
015790	20/12/2023	Ideal Homes Pty Ltd	Refund Security Deposit	800.00
015791	20/12/2023	ATC Work Smart INC	Hire of Trainee	236.94
015792	20/12/2023	Austmag	Stationery	38.50
015793	20/12/2023	HVG Graphics Pty Ltd	Stationery - Printing Scrvices	385.00
015794	20/12/2023	WML Consultants Pty Ltd	Superintendent Services	1,454.75
015795	20/12/2023	Harvey Norman AV/IT Armadale	White Goods - RKVBFB	1,650.00
015796	20/12/2023	Lauren Jayne Tilly	Expenses Reimbursement	147.15
015797	20/12/2023	Eurotech Group Pty Ltd	Stationery - Printing Scrvices	164.96

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Trans #	Date	Payee	Description	Amount
015798	20/12/2023	Celebration Homes	Refund Security Deposit	800.00
015799	20/12/2023	Four Landscape Studio Pty Ltd	Consultancy Services	7,573.50
015800	20/12/2023	Chindarsi Architects Pty Ltd	Design Review Panel	495.00
015801	20/12/2023	Examiner Newspapers (WA)	Advertising - Full Page Ad	770.00
015802	20/12/2023	Metro Water Supply	Water Supply Landfill Site	990.00
015803	20/12/2023	Frontline Technology Services Pty Ltd	COA Network Improvement Works - ICT	5,023.19
015804	20/12/2023	Homebuyers Centre	Refund Security Deposit	400.00
015805	20/12/2023	Marmun Mia-Mia Aboriginal Corporation	End of Year Thankyou Event Gifts	750.00
015806	20/12/2023	MM IT Consulting (WA) Pty Ltd	Windows SOE Development -ICT	16,310.25
015807	20/12/2023	East West Ceramics Pty Ltd	Concrete Decking - John Dunn Pavilion	111.55
015808	20/12/2023	Insurance Smash Repairs	Repairs - FP 549	1,547.73
015809	20/12/2023	BGC Housing Group t/as J-Corp Pty Ltd	Refund Security Deposit	400.00
015810	20/12/2023	Civil Engineering Assignments	Consultancy Services	1,677.50
015811	20/12/2023	Don's Carpets Pty Ltd	Carpet Tiles - John Dunn Pavilion	620.00
015812	20/12/2023	WA Commercial Appliances	Repair Dishwasher - AFAC	275.00
015813	20/12/2023	Steve Moreschini	Expenses Reimbursement	218.20
015814	20/12/2023	Entire Land Care Pty Ltd	Fire Mitigation Works - Various Locations	26,796.00
015815	20/12/2023	The Trustee for Manji Vaghjiani Trust	Staff Uniforms	1,789.70
015816	20/12/2023	UE Tech Pty Ltd	Monitor CRMS Subscription - ICT	19,386.40
015817	20/12/2023	Elite Transport t/as Entour Production Group	Hire of Equipment - CBC 2023	33,891.00
015818	20/12/2023	Auslan Stage Left	Interpreting Services - CBC 2023	825.00
015819	20/12/2023	Nobuo Hara	CBC Translation & Tutorials	1,275.00
015820	20/12/2023	Agility Rehabilitation	Rehab Membership Refund	384.00
015821	20/12/2023	Leigh Amoraal	Membership Refund AFAC	41.00
015822	20/12/2023	Antonio Domenico Lombardo	Kerb Bond Refund	400.00
015823	20/12/2023	Louvre Shade	Kerb Bond Refund	400.00
015824	20/12/2023	Harjinder Singh Dhindsa	Crossover Subsidy	400.00
015825	20/12/2023	LukeThomas	Crossover Subsidy	400.00
015826	20/12/2023	Sharon Lorejo	Crossover Subsidy	400.00
015827	20/12/2023	Indra Tumundo	Crossover Subsidy	400.00
015828	20/12/2023	Peter McLernon	Crossover Subsidy	400.00
015829	20/12/2023	Cassandra Carr	Crossover Subsidy	400.00
015830	20/12/2023	Russell Building Approvals	Verge Bond Refund	400.00
015831	20/12/2023	Patrick Anthony Burke	Crossover Subsidy	400.00
015832	20/12/2023	Angelique Harmon	Crossover Subsidy	400.00
015833	20/12/2023	Brijesh Soni	Crossover Subsidy	400.00
015834	20/12/2023	Nexus Home Improvements Pty Ltd	Kerb Bond Refund	400.00
015835	20/12/2023	Sahar Al Janaby	Membership Refund AFAC	33.00
015836	20/12/2023	Luca Construct Pty Ltd	Verge Bond Refund	400.00

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Accounts Paid and Submitted to Ordinary Council Meeting on 20 February 2024

Payments made between 01-Dec-2023 and 31-Dec-2023

Trans #	Date	Payee	Description	Amount
015837	20/12/2023	Nicole McCarthy	Sporting Recreation and Development Donation	250.00
015838	22/12/2023	Able Blind Repairs	Roller Blinds - Creyk Park Meeting Room	1,994.00
015839	22/12/2023	ALS Library Services Pty Ltd	Library Resources	1,637.53
015840	22/12/2023	Armada Lock & Key Service	Restricted Keys and Locks/Padlocks Replace	2,466.00
015841	22/12/2023	DORMA Australia Pty Ltd	Service Auto Doors	616.00
015842	22/12/2023	Baileys Fertilisers	Gardening Products	21,916.40
015843	22/12/2023	Beaver Tree Services Aust Pty Ltd	Tree Pruning and Mulching Services - Various Locations	67,930.39
015844	22/12/2023	BOC Gases Australia Limited	Dry Ice - December 2023	47.03
015845	22/12/2023	BP Australia Pty Ltd	Diesel Fuel Landfill	7,699.58
015846	22/12/2023	Burgess Rawson (WA) Pty Ltd	Water Usage Charges	152.90
015847	22/12/2023	Coates Hire	Hire of Equipment - CBC & CP 2023	4,324.63
015848	22/12/2023	WINC Australia Pty Ltd	Cleaning Materials	19,845.19
015849	22/12/2023	Landgate	GRV Valuations G2023/22	1,550.38
015850	22/12/2023	Dept of Transport	Motor Vehicle Searches - November 2023	118.80
015851	22/12/2023	Down Under Signs Pty Ltd	Coreflute Signs - Various Locations	1,785.40
015852	22/12/2023	Hays Personnel Services (Aust) Pty Ltd	Hire of Temporary Staff	14,648.61
015853	22/12/2023	Heavy Automatics WA Pty Ltd	Fuels & Oils - Various Plant	2,803.57
015854	22/12/2023	LD Total	Mowing Services - Various Locations	18,377.04
015855	22/12/2023	Local Government Professionals Aust WA	Staff Training	3,300.00
015856	22/12/2023	Lori's Fuel Station	Fuel & Oils Various Plant	7,930.35
015857	22/12/2023	Major Motors Pty Ltd	Parts - P637	138.07
015858	22/12/2023	Ixom Operations Pty Ltd	Service Fee Chlorine Gas - November 2023	284.41
015859	22/12/2023	P & G Body Builders Pty Ltd	Parts - P1555	181.50
015860	22/12/2023	Downer EDI Works Limited	Asphalt Works & Traffic Control - Rails Crescent	232,864.56
015861	22/12/2023	Prosser 2015 Pty Ltd	Parts - P606	117.74
015862	22/12/2023	Veolia Recycling and Recovery Pty Ltd	Facility Bin Empties Various Sites	4,030.03
015863	22/12/2023	Sunny Industrial Brushware Pty Ltd	Parts - P237/P238	2,389.20
015864	22/12/2023	WALGA	E Learning Subscription	869.00
015865	22/12/2023	Water Corporation	Water Usage Charges	19,865.27
015866	22/12/2023	Westbooks	Library Resources	1,995.78
015867	22/12/2023	Synergy Energy	Electricity Charges	24,420.51
015868	22/12/2023	Work Clobber	Protective Clothing	748.75
015869	22/12/2023	Wurth Australia Pty Ltd	Parts - Depot Workshop	4,778.40
015870	22/12/2023	WA Reticulation Supplies	Parts - P407	136.55
015871	22/12/2023	Gecko Contracting Turf & Landscaping	Verge Maintenance and Slashing Works - Various Locations	171,540.88
015872	22/12/2023	Bladon WA	Promotional Materials - AFAC	1,922.25
015873	22/12/2023	Apace Aid Incorporated	Gardening Products	2,747.00
015874	22/12/2023	Hello World	Airfare/Accommodation Conference	2,962.00
015875	22/12/2023	AV Truck Services Pty Ltd	Parts - P535	8,438.90
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Payments made between 01-Dec-2023 and 31-Dec-2023

Trans #	Date	Payee	Description	Amount
015876	22/12/2023	Bunnings Building Supplies Pty Ltd	Hardware Consumables	12,567.86
015877	22/12/2023	E & MJ Rosher Pty Ltd	Parts - P438/P460/P461/P462	778.61
015878	22/12/2023	Seek Limited	Advertising	961.68
015879	22/12/2023	Paper-Pak	Corporate Library Resources	81.82
015880	22/12/2023	StrataGreen	Gardening Products	4,625.19
015881	22/12/2023	Toolmart	Parts - Depot Shed	2,222.10
015882	22/12/2023	Westzone Enterprises Pty Ltd	Rent/Outgoings Armadale Library	58,865.48
015883	22/12/2023	IW Projects Pty Ltd	Consultancy Services	5,928.45
015884	22/12/2023	Urban Development Inst of Australia	2024 State Conference	2,980.00
015885	22/12/2023	Parkland 1998 Pty Ltd	1 x Mazda CX8 (Replacement Vehicle for P2006)	41,418.66
015886	22/12/2023	Western Power Networks	Design Fee MP209542	7,920.00
015887	22/12/2023	RSEA Pty Ltd	Protective Clothing	3,209.69
015888	22/12/2023	Truck Centre (WA) Pty Ltd	Parts and Repairs - Various Plant	35,767.36
015889	22/12/2023	Tactile Indicators (Perth) Pty Ltd	Tactiles - John Dunn Pavilion	1,910.00
015890	22/12/2023	Modern Teaching Aids Pty Ltd	Library Resources	5,554.89
015891	22/12/2023	Wren Oil	Admin & Compliance Fee - 27.11.23	16.50
015892	22/12/2023	Sercul Inc	Drainage & Living Steam Maintenance Works Quarterly	50,048.50
015893	22/12/2023	Valvoline (Australia)	Fuels & Oils - Various Plant	10,307.75
015894	22/12/2023	Nashtec Auto Electrics	Parts - P1518	1,116.40
015895	22/12/2023	Cohunu Koala Park	Wildflower Presentation - Kelmscott Show	2,450.00
015896	22/12/2023	Ricoh Australia Pty Ltd	Photocopier Usage	5,046.99
015897	22/12/2023	Elliotts Filtration	Filter Compound Door	6,791.40
015898	22/12/2023	Fulton Hogan Industries Pty Ltd	EZ Street Pothole Repair	7,642.80
015899	22/12/2023	All West Plant Hire	Hire of Equipment Landfill Site - Leachate Management System	104,079.97
015900	22/12/2023	City of Armadale	Building Application Fees	171.65
015901	22/12/2023	Programmed Property Services Pty Ltd	Grounds Maintenance AFAC - November 2023	24,739.65
015902	22/12/2023	Natural Area Management & Services	Works - Bate Park	2,318.80
015903	22/12/2023	Global Spill Control	Spill Kits	812.39
015904	22/12/2023	Superior Pak Pty Ltd	Parts - P1509/P1514/P1515/P1519	824.89
015905	22/12/2023	Trugrade Pty Ltd	Graffiti Removal Materials	1,215.50
015906	22/12/2023	Public Libraries WA Inc	Summer Reading Quest - Stamps	102.52
015907	22/12/2023	Commercial Aquatics Australia	Parts and Pool Plant Maintenance - AFAC	6,677.46
015908	22/12/2023	Beacon Equipment	Parts - P997	372.90
015909	22/12/2023	Rent A Fence Pty Ltd	Hire of Mesh Panels Guerin Park	5,676.00
015910	22/12/2023	Tyrecycle Pty Ltd	Collection of Tyres - Landfill	8,746.45
015911	22/12/2023	Sonic HealthPlus	Preplacement Medicals	915.20
015912	22/12/2023	Bowden Tree Consultancy	Arboricultural Assessment	1,441.00
015913	22/12/2023	Greenfield Gardening	Landscape Maintenance Landfill Site	11,368.56
015914	22/12/2023	Smart Colour Signs	Staff Parking Permits	225.50
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Trans #	Date	Payee	Description	Amount
015915	22/12/2023	Vanguard Press	Brochure Display/Transport/Storage	531.17
015916	22/12/2023	Complete Office Supplies	Stationery	8,568.07
015917	22/12/2023	Clean Cloth Cotton Traders	Bags of Rags	497.48
015918	22/12/2023	Height Safety Solutions	Roof Access Inspections	1,727.00
015919	22/12/2023	ELM (WA) Pty Ltd	Mowing Services - Champion Drive	3,608.00
015920	22/12/2023	Horizon West Landscape & Irrigation	Irrigation Maintenance Various Sites	14,798.96
015921	22/12/2023	Carlisle Events Hire Pty Ltd	Hire of Equipment	10,934.00
015922	22/12/2023	Vorgee Pty Ltd	Kiosk Retail Items	4,880.52
015923	22/12/2023	Dowsing Concrete	Construction of Concrete Crossovers	112,037.54
015924	22/12/2023	Mother Earth Gardening & Landscaping	Stain Park Furniture	6,812.30
015925	22/12/2023	Create It	Time Lapse Camera Maintenance & Management	1,963.50
015926	22/12/2023	Aveling Training & Consulting	Staff Training	595.00
015927	22/12/2023	Paperbark Technologies Pty Ltd	Arbor Reports - Admin Centre	2,820.00
015928	22/12/2023	Totally Workwear	Protective Clothing	1,082.16
015929	22/12/2023	Alsco Pty Ltd	Anti Fatigue Mats Landfill Site	5,214.71
015930	22/12/2023	Bollig Design Group Pty Ltd	Noise Modelling Morgan Park Pavilion	2,783.00
015931	22/12/2023	ReNew Property Maintenance	Garden Maintenance Various Reserves	6,600.00
015932	22/12/2023	Datacom Systems (AU) Pty Ltd - WA Division	Computer Equipment	24,130.01
015933	22/12/2023	Bistel Construction Pty Ltd	Construction Works RKBFBFS	145,327.72
015934	22/12/2023	Veris Australia Pty Ltd	Blackspot Surveying Project	1,967.46
015935	22/12/2023	Prestige Property Maintenance Pty Ltd	Slashing Works	814.00
015936	22/12/2023	E Fire & Safety	Evacuation Diagrams	110.00
015937	22/12/2023	Black Rubber Pty Ltd	Tyres - P1508	3,192.70
015938	22/12/2023	Turf Care WA Pty Ltd	Fertiliser Application & Debris Removal - Various Locations	55,564.30
015939	22/12/2023	Downings Electrical Service	Electrical Services - Various Locations	19,648.80
015940	22/12/2023	Pumps Australia Pty Ltd	Parts - P1510	137.50
015941	22/12/2023	WA Structural Consulting Engineers P/L	Consultancy Services	3,355.00
015942	22/12/2023	Talis Consultants	Consultancy Services	1,358.50
015943	22/12/2023	The Workwear Group	Staff Uniforms	400.15
015944	22/12/2023	Great Lakes Community Resources Inc	Mattress Collections Landfill Site	8,940.80
015945	22/12/2023	Paramount Electrical Services	Electrical Services - Various Locations	43,489.69
015946	22/12/2023	West Power Group Pty Ltd	Service Generator - Admin Carpark	381.70
015947	22/12/2023	Instant Products Group	Hire of Equipment Landfill Site	376.61
015948	22/12/2023	TANKS2GO	Self Bunded Fuel Tanks Depot	1,018.01
015949	22/12/2023	Instant Products Hire	Hire of Equipment Landfill Site	2,082.96
015950	22/12/2023	Hi Tech Security WA Pty Ltd	Access Control - Seville Grove Library	5,361.68
015951	22/12/2023	Programmed Skilled Workforce	Hire of Temporary Staff	5,926.44
015952	22/12/2023	Security Management Australasia Pty Ltd	Preventative Maintenance CCTV Cameras CBD	6,413.00
015953	22/12/2023	Retro Roads	Pavement Marking and Road Spotting - Various Locations	5,891.34
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Trans #	Date	Payee	Description	Amount
015954	22/12/2023	JB Hi-Fi-Commercial	Computer Equipment	2,003.06
015955	22/12/2023	BJ Ball	Stationery	4,512.14
015956	22/12/2023	Supercivil Pty Ltd	Asphalt - Landfill Weighbridge	23,317.28
015957	22/12/2023	Graffiti Systems Australia	Remove Graffiti Various Locations	2,394.45
015958	22/12/2023	Bridge42 Pty Ltd	Superintendent Services	8,250.00
015959	22/12/2023	Battery World Armadale	Parts - P1928	671.00
015960	22/12/2023	On Tap Plumbing & Gas Pty Ltd	Plumbing Services - Various Locations	79,510.05
015961	22/12/2023	Wastech Engineering	Service - P1521	379.50
015962	22/12/2023	Bug Busters Pty Ltd	Pest Control - AFAC	2,382.88
015963	22/12/2023	Horizon West Landscape Constructions	Borello Park - Construction Works	66,837.10
015964	22/12/2023	United In Diversity WA Inc	Social Priorities Service Agreement	7,010.40
015965	22/12/2023	NewGround Water Services	Bore Pumps & Retic Installation/Repairs	29,101.60
015966	22/12/2023	Element Advisory Pty Ltd	Design Review Panel	687.50
015967	22/12/2023	Sea Containers WA Pty Ltd	Hire of Container History House Museum	192.50
015968	22/12/2023	Spectur Limited	Camera Rental Fee - Nov - Dec 2023	2,976.60
015969	22/12/2023	Electek	Electrical Services - AFAC	869.00
015970	22/12/2023	Run Energy Pty Limited	Consultancy Services	3,025.00
015971	22/12/2023	Agent Sales & Services Pty Ltd	Pool Chemicals	5,790.40
015972	22/12/2023	Blue Zoo Holdings Pty Ltd	Consultancy Services	3,726.80
015973	22/12/2023	Geared Construction Pty Ltd	Construction Works Piara Waters Library	246,182.07
015974	22/12/2023	A Floral Moment	Remembrance Day - Floral	80.00
015975	22/12/2023	Paradigm Information Technology (IT)	Archive Store Configurations - ICT	1,349.04
015976	22/12/2023	West Coast Commercial Industries	Changeroom Supplies - AFAC	1,945.79
015977	22/12/2023	Perrott Painting Maintenance Contract Pty Ltd	Painting Services - Springdale Pavilion	9,363.20
015978	22/12/2023	Intelife Group Limited	Clean BBQ's Various Locations	1,559.53
015979	22/12/2023	JDS Building and Maintenance Services	Louvres and Security Screens - Landfill Site	17,613.20
015980	22/12/2023	Valspar Paint (Australia) Pty Ltd	Graffiti Removal Materials	581.50
015981	22/12/2023	Remondis Australia Pty Ltd	Cardboard Collections - November 2023	1,051.42
015982	22/12/2023	Professional Cabling Services	Survey/Geology Report	26,697.00
015983	22/12/2023	TPG Network Pty Ltd	Ethernet Service Depot - November 2023	6,856.30
015984	22/12/2023	GPC Asia Pacific Pty Ltd T/A Cova	Parts - Depot Workshop	2,663.68
015985	22/12/2023	Prestige Catering	Catering Various Events/Meetings	1,961.60
015986	22/12/2023	Trillion Trees Australia	Plant Supply and Technical Support	15,140.63
015987	22/12/2023	The Trustee For PSCP Investment Trust	Trim/Fold Brochures	553.30
015988	22/12/2023	Instant Windscreens	Parts - P469	1,688.00
015989	22/12/2023	Action Glass & Aluminium	Repair Broken Panel	727.10
015990	22/12/2023	QTM Pty Ltd	Hire of Traffic Controllers	9,656.32
015991	22/12/2023	Southern Educational Resources Pty Ltd	3D Printer - Armadale Library	997.39
015992	22/12/2023	Rosmech Sales & Service Pty Ltd	Parts - P237	1,953.84
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Trans #	Date	Payee	Description	Amount
015993	22/12/2023	Great Aussie Patios	Refund BSL Levy - Withdrawn Application	61.65
015994	22/12/2023	Southern Bins Pty Ltd	Hire of Skip Bin	7,805.00
015995	22/12/2023	Lucas Annese	Expenses Reimbursement	13.63
015996	22/12/2023	Southern Cross Protection Pty Ltd	Security Patrols & Alarm Responses - Various Locations	13,898.29
015997	22/12/2023	Corsign WA Pty Ltd	Various Signage and Line Marking Tape	8,499.04
015998	22/12/2023	MDM Entertainment Pty Ltd	Library Resources	1,020.20
015999	22/12/2023	Marshall Beattie Automation	Preventative Maintenance - AFAC	1,262.80
016000	22/12/2023	Perth Hydraulic Centre	Parts - P1518	59.40
016001	22/12/2023	BrightMark Group Pty Ltd	Cleaning Services - Various Locations	133,958.54
016002	22/12/2023	CDM Australia Pty. Ltd.	Photocopier Usage	55.01
016003	22/12/2023	D P Gamage	Expenses Reimbursement	376.00
016004	22/12/2023	Jenny Gleeson Coaching & Consulting	Consultancy Services	7,672.50
016005	22/12/2023	Manda's Mini Indulges	Catering Various Events/Meetings	1,790.00
016006	22/12/2023	Total Green Recycling	eWaste Recycling Landfill Site	4,888.58
016007	22/12/2023	Payroll Edge Consulting	Consultancy Services	990.00
016008	22/12/2023	Bridgestone Australia Ltd	Tyres - P504	60.06
016009	22/12/2023	Penske Australia	Parts - P534/P535/P536/P537	5,329.36
016010	22/12/2023	Swan Group WA Pty Ltd	Construction Works Roleystone Theatre	329,105.88
016011	22/12/2023	Greenlite Electrical Contractors Pty Ltd	Electrical Services - Various Locations	16,240.91
016012	22/12/2023	Pirtek Canning Vale	Parts - P1511	8,408.29
016013	22/12/2023	Robert Walters Pty Ltd	Hire of Temporary Staff	3,034.70
016014	22/12/2023	The Pink Cafe (Kelmscott)	Catering Various Events/Meetings	137.50
016015	22/12/2023	Attekus	Bookable Annual Subscription Renewal	51,859.50
016016	22/12/2023	ATC Work Smart INC	Hire of Trainee	236.94
016017	22/12/2023	GFG Temp Assist	Hire of Temporary Staff	29,417.74
016018	22/12/2023	All Signs WA Pty Ltd	Locality Signage Project - Supply and Install	56,479.50
016019	22/12/2023	Dell Financial Services Pty Ltd	Computer Equipment Leases	400.62
016020	22/12/2023	Donald Cant Watts Corke	Superintendent Services	4,340.60
016021	22/12/2023	Illion Australia Pty Ltd	Financial Reports Various Businesses	232.10
016022	22/12/2023	Eurotech Group Pty Ltd	Display Materials	1,198.89
016023	22/12/2023	ChoiceOne Pty Ltd	Hire of Temporary Staff	3,180.45
016024	22/12/2023	Classic Hire	Hire of Equipment	1,506.45
016025	22/12/2023	KVS (WA) Pty Ltd	Fencing - Creyk Park Pavilion	4,427.00
016026	22/12/2023	Robert George King	Removal Bee Hive	150.00
016027	22/12/2023	Wareda Pty Ltd t/a Bros Cones & Coffee	Catering Various Events/Meetings	1,230.00
016028	22/12/2023	Runnin Roasts	Catering Various Events/Meetings	2,240.00
016029	22/12/2023	Finite Group APAC Pty Ltd	Hire of Temporary Staff	6,499.75
016030	22/12/2023	ASPIRE Change Management PL	Staff Training	4,812.50
016031	22/12/2023	Consultas Pty Ltd	Hire of Temporary Staff	4,125.00
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Trans #	Date	Payee	Description	Amount
016032	22/12/2023	Process Automation Group Pty Ltd	Ad Hoc Support Service	1,452.00
016033	22/12/2023	Frontline Technology Services Pty Ltd	Armada Network Improvements - ICT	19,615.99
016034	22/12/2023	EEO Specialists Pty Ltd	Staff Training	1,925.00
016035	22/12/2023	Keyrange Group Pty Ltd t/as Fire and Civil (WA)	Flow/Pressure Testing	726.00
016036	22/12/2023	Western Environmental Pty Ltd	Asbestos in Soil Assessment	3,349.63
016037	22/12/2023	MonsterBall Amusement & Hire	Equipment Hire	275.00
016038	22/12/2023	Proline Contractors and Bensons	Asbestos Removal	1,196.25
016039	22/12/2023	Omnicom Media Group Australia Pty Ltd	Advertising - AHG & PKR 2023	17,778.14
016040	22/12/2023	Cromag Pty Ltd T/A Sigma Chemicals	Pool Chemicals	538.45
016041	22/12/2023	Positive Salary Packaging	Novated Lease - Payroll Payments	5,158.68
016042	22/12/2023	Cleanaway Co Pty Ltd	HHW Collections Landfill Site	7,934.41
016043	22/12/2023	Disability Sports Australia	Activate Inclusion Sports Day 20.11.23	1,925.00
016044	22/12/2023	Total Eden trading as Nutrien Water	Irrigation Shed Stock and Parts for Works	12,294.66
016045	22/12/2023	Display Promotions	2023 Christmas Display	3,850.00
016046	22/12/2023	Nature Calls 1 Pty Ltd	Hire of Equipment - Carols by Candlelight	3,057.50
016047	22/12/2023	Premier Envelopes Australia	Stationery	330.94
016048	22/12/2023	Ellenby Pty Ltd	Gardening Products - Parks and Gardens	495.49
016049	22/12/2023	Sheridans	Plaque - RKVBFBS	788.37
016050	22/12/2023	Entire Land Care Pty Ltd	Fire Mitigation Works - Various Locations	27,016.00
016051	22/12/2023	That Plant Cafe	Catering - BEWG Breakfast	920.00
016052	22/12/2023	Australian HVAC Services	Repair Airconditioners - Various Locations	8,407.54
016053	22/12/2023	Key2creative Pty Ltd	City of Armadale RAP Design	154.00
016054	22/12/2023	Soul Gestures Incorporated	Video - Access & Inclusion Event	990.00
016055	22/12/2023	Flexi Staff Group Pty Ltd	Hire of Temporary Staff	1,346.74
016056	22/12/2023	Nami Osaki Trading as Namisartroom	Gift Wrapping Workshop	1,000.00
016057	22/12/2023	Neo Civil Pty Ltd	Leachate Ponds Construction	280,479.94
016058	22/12/2023	Roleystone Neighbourhood Family Centre	Hire of Room - 13.03.24	66.00
016059	22/12/2023	One Tree Community Services Inc.	Healing Hearts - Strong Kids Program	5,140.00
016060	22/12/2023	Marie Walley - Cultural Dancer	Entertainment - Babies Ceremony	1,000.00
016061	22/12/2023	Ravinder Singh	Bond Refund	500.00
016062	22/12/2023	Vipul Patel	Swimming Lessons Refund	16.00
016063	22/12/2023	Urban Development Institute of Australia	Conference Attendance Costs	3,080.00
016064	22/12/2023	Pullman Hotels and Resorts	Conference Attendance Costs	1,236.00
016065	22/12/2023	Patricia Totino	Crossover Subsidy	400.00
016066	22/12/2023	Hayley McHenry	Sporting and Recreation and Development Donation	250.00
016067	22/12/2023	Western Heat Netball Club	Sporting and Recreation and Development Donation	250.00
016068	22/12/2023	Hayley McHenry	Sporting and Recreation and Development Donation	250.00
016069	22/12/2023	Denise Nass	Refund - AFAC Membership	41.00
A 10/12/2023 14/02/2024	10/12/2023	Payroll	Net Pay	1,625,855.71

Accounts Paid and Submitted to Ordinary Council Meeting on 20 February 2024

Payments made between 01-Dec-2023 and 31-Dec-2023

Trans #	Date	Payee	Description	Amount
A 24/12/2023	24/12/2023	Payroll	Net Pay	1,256,294.13
Total				14,928,806.72

[illegible]

CITY OF ARMADALE
MONTHLY FINANCIAL REPORT
(Containing the required statement of financial activity and statement of financial position)
For the period ended 31 December 2023

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

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CITY OF ARMADALE
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2023

	Supplementary Information	Amended Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
OPERATING ACTIVITIES							
Revenue from operating activities							
General rates	9	82,518,271	81,968,273	81,538,405	(429,868)	(0.52%)	▼
Rates excluding general rates	9	579,545	579,545	579,841	296	0.05%	
Grants, subsidies and contributions		3,521,319	1,727,160	1,821,459	94,299	5.46%	
Fees and charges		32,252,900	25,076,494	25,140,186	63,692	0.25%	
Interest revenue		6,437,100	3,218,550	4,664,471	1,445,921	44.92%	▲
Other revenue		258,918	221,238	202,176	(19,062)	(8.62%)	
Profit on asset disposals		192,920	0	0	0	0.00%	
		125,760,973	112,791,260	113,946,538	1,155,278	1.02%	
Expenditure from operating activities							
Employee costs		(49,604,500)	(24,802,410)	(24,614,471)	187,939	0.76%	▼
Materials and contracts		(50,547,782)	(24,081,492)	(16,720,987)	7,360,505	30.56%	▼
Utility charges		(4,470,700)	(2,235,342)	(1,653,383)	581,959	26.03%	▼
Depreciation		(27,698,000)	(13,849,002)	(16,804,694)	(2,955,692)	(21.34%)	▲
Finance costs		(1,246,280)	(623,136)	(629,884)	(6,748)	(1.08%)	
Insurance		(1,258,500)	(1,258,500)	(1,317,484)	(58,984)	(4.69%)	
Other expenditure		(4,855,346)	(2,427,738)	(1,996,700)	431,038	17.75%	▼
Loss on asset disposals		(994,210)	0	0	0	0.00%	
		(140,675,318)	(69,277,620)	(63,737,603)	5,540,017	8.00%	
Non-cash amounts excluded from operating activities	Note 2(b)	28,499,290	13,849,002	16,783,410	2,934,408	21.19%	▲
Amount attributable to operating activities		13,584,945	57,362,642	66,992,345	9,629,703	16.79%	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions		14,612,190	6,208,346	3,280,403	(2,927,943)	(47.16%)	▼
Proceeds from disposal of assets		1,548,300	0	0	0	0.00%	
Developer Contribution Plans		2,168,080	48,872	0	(48,872)	(100.00%)	
Developer Contribution Plans - Gifted Assets		30,000,000	0	0	0	0.00%	
		48,328,570	6,257,218	3,280,403	(2,976,815)	(47.57%)	
Outflows from investing activities							
Payments for property, plant and equipment	6	(27,703,100)	(13,851,550)	(8,954,257)	4,897,293	35.36%	▼
Payments for construction of infrastructure	6	(29,540,045)	(14,770,023)	(4,504,686)	10,265,336	69.50%	▼
Infrastructure - Gifted Assets		(30,000,000)	0	0	0	0.00%	
		(87,243,145)	(28,621,573)	(13,458,943)	15,162,629	52.98%	
Non-cash amounts excluded from investing activities	Note 2(c)	6,417,400	3,229,640	2,687,278	(542,362)	(16.79%)	▼
Amount attributable to investing activities		(32,497,175)	(19,134,715)	(7,491,262)	11,643,452	60.85%	
FINANCING ACTIVITIES							
Inflows from financing activities							
Unspent borrowings - prior year		2,939,000	1,472,231	1,472,231	0	0.00%	
Proceeds from new debentures	10	7,578,000	0	0	0	0.00%	
Transfer from reserves	5	26,119,865	4,488,246	4,488,246	0	0.00%	
		36,636,865	5,960,477	5,960,477	0	0.00%	
Outflows from financing activities							
Repayment of borrowings	10	(4,123,090)	(2,000,830)	(2,000,830)	0	0.00%	
Payments for principal portion of lease liabilities	11	(1,427,500)	(635,010)	(635,010)	0	0.00%	
Transfer to reserves	5	(25,291,045)	(2,705,054)	(2,705,054)	0	0.00%	
		(30,841,635)	(5,340,894)	(5,340,894)	0	0.00%	
Amount attributable to financing activities		5,795,230	619,583	619,583	0	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year		13,135,156	13,135,156	13,135,156	0	0.00%	
Amount attributable to operating activities		13,584,945	57,362,642	66,992,345	9,629,703	16.79%	▲
Amount attributable to investing activities		(32,497,175)	(19,134,715)	(7,491,262)	11,643,452	60.85%	▼
Amount attributable to financing activities		5,795,230	619,583	619,583	0	0.00%	
Surplus or deficit after imposition of general rates		18,156	51,982,666	73,255,822	21,273,155	40.92%	

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 2023-24 year is \$100,000.

* Refer to Note 3 for an explanation of the reasons for the variance.

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

**CITY OF ARMADALE
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 DECEMBER 2023**

	Supplementary Information	30 June 2023	31 December 2023
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	4	15,322,292	8,125,516
Trade and other receivables		11,866,009	39,991,523
Other financial assets		142,779,730	169,839,041
Inventories	8	163,449	182,586
Other assets	8	3,739,236	3,251,364
TOTAL CURRENT ASSETS		173,870,716	221,390,030
NON-CURRENT ASSETS			
Trade and other receivables		886,191	840,328
Property, plant and equipment		276,338,443	282,741,588
Infrastructure		1,229,921,928	1,220,583,969
Landfill Cell		793,291	1,110,739
Other financial assets		246,036	246,036
Right-of-use assets		3,493,110	2,859,765
Intangible assets		22,441,615	22,097,040
TOTAL NON-CURRENT ASSETS		1,534,120,614	1,530,479,465
TOTAL ASSETS		1,707,991,330	1,751,869,495
CURRENT LIABILITIES			
Trade and other payables		28,236,709	15,527,859
Other liabilities	12	2,760,260	9,668,793
Lease liabilities	11	1,706,311	1,072,966
Borrowings	10	4,123,064	2,122,234
Employee related provisions	12	7,660,799	7,282,558
Other provisions		10,837,171	10,837,171
TOTAL CURRENT LIABILITIES		55,324,314	46,511,581
NON-CURRENT LIABILITIES			
Other liabilities		29,735,864	29,522,902
Lease liabilities	11	1,786,799	1,786,799
Borrowings	10	33,445,895	33,445,893
Employee related provisions		379,295	316,690
Other provisions		13,606,527	13,606,527
TOTAL NON-CURRENT LIABILITIES		78,954,380	78,678,811
TOTAL LIABILITIES		134,278,694	125,190,392
NET ASSETS		1,573,712,636	1,626,679,103
EQUITY			
Retained surplus		455,481,335	510,230,994
Reserve accounts	5	128,314,669	126,531,477
Revaluation surplus		989,916,632	989,916,632
TOTAL EQUITY		1,573,712,636	1,626,679,103

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2023**

1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996*, prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

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.

Local Government (Financial Management) Regulations 1996, regulation 34 prescribes contents of the financial report. Supporting information does not form part of the financial report.

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 13 to these financial statements.

Judgements and 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 that are 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:

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting
- estimated useful life of intangible assets

SIGNIFICANT ACCOUNTING POLICES

Significant accounting policies utilised in the preparation of these statements are as described within the 2023-24 Annual Budget. Please refer to the adopted budget document for details of these policies.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 25 January 2024

CITY OF ARMADALE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2023

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

		Amended Budget Opening 1/07/2022	Last Year Closing 30/06/2023	Year to Date 31 December 2023
	Supplementary Information	\$	\$	\$
(a) Net current assets used in the Statement of Financial Activity				
Current assets				
Cash and cash equivalents	4	3,200,000	15,322,292	8,125,516
Trade and other receivables	7	13,270,539	11,866,009	39,991,523
Other financial assets	3	110,618,325	142,779,730	169,839,041
Inventories	8	609,694	163,449	182,586
Other assets	8	0	3,739,236	3,251,364
		127,698,558	173,870,716	221,390,030
Less: current liabilities				
Trade and other payables		(23,165,114)	(28,236,709)	(15,527,859)
Other liabilities	12	(7,048,703)	(2,760,260)	(9,668,793)
Lease liabilities	11	(1,667,740)	(1,706,311)	(1,072,966)
Borrowings	10	(3,458,491)	(4,123,064)	(2,122,234)
Employee related provisions	12	(8,161,713)	(7,660,799)	(7,282,558)
Current Rehabilitation provisions		0	(10,837,171)	(10,837,171)
		(43,501,761)	(55,324,314)	(46,511,581)
Net current assets		84,196,797	118,546,402	174,878,449
Less: Total adjustments to net current assets	Note 2(d)	(84,196,797)	(105,411,246)	(101,622,627)
Closing funding surplus / (deficit)		0	13,135,156	73,255,822

(b) Non-cash amounts excluded from operating activities

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

	Amended Budget	YTD Budget (a)	YTD Actual (b)
	\$	\$	\$
Non-cash amounts excluded from operating activities			
Adjustments to operating activities			
Less: Profit on asset disposals	(192,920)	0	0
Add: Loss on asset disposals	994,210	0	0
Add: Depreciation	27,698,000	13,849,002	16,804,694
- Pensioner deferred rates	0	0	41,321
- Employee provisions	0	0	(62,605)
Total non-cash amounts excluded from operating activities	28,499,290	13,849,002	16,783,410

(c) Non-cash amounts 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*.

	Amended Budget	YTD Budget (a)	YTD Actual (b)
	\$	\$	\$
Adjustments to investing activities			
Movement in current unspent capital grants associated with restricted cash	6,417,400	3,229,640	2,687,278
Total non-cash amounts excluded from investing activities	6,417,400	3,229,640	2,687,278

(d) Current assets and liabilities excluded from budgeted deficiency

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

	Amended Budget Opening 1/07/2022	Last Year Closing 30/06/2023	Year to Date 31 December 2023
	\$	\$	\$
Adjustments to net current assets			
Less: Reserve accounts	5	(104,073,444)	(128,314,669)
Less: Unspent Loan Funds		0	(3,847,000)
Less: Unspent Grants/Contributions		0	(386,360)
Less: Land held for resale		(460,000)	0
Add: Movement in Expected Credit Loss on Sundry Receivables		0	49,178
Add: Current liabilities not expected to be cleared at the end of the year:			
- Current portion of borrowings	10	3,458,491	4,123,064
- Current portion of lease liabilities	11	1,667,740	1,706,311
- Current portion of contract liability held in reserve		7,048,703	2,760,260
- Current portion of Rehabilitation Provision		0	10,837,171
- Current portion of employee benefit provisions held in reserve	5	8,161,713	7,660,799
Total adjustments to net current assets	Note 2(a)	(84,196,797)	(105,411,246)
			(101,622,627)

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.

CITY OF ARMADALE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2023

3 EXPLANATION OF MATERIAL VARIANCES

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

The material variance adopted by Council for the 2023-24 year is greater than \$100,000 .

Description	Var. \$	Var. %	
	\$	%	
Revenue from operating activities			
General rates	(429,868)	(0.52%)	▼
Interim rates unable to be processed in December due to upgrade of system; will be rectified in January.		Timing	
Interest revenue	1,445,921	44.92%	▲
The interest rates and resulting interest revenue are currently higher than budgeted.		Timing	
Profit/(loss) on disposal of assets	0	0.00%	
The asset module in One-Council system is being updated with revaluation amounts of 2022/2023. The profit/(loss) on the disposal will be accounted after closing 2022/2023 asset module.			
Expenditure from operating activities			
Employee costs	187,939	0.76%	▼
The City has still got number of vacancies and some of the positions have been filled with short term contractors. In December, the Enterprise Agreement payment was made to staff reducing the variation to budget.		Timing	
Materials and contracts	7,360,505	30.56%	▼
At the end of December there remains a number of unspent contractor and consultant expenses across the City. Approx \$5m relates to 5 business units - Waste Services, Parks, Property, Civil Works and Planning. Some of these relate to budget phasing or a delay in availability.		Timing	
Utility charges	581,959	26.03%	▼
The variance is mainly due to the timing of street light expenses		Timing	
Depreciation	(2,955,692)	(21.34%)	▲
The value of the infrastructure assets increased after revaluation and consequently, the depreciation expenses are required to increase.		Permanent	
Other expenditure	431,038	17.75%	▼
Landfill levy accrued to be paid is higher than budget to the end of December.		Timing	
Non-cash amounts excluded from operating activities	2,934,408	21.19%	▲
The variance is due to increased depreciation charge as explained above.		Permanent	
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	(2,927,943)	(47.16%)	▼
Timing variance is due to Capital grants being tied to the completion of capital projects.		Timing	
Outflows from investing activities			
Payments for property, plant and equipment	4,897,293	35.36%	▼
The variance is due to timing of the purchase of plant and equipment. Refer to note 6.		Timing	
Payments for construction of infrastructure	10,265,336	69.50%	▼
The variance is due to timing of the capital projects of infrastructure. Refer to note 6.		Timing	
Non-cash amounts excluded from investing activities	(542,362)	(16.79%)	▼
Reflects developer contributions and spend on DCP works, which will occur throughout the year.		Timing	

CITY OF ARMADALE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 DECEMBER 2023

4 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	2,500,000	0	2,500,000	0	WESTPAC	5.11%	23/02/2024
Term Deposits - Municipal Funds	Financial assets at amortised cost	3,000,000	0	3,000,000	0	NAB	5.10%	26/02/2024
Term Deposits - Municipal Funds	Financial assets at amortised cost	3,000,000	0	3,000,000	0	NAB	5.05%	5/03/2024
Term Deposits - Municipal Funds	Financial assets at amortised cost	3,000,000	0	3,000,000	0	IMB	5.00%	7/03/2024
Term Deposits - Municipal Funds	Financial assets at amortised cost	2,000,000	0	2,000,000	0	NAB	5.05%	11/03/2024
Term Deposits - Municipal Funds	Financial assets at amortised cost	2,530,208	0	2,530,208	0	WESTPAC	5.11%	15/03/2024
Term Deposits - Municipal Funds	Financial assets at amortised cost	2,589,518	0	2,589,518	0	WESTPAC	5.11%	15/03/2024
Term Deposits - Municipal Funds	Financial assets at amortised cost	2,000,000	0	2,000,000	0	Bank of QLD	5.15%	27/03/2024
Term Deposits - Municipal Funds	Financial assets at amortised cost	3,000,000	0	3,000,000	0	CBA	5.15%	2/04/2024
Term Deposits - Municipal Funds	Financial assets at amortised cost	3,000,000	0	3,000,000	0	CBA	5.15%	2/04/2024
Term Deposits - Municipal Funds	Financial assets at amortised cost	3,000,000	0	3,000,000	0	CBA	5.15%	2/04/2024
Term Deposits - Municipal Funds	Financial assets at amortised cost	3,000,000	0	3,000,000	0	NAB	5.10%	2/04/2024
Term Deposits - Municipal Funds	Financial assets at amortised cost	3,000,000	0	3,000,000	0	NAB	5.10%	2/04/2024
Term Deposits - Municipal Funds	Financial assets at amortised cost	3,000,000	0	3,000,000	0	NAB	5.10%	2/04/2024
Term Deposits - Municipal Funds	Financial assets at amortised cost	2,000,000	0	2,000,000	0	CBA	4.97%	12/04/2024
Term Deposits - Municipal Funds	Financial assets at amortised cost	2,000,000	0	2,000,000	0	SUNCORP	5.16%	22/04/2024
Pending transfer from Reserve	Financial assets at amortised cost	2,777,052	(2,777,052)	0	0			
Term Deposits - Reserves	Financial assets at amortised cost	0	3,000,000	3,000,000	0	SUNCORP	5.34%	15/01/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	3,000,000	3,000,000	0	CBA	5.10%	15/01/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	1,690,000	1,690,000	0	SUNCORP	5.33%	22/01/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	2,000,000	2,000,000	0	BENDIGO BANK	5.35%	23/01/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	2,021,000	2,021,000	0	SUNCORP	5.14%	29/01/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	3,000,000	3,000,000	0	NAB	5.15%	12/02/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	2,000,000	2,000,000	0	CBA	5.40%	12/02/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	2,000,000	2,000,000	0	NAB	5.10%	26/02/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	2,329,000	2,329,000	0	SUNCORP	4.86%	11/03/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	3,000,000	3,000,000	0	IMB	4.95%	13/03/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	2,000,000	2,000,000	0	Bank of QLD	5.00%	20/03/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	5,000,000	5,000,000	0	BENDIGO BANK	4.79%	26/03/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	3,000,000	3,000,000	0	CBA	5.15%	2/04/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	3,000,000	3,000,000	0	CBA	5.15%	2/04/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	3,000,000	3,000,000	0	Bank of QLD	5.15%	3/04/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	5,000,000	5,000,000	0	Bank of QLD	5.15%	3/04/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	5,000,000	5,000,000	0	CBA	5.10%	2/04/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	5,000,000	5,000,000	0	IMB	5.00%	3/04/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	3,000,000	3,000,000	0	SUNCORP	5.02%	2/04/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	3,000,000	3,000,000	0	SUNCORP	5.02%	2/04/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	3,000,000	3,000,000	0	SUNCORP	5.02%	2/04/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	4,000,000	4,000,000	0	SUNCORP	5.07%	3/04/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	2,000,000	2,000,000	0	SUNCORP	5.15%	15/04/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	2,000,000	2,000,000	0	CBA	4.98%	15/04/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	5,000,000	5,000,000	0	CBA	4.98%	15/04/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	2,000,000	2,000,000	0	BENDIGO BANK	4.81%	15/04/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	2,000,000	2,000,000	0	BENDIGO BANK	4.81%	15/04/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	2,617,224	2,617,224	0	Bank of QLD	5.10%	17/04/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	2,000,000	2,000,000	0	Bank of QLD	5.10%	17/04/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	3,000,000	3,000,000	0	NAB	5.10%	22/04/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	3,000,000	3,000,000	0	SUNCORP	5.16%	22/04/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	3,000,000	3,000,000	0	BENDIGO BANK	4.91%	22/04/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	3,000,000	3,000,000	0	NAB	5.10%	22/04/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	5,000,000	5,000,000	0	SUNCORP	5.25%	29/04/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	6,000,000	6,000,000	0	NAB	5.25%	13/05/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	4,000,000	4,000,000	0	Bank of QLD	5.20%	15/05/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	2,000,000	2,000,000	0	BENDIGO BANK	4.94%	17/05/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	2,000,000	2,000,000	0	NAB	5.15%	27/05/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	2,000,000	2,000,000	0	NAB	5.15%	27/05/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	2,000,000	2,000,000	0	NAB	5.15%	27/05/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	1,447,200	1,447,200	0	CBA	5.06%	4/06/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	2,114,891	2,114,891	0	WESTPAC	4.75%	13/06/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	3,000,000	3,000,000	0	CBA	4.89%	18/06/2024
Term Deposits - Trust	Financial assets at amortised cost	0	0	0	1,200,000	SUNCORP	5.15%	15/04/2024
Term Deposits - Trust	Financial assets at amortised cost	0	0	0	1,400,000	NAB	5.25%	13/05/2024
Term Deposits - Trust	Financial assets at amortised cost	0	0	0	2,000,000	NAB	5.15%	27/05/2024
Funds - Muni Account	Cash and cash equivalents	6,036,302	2,089,215	8,125,516	764,835			
Total		51,433,080	126,531,477	177,964,557	5,364,835			
Comprising								
Cash and cash equivalents		6,036,302	2,089,214	8,125,516	764,835			
Financial assets at amortised cost		45,396,778	124,442,263	169,839,041	4,600,000			
		51,433,080	126,531,477	177,964,557	5,364,835			

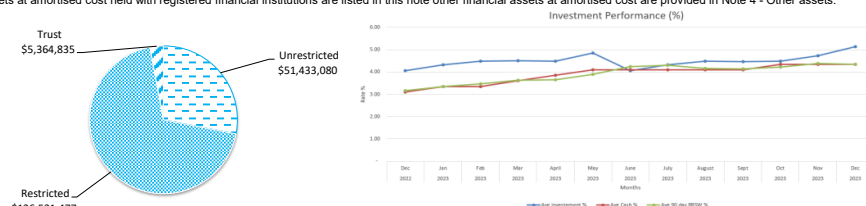
KEY INFORMATION

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.

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



CITY OF ARMADALE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 DECEMBER 2023

5 RESERVE ACCOUNTS

Reserve name	Budget Opening Balance	Budget Interest Earned	Budget Transfers In (+)	Budget Transfers Out (-)	Budget Closing Balance	Actual Opening Balance	Actual Interest Earned	Actual Transfers In (+)	Actual Transfers Out (-)	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Legislation										
Reserves Cash Backed - Anstey Keane - DCP	6,697,459	301,400	5,958,700	(214,100)	12,743,459	10,157,189	0	2,211,614	0	12,368,803
Reserves Cash Backed - North Forrestdale DCP 3	22,636,248	1,018,600	1,880,700	(2,527,900)	23,007,648	22,359,105	0	475,664	0	22,834,769
Reserves Cash Backed - North Forrestdale SAR Asset Renewal	3,024,631	136,100	0	0	3,160,731	3,049,318	0	0	0	3,049,318
Reserves Cash Backed - SAR -A	0	0	127,600	(127,600)	0	18,696	0	0	0	18,696
Reserves Cash Backed - SAR -B	9,968	400	72,400	(72,400)	10,368	47,652	0	0	0	47,652
Reserves Cash Backed - SAR -C	2,818	100	21,300	(21,300)	2,918	6,203	0	0	0	6,203
Reserves Cash Backed - SAR -D	5,290	200	24,300	(24,300)	5,490	17,604	0	0	0	17,604
Reserves Cash Backed - SAR -F	0	0	319,745	(319,745)	0	0	0	0	0	0
Reserves Cash Backed - SAR -G	0	0	14,200	(14,200)	0	0	0	0	0	0
Restricted by Council										
Reserves Cash Backed - Asset Renewal	7,962,730	358,300	7,716,500	(6,833,600)	9,203,930	10,158,978	0	0	(263,130)	9,895,848
Reserves Cash Backed - Champion Lakes SAR Asset Renewal	172,180	7,700	0	0	179,880	173,273	0	0	0	173,273
Reserves Cash Backed - City Centre Activation	74,241	3,300	0	0	77,541	75,401	0	0	0	75,401
Reserves Cash Backed - Civic Precinct	2,878,020	129,500	500,000	0	3,507,520	2,895,289	0	0	0	2,895,289
Reserves Cash Backed - Community Art	49,040	2,200	0	0	51,240	106,318	0	0	0	106,318
Reserves Cash Backed - Computer Systems Technologies	1,897,424	23,300	0	(1,380,000)	540,724	2,333,087	0	0	0	2,333,087
Reserves Cash Backed - Crossover Contributions	63,490	2,900	0	0	66,390	63,905	0	0	0	63,905
Reserves Cash Backed - Covid-19 Response and Recovery	1,761,421	79,300	0	0	1,840,721	1,774,192	0	0	0	1,774,192
Reserves Cash Backed - Emergency Management	235,222	10,600	0	0	245,822	236,716	0	0	0	236,716
Reserves Cash Backed - Employee Provisions	9,226,859	415,200	0	0	9,642,059	9,284,713	0	0	0	9,284,713
Reserves Cash Backed - Events Reserve Fund	45,629	2,100	0	0	47,729	45,905	0	0	0	45,905
Reserves Cash Backed - Freehold Sales Capital Works	187,491	8,400	0	0	195,891	192,459	0	0	0	192,459
Reserves Cash Backed - Future Community Facilities	1,908,070	32,300	0	(1,275,000)	665,370	1,752,604	0	0	(1,275,000)	477,604
Reserves Cash Backed - Future Project Funding	13,260,270	596,700	1,000,000	(1,377,790)	13,479,180	17,024,515	0	0	0	17,024,515
Reserves Cash Backed - Future Recreation Facilities	927,584	41,700	0	(500,000)	469,284	933,253	0	0	0	933,253
Reserves Cash Backed - History of the District	38,570	1,700	0	0	40,270	38,834	0	0	0	38,834
Reserves Cash Backed - Infrastructure Project Contribution	830,274	37,400	0	(1,082,100)	(214,426)	1,580,192	0	0	(601,962)	978,230
Reserves Cash Backed - Land Acquisition	488,946	22,000	0	0	510,946	491,887	0	0	0	491,887
Reserves Cash Backed - Mobile Bin Program	2,079,698	93,600	0	0	2,173,298	2,092,509	0	0	0	2,092,509
Reserves Cash Backed - Perth Hills Tourism Alliance	47,578	2,100	0	0	49,678	47,914	0	0	0	47,914
Reserves Cash Backed - Plant and Machinery	2,932,008	131,900	2,000,000	(3,521,750)	1,542,158	5,212,602	0	0	(1,507,062)	3,705,540
Reserves Cash Backed - Portable Long Service Leave	8,600	400	0	0	9,000	0	0	0	0	0
Reserves Cash Backed - Revolving Energy	306,000	13,800	0	0	319,800	310,299	0	0	0	310,299
Reserves Cash Backed - Strategic Asset Investments	733,320	33,000	0	0	766,320	737,729	0	0	0	737,729
Reserves Cash Backed - Waste Management	22,833,124	1,027,500	626,400	(6,366,790)	18,120,234	30,572,718	0	0	(794,090)	29,778,628
Reserves Cash Backed - Workers Compensation	259,120	6,300	0	0	265,420	259,398	0	0	0	259,398
Reserves Cash Backed - Wungong River Project	699,650	31,500	256,000	0	987,150	709,513	0	0	0	709,513
Reserves Cash Backed - Works Contributions	672,724	30,300	0	0	703,024	676,807	0	0	0	676,807
Reserves Cash Backed - Public Art Contributions	42,500	1,900	0	0	44,400	43,298	0	17,776	0	61,074
Reserves Cash Backed - DevelopmentWA Public Art Contribution	160,306	7,200	0	0	167,506	163,197	0	0	0	163,197
Reserves Cash Backed - Forrestdale Business Park East	722,124	32,500	0	0	754,624	726,600	0	0	0	726,600
Reserves Cash Backed - Project Funds Rolled Over	567,932	25,600	0	(461,290)	132,242	1,929,717	0	0	(47,002)	1,882,715
Reserves Cash Backed - Street Tree Contribution	93,000	4,200	0	0	97,200	15,080	0	0	0	15,080
Reserves Cash Backed - Kelmscott – Landscaping, Public Art and Bir	0	0	100,000	0	100,000	0	0	0	0	0
	106,541,559	4,673,200	20,617,845	(26,119,865)	105,712,739	128,314,669	0	2,705,054	(4,488,246)	126,531,477
Sub Reserve Notes										
<i>Future Projects Funding Reserve includes provision for;</i>										
St Francis Xavier Church	686,790									
Champion Lakes Community Centre	91,000									
Trails Network	500,000									
Kelmscott Public Realm	500,000									
<i>Projects Rolled Over Reserve includes provision for;</i>										
Administration Lift	281,290									
Roley Pools Heritage Trail & Program	180,000									

CITY OF ARMADALE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 DECEMBER 2023

INVESTING ACTIVITIES

6 CAPITAL ACQUISITIONS

Capital acquisitions	Amended		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land - freehold land	337,000	168,500	0	(168,500)
Buildings	20,050,430	10,025,215	7,328,014	(2,697,201)
Furniture and equipment	747,620	373,810	119,181	(254,629)
Plant and equipment	6,568,050	3,284,025	1,507,062	(1,776,963)
Acquisition of property, plant and equipment	27,703,100	13,851,550	8,954,257	(4,897,293)
Infrastructure - roads	12,563,030	6,281,515	2,497,949	(3,783,566)
Infrastructure - Drainage	2,487,290	1,243,645	92,445	(1,151,200)
Infrastructure - Pathways	1,932,050	966,025	52,864	(913,161)
Infrastructure - Parks and Reserves	7,393,265	3,696,633	1,057,281	(2,639,352)
Infrastructure - Waste Infrastructure	4,472,790	2,236,395	449,585	(1,786,810)
Infrastructure - Other Infrastructure	291,620	145,810	10,057	(135,753)
Infrastructure - Landfill Cell	400,000	200,000	344,505	144,505
Acquisition of infrastructure	29,540,045	14,770,023	4,504,686	(10,265,336)
Total capital acquisitions	57,243,145	28,621,573	13,458,943	(15,162,629)
Capital Acquisitions Funded By:				
Capital grants and contributions	15,386,507	6,208,346	3,990,034	(2,218,312)
Borrowings	7,578,000	0	2,112,289	2,112,289
Assets acquired through Leasing	605,800	0	0	0
Proceeds from sale of assets	1,548,300	0	0	0
Reserve accounts				
Reserves Cash Backed - Asset Renewal	6,833,600	3,416,800	263,130	(3,153,670)
Reserves Cash Backed - Future Community Facilities	1,275,000	637,500	1,275,000	637,500
Reserves Cash Backed - Future Project Funding	1,377,790	688,895	0	(688,895)
Reserves Cash Backed - Future Recreation Facilities	500,000	250,000	0	(250,000)
Reserves Cash Backed - Infrastructure Project Contribut	1,082,100	541,050	601,962	60,912
Reserves Cash Backed - Plant and Machinery	3,521,750	1,760,875	1,507,062	(253,813)
Reserves Cash Backed - Waste Management	6,366,790	3,183,395	794,090	(2,389,305)
Reserves Cash Backed - Project Funds Rolled Over	461,290	230,645	47,002	(183,643)
Contribution - Municipal	10,706,218	11,704,067	2,868,374	(8,835,692)
Capital funding total	57,243,145	28,621,573	13,458,943	(15,162,629)

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.

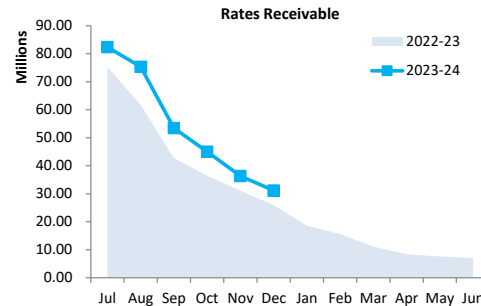
CITY OF ARMADALE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 DECEMBER 2023

OPERATING ACTIVITIES

7 RECEIVABLES

(a) Rates receivable

	30 Jun 2023	31 Dec 2023
	\$	\$
Opening arrears previous years	5,752,178	7,105,476
Levied this year	78,394,583	82,118,247
Less - collections to date	(77,041,285)	(58,063,649)
Gross rates collectable	7,105,476	31,160,074
Allowance for impairment of rates receivable	0	0
Net rates collectable	7,105,476	31,160,074
% Collected	91.6%	65.1%



Other Receivables

Sundry receivable	2,244,259
GST receivable	472,821
Allowance for impairment of receivables from contracts with customers	(33,495)
ESL Receivables	1,642,311
Debtors Control - Sanitation (Rates)	1,852,902
Unclaimed Pensioner Rebate Generated	2,469,918
Unclaimed ESL Rebate claimed	182,733
Total receivables general outstanding	8,831,449

Total
\$
2,244,259
472,821
(33,495)
1,642,311
1,852,902
2,469,918
182,733
8,831,449

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 DECEMBER 2023

OPERATING ACTIVITIES

7 (b) RECEIVABLES

	Brought Forward 1 July \$	This Time Last Year 31-Dec-22 \$	31 December 2023 YTD Actual \$
General Receivables			
Debtors - General	2,036,904	2,625,577	1,465,293
Debtors - Rangers (Legacy)	210,607	202,226	203,969
Debtors - Recreation	41,210	114,589	16,545
Debtors - Libraries	-	2,278	70
Debtors - Fire	27,801	27,786	47,683
Debtors - Animals	193,443	193,190	198,625
Debtors - Parking	105,044	103,421	104,416
Debtors - Litter	104,977	107,574	102,973
Debtors - Off Road Vehicles	216	216	216
Debtors - Health	11,880	10,148	12,328
Debtors - Thoroughfares	7,708	8,945	8,649
Debtors - Unauthorised Signs	3,968	4,984	4,494
Debtors - Cats	5,261	6,666	3,772
Debtors - Planning & Building	75,227	100,392	75,227
	2,824,246	3,507,992	2,244,259

General Receivables - Aging

	Current	30 Days	60 Days	90 Days	120 + Days	Total
Sundry Receivable General	282,896	372,571	590,107	53,150	166,569	1,465,293
Libraries	70	-	-	-	-	70
Rangers	(300)	200	-	950	203,119	203,969
Recreation	(832)	-	-	-	17,377	16,545
Infringements	4,133	(24,458)	-	-	503,480	483,155
Planning & Building	-	-	-	-	75,227	75,227
Total Receivables General	285,966	348,313	590,107	54,100	965,772	2,244,259

General Receivables - Aging (continued)

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

Debtor #	Under Investigation by	\$
Various	Fines Enforcement Registry	706,599
4826	Waste Charges	103,284
Debtor	Planning & Building	75,227
89	Sports Charges	25,303
5113	Other	9,600
3208	Other	6,248
4769	Other	9,732
4633	Recreation Services	5,069
	Debtors 120+ Days < \$5,000	24,710
Total Debtors 120+ Days > \$1,000		965,772

**CITY OF ARMADALE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 DECEMBER 2023**

OPERATING ACTIVITIES

8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2023	Asset Increase	Asset Reduction	Closing Balance 31 December 2023
	\$	\$	\$	\$
Other current assets				
Other financial assets at amortised cost				
Financial assets at amortised cost - term deposits	142,779,730	27,059,311	0	169,839,041
Inventory				
Inventory	163,449	19,137	0	182,586
Other assets				
Prepayments	45,691	40,576	0	86,267
Accrued income	3,693,545	0	(528,448)	3,165,097
Total other current assets	146,682,415	27,119,024	(528,448)	173,272,991
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Other financial assets at amortised cost

The City 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.

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.

Land held for resale

Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development.

Borrowing costs and holding charges incurred after development is completed are expensed.

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

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

CITY OF ARMADALE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 DECEMBER 2023

OPERATING ACTIVITIES

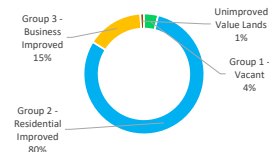
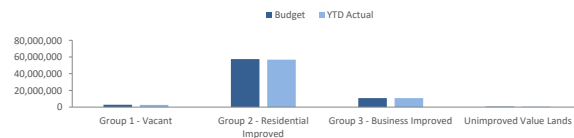
9 RATE REVENUE

General rate revenue

RATE TYPE	Rate in	Number of	Rateable	Rate	Budget	Total	Rate	YTD Actual	Total
	\$ (cents)	Properties	Value	Revenue	Interim Rate Revenue	Revenue	Revenue	Interim Rate Revenue	Revenue
				\$	\$	\$	\$	\$	\$
General Rates									
Group 1 - Vacant	0.14578	931	17,362,606	2,765,813	0	2,765,813	2,769,869	(75,508)	2,694,361
Group 2 - Residential Improved	0.09404	30,270	605,863,377	56,534,968	961,624	57,496,592	56,522,582	296,635	56,819,217
Group 3 - Business Improved	0.09813	777	109,606,389	10,704,722	0	10,704,722	10,712,589	24,642	10,737,231
Unimproved Value Lands	0.00476	126	143,196,000	678,722	0	678,722	678,757	2,140	680,897
Sub-Total		32,104	876,028,372	70,684,225	961,624	71,645,849	70,683,798	247,908	70,931,706
Minimum payment									
Gross rental value									
Group 1 - Vacant	1,175	2,128	11,491,218	2,497,157	58,728	2,555,885	2,500,400	(107,529)	2,392,871
Group 2 - Residential Improved	1,356	5,661	73,620,033	7,666,429	67,821	7,734,250	7,673,604	0	7,673,604
Group 3 - Business Improved	1,577	342	3,871,814	537,725	11,827	549,552	539,334	0	539,334
Unimproved Value Lands	1,624	15	3,464,994	22,735	0	22,735	24,360	0	24,360
Sub-total		8,146	92,448,059	10,724,046	138,376	10,862,422	10,737,698	(107,529)	10,630,169
Rate Equivalent Payments and Adjustments				30,000	0	30,000	0	0	0
Concession				(20,000)	0	(20,000)	(23,470)	0	(23,470)
Amount from general rates		40,250			1,100,000	82,518,271	81,398,026	140,379	81,538,405
Ex-gratia rates				0	0	0	0	0	0
Total general rates				81,418,271	1,100,000	82,518,271	81,398,026	140,379	81,538,405
Specified area rates									
	Rate in \$ (cents)								
SAR A - Armadale Town Centre	0.4356	89	29,317,969	127,600	0	127,600	127,709	0	127,709
SAR B - Kelmscott Town Centre	0.8800	80	8,256,329	72,400	0	72,400	72,656	0	72,656
SAR C - Kelmscott Industrial Area	0.1697	344	12,520,709	21,300	0	21,300	21,248	0	21,248
SAR D - South Armadale Industrial Area	0.3496	142	6,950,798	24,300	0	24,300	24,300	0	24,300
SAR F - Harrisdale/Plara Waters	0.2712	4,997	117,907,374	319,745	0	319,745	319,522	153	319,675
SAR G - Champion Lakes	0.2313	332	6,176,000	14,200	0	14,200	14,199	55	14,254
Total specified area rates		5,984	181,129,179	579,545	0	579,545	579,633	208	579,842
Total				81,997,816	1,100,000	83,097,816	81,977,659	140,587	82,118,247

KEY INFORMATION

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. When the taxable event occurs the financial liability is extinguished and income recognised for the prepaid rates that have not been refunded.



CITY OF ARMADALE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 DECEMBER 2023

FINANCING ACTIVITIES

10 BORROWINGS

Repayments - borrowings

Information on borrowings		New Loans			Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Loan No.	1 July 2023	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance										
296 Loan Borrowings 2009	296	54,984	0	0	0	(54,984)	54,984	0	0	(2,810)
316 Orchard House 2014	316	2,320,548	0	0	(81,395)	(164,740)	2,239,153	2,155,808	(55,461)	(108,980)
318 Orchard House 2015	318	7,265,863	0	0	(258,855)	(522,280)	7,007,008	6,743,583	(128,242)	(251,920)
323 Core System Review	323	2,174,764	0	0	(172,434)	(346,420)	2,002,330	1,828,344	(19,573)	(37,590)
342 Core System Review	342	997,463	0	0	(68,507)	(137,430)	928,956	860,033	(5,992)	(11,570)
345A Core System Review	345A	1,238,736	0	0	(57,384)	(115,970)	1,181,352	1,122,766	(25,910)	(50,620)
345B Core System Review	345B	1,320,800	0	0	(52,970)	(107,140)	1,267,830	1,213,660	(29,842)	(58,490)
345C Core System Review	345C	0	0	2,028,000	0	0	0	2,028,000	0	0
Recreation and culture										
291 Aquatic Works 2008	291	197,372	0	0	0	(34,050)	197,372	163,322	0	(13,720)
299 Aquatic Centre Upgrade 2010	299	185,493	0	0	(44,275)	(89,920)	141,218	95,573	(5,741)	(10,110)
302 Aquatic Centre Upgrade 2011	302	776,515	0	0	(38,493)	(78,150)	738,022	698,365	(23,373)	(45,590)
304 Frye Park Redevelopment 201	304	579,399	0	0	(28,722)	(58,310)	550,677	521,089	(17,440)	(34,020)
305 Piara Waters (North) Sports 20	305	318,410	0	0	(49,293)	(100,040)	269,117	218,370	(9,377)	(17,300)
311 Aquatic Centre Upgrade 2012	311	895,196	0	0	(40,926)	(82,770)	854,270	812,426	(20,052)	(39,190)
314 Oval Lighting Renewal	314	205,580	0	0	(50,077)	(101,020)	155,503	104,560	(3,567)	(6,260)
315 Armadale Golf Course	315	153,662	0	0	(18,241)	(36,750)	135,421	116,912	(2,259)	(4,250)
322 Kelmscott Library - Stage 1	322	232,264	0	0	(37,429)	(75,360)	194,835	156,904	(3,124)	(5,740)
324A Indoor Aquatic Centre	324	9,113,302	0	0	(245,405)	(493,120)	8,867,897	8,620,182	(85,719)	(169,130)
326 Armadale Hall Upgrade 2018	326	2,408,894	0	0	(190,997)	(383,710)	2,217,897	2,025,184	(21,680)	(41,640)
332 Champion Centre Upgrade	332	141,593	0	0	(35,197)	(70,530)	106,396	71,063	(537)	(940)
334 Armadale Library Creative Spa	334	55,572	0	0	(27,685)	(55,572)	27,887	0	(403)	(610)
336 Lighting Renewal - 2	336	10,298	0	0	(5,127)	(10,298)	5,171	0	(75)	(110)
337 AFAC Carpark	337	436,704	0	0	(10,909)	(21,920)	425,795	414,784	(4,224)	(8,340)
343 Bedforddale Fire Service	343	608,514	0	0	(36,013)	(72,290)	572,501	536,224	(4,397)	(8,530)
344 Challenge Park	344	1,128,626	0	0	(52,283)	(105,660)	1,076,343	1,022,966	(23,607)	(46,120)
346 Roleystone Theatre	346	2,939,000	0	0	(117,867)	(238,400)	2,821,133	2,700,600	(66,404)	(130,140)
347 Creyk Park 2021	347	1,267,731	0	0	(58,727)	(118,680)	1,209,004	1,149,051	(26,517)	(51,800)
339 Piara Waters Library Services	339	0	0	500,000	0	0	0	500,000	0	0
349 Piara Waters Library Services	349	0	0	4,645,000	0	0	0	4,645,000	0	0
350A Forrestdale Hub	350A	0	0	405,000	0	0	0	405,000	0	0
Transport										
317 Abbey Road Project 2014	317	356,656	0	0	(176,549)	(356,656)	180,107	0	(7,187)	(10,820)
321 Armadale Arena Roofing 2015	321	185,018	0	0	(45,069)	(90,920)	139,949	94,098	(3,210)	(5,640)
		0	0	0	0	0	0	0	0	0
Total		37,568,957	0	7,578,000	(2,000,830)	(4,123,090)	35,568,127	41,023,867	(593,913)	(1,171,980)
Current borrowings		4,123,064					2,122,234			
Non-current borrowings		33,445,893					33,445,893			
		37,568,957					35,568,127			

All debenture repayments were financed by general purpose revenue.

Unspent borrowings

Particulars	Date	Unspent Balance 30 June 2023	Borrowed During Year	Expended During Year	Unspent Balance 31 December 2023
	Borrowed	\$	\$	\$	\$
345B Core System Review	29/06/2023	908,000	0	(700,011)	207,989
346 Roleystone Theatre	30/06/2023	2,939,000	0	(1,466,769)	1,472,231
		3,847,000	0	(2,166,780)	1,680,220

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.

CITY OF ARMADALE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 DECEMBER 2023

FINANCING ACTIVITIES

11 LEASE LIABILITIES

Movement in carrying amounts

Information on leases Particulars	Lease No.	1 July 2023	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance		220,149	0	18,000	(54,620)	(110,900)	165,529	127,249	(2,730)	(3,800)
Corporate Services		1,638,537	0	485,400	(268,716)	(546,044)	1,371,487	1,577,893	(14,958)	(30,500)
					(1,972)					
Recreation and culture		584,415	0	77,200	(61,981)	(192,184)	522,434	469,431	(4,922)	(16,000)
Transport		61,262	0	25,200	(8,748)	(9,500)	52,514	76,962	(753)	(1,600)
Other property and services		988,746	0	0	(240,945)	(568,872)	747,801	419,874	(9,715)	(22,400)
Total		3,493,109	0	605,800	(635,010)	(1,427,500)	2,859,765	2,671,409	(33,078)	(74,300)
Current lease liabilities		1,706,311					1,072,966			
Non-current lease liabilities		1,786,799					1,786,799			
		3,493,110					2,859,765			

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.

**CITY OF ARMADALE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 DECEMBER 2023**

OPERATING ACTIVITIES

12 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2023	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 December 2023
		\$	\$	\$	\$	\$
Other current liabilities						
Other liabilities						
Contract liability		2,760,260	0	2,900,240	0	5,660,500
Capital Grant/ Contributions Liabilities		0	0	4,008,293	0	4,008,293
Total other liabilities		2,760,260	0	6,908,533	0	9,668,793
Employee Related Provisions						
Provision for annual leave		4,256,661	0	0	(727,496)	3,529,165
Provision for long service leave		3,404,138	0	349,255	0	3,753,393
Total Provisions		7,660,799	0	349,255	(727,496)	7,282,558
Total other current liabilities		10,421,059	0	7,257,788	(727,496)	16,951,351

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.

**CITY OF ARMADALE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 DECEMBER 2023**

13 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 2023	Amount Received	Amount Paid	Closing Balance 31 Dec 2023
	\$	\$	\$	\$
Cash in Lieu - POS - A14 Plan	1,734,668	40,065	(1,734,668)	40,065
Cash in Lieu - POS - Agreements	30,343	701	0	31,044
Cash in Lieu - POS - Ward - Minnowarra	9,258	213	(9,258)	213
Cash in Lieu of Parking	239,227	5,525	0	244,752
POS - Precinct A - Westfield	84,685	1,956	0	86,641
POS - Precinct B - Seville Grove	39,315	908	(39,315)	908
POS - Precinct C - West Armadale	367,854	8,496	0	376,350
POS - Precinct F - Clifton Hills	226,587	5,233	0	231,820
POS - Precinct H - Mount Nasura	1,263,638	29,185	0	1,292,823
POS - Precinct N - Forrestdale	230,215	5,317	0	235,532
POS - Precinct O - Palomino	78,069	1,803	0	79,872
POS - Regional Recreation Infrastructure	546,545	12,623	0	559,168
POS Cash in Lieu - Suburb - Piara Waters	707,188	16,333	0	723,521
POS Cash in Lieu - Suburb - Camillo	3,219	74	0	3,293
POS Cash in Lieu - Suburb - Kelmscott	96,236	2,223	0	98,459
POS Cash in Lieu - Suburb - Mount Richon	118,806	2,744	0	121,550
POS Cash in Lieu - Suburb - Armadale	300,038	6,930	0	306,968
POS Cash in Lieu - Suburb - Roleystone	86,467	1,997	0	88,464
POS Cash in Lieu - Suburb - Bedfordale	236,575	5,464	0	242,039
Nomination Deposits	240	2,900	0	3,140
Wungong Road Contribution Accounts	584,709	13,505	0	598,214
	6,983,881	164,195	(1,783,241)	5,364,835

CITY OF ARMADALE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 DECEMBER 2023

14 BUDGET AMENDMENTS

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

Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
			\$	\$	\$	\$
Opening Position Amended Budget				748,656		748,656
Reserve - Infrastructure Project Contributions	C16/7/23	Capital revenue		358,050		1,106,706
Capital projects - CP261, CP118, and CP159	C16/7/23	Capital expenses			(358,050)	748,656
Capital Expenditure - CFWD	CS35/8/23	Capital expenses			(24,052,290)	(23,303,634)
Unspent loan carried forward		Opening surplus(deficit)		2,939,000		(20,364,634)
DCP contribution	CS35/8/23	Non cash item	208,900			(20,155,734)
Cashbacked Reserve - NF	CS35/8/23	Capital revenue		208,900		(19,946,834)
Non- cash adjustment DCP	CS35/8/23	Non cash item	(208,900)			(20,155,734)
Reserves - Infrastructure Project Contribution	CS35/8/23	Capital revenue		724,050		(19,431,684)
Reserves - Asset Renewal	CS35/8/23	Capital revenue		2,782,300		(16,649,384)
Reserves - Waste Management	CS35/8/23	Capital revenue		2,040,790		(14,608,594)
Reserves - Future Project Funding	CS35/8/23	Capital revenue		777,790		(13,830,804)
Reserves - Project Funds Rolled Over	CS35/8/23	Capital revenue		461,290		(13,369,514)
Reserves - Plant and Machinery	CS35/8/23	Capital revenue		1,719,050		(11,650,464)
Capital grants	CS35/8/23	Capital revenue		9,390,140		(2,260,324)
Sales proceeds	CS35/8/23	Capital revenue		842,000		(1,418,324)
Cash in Lieu - POS - A14 Plan	CS35/8/23	Capital revenue		122,180		(1,296,144)
Operating expense - CFWD	CS35/8/23	Operating expenses			(3,695,960)	(4,992,104)
Operating grants	CS35/8/23	Operating revenue		775,820		(4,216,284)
Adjustment to opening surplus	CS35/8/23	Opening surplus(deficit)		4,964,940		748,656
Fleet Capital	D12/6/2023	Capital expenses			(44,000)	704,656
Materials - Consumables	D12/6/2023	Operating expenses		44,000		748,656
Capital grants	T1/10/23	Capital revenue		953,450		1,702,106
Gwynne Park Tennis Club Lights – Lighting and poles	T1/10/23	Capital expenses			(253,450)	1,448,656
Cross Park Lighting Upgrades – LED Lighting and poles	T1/10/23	Capital expenses			(350,000)	1,098,656
Piara Waters Oval Carpark – Provide additional parking	T1/10/23	Capital expenses			(350,000)	748,656
Operating Contributions	D30/10/23	Operating revenue		335,599		1,084,255
Materials & Contracts	D30/10/23	Operating expenses			(161,544)	922,711
Kelmscott Landscaping Additional Works	D30/10/23	Capital expenses			(74,055)	848,656
Reserve- Kelmscott – Landscaping, Public Art and Bin	D30/10/23	Capital expenses			(100,000)	748,656
Materials & Contracts	Nov 2023	Operating expenses			(978)	747,678
Operating Contributions	Nov 2023	Operating revenue		478		748,156
Leachate Ponds	T2/11/23	Capital expenses			(355,000)	393,156
Reserves - Waste Management	T2/11/23	Capital revenue		355,000		748,156
Jull and civic space upgrades-Additional funding	CS56/12/23	Capital expenses			(730,000)	18,156
				30,600,605	(30,582,449)	18,156

FY22/23 CFWDS with Funding Source 30 November 2023	FY23 Project Budget	Cfwd Budget	Actual Invoiced	Spend	Committed	Funding Source	Updated Comments for December 2023
	\$	\$	\$	%			
Planning Phase							
St Francis Xavier Church	\$1,297,000	\$1,286,790	\$500	0%	\$725	Reserve & Grant	Waiting on WAPOL to complete final works and transfer of ownership to the City before any City works commence. Fencing and retaining wall designs for the site are being finalised.
Bus Shelters New	\$28,500	\$28,500	\$10,057	35%	\$17,455	Grant/Muni	Planning in progress with PTA and planned for installation by the end of June 2024.
Bus Shelters Renew	\$42,700	\$25,020	\$0	0%	\$17,746	Grant/Muni	Planning in progress with PTA and planned for installation by the end of June 2024.
Leachate Management System	\$50,000	\$40,580	\$8,398	21%	\$61,280	Reserve	Complete
Leachate Ponds Construction	\$725,000	\$717,200	\$88,676	12%	\$0	Reserve	Critical path project under construction
Relocate Vehicle Washbay	\$305,300	\$305,300	\$0	0%	\$181,834	Reserve	Design progressing based on stakeholder feedback
Road Upgrade – Eighth Rd	\$4,985,900	\$4,712,600	\$1,319,434	28%	\$1,008,061	Grant	Council paper in progress detailing staging plan
CCTV Upgrade Landfill	\$30,500	\$30,500	\$0	0%	\$0	Reserve	Contractor meeting planned for February
Landfill Gas – Flare Relocation	\$200,000	\$200,000	\$0	0%	\$2,860	Reserve	Project expected to meet plan, following detailed planning of relocation and pre-work with specialist contractor
Data Connection Landfill	\$16,200	\$16,200	\$0	0%	\$0	Reserve	IT working to obtain Starlink internet
Optic Fibre to Depot	\$163,020	\$163,020	\$0	0%	\$0	Muni	IT to update
Landfill Gas Capture - Facility	\$20,000	\$20,000	\$0	0%	\$0	Reserve	Refer to Landfill Gas - Flare Relocation
Bryan Gell Reserve	\$50,000	\$48,800	\$0	0%	\$0	Muni	Progressing - awaiting third party cooperation (Western Power) for works to be completed this calendar year
Total Planning Phase	\$7,914,120	\$7,594,510	\$1,427,065				
Detailed Design Phase							
Nicholson Rd/Wright Rd	\$143,200	\$127,720	\$10,778	8%	\$273,086	Grant	Project completed - November 2023. Variations underway with Main Roads WA
Railway Ave/Streich Ave	\$229,900	\$215,520	\$270,746	126%	\$0	Grant	Project completed - November 2023. Variations underway with Main Roads WA
Ranford Rd/Lake Rd	\$155,200	\$139,420	\$196,845	141%	\$0	Grant	Project completed - November 2023. Variations underway with Main Roads WA
LATM Seville Grove	\$142,000	\$142,000	\$0	0%	\$0	Muni	Council approved LATM projects in November 2023. Design underway and construction planned by end of June 2024.
Road Upgrade Mason Rd Design	\$208,900	\$208,900	\$0	0%	\$0	DCP	Final internal discussions underway - IFT drawings expected January 2024. Procurement to follow with construction to commence mid 2024
Springdale Oval – Bore and Pump	\$15,800	\$15,800	\$0	0%	\$0	Muni	To be delivered post-fire season
Woodcroft Reserve	\$46,200	\$44,840	\$0	0%	\$0	Muni	Seeking easement to install ramp on Water Corporation land. Pending approval ramp will be installed.
Champion Lakes Community Centre	\$390,300	\$390,300	\$0	0%	\$28,186	Reserve	Carport part of the project - install to start in early February 2024
LED Replacement Sports Lighting	\$63,200	\$57,200	\$0	0%	\$0	Muni	Cross Park, full funding received. Project progressing to tender phase.
Rowley Rd (Tonkin to Hopkinson) Design	\$137,300	\$63,580	\$41,651	66%	\$0	Grant	50% design completed. Estimated that design completion will be by June 2024
Burtonia Park Improvements	\$400,000	\$400,000	\$0	0%	\$0	Grant	Contract awarded, progressing to construction with delivery planned for by completion May 2024
Yellowwood Park Improvements	\$200,000	\$200,000	\$0	0%	\$0	Grant	Final Design and Community Consultation underway with delivery planned to start June 24
William Skeet Oval AFL net	\$80,000	\$80,000	\$1,200	2%	\$0	Muni	RFQ undertaken, pending budget amendments for award
LATM – Renewal Projects	\$142,500	\$116,480	\$1,000	1%	\$10,335	Reserve	Council approved LATM projects in November 2023. Design underway and construction planned by end of June 2024
Streetscapes Projects	\$101,800	\$101,800	\$0	0%	\$0	Muni	Design completed and sent to Service Delivery team for cost estimate review and construction
Depot Workshop Animal Management	\$200,000	\$183,560	\$330,568	180%	\$0	Reserve	Currently seeking prices for scope and documentation to allow the works to be procured, also creating understanding of timelines for project completion
Detailed Design Total	\$2,656,300	\$2,487,120	\$852,788				
Procurement and Contracts Phase							
Rothery Park	\$317,250	\$317,250	\$0	0%	\$289,895	Reserve	Construction underway. Project planned for completion by end of June 2024
Bate Park Drainage	\$200,000	\$196,350	\$92,543	47%	\$130,050	Reserve	Construction underway. Project planned for completion by end of June 2024
Kellogg Park Drainage	\$214,700	\$210,450	\$0	0%	\$426,152	Reserve	Construction underway. Project planned for completion by end of June 2024
Springdale Park AFL Back Net	\$25,900	\$23,400	\$0	0%	\$0	Muni	RFQ undertaken, pending budget amendments for award
Jull and Civic Space Upgrade	\$900,000	\$870,780	\$97,936	11%	\$78,129	Grant	Stage 1 Jull civic and lighting tender awarded with construction to commence in February
Administration Building Lift	\$390,000	\$371,290	\$47,002	13%	\$0	Reserve & Muni	Construction stage starting, with commencement in late December / early January
Landfill Gas Capture	\$95,300	\$81,590	\$0	0%	\$0	Reserve	Refer to Landfill Gas - Flare Relocation
Procurement Total	\$2,143,150	\$2,071,110	\$237,481				
Construction Phases							
Entry Statement - Forrestdale	\$33,760	\$22,260	\$58,881	265%	\$0	Muni	Contractor - All Signs WA went into Administration. Retendering of project underway
Entry Statement - Kelmscott	\$34,000	\$34,000	\$0	0%	\$0	Muni	Contractor - All Signs WA went into Administration. Retendering of project underway
Municipal Drink Fountain	\$15,500	\$15,500	\$4,960	32%	\$0	Muni	Completed. Installed at Jim and Alma Baker Park.
Entry Statement - Armadale	\$59,300	\$59,300	\$0	0%	\$0	Muni	Contractor - All Signs WA went into Administration. Retendering of project underway
Entry Statement - Roleystone	\$34,400	\$34,400	\$0	0%	\$0	Muni	Contractor - All Signs WA went into Administration. Retendering of project underway
Borello Park	\$200,000	\$193,310	\$156,598	81%	\$63,481	Muni	Final works progressing
Fancote Park Stage 1 Design	\$60,000	\$38,800	\$0	0%	\$0	Muni	Design completion ongoing. Report/presentation to Council planned for March 2024
John Dunn Pavilion	\$1,152,240	\$220,920	\$58,487	26%	\$0	Reserve	New front entrance structural remediation works are planned to commence in January
Roleystone Theatre	\$4,149,700	\$2,963,050	\$888,915	30%	\$450,930	Reserve & Muni	Working with contractor towards Practical Completion, noting the impact of Total Fire and Harvest Vehicle Movement Bans
RK Bushfire Station	\$4,082,100	\$2,100,190	\$2,484,705	118%	\$407,030	Grant and Muni	Final defects being closed out. One key installation remains planned (beyond bushfire season) - the addition of two fire water tanks and bore water piping installed as open-cut inc. rock breaking, with no tree impact
Carradine Rd Culvert	\$2,248,300	\$2,237,290	\$92,445	4%	\$1,711,998	Reserve	On target for end of February practical completion
Alfred Skeet Oval Kitchen	\$133,830	\$115,890	\$6,806	6%	\$48,847	Grant and Muni	Construction nearing completion, end of January
Neilsen- Forrest Rd	\$193,900	\$190,410	\$5,200	3%	\$18,398	Muni	Design completed and sent to Service Delivery team for cost estimate confirmation and construction
Roley Pools Trail Bridge	\$230,000	\$196,050	\$0	0%	\$0	Reserve & Muni	Program Delivery supporting the Environment team with scope of works development and identifying best means to procure
Construction Phases Total	\$12,627,030	\$8,421,370	\$3,756,997				
Completion Phase							
Barossa Loop Skate Park Conversion	\$206,200	\$60,610	\$8,940	15%	\$0	Muni	Handover undertaken
George Foster Reserve	\$46,600	\$18,630	\$0	0%	\$0	Muni	Handover undertaken
Massell Reserve	\$46,600	\$39,010	\$20,454	52%	\$0	Muni	Handover undertaken
Transfer Station - Sorting and transfers (Dome Sheds)	\$124,730	\$16,420	\$0	0%	\$0	Reserve	Still awaiting grant info from Waste Authority to determine if successful with grant
Waste Bins	\$20,000	\$20,000	\$0	0%	\$0	Reserve	New bins being quoted for now, plan to purchase early February 2024
Shipwreck Park Toilets	\$170,000	\$7,940	\$32,483	409%	\$0	Muni	Completed
Gwynne Skate Artworks	\$77,600	\$39,340	\$0	0%	\$800	Muni	Final works delayed. Finish by June 24
Verdant Reserve	\$260,200	\$122,180	\$0	0%	\$0	POS/Trust	Construction complete, in consolidation period (12 months).
Completion Phase Total	\$951,930	\$324,130	\$61,877				
Supplier Delay							
Fleet & Plant Total	\$3,154,180	\$3,154,050	\$1,362,289	43%	\$0	Reserve & Sales	There has been an improvement in the order times for fleet and plant supplied, especially by Isuzu. The Civils Maintenance Truck, ordered 12 months ago has finally arrived and three New Waste Trucks are expected to arrive in any day now. Currently \$2.05M of commitments not delivered but this will reduce significantly once the Waste Trucks arrive
Supplier Delay Total	\$3,154,180	\$3,154,050	\$1,362,289				
TOTAL (Revised)	\$29,446,710	\$24,052,290	\$7,698,498				



Long Term Financial Plan 2024/25 to 2043/44

Draft Long Term Financial Plan 2024/25 to 2043/44

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Version	Description	Issued Date	Review
1.0	Draft	13 February 2024	EDCorpS
2.1	Draft	15 February 2024	CEO
2.2	Final Draft		Committee
3.0	Final		Approved

Introduction

This document should be read in conjunction with the report to Council for the Ordinary Council Meeting of Monday, 26th February 2024, which provides further information.

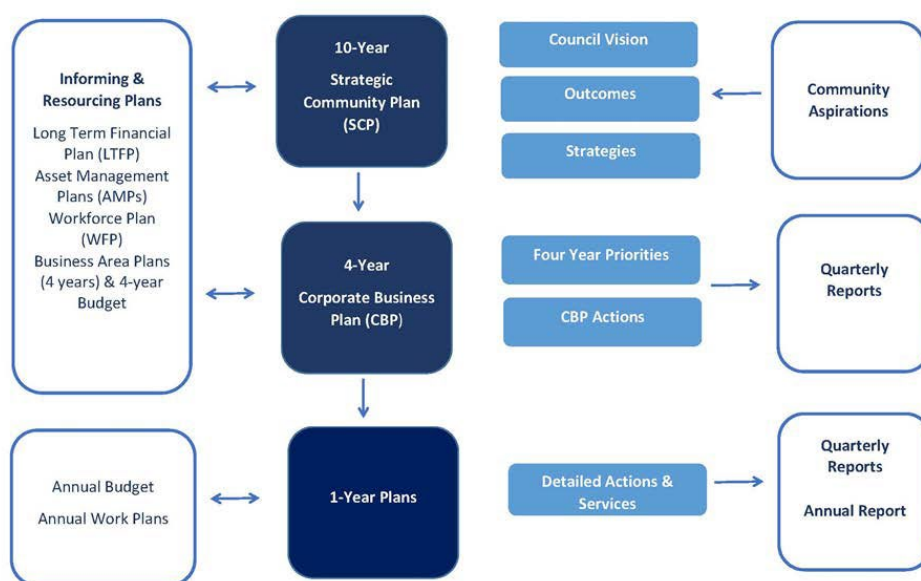
Integrated Planning and Reporting

Integrated Planning and Reporting provides local governments with a framework for translating the Council's vision for the future into clear objectives and outcomes. It delivers through a series of strategies and actions, refined through the planning framework and reported in the City's Annual Report.

Recognising the importance of integrating community and organisational planning, the *Local Government (Administration) Regulations 1996* require local governments to adopt a ten year Strategic Community Plan (SCP) and four-year Corporate Business Plan.

Integral to the Planning and Reporting Framework are the informing strategies, including the Asset Management Plans, Workforce Plan, Long Term Financial Plan, Business Area Plans and the Four-Year budget.

Integrated Planning and Reporting Framework



The Long Term Financial Plan incorporating the Four Year budget is a key component of the City's Integrated Planning and Reporting Framework. It provides information on the affordability of the Corporate Business Plan and assists with the prioritisation and programming of projects, works and services. The information in this document sets the basis for longer term projections in the City's Long Term Financial Plan (LTFP) and also establishes the initial draft of the City's annual budget.

Draft Long Term Financial Plan 2024/25 to 2043/44

Long Term Financial Plan

The Long Term Financial Plan has been developed projecting from a detailed Four Year Budget as a base, and incorporating critical assumptions such as price indices, cost drivers, growth projections, and influencing factors such as National, State and Local Indicators to determine projections for the next 20 years.

Long term projections in the City's Asset Management Plans inform the determination of future capital investment requirements as well as the City's endorsed 20 Year Key Projects and Strategies.

Other financial strategies considered as part of the Long Term Financial Plan will include the Infrastructure Renewal Funding Strategy, Rates Strategy, Borrowing Strategy and the Investment Strategy (alternate revenue sources).

Assumptions and principles such as intergenerational equity have been determined and indicators developed to illustrate the impact of the plan on the City's long term financial sustainability.

The document presents the Long Term Financial Plan in a statutory format, which includes the Statement of Comprehensive Income, the Statement of Financial Position and the Rate Setting Statement.

Growth

The LTFP provides an opportunity to understand the impact of growth from the perspective of population and urban development, capital investment in new infrastructure and growth in core, statutory services. To this end, the revenue and expenditure generated as a result of these growth drivers has been accounted for separately in the financial statements, with the net funds available from growth noted. This net amount varies significantly from one year to the next, dependent on the handover of assets from Developers and the timing of the commencement of operation of new facilities.

Statutory Framework

The *Local Government Act 1995* sets out the role and function of the Council in providing financial management oversight. Without limiting the other sections of the Act, the pertinent sections are:

2.7. Role of council

- (1) The council —
 - (a) governs the local government's affairs; and
 - (b) is responsible for the performance of the local government's functions.
- (2) Without limiting subsection (1), the council is to —
 - (a) oversee the allocation of the local government's finances and resources; &
 - (b) determine the local government's policies.

3.18 Executive Functions

S3.18 (2) and (3) sets out that a local government may provide services and facilities, but is to satisfy itself that services and facilities that it provides —

- integrate and coordinate, so far as practicable, with any provided by the Commonwealth, the State or any public body; and
- do not duplicate, to an extent that the local government considers inappropriate, services or facilities provided by the Commonwealth, the State or any other body or person, whether public or private; and
- are managed efficiently and effectively.

Budget Principles

Budget principles underpin decisions regarding levels of service, user pays fees, net costs of services and the application of rate funds.

Typically, the following budget principles are usually applied by Local Governments and often carry different weightings, dependent on the service provided. Some of the principles may compete or complement other principles, in particular circumstances.

- **Reasonableness** - The cost of a service reflects the public benefit derived. The level of service (LOS) is appropriate;
- **Uniqueness** - The services provided by the City do not duplicate private sector services, other tiers of government services or other service providers, unless public benefit outweighs the cost and competitive advantage of the City;
- **Efficiency** - City services are delivered in the most efficient manner;
- **Beneficiary** - The Benefit (User Pays) Principle suggests that if a service is used to the exclusion of others, then an appropriate fee should be charged.
- **Affordability** - The Capacity to Pay Principle suggests that both rates and fees and charges should be set with reference to the affordability to the individual or group.
- **Fairness** - The Intergenerational Equity Principle is a means of spreading the cost of a service across the generations who benefit from the service. It is usually applied to major infrastructure investments. Cash reserves and borrowings are tools for Local Government to achieve this objective.

Financial Prudence

Local Governments must be prudent in the use of public funds. "Prudent" is defined in different ways in the various jurisdictions across Australia and New Zealand, however both the New Zealand and Victorian Governments have captured the essence, through a benchmarking framework.

In New Zealand, the framework revolves around Affordability, Sustainability and Predictability indicators. In Victoria, the set of benchmarks is structured around Efficiency, Liquidity, Financial and Asset Obligations, the Operating Position and Stability.

Here in W.A., the current Statutory Financial Indicators take a financial sustainability perspective from a short, medium and long term timeframe.



To this end, it is important to assess the trend of the financial indicators in conjunction with the financial principles to ensure that the Council is making its financial and resource allocation decisions in the long term interests of the community.

In this document, the Statutory Financial Indicators are illustrated against historical trends and benchmarks.

Public Value

The LTFP presents City services, facilities and assets in accounting terms. Whilst the financial principles and approaches are important, they are only part of the evaluation and delivery of Public Value.

If we think of our residents and ratepayers as shareholders in how their rates, fees and charges are applied, real value may be created through economic prosperity, social cohesion or cultural development. Flexibility and pragmatism are at the centre of the public value approach and there are three aspects of performance for public agencies to consider:

- i) delivering actual services,
- ii) achieving social outcomes, and
- iii) maintaining trust and legitimacy in the Local Government.

So as we outline the financial perspectives of the City's services in the LTFP, it is important to bear in mind that this is only one of three perspectives, which are important to the community – *economic value*. The other two perspectives – *environmental value and social value* have a different form of evaluation and reporting. It is important not to lose sight of these aspects in evaluating the allocation of resources – a point which is discussed later in this report.

Public Value

The focus on urban development and population growth can sometimes overshadow important matters at the heart of our existing communities. In the introductory section of this document, the notion of Public Value was outlined, emphasising that the LTFP provided only an economic value perspective – costs, prices and capital assets. Public Value and similarly Social Value literature suggest that organisations should seek to maximise the social value created with the resources they have available. Firstly, so that inequality and environmental degradation are reduced as fast as possible, and secondly because society's current approach to maximising financial value does not account for all the material social and environmental outcomes which leads to increasing inequality.

At this point, these two other perspectives are introduced and briefly discussed.

Environmental Value

Environmental value is measured and reported through sustainability measures. Council will be familiar with the Environmental Strategy report and the various measures and targets around biodiversity, water management and carbon emissions.

One facet that we are able to quantify is the value of trees. Typically, Local Government's financial statements document "hard" property and infrastructure assets. This helps to align capital investment to asset preservation, however this approach overlooks the value of soft assets, including environmental assets such as trees and waterways.

A recent report to Council noted that the City trees collectively form a green asset/infrastructure system that provides millions of dollars of beneficial services each year as demonstrated internationally by i-Tree modelling. These benefits include:

- Storm water flood mitigation and erosion control
- Protection of road systems (shading extends road life)
- Reduction of wind speed and storm related damage
- Urban shade and reduction of the heat island effect
- Improved air quality.

As a green asset that provides amenity value to the community, the City's 28,000 street trees provide a total amenity value of between **\$140 to \$364 million** using an average base *Helliwell*¹ amenity value of between \$5,000 and \$13,000 each.

The Australian Accounting Standards do not allow the valuation and recording of green assets such as trees. Nonetheless, that does not restrain the City from accounting for the assets in the LTFP.

¹ The Helliwell system calculates a tree's financial amenity value using a number of criteria including its life expectancy, canopy size, rarity and visual impact. The Helliwell system is recognised worldwide as a way of valuing the amenity of trees as important community assets.

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It is intended that the LTFP maintains an accountability for the City's valued Tree stock, at this stage by way of notation in the *Statement of Financial Position*.

Social Value

Social value may be considered as the relative importance that people (residents, ratepayers etc) place on the changes in their wellbeing. Critical to this notion is the process of community engagement and measurement. In other words, how we know what our community values as important, and then how we measure improvements as a return on investment in 'social capital'.

The City has utilised and contrasted data on various suburbs comprising:

- Established, older, low socio-economic
- Established, older, high socio-economic
- New growth, high socio-economic
- New growth, low socio-economic

and has also utilised community perceptions surveys to measure assess social cohesion and community wellbeing.

Therefore in conjunction with the LTFP, a critical measure and success of performance in delivery of social value will be investment in social priorities identified within those areas of social disadvantage within the district, as indicated and contrasted below.

Data Set	Armadale South	Brookdale / Wungong	Camillo	Haynes	Piara Waters	Roleystone / Karragullen	Seville Grove	CoA	Greater Perth
SEIFA (2021 ABS)	811.6	892.5	866.6	1045.8	1087.6	1068.0	961.6	990.0	1020.0
Rental Stress %	40.3	32.6	31.8	29.3	23.8	29.4	30.2	33.2	29.9
Mortgage Stress %	14.7	18.4	15.1	16.7	13.3	11.1	13.8	13.8	13.3
Social Housing %	7.6	6.5	3	0	0.1	0.8	2.3	2.3	2.9
Unemployment %	13.9	9.9	10.6	4.8	4	4.3	6.8	6.4	5.3
Low income %	38.9	21.8	25.5	7.4	5	16.1	15	18.6	19.5
No qualifications %	49.9	46.5	49.6	32.2	26.1	33.5	44.3	38.2	35.6
Youth Disengagement %	22.6	16.3	19.4	9.8	6.1	6.7	11.6	11.1	7.8
Median Age	40	31	37	29	31	44	31	35	37
Single Parents %	15.9	19.6	17.5	9.3	7.8	7.9	14.5	12.3	10.3
Mental health condition %	14.4	12.7	12.9	8	4.7	8.3	9.2	9	8.4
AEDC (2 or more domains)	21.5	25.4	26.7	18.4	5.8	4.3	11.7	11.3	10.2 (WA-wide)
Growth	Current: 7647 2031: 8479	Current: 3420 2031: 3571	Current: 4509 2031: 5292	Current: 2524 2031: 7507	Current: 15,600 2031: 20,641	Current: 7461 2031: 8108	Current: 11,838 2031: 11,955	Current: 97,667 2031: 127,507	Current: 2.1M 2031: 2.9M

Draft Long Term Financial Plan 2024/25 to 2043/44

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 short to medium term to be within the target range.
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 continued to be centred on the short-term supply issues, escalating construction costs and the City's capacity to deliver a higher-than-average capital investment program.

Economic Climate

A notable impact of the LTFP review has been the response to economic conditions experienced over the last eighteen months.

The Local Government Sector, along with other industry sectors has faced unprecedented challenges due to fluctuating demand and supply issues in the economy, spiking an escalation of costs. This has been evident through a number of reports Council has received advising of project cost escalations following the receipt of the market responses to Tenders for Construction.

A number of key projects listed in the LTFP have therefore been revised upwards to reflect the current cost of design and construction, with varying degrees of confidence dependent on the project design stage.

Assumptions & Financial Strategies adopted in the draft LTFP FY25 to FY44

Against a backdrop of financial and economic indicators, a range of underlying assumptions and financial strategies have been developed. Guided by Council's previously adopted strategies and the prevailing economic conditions, the following key assumptions and strategies inform this iteration of the LTFP.

KEY ASSUMPTIONS & STRATEGIES								
	FY 25	FY26	FY27	FY28	FY29 to 33	FY34 to 38	FY39 to 43	FY44+
New Ratable Residential Property Per Annum @\$1671/property	700	700	500	500	600	600	600	600
New Ratable Commercial Property Per Annum @\$10,000/property	15	15	15	15	15	15	15	15
Revenue Indices - Rates	2.40%	2.40%	2.40%	3.00%	3.00%	3.00%	3.00%	3.00%
Revenue Indices - Fees & Charges (excl Waste)	2.40%	2.40%	2.40%	3.00%	3.00%	3.00%	3.00%	3.00%
Revenue Indices - Waste Charges	2.40%	2.40%	2.40%	3.00%	3.00%	3.00%	3.00%	3.00%
Employee Costs	4.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Cost Indices - Materials & Contracts	2.40%	2.40%	2.40%	4.00%	4.00%	4.00%	4.00%	4.00%
Cost Indices - Utilities & Insurance	2.40%	2.40%	2.40%	4.00%	3.00%	3.00%	3.00%	3.00%
Municipal Funding allocated to new capital investment	Capped at \$2.75M							
Asset Renewal Commitment	FY 25 \$17M and step up \$500K additional every year							
Value of Gifted Assets (from Development)	\$40,000/lot	\$40,000/lot	\$40,000/lot	\$40,000/lot	\$40,000/lot	\$40,000/lot	\$40,000/lot	\$40,000/lot
Reserve Savings for Future Projects (Civic Precinct)	\$500k	\$500k	\$500k	\$500k	\$500k	\$500k	\$500k	\$500k
Borrowing Threshold Cap* (percentage of operating revenue)	40% \$54M	40% \$56M	40% \$58M	40% \$60M	40% \$62M	40% \$64M	40% \$66M	40% \$68M
Interest Rates - Investments	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%
Interest Rates - Borrowings	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%

*In FY24, the 40% cap equated to \$50M. The West Australian Treasury Corporation sets the cap at 60% of operating revenue.

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One of the main assumptions in the table above is the growth from new rateable properties per annum, set between 500 to 700 per year. This results in a total of 12,000 new rateable properties over the 20 year period, the majority from the Wungong development area.

Indexing of the costs and revenues has been set at the *WALGA Local Government Cost Index* (LGCI) forecast for the next three years, and then 3% thereafter, in line within the Reserve Bank's target range.

A key financial strategy is the commitment to asset renewal, presently at \$17M. The Asset Renewal commitment implements a \$500k per annum step increase annually to the total commitment on asset renewal, including both transfers from and to the Asset Renewal Reserve. This is important to keep pace with the growth in assets from development.

The Council-imposed borrowings threshold is set at a maximum of 40% of operating revenue. When Council set this strategy, this equated to \$50M, however it increases over time in the LTFP as the City's operating revenue also increases. In FY25, it is set at \$54M.

Likewise, debt servicing commitments should ideally not exceed 50% of the operating surplus (excluding depreciation and interest), and ideally fall within a 20% - 50% range, which is recommended by the Department of Local Government, Sports and Communities.

Asset Useful Life & Depreciation

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 for new assets are:

Asset Group	Asset Class	Useful life (years)	Depreciation rate (%)
Property, plant and equipment	Land		
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	110	0.91%
Infrastructure	Pathways	50	2.00%
Infrastructure	Parks and Reserves	30	3.33%
Infrastructure	Waste	30	3.33%
Other	Landfill Cell	5	20.00%
Other	Rehabilitation Asset	3	33.33%

Assumptions/Uncertainties:

The LTFP and in particular the Capital Investment Program is premised on a number of assumptions and uncertainties. The economic forecast (indexing) and growth assumptions were outlined earlier in this report. Underpinning the program is also an assumption that the City will be successful in its advocacy for grant funded projects. Without the support of Federal and State Government, a number of the key projects would simply not be able to be delivered.

Importantly, this document will assist the City in its advocacy approach to grant funding bodies for funding that will support projects that deliver a greater public value to the district.

The program (scheduling)

Establishing the program for delivery of the Capital Investment Program key projects is based on grant funding commitments and opportunities, project delivery capacity and financial capacity. Council considered the project management capacity and financial sustainability through workshops and at the December Corporate Services Committee Meeting and Council Meeting. The program is reflective of Council's decision, with the capacity factors taken into account.

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Financial Capacity

There are a number of key projects, both listed or under consideration that will align to the Strategic direction of the City. For example, projects associated with the Armadale Strategic Metropolitan Centre Investment Framework and Advocacy Priorities Strategy.

To that end, the LTFP through the previous decisions of Council has preserved \$14M in the Future Projects Reserve funds to *fund future capital works projects considered in excess of the City's normal funding capacity*.

This is important as the conservative borrowing capacity established by Council is trending towards the Council's self-imposed borrowings cap. Later in the plan, the capacity is increased, suggesting the opportunity of utilising reserve funds now and borrowings later to deliver key strategic projects.

Delivery Capacity

The City's program delivery capability currently delivers around \$35M of capital investment projects per annum. This includes both asset renewal works and new capital projects. On average, new project delivery totals around \$11M.

The program has been established around the current program delivery capability, with the exception of the Armadale Regional Recreation Stage 1 project. Embedded in the \$76M business case for the project, is an uplift in capacity to deliver the project.

Capital Investment Program Risks

The review of the Capital Investment Program requires consideration of Program risks. Below are some of the more significant risks that have been considered, and actions taken.

Risk title	Risk Description	Risk Response
Operational impacts	The operating impacts of the Capital Investment require a greater portion of Municipal funds to operate the service, maintain and renew the assets	<ul style="list-style-type: none"> Ensure provision in LTFP for operating impacts. Provide detailed assessment as projects move from concept to design. Apply the Project Management Framework. Ensure Project Planning and Asset Planning includes whole of life costs.
Opportunity costs	Limited financial resources are invested in current projects, restricting available funds over the medium term for other projects in development. Investment is not optimised. A lower community value is returned on the investment.	<ul style="list-style-type: none"> Model scenarios. Adopt a contingent approach to Capital Investment planning.
Capacity to deliver	The timing and scheduling of the program is beyond the organisation's capacity to deliver. Projects are delayed, grant funding is jeopardised, costs escalate through project overruns.	<ul style="list-style-type: none"> Understand the organisation's capacity to deliver and align the Capital Investment Program. Develop a scale up model for peak capital investment.
Reputational risks (community/grant funding bodies)	Expectations of Grant Funding bodies and/or the community are not met due to delays in delivery of the program.	<ul style="list-style-type: none"> Engage with funding bodies and community groups guided by an engagement plan. Report on engagement activities.
Economic risks	Cost escalations jeopardise project delivery; market supply issues delay project delivery, adding to costs.	<ul style="list-style-type: none"> Ensure clarity in estimate accuracy and build in provisional sums in cost estimates based on degree of confidence and design stages. Take a contingent approach to capital investment funding
Political risks	The City does not maximise the potential to secure grant funding from other tiers of government. Grant funding opportunities are foregone.	<ul style="list-style-type: none"> Pursue advocacy in line with the Council's Advocacy Strategy in the lead up to the Federal and State Government elections.

What is not included

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This report has made reference to other projects under consideration for future investment, but not yet funded. Some of these projects fall within the 10 to 20 year period. A list of some of those projects follows.

- The Armadale Regional Recreation Reserve Stages 2 onwards, which includes development of ovals and playing fields.
- The Armadale and Kelmscott Public Realm projects.
- Eighth Road upgrade, which will be subject to a Council report.
- Civic Precinct Projects, including a mixed use development and Civic building.
- Viaduct Projects outside of the Central Park project.
- Other City Centre Investment Framework projects
- Armadale Bowling and Tennis Club redevelopment
- Kelmscott Agricultural Society Multipurpose Building

Draft Long Term Financial Plan 2024/25 to 2043/44

Statutory Financial Statements & Supporting Schedules

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Statement of Comprehensive Income by Nature & Type FY25 to FY34

By Nature & Type
(AASB 101)

	LTFP Y1	LTFP Y2	LTFP Y3	LTFP Y4	LTFP Y5	LTFP Y6	LTFP Y7	LTFP Y8	LTFP Y9	LTFP Y10
	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Revenue										
Rates	(84,711,800)	(88,271,500)	(91,979,400)	(95,667,900)	(99,602,339)	(103,669,774)	(107,859,232)	(112,174,374)	(116,618,970)	(121,196,904)
Rates <i>Growth</i>	(1,417,500)	(1,610,800)	(1,022,900)	(1,033,400)	(1,200,465)	(1,236,479)	(1,273,573)	(1,311,781)	(1,351,134)	(1,391,668)
Fees and Charges	(33,263,700)	(34,060,410)	(35,076,290)	(36,094,500)	(37,177,335)	(38,292,655)	(39,441,435)	(40,624,678)	(41,843,418)	(43,098,721)
Fees and Charges <i>Growth</i>	(291,900)	(585,900)	(796,900)	(1,008,900)	(1,301,167)	(1,610,102)	(1,936,405)	(2,280,797)	(2,644,121)	(3,027,245)
Operating Grants	(6,350,300)	(6,473,600)	(6,608,500)	(6,746,800)	(6,949,204)	(7,157,680)	(7,372,411)	(7,593,583)	(7,821,390)	(8,056,032)
Operating Grants <i>Growth</i>	(270,000)	(540,000)	(810,000)	(1,080,000)	(1,382,400)	(1,693,872)	(2,014,688)	(2,345,129)	(2,685,483)	(3,036,047)
Earnings Interest	(6,532,400)	(6,651,800)	(6,834,000)	(7,165,300)	(7,584,100)	(8,019,800)	(8,506,300)	(8,681,300)	(9,176,000)	(9,809,400)
Contributions	(745,500)	(735,500)	(754,100)	(776,600)	(804,524)	(833,471)	(863,478)	(894,586)	(926,836)	(960,269)
Special Area Rates	(596,500)	(617,500)	(634,600)	(653,600)	(673,208)	(693,404)	(714,206)	(735,633)	(757,702)	(780,433)
Revenue Other	(962,400)	(653,600)	(968,800)	(666,500)	(686,495)	(707,090)	(728,303)	(750,152)	(772,656)	(795,836)
Subtotal Revenue	(135,142,000)	(140,200,610)	(145,485,490)	(150,893,500)	(157,361,237)	(163,914,327)	(170,710,031)	(177,392,011)	(184,597,709)	(192,152,554)
Expenses Excluding Finance Costs										
Employment	52,708,200	52,081,100	53,238,200	55,141,500	56,795,745	58,499,617	60,254,606	62,062,244	63,924,111	65,841,835
Employment <i>Growth</i>	784,000	1,013,000	1,038,100	1,069,200	1,382,551	1,671,376	1,906,651	2,089,869	2,218,963	2,464,720
Materials and Contracts	50,695,300	51,403,900	51,874,600	53,719,680	55,868,467	58,103,206	60,427,334	62,944,427	65,568,205	67,972,533
Materials and Contracts <i>Growth</i>	723,400	2,134,600	3,022,500	3,913,980	5,036,625	6,227,313	7,393,170	8,536,587	9,658,987	10,985,708
Other Expense	7,035,000	6,691,500	2,259,900	2,605,400	2,373,532	2,754,490	2,517,794	2,912,372	2,670,832	3,079,573
Other Expense <i>Growth</i>	-	-	-	-	29,956	55,398	73,576	84,683	88,403	106,255
Insurance Expenses	1,293,500	1,321,100	1,353,100	1,407,700	1,464,008	1,522,568	1,583,471	1,646,810	1,712,682	1,781,190
Less - Overheads Allocated	(565,000)	(572,000)	(575,400)	(578,900)	-	-	-	-	-	-
Depreciation and amortisation	34,262,481	34,771,608	36,836,748	38,256,055	38,243,631	38,203,993	38,252,752	37,976,714	37,827,774	37,806,099
Subtotal Expense	151,450,591	152,902,708	152,754,048	159,376,535	165,151,775	171,113,939	176,607,611	182,477,912	187,913,889	194,625,461
Finance Costs										
Interest Expense	1,697,380	2,052,140	2,605,450	3,101,540	2,831,980	2,950,650	2,625,560	2,462,330	2,393,290	2,389,310
Operating (Surplus)/Deficit before other items*	18,005,971	14,754,238	9,874,008	11,584,575	10,622,518	10,150,262	8,523,140	7,548,230	5,709,470	4,862,217
Other Comprehensive Income										
Non Operating Grants, Subsidies and Contributions	(10,228,300)	(52,751,900)	(41,470,300)	(13,489,500)	(8,321,000)	(11,762,600)	(10,795,800)	(4,408,700)	(4,460,100)	(5,642,000)
Developer Contribution Plans - Contributions to Capital Works	(2,293,300)	(11,394,000)	(10,985,000)	(7,974,100)	-	-	-	-	-	-
Developer Contribution Plans - Gifted Assets	(28,000,000)	(28,000,000)	(20,000,000)	(20,000,000)	(24,000,000)	(24,000,000)	(24,000,000)	(24,000,000)	(24,000,000)	(24,000,000)
Profit on Asset Disposal	-	-	-	-	-	-	-	-	-	-
Loss on Asset Disposal	-	-	-	-	-	-	-	-	-	-
Subtotal Other Comprehensive Income	(40,521,600)	(92,145,900)	(72,455,300)	(41,463,600)	(32,321,000)	(35,762,600)	(34,795,800)	(28,408,700)	(28,460,100)	(29,642,000)
Changes due to Asset Revaluation	2,974,840	2,469,340	2,918,320	2,720,840	2,799,160	2,695,440	4,453,260	3,108,780	2,631,400	4,003,560
Total Comprehensive Income	(19,540,789)	(74,922,322)	(59,662,972)	(27,158,185)	(18,899,322)	(22,916,898)	(21,819,400)	(17,751,690)	(20,119,230)	(20,776,223)

- (i) Employee Costs drop in FY26 due to the winding down of the *OneCouncil* project. The project is expected to be completed by December 2025.
- (ii) Finance Costs reflect the interest component of loans and leases. The Principal components are shown separately in the Statement of Cashflows and the Statement of Financial Activity

Draft Long Term Financial Plan 2024/25 to 2043/44

Statement of Comprehensive Income By Directorate FY25 to FY34By Directorate/Management Area
(AASB 101)

	LTFP Y1	LTFP Y2	LTFP Y3	LTFP Y4	LTFP Y5	LTFP Y6	LTFP Y7	LTFP Y8	LTFP Y9	LTFP Y10
	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Revenue										
Chief Executive's Office	(127,400)	(128,200)	(130,900)	(134,000)	(138,020)	(142,161)	(146,425)	(150,818)	(155,343)	(160,003)
Chief Executive's Office Growth	-	-	-	-	-	-	-	-	-	-
Community Services	(8,775,900)	(8,975,910)	(9,234,990)	(9,469,900)	(9,753,997)	(10,046,617)	(10,348,015)	(10,658,456)	(10,978,210)	(11,307,556)
Community Services Growth	-	-	-	-	-	-	-	-	-	-
Corporate Services	(97,371,700)	(101,179,500)	(105,216,300)	(109,397,700)	(113,947,874)	(118,653,852)	(123,538,738)	(128,244,076)	(133,405,024)	(138,844,668)
Corporate Services Growth	(1,687,500)	(2,150,800)	(1,832,900)	(2,113,400)	(2,582,865)	(2,930,351)	(3,288,261)	(3,656,909)	(4,036,617)	(4,427,715)
Development Services	(2,146,900)	(2,185,500)	(2,236,700)	(2,302,400)	(2,376,098)	(2,452,192)	(2,530,761)	(2,611,888)	(2,695,656)	(2,782,154)
Development Services Growth	-	-	-	-	-	-	-	-	-	-
Technical Services	(24,740,700)	(24,994,800)	(26,036,800)	(26,467,200)	(27,261,216)	(28,079,052)	(28,921,424)	(29,789,067)	(30,682,739)	(31,603,221)
Technical Services Growth	(291,900)	(585,900)	(796,900)	(1,008,900)	(1,301,167)	(1,610,102)	(1,936,405)	(2,280,797)	(2,644,121)	(3,027,245)
Subtotal Revenue	(135,142,000)	(140,200,610)	(145,485,490)	(150,893,500)	(157,361,237)	(163,914,327)	(170,710,031)	(177,392,011)	(184,597,709)	(192,162,554)
Expenses Excluding Finance Costs										
Chief Executive's Office	8,932,600	9,375,500	9,411,800	9,927,600	9,935,528	10,564,281	10,583,651	11,242,849	11,274,772	11,966,123
Chief Executive's Office Growth	-	-	-	-	-	-	-	-	-	-
Community Services	20,719,800	21,596,800	22,253,600	22,933,400	23,679,170	24,449,624	25,245,594	26,067,943	26,917,562	27,795,373
Community Services Growth	683,200	717,700	733,900	755,900	778,577	801,934	825,992	850,772	876,295	902,584
Corporate Services	17,454,000	14,977,400	13,832,200	14,261,100	14,754,373	15,265,062	15,793,794	16,341,218	16,908,011	17,494,869
Corporate Services Growth	100,800	101,800	719,900	1,338,000	1,390,440	1,444,945	1,501,597	1,560,481	1,621,685	1,685,300
Development Services	10,251,300	10,438,500	10,745,000	11,064,800	11,417,156	11,780,899	12,156,404	12,544,057	12,944,257	13,357,419
Development Services Growth	-	193,500	199,300	205,300	211,459	217,803	224,337	231,067	237,999	245,139
Technical Services	92,585,491	93,366,908	92,450,848	96,206,535	98,916,416	101,099,906	103,454,771	105,570,705	107,902,833	110,454,995
Technical Services Growth	723,400	2,134,600	2,407,500	2,683,900	4,068,655	5,489,405	6,621,470	8,068,619	9,230,374	10,723,652
Subtotal Expense	151,450,591	152,902,708	152,754,048	159,376,535	165,151,775	171,113,939	176,607,611	182,477,912	187,913,889	194,625,461
Finance Costs										
Community Services	48,100	99,800	82,200	60,100	47,300	59,300	39,000	90,600	79,400	57,100
Corporate Services	1,648,980	1,951,640	2,522,050	3,040,640	2,783,480	2,890,450	2,586,160	2,370,930	2,313,390	2,331,310
Technical Services	300	700	1,200	800	1,200	800	400	800	800	900
Subtotal Finance Costs	1,697,380	2,052,140	2,605,450	3,101,540	2,831,980	2,950,650	2,625,560	2,462,330	2,393,290	2,389,310
Operating (Surplus)/Deficit before other items*	18,005,971	14,754,238	9,874,008	11,584,575	10,622,518	10,150,262	8,523,140	7,548,230	5,709,470	4,862,217
Non Operating Items										
Non Operating Grants, Subsidies and Contributions	(10,228,300)	(52,751,900)	(41,470,300)	(13,489,500)	(8,321,000)	(11,762,600)	(10,795,800)	(4,408,700)	(4,460,100)	(5,642,000)
Developer Contribution Plans - Contributions to Capital Works	(2,293,300)	(11,394,000)	(10,985,000)	(7,974,100)	-	-	-	-	-	-
Developer Contribution Plans - Gifted Assets	(28,000,000)	(28,000,000)	(20,000,000)	(20,000,000)	(24,000,000)	(24,000,000)	(24,000,000)	(24,000,000)	(24,000,000)	(24,000,000)
Profit on Asset Disposal	-	-	-	-	-	-	-	-	-	-
Loss on Asset Disposal	-	-	-	-	-	-	-	-	-	-
Subtotal Other Comprehensive Income	(40,521,600)	(92,145,900)	(72,455,300)	(41,463,600)	(32,321,000)	(35,762,600)	(34,795,800)	(28,408,700)	(28,460,100)	(29,642,000)
Changes due to Asset Revaluation	2,974,840	2,469,340	2,918,320	2,720,840	2,799,160	2,695,440	4,453,260	3,108,780	2,631,400	4,003,560
Total Comprehensive Income	(19,540,789)	(74,922,322)	(59,662,972)	(27,158,185)	(18,899,322)	(22,916,898)	(21,819,400)	(17,751,690)	(20,119,230)	(20,776,223)

Draft Long Term Financial Plan 2024/25 to 2043/44

Statement of Financial Position FY25 to FY34
(AASB 101)

	LTFP Y1	LTFP Y2	LTFP Y3	LTFP Y4	LTFP Y5	LTFP Y6	LTFP Y7	LTFP Y8	LTFP Y9	LTFP Y10
	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Current Assets										
Cash and Cash Equivalents	6,207,156	6,653,968	4,439,737	5,543,522	6,065,813	7,119,171	11,605,975	15,576,038	16,510,956	19,458,382
Trade and Other Receivables	10,771,641	11,207,575	11,598,794	12,042,423	12,535,318	13,032,811	13,545,958	14,075,247	14,621,188	15,184,308
Other Assets	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Financial Assets	140,182,089	140,051,369	142,620,669	148,370,069	160,630,138	171,281,853	174,718,478	185,276,729	198,925,542	200,917,433
Inventories	460,750	460,750	460,750	460,750	460,750	460,750	460,750	460,750	460,750	460,750
Total Current Assets	158,121,636	158,873,662	159,619,950	166,916,764	180,192,019	192,394,585	200,831,161	215,888,764	231,018,436	236,520,873
Non-Current Assets										
Trade and Other Receivables	658,062	658,062	658,062	658,062	658,062	658,062	658,062	658,062	658,062	658,062
Property, Plant and Equipment	278,591,780	331,331,438	377,631,281	384,419,850	388,558,709	390,149,403	391,112,100	390,064,044	391,401,643	393,575,947
Infrastructure	1,241,222,188	1,268,465,883	1,282,619,973	1,289,985,508	1,298,096,558	1,305,317,731	1,316,603,023	1,322,167,784	1,328,778,011	1,338,447,548
Landfill Cell	4,810,400	6,582,800	8,355,200	8,260,200	8,165,200	8,070,200	7,975,200	7,880,200	7,785,200	13,312,400
Financial Assets	239,445	239,445	239,445	239,445	239,445	239,445	239,445	239,445	239,445	239,445
Rehabilitation Asset	22,490,800	21,850,800	21,210,800	20,570,800	19,930,800	19,290,800	18,650,800	18,010,800	17,370,800	16,730,800
Right of Use Assets	3,269,900	4,826,700	3,724,200	3,084,000	3,422,900	3,408,900	3,038,400	4,266,290	3,608,890	3,536,690
Total Non-Current Assets	1,551,282,576	1,633,975,128	1,694,438,960	1,707,217,865	1,719,071,674	1,727,134,541	1,738,277,029	1,743,286,625	1,749,842,951	1,766,500,891
Total Assets	1,709,404,212	1,792,848,790	1,854,058,910	1,874,134,629	1,899,263,693	1,919,529,126	1,939,108,191	1,959,175,389	1,980,860,486	2,003,021,765
Current Liabilities										
Trade and Other Payables	20,777,081	21,231,227	18,960,315	20,039,729	20,949,334	22,278,611	23,247,563	24,620,548	25,625,371	27,130,416
Capital Grants Liabilities	12,198,524	11,818,471	8,837,578	894,586	926,836	960,269	994,930	1,030,866	1,068,123	1,106,751
Borrowings	4,501,090	5,185,640	5,917,580	6,104,240	5,827,170	5,932,110	5,965,180	5,796,420	5,757,130	5,175,540
Employee Related Provisions	9,000,735	9,429,335	9,877,235	10,345,235	10,834,335	11,345,435	11,879,535	12,437,635	13,020,935	13,630,435
Lease Liabilities	1,351,700	1,374,600	1,409,500	1,410,000	1,416,700	1,443,600	1,391,400	1,400,200	1,426,090	1,402,000
Total Current Liabilities	47,829,130	49,039,273	45,002,208	38,793,791	39,954,375	41,960,025	43,478,609	45,284,669	46,897,649	48,445,141
Non-Current Liabilities										
Capital Grants Liabilities	32,642,870	30,456,823	30,252,616	36,135,708	40,179,234	41,489,230	42,501,290	43,528,069	44,569,176	45,623,979
Borrowings	40,430,210	48,351,870	55,256,590	49,152,350	49,857,880	43,925,770	39,494,790	37,730,570	37,306,640	36,153,800
Employee Related Provisions	523,776	523,776	523,776	523,776	523,776	523,776	523,776	523,776	523,776	523,776
Lease Liabilities	1,910,500	3,487,000	2,370,700	1,717,800	2,037,900	2,002,900	1,662,900	2,909,790	2,245,500	2,181,100
Other Provisions	18,882,617	18,882,617	18,882,617	18,882,617	18,882,617	18,882,617	18,882,617	18,882,617	18,882,617	18,882,617
Total Non-Current Liabilities	94,389,973	101,702,086	107,286,299	106,412,251	111,481,407	106,824,293	103,065,373	103,574,822	103,527,709	103,365,272
Total Liabilities	142,219,103	150,741,359	152,288,507	145,206,041	151,435,782	148,784,318	146,543,982	148,859,491	150,425,358	151,810,414
Net Assets	1,567,185,109	1,642,107,431	1,701,770,403	1,728,928,588	1,747,827,910	1,770,744,808	1,792,564,208	1,810,315,898	1,830,435,128	1,851,211,351
Equity										
Retained Surplus	523,022,674	600,545,056	660,557,048	684,686,673	694,125,086	709,085,709	731,921,744	742,223,963	751,325,780	774,113,672
Reserves - Cash Backed	140,182,089	140,051,369	142,620,669	148,370,069	160,630,138	171,281,853	174,718,478	185,276,729	198,925,542	200,917,433
Revaluation Surplus	903,980,346	901,511,006	898,592,686	895,871,846	893,072,686	890,377,246	885,923,986	882,815,206	880,183,806	876,180,246
Total Equity	1,567,185,109	1,642,107,431	1,701,770,403	1,728,928,588	1,747,827,910	1,770,744,808	1,792,564,208	1,810,315,898	1,830,435,128	1,851,211,351

- (i) The City's 28,000 street trees provide a total amenity value of between \$140 to \$364 million using an average base Helliwell amenity value of between \$5,000 and \$13,000 each.
- (ii) The Australian Accounting Standards do not allow the valuation and recording of green assets such as trees and as such, the net assets above do not include the value of tree assets.
- (iii) The adjusted net assets below increases by \$252M, based on an average value of \$9,000 for 28,000 trees. The value increases by \$500,000 each year recognising Council's ongoing commitment to the Urban Forrest Strategy.

	LTFP Y1	LTFP Y2	LTFP Y3	LTFP Y4	LTFP Y5	LTFP Y6	LTFP Y7	LTFP Y8	LTFP Y9	LTFP Y10
	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Net Assets	1,567,185,109	1,642,107,431	1,701,770,403	1,728,928,588	1,747,827,910	1,770,744,808	1,792,564,208	1,810,315,898	1,830,435,128	1,851,211,351
Notional value of tree assets	252,000,000	252,500,000	253,000,000	253,500,000	254,000,000	254,500,000	255,000,000	255,500,000	256,000,000	256,500,000
Adjusted Net Assets	1,819,185,109	1,894,607,431	1,954,770,403	1,982,428,588	2,001,827,910	2,025,244,808	2,047,564,208	2,065,815,898	2,086,435,128	2,107,711,351

Draft Long Term Financial Plan 2024/25 to 2043/44

Statement of Cash Flows FY25 to FY34
(AASB 101)

	LTFP Y1	LTFP Y2	LTFP Y3	LTFP Y4	LTFP Y5	LTFP Y6	LTFP Y7	LTFP Y8	LTFP Y9	LTFP Y10
	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Cash Flow from Operating Activities										
Receipts										
Rates	87,928,278	89,446,366	92,611,081	96,257,671	100,309,909	104,408,760	108,619,658	112,956,866	117,424,163	122,025,451
Operating Grants, Subsidies and Contributions	7,365,800	7,749,100	8,172,600	8,603,400	9,136,128	9,685,023	10,250,577	10,833,298	11,433,709	12,052,348
Fees and Charges	33,588,506	34,646,310	35,873,190	37,103,400	38,478,502	39,902,757	41,377,840	42,905,475	44,487,539	46,125,965
Interest Received	6,532,400	6,651,800	6,834,000	7,165,300	7,584,100	8,019,800	8,506,300	8,681,300	9,176,000	9,809,400
Other Revenue	1,558,900	1,271,100	1,603,400	1,320,100	1,359,703	1,400,494	1,442,509	1,485,784	1,530,358	1,576,268
Total Receipts	136,973,884	139,764,676	145,094,271	150,449,871	156,868,342	163,416,834	170,196,884	176,862,723	184,051,768	191,589,433
Payments										
Employee Costs	(53,378,618)	(52,665,500)	(53,828,400)	(55,742,700)	(57,689,196)	(59,659,894)	(61,627,157)	(63,594,013)	(65,559,774)	(67,697,054)
Material and Contracts	(59,028,228)	(52,512,354)	(56,592,612)	(55,975,266)	(59,995,487)	(63,001,243)	(66,851,551)	(70,008,029)	(74,012,368)	(77,453,197)
Utility Charges	(4,513,700)	(4,057,900)	(3,706,300)	(3,842,000)	(3,957,260)	(4,075,978)	(4,198,257)	(4,324,205)	(4,453,931)	(4,587,549)
Insurance Paid	(1,293,500)	(1,321,100)	(1,353,100)	(1,407,700)	(1,464,008)	(1,522,568)	(1,583,471)	(1,646,810)	(1,712,862)	(1,781,190)
Interest Expenses	(1,697,380)	(2,052,140)	(2,605,450)	(3,101,540)	(2,831,980)	(2,950,650)	(2,625,560)	(2,462,330)	(2,393,290)	(2,389,310)
Other Expenditure	(7,035,000)	(6,691,500)	(2,259,900)	(2,605,400)	(2,403,488)	(2,809,888)	(2,591,370)	(2,997,055)	(2,759,236)	(3,185,828)
Total Payments	(126,946,426)	(119,300,494)	(120,345,762)	(122,674,606)	(128,341,418)	(134,020,221)	(139,477,386)	(145,032,442)	(150,891,282)	(157,094,127)
Net Cash Provided by / (used in) Operating Activities	10,027,458	20,464,182	24,748,508	27,775,265	28,526,924	29,396,613	30,719,518	31,830,280	33,160,486	34,495,306
Cash Flow from Investing Activities										
Movements in Financial Assets	(3,352,020)	130,720	(2,569,300)	(5,749,400)	(12,260,069)	(10,651,715)	(3,436,625)	(10,558,251)	(13,648,813)	(1,991,891)
Payment for Property, Plant and Equipment	(14,899,500)	(63,447,200)	(58,795,500)	(21,105,300)	(17,553,000)	(14,112,800)	(14,063,500)	(10,909,800)	(11,699,500)	(13,254,400)
Payment for Infrastructure	(21,068,400)	(26,111,700)	(22,009,300)	(13,453,300)	(11,015,000)	(10,513,900)	(16,220,500)	(9,691,500)	(11,697,700)	(21,765,700)
Non Operating Grants, Subsidies and Contributions	10,228,300	52,751,900	41,470,300	13,489,500	8,321,000	11,762,600	10,795,800	4,408,700	4,460,100	5,642,000
Movements in Capital Grant Liability	10,356,076	(2,566,100)	(3,185,100)	(2,059,900)	4,075,776	1,343,429	1,046,722	1,062,714	1,078,364	1,093,431
Developers Contribution Plans - Cash	2,293,300	11,394,000	10,985,000	7,974,100	-	-	-	-	-	-
Proceeds from Sale of Assets	589,000	576,500	679,100	1,559,900	1,408,200	1,073,000	1,486,900	1,153,300	1,144,400	1,880,200
Net Cash from Investing Activities	(15,853,244)	(27,271,880)	(33,224,800)	(19,344,400)	(27,023,093)	(21,099,386)	(20,391,203)	(24,534,838)	(30,363,148)	(28,387,360)
Cash Flow from Financing Activities										
Repayment of Lease Liability	(1,403,200)	(1,351,700)	(1,374,600)	(1,409,500)	(1,410,000)	(1,416,700)	(1,443,600)	(1,391,400)	(1,400,200)	(1,426,090)
Repayment of Borrowings	(4,235,900)	(4,501,090)	(5,185,940)	(5,917,580)	(6,104,240)	(5,827,170)	(5,932,110)	(5,965,180)	(5,795,420)	(5,757,130)
Proceeds from New Borrowing	8,143,300	13,107,300	12,822,300	-	6,532,700	-	1,534,200	4,031,200	5,333,200	4,022,700
Net Cash from Financing Activities	2,504,200	7,254,510	6,262,060	(7,327,080)	(981,540)	(7,243,870)	(5,841,510)	(3,326,380)	(1,862,420)	(3,160,520)
Net Increase (Decrease) in Cash Held	(3,321,586)	446,812	(2,214,232)	1,103,785	522,291	1,053,357	4,486,805	3,970,063	934,918	2,947,426
Cash at Beginning of Year	9,528,742	6,207,156	6,653,968	4,439,737	5,543,522	6,065,813	7,119,171	11,605,975	15,576,038	16,510,956
Cash, and Cash Equivalents, at End of Year	6,207,156	6,653,968	4,439,737	5,543,522	6,065,813	7,119,171	11,605,975	15,576,038	16,510,956	19,458,382

Draft Long Term Financial Plan 2024/25 to 2043/44

Statement of Financial Activity FY25 to FY34
(AASB 101)

	LTFP Y1	LTFP Y2	LTFP Y3	LTFP Y4	LTFP Y5	LTFP Y6	LTFP Y7	LTFP Y8	LTFP Y9	LTFP Y10
	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Revenue										
Rates	84,711,800	88,271,500	91,979,400	95,667,900	99,602,339	103,669,774	107,859,232	112,174,374	116,618,970	121,196,904
Rates <i>Growth</i>	1,417,500	1,610,800	1,022,900	1,033,400	1,200,465	1,236,479	1,273,573	1,311,781	1,351,134	1,391,668
Fees and Charges	33,283,700	34,060,410	35,076,290	36,094,500	37,177,335	38,292,655	39,441,435	40,624,678	41,843,418	43,098,721
Fees and Charges <i>Growth</i>	291,900	585,900	796,800	1,008,900	1,301,167	1,610,102	1,936,405	2,280,797	2,644,121	3,027,245
Operating Grants	6,350,300	6,473,600	6,608,500	6,746,800	6,949,204	7,157,680	7,372,411	7,593,583	7,821,390	8,056,032
Operating Grants <i>Growth</i>	270,000	540,000	810,000	1,080,000	1,382,400	1,693,872	2,014,688	2,345,129	2,685,483	3,036,047
Earnings Interest	6,532,400	6,651,800	6,834,000	7,165,300	7,584,100	8,019,800	8,506,300	8,681,300	9,176,000	9,805,400
Contributions	745,500	735,500	754,100	776,600	804,524	833,471	863,478	894,586	926,836	960,299
Special Area Rates	596,500	617,500	634,600	653,600	673,208	693,404	714,206	735,633	757,702	780,433
Revenue Other	962,400	653,600	968,800	666,500	686,495	707,090	728,303	750,152	772,656	795,836
Profit on Asset Disposal	-	-	-	-	-	-	-	-	-	-
Subtotal Revenue	135,142,000	140,200,610	145,485,490	150,893,500	157,361,237	163,914,327	170,710,031	177,392,011	184,597,709	192,152,554
Expenses Excluding Finance Costs										
Employment	(52,708,200)	(52,081,100)	(53,238,200)	(55,141,500)	(56,795,745)	(58,499,617)	(60,254,606)	(62,062,244)	(63,924,111)	(65,841,835)
Employment <i>Growth</i>	(784,000)	(1,013,000)	(1,038,100)	(1,069,200)	(1,382,551)	(1,671,376)	(1,906,651)	(2,089,869)	(2,218,963)	(2,464,720)
Materials and Contracts	(50,695,300)	(51,403,900)	(51,874,600)	(53,719,680)	(55,868,467)	(58,103,206)	(60,427,334)	(62,844,427)	(65,358,205)	(67,972,533)
Materials and Contracts <i>Growth</i>	(723,400)	(2,134,600)	(3,022,500)	(3,913,900)	(5,036,625)	(6,227,313)	(7,393,170)	(8,536,587)	(9,658,987)	(10,865,708)
Other Expenses	(7,035,000)	(6,691,500)	(2,259,900)	(2,605,400)	(2,373,532)	(2,754,490)	(2,517,794)	(2,912,372)	(2,670,832)	(3,078,573)
Other Expense <i>Growth</i>	-	-	-	-	(29,956)	(55,398)	(73,576)	(84,683)	(88,403)	(106,255)
Insurance Expenses	(1,293,500)	(1,321,100)	(1,353,100)	(1,407,700)	(1,464,008)	(1,522,568)	(1,583,471)	(1,646,810)	(1,712,882)	(1,781,190)
Utility Charges	(4,513,700)	(4,057,900)	(3,706,300)	(3,842,000)	(3,957,260)	(4,075,978)	(4,198,257)	(4,324,205)	(4,453,931)	(4,587,549)
Less - Overheads Allocated	565,000	572,000	575,400	578,900	-	-	-	-	-	-
Depreciation and amortisation	(34,262,491)	(34,771,608)	(36,836,748)	(38,256,055)	(38,243,631)	(38,203,993)	(38,252,732)	(37,976,714)	(37,827,774)	(37,806,099)
Loss on Asset Disposal	-	-	-	-	-	-	-	-	-	-
Subtotal Expense	(151,450,591)	(152,902,708)	(152,754,048)	(159,376,535)	(165,151,775)	(171,113,939)	(176,607,611)	(182,477,912)	(187,913,889)	(194,625,461)
Finance Costs										
Interest Expense	(1,697,380)	(2,052,140)	(2,605,450)	(3,101,540)	(2,831,980)	(2,950,650)	(2,625,560)	(2,462,330)	(2,393,290)	(2,389,310)
Changes due to Asset Revaluation	2,974,840	2,469,340	2,918,320	2,720,840	2,799,160	2,695,440	4,453,260	3,108,780	2,631,400	4,003,560
Net Operating Result	(15,031,131)	(12,284,898)	(6,955,688)	(8,683,735)	(7,823,358)	(7,454,822)	(4,069,880)	(4,439,450)	(3,078,070)	(858,657)
<i>Non cash amounts excluded from operating activities</i>										
- Depreciation, Profit and Loss	34,262,491	34,771,608	36,836,748	38,256,055	38,243,631	38,203,993	38,252,752	37,976,714	37,827,774	37,806,099
- Movement in contract, leasing and other liabilities	5,698,800	(2,566,100)	(3,185,100)	(2,059,900)	4,075,776	1,343,429	1,046,722	1,062,714	1,078,364	1,093,431
- Changes due to Asset Revaluation	(2,974,840)	(2,469,340)	(2,918,320)	(2,720,840)	(2,799,160)	(2,695,440)	(4,453,260)	(3,108,780)	(2,631,400)	(4,003,560)
Amount Attributable to Operating Activities	21,955,320	17,451,270	23,777,640	24,611,580	31,696,889	29,397,159	30,776,334	31,491,198	33,196,669	34,037,313
Investing Activities										
Non Operating Grants, Subsidies and Contributions	10,228,300	52,751,900	41,470,300	13,489,500	8,321,000	11,762,600	10,795,800	4,408,700	4,460,100	5,642,000
Developer Contribution Plans - Cash	2,293,300	11,394,000	10,985,000	7,974,100	-	-	-	-	-	-
Developer Contribution Plans - Gifted Assets	28,000,000	28,000,000	20,000,000	20,000,000	24,000,000	24,000,000	24,000,000	24,000,000	24,000,000	24,000,000
Proceeds from Disposal of Assets	580,000	576,500	679,100	1,559,900	1,408,200	1,073,000	1,486,900	1,153,300	1,144,400	1,889,200
Purchase of Property, Plant and Equipment	(14,899,500)	(63,447,200)	(58,795,500)	(21,105,300)	(17,553,000)	(14,112,800)	(10,909,800)	(10,909,800)	(11,699,500)	(13,254,400)
Purchase and Construction of Infrastructure	(21,068,400)	(26,111,700)	(22,009,300)	(13,453,300)	(11,015,000)	(10,513,800)	(16,220,500)	(9,691,500)	(11,697,700)	(21,765,700)
Infrastructure Assets contributed by Developers (Gifted Assets)	(28,000,000)	(28,000,000)	(20,000,000)	(20,000,000)	(24,000,000)	(24,000,000)	(24,000,000)	(24,000,000)	(24,000,000)	(24,000,000)
Amount Attributable to Investing Activities	(22,857,300)	(24,836,500)	(27,470,400)	(11,535,100)	(18,838,800)	(11,791,100)	(18,001,300)	(15,039,300)	(17,792,700)	(27,488,900)
Financing Activities										
Repayment of Borrowings	(4,235,900)	(4,501,090)	(5,185,640)	(5,917,580)	(6,104,240)	(5,827,170)	(5,932,110)	(5,965,180)	(5,795,420)	(5,757,130)
Repayment for Principal Portion of Lease Liabilities	(1,403,200)	(1,351,700)	(1,374,600)	(1,409,500)	(1,410,000)	(1,416,700)	(1,443,600)	(1,391,400)	(1,400,200)	(1,426,090)
Proceeds from New Borrowings	8,143,300	13,107,300	12,822,300	-	6,532,700	-	1,534,200	4,031,200	5,333,200	4,022,700
Transfers to Reserves	(23,426,920)	(23,601,200)	(19,734,800)	(20,410,000)	(20,454,300)	(18,524,300)	(10,860,300)	(17,636,900)	(19,300,100)	(15,291,500)
Transfers from Reserves	20,074,900	23,731,920	17,165,500	14,660,600	8,194,231	7,872,585	7,423,675	7,078,649	5,651,387	13,299,609
Amount Attributable to Financing Activities	(847,820)	7,385,230	3,692,760	(13,076,480)	(13,241,609)	(17,895,585)	(9,278,135)	(13,883,631)	(15,511,233)	(5,152,411)
Surplus or deficit at the start of the financial year	1,749,800	-	-	-	-	-	-	-	-	-
Amount attributable to operating activities	21,955,320	17,451,270	23,777,640	24,611,580	31,696,889	29,397,159	30,776,334	31,491,198	33,196,669	34,037,313
Amount attributable to investing activities	(22,857,300)	(24,836,500)	(27,470,400)	(11,535,100)	(18,838,800)	(11,791,100)	(18,001,300)	(15,039,300)	(17,792,700)	(27,488,900)
Amount attributable to financing activities	(847,820)	7,385,230	3,692,760	(13,076,480)	(13,241,609)	(17,895,585)	(9,278,135)	(13,883,631)	(15,511,233)	(5,152,411)
Surplus or deficit at the end of the financial year	-	-	-	-	(383,520)	(289,526)	3,496,899	2,568,266	(107,264)	1,396,002

Draft Long Term Financial Plan 2024/25 to 2043/44

Statutory Financial Ratios FY25 to FY34 (FM Reg 50)

	LTFP Y1	LTFP Y2	LTFP Y3	LTFP Y4	LTFP Y5	LTFP Y6	LTFP Y7	LTFP Y8	LTFP Y9	LTFP Y10	LTFP
Financial Ratios Summary	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	Benchmark
Operating Surplus (adjusted) Ratio	(0.10)	(0.08)	(0.07)	(0.08)	(0.07)	(0.07)	(0.05)	(0.05)	(0.03)	(0.03)	=> 0.01
Own Source Revenue Coverage Ratio	0.85	0.87	0.89	0.88	0.88	0.88	0.89	0.89	0.90	0.90	=> 0.40
Debt Service Coverage Ratio	2.45	2.79	3.23	2.85	2.94	3.04	3.24	3.35	3.60	3.69	=> 2
Current Ratio	1.39	1.31	1.49	2.00	2.04	2.04	2.21	2.33	2.36	2.46	> 1
Asset Sustainability Ratio	0.46	0.38	0.42	0.38	0.39	0.37	0.62	0.43	0.37	0.56	=> 0.90
Asset Consumption Ratio	0.75	0.75	0.75	0.74	0.73	0.73	0.72	0.72	0.71	0.71	=> 0.50
Asset Renewal Funding Ratio	1.29	1.71	1.83	1.54	1.15	1.21	1.26	1.59	1.17	1.17	=> 0.75

Current Ratio

This is a modified commercial ratio designed to focus on the liquidity position of a local government that has arisen from the year's transactions. It is a measure of a local government's liquidity and its ability to meet its short-term financial obligations from unrestricted current assets, at the 30 June each year. It does not measure liquidity at other times of the year, nor does the assessment include cash backed reserves. From this perspective, the current ratio has its limitations. In the four year budget, the ratio is forecast to go under the benchmark on 30 June. This is no risk to the City, as there is sufficient cash back reserves for use at Council's discretion.

$$\frac{\text{Current assets (LESS restricted assets)}}{\text{Current liabilities (LESS liabilities associated with restricted assets)}}$$

Asset Sustainability Ratio

This is an indicator of the extent to which assets managed by a local government are being renewed, replaced or provided for as they reach the end of their useful lives.

As the City's assets are still in very good condition, as highlighted in the Asset Consumption Ratio, expenditure on renewal is lower than it would be later in an asset's life. For this reason, the capital expenditure on renewal is low. Further, the ratio does not take into account the net amounts that have been transferred to asset renewal reserves during the year and provisioned for the future. Therefore the ratio will continue to be under the benchmark, which is not a risk to the City, but reveals a flaw in the ratio itself.

$$\frac{\text{capital renewal and replacement}}{\text{depreciation expense;}}$$

Operating Surplus Ratio

This is an indicator of the extent to which revenue raised not only covers operational expenses, but also provides for capital funding, debt repayment and transfers to Reserves. It is the most important financial indicator for local governments. If a local government consistently achieves a positive operating surplus ratio and has soundly based projections showing that it can maintain that outcome, then it is financially sustainable. To assess the operating position, adjustments are made for abnormal items, such as loan funded projects (such as the OneCouncil ERP Project, or advance payments of General Purpose grants. The operating position and adjustments can be seen on page 26.

$$\frac{\text{Operating surplus / (deficit) (as transferred from the Statement of Comprehensive Income)}}{\text{Operating Revenue (as transferred (Total Operating Income) from the Statement of Comprehensive Income)}}$$

Own Source revenue coverage

This ratio is the measurement of a local government's ability to cover its costs through its own revenue efforts.

$$\frac{\text{Own source operating revenue}}{\text{Operating expense;}}$$

Debt Service Coverage Ratio

This ratio is the measurement of a local government's ability to repay its debt including lease payments. The higher the ratio is, the easier it is for a local government to obtain a loan

$$\frac{\text{Underlying operating revenue* LESS Underlying operating expenses* (excl depreciation and interest)}}{\text{Debt Service Costs (principal and interest)}}$$

*Adjusted for advances and subsequent adjustments in the Federal Assistance Grant.

Draft Long Term Financial Plan 2024/25 to 2043/44

Asset Consumption Ratio

This ratio measures the extent to which depreciable assets have been consumed by comparing their written down value to their replacement cost.

$$\frac{\text{Depreciated replacement cost (DRC) of assets (Written down value)}}{\text{Current replacements costs (CRC) of depreciable assets.}}$$

Asset Renewal Funding Ratio

This ratio is a measure of the ability of a local government to fund its projected asset renewal / replacements in the future.

$$\frac{\text{NPV of planned capital renewals over 10 years}}{\text{NPV of required capital expenditure over 10 years;}}$$

Net Financial Liabilities Ratio (New)

An indicator of the extent to which the net financial liabilities of a local government can be serviced by its operating revenues.

$$\frac{\text{Net financial liabilities}}{\text{Underlying operating Revenue*}}$$

*Adjusted for advances and subsequent adjustments in the Federal Assistance Grant.

Draft Long Term Financial Plan 2024/25 to 2043/44

Supporting Schedules to the Financial Statements

Draft Long Term Financial Plan 2024/25 to 2043/44

1.1 Capital Investment Program

Capital Investment	LTFP Y1	LTFP Y2	LTFP Y3	LTFP Y4	LTFP Y5	LTFP Y6	LTFP Y7	LTFP Y8	LTFP Y9	LTFP Y10
by Asset Class	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Land	81,500									
Buildings	12,217,400	61,491,200	55,166,000	15,909,100	12,859,000	10,537,500	9,107,200	7,065,400	7,884,900	6,957,200
Drainage	250,000			542,500	542,500	542,500	800,900	800,900	800,900	800,900
Furniture and Equipment	176,100	186,500	825,000	-	-	-	-	-	-	-
Landfill Cell	3,866,200	1,867,400	1,867,400							5,622,200
Other Infrastructure		71,100	71,100	37,000	37,000	37,000	37,000	37,000	37,000	37,000
Parks and Reserves	5,514,900	13,973,700	6,928,500	8,087,900	3,616,400	2,376,400	3,001,300	1,866,600	2,192,700	4,300,000
Pathways	4,125,200	2,740,000	100,000	646,300	716,800	807,900	509,200	554,700	745,900	1,471,000
Plant & Machinery	2,424,500	1,769,500	2,804,500	5,196,200	4,694,000	3,575,300	4,956,300	3,844,400	3,814,600	6,297,200
Roads	7,241,700	7,339,100	13,042,300	4,139,600	6,102,300	6,750,100	11,872,100	6,432,300	7,921,200	9,534,600
Waste	70,400	120,400								
Grand Total	35,967,900	89,558,900	80,804,800	34,558,600	28,568,000	24,626,700	30,284,000	20,601,300	23,397,200	35,020,100

Capital Investment	LTFP Y1	LTFP Y2	LTFP Y3	LTFP Y4	LTFP Y5	LTFP Y6	LTFP Y7	LTFP Y8	LTFP Y9	LTFP Y10
by Asset Investment Type	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Renewal	14,874,200	12,346,700	14,591,600	13,604,200	13,995,800	13,477,200	22,266,300	15,543,900	13,157,000	20,017,800
Upgrade	2,253,800	2,368,000	15,687,400	2,280,500	2,975,000	2,975,000	2,975,000	2,975,000	2,975,000	2,975,000
New	18,839,900	74,844,200	50,525,800	18,673,900	11,597,200	8,174,500	5,042,700	2,082,400	7,265,200	12,027,300
Grand Total	35,967,900	89,558,900	80,804,800	34,558,600	28,568,000	24,626,700	30,284,000	20,601,300	23,397,200	35,020,100

1.2 Capital Investment Program: Funding Sources

Capital Investment	LTFP Y1	LTFP Y2	LTFP Y3	LTFP Y4	LTFP Y5	LTFP Y6	LTFP Y7	LTFP Y8	LTFP Y9	LTFP Y10
Funding Sources	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
DCP	2,293,300	11,394,000	10,985,000	7,974,100	-	-	-	-	-	-
POS	380,000	-	400,000	400,000	-	-	-	-	-	-
Trust	-	133,000	-	-	-	-	-	-	-	-
Grant	7,887,600	46,276,900	37,587,800	3,921,700	4,938,500	5,420,500	7,985,100	4,408,700	4,460,100	5,642,000
Dev WA DCP	1,960,700	6,342,000	3,482,500	9,167,800	3,382,500	6,342,100	2,810,700	-	-	-
Reserves	11,735,400	9,460,800	4,191,800	4,656,300	6,550,600	6,003,400	5,314,400	4,714,000	3,015,200	10,375,200
Loan	3,049,200	9,108,000	12,822,300	-	6,532,700	-	1,534,200	4,031,200	5,333,200	4,022,700
Sale Proceeds	589,000	576,500	879,100	1,559,900	1,408,200	1,073,000	1,486,900	1,153,300	1,144,400	1,889,200
Municipal	8,072,700	6,267,700	10,456,300	6,878,800	5,755,500	5,787,700	11,152,700	6,294,100	9,444,300	13,091,000
Total Capital Investment	35,967,900	89,558,900	80,804,800	34,558,600	28,568,000	24,626,700	30,284,000	20,601,300	23,397,200	35,020,100

Draft Long Term Financial Plan 2024/25 to 2043/44

2.1 Capital Investment Program: Key Projects in Detail

Capex	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Anstey Keane Community Facilities				400,000	3,722,500						
Anstey Keane Community Facilities - Design (Pavilion)				400,000							
Anstey Keane Community Facility Pavilion Construct					3,722,500						
ARRR - Stage 1	500,000		38,300,000	38,300,000							
ARRR Stage 1 (Regional Netball Basketball Facility) -Plan & Design	500,000										
ARRR Stage 1 (Regional Netball Basketball Facility)			38,300,000	38,300,000							
Fletcher Park (Wallangara Pony)		357,000									
Fletcher Park (Wallangara Pony)		357,000									
Gwynne Park Pavilion	500,000			7,433,000							
Gwynne Park Pavilion Renewal - Design	500,000										
Gwynne Park Pavilion Renewal -Construction				7,433,000							
Gwynne Park Projects					867,000						
Gwynne Park - Armadale Guides					510,000						
Gwynne Park - Armadale Scouts					357,000						
Harrisdale Nth Community and Sporting Pavilion			250,000	3,280,000							
Harrisdale Nth Community and Sporting Pavilion - design			250,000								
Harrisdale Nth Community and Sporting Pavilion - construct				3,280,000							
Haynes Community Centre							200,000	2,810,700			
Haynes Community Centre (Cell C) Design							200,000				
Haynes Community Centre (Cell C) Construct								2,810,700			
Haynes District Sports Ground				200,000	4,558,900						
Haynes District Sports Ground Stage 2(Cell D) Pavilion Construction					4,558,900						
Haynes District Sports Ground Stage 2 (Cell D) Pavilion Design				200,000							
Hilbert District Community Centre	600,000		10,400,000								
Hilbert District Community Centre - Design	600,000										
Hilbert District Community Centre - Construction			10,400,000								
Hilbert East District Community Centre						350,000	6,142,100				
Hilbert East District Community Centre (Cell G) Design						350,000					
Hilbert East District Community Centre (Cell G) Construct							6,142,100				
Hilbert South west Sports Ground					200,000	3,032,500					
Hilbert South west Sports Ground (Cell J) - stage 2 Pavilion - Design					200,000						
Hilbert South west Sports Ground (Cell J) - stage 2 Pavilion - Construct						3,032,500					
Morgan Park	1,525,500	2,690,500									
Morgan Park	1,525,500	2,690,500									
Piara West - Senior Sports pavilion				150,000	4,251,600						
Piara West - Senior Sports pavilion (Shared site) Design				150,000							
Piara West - Senior Sports pavilion (Shared site) Construct					4,251,600						
Project Management	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Roleystone Girl Guides				459,000							
Springdale Pavilion changeroom	573,400	406,600									
Wirra Willa Park		345,000	345,000	345,000	345,000	345,000	345,000	345,000	345,000	345,000	345,000
Piara Waters Library	6,687,400										
Armadale Badminton Centre	151,000										
Forrestdale Sporting Precinct	710,000	5,859,000		2,247,600		6,532,700					
Forrestdale Sporting Pavilion- Design	710,000										
Forrestdale Sporting Pavilion		5,859,000									
Forrestdale Community Hall						6,532,700					
Forrestdale Pavilion External Works				2,247,600							
Central Park		500,000	9,500,000								
Central Park Plan and Design		500,000									
Central Park Construct			9,500,000								
Buildings Other	302,000	173,300	102,000	2,151,400	1,764,100	2,324,400	3,115,000	2,717,300	2,489,200	2,006,700	2,389,500
Grand Total	11,749,300	10,531,400	59,097,000	55,166,000	15,909,100	12,784,600	10,002,100	6,073,000	3,034,200	2,551,700	2,934,500

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2.2 Capital Investment Program: Key Projects in Detail – Funding Sources

		Capex	DCP	Loan	Grant	Dev WA DCP	Reserves	Sale Proceeds	POS	Municipal	Trust
2027	Anstey Keane Community Facilities - Design (Pavillion)	400,000	400,000	-	-	-	-	-	-	-	-
2028	Anstey Keane Community Facility Pavilion Construct	3,722,500	3,722,500	-	-	-	-	-	-	-	-
		4,122,500	4,122,500	-	-	-	-	-	-	-	-
2026	ARRR Stage 1 (Regional Netball Basketball Facility)	38,300,000	-	5,000,000	33,300,000	-	-	-	-	-	-
2027	ARRR Stage 1 (Regional Netball Basketball Facility)	38,300,000	-	5,000,000	33,300,000	-	-	-	-	-	-
		76,600,000	-	10,000,000	66,600,000	-	-	-	-	-	-
2025	Fletcher Park (Wallangara Pony)	357,000	-	-	-	-	-	-	-	357,000	-
		357,000	-	-	-	-	-	-	-	357,000	-
2027	Gwynne Park Pavilion Renewal -Construction	7,433,000	-	5,858,000	800,000	-	-	-	-	775,000	-
		7,433,000	-	5,858,000	800,000	-	-	-	-	775,000	-
2028	Gwynne Park - Armadale Guides	510,000	-	-	-	-	250,000	-	-	260,000	-
	Gwynne Park - Armadale Scouts	357,000	-	-	-	-	175,000	-	-	182,000	-
		867,000	-	-	-	-	425,000	-	-	442,000	-
2026	Harrisdale Nth Community and Sporting Pavilion - design	250,000	250,000	-	-	-	-	-	-	-	-
2027	Harrisdale Nth Community and Sporting Pavilion - construct	3,280,000	3,280,000	-	-	-	-	-	-	-	-
		3,530,000	3,530,000	-	-	-	-	-	-	-	-
2030	Haynes Community Centre (Cell C) Design	200,000	-	-	-	200,000	-	-	-	-	-
2031	Haynes Community Centre (Cell C) Construct	2,810,700	-	-	-	2,810,700	-	-	-	-	-
		3,010,700	-	-	-	3,010,700	-	-	-	-	-
2027	Haynes District Sports Ground Stage 2 (Cell D) Pavilion Design	200,000	-	-	-	200,000	-	-	-	-	-
2028	Haynes District Sports Ground Stage 2(Cell D) Pavilion Construction	4,558,900	-	-	-	4,558,900	-	-	-	-	-
		4,758,900	-	-	-	4,758,900	-	-	-	-	-
2026	Hilbert District Community Centre - Construction	10,400,000	-	4,108,000	-	6,292,000	-	-	-	-	-
		10,400,000	-	4,108,000	-	6,292,000	-	-	-	-	-
2029	Hilbert East District Community Centre (Cell G) Design	350,000	-	-	-	350,000	-	-	-	-	-
2030	Hilbert East District Community Centre (Cell G) Construct	6,142,100	-	-	-	6,142,100	-	-	-	-	-
		6,492,100	-	-	-	6,492,100	-	-	-	-	-
2028	Hilbert South west Sports Ground (Cell J) - stage 2 Pavilion - Design	200,000	-	-	-	200,000	-	-	-	-	-
2029	Hilbert South west Sports Ground (Cell J) - stage 2 Pavilion - Construct	3,032,500	-	-	-	3,032,500	-	-	-	-	-
		3,232,500	-	-	-	3,232,500	-	-	-	-	-
2035	Hilbert West Community Facility (Cell K) Design	200,000	-	-	-	200,000	-	-	-	-	-
2036	Hilbert West Community Facility (Cell K) Construct	2,810,700	-	-	-	2,810,700	-	-	-	-	-
		3,010,700	-	-	-	3,010,700	-	-	-	-	-
2025	Morgan Park	2,690,500	-	1,510,000	-	-	-	-	-	1,180,500	-
		2,690,500	-	1,510,000	-	-	-	-	-	1,180,500	-
2027	Piara West - Senior Sports pavilion (Shared site) Design	150,000	150,000	-	-	-	-	-	-	-	-
2028	Piara West - Senior Sports pavilion (Shared site) Construct	4,251,600	4,251,600	-	-	-	-	-	-	-	-
		4,401,600	4,401,600	-	-	-	-	-	-	-	-
Multi-year	Project Management	4,000,000	-	-	-	-	-	-	-	4,000,000	-
2027	Roleystone Girl Guides	459,000	-	-	-	-	-	-	-	459,000	-
		459,000	-	-	-	-	-	-	-	459,000	-
2025	Springdale Pavilion changeroom	406,600	-	-	-	-	-	-	-	406,600	-
		406,600	-	-	-	-	-	-	-	406,600	-
Multi-year	Wirra Willa	3,450,000	-	-	-	-	3,450,000	-	-	-	-
2025	Forrestdale Sporting Pavilion	5,859,000	1,711,800	1,539,200	373,000	-	1,840,000	-	230,000	165,000	-
2027	Forrestdale Pavilion External Works	2,247,600	283,300	1,964,300	-	-	-	-	-	-	-
2029	Forrestdale Community Hall	6,532,700	-	6,532,700	-	-	-	-	-	-	-
		14,639,300	1,995,100	10,036,200	373,000	-	1,840,000	-	230,000	165,000	-
2025	Central Park Plan and Design	500,000	-	-	-	-	500,000	-	-	-	-
2026	Central Park Construct	9,500,000	-	-	6,000,000	-	3,500,000	-	-	-	-
		10,000,000	-	-	6,000,000	-	4,000,000	-	-	-	-
		54,500,700	-	-	1,700,000	-	4,035,600	-	-	48,765,100	-
		218,362,100	14,049,200	31,512,200	75,473,000	26,796,900	13,750,600	-	230,000	56,550,200	-

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3.0 Cash Reserves Program

DCP	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Balance at Beginning of Year	39,142,594	44,841,394	42,275,294	39,090,194	37,030,294	41,106,070	42,449,499	43,496,221	44,558,935	45,637,299
Transfers to Reserves	8,737,600	9,563,400	8,554,000	6,890,800	4,880,300	2,176,900	1,910,200	1,957,300	2,005,200	2,053,700
Transfers from Reserves	(3,038,800)	(12,129,500)	(11,739,100)	(8,750,700)	(804,524)	(833,471)	(863,478)	(894,586)	(926,836)	(960,269)
Balance at End of Year	44,841,394	42,275,294	39,090,194	37,030,294	41,106,070	42,449,499	43,496,221	44,558,935	45,637,299	46,730,730
Check	-	-	-	-	-	-	-	-	-	-
Asset Renewal										
Balance at Beginning of Year	23,107,671	26,173,171	32,404,171	37,170,771	42,639,271	48,462,271	55,565,871	55,700,071	63,062,671	73,643,471
Transfers to Reserves	6,832,000	9,758,200	6,746,000	9,529,800	11,778,600	12,512,000	5,103,600	11,731,600	13,251,000	9,104,200
Transfers from Reserves	(3,766,500)	(3,527,200)	(1,979,400)	(4,061,300)	(5,955,600)	(5,408,400)	(4,969,400)	(4,369,000)	(2,670,200)	(4,408,000)
Balance at End of Year	26,173,171	32,404,171	37,170,771	42,639,271	48,462,271	55,565,871	55,700,071	63,062,671	73,643,471	78,339,671
Check	-	-	-	-	-	-	-	-	-	-
Contributions										
Balance at Beginning of Year	2,491,504	2,132,604	2,228,604	2,328,804	2,433,504	2,543,004	2,657,404	2,777,004	2,902,004	3,032,604
Transfers to Reserves	112,100	96,000	100,200	104,700	109,500	114,400	119,600	125,000	130,600	136,500
Transfers from Reserves	(471,000)	-	-	-	-	-	-	-	-	-
Balance at End of Year	2,132,604	2,228,604	2,328,804	2,433,504	2,543,004	2,657,404	2,777,004	2,902,004	3,032,604	3,169,104
Check	-	-	-	-	-	-	-	-	-	-
Employee Provisions										
Balance at Beginning of Year	9,966,011	9,524,511	9,953,111	10,401,011	10,869,011	11,358,111	11,869,211	12,403,311	12,961,411	13,544,711
Transfers to Reserves	448,500	428,600	447,900	468,000	489,100	511,100	534,100	558,100	583,300	609,500
Transfers from Reserves	(890,000)	-	-	-	-	-	-	-	-	-
Balance at End of Year	9,524,511	9,953,111	10,401,011	10,869,011	11,358,111	11,869,211	12,403,311	12,961,411	13,544,711	14,154,211
Check	-	-	-	-	-	-	-	-	-	-
Future Operational Works										
Balance at Beginning of Year	5,051,079	2,693,479	2,814,779	2,941,679	3,074,179	3,366,879	3,606,579	3,768,879	3,938,479	4,115,679
Transfers to Reserves	823,900	738,800	761,500	786,100	292,700	239,700	162,300	169,600	177,200	185,200
Transfers from Reserves	(3,181,500)	(617,500)	(634,600)	(653,600)	-	-	-	-	-	-
Balance at End of Year	2,693,479	2,814,779	2,941,679	3,074,179	3,366,879	3,606,579	3,768,879	3,938,479	4,115,679	4,300,879
Check	-	-	-	-	-	-	-	-	-	-
Future Projects & Works										
Balance at Beginning of Year	27,482,167	29,248,987	26,392,067	28,043,467	29,210,467	30,429,967	31,704,267	33,285,967	34,938,867	36,666,067
Transfers to Reserves	5,091,820	1,816,200	1,996,400	1,762,000	1,814,500	1,869,300	1,926,700	1,997,900	2,072,200	2,150,000
Transfers from Reserves	(3,325,000)	(4,673,120)	(345,000)	(595,000)	(595,000)	(595,000)	(345,000)	(345,000)	(345,000)	(345,000)
Balance at End of Year	29,248,987	26,392,067	28,043,467	29,210,467	30,429,967	31,704,267	33,285,967	34,938,867	36,666,067	38,471,067
Check	-	-	-	-	-	-	-	-	-	-
Future Projects & Works (Waste Services)										
Balance at Beginning of Year	30,689,043	26,667,943	25,083,343	23,744,743	24,213,343	24,463,836	24,529,022	24,387,025	24,014,363	23,385,711
Transfers to Reserves	1,381,000	1,200,000	1,128,800	1,068,600	1,089,600	1,100,900	1,103,800	1,097,400	1,080,600	1,052,400
Transfers from Reserves	(5,402,100)	(2,784,600)	(2,467,400)	(600,000)	(839,107)	(1,035,714)	(1,245,797)	(1,470,062)	(1,709,252)	(7,586,340)
Balance at End of Year	26,667,943	25,083,343	23,744,743	24,213,343	24,463,836	24,529,022	24,387,025	24,014,363	23,385,711	16,851,771

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4.0 Borrowings and Debt Repayment Program

	2023/24 Budget New	2023/24 Principal Outstanding	2024/25 Budget New	2024/25 Principal Outstanding	2025/26 Budget New	2025/26 Principal Outstanding	2026/27 Budget New	2026/27 Principal Outstanding	2027/28 Budget New	2027/28 Principal Outstanding	2028/29 Budget New	2028/29 Principal Outstanding	2029/30 Budget New	2029/30 Principal Outstanding	2030/31 Budget New	2030/31 Principal Outstanding	2031/32 Budget New	2031/32 Principal Outstanding	2032/33 Budget New	2032/33 Principal Outstanding	2033/34 Budget New	2033/34 Principal Outstanding	
Buildings																							
291 Aquatic Works 2008		163,313		126,742		87,468		45,290		-5		-5		-5		-5		-5		-5		-5	
299 Aquatic Centre Upgrade 2010		95,687																					
302 Aquatic Centre Upgrade 2011		698,371		615,451		527,464		434,100		335,031		229,909		118,362		0		0		0		0	
305 Piara Waters (North) Sports 2011		218,372		112,355		0		0		0		0		0		0		0		0		0	
311 Aquatic Centre Upgrade 2012		812,394		725,875		635,436		540,900		442,082		338,787		230,812		117,946		-33		-33		-33	
316 Landmark City Building		2,155,781		1,983,077		1,802,019		1,612,203		1,413,205		1,204,581		985,866		756,572		516,186		264,173		-31	
318 Landmark City Building 2015		6,743,616		6,202,739		5,642,601		5,062,515		4,461,771		3,839,634		3,195,342		2,528,106		1,837,108		1,121,503		380,414	
322 Kelmscott Library - Stage 1		156,859		79,456		-43		-43		-43		-43		-43		-43		-43		-43		-43	
324 Indoor Aquatic Centre		8,620,184		8,117,746		7,605,811		7,084,201		6,552,731		6,011,217		5,459,468		4,897,291		4,324,488		3,740,859		3,146,199	
326 Armadale Hall Upgrade 2018		2,025,210		1,634,559		1,236,844		831,938		419,711		31		31		31		31		31		31	
332 Champion Centre Upgrade		71,065																					
337 AFAC Carpark		414,774		392,424		369,639		346,412		322,733		298,594		273,985		248,898		223,324		197,252		170,673	
339 Piara Waters Library	500,000	500,000		458,333		415,004		369,947		323,093		274,369		223,702		171,014		116,224		59,248		0	
343 Bedfordale Fire Station		536,228		462,893		388,495		313,017		236,445		158,762		79,953		0		0		0		0	
346 Roleystone Theatre		2,700,604		2,451,313		2,190,630		1,918,035		1,632,982		1,334,903		1,023,202		697,257		356,416		0		0	
347 Creyk Park Pavilion		1,149,049		1,025,350		896,423		762,045		621,988		476,010		323,862		165,282		-1		-1		-1	
348 Morgan Park			1,510,000	1,510,000		1,442,109		1,370,551		1,295,128		1,215,631		1,131,841		1,043,525		950,439		852,326		748,914	
349 Piara Waters Library Services	4,645,000	4,645,000		4,418,238		4,181,714		3,935,006		3,677,676		3,409,268		3,129,304		2,837,286		2,532,695		2,214,991		1,883,609	
350A Forrestdale Hub	405,000	405,000		371,250		336,154		299,657		261,705		222,239		181,199		138,521		94,141		47,991		0	
350B Forrestdale Hub			1,539,200	1,539,200		1,469,996		1,397,054		1,320,173		1,239,139		1,153,728		1,063,705		968,819		868,808		763,396	
350C Forrestdale Hub							1,964,300	1,964,300		1,875,983		1,782,896		1,684,781		1,581,367		1,472,367		1,357,481		1,236,389	
350D Forrestdale Hub									5,858,000	5,858,000		6,532,700	6,532,700	6,328,982		5,929,401		5,603,099		5,259,174		4,896,673	
352A Gwynne Park									5,594,618	5,594,618		5,317,010		5,024,409		4,716,004		4,390,943		4,048,324		3,687,201	
355 Hilbert District Community Centre					4,108,000	4,108,000		3,923,300		3,728,624		3,523,433		3,307,160		3,079,207		2,838,941		2,585,699		2,318,778	
357A Depot Redevelopment															1,534,200	1,534,200		1,465,221		1,392,516		1,315,884	
357B Depot Redevelopment																	4,031,200	4,031,200		3,849,953		3,658,917	
357C Depot Redevelopment																		5,333,200		5,093,413		4,822,700	
357D Depot Redevelopment																			4,022,700		4,022,700		4,022,700
Buildings Total	5,550,000	32,111,507	3,049,200	32,227,001	4,108,000	33,335,763	7,622,300	38,068,429	34,515,631	6,532,700	37,409,065	33,765,942	1,534,200	31,505,564	4,031,200	31,721,561	5,333,200	33,193,447	4,022,700	33,193,447	4,022,700	33,323,078	
Business Systems																							
323 OneCouncil		1,828,333		1,475,650		1,116,590		751,039		378,878		-13		-13		-13		-13		-13		-13	
342 OneCouncil		860,012		720,930		580,172		437,719		293,548		147,641		-25		-25		-25		-25		-25	
345A OneCouncil		1,122,769		1,001,900		875,921		744,618		607,764		465,125		316,456		161,504		1		1		1	
345B OneCouncil		1,213,664		1,101,632		984,480		861,974		733,870		599,912		459,832		313,351		160,176		1		1	
345C OneCouncil	2,028,000	2,028,000		1,859,000		1,683,258		1,500,506		1,310,465		1,112,842		907,336		693,632		471,404		240,311		0	
345D OneCouncil			1,139,400	1,139,400		1,088,171		1,034,175		977,263		917,277		854,051		787,411		717,171		643,138		565,106	
345E OneCouncil					44,600	44,600		42,595		40,481		38,253		35,905		33,430		30,821		28,072		25,174	
Business Systems Total	2,028,000	7,052,778	1,139,400	7,298,512	44,600	6,373,194	5,372,626	4,342,268	3,281,036	2,573,542	1,989,290	1,379,535	911,485	590,244									
Other Infrastructure																							
354 LED Street Lighting Project			3,954,700	3,954,700		3,642,099		3,313,480		2,968,022		2,604,863		2,223,096		1,821,767		1,399,874		956,363		490,127	
354B LED Street Lighting Project					3,954,700	3,954,700		3,642,099		3,313,480		2,968,022		2,604,863		2,223,096		1,821,767		1,399,874		956,363	
Other Infrastructure Total			3,954,700	3,954,700	3,954,700	7,596,799	6,955,579	6,281,502	5,572,885	4,827,959	4,044,863	3,221,641	2,356,237	1,446,490									
Parks, Spts Gdns & Reserves																							
304 Frye Park Redevelopment 2011		521,094		459,222		393,570		323,906		249,985		171,547		88,317		0		0		0		0	
314 Oval Lighting Renewal		104,575		17		17		17		17		17		17		17		17		17		17	
315 Armadale Golf Course		116,882		79,043		40,083		0		0		0		0		0		0		0		0	
344 John Dunne Challenge Park		1,022,967		912,842		798,061		678,429		553,740		423,780		288,327		147,147		1		1		1	
356A Armadale Regional Rec Reserve					5,000,000	5,000,000		4,775,194		4,538,247		4,288,502		4,025,268		3,747,817		3,455,381		3,147,150		2,822,272	
356B Armadale Regional Rec Reserve							5,000,000	5,000,000		4,775,194		4,538,247		4,288,502		4,025,268		3,747,817		3,455,381		3,147,150	
Parks, Spts Gdns & Reserves Total	1,765,518	1,451,124	5,000,000	6,231,732	5,000,000	10,777,547	10,117,184	9,422,094	8,690,431	7,920,250	7,203,216	6,602,549	5,969,440										
Grand Total	7,578,000	40,929,803	8,143,300	44,931,337	13,107,300	53,537,488	12,822,300	61,174,180	55,266,585	6,532,700	55,685,080	49,857,874	1,534,200	45,459,967	4,031,200	43,525,953	5,333,200	43,063,718	4,022,700	41,329,252			

Draft Long Term Financial Plan 2024/25 to 2043/44

Long Term Financial Plan 20-Year Outlook

Draft Long Term Financial Plan 2024/25 to 2043/44

Statement of Comprehensive Income by Nature & Type (20 years)
By Nature & Type
(AASB 101)

	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
	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044
Revenue																				
Rates	(84,711,800)	(88,271,500)	(91,979,400)	(95,667,900)	(99,602,339)	(103,669,774)	(107,859,232)	(112,174,374)	(116,618,970)	(121,196,904)	(125,912,176)	(130,768,906)	(135,771,338)	(140,923,843)	(146,230,923)	(151,697,215)	(157,327,496)	(163,126,686)	(169,099,852)	(175,252,212)
Rates Growth	(1,417,500)	(1,610,800)	(1,022,900)	(1,033,400)	(1,200,465)	(1,236,479)	(1,273,573)	(1,311,781)	(1,351,134)	(1,391,668)	(1,433,418)	(1,476,421)	(1,520,713)	(1,566,335)	(1,613,325)	(1,661,724)	(1,711,576)	(1,762,923)	(1,815,811)	(1,870,285)
Fees and Charges	(33,263,700)	(34,060,410)	(35,078,290)	(36,094,500)	(37,177,330)	(38,292,655)	(39,441,435)	(40,624,678)	(41,843,418)	(43,098,721)	(44,391,682)	(45,723,433)	(47,095,196)	(48,507,990)	(49,963,229)	(51,462,126)	(53,005,999)	(54,596,170)	(56,234,055)	(57,921,077)
Fees and Charges Growth	(291,900)	(585,900)	(796,800)	(1,008,900)	(1,301,167)	(1,610,102)	(1,938,405)	(2,280,797)	(2,644,121)	(3,027,245)	(3,430,962)	(3,856,191)	(4,303,777)	(4,774,790)	(5,270,134)	(5,790,639)	(6,338,269)	(6,913,214)	(7,516,910)	(8,150,618)
Operating Grants	(6,350,300)	(6,473,600)	(6,638,500)	(6,746,800)	(6,849,204)	(6,949,204)	(7,047,880)	(7,145,117)	(7,241,390)	(7,337,380)	(7,433,092)	(7,528,844)	(7,624,913)	(7,721,500)	(7,818,716)	(7,915,562)	(8,013,039)	(8,111,255)	(8,210,210)	(8,310,005)
Operating Grants Growth	(270,000)	(540,000)	(810,000)	(1,080,000)	(1,362,400)	(1,693,872)	(2,014,688)	(2,345,129)	(2,685,483)	(3,036,047)	(3,397,129)	(3,768,042)	(4,152,114)	(4,546,677)	(4,953,077)	(5,371,670)	(5,802,820)	(6,246,904)	(6,704,312)	(7,175,441)
Earnings Interest	(6,532,400)	(6,651,800)	(6,834,000)	(7,165,300)	(7,584,100)	(8,019,800)	(8,506,300)	(8,881,300)	(9,176,000)	(9,809,400)	(9,917,100)	(10,386,600)	(10,799,200)	(11,362,600)	(11,850,600)	(12,145,600)	(12,521,600)	(12,775,500)	(13,463,900)	(14,035,700)
Contributions	(745,500)	(735,500)	(754,100)	(776,600)	(804,524)	(833,471)	(863,478)	(894,586)	(926,836)	(960,269)	(994,930)	(1,030,866)	(1,068,123)	(1,106,751)	(1,146,801)	(1,188,326)	(1,231,383)	(1,276,027)	(1,322,318)	(1,370,319)
Special Area Rates	(596,500)	(617,500)	(634,600)	(653,600)	(673,208)	(693,404)	(714,206)	(735,633)	(757,702)	(780,433)	(803,846)	(827,961)	(852,800)	(878,384)	(904,735)	(931,877)	(959,834)	(988,629)	(1,018,288)	(1,048,836)
Revenue Other	(962,400)	(653,600)	(968,800)	(666,500)	(686,495)	(707,090)	(728,303)	(750,152)	(772,656)	(795,836)	(819,711)	(844,302)	(869,631)	(895,720)	(922,592)	(950,270)	(978,778)	(1,008,141)	(1,038,365)	(1,069,537)
Subtotal Revenue	(135,142,000)	(140,200,610)	(145,485,490)	(150,893,500)	(157,361,237)	(163,914,327)	(170,710,031)	(177,892,011)	(184,997,709)	(192,152,554)	(199,398,666)	(207,230,366)	(215,235,075)	(223,660,224)	(231,994,565)	(240,819,070)	(249,785,646)	(259,899,334)	(269,725,125)	(279,720,668)
Expenses Excluding Finance Costs																				
Employment	52,708,200	52,081,100	53,238,200	55,141,500	56,795,745	58,499,617	60,254,606	62,062,244	63,924,111	65,841,835	67,817,090	69,851,602	71,947,151	74,105,565	76,328,732	78,618,594	80,977,152	83,406,466	85,908,660	88,485,920
Employment Growth	784,000	1,013,000	1,038,100	1,069,200	1,382,551	1,671,376	1,906,651	2,089,869	2,218,963	2,464,720	2,731,652	2,869,057	3,124,796	3,287,123	3,456,926	3,632,664	3,816,415	4,006,556	4,205,284	4,410,889
Materials and Contracts	50,695,300	51,403,900	51,874,600	53,719,680	55,868,467	58,103,206	60,427,334	62,844,427	65,358,205	67,972,533	70,691,434	73,519,091	76,459,855	79,518,249	82,698,979	86,006,938	89,447,216	93,025,105	96,746,109	100,615,953
Materials and Contracts Growth	723,400	2,134,600	3,022,500	3,913,900	5,036,625	6,227,313	7,393,170	8,536,587	9,658,987	10,985,708	12,630,466	13,996,563	15,512,804	16,996,440	18,560,619	20,192,342	21,911,159	23,703,283	25,589,397	27,555,093
Other Expense	7,035,000	6,691,500	2,259,900	2,605,400	2,373,532	2,754,490	2,517,794	2,912,372	2,670,832	3,079,573	2,833,182	3,256,652	3,005,410	3,444,201	3,188,117	3,642,848	3,381,941	3,853,259	3,587,559	4,076,142
Other Expense Growth	-	-	-	-	29,958	55,398	73,576	84,683	88,403	106,255	122,297	128,707	141,668	146,149	150,768	155,532	160,444	165,508	170,729	176,112
Insurance Expenses	1,293,500	1,321,100	1,353,100	1,407,700	1,464,008	1,522,588	1,583,471	1,646,810	1,712,682	1,781,190	1,852,437	1,926,335	2,003,996	2,083,740	2,167,089	2,253,773	2,343,924	2,437,681	2,535,188	2,636,586
Utility Charges	4,513,700	4,057,900	3,706,300	3,842,000	3,957,260	4,075,978	4,198,257	4,324,205	4,453,931	4,587,549	4,725,175	4,866,931	5,012,939	5,163,327	5,318,227	5,477,773	5,642,107	5,811,370	5,985,711	6,165,282
Less - Overheads Allocated	(565,000)	(572,000)	(575,400)	(578,900)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	34,262,491	34,771,608	36,836,748	38,256,055	38,243,631	38,203,993	38,252,752	37,976,714	37,827,774	37,806,099	37,330,587	37,159,357	36,863,640	36,932,369	36,763,405	36,261,094	36,336,510	36,028,219	35,510,015	35,405,904
Subtotal Expense	151,450,591	152,902,708	152,754,048	159,376,535	165,151,775	171,113,939	176,607,611	182,477,912	187,913,889	194,625,461	200,734,321	207,604,495	214,071,858	221,677,182	228,632,863	236,241,559	244,016,867	252,437,466	260,238,653	269,527,891
Finance Costs																				
Interest Expense	1,697,380	2,052,140	2,605,450	3,101,540	2,831,980	2,950,650	2,625,580	2,462,330	2,393,290	2,389,310	2,357,850	2,068,660	1,812,920	1,637,590	1,373,480	1,132,760	923,150	704,160	521,010	476,910
Operating (Surplus)/Deficit before other items*	18,006,971	14,754,238	9,874,008	11,584,575	10,822,518	10,150,262	8,823,140	7,548,239	5,709,470	4,862,217	3,693,595	2,442,790	648,903	(345,452)	(1,988,242)	(3,444,751)	(4,845,629)	(5,757,728)	(7,965,462)	(8,715,857)
Other Comprehensive Income																				
Non Operating Grants, Subsidies and Contributions	(10,228,300)	(52,751,900)	(41,470,300)	(13,489,500)	(8,321,000)	(11,762,600)	(10,795,800)	(4,408,700)	(4,460,100)	(5,642,000)	(5,534,750)	(8,868,900)	(5,248,150)	(6,032,650)	(6,084,000)	(5,147,500)	(6,468,850)	(4,122,150)	(3,800,250)	(3,238,250)
Developer Contribution Plans - Contributions to Capital Works	(2,293,300)	(11,394,000)	(10,985,000)	(7,974,100)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Developer Contribution Plans - Gifted Assets	(28,000,000)	(28,000,000)	(20,000,000)	(20,000,000)	(24,000,000)	(24,000,000)	(24,000,000)	(24,000,000)	(24,000,000)	(24,000,000)	(24,000,000)	(24,000,000)	(24,000,000)	(24,000,000)	(24,000,000)	(24,000,000)	(24,000,000)	(24,000,000)	(24,000,000)	(24,000,000)
Profit on Asset Disposal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Loss on Asset Disposal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal Other Comprehensive Income	(40,521,600)	(92,145,900)	(72,455,300)	(41,463,600)	(32,321,000)	(35,762,600)	(34,795,600)	(28,408,700)	(28,460,100)	(29,642,000)	(29,534,750)	(32,868,900)	(29,248,150)	(32,032,650)	(30,084,000)	(29,147,500)	(30,468,850)	(28,122,150)	(27,800,250)	(27,238,250)
Changes due to Asset Revaluation	2,974,840	2,469,340	2,918,320	2,720,840	2,799,160	2,695,440	4,453,260	3,108,780	2,631,400	4,003,560	3,644,000	4,019,220	3,323,940	4,953,940	3,968,920	4,610,980	5,236,800	3,360,020	4,015,220	4,369,940
Total Comprehensive Income	(19,540,789)	(74,922,322)	(59,662,972)	(27,158,185)	(18,899,322)	(22,916,896)	(21,819,400)	(17,751,690)	(20,119,230)	(20,776,223)	(22,197,245)	(26,406,890)	(25,275,307)	(27,424,162)	(28,103,322)	(27,981,271)	(30,077,679)	(30,519,858)	(31,760,492)	(31,584,167)

Draft Long Term Financial Plan 2024/25 to 2043/44

Statement of Comprehensive Income By Directorate (20 years)
By Directorate/Management Area
(AASB 101)

	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
	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044
Revenue																				
Chief Executive's Office	(127,400)	(128,200)	(130,900)	(134,000)	(138,020)	(142,161)	(146,425)	(150,816)	(155,343)	(160,003)	(164,803)	(169,747)	(174,840)	(180,085)	(185,487)	(191,052)	(196,784)	(202,687)	(208,768)	(215,031)
Chief Executive's Office Growth	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community Services	(8,775,900)	(8,975,910)	(9,234,990)	(9,469,900)	(9,753,997)	(10,046,617)	(10,348,015)	(10,658,456)	(10,976,210)	(11,307,556)	(11,646,783)	(11,996,186)	(12,356,072)	(12,726,754)	(13,108,556)	(13,501,813)	(13,906,867)	(14,324,073)	(14,753,796)	(15,196,410)
Community Services Growth	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	(97,371,700)	(101,179,500)	(105,216,300)	(109,387,700)	(113,947,874)	(118,663,852)	(123,538,738)	(128,244,076)	(133,405,024)	(138,844,660)	(143,902,783)	(149,471,218)	(155,135,721)	(161,138,682)	(166,968,328)	(173,202,223)	(179,489,286)	(185,831,581)	(192,791,029)	(199,822,007)
Corporate Services Growth	(1,687,500)	(2,150,800)	(1,832,900)	(2,113,400)	(2,582,865)	(2,930,351)	(3,288,261)	(3,658,909)	(4,036,617)	(4,427,715)	(4,830,547)	(5,245,463)	(5,672,827)	(6,113,012)	(6,566,402)	(7,033,394)	(7,514,396)	(8,009,838)	(8,520,123)	(9,045,726)
Development Services	(2,146,900)	(2,185,500)	(2,236,700)	(2,302,400)	(2,376,098)	(2,452,192)	(2,530,761)	(2,611,888)	(2,695,656)	(2,782,154)	(2,871,472)	(2,963,704)	(3,058,946)	(3,157,298)	(3,258,868)	(3,363,752)	(3,472,071)	(3,583,936)	(3,699,465)	(3,818,780)
Development Services Growth	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Technical Services	(24,740,700)	(24,994,800)	(25,036,800)	(26,487,200)	(27,261,216)	(28,079,052)	(28,921,424)	(29,789,067)	(30,682,739)	(31,603,221)	(32,551,318)	(33,527,857)	(34,533,693)	(35,569,704)	(36,636,795)	(37,735,899)	(38,867,976)	(40,034,015)	(41,235,035)	(42,472,086)
Technical Services Growth	(297,900)	(585,900)	(796,900)	(1,008,900)	(1,301,167)	(1,810,102)	(1,835,405)	(2,280,797)	(2,644,127)	(3,027,249)	(3,430,865)	(3,856,191)	(4,303,777)	(4,774,790)	(5,270,134)	(5,790,938)	(6,338,266)	(6,913,214)	(7,516,910)	(8,150,619)
Subtotal Revenue	(136,142,000)	(140,200,610)	(145,485,490)	(150,893,900)	(157,361,237)	(163,914,327)	(170,716,031)	(177,392,011)	(184,997,709)	(192,152,954)	(199,398,666)	(207,230,366)	(215,235,879)	(223,660,224)	(231,994,565)	(240,619,070)	(249,785,646)	(259,899,334)	(269,725,125)	(279,720,659)
Expenses Excluding Finance Costs																				
Chief Executive's Office	8,932,600	9,375,500	9,411,800	9,927,600	9,935,528	10,564,281	10,583,651	11,242,849	11,274,772	11,966,123	12,011,799	12,737,117	12,797,838	13,559,053	13,636,212	14,435,375	14,530,473	15,389,765	15,484,419	16,366,161
Chief Executive's Office Growth	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community Services	20,719,800	21,596,800	22,253,600	22,933,400	23,679,170	24,449,624	25,245,594	26,067,943	26,917,562	27,795,373	28,702,329	29,639,417	30,607,659	31,608,111	32,641,865	33,710,052	34,813,842	35,954,445	37,133,114	38,351,145
Community Services Growth	683,200	717,700	733,900	755,900	778,577	801,834	825,992	850,772	876,295	902,584	929,662	957,552	986,278	1,015,866	1,046,342	1,077,733	1,110,065	1,143,367	1,177,668	1,212,998
Corporate Services	17,454,000	14,977,400	13,832,200	14,261,100	14,754,373	15,265,862	15,793,794	16,341,216	16,908,011	17,494,869	18,102,517	18,731,707	19,383,218	20,057,896	20,756,459	21,479,694	22,229,063	23,004,897	23,806,365	24,640,469
Corporate Services Growth	100,800	107,800	719,900	1,338,000	1,380,440	1,444,945	1,501,597	1,560,491	1,621,685	1,685,300	1,751,422	1,820,151	1,891,589	1,965,843	2,043,026	2,122,252	2,203,642	2,287,322	2,383,421	2,477,075
Development Services	10,251,300	10,438,500	10,745,000	11,064,800	11,417,156	11,780,899	12,156,404	12,544,057	12,944,257	13,357,419	13,783,970	14,224,550	14,679,015	15,148,438	15,633,106	16,133,523	16,650,209	17,183,703	17,734,561	18,303,358
Development Services Growth	-	193,500	199,300	205,300	211,459	217,803	224,337	231,067	237,999	245,139	252,493	260,068	267,870	275,906	284,183	292,709	301,490	310,535	319,851	329,446
Technical Services	92,585,491	93,366,908	92,450,848	96,206,535	98,916,416	101,099,986	103,454,771	105,570,705	107,902,933	110,454,995	112,649,291	115,247,577	117,824,859	120,874,013	123,796,906	126,502,176	129,905,262	133,049,290	136,112,783	139,724,665
Technical Services Growth	723,400	2,134,600	2,407,500	2,683,900	4,068,655	5,489,405	6,821,470	8,068,819	9,230,374	10,723,659	12,550,838	13,986,557	15,633,531	17,172,095	18,724,763	20,486,845	22,269,821	24,128,123	26,084,471	28,122,575
Subtotal Expense	151,450,591	152,902,708	152,754,048	159,376,535	165,151,775	171,113,939	176,607,611	182,477,912	187,913,889	194,625,461	200,734,321	207,604,495	214,071,858	221,677,182	228,632,863	236,241,559	244,016,867	252,437,446	260,238,653	269,527,891
Finance Costs																				
Community Services	48,100	99,800	82,200	60,100	47,300	59,300	39,000	90,600	79,400	57,100	67,400	60,200	36,600	87,500	69,300	77,100	65,600	47,900	24,400	77,900
Corporate Services	1,648,980	1,951,640	2,522,050	3,040,640	2,763,480	2,890,450	2,886,160	2,370,930	2,313,390	2,331,310	2,289,150	2,017,460	1,775,720	1,549,190	1,303,560	1,055,460	866,150	655,160	485,910	398,910
Technical Services	300	700	1,200	800	1,200	900	400	800	500	900	1,300	1,000	600	200	600	200	1,400	1,000	700	1,100
Subtotal Finance Costs	1,697,380	2,052,140	2,605,450	3,101,540	2,831,980	2,950,650	2,625,560	2,462,330	2,393,290	2,389,310	2,357,850	2,068,660	1,812,920	1,637,590	1,373,460	1,132,760	923,150	704,160	521,010	476,910
Operating (Surplus)/Deficit before other items*	18,005,971	14,754,238	9,874,008	11,584,575	10,622,518	10,150,262	8,523,140	7,540,230	5,709,470	4,862,217	3,693,505	2,442,790	648,903	(345,482)	(1,888,242)	(3,444,751)	(4,845,629)	(5,757,728)	(7,565,462)	(8,716,857)
Non Operating Items																				
Non Operating Grants, Subsidies and Contributions	(10,228,300)	(52,751,900)	(41,470,300)	(13,489,500)	(8,321,000)	(11,762,600)	(10,795,800)	(4,408,700)	(4,460,100)	(5,642,000)	(5,534,750)	(8,868,900)	(5,248,150)	(8,032,650)	(6,084,000)	(5,147,500)	(6,468,850)	(4,122,150)	(3,800,250)	(3,328,250)
Developer Contribution Plans - Contributions to Capital Works	(2,293,300)	(11,394,000)	(10,965,000)	(7,974,100)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Developer Contribution Plans - Gifted Assets	(28,000,000)	(28,000,000)	(20,000,000)	(20,000,000)	(24,000,000)	(24,000,000)	(24,000,000)	(24,000,000)	(24,000,000)	(24,000,000)	(24,000,000)	(24,000,000)	(24,000,000)	(24,000,000)	(24,000,000)	(24,000,000)	(24,000,000)	(24,000,000)	(24,000,000)	(24,000,000)
Profit on Asset Disposal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Loss on Asset Disposal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal Other Comprehensive Income	(40,521,600)	(92,145,900)	(72,455,300)	(41,463,600)	(32,321,000)	(35,762,600)	(34,795,800)	(28,408,700)	(28,460,100)	(29,642,000)	(29,534,750)	(32,868,900)	(29,248,150)	(32,032,650)	(30,084,000)	(29,147,500)	(30,468,850)	(28,122,150)	(27,800,250)	(27,238,250)
Changes due to Asset Revaluation	2,974,840	2,469,340	2,918,320	2,720,840	2,799,160	2,695,440	4,453,260	3,108,780	2,631,400	4,003,560	3,644,000	4,019,220	3,323,940	4,953,940	3,966,920	4,610,980	5,236,800	3,360,020	4,015,220	4,369,940
Total Comprehensive Income	(19,540,789)	(74,922,322)	(59,662,972)	(27,158,185)	(18,899,322)	(22,916,898)	(21,819,400)	(17,751,690)	(20,119,230)	(20,776,223)	(22,197,245)	(26,406,890)	(25,275,307)	(27,424,162)	(28,103,322)	(27,981,271)	(30,077,679)	(30,919,858)	(31,750,492)	(31,584,167)

Statement of Financial Position (20 years)
(AASB 101)

	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
	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044
Current Assets																				
Cash and Cash Equivalents	6,207,156	6,653,968	4,439,737	5,543,522	6,065,813	7,119,171	11,605,975	15,576,038	16,510,956	19,458,382	21,003,578	25,233,021	29,290,640	36,881,227	44,058,132	51,108,310	60,966,734	69,998,705	80,152,126	90,850,540
Trade and Other Receivables	10,771,641	11,207,575	11,596,794	12,042,423	12,535,318	13,032,811	13,545,958	14,075,247	14,621,188	15,184,308	15,765,141	16,364,245	16,982,187	17,619,569	18,276,685	18,955,080	19,654,520	20,375,909	21,119,996	21,887,477
Other Assets	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Financial Assets	140,182,089	140,051,369	142,620,669	148,370,069	148,370,069	160,630,138	171,281,853	174,718,478	185,276,729	198,925,542	200,917,433	210,957,662	219,748,896	232,567,862	237,949,007	248,610,954	256,633,250	261,954,725	276,941,831	289,343,396
Inventories	460,750	460,750	460,750	460,750	460,750	460,750	460,750	460,750	460,750	460,750	460,750	460,750	460,750	460,750	460,750	460,750	460,750	460,750	460,750	460,750
Total Current Assets	156,121,636	158,873,662	159,619,950	166,916,764	166,192,619	192,394,585	200,831,161	215,888,764	231,018,436	236,520,873	248,687,131	262,306,913	279,991,439	293,410,550	311,906,820	327,657,391	343,536,708	368,277,196	391,576,269	414,216,732
Non-Current Assets																				
Trade and Other Receivables	658,062	658,062	658,062	658,062	658,062	658,062	658,062	658,062	658,062	658,062	658,062	658,062	658,062	658,062	658,062	658,062	658,062	658,062	658,062	658,062
Property, Plant and Equipment	278,591,780	331,331,438	377,631,281	384,419,850	388,558,709	390,149,403	391,112,100	390,064,044	391,401,643	393,575,947	392,326,178	394,644,790	392,447,894	391,488,338	391,668,802	395,677,626	401,362,850	404,290,595	411,227,259	420,963,623
Infrastructure	1,241,222,188	1,268,485,883	1,282,619,973	1,289,985,508	1,296,096,558	1,305,317,731	1,316,603,023	1,322,167,784	1,328,778,011	1,338,447,548	1,348,282,029	1,358,341,341	1,367,912,757	1,382,621,884	1,391,429,095	1,400,451,496	1,409,687,663	1,414,518,179	1,418,777,281	1,421,264,672
Landfill Cost	4,810,400	6,582,300	8,365,200	8,280,200	8,165,200	8,070,200	7,975,200	7,880,200	7,785,200	7,690,200	7,595,200	7,500,200	7,405,200	7,310,200	7,215,200	7,120,200	7,025,200	6,930,200	6,835,200	6,740,200
Financial Assets	239,445	239,445	239,445	239,445	239,445	239,445	239,445	239,445	239,445	239,445	239,445	239,445	239,445	239,445	239,445	239,445	239,445	239,445	239,445	239,445
Rehabilitation Asset	22,490,800	21,850,800	21,210,800	20,570,800	19,930,800	19,290,800	18,650,800	18,010,800	17,370,800	16,730,800	16,090,800	15,450,800	14,810,800	14,170,800	13,530,800	12,890,800	12,250,800	11,610,800	10,970,800	10,330,800
Right of Use Assets	3,269,900	4,826,700	3,724,200	3,084,000	3,422,000	3,408,000	3,038,400	4,266,200	3,608,800	3,536,600	4,008,000	2,772,200	2,854,400	4,518,300	3,712,600	3,910,900	4,004,000	3,158,900	2,993,600	4,496,300
Total Non-Current Assets	1,551,282,576	1,633,975,128	1,694,436,960	1,707,217,865	1,719,071,674	1,727,134,541	1,736,277,029	1,743,286,625	1,749,842,051	1,766,900,891	1,774,822,054	1,785,229,128	1,791,990,848	1,806,629,319	1,814,077,194	1,826,570,820	1,840,850,310	1,847,028,471	1,857,323,936	1,870,315,392
Total Assets	1,709,404,212	1,792,848,790	1,854,056,910	1,874,134,629	1,889,263,693	1,919,529,126	1,939,108,191	1,959,175,389	1,980,860,486	2,003,021,765	2,023,509,136	2,047,536,040	2,071,732,287	2,100,039,869	2,125,984,014	2,154,228,211	2,184,387,018	2,215,306,667	2,246,900,205	2,284,532,124
Current Liabilities																				
Trade and Other Payables	20,777,081	21,231,227	18,960,315	20,039,729	20,949,334	22,278,611	23,247,563	24,620,548	25,625,371	27,130,416	28,365,112	29,962,702	31,214,594	32,920,346	34,265,900	36,106,911	37,590,292	39,567,239	41,179,083	43,323,945
Capital Grants Liabilities	12,198,524	11,918,471	8,837,578	894,586	626,836	860,269	894,930	1,030,866	1,068,123	1,106,751	1,146,801	1,188,326	1,231,383	1,276,027	1,322,318	1,370,319	1,420,093	1,471,707	1,525,229	1,580,732
Borrowings	4,501,090	5,185,640	9,817,590	6,104,240	5,827,170	5,932,110	5,965,180	5,975,130	5,975,130	5,175,540	4,510,220	4,210,630	4,410,880	4,621,330	3,750,360	3,506,940	2,790,460	1,872,160	1,762,460	1,211,150
Employee Related Provisions	9,000,735	9,429,335	9,817,235	10,345,235	10,834,335	11,345,435	11,879,535	12,437,635	13,029,735	13,630,435	14,287,335	14,922,935	15,628,535	16,356,435	17,115,035	17,908,735	18,738,235	19,605,035	20,510,835	21,457,435
Lease Liabilities	1,351,700	1,374,600	1,409,500	1,410,000	1,416,700	1,443,600	1,391,400	1,400,200	1,426,900	1,402,000	1,426,700	1,442,200	1,389,100	1,312,400	1,312,600	1,404,900	1,426,400	1,309,600	1,253,400	1,378,600
Total Current Liabilities	47,826,130	49,039,273	45,002,208	38,793,791	39,954,375	41,960,025	43,476,609	45,284,669	46,897,649	48,445,141	49,716,258	51,726,794	53,674,492	55,465,537	57,766,213	60,297,805	61,955,450	63,625,761	66,231,037	68,951,462
Non-Current Liabilities																				
Capital Grants Liabilities	32,642,870	30,456,823	30,252,616	38,135,708	40,179,234	41,489,230	42,501,290	43,528,069	44,568,176	45,623,979	46,691,899	47,772,207	48,864,228	49,967,133	51,079,941	52,201,714	53,331,257	54,467,417	55,608,876	56,754,054
Borrowings	40,430,210	48,351,870	55,256,590	49,152,350	49,857,880	43,925,770	39,494,790	37,370,570	37,306,640	36,153,800	31,643,580	27,432,950	23,022,070	18,400,740	14,650,380	11,143,440	8,352,980	6,680,800	4,918,310	3,707,160
Employee Related Provisions	523,776	523,776	523,776	523,776	523,776	523,776	523,776	523,776	523,776	523,776	523,776	523,776	523,776	523,776	523,776	523,776	523,776	523,776	523,776	523,776
Lease Liabilities	1,910,500	3,487,000	2,370,700	1,717,800	2,037,900	2,002,900	1,662,900	2,909,790	2,245,500	2,181,100	2,642,410	1,382,210	1,494,310	3,265,110	2,462,810	2,578,310	2,993,710	1,928,210	1,788,010	3,181,310
Other Provisions	18,882,617	18,882,617	18,882,617	18,882,617	18,882,617	18,882,617	18,882,617	18,882,617	18,882,617	18,882,617	18,882,617	18,882,617	18,882,617	18,882,617	18,882,617	18,882,617	18,882,617	18,882,617	18,882,617	18,882,617
Total Non-Current Liabilities	94,389,973	101,702,086	107,286,209	106,412,251	111,481,407	106,824,293	103,065,373	103,574,822	103,527,709	103,365,272	100,384,282	95,993,760	92,787,001	91,039,376	87,599,524	85,330,857	83,754,340	82,482,820	81,721,589	83,048,917
Total Liabilities	142,216,103	150,741,359	152,288,407	145,206,041	151,435,782	148,784,318	146,543,982	148,859,491	150,425,358	151,810,414	150,100,539	147,720,554	146,661,493	147,524,914	145,365,737	145,626,662	145,709,790	146,108,580	147,952,626	152,000,379
Net Assets	1,567,188,109	1,642,107,431	1,701,770,403	1,728,928,588	1,747,827,910	1,770,744,808	1,792,564,208	1,810,315,898	1,830,435,128	1,851,211,351	1,873,408,596	1,899,815,487	1,925,090,794	1,952,514,956	1,980,618,278	2,008,599,548	2,038,677,228	2,069,197,086	2,100,947,579	2,132,531,745
Equity																				
Retained Surplus	523,022,674	600,545,056	680,557,048	684,686,673	694,125,086	709,085,709	731,921,744	742,223,963	751,325,780	774,113,672	789,914,688	811,549,564	827,329,846	854,326,802	875,737,098	900,307,053	930,300,057	949,192,829	972,556,976	997,336,514
Reserves - Cash Backed	140,182,089	140,051,369	142,620,669	148,370,069	160,630,138	171,281,853	174,718,478	185,276,729	198,925,542	200,917,433	210,957,662	219,748,896	232,567,862	237,949,007	248,610,954	256,633,250	261,954,725	276,941,831	289,343,396	300,517,965
Revaluation Surplus	903,989,346	901,511,006	898,952,686	895,871,846	893,072,886	890,377,246	885,923,086	882,815,296	880,183,896	876,180,246	872,536,246	868,517,026	865,193,086	860,239,146	856,270,226	851,659,246	846,422,446	841,002,426	835,047,236	834,677,266
Total Equity	1,567,188,109	1,642,107,431	1,701,770,403	1,728,928,588	1,747,827,910	1,770,744,808	1,792,564,208	1,810,315,898	1,830,435,128	1,851,211,351	1,873,408,596	1,899,815,487	1,925,090,794	1,952,514,956	1,980,618,278	2,008,599,548	2,038,677,228	2,069,197,086	2,100,947,579	2,132,531,745

Draft Long Term Financial Plan 2024/25 to 2043/44

Statement of Cash Flows (20 years)
(AASB 101)

	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
	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044
Cash Flow from Operating Activities																				
Receipts																				
Rates	87,928,278	89,446,366	92,611,081	96,257,671	100,309,909	104,408,760	108,619,658	112,956,866	117,424,163	122,025,451	126,764,761	131,646,222	136,674,110	141,852,798	147,186,628	152,680,844	158,339,653	164,168,200	170,171,575	176,355,017
Operating Grants, Subsidies and Contributions	7,365,600	7,749,100	8,172,600	8,603,400	9,136,128	9,665,023	10,250,577	10,833,298	11,433,709	12,052,348	12,689,772	13,346,553	14,023,380	14,720,563	15,439,027	16,178,320	16,942,196	17,728,071	18,537,524	19,372,393
Fees and Charges	33,588,506	34,646,310	35,873,100	37,103,400	38,478,502	39,902,757	41,377,840	42,905,475	44,487,539	46,125,965	47,822,644	49,579,624	51,389,812	53,262,780	55,233,363	57,253,054	59,344,256	61,509,384	63,750,965	66,071,694
Interest Received	6,532,400	6,651,800	6,834,000	7,165,300	7,584,100	8,019,800	8,506,300	8,961,300	9,376,000	9,800,400	9,917,100	10,386,600	10,799,200	11,362,600	11,650,600	12,145,600	12,521,600	12,775,500	13,463,900	14,035,700
Other Revenue	1,558,900	1,271,100	1,603,400	1,320,100	1,359,703	1,400,494	1,442,509	1,485,784	1,530,358	1,576,268	1,623,556	1,672,263	1,722,431	1,774,104	1,827,327	1,882,147	1,938,611	1,996,770	2,056,673	2,118,373
Total Receipts	136,973,684	139,764,676	145,084,271	150,449,671	156,668,342	163,416,834	170,196,884	176,862,723	184,051,768	191,589,433	196,817,833	206,631,262	214,617,933	223,022,844	231,337,146	240,140,975	249,086,226	258,177,925	267,861,038	277,953,177
Payments																				
Employee Costs	(53,378,616)	(52,665,500)	(53,828,400)	(55,742,700)	(57,689,196)	(59,659,894)	(61,627,157)	(63,594,013)	(65,559,774)	(67,697,054)	(69,911,842)	(72,085,060)	(74,376,347)	(76,665,788)	(79,026,058)	(81,457,558)	(83,964,067)	(86,546,222)	(89,208,145)	(91,950,209)
Material and Contracts	(59,028,228)	(52,512,354)	(56,592,612)	(55,875,266)	(59,895,487)	(63,001,243)	(66,851,551)	(70,008,029)	(74,012,368)	(77,453,197)	(82,087,204)	(85,928,065)	(90,710,767)	(94,808,938)	(99,914,045)	(104,358,269)	(109,885,024)	(114,741,410)	(120,723,662)	(126,026,585)
Utility Charges	(4,513,700)	(4,097,900)	(3,796,300)	(3,842,000)	(3,957,200)	(4,076,978)	(4,198,257)	(4,324,265)	(4,453,931)	(4,587,549)	(4,725,175)	(4,866,931)	(5,012,939)	(5,163,327)	(5,318,227)	(5,477,773)	(5,642,107)	(5,811,370)	(5,985,711)	(6,165,292)
Insurance Paid	(1,293,500)	(1,321,100)	(1,353,100)	(1,407,700)	(1,464,008)	(1,522,568)	(1,583,471)	(1,646,810)	(1,712,682)	(1,781,190)	(1,852,437)	(1,926,535)	(2,003,596)	(2,083,740)	(2,167,089)	(2,253,773)	(2,343,924)	(2,437,681)	(2,535,188)	(2,636,506)
Interest Expenses	(1,697,380)	(2,052,140)	(2,605,450)	(3,101,540)	(2,831,980)	(2,950,650)	(2,625,560)	(2,462,330)	(2,393,290)	(2,389,310)	(2,357,850)	(2,068,660)	(1,812,920)	(1,637,590)	(1,373,460)	(1,132,760)	(923,150)	(704,160)	(521,010)	(476,910)
Other Expenditure	(7,035,000)	(6,691,500)	(2,259,960)	(2,605,400)	(2,403,469)	(2,809,889)	(2,591,370)	(2,997,055)	(2,759,236)	(3,165,628)	(2,955,479)	(3,365,359)	(3,147,078)	(3,590,340)	(3,338,895)	(3,798,380)	(3,542,395)	(4,018,797)	(3,758,289)	(4,252,254)
Total Payments	(126,946,426)	(119,380,494)	(120,345,765)	(122,674,695)	(126,341,418)	(134,020,221)	(139,477,366)	(145,032,442)	(150,891,235)	(157,084,127)	(163,889,988)	(170,369,695)	(177,963,646)	(183,949,731)	(191,137,764)	(198,478,813)	(206,309,656)	(214,239,619)	(222,732,004)	(231,567,855)
Net Cash Provided by / (used in) Operating Activities	10,027,458	20,464,182	24,748,506	27,775,265	28,526,924	29,396,613	30,719,518	31,830,280	33,160,486	34,495,306	34,927,845	36,370,653	37,654,287	39,073,113	40,199,382	41,662,462	42,785,570	43,918,315	45,249,034	46,445,342
Cash Flow from Investing Activities																				
Movements in Financial Assets	(3,352,020)	130,720	(2,569,300)	(5,749,400)	(12,260,099)	(10,651,715)	(3,436,625)	(10,558,251)	(13,648,813)	(1,991,891)	(10,040,230)	(8,791,234)	(12,818,966)	(5,381,145)	(10,661,946)	(8,022,297)	(5,321,474)	(14,987,106)	(12,401,565)	(11,174,569)
Payment for Property, Plant and Equipment	(14,899,500)	(63,447,200)	(58,795,500)	(21,105,300)	(17,563,000)	(14,112,800)	(14,063,500)	(10,909,800)	(11,699,500)	(13,254,400)	(7,883,700)	(11,284,700)	(4,431,200)	(5,661,300)	(7,236,200)	(9,682,000)	(11,666,500)	(7,291,900)	(10,405,900)	(13,982,700)
Payment for Infrastructure	(21,068,400)	(26,111,700)	(22,009,300)	(13,453,300)	(11,015,000)	(10,513,900)	(16,220,500)	(9,891,500)	(11,697,700)	(21,765,700)	(16,840,300)	(17,769,500)	(17,885,500)	(24,955,800)	(18,305,400)	(19,220,300)	(20,214,500)	(15,355,600)	(15,367,200)	(13,714,400)
Non Operating Grants, Subsidies and Contributions	10,228,500	52,751,900	41,470,300	13,489,500	8,321,000	11,762,600	10,765,800	4,408,700	4,480,100	5,642,000	5,534,750	8,868,800	5,248,150	8,032,650	6,084,000	5,147,500	6,468,850	4,122,150	3,800,250	3,236,250
Movements in Capital Grant Liability	10,396,076	(2,566,100)	(3,166,100)	(2,069,900)	4,075,776	1,343,429	1,046,722	1,062,714	1,078,364	1,093,431	1,107,870	1,121,804	1,135,071	1,147,549	1,159,099	1,169,774	1,179,317	1,187,773	1,194,962	1,200,681
Developers Contribution Plans - Cash	2,293,300	11,394,000	10,985,000	7,974,100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from Sale of Assets	589,000	576,500	879,100	1,559,900	1,408,200	1,073,000	1,486,900	1,153,300	1,144,400	1,889,200	1,316,400	1,650,500	908,600	1,135,500	1,871,700	1,056,000	1,539,000	1,655,200	1,065,600	1,701,700
Net Cash from Investing Activities	(15,853,244)	(27,271,880)	(33,224,800)	(19,344,400)	(27,023,093)	(21,099,368)	(20,391,203)	(24,534,838)	(30,363,148)	(28,387,360)	(26,895,110)	(26,204,200)	(27,843,839)	(25,682,546)	(27,088,747)	(29,549,323)	(28,015,307)	(30,669,483)	(32,113,834)	(32,731,038)
Cash Flow from Financing Activities																				
Repayment of Lease Liability	(1,403,200)	(1,351,700)	(1,374,600)	(1,409,500)	(1,410,000)	(1,416,700)	(1,443,600)	(1,391,450)	(1,400,200)	(1,426,090)	(1,402,000)	(1,426,790)	(1,442,200)	(1,389,100)	(1,312,400)	(1,312,600)	(1,404,900)	(1,426,400)	(1,309,600)	(1,253,400)
Repayment of Borrowings	(4,225,900)	(4,501,090)	(5,185,640)	(5,917,580)	(6,104,240)	(5,827,170)	(5,932,110)	(5,965,180)	(5,795,420)	(5,757,130)	(5,175,540)	(4,510,220)	(4,210,630)	(4,410,880)	(4,621,330)	(3,750,360)	(3,506,940)	(2,790,460)	(1,672,180)	(1,762,490)
Proceeds from New Borrowing	5,143,300	13,107,300	2,827,300	6,532,700	-	1,534,200	4,031,200	3,353,200	4,022,700	-	4,022,700	(6,577,540)	(5,937,010)	(5,652,630)	(5,799,980)	(5,933,730)	(5,062,960)	(4,911,840)	(4,216,880)	(2,981,780)
Net Cash from Financing Activities	2,504,200	7,254,510	6,262,660	(7,327,080)	(891,540)	(7,243,870)	(5,841,510)	(5,325,380)	(1,862,420)	(5,160,520)	(6,577,540)	(5,937,010)	(5,652,630)	(5,799,980)	(5,933,730)	(5,062,960)	(4,911,840)	(4,216,880)	(2,981,780)	(3,015,890)
Net Increase (Decrease) in Cash Held	(3,321,586)	446,812	(2,214,232)	1,103,785	522,291	1,053,357	4,486,805	3,970,063	934,918	2,947,426	1,545,195	4,229,444	4,057,619	7,590,587	7,176,905	7,050,179	9,858,423	9,031,972	10,153,400	10,658,414
Cash at Beginning of Year	9,529,742	6,207,156	6,653,968	4,439,737	5,543,522	6,065,813	7,119,171	11,605,975	15,576,038	16,510,956	19,458,382	21,003,578	25,233,021	29,290,640	36,881,227	44,058,132	51,108,310	60,966,734	69,998,705	80,152,126
Cash, and Cash Equivalents, at End of Year	6,207,156	6,653,968	4,439,737	5,543,522	6,065,813	7,119,171	11,605,975	15,576,038	16,510,956	19,458,382	21,003,578	25,233,021	29,290,640	36,881,227	44,058,132	51,108,310	60,966,734	69,998,705	80,152,126	90,850,540

Draft Long Term Financial Plan 2024/25 to 2043/44

Statement of Financial Activity (20 years)
(AASB 101)

	LTPFY V1	LTPFY V2	LTPFY V3	LTPFY V4	LTPFY V5	LTPFY V6	LTPFY V7	LTPFY V8	LTPFY V9	LTPFY V10	LTPFY V11	LTPFY V12	LTPFY V13	LTPFY V14	LTPFY V15	LTPFY V16	LTPFY V17	LTPFY V18	LTPFY V19	LTPFY V20
	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044
Revenue																				
Rates	84,711.80	88,271.50	91,979.40	95,667.90	99,620.39	103,668.774	107,899.32	112,174.34	116,618.970	121,191.864	125,912.178	130,768.909	135,771.738	140,928.843	146,230.923	151,697.215	157,327.465	163,126.686	169,099.852	175,252.212
Fees	1,417.50	1,610.80	1,822.00	1,933.40	2,060.46	2,204.79	2,367.73	2,541.31	2,725.56	2,919.48	3,123.07	3,336.35	3,559.33	3,792.01	4,034.28	4,286.14	4,547.59	4,818.73	5,099.56	5,381.01
Fees and Charges	33,263.70	34,060.41	35,076.20	36,094.50	37,177.35	38,262.55	39,441.45	40,624.678	41,843.418	43,098.721	44,391.862	45,723.43	47,095.78	48,507.99	49,953.29	51,462.126	53,035.990	54,696.170	56,445.075	57,921.077
Fees and Charges Growth		21.90%																		
Operating Costs	6,352.30	6,473.67	6,608.46	6,746.80	6,890.294	7,037.214	7,177.580	7,309.383	7,427.700	7,556.022	7,697.713	7,840.469	7,994.730	8,150.044	8,306.924	8,464.934	8,607.932	8,756.140	8,905.256	9,055.266
Operating Costs Growth		27.00%																		
Earnings	6,532.40	6,651.80	6,834.00	6,963.10	7,584.10	8,019.800	8,506.300	8,681.300	9,176.000	9,609.400	9,917.120	10,366.600	10,799.200	11,362.600	11,650.600	12,465.000	12,561.000	12,755.000	13,463.000	14,305.700
Contributions	745.50	735.50	756.00	760.00	770.00	834.71	834.71	834.71	834.71	834.71	834.71	834.71	834.71	834.71	1,468.10	1,468.10	1,468.10	1,468.10	1,468.10	1,468.10
Profit Area Rates	966.50	617.50	634.00	653.60	673.00	673.00	673.00	673.00	752.02	752.02	752.02	752.02	752.02	752.02	801.877	801.877	801.877	801.877	801.877	801.877
Revenue Other	92.00	92.00	92.00	92.00	92.00	92.00	92.00	92.00	92.00	92.00	92.00	92.00	92.00	92.00	92.00	92.00	92.00	92.00	92.00	92.00
Profit on Asset Disposal	96.00	96.00	96.00	96.00	96.00	96.00	96.00	96.00	96.00	96.00	96.00	96.00	96.00	96.00	96.00	96.00	96.00	96.00	96.00	96.00
Subtotal Revenue	135,142.00	140,206.61	145,458.48	150,893.89	157,361.27	163,914.327	170,750.51	177,392.011	184,997.709	192,122.554	198,988.666	207,238.366	215,873.015	224,626.224	231,994.665	240,878.910	249,785.646	258,939.334	268,725.125	278,720.658
Expenses Excluding Finance Costs																				
Employment	(52,708.200)	(52,801.100)	(53,238.200)	(55,141.500)	(56,795.745)	(59,499.617)	(62,062.244)	(63,924.111)	(65,841.835)	(67,817.090)	(69,851.802)	(71,947.151)	(74,105.565)	(76,328.732)	(78,618.594)	(80,977.152)	(83,406.656)	(85,908.680)	(88,485.920)	(91,134.280)
Materials and Contracts	(50,595.320)	(51,423.800)	(52,281.100)	(53,178.800)	(55,466.405)	(58,120.225)	(60,427.383)	(62,427.027)	(65,259.225)	(67,972.533)	(70,691.434)	(73,519.091)	(76,350.023)	(79,194.240)	(82,066.978)	(84,968.329)	(87,901.425)	(90,862.150)	(93,842.510)	(96,843.190)
Materials and Contracts Growth		15.90%																		
Other Expenses	(7,035.000)	(6,891.500)	(2,556.000)	(2,605.400)	(2,373.532)	(2,754.490)	(2,517.794)	(2,912.327)	(2,678.822)	(3,072.533)	(2,832.182)	(3,259.619)	(3,005.410)	(3,416.201)	(3,188.177)	(3,642.848)	(3,391.841)	(3,863.259)	(3,587.559)	(4,076.142)
Other Expense Growth		-1.80%																		
Depreciation Expenses	(1,293.500)	(1,321.100)	(1,353.100)	(1,402.700)	(2,095.960)	(2,556.398)	(2,733.581)	(2,864.000)	(3,047.418)	(3,225.772)	(3,400.225)	(3,570.880)	(3,738.820)	(3,904.140)	(4,066.940)	(4,227.320)	(4,385.360)	(4,539.560)	(4,690.920)	(4,839.360)
Utility Charges	(4,513.700)	(4,057.900)	(3,706.300)	(3,847.000)	(3,957.260)	(4,075.978)	(4,198.257)	(4,324.205)	(4,453.931)	(4,587.549)	(4,725.175)	(4,866.931)	(5,012.938)	(5,163.327)	(5,318.272)	(5,473.773)	(5,624.107)	(5,811.320)	(5,985.711)	(6,165.282)
Less - Overheads Allocated	969.000	572.000	576.400	576.900	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and Amortisation	(34,262.491)	(34,771.600)	(36,836.740)	(38,266.500)	(38,263.993)	(38,262.752)	(37,976.714)	(37,877.774)	(37,806.099)	(37,330.587)	(37,159.357)	(36,863.640)	(36,632.399)	(36,763.405)	(36,819.004)	(36,336.510)	(36,028.219)	(35,510.015)	(35,405.904)	-
Subtotal Expense	(151,459.991)	(152,762.708)	(157,764.958)	(159,376.535)	(165,191.775)	(171,113.939)	(176,607.611)	(182,477.912)	(187,915.889)	(194,625.481)	(200,764.495)	(207,404.495)	(214,071.898)	(221,677.182)	(228,632.863)	(236,241.659)	(243,988.627)	(252,437.440)	(260,728.635)	(269,527.891)
Finance Costs																				
Interest Expense	(1,697.380)	(2,059.340)	(2,605.400)	(3,101.540)	(2,831.980)	(2,959.650)	(2,655.500)	(2,462.300)	(2,393.250)	(2,357.800)	(2,068.660)	(1,812.920)	(1,637.590)	(1,373.450)	(1,132.780)	(922.150)	(704.180)	(521.010)	(476.910)	-
Changes due to Asset Revaluation	2,974.840	2,492.140	2,918.500	2,720.840	2,799.150	2,695.440	4,453.280	3,170.780	2,631.400	4,003.560	3,644.000	4,019.220	3,323.940	3,960.920	4,611.980	5,236.360	5,360.920	4,015.220	4,369.940	-
Net Operating Result	(16,031.131)	(12,284.898)	(6,955.688)	(8,863.735)	(7,823.358)	(7,454.822)	(4,069.880)	(4,439.690)	(3,076.070)	(858.657)	(49,505)	1,576.430	2,673.077	5,239.332	9,957.162	8,055.713	10,062.429	9,117.748	11,380.862	13,085.797
Non cash amounts excluded from operating activities																				
- Depreciation, Profit and Loss	34,262.491	34,771.600	36,836.740	38,266.500	38,263.993	38,262.935	37,976.714	37,877.774	37,806.099	37,330.587	37,159.357	36,863.640	36,632.399	36,763.405	36,819.004	36,336.510	36,028.219	35,510.015	35,405.904	-
- Movement in Contract, leasing and other liabilities	5,698.800	2,568.100	1,351.000	(2,059.900)	4,075.756	1,343.292	1,064.722	1,076.384	1,053.491	1,370.970	1,121.834	1,135.077	1,147.549	1,159.099	1,169.774	1,179.317	1,197.773	1,194.982	1,200.681	-
- Changes due to Asset Revaluation	(2,974.840)	(2,492.140)	(2,918.500)	(2,720.840)	(2,799.150)	(2,695.440)	(4,453.280)	(3,170.780)	(2,631.400)	(4,003.560)	(3,644.000)	(4,019.220)	(3,323.940)	(3,960.920)	(4,611.980)	(5,236.360)	(5,360.920)	(4,015.220)	(4,369.940)	-
Amount Attributable to Operating Activities	21,955.320	17,459.240	23,777.620	24,611.850	31,696.689	29,397.159	30,776.334	31,108.338	33,166.649	34,037.313	34,745.052	35,838.401	37,349.814	38,425.390	39,914.746	42,361.456	42,973.721	44,670.459	45,322.442	46,399.940
Investing Activities																				
Non Operating Grants, Subsidies and Contributions	10,228.300	52,751.900	41,470.300	13,489.500	8,321.000	11,762.600	10,795.600	4,408.700	4,460.100	5,642.000	5,534.750	8,868.900	5,248.150	8,032.650	6,084.000	5,147.500	6,468.850	4,122.150	3,800.250	3,238.250
Debtore Contribution Plans - Cash	2,293.300	11,394.000	10,985.000	7,874.100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtore Contribution Plans - Gifted Assets	29,000.000	20,000.000	20,000.000	20,000.000	24,000.000	24,000.000	24,000.000	24,000.000	24,000.000	24,000.000	24,000.000	24,000.000	24,000.000	24,000.000	24,000.000	24,000.000	24,000.000	24,000.000	24,000.000	24,000.000
Proceeds from Disposal of Assets	589.100	779.100	1,589.900	1,589.900	1,408.200	1,073.000	1,496.000	1,153.300	1,144.000	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	1,701.700
Purchase of Property, Plant and Equipment	(14,899.500)	(83,647.200)	(98,795.000)	(21,105.300)	(177,553.000)	(114,112.800)	(140,935.000)	(109,909.800)	(116,699.500)	(132,254.400)	(7,883.700)	(11,294.700)	(4,431.200)	(6,361.300)	(7,236.200)	(8,662.000)	(11,866.500)	(7,291.900)	(10,405.900)	(13,982.700)
Investment in Fixed Assets	(25,111.000)	(154,303.000)	(154,303.000)	(154,303.000)	(154,303.000)	(154,303.000)	(154,303.000)	(154,303.000)	(154,303.000)	(154,303.000)	(154,303.000)	(154,303.000)	(154,303.000)	(154,303.000)	(154,303.000)	(154,303.000)	(154,303.000)	(154,303.000)	(154,303.000)	(154,303.000)
Infrastructure Assets contributed by Developers (Gifted Assets)	(29,000.000)	(29,000.000)	(29,000.000)	(29,000.000)	(29,000.000)	(29,000.000)	(29,000.000)	(29,000.000)	(29,000.000)	(29,000.000)	(29,000.000)	(29,000.000)	(29,000.000)	(29,000.000)	(29,000.000)	(29,000.000)	(29,000.000)	(29,000.000)	(29,000.000)	(29,000.000)
Amount Attributable to Investing Activities	(22,857.300)	(24,836.500)	(27,470.400)	(11,535.100)	(118,830.000)	(171,791.100)	(180,130.000)	(150,930.000)	(136,160.000)	(127,488.900)	(127,875.850)	(154,834.000)	(168,195.900)	(214,459.900)	(175,885.900)	(226,686.000)	(233,875.100)	(16,670.150)	(25,907.250)	(22,787.150)
Financing Activities																				
Repayment of Borrowings	(4,235.900)	(4,501.900)	(5,195.640)	(6,917.580)	(6,104.240)	(5,627.170)	(5,932.100)	(5,965.100)	(5,795.420)	(5,175.540)	(4,575.220)	(4,210.630)	(4,410.880)	(4,641.330)	(3,750.390)	(3,506.940)	(3,892.400)	(3,762.490)	(3,762.490)	(3,762.490)
Repayment of Borrowings - Lease Liabilities	(1,351.500)	(1,374.350)	(1,400.000)	(1,490.500)	(1,410.000)	(1,410.000)	(1,410.000)	(1,410.000)	(1,410.000)	(1,410.000)	(1,410.000)	(1,410.000)	(1,410.000)	(1,410.000)	(1,312.600)	(1,404.000)	(1,426.000)	(1,426.000)	(1,308.000)	(1,253.000)
Proceeds from New Borrowings	12,833.000	13,507.000	12,822.300	-	5,534.700	5,534.700	5,534.700	5,534.700	5,534.700	5,534.700	5,534.700	5,534.700	5,534.700	5,534.700	5,534.700	5,534.700	5,534.700	5,534.700	5,534.700	5,534.700
Transfer to Reserves	(23,426.520)	(23,426.520)	(23,426.520)	(23,426.520)	(20,410.000)	(20,410.000)	(20,410.000)	(20,410.000)	(20,410.000)	(20,410.000)	(20,410.000)	(20,410.000)	(20,410.000)	(20,410.000)	(20,410.000)	(20,410.000)	(20,410.000)	(20,410.000)	(20,410.000)	(20,410.000)
Dividend Payments	(20,07																			

Draft Long Term Financial Plan 2024/25 to 2043/44

Ratios (20 years)

	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	LTFP
Financial Ratios Summary	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	Benchmark
Operating Surplus (adjusted) Ratio	(0.10)	(0.08)	(0.07)	(0.08)	(0.07)	(0.07)	(0.05)	(0.05)	(0.03)	(0.03)	(0.02)	(0.01)	(0.00)	0.00	0.01	0.02	0.02	0.02	0.03	0.03	=> 0.01
Own Source Revenue Coverage Ratio	0.85	0.87	0.89	0.88	0.88	0.88	0.89	0.89	0.90	0.90	0.90	0.91	0.91	0.91	0.91	0.92	0.92	0.92	0.92	0.92	=> 0.40
Debt Service Coverage Ratio	2.45	2.79	3.23	2.85	2.94	3.04	3.24	3.35	3.60	3.69	4.03	4.59	5.09	5.23	5.49	6.59	7.22	8.63	12.56	12.77	=> 2
Current Ratio	1.39	1.31	1.49	2.00	2.04	2.04	2.21	2.33	2.36	2.46	2.56	2.67	2.77	2.93	3.17	3.30	3.58	3.82	4.01	4.19	> 1
Asset Sustainability Ratio	0.46	0.38	0.42	0.38	0.39	0.37	0.62	0.43	0.37	0.56	0.52	0.58	0.48	0.71	0.57	0.68	0.77	0.50	0.60	0.66	=> 0.90
Asset Consumption Ratio	0.75	0.75	0.75	0.74	0.73	0.73	0.72	0.72	0.71	0.71	0.70	0.70	0.70	0.70	0.69	0.69	0.69	0.68	0.68	0.68	=> 0.50
Asset Renewal Funding Ratio	1.29	1.71	1.83	1.54	1.15	1.21	1.26	1.59	1.17	1.17	1.11	1.13	1.15	1.61	1.22	1.44	1.64	1.08	1.27	1.37	=> 0.75



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Code of Conduct Behaviour Complaints Handling Policy

Objective

To establish, in accordance with Clause 15(2) of the *Local Government (Model Code of Conduct) Regulations 2021* and City of Armadale Code of Conduct for Council Members, the procedure for dealing with complaints about alleged breaches of the behaviour requirements included in Part 5 of the City of Armadale Code of Conduct for Council Members, Committee Members and Candidates.

To give effect to the City of Armadale's commitment to an effective, transparent, fair and accessible complaints handling process that supports high standards of behaviour of Council Members, Committee Members and Candidates.

Scope

This Policy applies to complaints made in accordance with Clause 8.1 of the City of Armadale's Code of Conduct for Council Members, Committee Members and Candidates.

This Policy applies to Council Members, Committee Members, Candidates and any person who submits a complaint in accordance with this Policy.

This Policy does not apply to complaints:

- a) relating to Rules of Conduct under Division 4 of the *Local Government (Model Code of Conduct) Regulations 2021* (WA);
- b) relating to services delivered by the City;
- c) against employees of the City;
- d) involving allegations of serious misconduct, corruption or fraud; or
- e) about other criminal or corrupt conduct.

Definitions

Act means the *Local Government Act 1995*.

Behaviour Complaints Officer means a person authorised ~~in writing [by Council resolution or by the CEO exercising delegated authority] under~~ pursuant to clause 8.1(3) of the Code of Conduct to receive complaints and withdrawals of complaints. The role of the Behaviour Complaints Officer is addressed in Part 2.1 of this Policy.

Breach means a breach of Part 5 of the City of Armadale Code of Conduct for Council Members, Committee Members and Candidates.

Candidate means a candidate for election as a Council Member, whose nomination has been accepted by the Returning Officer under s.4.49 of the Act, but does not include a Council Member who has nominated for re-election. A person is a Candidate from the date on which their nomination is accepted, until the Returning Officer declares the election result in accordance with s.4.77 of the Act.

Candidate Complaint means a Complaint alleging a Breach by a Candidate. Candidate Complaints are dealt with in Part 3.2 of this Policy.

City means the City of Armadale.

Code of Conduct means the City of Armadale Code of Conduct for Council Members, Committee Members and Candidates.

Committee means a committee of Council, established in accordance with s.5.8 of the Act.

Committee Member means a Council Member, employee of the City of Armadale or other person who has been appointed by the Council to be a member of a Committee, in accordance with s.5.10(1) of the Act. A person is a Committee Member from the date on which they are appointed, until their appointment expires or is terminated by Council resolution.

Complaint means a complaint submitted under Clause 8.1 of the Code of Conduct.

Complainant means a person who has submitted a Complaint in accordance with this Policy.

Complaint Assessor means an external, impartial person appointed by the Behaviour Complaints Officer in accordance with Part 2.2 and Part 3.8 of this Policy.

Complaint Documents means the Complaint Form and any supporting information, evidence, or attachments provided by the Complainant.

Complaint Form means the form approved under clause 8.1(2)(a) of the Code of Conduct *[by Council resolution or by the CEO exercising delegated authority]*.

Council means the Council of the City of Armadale.

Council or Committee Meeting means a formal meeting of the Council or a Committee that is called and convened in accordance with the Act. It does not include informal meetings, such as workshops or briefings.

Council Member means a person who is currently serving a term of office as an elected member of the Council in accordance with the Act.

Finding means a finding made in accordance with clause 8.2(2) of the Code of Conduct as to whether the alleged Breach has or has not occurred.

Plan means a Plan that may be prepared and implemented under clause 8.2(5)(b) of the Code of Conduct, to address the behaviour of the person to whom the complaint relates (the Respondent), if a Finding has been made that a Breach has occurred.

Response Documents means the response provided by the Respondent to the Complaint, and includes any supporting information or evidence that is supplied.

Policy

1. Principles

1.1 Procedural fairness

The principles of procedural fairness, or natural justice, will apply when dealing with a Complaint under this Policy. In particular:

- the Respondent will be afforded a reasonable opportunity to be heard before any findings are made, or a plan implemented;

- the decision maker should be objective and impartial, with an absence of bias or the perception of bias; and
- any findings made will be based on proper and genuine consideration of the evidence.

1.2 Consistency

The application of this Policy should lead to consistency in process and outcomes. While each Complainant and Respondent will be dealt with according to their circumstances, and each Complaint considered and determined on its merits, similar circumstances will result in similar decisions.

1.3 Confidentiality

The City of Armadale will take all reasonable steps to maintain confidentiality when dealing with the Complaint, in order to protect both the Complainant and Respondent.

Council Members, Local Government employees and contractors who have a role in handling a specific complaint will be provided with sufficient information to fulfil their role. They must manage this information securely, and must not disclose or inappropriately use this information.

Complainants will be advised of the level of confidentiality they can expect, and that breaches of confidentiality on their part may prejudice the progress of their Complaint.

1.4 Accessibility

The City of Armadale will ensure that information on how to make a complaint, including this Policy, is available at the City of Armadale's Administration Building and on the City of Armadale's website. The City of Armadale will make information available in alternative formats if requested.

Any person wishing to make a complaint may contact the Behaviour Complaints Officer if they require assistance in completing the complaint form or otherwise navigating the complaints process.

2. Roles

2.1 Behaviour Complaints Officer

The Behaviour Complaints Officer is authorised in accordance with clause 8.1(3) of the Code of Conduct to accept complaints and withdrawal of complaints.

The Behaviour Complaints Officer is not an advocate for the ~~e~~Complainant or the ~~r~~Respondent. The Behaviour Complaints Officer provides procedural information and assistance to both Complainant and Respondent.

The Behaviour Complaints Officer will liaise with and provide administrative support to a Complaint Assessor appointed under this Policy.

Where Council is required to make a finding in respect of a complaint, ~~T~~the Behaviour Complaints Officer will liaise with the ~~Local Government~~CEO to facilitate the calling and convening of Council meetings if required.

In undertaking their functions, the Behaviour Complaints Officer will apply the Principles of this Policy.

2.2 Complaint Assessor

The Complaint Assessor is appointed by the Behaviour Complaints Officer in accordance with Part 3.8 of this Policy.

The Complaint Assessor is an impartial third party who will undertake the functions specified in this Policy. In undertaking their functions, the Complaint Assessor will apply the Principles of this Policy.

The Complaint Assessor will liaise with the Behaviour Complaints Officer to manage the administrative requirements of dealing with the Complaint in accordance with this Policy.

2.3 Council

Council will determine matters relating to complaints, including:

- Dismissing a ~~behaviour~~ eComplaint in accordance with clause 8.3 of the Code of Conduct and providing reasons for any such dismissal.
- Making a Finding as to whether an alleged eComplaint has or has not occurred, based upon evidence from which it may be concluded that it is more likely that the breach occurred than it did not occur [*clause 8.2(4) of the Code of Conduct*].
- Determining reasons for such a Finding.
- Where a Finding is made that a breach has occurred, determining:
 - To take no further action; or
 - Prepare and implement a plan to address the behaviour of the person to whom the eComplaint relates.

3. Procedure

3.1 Making a eComplaint

Any person may make a Complaint alleging that a Council Member, Committee Member or Candidate has behaved in a way that constitutes a breach of Part 5 of the Code of Conduct [*clause 8.1(1) of the Code of Conduct*].

A Complaint must be made within one (1) month after the alleged Breach [*clause 8.1(2)(c) of the Code of Conduct*].

A Complaint must be made by completing the Behaviour Complaint Form in full and providing the completed forms to the Behaviour Complaints Officer.

A Complaint must be made in accordance with the Behaviour Complaint Form and specify which requirement(s) of the Code of Conduct is alleged to have been breached.

A Complaint is required to include the name and contact details of the Complainant therefore anonymous complaints cannot be accepted.

In order to allow the Respondent to understand and respond to the complaint against them, the name of the Complainant will be provided to the Respondent, unless the Complainant provides reasons this should not occur.

The Complainant's contact information will not be provided to the Respondent.

The Complainant's name and contact information will not be included in any publicly available documents such as meeting agenda or minutes.

The Complainant should be aware that Complaint Documents may be subject to an FOI request, noting that they must be consulted before any documents are released, and exemptions may apply.

Where a Complaint Form omits required details, the Behaviour Complaints Officer will invite the Complainant to provide this information in order for the Complaint to be progressed.

Where a Complaint is made more than 1 month after the alleged breach, the Behaviour Complaints Officer will give the Complainant written notice that the Complaint cannot be made [*clause 8.1(2)(c) of the Code of Conduct*].

A ~~e~~Complaint ~~shall~~will not be actioned if the ~~e~~Complaint is withdrawn by the Complainant, or is not on the form approved by the Council.

~~(a) — Is withdrawn by the complainant; or~~

~~(b) — Is not on the form approved by the Council or~~

~~In addition, a Complaint that is making an allegation that is not a breach of the Standards of Behaviour set out in the Code may be accepted but not dealt with under this policy, and referred to another agency where it —~~

~~(c) — Is making an allegation that is not a breach of the Standards of Behaviour set out in the Code; or~~

~~(da) — Is alleging a breach of the Rules of Conduct under Division 4 of the *Local Government (Model Rules of Conduct) Regulations 2021*; or~~

~~(eb) — Is alleging conduct concerning a person who is not an elected member of the City, or a person who was a candidate and was not elected; or~~

~~(fc) — Is made anonymously; or~~

~~(gd) — Is alleging conduct or behaviour that is an offence under State or Commonwealth legislation; or~~

~~(he) — Is a duplicate of a complaint made by the same person for the same matter; or~~

~~(if) — The ~~e~~Complaint is of the same subject matter that has been dealt with, or dismissed by the local government.~~

3.2 Candidate Complaints

A Complaint in relation to a Candidate must be made in accordance with 3.1, above, but cannot be dealt with unless the Candidate is subsequently declared elected as a Council Member.

Within 7 days after receiving a Candidate Complaint, the Behaviour Complaints Officer will provide written notice:

- To the Complainant confirming receipt, and advising of the procedure for candidate complaints; and
- To the Respondent, including a summary of the complaint, and advising of the procedure for candidate complaints.

No action will be taken until the results of the election are declared by the Returning Officer. If the respondent is elected, then the complaint will be dealt with in accordance with this Policy. Timeframes that would otherwise commence on the receipt of a Complaint will be taken to commence on the election date.

If the Respondent is not elected, the Behaviour Complaints Officer will provide the Complainant with notice that the Respondent has not been elected and that the Complaint cannot be dealt with *[clause 8.5(1) of the Code of Conduct]*.

3.3 Withdrawing a Complaint

A Complainant may withdraw their Complaint at any time before a Finding has been made in relation to the Complaint *[clause 8.4 of the Code of Conduct]*.

A Complainant may withdraw a Complaint by advising the Behaviour Complaints Officer in writing that they wish to do so.

After receiving a written withdrawal of the Complaint, the Behaviour Complaints Officer will take all necessary steps to terminate the process commenced under this Policy.

3.4 Notice to Complainant

Within 7 days after receiving a Complaint, the Behaviour Complaints Officer will provide written notice to the Complainant to the person's last known place of residence or the person's last known email address that:

- confirms receipt of the Complaint;
- outlines the process that will be followed and possible outcomes;
- explains the application of confidentiality to the eComplaint;
- includes a copy of this Policy; and
- if necessary, after referral to the Complaints Assessor, seeks clarifications or additional information.

If the Complaint Form indicates that the Complainant agrees to participate in Alternative Dispute Resolution, the Behaviour Complaints Officer will advise the Complainant of the process in accordance with Part 3.6 of this Policy.

3.5 Notice to Respondent

Within 14 days after receiving a Complaint, the Behaviour Complaints Officer will provide written notice to the Respondent that:

- advises that a Complaint has been made in accordance with the Code of Conduct and this Policy;
- includes a copy of the Complaint Documents;
- outlines the process that will be followed, the opportunities that will be afforded to the Respondent to be heard and the possible outcomes;
- includes a copy of this Policy; and
- if applicable, advises that further information has been requested from the Complainant and will be provided in due course.

The Respondent will be given 14 days to provide a response. In the event a Respondent requests more time to provide a response, the Complaints Assessor may grant an extension of up to 14 days, however no additional extensions are to be granted.

In the event the Respondent fails, or refuses to provide a response within the period stated, including any approved extension, the Complaints Assessor shall write to the Respondent's last known place of residence or email to the Respondent's last known email address, advising them that they have 7 days to provide a response. Failure to respond will result in the matter being dealt with by the Council without any further reference to that person.

If the Complainant has agreed to participate in Alternative Dispute Resolution, the Behaviour Complaints Officer will ask the Respondent if they are also willing to participate in accordance with Part 3.6 of this Policy.

3.6 Alternative Dispute Resolution

The City of Armadale recognises that Alternative Dispute Resolution may support both parties reach a mutually satisfactory outcome that resolves the issues giving rise to the Complaint. Alternative Dispute Resolution requires the consent of both parties to the Complaint and may not be appropriate in all circumstances. **Alternative Dispute Resolution may be facilitated by an independent/external third party who is appropriately qualified and experienced in Alternative Dispute Resolution.**

To commence the process, the Behaviour Complaints Officer will, as the first course of action upon receiving a complaint, offer the Complainant and the Respondent the option of Alternative Dispute Resolution. If both parties agree to participate in Alternative Dispute Resolution, the Behaviour Complaints Officer will pause the formal process.

The objective of Alternative Dispute Resolution will be to reach an agreed resolution that satisfies the Complainant that the formal process is no longer required, allowing them to withdraw the Complaint, in accordance with Part 3.3 of this Policy. For example, an offer by a

Respondent to issue a voluntary apology in response to a Complaint, even in the absence of a request from the Complainant, qualifies for consideration as Alternative Dispute Resolution.

If Alternative Dispute Resolution is commenced, both the Complainant and Respondent may decline to proceed with the process at any time. The process may also be terminated on the advice of a third party who is providing assistance to the Local Government, such as a facilitator or mediator.

When the Behaviour Complaints Officer invites the parties to participate in alternative dispute resolution, 14 days are to be given to the parties to allow each party to consider the invitation. No extensions are to be granted to the 14 day period and where one or both parties to the Complaint do not respond to the invitation within 14 days, the Behaviour Complaints Officer is to proceed with dealing with the matter in accordance with this policy.

If Alternative Dispute Resolution is terminated or does not achieve an agreed outcome that results in the withdrawal of the Complaint, the Behaviour Complaints Officer will resume the formal process required under this Policy.

3.7 Order of Complaints

Complaints will normally be dealt with in the order in which they are received.

If more than one Complaint is received that relates to the same alleged behaviour, the Behaviour Complaints Officer, after referral to the Complaints Assessor, may decide to progress those Complaints concurrently.

3.8 Appointment of Complaints Assessor

The Chief Executive Officer will appoint a suitably qualified and experience Complaint Assessor, in accordance with the City of Armadale's Purchasing Policy.

The Behaviour Complaints Officer will endeavour to appoint a Complaint Assessor within a reasonable period. The Behaviour Complaints Officer will provide written notice of the appointment to the Complainant and the Respondent.

3.9 Search of Local Government Records

The Complaint Assessor may request the Behaviour Complaints Officer to search for any relevant records ~~in the City of Armadale's Record Management System held by the City.~~

In particular, if the behaviour is alleged to have occurred at a Council or Committee Meeting, the Behaviour Complaints Officer will be requested to identify any Local Government records that provide evidence that may support a decision as to whether:

- the behaviour occurred at a Council or Committee Meeting,
- the behaviour was dealt with by the person presiding at the meeting, and/or
- the Respondent has taken remedial action in accordance with the City of Armadale Standing Orders Local 2000.

The Complaints Assessor must provide the Respondent with a copy of any records that are identified. In addition, where a clarification or additional information has been sought from the

Complainant by either the Behaviour Complaints Officer or the Complaint Assessor, copies must also be provided to the Respondent.

3.10 Assessment of the Complaint

The Complaint Assessor will undertake an assessment of the Complaint in accordance with the process outlined in the Notices given under Part 3.4 and Part 3.5 of this Policy.

The Complaint Assessor must ensure that the Respondent is provided with a reasonable opportunity to be heard before forming any opinions, or drafting the Complaint Report or recommendations.

The evidence presented to Council must be of a sufficient quality and relevance to lead to a conclusion **as to whether or not** the conduct alleged, on the balance of probabilities, likely occurred. It also means that the evidence relied on to arrive at a finding must be confined to the matter that is before it, and that has been put to the Respondent. Individual grievances or disagreements that have not been the subject of a previous finding of a breach involving the Respondent cannot form part of Council's deliberations.

Council's function in this respect is that of a quasi-judicial tribunal that is required to make a determination on the matter based on the documents and information before it, much like the Local Government Standards Panel. Consequently, great care must be taken to ensure Council's deliberations are not **tainted-affected** by bias or inference.

A councillor who is a Complainant or a Respondent should consider their responsibilities in relation to declaration of interests under the *Local Government Act 1995* and associated regulations, and also the principles of procedural fairness in regard to decision makers being free from **an actual or reasonable perception of perceived** bias. As such a councillor who is a Complainant or a Respondent may choose to be absent for the meeting or portion of a meeting at which the complaint is considered.

3.11 Complaint Report

The Complaint Assessor will prepare a Complaint Report that will:

- outline the process followed, including how the Respondent was provided with an opportunity to be heard;
- include the Complaint Documents, the Response Documents and any relevant Local Government Records as attachments; and
- include recommendations on each decision that may be made by Council; and
- include reasons for each recommendation, with reference to Part 4 of this Policy.

If the Complaint Report recommends that a Plan is prepared and implemented in accordance with clause 8.2(5)(b) of the Code of Conduct and Part 4.4 of this Policy, the Complaint Report must include a Proposed Plan.

The Respondent is to be provided with a draft copy of the Complaint Report and any Proposed Plan, and an opportunity to make submissions, before the Complaint Assessor finalises the Complaint Report and Proposed Plan. The written response of the Respondent to the Proposed Plan is to be included within the Complaint Report and form part of the material considered by Council to satisfy clause 8.2(6) of the Code of Conduct.

A Plan should not include measures that are intended to be a punishment, and instead should focus on mechanisms to encourage positive behaviour and prevent negative behaviour from occurring again in future. However, the purpose of the consultation is to ensure the actions set out in the Plan correspond with the availability of the Respondent to be involved in them (for example, scheduling appointments and training around the person's job, family commitments etcetera), not whether the Respondent agrees with the actions or not.

The timeframe required for a Respondent to achieve practical completion of a Plan is dependent on the nature of the actions required. It may be unreasonable or unworkable for a Respondent to complete a Plan in a 4 week period if the Plan involves multiple training or mediation sessions over a number of weeks. This is something that is to be determined by the Complaints Assessor in consultation with the Respondent.

The Complaint Assessor will liaise with the Behaviour Complaints Officer to include the Complaint Report in the Agenda for a meeting of the Council. The Behaviour Complaints Officer will be responsible for preparation of an Officer Report with the Complaint Report provided as a confidential attachment. The recommendations of the Complaint Report will be provided as the Officer Recommendations.

3.12 Council Meeting

The Agenda will be prepared on the basis that the part of the meeting that deals with the Complaint Report will be held behind closed doors in accordance with s.5.23(2) of the Act.

The Council will consider the Complaint Report and attachments and give due regard to the recommendations.

In accordance with Regulation 11(d)(a) of the *Local Government (Administration) Regulations 1996*, reasons for any decision that is significantly different from the Officer Recommendation must be recorded in the meeting minutes.

If the behaviour that is the subject of the Complaint is alleged to have occurred at a Council or Committee Meeting, the Council will determine whether or not to dismiss the Complaint in accordance with Clause 8.3 of the Code of Conduct and Part 4.2 of this Policy.

If the Council dismisses a Complaint, the Behaviour Complaints Officer must give the Complainant and the Respondent written notice of the decision and the reasons for the decision in accordance with clause 8.3(2) of the Code of Conduct. This concludes the process for this Complaint.

If the Complaint is not dismissed, the Council will consider the Complaint and make a Finding as to whether the alleged Breach that is the subject of the Complaint has or has not occurred, in accordance with clause 8.2 of the Code of Conduct and Part 4.3 of this Policy.

If the Council finds that the alleged Breach **did not** occur, the Behaviour Complaints Officer must give the Complainant and the Respondent written notice of the Finding and the reasons for the Finding in accordance with clause 8.3(2) of the Code of Conduct. This concludes the process for this Complaint.

If the Council finds that the alleged breach **did** occur, the Council will decide whether to take no further action in accordance with clause 8.2(5)(a) of the Code of Conduct or adopt the Proposed Plan or prepare an Alternate Plan to address the behaviour in accordance with clause 8.2(5)(b) of the Code of Conduct and Part 4.4 of this Policy.

If the Council decides to take no further action, the Behaviour Complaints Officer must give the Complainant and the Respondent written notice of this decision and the reasons for the Finding in accordance with clause 8.2(8)(a) of the Code of Conduct. This concludes the process for this Complaint.

If the Council decides to prepare an Alternate Plan the Council will first consult with the Respondent in accordance with clause 8.2(6) of the Code of Conduct. The Council will consider any submissions made by the Respondent before adopting and implementing an Alternate Plan.

3.13 Compliance with Plan Requirement

The Behaviour Complaints Officer will monitor the actions in timeframes set out in a Plan.

Failure to comply with a requirement included in a Plan is a minor breach under section 5.105(1) of the Act and clause 8.6 of the Code of Conduct.

The Behaviour Complaints Officer must provide a report advising Council of any failure to comply with a requirement included in a Plan.

4. Decision Making

4.1. Objective and Principles

All decisions made under this Policy will reflect the Policy Objectives and the Principles included in Part 1 of this Policy.

4.2. Dismissal

The Council must dismiss a Complaint in accordance with clause 8.3(1)(a) and (b) of the Code of Conduct if it is satisfied that -

- (a) the behaviour to which the Complaint relates occurred at a Council or Committee Meeting; and
- (b) either —
 - (i) the behaviour was dealt with by the person presiding at the meeting; or
 - (ii) the Respondent has taken remedial action in accordance with the City of Armadale Standing Orders Local Law 2000.

4.3. Finding

A Finding that the alleged breach has occurred must be based on evidence from which it may be concluded that it is more likely that the breach occurred than that it did not occur [*clause 8.2(4) of the Code of Conduct*].

This may involve first considering whether the behaviour occurred, on the balance of probabilities, and then whether that behaviour constituted a breach of a requirement of Part 5 of the Code of Conduct.

4.4. Action

In deciding whether to take no further action, or prepare and implement a Plan, the Council may consider:

- the nature and seriousness of the breach(es);
- the Respondent's submission in relation to the contravention;
- whether the Respondent has breached the Code of Conduct knowingly or carelessly;
- whether the Respondent has breached the Code of Conduct on previous occasions;
- likelihood or not of the Respondent committing further breaches of the Code of Conduct;
- personal circumstances at the time of conduct;
- need to protect the public through general deterrence and maintain public confidence in Local Government; and
- any other matters which may be regarded as contributing to or the conduct or mitigating its seriousness.

4.5. Plan Requirements

The Proposed Plan may include requirements for the Respondent to do one (1) or more of the following:

- engage in mediation;
- undertake counselling;
- undertake training;
- take other action the Council considers appropriate (e.g. an apology).

The Proposed Plan should be designed to provide the Respondent with the opportunity and support to demonstrate the professional and ethical behaviour expected of elected representatives expressed in the Code of Conduct.

The Proposed Plan may also outline:

- the actions to be taken to address the behaviour(s);
- who is responsible for the actions;
- any assistance the Local Government will provide to assist achieve the intent of the Plan; and
- a reasonable timeframe for the Plan action(s) to be addressed by the Respondent.

Applicable legislation

Act	<i>Local Government Act 1995</i>
Regulation	<i>Local Government (Model Code of Conduct) Regulations 2021</i>
Local law	N/A
Related Policy	N/A

Delegation of Power

Nil

Link to influencing strategies or plans

This policy is related to the Strategic Community Plan

Outcome 4.1 Strategic Leadership and effective management

Objective 4.1.5 Establish comprehensive governance policies and processes

Link to procedure

N/A

Other implications

Financial/Budget Implications

There is no specific financial impact, but is dependent on the number of complaints received and dealt with by the Complaint Assessor.

Asset Management Implications

Nil

Environmental Implications

Nil

Occupational Safety and Health Implications

Nil

Administrative information

Adopted on	3 May 2021
Reviewed or amended	
Responsible department	Governance and Administration City Legal

5. Behaviour

This part sets out —

- (a) requirements relating to the behaviour of council members, committee members and candidates; and
- (b) the mechanism for dealing with alleged breaches of those requirements.

5.1 Personal integrity

- (1) A council member, committee member or candidate —
 - (a) must ensure that their use of social media and other forms of communication complies with this code; and
 - (b) must only publish material that is factually correct.
- (2) A council member or committee member —
 - (a) must not be impaired by alcohol or drugs in the performance of their official duties; and
 - (b) must comply with all policies, procedures and resolutions of the local government.

5.2 Relationship with others

- (1) A council member, committee member or candidate —
 - (a) must not bully or harass another person in any way; and
 - (b) must deal with the media in a positive, informative and appropriate manner and in accordance with any relevant policy of the City and are

- reminded that only the Mayor can speak on behalf of the local government; and
- (c) must not use offensive or derogatory language when referring to another person; and
- (d) must not disparage the character of another council member, committee member or candidate or an employee of the City in connection with the performance of their official duties; and
- (e) must not impute dishonest or unethical motives to another council member, committee member or candidate or an employee of the City in connection with the performance of their official duties.

5.3 Council or committee meetings

- (1) When attending a council or committee meeting, a council member, committee member or candidate —
 - (a) must not act in an abusive or threatening manner towards another person; and
 - (b) must not make a statement that the member or candidate knows, or could reasonably be expected to know, is false or misleading; and
 - (c) must not repeatedly disrupt the meeting; and
 - (d) must comply with any requirements of a local law of the City relating to the procedures and conduct of council or committee meetings; and

- (e) must comply with any direction given by the person presiding at the meeting; and
- (f) must immediately cease to engage in any conduct that has been ruled out of order by the person presiding at the meeting.

5.4 Discrimination

- (1) The City's Equal Employment Opportunity and Diversity Principles provides a guide to assist Council Members and Committee Members in ensuring the workplace is free from any form of discrimination. All Council Members and Committee Members will treat each other, employees and members of the community with respect and observe the requirements of Equal Opportunity legislation by not discriminating against a person on the basis of —
 - (a) Age
 - (b) Race
 - (c) Sex
 - (d) Sexual orientation
 - (e) Marital or family status
 - (f) Impairment or disability
 - (g) Parental or caregiving responsibility
 - (h) Pregnancy or breastfeeding
 - (i) Religious conviction
 - (j) Political affiliation
 - (k) Gender history
 - (l) Social status

- (m) Prior criminal history, if the conviction is a spent conviction
- (2) All Council Members and Committee Members shall not engage in conduct that constitutes —
 - (a) Harassment (particularly on grounds associated with (1) above including sexual harassment)
 - (b) Threatening behaviour, including threats of violence
 - (c) Bullying, whether overt or covert and includes cyberbullying
 - (d) Nepotism or cronyism
 - (e) Victimisation, particularly toward a person who has made a complaint about something
 - (f) Deliberate exclusion, for example activities or workplace discussions
 - (g) Unreasonable demands or work practices outside what is expected for lawful purposes in connection with a person's duties.

5.5 Smoking, vaping and like substances

- (1) In accordance with the City's Smoke Free Workplace Policy (HLTH 5):
 - (a) Smoking is prohibited in all Council owned and controlled buildings, enclosed workplaces, enclosed recreational facilities and work vehicles at all times.
 - (b) To prevent drift of smoke into smoke free environments, no smoking will be permitted within 5 metres of doorways and 10