

CITY OF ARMADALE

MINUTES

OF CORPORATE SERVICES COMMITTEE HELD IN THE COMMITTEE ROOM,
ADMINISTRATION CENTRE, 7 ORCHARD AVENUE, ARMADALE ON TUESDAY,
16 APRIL 2024 AT 7.00PM.

PRESENT: Cr S J Mosey (Chair)
Cr S Peter JP (Deputy Chair)
Cr M J Hancock
Cr J Joy
Cr L Sargeson
Cr G J Smith
Cr S S Virk

APOLOGIES: Cr K Busby (Leave of Absence)

OBSERVERS: Cr S Stoneham
Cr P Hetherington
Cr J Keogh(Teams)

IN ATTENDANCE:

Ms J Abbiss	Chief Executive Officer
Mr J Lyon	Executive Director Corporate Services
Mr P Sanders	Executive Director Development Services (Teams)
Mr M Andrews	Executive Director Technical Services (Teams)
Ms S van Aswegen	Executive Director Community Services (Teams)
Mr M Hnatojko	Executive Manager Corporate Services
Mr B Bell	Manager ICT Services
Ms N Duke	ICT Project Manager
Mrs A Owen-Brown	Executive Assistant Corporate Services

PUBLIC: Nil.

*“For details of Councillor Membership on this Committee, please refer to the City’s website
– www.armadale.wa.gov.au/mayor-councillors-and-wards.”*

DISCLAIMER

The Disclaimer for protecting Councillors and staff from liability of information and advice given at Committee meetings was not read as there were no members of the public present.

DECLARATION OF MEMBERS' INTERESTS

Nil.

QUESTION TIME

Nil.

DEPUTATION

Nil.

CONFIRMATION OF MINUTES

RECOMMEND

Minutes of the Corporate Services Committee Meeting held on 19 March 2024 be confirmed.

**Moved Cr L Sargeson
MOTION CARRIED**

(7/0)

ITEMS REFERRED FROM INFORMATION BULLETIN

Items in Issue No. 3

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

No items were raised for further investigation or report.

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CORPORATE SERVICES COMMITTEE

16 APRIL 2024

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1.1 - LIST OF ACCOUNTS PAID - FEBRUARY 2024

WARD : ALL
FILE No. : M/151/24
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 February to 29 February 2024 as well as the credit card and fuel card statements for the month of February 2024.

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 February to 29 February 2024 is presented as an attachment to this report as well as the credit card statements for February 2024 and the monthly fuel card statements for the period ended 15 February 2024.

ATTACHMENTS

1. Monthly Cheque and Credit Card Report - February 2024
2. Monthly Fuel Card Transactions - Period Ending 15 February 2024

RECOMMEND

CS19/4/24

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

Municipal Fund

Accounts paid totalling \$13,911,464.85 on cheque numbers 322 to 333, transactions 16887 to 17666 and Payrolls dated 4 February and 18 February 2024.

Credit Cards

Accounts paid totalling \$9,375.83 for the period ended 29 February 2024.

Fuel Cards

Accounts paid totalling \$4,154.98 for the month ended 15 February 2024.

Moved Cr L Sargeson

MOTION CARRIED

(7/0)

****1.2 - STATEMENT OF FINANCIAL ACTIVITY - FEBRUARY 2024**

WARD : ALL
FILE No. : M/152/24
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 eighth (8) month period ended 29 February 2024.
- This report recommends accepting the Financial Report for the eighth (8) month period ended 29 February 2024, 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 eighth 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:

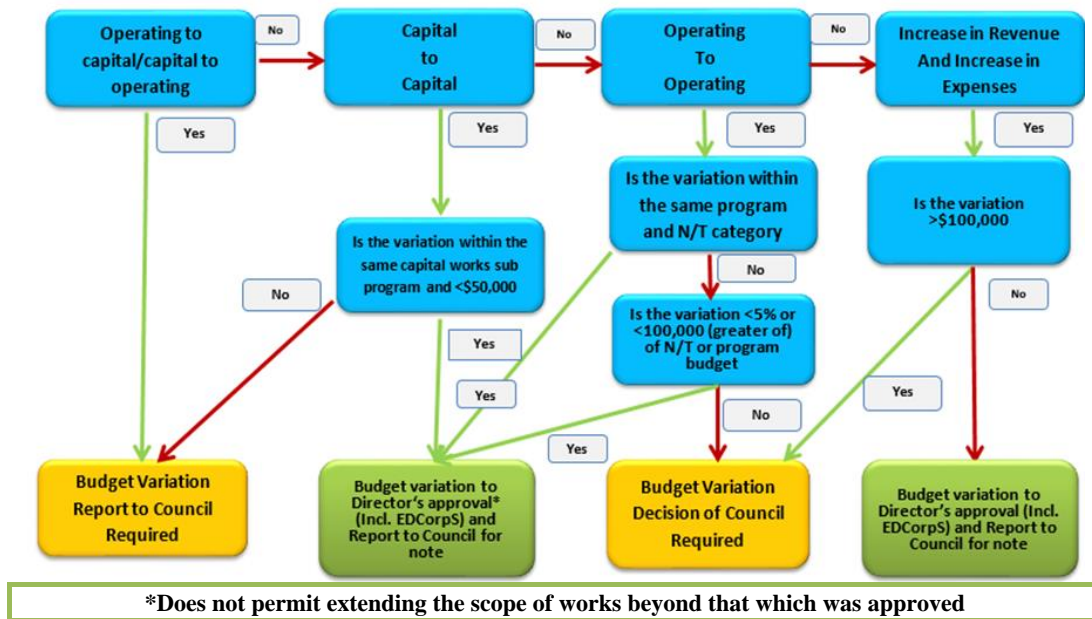
1. Period Variation
Relates specifically to the value of the Variance between the Budget and Actual figures for the period of the report.
2. Primary Reason
Explains the primary reasons for the period Variance. As the report is aimed at a higher level analysis, minor contributing factors are not reported.
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



The June 2023 decision of Council also permitted the Chief Executive Officer to amend a grant-funded capital works budget, if there was a corresponding increase in the grant funding.

The Chief Executive Officer is authorised to approve amendments to capital budgets that are fully funded by external sources and that require an increase cost, commensurate with an increase in funding, but do not necessarily change scope. This caters for circumstances where Developer Contribution Works (which are pre-approved by Council) can be varied in terms of timing of delivery, if required

DETAILS

Presented as an attachment is the Monthly Statement of Financial Activity for the eighth (8) month period ended 29 February 2024. 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

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 February 2024. A status update is provided.

Notable Variations

The attachment to this report outlines Year to Date (YTD) performance against budget. Variations over the Council's material threshold are reported on page 6 of the financials attachment. Council adopted the annual budget review as at February 2024 on March 25 and a number of the variations noted in this report have been amended as a result of that review. These amendments will appear in the March financials.

Rates Debtors

Outstanding rate debtors over one year, greater than \$250 outstanding and without any form of payment arrangement is summarised below.

Feb-24		Non Pensioner						TOTAL	
		One Year		Two Years		Three + Years		TOTAL	
		#	\$	#	\$	#	\$	#	\$
ALL	Year One	481	659,235	183	400,887	286	648,322	950	1,708,444
ALL	Year Two				235,142		606,788		841,930
ALL	Year Three						1,003,456		1,003,456
TOTAL		481	659,235	183	636,029	286	2,258,566	950	3,553,830

Change from last month -39 -\$42,330 -6 -\$18,207 -9 -\$97,454 -54 -\$157,991

YTD Change -1,189 -\$1,620,810 -99 -\$356,583 -60 -\$400,834 -1,348 -\$2,378,227

Collections are continuing focusing on the 286 properties in the 3 plus years category. During this year to the end of February 60 properties have either been collected in full or are now on payment arrangements. There remains a special focus on the 97 properties which are the oldest and above \$10k owed to the City.

Sundry Debtors

Sundry debtors have remained at a total of \$2.0m at the end of February. However, the 120+days category has reduced from \$0.99M to \$0.88M due to a waste debtor collection and some planning debtors.

The total of Sundry Debtors 120+days is \$0.88M of which:

- \$683k is with Fines Enforcement Registry for collection
- \$36k relate to Waste commercial customers
- A further \$47k relate to Planning and Building debtors, which is also likely to be collected
- A number of community organisations make up the balance.

ATTACHMENTS

1. Monthly Financial Report - February 2024
2. Carry Forward Balances for the Monthly Financial Statements - February 2024

RECOMMEND

CS20/4/24

That Council:

1. Pursuant to Regulation 34 of the *Local Government (Financial Management) Regulations 1996* accept the Statement of Financial Activity for the eighth (8) month period ended 29 February 2024.
2. Note that there are reportable actual to budget material variances for the year-to-date period ending 29 February 2024.

ABSOLUTE MAJORITY RESOLUTION REQUIRED

Moved Cr S Peter
MOTION CARRIED

(7/0)

1.3 - NOTICE OF INTENTION TO IMPOSE DIFFERENTIAL RATES 2024

WARD : ALL
FILE No. : M/153/24
DATE : 18 March 2024
REF : MH
RESPONSIBLE MANAGER : Executive Director
Corporate Services

In Brief:

- The report presents the draft Statement of Rating Objects and Reasons, including the proposed General, Differential and Specified Area Rates.
- The proposed rates were originally formulated on the LTFP adopted by Council in February, and more recently after a review of the latest Local Government Cost Index (released March 2024)
- A Councillor workshop held in April informed Councillors of the current Rating Strategy and matters for consideration.
- The Report recommendation is to give local public notice (21 days) of Council's intention to impose differential rates in the gross rental value area of the district, based on a 3.9% increase and balanced budget, seeking comments on the information contained in the Statement of Rating Objects and Reasons.

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

This Report is informed by:

- The Long Term Financial Plan (LTFP) adopted in February 2024;
- The Strategic Community Plan 2020-2030 and the FY23 to FY26 Corporate Business Plan.

Legal Implications

6.32. Rates and service charges

- (1) *When adopting the annual budget, a local government —*
 - (a) *in order to make up the budget deficiency, is to impose* a general rate on rateable land within its district, which rate may be imposed either —*
 - (i) *uniformly; or*
 - (ii) *differentially;*
 - (b) *may impose* on rateable land within its district —*
 - (i) *a minimum payment;*

** Absolute majority required.*
- (2) *Where a local government resolves to impose a rate it is required to —*
 - (a) *set a rate which is expressed as a rate in the dollar of the gross rental value of rateable land within its district to be rated on gross rental value; and*
 - (b) *set a rate which is expressed as a rate in the dollar of the unimproved value of rateable land within its district to be rated on unimproved value.*

6.33. Differential general rates

- (1) *A local government may impose differential general rates according to any, or a combination, of the following characteristics —*
 - (a) *the purpose for which the land is zoned, whether or not under a local planning scheme in force under the Planning and Development Act 2005;*
 - (b) *a purpose for which the land is held or used as determined by the local government;*
 - (c) *whether or not the land is vacant land; or*
 - (d) *any other characteristic or combination of characteristics prescribed.*
- (3) *In imposing a differential general rate a local government is not to, without the approval of the Minister, impose a differential general rate which is more than twice the lowest differential general rate imposed by it.*

6.35. Minimum payment

- (1) *Subject to this section, a local government may impose on any rateable land in its district a minimum payment which is greater than the general rate which would otherwise be payable on that land.*
- (2) *A minimum payment is to be a general minimum but, subject to subsection (3), a lesser minimum may be imposed in respect of any portion of the district.*
- (3) *In applying subsection (2) the local government is to ensure the general minimum is imposed on not less than —*

- (a) 50% of the total number of separately rated properties in the district; or
 - (b) 50% of the number of properties in each category referred to in subsection (6), on which a minimum payment is imposed.
- (4) A minimum payment is not to be imposed on more than the prescribed percentage of—
- (a) the number of separately rated properties in the district; or
 - (b) the number of properties in each category referred to in subsection (6), unless the general minimum does not exceed the prescribed amount.
- (5) If a local government imposes a differential general rate on any land on the basis that the land is vacant land it may, with the approval of the Minister, impose a minimum payment in a manner that does not comply with subsections (2), (3) and (4) for that land.
- (6) For the purposes of this section a minimum payment is to be applied separately, in accordance with the principles set forth in subsections (2), (3) and (4) in respect of each of the following categories—
- (a) to land rated on gross rental value;
 - (b) to land rated on unimproved value; and
 - (c) to each differential rating category where a differential general rate is imposed.

6.36. Local government to give notice of certain rates

- (1) Before imposing any differential general rates or a minimum payment applying to a differential rate category under section 6.35(6)(c) a local government is to give local public notice of its intention to do so.
- (3) A notice referred to in subsection (1)—
- (a) may be published within the period of 2 months preceding the commencement of the financial year to which the proposed rates are to apply on the basis of the local government's estimate of the budget deficiency;
 - (b) is to contain—
 - (i) details of each rate or minimum payment the local government intends to impose;
 - (ii) an invitation for submissions to be made by an elector or a ratepayer in respect of the proposed rate or minimum payment and any related matters within 21 days (or such longer period as is specified in the notice) of the notice; and
 - (iii) any further information in relation to the matters specified in subparagraphs (i) and (ii) which may be prescribed;
- and
- (c) is to advise electors and ratepayers of the time and place where a document describing the objects of, and reasons for, each proposed rate and minimum payment may be inspected.
- (4) The local government is required to consider any submissions received before imposing the proposed rate or minimum payment with or without modification.

Council Policy/Local Law Implications

Nil.

Budget/Financial Implications

In this report, rate revenue is indexed by 3.9%, based on the projected Local Government Cost Index (LGCI) for FY24.

The total rate revenue for general rates is projected to be \$87.2M, plus \$1.1M in interim rates, a total of \$88.3M in general rate revenue.

Coupled with grants, contributions, fees and charges, the rate revenue contributes to the City's total budget, enabling the delivery of City services, the provision of community facilities, the undertaking of capital works projects, the repayment of debt and transfers to cash reserves for future asset renewal and new projects.

The proposed differential rates, the subject of this report have been prepared following the rates workshop which looked at the impact of indexing. The calculation of the projected rate revenue on which the differential rates are based:

1. factors in an estimate of +700 new rateable properties in the developing areas of the City; and
2. applies an index of 3.9%, reflecting the FY24 forecast of the Local Government Cost Index (LGCI) issued by the West Australian Local Government Association in March 2024. The LGCI, including the components is discussed later in this report.

Consistent with the LGCI, the components of this index have been applied to the same components in the latest version of the LTFP to inform, the draft FY25 budget. Of note, fees & charges, materials & contracts and insurance, are expected to rise by 3.9%; 4.5%; and 11.6% respectively.

Higher-than-expected Gross Rental Value (GRV) in new commercial and industrial developments have yielded a further \$1M in growth revenue than that which is provided in the LTFP. The Council's Financial and Rating Strategies guide the allocation of growth funds to growing services and facilities in developing areas. This year, it may provide a source of funds for project contingencies for new projects, which are impacted by cost escalations.

Consultation

- Councillors and Officers
- This report proposes that public submissions be sought on the proposed rates set out in the Statement of Rating Objects and Reasons.

BACKGROUND

Rate revenue constitutes around 64% of the City's total operating revenue of \$136M. Forecast to be \$88.3M in FY25, rate revenue enables the City to provide a range of services and facilities to the Community.

Last year, Council determined a rate increase of 4.5% based on the forecast LGCI. The actual LGCI finished the year at 4.4%.

Rating Strategy

The rating strategy adopted by Council takes into account a number of factors including equity, efficiency, capacity to pay and the benefit derived. These factors are articulated in the City's LTFP as guiding principles for deciding on the provision of services, the level of fees and charges, the extent of borrowings and cash reserves and the level of rates.

Key elements of the City's current rating strategy are:

- 1) **Differential Rating** – apply differential rating to reflect the cost/benefit of services provided to rating groups. For example, a high rate is charged to commercial properties, reflecting a higher level of amenity services in the metropolitan and district centres. (Beneficiary Principle)
- 2) **Specified Area Rates** – a specified rate is applied to fund a higher level of service in certain areas. (Beneficiary Principle)
- 3) **Diversified non-residential land use** – Facilitating economic development for land uses that are commercial, or industrial in nature, or otherwise generates economic activity, and contributes direct or indirectly towards rates. This lessens the burden on residential ratepayers to fund City services and infrastructure, which is utilised by residents, commercial, industrial entities and visitors. (Beneficiary and Affordability Principle)
- 4) **Rates growth** – Rates growth (new rateable properties in developing areas) is separately identified to ensure the rate growth revenue derived is applied to the increase in cost of providing City services and facilities to growing communities in the developing areas (Beneficiary, Reasonableness, Fairness principles)
- 5) **Level of Rates** – Council is provided with comparative information on the level of rates between suburbs and also in comparison with other Local Governments to assess the reasonableness of the rating effort. (Affordability, Reasonableness and Fairness principles)
- 6) **Level of Service** – The nature and level of service is considered in strategy, planning and budget documentation (Reasonableness)
- 7) **Fees and Charges** – Fees and charges are reviewed with respect to the Beneficiary and Affordability principle. (Beneficiary and Affordability principles)
- 8) **Other funding sources** – certain services are provided through grants and contributions, with the City allocating only a set portion of rates. (Reasonableness, Uniqueness, Efficiency, Affordability and Fairness principles)

- 9) **Rates as a portion of total operating revenue** – Council is provided with an indicator of the reliance on rates to fund services contrasted with other funding sources including grants, fees and charges. This portion is benchmarked with other local governments and ensures there is not an over-reliance on rates and conversely and under-reliance on the other funding sources. (Affordability, Beneficiary and Fairness principles)
- 10) **Cost indexing** – Council has generally adopted the approach of increasing rates in accordance with the Local Government Cost Index, or reviewing services to reduce service costs and level of rates, where a lower-than-LGCI approach is taken. (Reasonableness and Fairness principles)
- 11) **Cash Reserves** – a portion of rates raised are set aside in future works reserves to reflect consumption of the asset/facilities now and ensure the City has sufficient funds to renew the asset when required (Beneficiary and Fairness/Intergeneration Equity principles).

Rating Effort and the Level of Rates

The “rating effort”, described as the level of rates required to provide a Local Government’s range of services after deducting all other revenue streams, is a function of both the characteristics of a Local Government district and the level and range of services a Local Government provides.

In the first instance, the range of services provided, the level of service and the user pays polices will generate a funding requirement, to be supplemented by rates. However, rates are also affected by the Local Government area itself – its urban density and the proportion of residential properties to commercial and industrial properties. Put simply, if a district has a higher density or a greater proportion of commercial or industrial development, then the average residential rates will be lower.

In Armadale’s case, certain areas of the district are still developing, and the City does not have the benefit of the urban density and commercial/industrial development that are a feature in other Metropolitan Local Government districts, which assist to keep the residential rate lower. Cognisant of this fact, Council has been informed, through benchmarking against other medium to large Local Government districts of the comparative level of rates, which helps Council to form a view on the reasonableness of the required rate revenue.

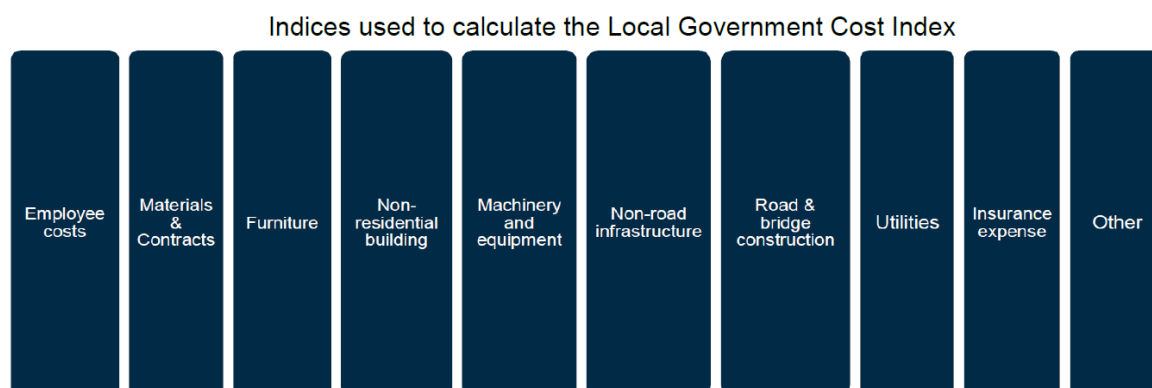
As development progresses, and in particular future commercial and industrial developments, it is likely that Council will have the ability to reduce the level of residential rates.

DETAILS OF PROPOSAL

Local Government Cost Index

The Local Government Cost Index (LGCI) is the City's "CPI" indicator. Provided by WALGA, it provides an indication of those changes in the WA economy that relate more closely to the functions of Local Government, and has been used as a guide to inform Council decisions on rate and cost increases.

The LGCI is calculated on the weighted average of a number of component indices, published by the Australian Bureau of Statistics and forecast by State Treasury.



In its Economic Briefing, WALGA provides:

- a) The Actual LGCI (previous year)
- b) The Projected² LGCI (current year)
- c) The Forecast LGCI (future year).

Local Government Cost Index Table (issued March 2024)

Component	Weighting	2022-23 (a)	2023-24 (f)	2024-25 (f)	2025-26 (f)	2026-27 (f)
Employee costs	35%	4.2	4.3	3.8	3.5	3.3
Materials and contracts	28%	4.3	4.5	3.1	2.8	2.8
Furniture	1%	5.8	1.8	1.4	1.4	1.4
Non-residential building	5%	1.0	3.5	2.6	1.0	1.1
Machinery and Equipment	5%	11.5	3.4	2.8	2.5	2.5
Non-road infrastructure	9%	3.3	2.8	2.2	1.8	2.2
Road and bridge construction	10%	3.8	2.0	1.8	2.2	2.7
Utilities	3%	2.5	2.5	2.5	2.5	2.5
Insurance	1%	12.4	11.6	8.5	5.0	3.0
Other	3%	6.2	4.0	3.0	2.8	2.5
LGCI	100%	4.4	3.9	3.1	2.8	2.8

Council has generally taken into account the projected LGCI for the current year (i.e. FY24), mindful of the forecast (future years) LGCI, when deciding on rate increases. This is projected to be **3.9%** at the end of FY24.

In the past, the variability between WALGAs projected and forecast has been relatively small. More recently, in 2022 and 2023, and due to the economic circumstances, there has been significant variations and revisions to the original forecast and actual LGCI, as time has progressed.

² Projected LGCI is differentiated from Forecast LGCI as it is calculated in part on actual economic data issued by the ABS each quarter, whilst forecast LGCI is based entirely on economic predictions. WALGA uses the term forecast for both “projected” and “forecast”.

The speed and extent of change in economic conditions created a gap between (rising) cost of services and the main funding sources of those services - rates, fees and charges. Between 2019 and 2023, the City increased rates by a total of 8.55%, an average of 1.71% per annum, to meet increasing cost. Over that same period, the LGCI actually rose by 15.8%, an average of 3.16% per annum. **The gap between the LGCI and rate increases over that period was 7.25% or in dollar terms, \$33.7M cumulatively over the five years.**

Mindful of that fact, Council adopted a 4.5% increase for FY24 based on WALGAs projections at the time. The actual LGCI for FY23 finished the year at 4.4%³.

The Long Term Financial Plan

The Long Term Financial Plan, prepared in 2023 and adopted in February 2024 set the basis for the preparation of the draft FY25 Annual Budget (FY25 Budget). The FY25 budget continued City services at the same levels of service, and funded capital investment in asset renewal and new facilities utilizing borrowings, cash reserves and a fixed amount of Municipal funds. The LTFP also factored in growth in new rateable properties of 700, equating to \$1.4M, allocating those funds to growing services in developing areas and setting aside funds for future asset renewal of ‘gifted assets’ from new development.

Guided by the Budget Principles and Financial Strategies, Council was satisfied that the provision of services, the level of capital investment, and the extent of borrowings and cash reserves in the LTFP was both reasonable and sustainable.

The LTFP, which was prepared in 2023, used the LGCI FY24 forecast of 2.4% (based on WALGA’s March 23 estimate) for the indexing of rates, fees & charges, materials & contracts and insurance. The application of the indexing ensured that the City was keeping pace with cost increases forecast at the time, and maintaining a balanced, sustainable budget.

The March 2024 quarter has revised the overall expected increase to be 3.9% with materials and contracts at 4.5% and insurance at 11.6%.

WALGA Economic Briefing: LGCI Forecasts for the Year ending 30 June 2024 (FY24)	Issued March 2023	Issued March 2024	Revision
	%	%	%
Employee Costs	3.5%	4.3%	0.8%
Materials and Contracts	1.7%	4.5%	2.8%
Furniture	1.3%	1.8%	0.5%
Non-residential building	1.3%	3.5%	2.2%
Machinery and Equipment	1.9%	3.4%	1.5%
Non-road Infrastructure	1.8%	2.8%	1.0%
Road and Bridge Construction	2.2%	2.0%	-0.2%
Utilities	2.5%	2.5%	0.0%
Insurance	2.8%	11.6%	8.8%
Other Costs	2.5%	4.0%	1.5%
LGCI	2.4%	3.9%	1.5%

³ Confirmed in October 2023 with the release of economic data for the end of June 2023.

Revised cost indexing

Consistent with the Council's Financial and Rating Strategies, the proposed differential rates and rate increases, which is set out in the report recommendation and the Statement of Rating Objects and Reasons, has been prepared on a **3.9%** increase. This is to keep pace with cost increases. After flowing through the indices to Fees & Charges, Materials and Contracts, and Insurance, additional funds of approximately \$300k are available from the \$162M draft FY25 Budget. Consistent with the approach taken in the previous two budget years, these funds could be allocated to project contingencies for cost escalations, due to the prevailing economic conditions, particularly given the current state of the labour and construction markets. This forms part of the report recommendation.

Strategic Considerations

Council has set out a number of key objectives in the Strategic Community Plan and Corporate Business Plan that will deliver significant benefits to the community. The Long-Term Financial Plan has built capacity to deliver on these objectives, in a sustainable and balanced approach.

Noting that not all key projects were able to be catered for in the medium term, Council has decided on the priorities for the next four years. There remains a number of projects related to the City's strategic objectives, which are yet to be funded. These include but are not limited to:

- Signage
- Civic Precinct Projects
- The Armadale Regional Recreation Reserve Stages 2 onwards, which includes development of ovals and playing fields.
- The Armadale and Kelmscott Public Realm projects.
- Viaduct Projects outside of the Central Park project.
- Operating cost from taking over viaduct
- Other City Centre Investment Framework projects
- Armadale Bowling and Tennis Club redevelopment
- Kelmscott Agricultural Society Multipurpose Building
- Workforce Plan update

If the Council is to maintain the financial capacity to deliver on strategic objectives and community outcomes, then it will be important to consider the impacts of Council's strategic financial decisions over the medium to long term. The financial strategies and indicators set out in the Long Term Financial Plan provide Council with this insight, and the ability to maintain the strategic direction. The Rating Strategy ensures that the funding from rates is fair and reasonable. Decisions on the levels of rates for example should be discussed in conjunction with the Long-Term Financial Plan, and with strategic objectives and risk in mind.

Risk title	Risk Description
Operational impacts	The operating impacts of the Capital Investment requires a greater portion of Municipal funds to operate the service, maintain and renew the assets
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.
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.
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.
Economic risks	Cost escalations jeopardise service and project delivery; market supply issues delay project delivery, adding to costs.
Political risks	The City does not maximise the potential to secure grant funding from other tiers of government. Grant funding opportunities are foregone.

A final point for Council to consider is that historically, Armadale has general increased rates on or around the LGCI. It has, through prudent financial planning and budget management, avoided the 'rate shock' that has occurred in other Local Government's where rates have not necessarily kept pace with changing community expectations, inflationary costs and a higher provision of services, facilities and assets.

Alternate Rate Increase

Should Council not be of the mind to keep pace with the LGCI and, as recommended in this report, to set aside funds for project contingencies, then to balance the budget in FY25, a general increase of **3.4%** is required across all differential categories. This lesser amount (than the LGCI) is because the LTFP had already factored in increases in employee costs, which is set out in the *City of Armadale Industrial Agreement 2024*.

Blended Rate Increase

Following on from the preceding paragraph, it is also open for the Council to consider a blended approach to the rate increase, to achieve a 3.4%. For example, applying a 3.9% to commercial/industrial properties and vacant land, and a 3.2% increase to the residential rate will achieve the same result as a general increase of 3.4% across all differential categories.

Alternatively, Council may decide to factor that into the next iteration of the LTFP (as opposed to applying it to the FY25 budget). This would enable Council to review the impact in a strategic sense and would set the basis for the preparation of the FY26 budget.

Growth

At the beginning of FY24 (i.e. 1 July 2023), the City had 39,820 GRV rateable properties. During the year to mid March 2024, a total of 718 (+1.8%) new rateable properties were added, through the creation of new lots.

Growth in the total GRV across the City over the period has been \$26.6M, or 3.2%. Note that this is the total number of properties as at 15 March 2024, and interim rates will continue to be processed for the next two months. Therefore an additional provision of 100 properties has been included which increases the total to 818 for the financial year.

Of interest is the increase in the GRV and thus rates attributed to the growth properties. At an average of \$1,972 for residential and \$21,841 for commercial/industrial, it is significantly higher than the assumed average rate for growth properties in the LTFFP. This has resulted in an additional \$1M for the commencement of FY25. A cautionary note however that this result is above the usual trend and reflects a number of large commercial/industrial developments being completed during the year. Consistent with the Financial and Rating Strategies, it is recommended that these funds be allocated to growing City Services and Facilities as a result of urban development. This year, it is recommended that the funds be allocated to project contingency for new facilities.

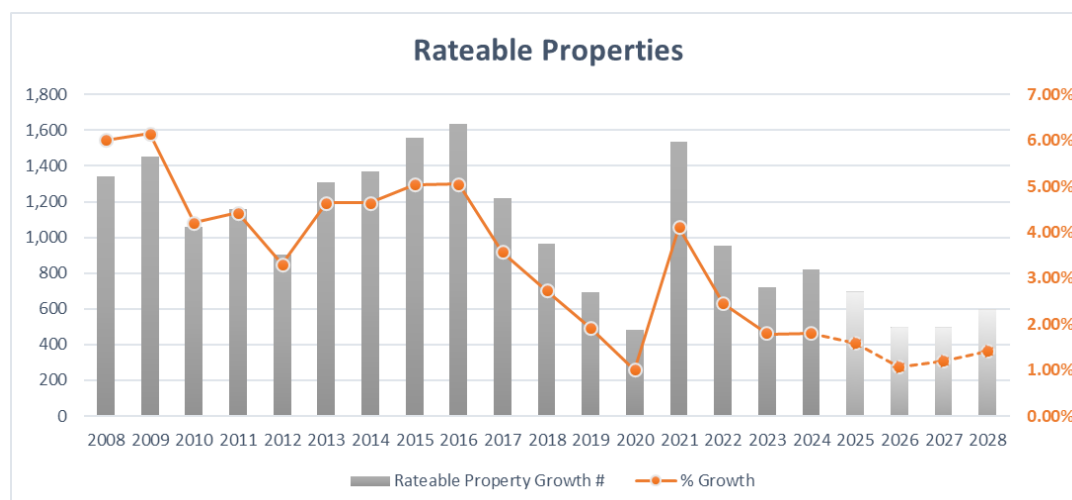
Rateable Property Growth (GRV)	# Rateable Properties	Gross Rental Valuation \$'000	Rate Annualised \$'000	Yield Per Prop \$
Beginning of Year	39,820	818,117	80,707	2,027
Additions during the Year *	718	26,486	2,388	3,326
End of Year	40,538	844,603	83,095	2,050

*** Additions**

Vacant & Residential	674	16,703	1,427	2,117
Business Improved	44	9,783	961	21,843
Net effect all properties	718	26,486	2,388	3,326

A further 100 new rateable properties are provisioned before 30 June

The chart below illustrates property growth within the City.



COMMENT

This report proposes that Council invite submissions to be made by an elector or a ratepayer in respect of the proposed rate or minimum payment and any related matters in accordance with s6.36 of the *Local Government Act 1995* (the Act), for properties rated on a Gross Rental Valuation (GRV) basis.

These properties are differentiated on:

- Whether or not the land is vacant land (section 6.33(1)(c) of the Act refers), and
- The purpose for which land is zoned under the planning schemes in use within the district (section 6.33(1)(a) of the Act refers).

It is proposed that the three (3) differential rate categories that applied in the 2023/24 year be applied in the 2024/25 year, ie.

- **Category 1 – Vacant Land:** all vacant land
- **Category 2 – Residential Improved:** all improved land that is NOT zoned for business purposes (i.e. primarily residential land);
- **Category 3 – Business Improved:** all improved land that is zoned (pursuant to the City's Town Planning Scheme No.4, the Armadale Redevelopment Scheme 2004 and the Wungong Urban Water Redevelopment Scheme 2007) for business purposes.

The *Draft 2024/25 Statement of Rating Objects and Reasons*, the subject of this report is presented as an attachment. The document explains the Council's rating strategy and approach and proposes differential rates be imposed as follows based on a **3.9% increase**:

Differential Rate Category	Rate in the \$ (cents)	Minimum Rate
1. Vacant Land	15.1463c	\$1,221
2. Residential Improved	9.7708c	\$1,409
3. Business Improved	10.1961c	\$1,639

Note that growth in rateable properties (in FY24) accounts for +\$2.4M, and the 3.9% index (in FY25) accounts for around +\$3.2M.

2023/2024 Financial Year Actual	
1 st July 2023	\$82.5M
Plus YTD growth in rateable properties of 718 (annualised) ⁴	\$2.4M
Plus Provision for 100 additional growth in rateable properties by year end (annualised)	\$0.2M
30th June 2024 End of Year Forecast	\$85.1M⁵
2024/2025 Financial Year Budget	
1 st July 2024 (before increase)	\$85.1M
Plus Rates Increase for LGCI of 3.9%	\$3.2M
1 st July 2024 (after increase)	\$88.3M
TOTAL Rate Revenue	\$88.3M⁶

⁴ The LTFP anticipated \$1.4M growth in rate revenue from new rateable properties

⁵ Includes the interim rate budget, provisioned each year at \$1.1M

⁶ Includes the interim rate budget, provisioned each year at \$1.1M

Specified Area Rates

Specified Area Rates enable the enhancement of the general amenity of an area by way of increased service levels in ways like litter control, verge and streetscape maintenance, verge mowing etc.

The authority to impose specified area rates is set out in section 6.37 of the *Local Government Act 1995*. This section requires that the money raised from a SAR be used for the purpose for which the rate was imposed, with any residual amount remaining being placed in a reserve for that same purpose. If an amount is not used, a refund or credit must be made.

The City has two categories of SARs – Townscape and Residential. Within those categories fall the following SARs localities:

The Townscape Amenity Service business/commercial areas:

- Specified Area A – Armadale Town Centre
- Specified Area B – Kelmscott Town Centre
- Specified Area C – Kelmscott Industrial Area
- Specified Area D - South Armadale Industrial Area.

The Residential Amenity Service:

- Specified Area F – North Forrestdale (Harrisdale and Piara Waters)
- Specified Area G – Champion Lakes.

For FY25, SARs costs have been indexed by 3.9% representing the estimated general increase in Local Government costs over the course of 2023/24.

Vacant Land Minimum Rates

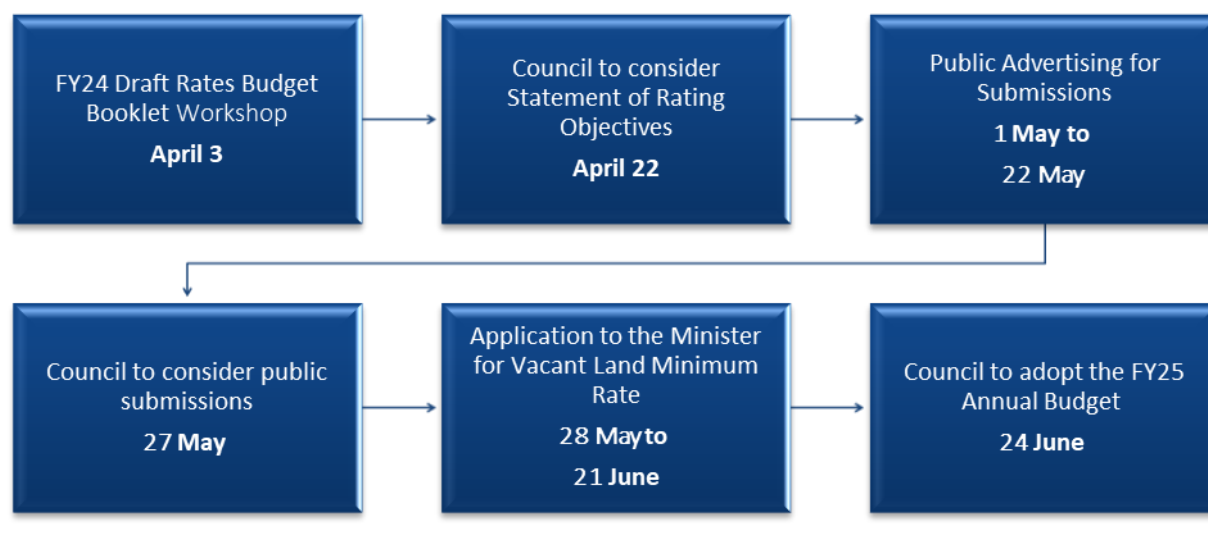
Due to continuing residential growth, the number of small to medium vacant lots on minimum rates has increased to 1,903. This represents 71% of the total vacant lot properties, which means the Minister's approval will be required for imposing the Vacant Land differential rate.

Process

Establishing the required rate revenue for FY25 has been undertaken through a review of the Corporate Business Plan, City services and the LTFP scenarios and indexing, culminating in the production of the draft Rates Budget.

The imposition of differential rates follows a statutory process that involves the opportunity for the public to make submissions on the proposed rates, and in the case of the Vacant Land minimum rate, the approval of the Minister for Local Government.

A decision of Council in April will enable the Statement of Rating Objects and Reasons to be publicly advertised, concluding around late May. Council will consider submissions (if any) in May, before lodging an application to the Minister to impose the Vacant Land differential rate. The process concludes late June with the adoption of the annual budget.



Further Matters

Other matters pertaining to the proposed differential rates process to note include:

- Giving local public notice of the proposed differential rates does not prevent Council from subsequently imposing rates that differ from those advertised, however should that occur, there is understandably a legislative requirement upon Council to explain in the annual budget document and the rating information accompanying the rates notice, the reasons for the change;
- Local public notice of the proposed differential rates is planned to appear in the West Australian on Wednesday 1 May 2024 and the Examiner on Thursday 2 May 2024.
- Electors and ratepayers will have until 5pm on **Wednesday 22 May 2024** to make written submission on the proposed rates.

CONCLUSION

Based upon the considerations and findings of the Councillor Workshop, the information presented in this Report and the attached *Statement of Rating Objects and Reasons*, it is recommended that Council invite public submissions on the following proposed differential rates which is an increase of 3.9% in order to match the expected LGCI general increase:

Differential Rate Category	Rate in the \$ (cents)	Minimum Rate
1. Vacant Land	15.1463c	\$1,221
2. Residential Improved	9.7708c	\$1,409
3. Business Improved	10.1961c	\$1,639

ATTACHMENTS

1. [Table by Suburb and Rates Distribution Chart @3.9%](#)
2. [Draft Statement of Rating Objects and Reasons FY24-25](#)

Alternative Motion

Cr Mosey proposed that the recommendation reflect a 4.4% increase (rather than 3.9%).

~~Moved Cr Mosey~~
~~Seconded Cr Sargeson~~
~~Opposed Cr Virk~~
~~LOST 5/2~~

Corrected at the Ordinary Council
Meeting of 22 April 2024

RECOMMEND

CS21/4/24

That Council:

- 1. ENDORSE the rating strategy, objects and reasons for each differential rating category and each minimum payment contained in the attachment to this report.**
- 2. Pursuant to section 6.36 of the *Local Government Act 1995*, AGREE to provide local public notice of its intention to impose differential rates and minimum payments for the 2024/25 financial year (FY25) in accordance with the attached *Statement of Rating Objects and Reasons*, and as outlined below:**

Differential Rate Category	Rate in the \$ (cents)	Minimum Rate
1. Vacant Land	15.1463c	\$1,221
2. Residential Improved	9.7708c	\$1,409
3. Business Improved	10.1961c	\$1,639

- 3. Prepare the draft FY25 budget with the revised cost indices outlined in this report, and an increase the project contingencies budget to balance the draft FY25 budget set out in the Statement of Financial Activity, and for further consideration by Council.**

Moved Cr S S Virk
Seconded Cr L Sargeson
Opposed Cr S J Mosey
MOTION CARRIED

(5/2)

2.1 - 2023 ANNUAL GENERAL MEETING OF ELECTORS - 27 MARCH 2024

WARD : ALL
FILE No. : M/192/24
DATE : 3 April 2024
REF : AO/BG
RESPONSIBLE MANAGER : Chief Executive Officer

In Brief:

This Report:

- Presents the minutes of the AGM of Electors held on 27 March 2024 for confirmation by Council.
- Two (2) motions were submitted by the community at the meeting, both of which were carried.
- This report provides comment on the motions and presents recommendations for consideration by Council.

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 & Innovation
 4.4 - Effective community engagement and communications
 4.4.1 – Strive to achieve best practice community engagement

Legal Implications

Section 5.27 of the *Local Government Act 1995* requires that:

- (1) *A general meeting of the electors of a district is to be held once every financial year.*
- (2) *A general meeting is to be held on a day selected by the local government but not more than 56 days after the local government accepts the annual report for the previous financial year.*
- (3) *The matters to be discussed at general electors' meeting are to be those prescribed."*

The *Local Government (Administration) Regulations 1996 – Regulation 15 Matters to be discussed at general meeting*, prescribes that:

"For the purposes of section 5.27(3), the matters to be discussed at a general electors meeting are, firstly, the contents of the annual report for the previous financial year and then any other general business."

Subdivision 4, Section 5.33 of the *Local Government Act 1995* states:

- (1) *All decisions made at an electors' meeting are to be considered at the next ordinary council meeting or, if that is not practicable –*
 - (a) *at the first ordinary council meeting after that meeting; or*
 - (b) *at a special meeting called for that purpose,**whichever happens first.*
- (2) *If at a meeting of the council a local government makes a decision in response to a decision made at an electors meeting, the reasons for the decision are to be recorded in the minutes of the council meeting.*

Council Policy/Local Law Implications

Nil.

Budget/Financial Implications

Nil.

Consultation

Nil.

BACKGROUND

Council at its meeting on 12 February 2024 accepted the Annual Report for the year ending 30 June 2023 and resolved to hold its Annual General Meeting of Electors on Wednesday, 27 March 2024.

COMMENT

The City of Armadale Annual General Meeting of Electors was held on Wednesday 27 March 2024 for the community to receive the 2022/2023 Annual Report and discuss any items of general business.

Minutes of the Annual General Meeting (AGM) of Electors held on 27 March 2024 are attached to this report for Council to receive, consider and determine as appropriate.

Two (2) motions were submitted to the meeting, both of which were carried.

These motions are now presented for Council to consider as follows:

Motion-1

That the City of Armadale enable all motions by Councillors to require a seconder to further enable full and proper discussion within Council for that motion; and a recorded final vote for or against the said motion. In the absence of a seconder, the presiding member is compelled to second the motion.

Officer's Comments/Reasons for Recommendation

The proposed motion raised at the AGM would require an amendment to the Standing Orders through amending the Standing Orders local law.

Standing Order 10.4 requires that every item of business that is opposed by at least one council member must be seconded by another council member for the motion to be considered. Standing Order 10.4(2) states that should a motion not receive a seconder, the presiding member is to declare the motion lapsed.

The proposed motion would require the removal of Standing Order 10.4(2) and the drafting of a new provision requiring a Council member to be a "seconder".

The proposed motion is legally and procedurally conflicted because:

- It requires a council member to second a motion in a way that they would not otherwise have done so. If the Chair is forced to second the motion, this would deny them the opportunity to speak against the motion.
- As it currently stands any Councillor is free to introduce and speak to their own motion and this will not change.
- Opposed motions that receive no seconder can be assumed to have no support from the rest of the Council or Committee and further debate is therefore futile.

It is expected that the Joint Standing Committee (JSC) for Delegated Legislation would take issue with such a provision for these reasons, and recommend to Parliament the local law is disallowed.

Furthermore the State Government, as part of the ongoing Local Government reform process, has advised that it will be implementing uniform Standing Orders across local government in Western Australia. Individual local governments will likely have little to no discretion on the content of the uniform Standing Orders, making any changes redundant following the imposition of uniform Standing Orders. Given the time taken to progress an amendment to a local law, it's also unlikely that an amendment could be progressed to gazettal (if allowed by the JSC) before the uniform Standing Orders are put in place.

Motion-1

Officer's Recommendation

That the Motion not be implemented.

Motion-2

That the Council adopt livestreaming by the end of this financial year, 30 June 2024.

Officer's Comments/Reasons for Recommendation

In October 2023 the Local Government Amendment Act 2023 Pt. 2 was proclaimed which had the effect of mandating a commencement date for all Band 1 local governments to commence live streaming on 1 January 2025.

The *Local Government (Administration) Regulations 1996* were also amended at this time to set out the technical requirements for livestreaming of Council Meetings.

A proposed livestreaming policy was considered by SOHAG in March 2024 and will be considered by Council in due course.

The necessary equipment to undertake livestreaming of Council Meetings has been installed in the Council Chambers. Testing of this equipment has been commenced.

Livestreaming is also being reviewed in conjunction with the proposed model Standing Orders.

Before livestreaming can commence, procedural aspects of livestreaming will need to be settled.

The City is on track to be fully compliant with livestreaming requirements by the time for required compliance, 1 January 2025.

Officer's Recommendation

That the motion not be adopted, noting that the City is on track to comply with the legislative requirements for live streaming by the due date of 1 January 2025.

ATTACHMENTS

1. Minutes - Annual General Meeting of Electors - 27 March 2024

Alternative Motion

Cr Mosey proposed the alternative Motion to Motion 2:

That testing of livestreaming commence no later than 30 June 2024, with implementation no later than 30 September 2024.

RECOMMEND

CS22/4/24

That Council:

1. **Receives the Minutes of the Annual General Meeting of Electors held on 27 March 2024 as presented in the attachment to this report.**
2. **Pursuant to the requirements of Section 5.33 of the *Local Government Act 1995*, adopt the following actions and supporting reasons made in response to the decisions made at the Annual General Meeting of Electors held on 27 March 2024.**

Decisions Made at the AGM of Electors	Council's decision in response to the decision made at the AGM of Electors
<p><u>Motion-1</u> That the City of Armadale enable all motions by Councillors to require a seconder to further enable full and proper discussion within Council for that motion; and a recorded final vote for or against the said motion. In the absence of a seconder, the presiding member is compelled to second the motion.</p>	<p>That the advice on the City's implementation to enable all motions by Councillors to require a seconder be noted; and that this position be communicated to the Electors attending the Electors Meeting and noted in the Minutes of the Annual Electors Meeting – March 2024.</p>
<p><u>Motion-2</u> That the Council adopt livestreaming by the end of this financial year, 30 June 2024.</p>	<p>That the advice on the City's adoption of livestreaming be noted; and that this position be communicated to the Electors attending the Electors Meeting and noted in the Minutes of the Annual Electors Meeting – March 2024.</p> <p>That testing of livestreaming commence no later than 30 June 2024, with implementation no later than 30 September 2024; and that this position be communicated to the Electors attending the Electors Meeting and noted in the Minutes of the Annual Electors Meeting – March 2024.</p>

3. **Notes that officers will respond to the questions taken on notice at the Annual General Meeting of Electors within two (2) weeks of the Minutes of the meeting being received by Council.**

Moved Cr S J Mosey
Seconded Cr J Joy
Opposed Cr S Peter
MOTION CARRIED

(5/2)

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 7.48PM

CORPORATE SERVICES COMMITTEE		
SUMMARY OF ATTACHMENTS		
16 APRIL 2024		
ATT NO.	SUBJECT	PAGE
1.1 LIST OF ACCOUNTS PAID - FEBRUARY 2024		
1.1.1	Monthly Cheque and Credit Card Report - February 2024	34
1.1.2	Monthly Fuel Card Transactions - Period Ending 15 February 2024	54
1.2 STATEMENT OF FINANCIAL ACTIVITY - FEBRUARY 2024		
1.2.1	Monthly Financial Report - February 2024	55
1.2.2	Carry Forward Balances for the Monthly Financial Statements - February 2024	75
1.3 NOTICE OF INTENTION TO IMPOSE DIFFERENTIAL RATES 2024		
1.3.1	Table by Suburb and Rates Distribution Chart @3.9%	77
1.3.2	Draft Statement of Rating Objects and Reasons FY24-25	79
2.1 2023 ANNUAL GENERAL MEETING OF ELECTORS - 27 MARCH 2024		
2.1.1	Minutes - Annual General Meeting of Electors - 27 March 2024	103

Accounts Paid and Submitted to Corporate Services Committee on 16 April 2024

Payments made between 01-Feb-2024 and 29-Feb-2024

<i>Trans #</i>	<i>Date</i>	<i>Payee</i>	<i>Description</i>	<i>Amount</i>
000322	1/02/2024	City of Armadale	Staff Service Gifts	300.00
016887	2/02/2024	ALIA	ALIA National Conference 2024	1,090.00
016888	2/02/2024	Alinta Gas	Gas Charges	15.00
016889	2/02/2024	Beaver Tree Services Aust Pty Ltd	Mulching and Pruning Services - Various Locations	22,195.80
016890	2/02/2024	Browns Sweeping	Sweeping Services - Various Locations	6,349.42
016891	2/02/2024	Chadson Engineering Pty Ltd	DBD and Phenol Red Tablets - Health Services	161.70
016892	2/02/2024	Challis Liquor Store	Refreshments	304.95
016893	2/02/2024	Civica Pty Ltd	Tree Tagging and Mapping Service	3,279.23
016894	2/02/2024	Cornerstone Legal Pty Ltd	Legal Services	583.00
016895	2/02/2024	Curtin University of Technology	Staff Training	1,169.63
016896	2/02/2024	Veolia Recycling and Recovery Pty Ltd	Recycling Collections and 240L Bins	116,556.79
016897	2/02/2024	Synergy Energy	Electricity Charges	606.02
016898	2/02/2024	Bellridge Pty Ltd	Subscription Licence Fee	3,290.82
016899	2/02/2024	Data #3 Limited	Adobe Acrobat Pro Licence	994.05
016900	2/02/2024	Summit Homes Group	Refund Security Deposit	2,000.00
016901	2/02/2024	Red Ink Homes Pty Ltd	Refund Security Deposit	400.00
016902	2/02/2024	Commercial Aquatics Australia	Parts & Reactive Repairs- AFAC	2,112.00
016903	2/02/2024	Sonic HealthPlus	Preplacement Medicals	399.30
016904	2/02/2024	Lime & Ice	Entertainment - Citizenship Ceremony	450.00
016905	2/02/2024	Big W	Refreshments	79.80
016906	2/02/2024	Feral Invasive Species Eradication Management	Feral Animal Control Program	32,989.00
016907	2/02/2024	LFA First Response	First Aid Supplies - AFAC	54.77
016908	2/02/2024	Quick Super	Superannuation Contributions Payroll	239,780.66
016909	2/02/2024	PRF Industries Pty Ltd	Electrical Services - Australia Day 2024	1,091.75
016910	2/02/2024	Datacom Systems (AU) Pty Ltd - WA Division	Teams Phone Standard Licence	185.24
016911	2/02/2024	7 to 1 Photography	Photography Services	1,237.50
016912	2/02/2024	Labourforce Impex Personnel Pty Ltd	Hire of Temporary Staff	11,275.15
016913	2/02/2024	Terrestrial Ecosystems	Management of Animals - Various Reserves	2,750.00
016914	2/02/2024	Spectur Limited	Rental/Monitoring CCTV Camera	993.30
016915	2/02/2024	Katherine John Entertainment (KJE)	Program Video - Australia Day 2024	275.00
016916	2/02/2024	Aussie Broadband Pty Ltd	NBN Services Various Sites	963.90
016917	2/02/2024	Idom Maddington Pty Ltd	1 x New Isuzu Vehicle (replacement for P1982)	41,943.70
016918	2/02/2024	The Rotary Club of Armadale Incorporated	Social Priorities Service Agreement	3,200.00
016919	2/02/2024	D A Giles	Advertising - Armadale Arts Trail	498.86
016920	2/02/2024	Marshall Beattie Automation	Parts/Repairs Auto Doors - AFAC	8,285.20
016921	2/02/2024	Manda's Mini Indulges	Catering Various Events/Meetings	71.00
016922	2/02/2024	ChoiceOne Pty Ltd	Hire of Temporary Staff	4,396.94
016923	2/02/2024	Classic Hire	Hire of Equipment 05.01.24 - 06.01.24	302.50
016924	2/02/2024	Examiner Newspapers (WA)	Advertising	250.00
016925	2/02/2024	Department of Health of WA	Aerated Wastewater Treatment System	1,528.46
016926	2/02/2024	Process Automation Group Pty Ltd	Kofax Total Agility Support Renewal	17,738.49
016927	2/02/2024	MM IT Consulting (WA) Pty Ltd	Windows SOE Development	16,544.00
016928	2/02/2024	Omnicom Media Group Australia Pty Ltd	Advertising - Highland Games 2023	2,232.01
016929	2/02/2024	Rebecca Jane Palmer	School Holiday Program Presenter	339.00

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<i>Trans #</i>	<i>Date</i>	<i>Payee</i>	<i>Description</i>	<i>Amount</i>
016930	2/02/2024	Neo Civil Pty Ltd	Leachate Ponds Construction	698,910.34
016931	2/02/2024	Torryn Marie	Event - Presentation AL	600.00
016932	2/02/2024	Kate Blakeley	Sporting Recreation and Development Donation	250.00
016933	2/02/2024	Kate Blakeley	Sporting Recreation and Development Donation	250.00
016934	2/02/2024	Ethan Pierce	Refund Impound Fees	473.00
016935	2/02/2024	Jersey Living	Refund of BSL Levy	109.26
016936	2/02/2024	Barbara Hugill	Expenses Reimbursement	101.99
016937	2/02/2024	Jeannette Fierro	Refund Cooling Off Period	22.00
016938	7/02/2024	Alinta Gas	Gas Charges	1,751.05
016939	7/02/2024	ALS Library Services Pty Ltd	Library Resources	1,636.49
016940	7/02/2024	Armadale Lock & Key Service	Combination Knob/Lever Lockset	344.95
016941	7/02/2024	AIBS (WA Chapter)	Staff Training	198.00
016942	7/02/2024	Beaver Tree Services Aust Pty Ltd	Mulching - Matthew Stott Reserve	14,821.95
016943	7/02/2024	BOC Gases Australia Limited	Gas Bottle Rental	90.25
016944	7/02/2024	Cardille International Fireworks Pty Ltd	Fireworks - Australia Day 2024	27,500.00
016945	7/02/2024	Cleveland Compressed Air Services	Service - P1513	748.00
016946	7/02/2024	Cornerstone Legal Pty Ltd	Legal Services	1,991.00
016947	7/02/2024	Drive Safe Australia (WA)	Staff Training	305.00
016948	7/02/2024	Hays Personnel Services (Aust) Pty Ltd	Hire of Temporary Staff	3,991.68
016949	7/02/2024	Heatley Sales Pty Ltd	Protective Clothing	1,303.72
016950	7/02/2024	P & G Body Builders Pty Ltd	Parts - Plant & Machinery	6,482.30
016951	7/02/2024	Planning Institute of Aust (WA Division)	Environmental Impact Assessment in WA	490.00
016952	7/02/2024	Telstra	Telephone Charges	30.00
016953	7/02/2024	Water Corporation	Water Usage Charges	1,219.74
016954	7/02/2024	Work Clobber	Protective Clothing	143.11
016955	7/02/2024	WA Reticulation Supplies	Parts - Plant & Machinery	297.20
016956	7/02/2024	Southside Mitsubishi	1 x New Triton Vehcile (Replacement for P1914)	69,377.10
016957	7/02/2024	Hello World	Flights & Accommodation - Conference	1,761.00
016958	7/02/2024	AV Truck Services Pty Ltd	Parts - Plant & Machinery	432.63
016959	7/02/2024	St John Ambulance WA Ltd	First Aid Services - Australia Day 2024	5,796.50
016960	7/02/2024	Kleenheat Gas Pty Ltd	Gas Bottle Rental	195.13
016961	7/02/2024	Officeworks Business Direct	Stationery - Kelmscott Library	195.01
016962	7/02/2024	Serpentine Spring Water	Refreshments - Landfill	201.00
016963	7/02/2024	Wren Oil	Admin & Compliance Fee	16.50
016964	7/02/2024	Superior Pak Pty Ltd	Parts - Plant & Machinery	108.28
016965	7/02/2024	AD Engineering International Pty Ltd	GPS Expenses - Various Plant	1,056.00
016966	7/02/2024	Fitness Australia	Accreditation Renewal	2,995.00
016967	7/02/2024	Commercial Aquatics Australia	Service Pool Equipment AFAC	3,954.96
016968	7/02/2024	Alan Beatties Bulk Meat Supply	Catering - Champion Centre Event	230.00
016969	7/02/2024	Tyrecycle Pty Ltd	Tyre Collections Landfill Site	1,464.98
016970	7/02/2024	Jones Lang Lasalle (WA) Pty Ltd	Electricity Charges Orchard House	5,442.76
016971	7/02/2024	Sonic HealthPlus	Preplacement Medicals	514.80
016972	7/02/2024	Greenfield Gardening	Landscape Maintenance Landfill Site	5,247.02
016973	7/02/2024	P W Sanders	Reimbursement of Communication Costs	159.98

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016974	7/02/2024	Better Pets and Gardens Kelmscott	Dog/Cat Food - Pound	756.00
016975	7/02/2024	Big W	Decorations Staff Retirement	183.40
016976	7/02/2024	Horizon West Landscape & Irrigation	Turf Laying - Macadamia Park	5,577.00
016977	7/02/2024	Mother Earth Gardening & Landscaping	Repair Sign - John Dunn Pump Track	748.00
016978	7/02/2024	The Information Management Group Pty Ltd	Digitisation of Hardcopy Records	2,022.64
016979	7/02/2024	Woodies Charcoal Chicken	Catering - Service Delivery - Depot	375.00
016980	7/02/2024	LFA First Response	First Aid Supplies - AFAC	109.54
016981	7/02/2024	Datacom Systems (AU) Pty Ltd - WA Division	Microsoft Azure Overage - December 2023	4,260.42
016982	7/02/2024	E Fire & Safety	Staff Training	275.00
016983	7/02/2024	Downings Electrical Service	Electrical Services	8,896.24
016984	7/02/2024	Talis Consultants	Consultancy Services	8,685.60
016985	7/02/2024	Fitzgerald Photo Imaging	RAP Artwork - Art Mount/Box Frame	465.80
016986	7/02/2024	Hi Tech Security WA Pty Ltd	Check my CCTV Various Sites	7,104.90
016987	7/02/2024	Programmed Skilled Workforce	Hire of Temporary Staff	6,008.40
016988	7/02/2024	Security Management Australasia Pty Ltd	CCTV Maintenance - AFAC	1,793.00
016989	7/02/2024	AHA Consulting	Consultancy Services	1,375.00
016990	7/02/2024	Quicklee Express Transport & Distribution Pty Ltd	Courier Services - January 2024	539.00
016991	7/02/2024	Freedom Fairies Pty Ltd	Entertainment - Australia Day 2024	8,761.50
016992	7/02/2024	LD&D Australia Pty Limited	Refreshments - Depot	280.76
016993	7/02/2024	Sportspeople Group Pty Ltd	Advertising	324.50
016994	7/02/2024	Spectur Limited	Camera Activation Responses CCTV	151.25
016995	7/02/2024	Kukri Australia Pty Ltd	Uniforms - AFAC	3,971.00
016996	7/02/2024	Belvista Properties	Rent/Outgoings Kelmscott Library	24,014.56
016997	7/02/2024	Business Base	Office Furniture	1,044.75
016998	7/02/2024	Nightlife Music Pty Ltd	Nightlife Music Licence AFAC	407.00
016999	7/02/2024	TPG Network Pty Ltd	Ethernet Service Depot - December 2023	8,443.64
017000	7/02/2024	Qtm Pty Ltd	Hire Traffic Management - Landfill	1,424.02
017001	7/02/2024	Brolly Australasia Pty Ltd	Social Media Records Subscription Renewal	5,266.80
017002	7/02/2024	Southern Bins Pty Ltd	Hire of Skip Bins - P/C 10.01.24	510.00
017003	7/02/2024	Southern Cross Protection Pty Ltd	Security Alarm Responses Landfill Site	632.19
017004	7/02/2024	Manda's Mini Indulges	Catering Various Events/Meetings	400.00
017005	7/02/2024	Australian Swim Schools Association Ltd	ASSA 2024 Mentoring Program	500.00
017006	7/02/2024	Smartsheet Inc	Enterprise Plan + Pro Support	306.99
017007	7/02/2024	Bridgestone Australia Ltd	Tyres - Various Plant	3,690.83
017008	7/02/2024	Marty Daley Graphic Design	Promotional Materials - AFAC	6,050.00
017009	7/02/2024	Vault Protective Security Services	Security Services AFAC	2,579.37
017010	7/02/2024	Blackmore and Roy	Service Sewing Machine Champion Centre	1,360.00
017011	7/02/2024	Robert Walters Pty Ltd	Hire of Temporary Staff	6,588.71
017012	7/02/2024	A C Tanner	Entertainment - Citizenship Ceremony	500.00
017013	7/02/2024	SWORD Volunteer Fire & Emergency Services Brigade	Fire Mitigation Works	1,000.00
017014	7/02/2024	GFG Temp Assist	Hire of Temporary Staff	36,865.95
017015	7/02/2024	Movat Pty Ltd	Software Hosting - RKBFBF	200.00
017016	7/02/2024	Oddball Pty Ltd	Souvenirs - Armadale Visitors Centre	315.04
017017	7/02/2024	Metro Water Supply	Water Supply Landfill Site	330.00

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017018	7/02/2024	Advanced Spatial Technologies Pty Ltd	Annual Subscription Renewal	19,723.00
017019	7/02/2024	Simply Perthfect	Social Media Management - January 2024	1,536.00
017020	7/02/2024	Department of Health of WA	Aerated Wastewater Treatment System	1,528.46
017021	7/02/2024	Wash Work Canning Vale Pty Ltd	Wash Garbage Trucks	1,220.00
017022	7/02/2024	Irrigation Australia Limited	Staff Training	8,716.50
017023	7/02/2024	Cleanaway Pty Ltd	HHW Collections Landfill Site	11,029.00
017024	7/02/2024	Australian HVAC Services	Repair Airconditioner	321.75
017025	7/02/2024	Michele Kite	Expenses Reimbursement	940.02
017026	7/02/2024	Arbor Centre Group Pty Ltd	Tree Relocations	22,550.00
017027	7/02/2024	Flexi Staff Group Pty Ltd	Hire of Temporary Staff	3,629.92
017028	7/02/2024	Dragon Boating WA	Sponsorship National Championships	10,000.00
017029	7/02/2024	Artref Pty Ltd	Stationery	286.00
017030	7/02/2024	Human Synergistics Australia Pty Ltd	LSI/GSI Accreditation Program	6,325.00
017031	7/02/2024	Smart Connection Consultancy	Sports & Physical Activity Convention	1,490.00
017032	7/02/2024	Redgum Carpentry	Refund of BSL Levy	61.65
017033	7/02/2024	Yin Hung Lau	Refund Overcharge AFAC	32.00
017034	7/02/2024	Stockland Development Pty Ltd	Refund Overpayment	56.35
017035	7/02/2024	Teach Learn Grow	Presentation Fee	165.00
017036	7/02/2024	Eve Australia Pty Ltd	Electric Vehicles Set up Costs	627.00
017037	7/02/2024	D T Porter - C/o Executor Tracey Lewis	Refund Rates Credit Balance	1,112.83
000323	8/02/2024	City of Armadale	Event Consumables	500.00
000324	8/02/2024	City of Armadale	Aboriginal Cultural Services	975.00
000325	8/02/2024	City of Armadale	Petty Cash Recoup - Animals	549.15
000326	8/02/2024	City of Armadale-Visitors Centre	Petty Cash Recoup	252.60
017038	9/02/2024	Accidental Health & Safety-Perth	First Aid Supplies - Landfill Site	1,235.48
017039	9/02/2024	Armadale Mower World	Parts - Plant & Machinery	69.40
017040	9/02/2024	Armadale Newsagency	Newspapers Armadale Library	699.53
017041	9/02/2024	Australian Institute of Management (AIM)	Staff Training	1,687.00
017042	9/02/2024	Beaver Tree Services Aust Pty Ltd	Mulching and Pruning Services - Various Locations	9,903.85
017043	9/02/2024	Challis Liquor Store	Refreshments	408.57
017044	9/02/2024	Gibbons Holden	Parts - Plant & Machinery	88.00
017045	9/02/2024	Hays Personnel Services (Aust) Pty Ltd	Hire of Temporary Staff	4,166.67
017046	9/02/2024	Major Motors Pty Ltd	Parts - Plant & Machinery	134.18
017047	9/02/2024	Prosser 2015 Pty Ltd	1 x New Toyota Vehicle (Replacement for P1971)	32,198.38
017048	9/02/2024	Water Corporation	Water Usage Charges	5,876.62
017049	9/02/2024	Synergy Energy	Electricity Charges	643.52
017050	9/02/2024	Work Clobber	Protective Clothing	251.10
017051	9/02/2024	Green Skills Inc	Hire of Temporary Staff	1,689.17
017052	9/02/2024	Kleenheat Gas Pty Ltd	Gas Charges	1,512.00
017053	9/02/2024	Officeworks Business Direct	Stationery - Kelmscott Library	14.99
017054	9/02/2024	Armadale RSL Club	Remembrance Day Wreath	65.00
017055	9/02/2024	Onhold Magic Pty Ltd	Messages on Hold - February 2024	110.00
017056	9/02/2024	Countrywide Publications	Souvenirs - Armadale Visitors Centre	165.00
017057	9/02/2024	Refresh Waters Pty Ltd	Refreshments - Visitors Centre	46.00

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017058	9/02/2024	Waterlogic Australia Pty Ltd	Hire Equipment	3,420.69
017059	9/02/2024	Commercial Aquatics Australia	Reactive Minor Repairs - AFAC	473.00
017060	9/02/2024	Jones Lang Lasalle (WA) Pty Ltd	Electricity Charges Orchard House	1,255.63
017061	9/02/2024	Sonic HealthPlus	Preplacement Medicals	752.40
017062	9/02/2024	Greenfield Gardening	Landscape Maintenance Landfill Site	4,372.51
017063	9/02/2024	Neopost Australia Pty Ltd	Stationery	566.50
017064	9/02/2024	Vorgee Pty Ltd	Retail Items - AFAC Kiosk	929.41
017065	9/02/2024	Bin Bomb Pty Ltd	Cleaning Chemicals	2,475.00
017066	9/02/2024	Budget Rent a Car	Hire of Motor Vehicle 1HHP199	1,318.78
017067	9/02/2024	Mother Earth Gardening & Landscaping	Debris Removal - Gwynne Park	753.50
017068	9/02/2024	Paperbark Technologies Pty Ltd	Arboricultural Report	1,100.00
017069	9/02/2024	Quick Super	Superannuation Contributions Payroll	251,160.63
017070	9/02/2024	Frontline Fire & Rescue Equipment	DFES Vehicle Striping	1,172.94
017071	9/02/2024	Access Technologies WA Pty Ltd	Repair Boom Gate Landfill Site	843.70
017072	9/02/2024	E Fire & Safety	Maintenance Works	220.00
017073	9/02/2024	Downings Electrical Service	Electrical Services - Alfred Skeet Oval	330.00
017074	9/02/2024	Labourforce Impex Personnel Pty Ltd	Hire of Temporary Staff	3,994.06
017075	9/02/2024	Hi Tech Security WA Pty Ltd	Parts - Springdale Pavilion	685.30
017076	9/02/2024	Programmed Skilled Workforce	Hire of Temporary Staff	4,598.82
017077	9/02/2024	LD&D Australia Pty Limited	Refreshments - Depot	78.25
017078	9/02/2024	West Tip Waste Control Pty Ltd	Collection of Dumped Rubbish	4,238.74
017079	9/02/2024	Prestige Catering	Catering Various Events/Meetings	963.90
017080	9/02/2024	Qtm Pty Ltd	Traffic Management Plan	616.00
017081	9/02/2024	Acon Health Ltd	Membership Renewal 31.01.24 - 30.01.25	6,820.00
017082	9/02/2024	Office of the Audit General OAG	Audit Services - Y/E 30.06.23	105,149.00
017083	9/02/2024	Art Install	Supply/Install Art Track	2,695.00
017084	9/02/2024	Tocojopa Pty Ltd T/a T-Quip	Parts - Plant & Machinery	20.35
017085	9/02/2024	Acumentis (WA) Pty Ltd	Valuation Services	3,300.00
017086	9/02/2024	Bridgestone Australia Ltd	Tyres - Plant	1,680.80
017087	9/02/2024	Nordic Fitness Equipment	Antibacterial Wipes - AFAC	2,380.00
017088	9/02/2024	Marty Daley Graphic Design	AFAC Marketing Design	440.00
017089	9/02/2024	ATC Work Smart INC	Hire of Trainee	270.93
017090	9/02/2024	Sandy Taylor Digital Marketing	Website Maintenance - Armadale Visitors	330.00
017091	9/02/2024	ChoiceOne Pty Ltd	Hire of Temporary Staff	4,472.22
017092	9/02/2024	Examiner Newspapers (WA)	Advertising	385.00
017093	9/02/2024	Insurance Smash Repairs	Insurance Excess	500.00
017094	9/02/2024	Arbor Centre Group Pty Ltd	Tree Relocations - Various Locations	19,300.00
017095	9/02/2024	City of Kalgoorlie Boulder	Long Service Liability Payment - Staff	25,206.70
017096	9/02/2024	NGIS Australia Pty Ltd	Staff Training	1,022.45
017097	9/02/2024	Rejuvenate Physiotherapy	Refund - Service not Required	363.00
017098	9/02/2024	Ghulam Alanqi	Refund Overcharge AFAC	82.00
017099	14/02/2024	Alinta Gas	Gas Charges	215.80
017100	14/02/2024	ALS Library Services Pty Ltd	Library Resources	1,414.01
017101	14/02/2024	Armadale Lock & Key Service	Restricted Keys - Ian Pratt Pavilion	64.00

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017102	14/02/2024	Armadale Senior High School	Nutrition in School Funding - 2023-2024	300.00
017103	14/02/2024	Armadale State Emergency Service (SES)	Expenses Reimbursement	6,807.75
017104	14/02/2024	J Blackwood & Son Pty Ltd	Protective Clothing	719.32
017105	14/02/2024	Australian Services Union	Australian Services Union Payroll Deductions	699.50
017106	14/02/2024	BOC Gases Australia Limited	Hire Gas Bottles - Depot	101.19
017107	14/02/2024	Browns Sweeping	High Pressure Cleaning and Street Sweeping - Various Locations	21,352.44
017108	14/02/2024	Child Support Agency	Child Support Deduction Payroll Deductions	3,344.78
017109	14/02/2024	City of Armadale-Social Club	Social Club (employee) Payroll Deductions	337.20
017110	14/02/2024	Cornerstone Legal Pty Ltd	Legal Services	506.00
017111	14/02/2024	Dept of Biodiversity, Conservation & Attraction	Souvenirs - Armadale Visitors Centre	2,247.55
017112	14/02/2024	Dept Of Mines, Industry Regulation And Safety	BSL Levy Collected - January 2024	46,290.24
017113	14/02/2024	Down Under Signs Pty Ltd	Signage - Various Locations	2,569.49
017114	14/02/2024	Drive Safe Australia (WA)	Driver Assessment	825.00
017115	14/02/2024	Ejan Communications	Monthly Network Access	7,491.00
017116	14/02/2024	Hays Personnel Services (Aust) Pty Ltd	Hire of Temporary Staff	9,031.89
017117	14/02/2024	LGRCEU	LGRCEU Payroll Deductions	449.62
017118	14/02/2024	Railway Avenue Vet Hospital	Animal Euthanasia - December 2023	1,778.50
017119	14/02/2024	Ambius	Hire of Plants AFAC - February 2024	2,237.81
017120	14/02/2024	Smoke And Mirrors Audio Visual	Equipment Hire - Citizenship Ceremony	1,400.50
017121	14/02/2024	Shenton Enterprises Pty Ltd	Repair Pool Cleaner	3,690.00
017122	14/02/2024	WA Hino Sales & Service	1 x New Civil Heavy Plant Truck (Replacement for P1936)	134,950.56
017123	14/02/2024	Water Corporation	Hire of Standpipe - January 2024	7,135.99
017124	14/02/2024	Westbooks	Library Resources	1,850.08
017125	14/02/2024	Synergy Energy	Electricity Charges	604.18
017126	14/02/2024	Zipform Pty Ltd	2nd Rates Instalment Notice 2023/24 Printing	14,817.13
017127	14/02/2024	Hello World	UDIA Conference	518.00
017128	14/02/2024	Kleenheat Gas Pty Ltd	LPG Gas Cylinders	355.21
017129	14/02/2024	Seek Limited	Advertising	935.00
017130	14/02/2024	Officeworks Business Direct	Stationery	2,795.66
017131	14/02/2024	JB HIFI Group Pty Ltd (Armadale)	Computer Equipment Minor	339.00
017132	14/02/2024	McLeods Barristers & Solicitors	Legal Services	2,528.60
017133	14/02/2024	Herron Todd White (WA) Pty Ltd	Valuation Services	2,420.00
017134	14/02/2024	Hot Cotton	Protective Clothing	3,014.00
017135	14/02/2024	Data #3 Limited	Creative Cloud - ICT Enterprise	1,104.31
017136	14/02/2024	Commercial Aquatics Australia	Parts - AFAC	2,662.00
017137	14/02/2024	Beacon Equipment	Parts - Wirra Willa Gardens	2,530.00
017138	14/02/2024	Imagesource Digital Solutions	Advertising - AFAC	863.50
017139	14/02/2024	Jones Lang Lasalle (WA) Pty Ltd	Plumbing Services - Orchard House	283.25
017140	14/02/2024	Sonic HealthPlus	Preplacement Medical	250.80
017141	14/02/2024	Big W	Catering Various Events/Meetings	53.26
017142	14/02/2024	Height Safety Solutions	Certificate of Roof Access System	1,939.30
017143	14/02/2024	Horizon West Landscape & Irrigation	Verge Works - Wattedale Kinghurst	4,639.25
017144	14/02/2024	The Information Management Group Pty Ltd	Archival Storage & Supplies	1,668.69
017145	14/02/2024	Paperbark Technologies Pty Ltd	Arboricultural Assessment	770.00

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017146	14/02/2024	Totally Workwear	Protective Clothing	289.83
017147	14/02/2024	Datacom Systems (AU) Pty Ltd - WA Division	M365 Additional Licences	299.91
017148	14/02/2024	S J Littleton	Refund - Overpayment of Rates	144.00
017149	14/02/2024	JJ Richards & Sons Pty Ltd	Document Destruction Depot	17.60
017150	14/02/2024	E Fire & Safety	Fire Suppression Equipment	525.25
017151	14/02/2024	Capital Recycling	Remove Sweepings Depot - 15.01.24	2,504.02
017152	14/02/2024	Bisht Pty Ltd	Newspapers Seville Grove Library	78.00
017153	14/02/2024	Solargain PV Pty Ltd	Equipment - Seville Grove Library	3,362.70
017154	14/02/2024	Scavenger Supplies	Fire Warden Kits	4,205.39
017155	14/02/2024	TANKS2GO	Fuel Bowl - Landfill Site	159.50
017156	14/02/2024	Hi Tech Security WA Pty Ltd	Security Services	1,840.36
017157	14/02/2024	Down To Earth Training & Assessing	Staff Training	1,850.00
017158	14/02/2024	Programmed Skilled Workforce	Hire of Temporary Staff	3,763.76
017159	14/02/2024	Security Management Australasia Pty Ltd	Parts/Repairs CCTV - AFAC	624.25
017160	14/02/2024	Graffiti Systems Australia	Remove Graffiti Various Locations	3,737.45
017161	14/02/2024	Bug Busters Pty Ltd	Pest Control - Harold King Schoolmates	165.00
017162	14/02/2024	J M Clarke	Expenses Reimbursement	506.27
017163	14/02/2024	LD&D Australia Pty Limited	Refreshments - Depot	280.76
017164	14/02/2024	Spectur Limited	CCTV Cameras - Temporary Installations	2,043.80
017165	14/02/2024	Cohera-Tech Pty Ltd	Subscription Renewal - People Counting	715.20
017166	14/02/2024	Rentokil Initial Pty Ltd	Sanitary Services AFAC	1,581.82
017167	14/02/2024	The Calapai Family Trust T/A Intellitrac	GPS Expenses - Various Plant	1,856.80
017168	14/02/2024	District Refrigeration & Airconditioning Pty Ltd	Degas Fridges/Freezers Landfill Site	1,166.00
017169	14/02/2024	Remondis Australia Pty Ltd	Cardboard Collections - January 2024	1,724.27
017170	14/02/2024	A Class Fabrication	Parts - Various Plant	4,000.00
017171	14/02/2024	Qtm Pty Ltd	Hire of Traffic Controllers - Various Locations	11,670.06
017172	14/02/2024	Dept for Child Protection	Refund - Invoice Paid Twice	768.00
017173	14/02/2024	Southern Cross Protection Pty Ltd	Security Alarm Responses & Security Services	6,854.98
017174	14/02/2024	Tocojepa Pty Ltd T/a T-Quip	Parts - Plant & Machinery	118.65
017175	14/02/2024	S J McLeod	Expenses Reimbursement	92.59
017176	14/02/2024	MDM Entertainment Pty Ltd	Library Resources	950.78
017177	14/02/2024	Barrelhouse Saloon and Eatery Armadale	Event - Australia Day 2024	965.00
017178	14/02/2024	Kalamunda Electrics	Electrical Services - Various Locations	5,601.20
017179	14/02/2024	Penske Australia	Parts - Various Plant	78.23
017180	14/02/2024	Vault Protective Security Services	Security Services AFAC	2,777.78
017181	14/02/2024	Roleystone Karragullen Bush Fire Brigade	Fuel Reimbursement- RKV/BFB	383.79
017182	14/02/2024	MMM (WA) Pty Ltd	Hire of Equipment Sawmill Place	3,872.00
017183	14/02/2024	HVG Graphics Pty Ltd	Blockout Banner/Outdoor Floor Graphic	1,364.00
017184	14/02/2024	Climate Change Response Pty Ltd	Water Meters - AFAC Plant Room	4,994.00
017185	14/02/2024	Tidy Up	Collection of Dumped Rubbish	7,235.00
017186	14/02/2024	Evolve WA	Staff Training and Professional Development	11,760.00
017187	14/02/2024	Dell Financial Services Pty Ltd	Computer Equipment Leases	4,567.64
017188	14/02/2024	Donald Cant Watts Corke	Consultancy Services	26,397.80
017189	14/02/2024	Veraison WA Pty Ltd	Consultancy Services	20,039.25

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017190	14/02/2024	ChoiceOne Pty Ltd	Hire of Temporary Staff	13,704.51
017191	14/02/2024	Western Irrigation Pty Ltd	Service Dosing Unit - Robot Park	753.50
017192	14/02/2024	Rosanne Case	Gatekeeper Roleystone Greenwaste Site	1,232.00
017193	14/02/2024	University of Western Australia t/a UWA Publishing	Souvenirs - Armadale Visitors Centre	162.00
017194	14/02/2024	Jotform Pty Ltd	Jotform Enterprise Base Package	13,272.20
017195	14/02/2024	(A)POD Pty Ltd	Consultancy Services	56,115.98
017196	14/02/2024	Insurance Smash Repairs	Insurance Excess	682.23
017197	14/02/2024	Noise Control Systems	Soundproofing -Admin Building Offices	14,847.00
017198	14/02/2024	JJCT Packaging Pty Ltd t/a Positive Salary Packaging	Payroll Deductions - P/E 04.02.24	6,283.34
017199	14/02/2024	Treeswest Australia Pty Ltd	Arboricultural Report	1,210.00
017200	14/02/2024	Perth Geotechnics Pty Ltd	Compaction Testing - Landfill Site	957.00
017201	14/02/2024	International Quadratics Pty Ltd	Pool Grates - AFAC	3,566.75
017202	14/02/2024	Sheridans	Councillor Badges Update	904.33
017203	14/02/2024	Mustang Three Pty Ltd T/as Key2creative Pty Ltd	Design Collateral - Childrens Story Time	3,388.00
017204	14/02/2024	Spare Parts Puppet Theatre Inc	Hand Puppet Workshop - SHP	692.38
017205	14/02/2024	Flexi Staff Group Pty Ltd	Hire of Temporary Staff	3,517.17
017206	14/02/2024	Auslan Stage Left	Interpreting Services	1,072.50
017207	14/02/2024	Scott P. Mcardle	Game Sessions - Libraries Program	1,000.00
017208	14/02/2024	Kelmscott Primary School	Nutrition in School Funding - 2023-2024	300.00
017209	14/02/2024	Grovelands Primary School	Nutrition in School Funding - 2023-2024	300.00
017210	14/02/2024	Kelmscott Senior High School	Nutrition in School Funding - 2023-2024	300.00
017211	14/02/2024	Westfield Park Primary School	Nutrition in School Funding - 2023-2024	300.00
017212	14/02/2024	Mark Gilling Water	Refund Double Charge AFAC	63.64
017213	14/02/2024	Rachael McDorman	Sporting Recreation and Development Donation	250.00
017214	14/02/2024	Perron Developments Pty Ltd	Refund to Developer for DCP funded Project	43,915.52
017215	14/02/2024	Christine Krapis	Refund Rates Credit Balance	1,034.40
017216	14/02/2024	Tikaram Subedi	Refund Rates Credit Balance	2,129.76
017217	14/02/2024	L Tasovac & AN Tasovac	Refund Rates Credit Balance	195.00
017218	14/02/2024	DJ Humphreys & PR Humphreys	Refund Rates Credit Balance	379.00
017219	14/02/2024	Construct Perth Pty Ltd	Refund Rates Credit Balance	20,610.40
017220	14/02/2024	N F Briggs & N A Briggs	Refund Rates Credit Balance	300.79
017221	16/02/2024	J Blackwood & Son Pty Ltd	Parts - AFAC	510.93
017222	16/02/2024	Beaver Tree Services Aust Pty Ltd	Mulching and Pruning Services - Various Locations	30,092.98
017223	16/02/2024	Browns Sweeping	High Pressure Cleaning	360.00
017224	16/02/2024	Cornerstone Legal Pty Ltd	Legal Services	3,927.00
017225	16/02/2024	Landgate	Imagery - Spatial Data	864.10
017226	16/02/2024	National Collections	Debt Collection Services - P/E 19/01/24	2,200.00
017227	16/02/2024	P & G Body Builders Pty Ltd	Parts - Plant & Machinery	363.00
017228	16/02/2024	Telstra	Telephone Charges	1,870.00
017229	16/02/2024	WALGA	GAPP Membership Renewal 2023/24	1,100.00
017230	16/02/2024	Water Corporation	Water Usage Charges	2,011.02
017231	16/02/2024	Synergy Energy	Auxiliary/Street Lighting Costs	5,299.88
017232	16/02/2024	Officeworks Business Direct	Stationery	790.00
017233	16/02/2024	Archival Survival	Archival Boxes and Storage Supplies	503.54

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017234	16/02/2024	Growers Agrishop	Gardening Products	101.32
017235	16/02/2024	Imagesource Digital Solutions	Advertising - Come See Us Billboard	1,314.50
017236	16/02/2024	Forrest Road Fresh	Catering	275.00
017237	16/02/2024	Sonic HealthPlus	Preplacement Medical	250.80
017238	16/02/2024	SOS-Switched Onto Safety	Chemwatch Annual Maintenance Fee	2,453.00
017239	16/02/2024	Horizon West Landscape & Irrigation	Mulching - Jarvis Park	4,145.00
017240	16/02/2024	Acurix Networks Pty Ltd	Public WIFI Access Various Sites	5,438.25
017241	16/02/2024	Brilliance Cleaning Services	Clean Carpets - Various Locations	2,800.00
017242	16/02/2024	Mother Earth Gardening & Landscaping	Streetscape and Verge Maintenance	2,334.00
017243	16/02/2024	Datacom Systems (AU) Pty Ltd - WA Division	Visio P2 License	223.25
017244	16/02/2024	The Jarrah Celtic Band	Presentation - Thank A Volunteer Day	990.00
017245	16/02/2024	Access Technologies WA Pty Ltd	Repair Boom Gate - Landfill Site	975.70
017246	16/02/2024	E Fire & Safety	Service Fire Equipment - AFAC	429.00
017247	16/02/2024	K P Yeoh	Expenses & Professional Membership Reimbursement	1,279.61
017248	16/02/2024	Labourforce Impex Personnel Pty Ltd	Hire of Temporary Staff	3,229.95
017249	16/02/2024	ThermalScope	Thermal Imaging Surveys	3,960.00
017250	16/02/2024	Programmed Skilled Workforce	Hire of Temporary Staff	5,747.39
017251	16/02/2024	Bug Busters Pty Ltd	Pest Control - Administration Centre	716.35
017252	16/02/2024	Trident Plastics (SA) Pty Ltd	Waste Services - New Bin Stock	32,513.80
017253	16/02/2024	LD&D Australia Pty Limited	Refreshments - Depot	78.25
017254	16/02/2024	Nunki Antaresia - Fun Faces Perth	Entertainment - Australia Day 2024	920.00
017255	16/02/2024	BlueChip Timing Pty Ltd	Timing & Results - AHG & PKR 2023	5,941.98
017256	16/02/2024	Selectro Services	Parts - AFAC	337.70
017257	16/02/2024	Katherine John Entertainment (KJE)	Stage Coordination/Entertainment	11,924.00
017258	16/02/2024	Prestige Catering	Catering Various Events/Meetings	1,512.60
017259	16/02/2024	Artisan Garments & Screen Printers	Promotional Materials - Champion Centre	8,042.10
017260	16/02/2024	VentralP Australia Pty Ltd	Domain Name Registration	237.95
017261	16/02/2024	First Homebuilders Pty Ltd	Refund Security Deposit	400.00
017262	16/02/2024	BrightMark Group Pty Ltd	Cleaning Services - Various Locations	102,014.87
017263	16/02/2024	Manda's Mini Indulges	Catering Various Events/Meetings	515.50
017264	16/02/2024	ATO PAYG	Tax Deductions - Payroll	443,890.00
017265	16/02/2024	Payroll Edge Consulting	Consultancy Services	6,435.00
017266	16/02/2024	Bridgestone Australia Ltd	Tyres - Plant & Machinery	565.95
017267	16/02/2024	Norda Architects Pty Ltd	Superintendent Services	8,607.50
017268	16/02/2024	MMM (WA) Pty Ltd	Hire of Water Truck Landfill Site	30,170.80
017269	16/02/2024	WML Consultants Pty Ltd	Consultancy Services	5,581.29
017270	16/02/2024	A Class Auto Electrical and Air Conditioning	Parts/Repairs - Plant & Machinery	2,851.20
017271	16/02/2024	Harvey Norman AV/IT Armadale - Sandetye Pty Ltd	Equipment - Depot	119.00
017272	16/02/2024	Techstreet Pty Ltd	Subscription Renewal	56.10
017273	16/02/2024	Sowilo Community Inc	Refund Security Deposit	300.00
017274	16/02/2024	Bree Van Haeften	Expenses Reimbursement	257.04
017275	16/02/2024	ChoiceOne Pty Ltd	Hire of Temporary Staff	4,442.57
017276	16/02/2024	Celebration Homes	Refund Security Deposit	400.00
017277	16/02/2024	Classic Hire	Hire of Equipment - 18.01.24	102.85

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017278	16/02/2024	Genset Hire and Sales Australia Pty Ltd	Repair Oil Tank - Landfill Site	1,559.25
017279	16/02/2024	Central West Refrigeration	Equipment Maintenance - AFAC	805.73
017280	16/02/2024	ASPIRE Change Management PL	Change Management Services	6,875.00
017281	16/02/2024	MM IT Consulting (WA) Pty Ltd	Windows SOE Development	19,206.00
017282	16/02/2024	Australian Safety Engineers	Service Safety Equipment - AFAC	135.30
017283	16/02/2024	RAV DG Services (Ronald Andrew Visser)	Pump Over - Unleaded Tanks	838.53
017284	16/02/2024	WA Commercial Appliances	Repairs - AFAC	809.60
017285	16/02/2024	Arbor Centre Group Pty Ltd	Tree Watering Services	2,200.00
017286	16/02/2024	Audrey Lazaroo	Expenses Reimbursement	24.50
017287	16/02/2024	Jetwave (WA) Pty Ltd	Parts - Plant & Machinery	181.50
017288	16/02/2024	Neerigen Brook Primary School	Nutrition in School Funding - 2023-2024	300.00
017289	16/02/2024	Challis Community Primary School	Nutrition in School Funding - 2023-2024	300.00
017290	16/02/2024	Honsun Realty	Refund Rates Credit Balance	1,218.51
017291	16/02/2024	W J Baker	Refund Rates Credit Balance	279.55
017292	16/02/2024	J Lines	Refund Rates Credit Balance	1,918.70
000327	20/02/2024	City of Armadale	Cash - Movies in March	300.00
000328	20/02/2024	City of Armadale	Cash - Champion Centre Programs	3,000.00
000329	20/02/2024	City of Armadale	Leaving Gift - Retirement	120.00
000330	20/02/2024	City of Armadale-Armadale Library	Petty Cash Recoup - Armadale Library	192.95
000331	20/02/2024	City of Armadale-Seville Grove Library	Refreshments - Library	23.25
000332	20/02/2024	City of Armadale	Leaving Gift - Retirement	195.00
017293	21/02/2024	Alinta Gas	Gas Charges	20,707.35
017294	21/02/2024	ALS Library Services Pty Ltd	Library Resources	381.64
017295	21/02/2024	Armadale Lock & Key Service	Lock and Key Works - Various Locations	1,224.50
017296	21/02/2024	Armadale Mower World	Parts - Parks Minor Equipment	96.40
017297	21/02/2024	Armadale State Emergency Service (SES)	Man Fireworks Exclusion Zone	2,500.00
017298	21/02/2024	Australian Institute of Management (AIM)	Staff Training	2,514.00
017299	21/02/2024	Beaver Tree Services Aust Pty Ltd	Mulching and Pruning Services - Various Locations	18,723.93
017300	21/02/2024	Browns Sweeping	Sweeping Services - Cross Park	308.00
017301	21/02/2024	Byford Bobcats	Hire of Bobcat - Various Locations	2,376.00
017302	21/02/2024	Down Under Signs Pty Ltd	Update Honour Board	223.85
017303	21/02/2024	Hays Personnel Services (Aust) Pty Ltd	Hire of Temporary Staff	7,508.60
017304	21/02/2024	Heavy Automatics WA Pty Ltd	Parts/Repairs - Plant & Machinery	11,352.77
017305	21/02/2024	Downer EDI Works Limited	Asphalt Layed - Various Locations	172,173.65
017306	21/02/2024	Prosser 2015 Pty Ltd	Parts - Plant & Machinery	48.53
017307	21/02/2024	Shenton Enterprises Pty Ltd	Service and Repairs - AFAC	385.00
017308	21/02/2024	Target Towing Service	Towing Charges	165.00
017309	21/02/2024	WA Hino Sales & Service	Parts - Plant & Machinery	561.26
017310	21/02/2024	WA Library Supplies	Library Resources	217.28
017311	21/02/2024	Water Corporation	Water Usage Charges	2,366.72
017312	21/02/2024	Westbooks	Library Resources	1,162.76
017313	21/02/2024	Synergy Energy	Electricity Charges	28,168.96
017314	21/02/2024	Work Clobber	Protective Clothing	677.40
017315	21/02/2024	Gecko Contracting Turf & Landscaping	Verge/Median Mowing - Various Locations	6,146.80

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017316	21/02/2024	St John Ambulance WA Ltd	Staff Training	299.00
017317	21/02/2024	Kleenheat Gas Pty Ltd	Gas Bottle Rental	260.17
017318	21/02/2024	Officeworks Business Direct	Stationery	597.00
017319	21/02/2024	Serpentine Spring Water	Refreshments - Landfill	313.00
017320	21/02/2024	McLeods Barristers & Solicitors	Legal Services	35.75
017321	21/02/2024	Environmental Industries	Verge Spraying - Various Locations	29,036.71
017322	21/02/2024	BSA Advanced Property Solutions (WA) Pty Ltd	Rust Treatment - AFAC Chiller	2,090.44
017323	21/02/2024	Valvoline (Australia)	Fuels & Oils - Various Plant	2,022.13
017324	21/02/2024	Programmed Property Services Pty Ltd	Grounds Maintenance - Various Locations	24,645.57
017325	21/02/2024	Natural Area Management & Services	Verge Slashing - Lloyd Hughes Park	5,456.00
017326	21/02/2024	Clever Patch Pty Ltd	Stationery	326.00
017327	21/02/2024	Superior Pak Pty Ltd	Parts - Workshop	603.64
017328	21/02/2024	Engineering Technology Consultants	Consultancy Services	19,855.00
017329	21/02/2024	Imagesource Digital Solutions	Repair Printed Umbrella - AFAC	110.00
017330	21/02/2024	Rent A Fence Pty Ltd	Equipment Hire - Guerin Park	285.41
017331	21/02/2024	Sonic HealthPlus	Preplacement Medicals	1,003.20
017332	21/02/2024	Greenfield Gardening	Landscape Maintenance Landfill Site	5,421.92
017333	21/02/2024	Smart Colour Signs	Station Signage - RkVBFBS	8,198.30
017334	21/02/2024	Centrecare Corporate	EAP Sessions	704.00
017335	21/02/2024	Keys Bros Removals & Storage	Relocate Museum Items	2,523.00
017336	21/02/2024	Horizon West Landscape & Irrigation	Garden Bed Upgrade & Slashing Works	11,146.85
017337	21/02/2024	Carlisle Events Hire Pty Ltd	Equipment Hire - Australia Day 24	5,071.00
017338	21/02/2024	Paperbark Technologies Pty Ltd	Park Assessment Report	110.00
017339	21/02/2024	EOS Electrical	Electrical Repairs	258.50
017340	21/02/2024	AlSCO Pty Ltd	Clean Depot Workshop Uniforms & Sanitary Services	5,226.48
017341	21/02/2024	Bennelongia Pty Ltd	Mosquito Identification - January 2024	1,526.91
017342	21/02/2024	Datacom Systems (AU) Pty Ltd - WA Division	M365 E3 Unified Sub Licence	99.96
017343	21/02/2024	H Lennon	Expenses Reimbursement	87.00
017344	21/02/2024	Commissioner of State Revenue	Refund Rebates Claimed before ESL	12,544.89
017345	21/02/2024	E Fire & Safety	Security System Works & Servcie Fire Detection Systems	5,988.40
017346	21/02/2024	AOG Design	Annual Website Hosting - Arts Festival	370.00
017347	21/02/2024	Workzone Pty Ltd	Remove Bees - AFAC	462.00
017348	21/02/2024	Capital Recycling	Remove Sweepings Depot - 15.01.24	821.30
017349	21/02/2024	Downings Electrical Service	Electrical Services - Wattle Dale Park	1,991.00
017350	21/02/2024	Stott & Hoare	Computer Equipment	286.00
017351	21/02/2024	SEISMA PTY LTD	Hire of Temporary Staff	42,382.15
017352	21/02/2024	AFGRl Equipment Australia Pty Ltd	Parts - Plant & Machinery	991.58
017353	21/02/2024	Holiday Guide Pty Ltd	Marketing Fee Completed Bookings - Bookeasy	8.75
017354	21/02/2024	Hi Tech Security WA Pty Ltd	Check Alarm - Fletcher Park Pavilion	181.50
017355	21/02/2024	Programmed Skilled Workforce	Hire of Temporary Staff	11,899.64
017356	21/02/2024	LD&D Australia Pty Limited	Refreshments - Admin	280.76
017357	21/02/2024	Slavin Architects Pty Ltd	Consultancy Services	1,650.00
017358	21/02/2024	Run Energy Pty Limited	Gas Collection & Flare Maintenance	2,585.00
017359	21/02/2024	STATS Australia	Geotechnical Survey	5,280.00

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017360	21/02/2024	A1 Carpet Tile and Grout Cleaning	High Pressure Cleaning - AFAC External Areas	5,390.00
017361	21/02/2024	Aventedge Pty Ltd	Staff Training	4,617.80
017362	21/02/2024	Prestige Catering	Catering Various Events/Meetings	808.20
017363	21/02/2024	VentralP Australia Pty Ltd	Select Hosting BLSL	456.00
017364	21/02/2024	SAI Global Australia Pty Ltd	Australian Standard - AS3533.4.1	198.02
017365	21/02/2024	MDM Entertainment Pty Ltd	Library Resources	1,888.05
017366	21/02/2024	Ailtire Pty Ltd T/A Ailtire Architects	Architectural Services	3,190.00
017367	21/02/2024	Kalamunda Electrics	Electrical Services	3,300.00
017368	21/02/2024	Manda's Mini Indulges	Catering Various Events/Meetings	529.90
017369	21/02/2024	Total Green Recycling	eWaste Recycling Landfill Site	16,728.49
017370	21/02/2024	Robert Walters Pty Ltd	Hire of Temporary Staff	3,089.63
017371	21/02/2024	Chandler Macleod Group	Hire of Temporary Staff	1,443.08
017372	21/02/2024	IRIS ID Pty Ltd	SunSquirt Data Package - AFAC	82.50
017373	21/02/2024	IPEC Pty Ltd	Courier Services	323.60
017374	21/02/2024	The Pink Cafe (Kelmscott)	Catering Various Events/Meetings	410.00
017375	21/02/2024	MicroWay	Vyond Professional - Annual Renewal	4,046.71
017376	21/02/2024	MMM (WA) Pty Ltd	Roadbase - Landfill Site	3,553.68
017377	21/02/2024	GFG Temp Assist	Hire of Temporary Staff	34,184.04
017378	21/02/2024	Evolve WA	Staff Training	787.50
017379	21/02/2024	Dell Financial Services Pty Ltd	Computer Equipment Leases	400.62
017380	21/02/2024	Classic Hire	Hire of Equipment 23.01.24	453.20
017381	21/02/2024	Rebecca Hall	Expenses Reimbursement	121.50
017382	21/02/2024	NPB Security Australia Pty Ltd	Security Services - Australia Day 24	33,580.25
017383	21/02/2024	Metro Water Supply	Water Supply Landfill Site	330.00
017384	21/02/2024	Incline Vegetation Management	Firebreak Maintenance - Bettenay Park	1,952.50
017385	21/02/2024	Avocados Restaurant & Reception Centre	Workshop Hosting Costs	1,019.00
017386	21/02/2024	WA Treeworks Pty Ltd	Verge Clearance - Roleystone Theatre	1,155.00
017387	21/02/2024	Eco Logical Australia Pty Ltd	Consultancy Services	25,168.00
017388	21/02/2024	Cleanaway Pty Ltd	HHW Collections Landfill Site	4,259.53
017389	21/02/2024	WA Commercial Appliances	Electrical Services - AFAC	319.00
017390	21/02/2024	Flexi Staff Group Pty Ltd	Hire of Temporary Staff	8,806.43
017391	21/02/2024	Audrey Lazaroo	Expenses Reimbursement	75.70
017392	21/02/2024	Pipe Bands Western Australia	Entertainment - Highland Games 23	5,000.00
017393	21/02/2024	Food Preserving	Frugal Food Preserving Session	250.00
017394	21/02/2024	Piara Waters Cricket Club Inc	Community Grant - 2023-2024	1,000.00
017395	21/02/2024	Mike and Amanda Haigh	Refund Bond	300.00
017396	21/02/2024	Andrew James Bruning	Refund Bond	400.00
017397	21/02/2024	A S Buckingham	Refund Rates Credit Balance	582.12
017398	21/02/2024	Z B Taib	Refund Rates Credit Balance	661.23
017399	21/02/2024	B F O'Meagher	Refund Rates Credit Balance	504.37
017400	21/02/2024	L M Smyth	Refund Rates Credit Balance	133.32
017401	21/02/2024	Professionals Real Estate - Armadale	Refund Rates Credit Balance	504.90
017402	23/02/2024	Armadale Mower World	Sharpen/Service Hedge Trimmer	266.00
017403	23/02/2024	AIBS (WA Chapter)	Staff Training	209.00

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<i>Trans #</i>	<i>Date</i>	<i>Payee</i>	<i>Description</i>	<i>Amount</i>
017404	23/02/2024	Australian Services Union	Australian Services Union Payroll Deductions	675.00
017405	23/02/2024	DORMA Australia Pty Ltd	Service Roller Doors - Champion Centre	330.00
017406	23/02/2024	Beaver Tree Services Aust Pty Ltd	Mulching and Pruning Services - Various Locations	19,989.20
017407	23/02/2024	BP Australia Pty Ltd	Diesel Bulk Fuel Depot - 02.02.24	15,122.91
017408	23/02/2024	Child Support Agency	Child Support Deduction Payroll Deductions	3,753.11
017409	23/02/2024	City of Armadale-Social Club	Social Club (employee) Payroll Deductions	330.00
017410	23/02/2024	LGRCEU	LGRCEU Payroll Deductions	427.62
017411	23/02/2024	WA Library Supplies	Library Resources	2,824.00
017412	23/02/2024	Water Corporation	Water Usage Charges	9,150.69
017413	23/02/2024	Westbooks	Library Resources	206.22
017414	23/02/2024	Synergy Energy	Street Lighting Charges - 3 months	701,869.94
017415	23/02/2024	Green Skills Inc	Hire of Temporary Staff	3,378.34
017416	23/02/2024	Bunnings Building Supplies Pty Ltd	Hardware - Property Services	142.23
017417	23/02/2024	The Grey Company Incorporated	Entertainment	500.00
017418	23/02/2024	Westzone Enterprises Pty Ltd	Rent/Outgoings Armadale Library	60,202.30
017419	23/02/2024	John Hughes Group	Service/Parts - P1972	636.95
017420	23/02/2024	IW Projects Pty Ltd	Consultancy Services	12,177.55
017421	23/02/2024	Tourism Council WA Limited	Sustainable Tourism Forum	49.00
017422	23/02/2024	Book Easy Pty Ltd	Subscription Fee - Jan 2024	220.00
017423	23/02/2024	Elliotts Filtration	Iron Filter Module Repair - Lentara Park	13,986.50
017424	23/02/2024	Archival Survival	Stationery	329.29
017425	23/02/2024	Beacon Equipment	Parts - Plant & Machinery	299.00
017426	23/02/2024	Sonic HealthPlus	Preplacement Medicals	798.60
017427	23/02/2024	Redfish Technologies Pty Ltd	Service - Equipment - Committee Room AV	528.00
017428	23/02/2024	Neopost Australia Pty Ltd	Printing Equipment	610.50
017429	23/02/2024	The Information Management Group Pty Ltd	Digitisation of Hardcopy Records	2,338.41
017430	23/02/2024	Quick Super	Superannuation Contributions Payroll	262,140.64
017431	23/02/2024	Bollig Design Group Pty Ltd	Consultancy Services	1,611.50
017432	23/02/2024	Turf Care WA Pty Ltd	Fertiliser Application	3,036.00
017433	23/02/2024	Extreme Marquees Pty Ltd	Equipment Setup - Library Services	3,532.25
017434	23/02/2024	Labourforce Impex Personnel Pty Ltd	Hire of Temporary Staff	3,145.95
017435	23/02/2024	Visibility Ltd	Equipment - Events	660.00
017436	23/02/2024	Bug Busters Pty Ltd	Pest Control	253.00
017437	23/02/2024	LD&D Australia Pty Limited	Refreshments - Depot	78.25
017438	23/02/2024	Slavin Architects Pty Ltd	Consultancy Services	550.00
017439	23/02/2024	Electek	Electrical Services - AFAC	19,410.60
017440	23/02/2024	Rentokil Initial Pty Ltd	Nappy Services AFAC 20.02.24 - 19.03.24	81.73
017441	23/02/2024	STATS Australia	FWD Testing - Various Roads	4,400.00
017442	23/02/2024	JDS Building and Maintenance Services Pty Ltd	Retaining Wall/Ramp Stabilisation Admin Building	23,078.00
017443	23/02/2024	Prestige Catering	Catering Various Events/Meetings	2,076.60
017444	23/02/2024	Harrisdale Secondary School	Nutrition in School Funding - 2023-2024	300.00
017445	23/02/2024	ATO PAYG	Tax Deductions - Payroll	444,872.00
017446	23/02/2024	Australian Swim Schools Association Ltd	Membership Renewal 01.02.24 - 01.02.25	549.00
017447	23/02/2024	Bridgestone Australia Ltd	Tyres - Plant & Machinery	775.39

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Payments made between 01-Feb-2024 and 29-Feb-2024

Trans #	Date	Payee	Description	Amount
017448	23/02/2024	Swan Group WA Pty Ltd	Construction Works Roleystone Theatre	135,296.44
017449	23/02/2024	ATC Work Smart INC	Hire of Trainee	270.93
017450	23/02/2024	MMM (WA) Pty Ltd	Plant Hire - 01.02.24 - 14.02.24	14,880.80
017451	23/02/2024	Moray and Agnew	Legal Services	674.96
017452	23/02/2024	Evolve WA	Grant Application Writing Workshop	930.00
017453	23/02/2024	ChoiceOne Pty Ltd	Hire of Temporary Staff	3,582.87
017454	23/02/2024	Four Landscape Studio Pty Ltd	Consultancy Services	3,080.00
017455	23/02/2024	Examiner Newspapers (WA)	Advertising	847.00
017456	23/02/2024	Kidsafe Western Australia (Inc)	Child Restraint Checking Service	440.00
017457	23/02/2024	Ecoform Consulting T/A Bushfire Smart	Consultancy Services	1,540.00
017458	23/02/2024	JJCT Packaging Pty Ltd t/a Positive Salary Packaging	Novated Lease - Payroll	6,283.34
017459	23/02/2024	OccuMED Consulting	Consultancy Services	275.00
017460	23/02/2024	Lan Mai	Refund Rates Credit Balance	1,170.00
017461	23/02/2024	Sibina Suresh - Sree Narayana Mission Pe	Refund Bond	500.00
017462	23/02/2024	Carolyn Blackwell	Refund Membership Not Cancelled Prior	690.00
017463	23/02/2024	Keith Holloway	Refund Membership Cooling Off Period	30.00
000333	27/02/2024	City of Armadale	Petty Cash Recoup	894.05
017464	29/02/2024	Able Blind Repairs	Blinds - Creyk Park Pavilion	778.00
017465	29/02/2024	Alinta Gas	Gas Charges	688.00
017466	29/02/2024	ALS Library Services Pty Ltd	Library Resources	49.29
017467	29/02/2024	Armadale Mower World	Parts - Various Plant & Departments	150.00
017468	29/02/2024	Armadale Kelmscott Self Storage	Storage Rental Fee - 19.02.24	455.00
017469	29/02/2024	J Blackwood & Son Pty Ltd	Cleaning Chemicals	748.36
017470	29/02/2024	Australia Post	Commission for Rates Payments	835.86
017471	29/02/2024	DORMA Australia Pty Ltd	Repair Auto Door - Armadale Arena	1,636.71
017472	29/02/2024	Baileys Fertilisers	Gardening Products - Various Locations	9,845.00
017473	29/02/2024	Beaver Tree Services Aust Pty Ltd	Mulching and Pruning Services - Various Locations	46,718.10
017474	29/02/2024	BOC Gases Australia Limited	Dry Ice February 2024 - 12.02.24	49.50
017475	29/02/2024	Tanks for Hire	Equipment Hire - Australia Day 24	1,848.00
017476	29/02/2024	Browns Sweeping	Street Sweeping - Various Locations	12,698.84
017477	29/02/2024	Burgess Rawson (WA) Pty Ltd	Water Usage Charges	6.12
017478	29/02/2024	Carroll & Richardson-Flagworld	Equipment - Australia Day 24	1,727.00
017479	29/02/2024	Challenge Chemicals Australia	Cleaning Materials - Various Buildings	2,310.09
017480	29/02/2024	Challis Liquor Store	Refreshments	341.94
017481	29/02/2024	Children's Book Council of Australia	Membership Renewal	75.00
017482	29/02/2024	CJD Equipment Pty Ltd	Parts - Plant & Machinery	962.50
017483	29/02/2024	Cleanaway	Hire of Skip Bins - AFAC	713.90
017484	29/02/2024	Coates Hire	Hire of Equipment - Australia Day 2024	11,224.14
017485	29/02/2024	Cornerstone Legal Pty Ltd	Legal Services	4,620.00
017486	29/02/2024	WINC Australia Pty Ltd	Cleaning Materials	4,596.97
017487	29/02/2024	Dept of Transport	Motor Vehicle Searches - December 2023	96.80
017488	29/02/2024	Ejan Communications	Purchase Portable Radios - Landfill Site	5,874.00
017489	29/02/2024	Hays Personnel Services (Aust) Pty Ltd	Hire of Temporary Staff	11,124.29
017490	29/02/2024	Heatley Sales Pty Ltd	Protective Clothing	1,816.29

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Trans #	Date	Payee	Description	Amount
017491	29/02/2024	K Mart-Armadale	Stationery - Corporate Library	46.00
017492	29/02/2024	LD Total	Mowing Services - Various Locations	23,527.80
017493	29/02/2024	Lori's Fuel Station	Fuel - Various Plant	13,739.58
017494	29/02/2024	Ixom Operations Pty Ltd	Chlorine Gas AFAC	5,686.91
017495	29/02/2024	Downer EDI Works Limited	Traffic Management - Various Locations	126,886.19
017496	29/02/2024	Planning Institute of Aust (WA Division)	Staff Training	460.90
017497	29/02/2024	Pure Air Filters	Clean Filters - Various Plant	295.90
017498	29/02/2024	Veolia Recycling and Recovery Pty Ltd	Facility Bins Empties Various Locations	8,264.26
017499	29/02/2024	Sunny Industrial Brushware Pty Ltd	Parts - Plant & Machinery	1,405.80
017500	29/02/2024	Target Towing Service	Towing Charges	165.00
017501	29/02/2024	Triple A Cleaning Co	Cleaning Services - Various Locations	3,114.10
017502	29/02/2024	WALGA	Staff Training	242.00
017503	29/02/2024	Water Corporation	Water Usage Charges	8,836.01
017504	29/02/2024	Synergy Energy	Electricity Charges	77,910.25
017505	29/02/2024	Work Clobber	Protective Clothing	186.30
017506	29/02/2024	Wurth Australia Pty Ltd	Parts - Depot Workshop	3,677.72
017507	29/02/2024	WA Reticulation Supplies	Parts - Workshop Small Plant	105.60
017508	29/02/2024	Gecko Contracting Turf & Landscaping	Garden Maintenance & Verges Maintenance	202,261.91
017509	29/02/2024	Office Line	Office and Furniture Equipment	6,036.80
017510	29/02/2024	Bunnings Building Supplies Pty Ltd	Hardware Consumables	4,613.19
017511	29/02/2024	St John Ambulance WA Ltd	Staff Training	897.00
017512	29/02/2024	E & MJ Roshier Pty Ltd	Parts - Plant & Machinery	1,400.63
017513	29/02/2024	Public Transport Authority of WA	Bus Shelter #13312 (Brookton Highway)	21,479.52
017514	29/02/2024	StrataGreen	Gardening Products	2,349.81
017515	29/02/2024	Armadale City Concert Band	Parking Attendants - Aust Day 2024	48.75
017516	29/02/2024	Serpentine Spring Water	Refreshments Landfill Site	724.00
017517	29/02/2024	IW Projects Pty Ltd	Consultancy Services	3,825.80
017518	29/02/2024	RSEA Pty Ltd	Protective Clothing	2,578.13
017519	29/02/2024	Environmental Industries	Verge Spraying - Various Locations	11,415.51
017520	29/02/2024	Oven Sparkle Pty Ltd	Cleaning Services - Various Locations	374.00
017521	29/02/2024	Truck Centre (WA) Pty Ltd	Parts - Plant & Machinery	7,881.88
017522	29/02/2024	Wren Oil	Admin & Compliance Fee	16.50
017523	29/02/2024	BSA Advanced Property Solutions (WA) Pty Ltd	HVAC Servicing AFAC	6,363.78
017524	29/02/2024	Ricoh Australia Pty Ltd	Photocopier Usage - January 2024	5,108.44
017525	29/02/2024	Elliotts Filtration	Service and Repairs - Various Locations	1,733.60
017526	29/02/2024	All West Plant Hire	Hire of Fuel Trailer Landfill Site	1,752.16
017527	29/02/2024	Natural Area Management & Services	Drain Cleaning - Balannup Drain	10,401.60
017528	29/02/2024	Swan Towing Service	Towing Charges	660.00
017529	29/02/2024	Award Contracting	Champion Drive Middle Median Island Works	825.00
017530	29/02/2024	Commercial Aquatics Australia	Service and Maintenance - AFAC	3,954.96
017531	29/02/2024	Beacon Equipment	Parts - Parks and Gardens	887.30
017532	29/02/2024	Rent A Fence Pty Ltd	Hire of Fencing Guerin Park	1,015.83
017533	29/02/2024	Forrest Road Fresh	Catering - Champion Centre - Programs	297.63
017534	29/02/2024	Specialty Timber Flooring WA	Floor Sanding - John Dunn Pavilion	1,595.00

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<i>Trans #</i>	<i>Date</i>	<i>Payee</i>	<i>Description</i>	<i>Amount</i>
017535	29/02/2024	Jones Lang Lasalle (WA) Pty Ltd	Monthly Outgoings Orchard House	15,826.55
017536	29/02/2024	Sonic HealthPlus	Preplacement Medicals	1,969.00
017537	29/02/2024	Greenfield Gardening	Landscape Maintenance Landfill Site	5,881.02
017538	29/02/2024	Centrecare Corporate	EAP Sessions	704.00
017539	29/02/2024	Vanguard Press	Brochure Display/Transport/Storage	543.98
017540	29/02/2024	Complete Office Supplies	Stationery & White Boards	10,743.49
017541	29/02/2024	Neopost Australia Pty Ltd	Printing Equipment	581.40
017542	29/02/2024	Horizon West Landscape & Irrigation	Irrigation Maintenance-Variou Reserves	121,284.98
017543	29/02/2024	Carlisle Events Hire Pty Ltd	Equipment Hire - School Carnival 24	6,386.60
017544	29/02/2024	Western Tree Recyclers	Greenwaste Processing Roleystone Site	16,280.14
017545	29/02/2024	Dowsing Concrete	Construction of Concrete Crossovers	33,398.99
017546	29/02/2024	Heritage FM Incorporated	Outside Broadcast - Australia Day 2024	1,155.00
017547	29/02/2024	Create It	Maintenance/Management Time Lapse Camera	1,688.50
017548	29/02/2024	EOS Electrical	Electrical Services	5,330.57
017549	29/02/2024	LFA First Response	First Aid Supplies - AFAC	608.86
017550	29/02/2024	Totally Workwear	PPE Equipment	6,261.59
017551	29/02/2024	Bollig Design Group Pty Ltd	Consultancy Services	1,100.00
017552	29/02/2024	ReNew Property Maintenance	Whipping/Mowing - Various Locations	5,280.00
017553	29/02/2024	Access Technologies WA Pty Ltd	Repairs - Depot Gate	217.25
017554	29/02/2024	E Fire & Safety	Equipment Testing & Evac System Parts & Repairs	11,968.00
017555	29/02/2024	Black Rubber Pty Ltd	Tyres - Various Heavy Plant	11,734.45
017556	29/02/2024	Turf Care WA Pty Ltd	Turf & Soil Assessment	660.00
017557	29/02/2024	AOG Design	Website Design - AAF 2024	935.00
017558	29/02/2024	Downings Electrical Service	Repairs - Letterkenny Park	165.00
017559	29/02/2024	Talis Consultants	Consultancy Services	10,520.13
017560	29/02/2024	Kennards Hire Pty Ltd	Equipment Hire - Australia Day 24	16,836.70
017561	29/02/2024	Great Lakes Community Resources Inc	Mattress Base Collections Kerbside	28,288.70
017562	29/02/2024	Pivotal Satellite Pty Ltd	Telephone Charges	99.00
017563	29/02/2024	Instant Products Hire	Hire of Equipment Landfill Site - Jan 24	2,477.09
017564	29/02/2024	Hi Tech Security WA Pty Ltd	Repair Alarm System & Security Services	5,190.59
017565	29/02/2024	Down To Earth Training & Assessing	Staff Training	1,850.00
017566	29/02/2024	Programmed Skilled Workforce	Hire of Temporary Staff	5,901.18
017567	29/02/2024	Urbaqua Ltd	Forrestdale Monitoring Program	10,750.30
017568	29/02/2024	Jaybro Civil & Safety Products	Hydration and Summer Safety Items- Landfill	1,078.21
017569	29/02/2024	JB Hi-Fi-Commercial	Computer Equipment Minor	113.09
017570	29/02/2024	Kompan Playscaped Pty Ltd	Playground Parts - Frye Park	1,838.76
017571	29/02/2024	BJ Ball	Printing Equipment & Print Room Stock	4,992.49
017572	29/02/2024	Battery World Armadale	Parts - Plant & Machinery	1,559.00
017573	29/02/2024	On Tap Plumbing & Gas Pty Ltd	Plumbing Services - Various Locations	57,367.51
017574	29/02/2024	Rockwater Pty Ltd	Consultancy Services	2,788.75
017575	29/02/2024	Bug Busters Pty Ltd	Pest Control - AFAC	9,015.88
017576	29/02/2024	Artistralia	Licensing Fees - Events	2,805.00
017577	29/02/2024	LD&D Australia Pty Limited	Refreshments - Admin	383.95
017578	29/02/2024	NewGround Water Services	Fertiliser Spraying - Various Areas	14,683.13

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<i>Trans #</i>	<i>Date</i>	<i>Payee</i>	<i>Description</i>	<i>Amount</i>
017579	29/02/2024	Sea Containers WA Pty Ltd	Hire Sea Container - Museum	223.30
017580	29/02/2024	Spectur Limited	Security Services - Depot	6,058.80
017581	29/02/2024	Run Energy Pty Limited	Relocation of Flare Stack - Landfill	121,732.81
017582	29/02/2024	Belvista Properties	Rent/Outgoings Kelmscott Library	24,014.56
017583	29/02/2024	Agent Sales & Services Pty Ltd	Pool Chemicals Various	16,196.40
017584	29/02/2024	Odour Control Systems International Limited	Alternative Daily Cover - Landfill	17,054.40
017585	29/02/2024	Nightlife Music Pty Ltd	Nightlife Music Licence AFAC	407.00
017586	29/02/2024	Geared Construction Pty Ltd	Construction Works Piara Waters Library	738,024.50
017587	29/02/2024	MyMedia Intelligence Pty Ltd	Media Monitoring - Q/E 30.09.23	1,432.64
017588	29/02/2024	Precision Cabinet Makers	Repairs - AFAC	385.00
017589	29/02/2024	Intelife Group Limited	Clean BBQ's Various Locations	1,515.80
017590	29/02/2024	TPG Network Pty Ltd	Ethernet Service Depot - January 2024	8,983.84
017591	29/02/2024	GPC Asia Pacific Pty Ltd T/A Covs	Parts - Depot Workshop	2,005.59
017592	29/02/2024	Prestige Catering	Catering Various Events/Meetings	2,994.50
017593	29/02/2024	The Trustee For PSCP Investment Trust	Book Binding	385.00
017594	29/02/2024	Instant Windscreens	Parts - Various Plant	2,344.50
017595	29/02/2024	Action Glass & Aluminium	Repair Broken Window	841.72
017596	29/02/2024	Qtm Pty Ltd	Hire of Traffic Controllers - Various Locations	23,784.57
017597	29/02/2024	Rosmech Sales & Service Pty Ltd	Parts - Various Plant	1,758.10
017598	29/02/2024	Southern Bins Pty Ltd	Hire of Skip Bins - P/C 10.01.24	5,765.00
017599	29/02/2024	Southern Cross Protection Pty Ltd	Security Alarm Responses and Security Services	21,782.29
017600	29/02/2024	Corsign WA Pty Ltd	Street Signs and Safety Equipment	4,744.33
017601	29/02/2024	Tocojepa Pty Ltd T/a T-Quip	Parts - Plant & Machinery	1,677.30
017602	29/02/2024	MDM Entertainment Pty Ltd	Library Resources	1,871.68
017603	29/02/2024	Perth Hydraulic Centre	Parts - Plant & Machinery	643.50
017604	29/02/2024	BrightMark Group Pty Ltd	Clean Carpets - Various Locations	38,048.95
017605	29/02/2024	Manda's Mini Indulges	Catering Various Events/Meetings	164.10
017606	29/02/2024	Mega Vision Australia Pty Ltd	Stage Production - Australia Day 24	49,879.46
017607	29/02/2024	Nationwide Australia Roofing Holdings Pty Ltd	Gutter/Downpipe Repairs	2,043.80
017608	29/02/2024	Event Personnel Australia ATF EPA Trust	Event - Australia Day 2024	5,944.95
017609	29/02/2024	Penske Australia	Waste Trucks x 3 (Replacement Heavy Plant Items)	1,590,894.60
017610	29/02/2024	Hunt Architects Pty Ltd	Superintendent Services	10,972.50
017611	29/02/2024	HWL Ebsworth Lawyers	Legal Services	297.00
017612	29/02/2024	Swan Group WA Pty Ltd	Construction Works Roleystone Theatre	144,994.12
017613	29/02/2024	Pirtek Canning Vale	Parts - Plant & Machinery	3,484.03
017614	29/02/2024	Vault Protective Security Services	Security Services - AFAC	2,536.37
017615	29/02/2024	Billabong Mobile Accommodation PI	Equipment Hire - Events	478.39
017616	29/02/2024	Equigroup	Office Equipment Leases	31,542.02
017617	29/02/2024	Robert Walters Pty Ltd	Hire of Temporary Staff	5,561.33
017618	29/02/2024	K A Mathews	Expenses Reimbursement	10.00
017619	29/02/2024	Chandler Macleod Group	Hire of Temporary Staff	1,833.91
017620	29/02/2024	MLA Holdings Pty Ltd	Parts - Various Plant	751.20
017621	29/02/2024	Moray and Agnew	Legal Services	2,024.88
017622	29/02/2024	Aspect Studios Pty Ltd	Advocacy Services	17,160.00

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017623	29/02/2024	KPMG Australia	Audit Services - Minor Special Audits EOY June 23	35,740.93
017624	29/02/2024	Miracle Recreation Equipment	Repairs/Maintenance Recreation Equipment	488.40
017625	29/02/2024	A Class Auto Electrical and Air Conditioning	Parts & Repairs - Various Plant	14,187.25
017626	29/02/2024	CocoDonnas Cookies	Catering	475.00
017627	29/02/2024	Subway Armadale Central	Catering Various Events/Meetings	259.00
017628	29/02/2024	Donald Cant Watts Corke	Superintendent Services	4,340.60
017629	29/02/2024	Annie Knoth	Culturewise Mindful Workshop	1,180.00
017630	29/02/2024	Eurotech Group Pty Ltd	Euroflute Bollard Cover	295.68
017631	29/02/2024	Online Clearance Warehouse Pty Ltd	Souvenirs - Armadale Visitors Centre	352.15
017632	29/02/2024	RMIT Online Pty Ltd	Staff Training	1,600.00
017633	29/02/2024	Examiner Newspapers (WA)	Advertising	550.00
017634	29/02/2024	SAFE Integrated Systems Pty Ltd	Repair UAT Distress Sim Cards - AFAC	660.00
017635	29/02/2024	Simply Perthfect	EPH Holiday Planner	495.00
017636	29/02/2024	Mapuccino	Avenza Pro Maps Subscription	1,106.88
017637	29/02/2024	Levanta Pty Ltd	Service and Safety Inspections	1,331.00
017638	29/02/2024	Authentic Security Pty Ltd	Banking Collections Admin - January 2024	1,432.20
017639	29/02/2024	ASPIRE Change Management PL	Change Management Services	7,906.25
017640	29/02/2024	Just Because Cookies and Cakes	Refund Hall/Key/Reserve Bond	500.00
017641	29/02/2024	City of Subiaco	Long Service Liability Payment - Staff	23,663.79
017642	29/02/2024	Western Environmental Pty Ltd	Gas Monitoring - Landfill Site	6,875.00
017643	29/02/2024	DCL Formwork Pty Ltd	Neerigen Brook Culvert Replacement	825,999.22
017644	29/02/2024	Talent International Pty Ltd	Hire of Temporary Staff	31,633.48
017645	29/02/2024	Civil Engineering Assignments	Design Drawings - Carradine Road	677.50
017646	29/02/2024	Omnicom Media Group Australia Pty Ltd	Advertising	16,910.07
017647	29/02/2024	Elite Pool Covers Holdings Pty Ltd	Service Pool Equipment AFAC	1,848.00
017648	29/02/2024	Total Eden trading as Nutrien Water	General Stock - Various Reserves	29,846.08
017649	29/02/2024	Way Funky Company Pty Ltd	Retail Items - AFAC Kiosk	506.62
017650	29/02/2024	WA Commercial Appliances	Service Cafe Equipment - AFAC	590.70
017651	29/02/2024	International Quadratics Pty Ltd	Equipment - AFAC	1,133.00
017652	29/02/2024	Lift Design	Lift Installation - Stage I	4,321.35
017653	29/02/2024	Australian HVAC Services	Air Conditioner Service and Repairs	4,799.56
017654	29/02/2024	GRA Partners Pty Ltd	Advocacy Services	8,250.00
017655	29/02/2024	Flexi Staff Group Pty Ltd	Hire of Temporary Staff	9,712.45
017656	29/02/2024	Carolyn Ryder	Expenses Reimbursement	42.00
017657	29/02/2024	Elan Energy Matrix Pty Ltd	Removal of Tyres - Landfill - 25.01.24	3,099.59
017658	29/02/2024	Jetwave (WA) Pty Ltd	Parts - Plant & Machinery	267.30
017659	29/02/2024	ECO Environmental Holdings Pty Ltd	Biodegradable Bailer - Health Services	437.80
017660	29/02/2024	Bus Hire Comparison Pty Ltd	Hire of Coach - Business Bus Tour	440.00
017661	29/02/2024	Buffie Creative	Retail Items - Champion Centre	3,900.00
017662	29/02/2024	Alexandra Beales	Expenses Reimbursement	17.48
017663	29/02/2024	C W Westmacott	Rates Refund Credit Balance	382.94
017664	29/02/2024	Judith A Bennell	Rates Refund Credit Balance	175.30
017665	29/02/2024	Jenny Sophian	Refund Swim School Overpayment	32.00
017666	29/02/2024	Dogs Refuge Home WA Inc	Highland Kilt Run Donation	1,000.00

Accounts Paid and Submitted to Corporate Services Committee on 16 April 2024

Payments made between 01-Feb-2024 and 29-Feb-2024

<i>Trans #</i>	<i>Date</i>	<i>Payee</i>	<i>Description</i>	<i>Amount</i>
A 04/02/2024	4/02/2024	Payroll	Net Pay	1,358,818.85
A 18/02/2024	18/02/2024	Payroll	Net Pay	1,356,909.51
			Total	13,911,464.85

Credit Card Transaction Report 25/01/2024 to 26/02/2024									
									
Transaction No.	Tran Type	Tran Reference	Invoice Date	Amount (\$)	GST	Transaction Description	GL/PC Code	Supporting Paperwork Provided	
Credit card Chief Executive Officer				\$515.10					
4828	Invoice/Fee	DEPT OF JUSTICE-CTG PA PERTH AUS	15/02/2024	\$171.70	\$15.61	Online Court Prosecutions	2430-410066-61160-1001	All Supporting Documents Attached	
4828	Invoice/Fee	DEPT OF JUSTICE-CTG PA PERTH AUS	15/02/2024	\$171.70	\$15.61	Online Court Prosecutions	2430-410066-61160-1001	All Supporting Documents Attached	
4828	Invoice/Fee	DEPT OF JUSTICE-CTG PA PERTH AUS	15/02/2024	\$171.70	\$15.61	Online Court Prosecutions	2430-410066-61160-1001	All Supporting Documents Attached	
Credit Card - Financial Accountant Financial Services- CBA Card				\$3,923.37					
4851	Invoice	APPLE.COM/BILL SYDNEY AUS	27/01/2024	\$13.99	\$1.27	Apple Cricut Design Space (Armadale Library)	2300-410072-61170-1001	All Supporting Documents Attached	
4851	Invoice	STK*Shutterstock 8666633954 NY	27/01/2024	\$29.00	-	Stock photo subscription	1100-410065-60050-1072	All Supporting Documents Attached	
4851	Invoice	FACEBK *LBVA6Y38W2 fb.me/ads IRL	31/01/2024	\$204.24	-	Facebook and Instagram advertising/AFAC 30 for \$30 - Traffic Campaign	2501-410072-61190-1001	All Supporting Documents Attached	
4851	Invoice	FACEBK *LBVA6Y38W2 fb.me/ads IRL	31/01/2024	\$349.57	-	Facebook and Instagram advertising/Children's Storytime, Toy, Game and Book Swap - Engag	5230-410161-61070-1001	All Supporting Documents Attached	
4851	Invoice	FACEBK *LBVA6Y38W2 fb.me/ads IRL	31/01/2024	\$696.19	-	Facebook and Instagram advertising/Remaining balance - City and art promotions	1100-410065-61190-1035	All Supporting Documents Attached	
4851	Invoice	FONTBASE DOVER DE 3.00US DOLLAR	6/02/2024	\$4.64	-	Font Subscription	1100-410065-60050-1072	All Supporting Documents Attached	
4851	Invoice	INTNL TRANSACTION FEE USA	6/02/2024	\$0.12	-	International Charged	3100-410065-66010-1001	All Supporting Documents Attached	
4851	Invoice	AMZNPRIMEAU MEMBERSHIP SYDNEY SOUTH NSW	13/02/2024	\$9.99	\$0.91	ICT - Monthly Member Subscription		All Supporting Documents Attached	
4851	Invoice	FACEBK *WLKGHZF8W2 fb.me/ads IRL	14/02/2024	\$60.79	-	Facebook and Instagram advertising/Children's Storytime, Toy, Game and Book Swap - Engag	5230-410161-61070-1001	All Supporting Documents Attached	
4851	Invoice	FACEBK *WLKGHZF8W2 fb.me/ads IRL	14/02/2024	\$147.73	-	Facebook and Instagram advertising/AFAC 30 for \$30 - Traffic Campaign	2501-410072-61190-1001	All Supporting Documents Attached	
4851	Invoice	FACEBK *WLKGHZF8W2 fb.me/ads IRL	14/02/2024	\$1,041.48	-	Facebook and Instagram advertising/Remaining balance - City and art promotions	1100-410065-61190-1035	All Supporting Documents Attached	
4851	Invoice	SNAP INC SNAP SNAP ADS Sydney AUS	15/02/2024	\$5.73	\$0.52	Youth Advisory Council 2024 - Campaign	1100-410065-61190-1035	All Supporting Documents Attached	
4851	Invoice	SNAP INC SNAP SNAP ADS Sydney AUS	16/02/2024	\$10.44	\$0.95	Youth Advisory Council 2024 - Campaign	1100-410065-61190-1035	All Supporting Documents Attached	
4851	Invoice	SNAP INC SNAP SNAP ADS Sydney AUS	17/02/2024	\$11.44	\$1.04	Youth Advisory Council 2024 - Campaign	1100-410065-61190-1035	All Supporting Documents Attached	
4851	Invoice	SNAP INC SNAP SNAP ADS Sydney AUS	18/02/2024	\$12.79	\$1.16	Youth Advisory Council 2024 - Campaign	1100-410065-61190-1035	All Supporting Documents Attached	
4851	Invoice	SNAP INC SNAP SNAP ADS Sydney AUS	19/02/2024	\$12.44	\$1.13	Youth Advisory Council 2024 - Campaign	1100-410065-61190-1035	All Supporting Documents Attached	
4851	Invoice	SNAP INC SNAP SNAP ADS Sydney AUS	20/02/2024	\$10.12	\$0.92	Youth Advisory Council 2024 - Campaign	1100-410065-61190-1035	All Supporting Documents Attached	
4851	Invoice	SNAP INC SNAP SNAP ADS Sydney AUS	21/02/2024	\$10.15	\$0.92	Youth Advisory Council 2024 - Campaign	1100-410065-61190-1035	All Supporting Documents Attached	
4851	Invoice	SNAP INC SNAP SNAP ADS Sydney AUS	22/02/2024	\$9.78	\$0.89	Youth Advisory Council 2024 - Campaign	1100-410065-61190-1035	All Supporting Documents Attached	
4851	Invoice	SNAP INC SNAP SNAP ADS Sydney AUS	23/02/2024	\$10.02	\$0.91	Youth Advisory Council 2024 - Campaign	1100-410065-61190-1035	All Supporting Documents Attached	
4851	Invoice	SNAP INC SNAP SNAP ADS Sydney AUS	24/02/2024	\$10.80	\$0.98	Youth Advisory Council 2024 - Campaign	1100-410065-61190-1035	All Supporting Documents Attached	
4851	Invoice	FACEBK *VJ8UDZT7W2 fb.me/ads IRL	25/02/2024	\$452.69	-	Facebook and Instagram advertising /AFAC 30 for \$30 - Traffic Campaign	2501-410072-61190-1001	All Supporting Documents Attached	
4851	Invoice	FACEBK *VJ8UDZT7W2 fb.me/ads IRL	25/02/2024	\$797.31	-	Facebook and Instagram advertising/Remaining balance - City and art promotions	1100-410065-61190-1035	All Supporting Documents Attached	
4851	Invoice	SNAP INC SNAP SNAP ADS Sydney AUS	25/02/2024	\$11.92	\$1.08	Youth Advisory Council 2024 - Campaign	1100-410065-61190-1035	All Supporting Documents Attached	
Credit Card - Accounts Payable Officer Financial Services-CBA Card				\$4,768.36					
4836	Invoice	Insight Software	25/01/2024	\$127.11	\$0.00	Keyboard Express Licences	4200-410068-61200-4013	All Supporting Documents Attached	
4836	Fees	International Transaction Fees	25/01/2024	\$3.18	\$0.00	International Transaction Fees	4200-410068-61200-4013	All Supporting Documents Attached	
4836	Invoice	DMIRS	30/01/2024	\$258.00	\$0.00	Dangerous Goods Licence Fee (AFAC)	2506-410072-61290-2048	All Supporting Documents Attached	
4836	Invoice	Department of Transport	30/01/2024	\$435.85	\$39.62	Motor Vehicle Rego AKI6619	5002565-Pur-00359	All Supporting Documents Attached	
4836	Invoice	Department of Transport	30/01/2024	\$10.30	\$0.00	Motor Vehicle Rego AKI6619	5002565-Pur-00359	All Supporting Documents Attached	
4836	Invoice	Department of Transport	30/01/2024	-\$19.35	\$0.00	Motor Vehicle Rego AKI6619	5002565-Pur-00359	All Supporting Documents Attached	
4836	Invoice	Booktopia Pty Ltd	1/02/2024	\$302.30	\$27.48	Corporate Library Book Purchases	2310-410072-61200-2017	All Supporting Documents Attached	
4836	Invoice	Safety Culture	1/02/2024	\$3,168.00	\$288.00	Subscription Renewal	4200-410068-61200-4013	All Supporting Documents Attached	
4836	Invoice	Amazon	2/02/2024	\$18.98	\$1.73	Magnetic Heart Bookmarks	2310-410072-61200-2017	All Supporting Documents Attached	
4836	Payment	PAYMENT RECEIVED, THANK YOU	6/02/2024	-\$4,284.50		Credit card Top up	2420-410013-61341-1001	All Supporting Documents Attached	
4836	Payment	PAYMENT RECEIVED, THANK YOU	6/02/2024	-\$715.50		Credit card Top up	10-9000-9000-99989	All Supporting Documents Attached	
4836	Invoice	SendGrid	6/02/2024	\$139.09	\$0.00	Monthly SendGrid Fee	2501-410072-61190-1001	All Supporting Documents Attached	
4836	Fees	International Transaction Fees	6/02/2024	\$3.48	\$0.00	International Transaction Fees	2501-410072-61190-1001	All Supporting Documents Attached	
4836	Invoice	Starlink Australia Pty Ltd	7/02/2024	\$3,895.00	\$354.09	NBN - R/VBFBS	2420-410013-61341-1001	All Supporting Documents Attached	
4836	Invoice	SurveyMonkey	15/02/2024	\$1,254.55	\$0.00	Survey Monkey Subscription	3300-410065-61170-1001	All Supporting Documents Attached	
4836	Invoice	Podbean.com	15/02/2024	\$167.68	\$0.00	Podcast Subscription - AYAC	2010-410060-61260-1001	All Supporting Documents Attached	
4836	Fees	International Transaction Fees	15/02/2024	\$4.19	\$0.00	International Transaction Fees	2010-410060-61260-1001	All Supporting Documents Attached	
Manager Communications and Marketing				\$169.00					
4908	Invoice	SHUTTERSTOCK IRELAND L Dublin 2 IRL	14/02/2024	\$169.00	\$0.00	Monthly payment for photo purchases	1100-410065-61080-1001	All Supporting Documents Attached	
Credit Card Coordinator Community Emergency Services- CBA									
4802		No Transaction				No Transaction			
Grand Total				\$9,375.83					

CITY OF ARMADALE
MONTHLY FINANCIAL REPORT
(Containing the required statement of financial activity and statement of financial position)
For the period ended 29 February 2024

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 29 FEBRUARY 2024

	Supplementary Information	Amended Budget Estimates	YTD Budget Estimates	YTD Actual	Variance*	Variance*	Var.
		(a)	(b)	(c)	\$ (c) - (b)	% ((c) - (b))/(b)	
		\$	\$	\$	\$	%	
OPERATING ACTIVITIES							
Revenue from operating activities							
General rates	9	82,518,271	82,151,607	82,612,719	461,112	0.56%	▲
Rates excluding general rates	9	579,545	579,545	584,357	4,812	0.83%	
Grants, subsidies and contributions	13	3,521,319	1,958,568	1,918,501	(40,067)	(2.05%)	
Fees and charges		32,252,900	28,101,992	28,163,409	61,417	0.22%	
Interest revenue		6,437,100	4,291,400	5,416,682	1,125,282	26.22%	▲
Other revenue		258,918	258,918	231,488	(27,430)	(10.59%)	
Profit on asset disposals		192,920	0	0	0	0.00%	
		125,760,973	117,342,030	118,927,156	1,585,126	1.35%	
Expenditure from operating activities							
Employee costs		(49,604,500)	(33,069,880)	(33,094,545)	(24,665)	(0.07%)	
Materials and contracts		(50,547,782)	(32,369,694)	(25,628,780)	6,740,914	20.82%	▼
Utility charges		(4,470,700)	(2,980,456)	(2,603,428)	377,028	12.65%	▼
Depreciation		(27,698,000)	(18,465,336)	(22,372,185)	(3,906,849)	(21.16%)	▲
Finance costs		(1,246,280)	(830,848)	(845,355)	(14,507)	(1.75%)	
Insurance		(1,258,500)	(1,258,500)	(1,316,075)	(57,575)	(4.57%)	
Other expenditure		(4,855,346)	(3,236,984)	(4,587,764)	(1,350,780)	(41.73%)	▲
Loss on asset disposals		(994,210)	0	0	0	0.00%	
		(140,675,318)	(92,211,698)	(90,448,132)	1,763,566	1.91%	
Non-cash amounts excluded from operating activities	Note 2(b)	28,499,290	18,465,336	22,329,845	3,864,509	20.93%	▲
Amount attributable to operating activities		13,584,945	43,595,668	50,808,869	7,213,201	16.55%	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions	14	15,489,391	9,302,204	5,572,441	(3,729,763)	(40.10%)	▼
Proceeds from disposal of assets		1,548,300	0	0	0	0.00%	
Developer Contribution Plans - Cash		2,168,080	73,308	0	(73,308)	(100.00%)	
Developer Contribution Plans - Gifted Assets		30,000,000	0	0	0	0.00%	
		49,205,771	9,375,512	5,572,441	(3,803,071)	(40.56%)	
Outflows from investing activities							
Payments for property, plant and equipment	6	(27,673,100)	(18,448,733)	(12,440,077)	6,008,656	32.57%	▼
Payments for construction of infrastructure	6	(30,447,246)	(20,298,164)	(7,601,415)	12,696,749	62.55%	▼
Infrastructure - Gifted Assets		(30,000,000)	0	0	0	0.00%	
		(88,120,346)	(38,746,897)	(20,041,492)	18,705,405	48.28%	
Non-cash amounts excluded from investing activities	Note 2(c)	6,417,400	4,292,260	5,398,576	1,106,316	25.77%	▲
Amount attributable to investing activities		(32,497,175)	(25,079,125)	(9,070,475)	16,008,650	63.83%	
FINANCING ACTIVITIES							
Inflows from financing activities							
Unspent borrowings - prior year		2,939,000	1,027,596	1,027,596	0	0.00%	
Proceeds from new debentures	10	7,578,000	0	0	0	0.00%	
Transfer from reserves	5	26,119,865	8,873,006	8,873,006	0	0.00%	
		36,636,865	9,900,601	9,900,601	0	0.00%	
Outflows from financing activities							
Repayment of borrowings	10	(4,123,090)	(2,044,588)	(2,044,588)	0	0.00%	
Payments for principal portion of lease liabilities	11	(1,427,500)	(843,722)	(843,722)	0	0.00%	
Transfer to reserves	5	(25,291,045)	(9,596,625)	(9,596,625)	0	0.00%	
		(30,841,635)	(12,484,935)	(12,484,935)	0	0.00%	
Amount attributable to financing activities		5,795,230	(2,584,334)	(2,584,334)	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	43,595,668	50,808,869	7,213,201	16.55%	▲
Amount attributable to investing activities		(32,497,175)	(25,079,125)	(9,070,475)	16,008,650	63.83%	▼
Amount attributable to financing activities		5,795,230	(2,584,334)	(2,584,334)	0	0.00%	
Surplus or deficit after imposition of general rates		18,156	29,067,365	52,289,216	23,221,851	79.89%	

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. The amendments for the annual budget review approved in March for the end of February will be in the March Financials

* 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 29 FEBRUARY 2024**

	Supplementary Information	30 June 2023 \$	29 February 2024 \$
CURRENT ASSETS			
Cash and cash equivalents	4	15,322,292	9,788,341
Trade and other receivables		11,866,009	27,077,571
Other financial assets		142,779,730	162,339,041
Inventories	8	163,449	250,816
Other assets	8	3,739,236	3,492,195
TOTAL CURRENT ASSETS		173,870,716	202,947,964
NON-CURRENT ASSETS			
Trade and other receivables		886,191	809,622
Property, plant and equipment		276,338,443	284,921,805
Infrastructure		1,229,921,928	1,222,333,319
Landfill Cell		793,291	1,146,562
Other financial assets		246,036	246,036
Right-of-use assets		3,493,110	2,651,052
Intangible assets		22,441,615	21,982,182
TOTAL NON-CURRENT ASSETS		1,534,120,614	1,534,090,578
TOTAL ASSETS		1,707,991,330	1,737,038,542
CURRENT LIABILITIES			
Trade and other payables		24,228,416	16,074,298
Other liabilities	12	6,768,553	11,450,994
Lease liabilities	11	1,706,311	864,254
Borrowings	10	4,123,064	2,078,476
Employee related provisions	12	7,660,799	7,941,695
Other provisions		10,837,171	10,837,171
TOTAL CURRENT LIABILITIES		55,324,314	49,246,888
NON-CURRENT LIABILITIES			
Other liabilities		29,735,864	30,596,082
Lease liabilities	11	1,786,799	1,786,799
Borrowings	10	33,445,895	33,445,893
Employee related provisions		379,295	267,819
Other provisions		13,606,527	13,606,527
TOTAL NON-CURRENT LIABILITIES		78,954,380	79,703,120
TOTAL LIABILITIES		134,278,694	128,950,008
NET ASSETS		1,573,712,636	1,608,088,534
EQUITY			
Retained surplus		455,481,335	489,133,614
Reserve accounts	5	128,314,669	129,038,288
Revaluation surplus		989,916,632	989,916,632
TOTAL EQUITY		1,573,712,636	1,608,088,534

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 29 FEBRUARY 2024

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 15 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 POLICIES

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 19 March 2024

CITY OF ARMADALE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 29 FEBRUARY 2024

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

	Supplementary Information	Amended Budget Opening 1/07/2022	Last Year Closing 30/06/2023	Year to Date 29 February 2024
(a) Net current assets used in the Statement of Financial Activity				
Current assets				
Cash and cash equivalents	4	\$ 3,200,000	\$ 15,322,292	\$ 9,788,341
Trade and other receivables	7	13,270,539	11,866,009	27,077,571
Other financial assets	3	110,618,325	142,779,730	162,339,041
Inventories	8	609,694	163,449	250,816
Other assets	8	0	3,739,236	3,492,195
		127,698,558	173,870,716	202,947,964
Less: current liabilities				
Trade and other payables		(23,165,114)	(24,228,416)	(16,074,298)
Other liabilities	12	(7,048,703)	(6,768,553)	(11,450,994)
Lease liabilities	11	(1,667,740)	(1,706,311)	(864,254)
Borrowings	10	(3,458,491)	(4,123,064)	(2,078,476)
Employee related provisions	12	(8,161,713)	(7,660,799)	(7,941,695)
Current Rehabilitation provisions		0	(10,837,171)	(10,837,171)
		(43,501,761)	(55,324,314)	(49,246,888)
Net current assets		84,196,797	118,546,402	153,701,076
Less: Total adjustments to net current assets	Note 2(d)	(84,196,797)	(105,411,246)	(101,411,859)
Closing funding surplus / (deficit)		0	13,135,156	52,289,216

(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*.

Non-cash amounts excluded from operating activities	Amended Budget	YTD Budget (a)	YTD Actual (b)
	\$	\$	\$
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	18,465,336	22,372,185
- Pensioner deferred rates	0	0	69,136
- Employee provisions	0	0	(111,476)
Total non-cash amounts excluded from operating activities	28,499,290	18,465,336	22,329,845

(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*.

Adjustments to investing activities	Amended Budget	YTD Budget	YTD Actual
Movement in current unspent capital grants associated with restricted cash	6,417,400	4,292,260	5,398,576
Total non-cash amounts excluded from investing activities	6,417,400	4,292,260	5,398,576

(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.

	Supplementary Information	Amended Budget Opening 1/07/2022	Last Year Closing 30/06/2023	Year to Date 29 February 2024
Adjustments to net current assets				
Less: Reserve accounts	5	(104,073,444)	(128,314,669)	(129,038,288)
Less: Unspent Loan Funds		0	(3,847,000)	(1,027,596)
Less: Unspent Grants/Contributions		0	(386,360)	(386,360)
Less: Land held for resale		(460,000)	0	0
Add: Movement in Expected Credit Loss on Sundry Receivables		0	49,178	0
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	2,078,476
- Current portion of lease liabilities	11	1,667,740	1,706,311	864,254
- Current portion of contract liability held in reserve		7,048,703	2,760,260	7,318,789
- Current portion of Rehabilitation Provision		0	10,837,171	10,837,171
- Current portion of employee benefit provisions held in reserve	5	8,161,713	7,660,799	7,941,695
Total adjustments to net current assets	Note 2(a)	(84,196,797)	(105,411,246)	(101,411,859)

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 29 FEBRUARY 2024**

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 .

Note that the annual budget review amendments adopted by Council on 25 March will be in the March financials

Description	Var. \$ \$	Var. % %	
Revenue from operating activities			
General rates	461,112	0.56%	▲
Higher number of new properties and a higher GRV attributable on average. Variation amendment of \$450,000 additional revenue included in the March annual budget review.		Timing	
Interest revenue	1,125,282	26.22%	▲
The interest rates and resulting interest revenue are currently higher than budgeted. The variation amendment is included in the March annual budget review.		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			
Materials and contracts	6,740,914	20.82%	▼
At the end of February there remains a number of unspent contractor, maintenance, fleet operations expenditure, program expenditure, and consultant expenses across the City. Approx 90% of the variance relates to seven business units - Waste Services, Parks, Property, Civil Works, IT, Environment & Sustainability, and Planning. Detailed explanations and a variation amendment of \$3.3 million is included in the March annual budget review.		Timing	
Utility charges	377,028	12.65%	▼
The variance is mainly due to the timing of street light expenses		Timing	
Depreciation	(3,906,849)	(21.16%)	▲
The value of the infrastructure assets increased after revaluation. The variation amendment is included in the March annual budget review.		Permanent	
Other expenditure	(1,350,780)	(41.73%)	▲
Landfill levy accrued to be paid is higher than budget to the end of February. The variation amendment is included in the March annual budget review.		Timing	
Non-cash amounts excluded from operating activities	3,864,509	20.93%	▲
The variance is due to increased depreciation charge as explained above.		Permanent	
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	(3,729,763)	(40.10%)	▼
Timing variance is due to Capital grants being tied to the completion of capital projects. Please refer to note 14.		Timing	
Outflows from investing activities			
Payments for property, plant and equipment	6,008,656	32.57%	▼
The variance is due to timing of the purchase of plant and equipment. Refer to note 6.		Timing	
Payments for construction of infrastructure	12,696,749	62.55%	▼
The variance is due to timing of the capital projects of infrastructure. Refer to note 6.		Timing	
Non-cash amounts excluded from investing activities	1,106,316	25.77%	▲
Reflects developer contributions and spend on DCP works, which will occur throughout the year.		Timing	

CITY OF ARMADALE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 29 FEBRUARY 2024

4 (a) CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Trust \$	Expected Interest	Institution	Interest Rate	Maturity Date
Term Deposits - Municipal Funds	Financial assets at amortised cost	3,000,000	0	3,000,000	0	75,958	NAB	5.05%	5/03/2024
Term Deposits - Municipal Funds	Financial assets at amortised cost	3,000,000	0	3,000,000	0	74,795	IMB	5.00%	7/03/2024
Term Deposits - Municipal Funds	Financial assets at amortised cost	2,000,000	0	2,000,000	0	50,362	NAB	5.05%	11/03/2024
Term Deposits - Municipal Funds	Financial assets at amortised cost	2,530,208	0	2,530,208	0	65,178	WESTPAC	5.11%	15/03/2024
Term Deposits - Municipal Funds	Financial assets at amortised cost	2,589,518	0	2,589,518	0	66,706	WESTPAC	5.11%	15/03/2024
Term Deposits - Municipal Funds	Financial assets at amortised cost	2,000,000	0	2,000,000	0	51,359	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	77,462	CBA	5.15%	2/04/2024
Term Deposits - Municipal Funds	Financial assets at amortised cost	3,000,000	0	3,000,000	0	77,462	CBA	5.15%	2/04/2024
Term Deposits - Municipal Funds	Financial assets at amortised cost	3,000,000	0	3,000,000	0	77,462	CBA	5.15%	2/04/2024
Term Deposits - Municipal Funds	Financial assets at amortised cost	3,000,000	0	3,000,000	0	76,710	NAB	5.10%	2/04/2024
Term Deposits - Municipal Funds	Financial assets at amortised cost	3,000,000	0	3,000,000	0	76,710	NAB	5.10%	2/04/2024
Term Deposits - Municipal Funds	Financial assets at amortised cost	3,000,000	0	3,000,000	0	76,710	NAB	5.10%	2/04/2024
Term Deposits - Municipal Funds	Financial assets at amortised cost	2,000,000	0	2,000,000	0	49,836	CBA	4.97%	12/04/2024
Term Deposits - Municipal Funds	Financial assets at amortised cost	2,000,000	0	2,000,000	0	51,459	SUNCORP	5.16%	22/04/2024
Pending transfer from Reserve	Financial assets at amortised cost	177,287	(177,287)	0	0				
Term Deposits - Reserves	Financial assets at amortised cost	0	2,329,000	2,329,000	0	56,440	SUNCORP	4.86%	11/03/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	3,000,000	3,000,000	0	74,453	IMB	4.95%	13/03/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	2,000,000	2,000,000	0	49,863	Bank of QLD	5.00%	20/03/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	5,000,000	5,000,000	0	119,422	BENDIGO BANK	4.79%	26/03/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	3,000,000	3,000,000	0	77,462	CBA	5.15%	2/04/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	3,000,000	3,000,000	0	77,462	CBA	5.15%	2/04/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	3,000,000	3,000,000	0	77,885	Bank of QLD	5.15%	3/04/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	5,000,000	5,000,000	0	129,103	Bank of QLD	5.15%	3/04/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	5,000,000	5,000,000	0	127,151	CBA	5.10%	2/04/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	5,000,000	5,000,000	0	125,342	IMB	5.00%	3/04/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	3,000,000	3,000,000	0	75,094	SUNCORP	5.02%	2/04/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	3,000,000	3,000,000	0	75,094	SUNCORP	5.02%	2/04/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	3,000,000	3,000,000	0	75,094	SUNCORP	5.02%	2/04/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	4,000,000	4,000,000	0	100,011	SUNCORP	5.07%	3/04/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	2,000,000	2,000,000	0	51,359	SUNCORP	5.15%	15/04/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	2,000,000	2,000,000	0	49,664	CBA	4.98%	15/04/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	5,000,000	5,000,000	0	124,159	CBA	4.98%	15/04/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	2,000,000	2,000,000	0	47,705	BENDIGO BANK	4.81%	15/04/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	2,000,000	2,000,000	0	47,705	BENDIGO BANK	4.81%	15/04/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	2,617,224	2,617,224	0	66,922	Bank of QLD	5.10%	17/04/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	2,000,000	2,000,000	0	51,140	Bank of QLD	5.10%	17/04/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	3,000,000	3,000,000	0	76,290	NAB	5.10%	22/04/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	3,000,000	3,000,000	0	77,188	SUNCORP	5.16%	22/04/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	3,000,000	3,000,000	0	73,448	BENDIGO BANK	4.91%	22/04/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	3,000,000	3,000,000	0	76,290	NAB	5.10%	22/04/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	5,000,000	5,000,000	0	130,890	SUNCORP	5.25%	29/04/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	6,000,000	6,000,000	0	157,068	NAB	5.25%	13/05/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	4,000,000	4,000,000	0	103,715	Bank of QLD	5.20%	15/05/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	2,000,000	2,000,000	0	48,453	BENDIGO BANK	4.94%	17/05/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	2,000,000	2,000,000	0	51,359	NAB	5.15%	27/05/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	2,000,000	2,000,000	0	51,359	NAB	5.15%	27/05/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	2,000,000	2,000,000	0	51,359	NAB	5.15%	27/05/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	1,447,200	1,447,200	0	36,113	CBA	5.06%	4/06/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	2,114,891	2,114,891	0	50,366	WESTPAC	4.75%	13/06/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	3,000,000	3,000,000	0	73,551	CBA	4.89%	18/06/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	3,000,000	3,000,000	0	76,739	SUNCORP	5.13%	15/07/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	3,000,000	3,000,000	0	72,700	CBA	4.86%	15/07/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	1,690,000	1,690,000	0	43,061	SUNCORP	5.11%	22/07/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	2,021,000	2,021,000	0	51,797	SUNCORP	5.14%	29/07/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	3,000,000	3,000,000	0	77,038	NAB	5.15%	12/08/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	2,000,000	2,000,000	0	50,461	CBA	5.06%	12/08/2024
Term Deposits - Reserves	Financial assets at amortised cost	0	2,000,000	2,000,000	0	50,860	NAB	5.10%	26/08/2024
Term Deposits - Trust	Financial assets at amortised cost	0	0	0	1,200,000	30,815	SUNCORP	5.15%	15/04/2024
Term Deposits - Trust	Financial assets at amortised cost	0	0	0	1,400,000	36,649	NAB	5.25%	13/05/2024
Term Deposits - Trust	Financial assets at amortised cost	0	0	0	2,000,000	51,359	NAB	5.15%	27/05/2024
Funds - Muni Account	Cash and cash equivalents	5,792,081	3,996,260	9,788,341	761,937	0			
Total		43,089,094	129,038,288	172,127,382	5,361,937	4,225,624			

Comprising

Cash and cash equivalents	5,792,081	3,996,260	9,788,341	761,937
Financial assets at amortised cost	37,297,013	125,042,028	162,339,041	4,600,000
	43,089,094	129,038,288	172,127,382	5,361,937

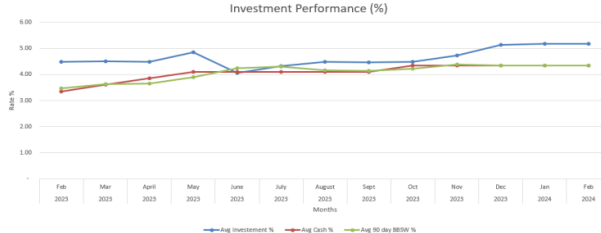
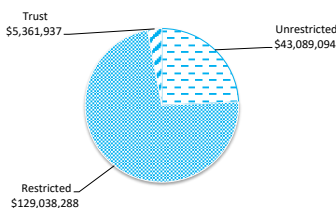
KEY INFORMATION

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 29 FEBRUARY 2024

5 RESERVE ACCOUNTS

Reserve name	Budget	Budget	Budget	Budget	Budget	Actual	Actual	Actual	Actual	Actual
	Opening	Interest	Transfers	Transfers	Closing	Opening	Interest	Transfers	Transfers	Closing
	Balance	Earned	In (+)	Out (-)	Balance	Balance	Earned	In (+)	Out (-)	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	296,450	3,439,310	(174,009)	13,718,940
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	652,578	1,392,540	(208,293)	24,195,930
Reserves Cash Backed - North Forrestdale SAR Asset Renewal	3,024,631	136,100	0	0	3,160,731	3,049,318	88,998	0	0	3,138,316
Reserves Cash Backed - SAR -A	0	0	127,600	(127,600)	0	18,696	546	0	0	19,242
Reserves Cash Backed - SAR -B	9,968	400	72,400	(72,400)	10,368	47,652	1,391	0	0	49,043
Reserves Cash Backed - SAR -C	2,818	100	21,300	(21,300)	2,918	6,203	181	0	0	6,384
Reserves Cash Backed - SAR -D	5,290	200	24,300	(24,300)	5,490	17,604	514	0	0	18,118
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	468,604	0	(1,463,335)	9,164,247
Reserves Cash Backed - Champion Lakes SAR Asset Renewal	172,180	7,700	0	0	179,880	173,273	5,057	0	0	178,330
Reserves Cash Backed - City Centre Activation	74,241	3,300	0	0	77,541	75,401	2,201	0	0	77,602
Reserves Cash Backed - Civic Precinct	2,878,020	129,500	500,000	0	3,507,520	2,895,289	97,600	0	0	2,992,889
Reserves Cash Backed - Community Art	49,040	2,200	0	0	51,240	106,318	3,103	0	0	109,421
Reserves Cash Backed - Computer Systems Technologies	1,897,424	23,300	0	(1,380,000)	540,724	2,333,087	68,094	0	0	2,401,181
Reserves Cash Backed - Crossover Contributions	63,490	2,900	0	0	66,390	63,905	1,865	0	0	65,770
Reserves Cash Backed - Covid-19 Response and Recovery	1,761,421	79,300	0	0	1,840,721	1,774,192	51,782	0	0	1,825,974
Reserves Cash Backed - Emergency Management	235,222	10,600	0	0	245,822	236,716	6,909	0	0	243,625
Reserves Cash Backed - Employee Provisions	9,226,859	415,200	0	0	9,642,059	9,284,713	270,986	0	0	9,555,699
Reserves Cash Backed - Events Reserve Fund	45,629	2,100	0	0	47,729	45,905	1,340	0	0	47,245
Reserves Cash Backed - Freehold Sales Capital Works	187,491	8,400	0	0	195,891	192,459	5,617	0	0	198,076
Reserves Cash Backed - Future Community Facilities	1,908,070	32,300	0	(1,275,000)	665,370	1,752,604	9,607	0	(1,275,000)	487,211
Reserves Cash Backed - Future Project Funding	13,260,270	596,700	1,000,000	(1,377,790)	13,479,180	17,024,515	523,066	0	(7,045)	17,540,535
Reserves Cash Backed - Future Recreation Facilities	927,584	41,700	0	(500,000)	469,284	933,253	27,238	0	0	960,491
Reserves Cash Backed - History of the District	38,570	1,700	0	0	40,270	38,834	1,133	0	0	39,967
Reserves Cash Backed - Infrastructure Project Contribution	830,274	37,400	0	(1,082,100)	(214,426)	1,580,192	42,775	0	(787,691)	835,276
Reserves Cash Backed - Land Acquisition	488,946	22,000	0	0	510,946	491,887	14,356	0	0	506,243
Reserves Cash Backed - Mobile Bin Program	2,079,698	93,600	0	0	2,173,298	2,092,509	61,072	0	0	2,153,581
Reserves Cash Backed - Perth Hills Tourism Alliance	47,578	2,100	0	0	49,678	47,914	1,398	0	0	49,312
Reserves Cash Backed - Plant and Machinery	2,932,008	131,900	2,000,000	(3,521,750)	1,542,158	5,212,602	204,524	515,136	(2,735,841)	3,196,421
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	9,056	0	0	319,355
Reserves Cash Backed - Strategic Asset Investments	733,320	33,000	0	0	766,320	737,729	21,532	0	0	759,261
Reserves Cash Backed - Waste Management	22,833,124	1,027,500	626,400	(6,366,790)	18,120,234	30,572,718	884,628	0	(2,170,860)	29,286,485
Reserves Cash Backed - Workers Compensation	259,120	6,300	0	0	265,420	259,398	7,571	0	0	266,969
Reserves Cash Backed - Wungong River Project	699,650	31,500	256,000	0	987,150	709,513	27,414	0	0	736,927
Reserves Cash Backed - Works Contributions	672,724	30,300	0	0	703,024	676,807	19,753	0	0	696,560
Reserves Cash Backed - Public Art Contributions	42,500	1,900	0	0	44,400	43,298	1,729	286,776	0	331,803
Reserves Cash Backed - DevelopmentWA Public Art Contribution	160,306	7,200	0	0	167,506	163,197	4,763	0	0	167,960
Reserves Cash Backed - Forrestdale Business Park East	722,124	32,500	0	0	754,624	726,600	21,207	0	0	747,807
Reserves Cash Backed - Project Funds Rolled Over	567,932	25,600	0	(461,290)	132,242	1,929,717	55,785	0	(50,931)	1,934,572
Reserves Cash Backed - Street Tree Contribution	93,000	4,200	0	0	97,200	15,080	440	0	0	15,520
Reserves Cash Backed - Kelmscott – Landscaping, Public Art and Bui	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	3,962,863	5,633,762	(8,873,006)	129,038,288
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	281,294									
Roley Pools Heritage Trail & Program	227,284									
Railway Avenue	745,000									
Ranford Rd PSP	658,800									

CITY OF ARMADALE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 29 FEBRUARY 2024

INVESTING ACTIVITIES

6 CAPITAL ACQUISITIONS

Capital acquisitions	Amended		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land - freehold land	337,000	224,667	0	(224,667)
Buildings	20,020,430	13,346,953	8,910,207	(4,436,746)
Furniture and equipment	747,620	498,413	119,181	(379,232)
Plant and equipment	6,568,050	4,378,700	3,410,689	(968,011)
Acquisition of property, plant and equipment	27,673,100	18,448,733	12,440,077	(6,008,656)
Infrastructure - roads	13,307,347	8,871,565	2,871,684	(5,999,881)
Infrastructure - Drainage	2,487,290	1,658,193	1,281,460	(376,733)
Infrastructure - Pathways	1,992,050	1,328,033	510,085	(817,948)
Infrastructure - Parks and Reserves	7,496,149	4,997,433	1,290,305	(3,707,128)
Infrastructure - Waste Infrastructure	4,472,790	2,981,860	1,217,150	(1,764,710)
Infrastructure - Other Infrastructure	291,620	194,413	29,584	(164,829)
Infrastructure - Landfill Cell	400,000	266,667	401,147	134,480
Acquisition of infrastructure	30,447,246	20,298,164	7,601,415	(12,696,749)
Total capital acquisitions	58,120,346	38,746,897	20,041,492	(18,705,405)
Capital Acquisitions Funded By:				
Capital grants and contributions	15,489,391	9,302,204	4,078,267	(5,223,937)
Borrowings	7,578,000	0	3,265,770	3,265,770
Assets acquired through Leasing	605,800	0	0	0
Proceeds from sale of assets	1,548,300	0	0	0
<u>Transfer from Reserve accounts</u>				
Reserves Cash Backed - Asset Renewal	6,833,600	4,555,733	1,463,335	(3,092,398)
Reserves Cash Backed - Future Community Facilities	1,275,000	850,000	1,275,000	425,000
Reserves Cash Backed - Future Project Funding	1,377,790	918,527	7,045	(911,482)
Reserves Cash Backed - Future Recreation Facilities	500,000	333,333	0	(333,333)
Reserves Cash Backed - Infrastructure Project Contributiv	1,082,100	721,400	787,691	66,291
Reserves Cash Backed - Plant and Machinery	3,521,750	2,347,833	2,220,705	(127,129)
Reserves Cash Backed - Waste Management	6,366,790	4,244,527	2,170,860	(2,073,667)
Reserves Cash Backed - Project Funds Rolled Over	461,290	307,527	50,931	(256,596)
Contribution - Municipal	11,480,535	15,165,813	4,721,888	(10,443,925)
Capital funding total	58,120,346	38,746,897	20,041,492	(18,705,405)

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

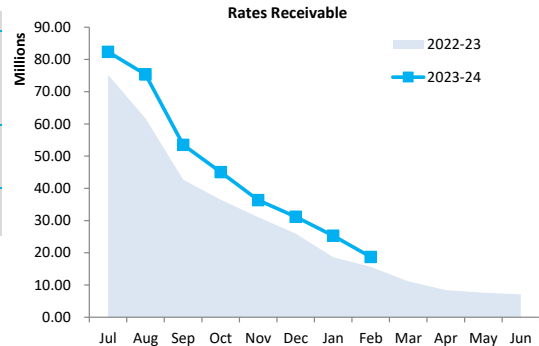
In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The 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 29 FEBRUARY 2024

OPERATING ACTIVITIES

7 RECEIVABLES

(a) Rates receivable	30 June 2023	29 Feb 2024
	\$	\$
Opening arrears previous years	5,752,178	7,105,476
Levied this year	78,394,583	83,197,075
Less - collections to date	(77,041,285)	(71,586,488)
Gross rates collectable	7,105,476	18,716,063
Allowance for impairment of rates receivable	0	0
Net rates collectable	7,105,476	18,716,063
% Collected	91.6%	79.3%



	30 June 2023	29 Feb 2024
	\$	\$
Other Receivables		
Sundry receivable	2,824,247	2,042,673
GST receivable	0	772,705
Allowance for impairment of receivables from contracts with customers	(33,495)	(33,495)
Receivables for Employee Related Provisions	522,889	522,873
ESL Receivables	562,455	1,268,908
Debtors Control - Sanitation (Rates)	832,249	1,601,925
Unclaimed Pensioner Rebate Generated	46,084	2,032,500
Unclaimed ESL Rebate claimed	6,104	153,419
Total receivables general outstanding	4,760,533	8,361,508
Amounts shown above include GST (where applicable)		
Trade and Other Receivables	11,866,009	27,077,571

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 29 FEBRUARY 2024

OPERATING ACTIVITIES

7 (b) RECEIVABLES

	Brought Forward 1 July \$	This Time Last Year 28-Feb-23 \$	29 February 2024 YTD Actual \$
General Receivables			
Debtors - General	2,036,904	2,946,532	1,292,749
Debtors - Rangers (Legacy)	210,607	198,551	206,043
Debtors - Recreation	41,210	90,695	15,841
Debtors - Libraries	-	-	70
Debtors - Fire	27,801	31,989	51,755
Debtors - Animals	193,443	192,799	194,379
Debtors - Parking	105,044	106,904	102,553
Debtors - Litter	104,977	106,355	101,126
Debtors - Off Road Vehicles	216	216	216
Debtors - Health	11,880	9,902	12,578
Debtors - Thoroughfares	7,708	7,335	9,529
Debtors - Unauthorised Signs	3,968	4,003	4,994
Debtors - Cats	5,261	5,502	3,481
Debtors - Planning & Building	75,227	100,392	47,360
	2,824,246	3,801,175	2,042,673

General Receivables - Aging

	Current	30 Days	60 Days	90 Days	120 + Days	Total
Sundry Receivable General	838,216	288,421	33,999	3,497	128,615	1,292,749
Libraries	-	-	70	-	-	70
Rangers	5,150	-	(360)	100	201,153	206,043
Recreation	-	(704)	(832)	-	17,377	15,841
Infringements	(1,391)	-	-	-	482,002	480,611
Planning & Building	-	-	-	-	47,360	47,360
Total Receivables General	841,975	287,717	32,877	3,597	876,506	2,042,673

General Receivables - Aging (continued)

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

Debtor #	Under Investigation by	\$
Various	Fines Enforcement Registry	683,155
4826	Waste Charges	35,876
Debtor	Planning & Building	47,360
89	Sports Charges	25,303
5113	Other	9,600
3208	Other	6,248
57	Waste Charges	29,492
4769	Other	11,528
4633	Recreation Services	5,069
3336	Other	5,887
	Debtors 120+ Days < \$5,000	16,989
Total Debtors 120+ Days > \$1,000		876,506

CITY OF ARMADALE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 29 FEBRUARY 2024

OPERATING ACTIVITIES

8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2023	Asset Increase	Asset Reduction	Closing Balance 29 February 2024
	\$	\$	\$	\$
Other current assets				
Other financial assets at amortised cost				
Financial assets at amortised cost - term deposits	142,779,730	19,559,311	0	162,339,041
Inventory				
Inventory	163,449	87,367	0	250,816
Other assets				
Prepayments	45,691	5,220	0	50,911
Accrued income	3,693,545	0	(252,261)	3,441,284
Total other current assets	146,682,415	19,651,898	(252,261)	166,082,052
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 29 FEBRUARY 2024

OPERATING ACTIVITIES

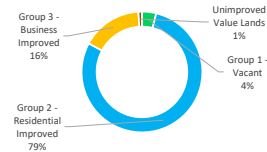
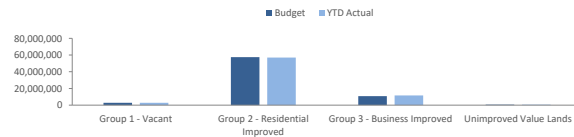
9 RATE REVENUE

General rate revenue

RATE TYPE	Rate in	Number of	Rateable	Rate	Budget		YTD Actual		
	(\$ (cents))	Properties	Value	Revenue	Interim Rate Revenue	Total Revenue	Rate Revenue	Interim Rate Revenue	Total Revenue
				\$	\$	\$	\$	\$	\$
General Rates									
Group 1 - Vacant	0.14578	931	17,504,672	2,765,813	0	2,765,813	2,769,869	(25,838)	2,744,032
Group 2 - Residential Improved	0.09404	30,270	619,355,835	56,534,968	961,624	57,496,592	56,522,582	449,626	56,972,208
Group 3 - Business Improved	0.09813	777	122,040,343	10,704,722	0	10,704,722	10,712,589	988,646	11,701,235
Unimproved Value Lands	0.00476	126	140,996,000	678,722	0	678,722	678,757	(5,720)	673,037
Sub-Total		32,104	899,896,850	70,684,225	961,624	71,645,849	70,683,798	1,406,715	72,090,512
Minimum payment									
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	(196,643)	2,303,757
Group 2 - Residential Improved	1,356	5,661	73,620,033	7,666,429	67,821	7,734,250	7,673,604	4,622	7,678,226
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	(192,021)	10,545,677	
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			81,418,271	1,100,000	82,518,271	81,398,026	1,214,693	82,612,719
Ex-gratia rates				0	0	0	0	0	0
Total general rates				81,418,271	1,100,000	82,518,271	81,398,026	1,214,693	82,612,719
Specified area rates									
	Rate in								
	(\$ (cents))								
SAR A - Armadale Town Centre	0.4356	89	29,481,079	127,600	0	127,600	127,709	590	128,299
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	12,533,352	21,300	0	21,300	21,248	21	21,269
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/Piara Waters	0.2712	4,997	119,541,414	319,745	0	319,745	319,522	4,057	323,578
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	182,938,972	579,545	0	579,545	579,633	4,723	584,356	
Total				81,997,816	1,100,000	83,097,816	81,977,659	1,219,417	83,197,075

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 29 FEBRUARY 2024

FINANCING ACTIVITIES

10 BORROWINGS

Repayments - borrowings

Information on borrowings	Loan No.	New Loans			Principal Repayments		Principal Outstanding		Interest Repayments	
		1 July 2023	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Particulars		\$	\$	\$	\$	\$	\$	\$	\$	
Governance										
296 Loan Borrowings 2009	296	54,984	0	0	(27,035)	(54,984)	27,949	0	(1,861)	(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	(16,723)	(34,050)	180,649	163,322	(7,165)	(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	(2,044,588)	(4,123,090)	35,524,369	41,023,867	(602,939)	(1,171,980)
Current borrowings		4,123,064					2,078,476			
Non-current borrowings		33,445,893					33,445,893			
		37,568,957					35,524,369			

All debenture repayments were financed by general purpose revenue.

Unspent borrowings

Particulars	Date Borrowed	Unspent Balance	Borrowed During	Expended During	Unspent Balance
		30 June 2023	Year	Year	29 February 2024
		\$	\$	\$	\$
345B Core System Review	29/06/2023	908,000	0	(908,000)	0
346 Roleystone Theatre	30/06/2023	2,939,000	0	(1,911,404)	1,027,596
		3,847,000	0	(2,819,404)	1,027,596

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 29 FEBRUARY 2024

FINANCING ACTIVITIES

11 LEASE LIABILITIES

Movement in carrying amounts

Information on leases Particulars	Lease No.	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments		
		1 July 2023	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	
Governance		220,149	0	18,000	(81,930)	(110,900)	138,219	127,249	(4,095)	(3,800)
Corporate Services		1,638,537	0	485,400	(315,282)	(546,044)	1,324,921	1,577,893	(20,075)	(30,500)
Recreation and culture		584,415	0	77,200	(91,972)	(192,184)	492,443	469,431	(7,752)	(16,000)
Transport		61,262	0	25,200	(14,699)	(9,500)	46,563	76,962	(1,252)	(1,600)
Other property and services		988,746	0	0	(339,839)	(568,872)	648,907	419,874	(13,911)	(22,400)
Total		3,493,109	0	605,800	(843,722)	(1,427,500)	2,651,053	2,671,409	(47,085)	(74,300)
Current lease liabilities		1,706,311					864,254			
Non-current lease liabilities		1,786,799					1,786,799			
		3,493,110					2,651,053			

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 29 FEBRUARY 2024

OPERATING ACTIVITIES

12 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2023 \$	Liability transferred from/(to) non current \$	Liability Increase \$	Liability Reduction \$	Closing Balance 29 February 2024 \$
Other current liabilities						
Other liabilities						
Contract liability		2,760,260	0	4,558,529	0	7,318,789
Capital Grant/ Contributions Liabilities		4,008,293	0	123,912	0	4,132,205
Total other liabilities		6,768,553	0	4,682,441	0	11,450,994
Employee Related Provisions						
Provision for annual leave		4,256,661	0	156,078	0	4,412,739
Provision for long service leave		3,404,138	0	124,818	0	3,528,956
Total Provisions		7,660,799	0	280,896	0	7,941,695
Total other current liabilities		14,429,352	0	4,963,337	0	19,392,689

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 29 FEBRUARY 2024

OPERATING ACTIVITIES

13 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	1 July 2023		(As revenue)	29 Feb 2024	29 Feb 2024			
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies								
Department of Biodiversity Conservation and Attractions	0	0	0	0	0	515,110	325,130	0
Department of Communities	0	16,644	(16,644)	0	0	33,000	22,000	16,644
Department of Fire and Emergency Services	0	136,278	(136,278)	0	0	207,000	138,000	136,278
Department of Planning, Lands & Heritage	0	139,476	(139,476)	0	0	139,500	83,700	139,476
Department of Treasury	0	149,683	(149,683)	0	0	270,000	180,000	149,683
Lotterywest	0	0	0	0	0	15,000	10,000	0
Main Roads Western Australia	0	573,734	(573,734)	0	0	636,499	387,100	573,734
Mindaroo Foundation	0	102,900	(102,900)	0	0	362,210	217,326	102,900
National Australia Day Council	0	0	0	0	0	20,000	13,336	0
National Indigenous Australian Agency	0	172,000	(172,000)	0	0	160,000	106,664	172,000
	0	1,290,715	(1,290,715)	0	0	2,358,319	1,483,256	1,290,715
Contributions								
City of Gosnells	0	0	0	0	0	340,600	227,064	0
DCP - Anstey Keane	0	169,550	(169,550)	0	0	214,100	142,736	169,550
DCP - North Forrestdale	0	73,226	(73,226)	0	0	482,000	21,336	73,226
Local Government Insurance Scheme (LGIS)	0	80,343	(80,343)	0	0	50,000	33,336	80,343
Other Local Governments	0	72,242	(72,242)	0	0	70,000	46,640	72,242
Others	0	232,425	(232,425)	0	0	6,300	4,200	232,425
	0	627,786	(627,786)	0	0	1,163,000	475,312	627,786
TOTALS	0	1,918,501	(1,918,501)	0	0	3,521,319	1,958,568	1,918,501

CITY OF ARMADALE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 29 FEBRUARY 2024

INVESTING ACTIVITIES

14 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability (As revenue)	Liability	Current Liability	Amended Budget	YTD	YTD Revenue
	1 July 2023			29 Feb 2024	29 Feb 2024	Revenue	Budget	Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
ARENA (Australian Renewable Energy Agency)	0	0	0	0	0	151,000	100,664	0
Main Roads WA	1,901,659	319,658	(794,146)	1,427,171	1,427,171	6,546,087	3,948,686	794,146
Public Transport Authority WA	3,048	0	(13,839)	(10,791)	(10,791)	66,620	43,176	13,839
Department of Infrastructure, Transport, Regional Develc	(1,124,599)	2,882,143	(2,483,683)	(726,139)	(726,139)	5,394,684	3,081,814	2,483,683
Department of Local Government, Sport and Cultural Indi	548,720	600,000	(497,299)	651,421	651,421	2,701,000	1,757,864	497,299
WA Police	589,796	0	(233)	589,563	589,563	600,000	360,000	233
Department of Transport	0	4,500	0	4,500	4,500	30,000	10,000	0
	1,918,624	3,806,301	(3,789,200)	1,935,725	1,935,725	15,489,391	9,302,204	3,789,200
Capital contributions								
DCP Contribution Rexington Pty Ltd	320,500	0	0	320,500	320,500	0	0	0
Other contributions	(1,640,892)	1,634,392	0	(6,500)	(6,500)	0	0	0
Trust Funded Capital Contributions	0	1,783,241	(1,783,241)	0	0	0	0	1,783,241
	(1,320,392)	3,417,633	(1,783,241)	314,000	314,000	0	0	1,783,241
TOTALS	598,232	7,223,934	(5,572,441)	2,249,725	2,249,725	15,489,391	9,302,204	5,572,441

**CITY OF ARMADALE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 29 FEBRUARY 2024**

15 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	Amount	Amount	Closing
	Balance			Balance
	1 July 2023	Received	Paid	29 Feb 2024
	\$	\$	\$	\$
Cash in Lieu - POS - A14 Plan	1,734,668	40,065	(1,774,732)	0
Cash in Lieu - POS - Agreements	30,343	941		31,284
Cash in Lieu - POS - Ward - Minnowarra	9,258	214	(9,472)	0
Cash in Lieu of Parking	239,227	7,420	0	246,647
POS - Precinct A - Westfield	84,685	2,627	0	87,312
POS - Precinct B - Seville Grove	39,315	908	(40,223)	0
POS - Precinct C - West Armadale	367,854	11,409	0	379,264
POS - Precinct F - Clifton Hills	226,587	7,028	0	233,615
POS - Precinct H - Mount Nasura	1,263,638	39,193	0	1,302,832
POS - Precinct N - Forrestdale	230,215	7,140	0	237,355
POS - Precinct O - Palomino	78,069	2,421	0	80,491
POS - Regional Recreation Infrastructure	546,545	16,952	0	563,496
POS Cash in Lieu - Suburb - Piara Waters	707,188	21,934	0	729,122
POS Cash in Lieu - Suburb - Camillo	3,219	100	0	3,318
POS Cash in Lieu - Suburb - Kelmscott	96,236	2,985	0	99,221
POS Cash in Lieu - Suburb - Mount Richon	118,806	3,685	0	122,491
POS Cash in Lieu - Suburb - Armadale	300,038	9,306	0	309,344
POS Cash in Lieu - Suburb - Roleystone	86,467	2,682	0	89,149
POS Cash in Lieu - Suburb - Bedfordale	236,575	7,338	0	243,912
Nomination Deposits	240	2,900	(2,900)	240
Wungong Road Contribution Accounts	584,709	18,135	0	602,844
	6,983,881	205,384	(1,827,328)	5,361,937

CITY OF ARMADALE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 29 FEBRUARY 2024

16 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 Mai	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
Leachat 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
Capital Grant- Federal Blackspot- Railway Ave	Jan Main Roads	Capital revenue		55,907		74,063
Railway Ave/Streich Ave	Jan Main Roads	Capital expenses			(55,907)	18,156
Capital Grant- Nicholson road Federal	Jan Main Roads	Capital revenue		55,129		73,285
Nicholson Road/Wright rd	Jan Main Roads	Capital expenses			(55,129)	18,156
Capital Grant Ranford Federal	Jan Main Roads	Capital revenue		83,311		101,467
Ranford Road (Federal)	Jan Main Roads	Capital expenses			(83,311)	18,156
Roleystone Karragullen Bush Fire	C36/12/23	Capital revenue		76,000		94,156
Animal Compound Works	C36/12/23	Capital expenses			(76,000)	18,156
Community Recreation and Facility -Grant income LRCI	T1/12/23	Capital revenue		549,970		568,126
Talus Drive & Bedforddale Hill Rise Road	T1/12/23	Capital expenses			(220,000)	348,126
Skeet Road, Harrisdale (NEW PROJECT)	T1/12/23	Capital expenses			(329,970)	18,156
Depot workshop Design	C36/12/23	Capital revenue		183,560		201,716
Animal Compound Works	C36/12/23	Capital expenses			(183,560)	18,156
				31,767,366	(31,749,210)	18,156

Annual budget review amendments adopted by Council on 25 March will be in the March financials report.

FY22/23 CFWDS with Funding Source 29 February 2024	FY23 Project Budget	Cfwd Budget	Actual Invoiced	Spend	Committed	Funding Source	Updated Comments for Feb 2024
	\$	\$	\$	%			
Planning Phase							
St Francis Xavier Church	\$1,297,000	\$1,286,790	\$500	0%	\$725	Reserve & Grant	WAPOL is currently progressing refurbishment works. The City will take ownership once the site is made safe and available.
Bus Shelters New	\$28,500	\$28,500	\$19,527	69%	\$7,397	Grant/Muni	Planning in progress with PTA and planned for installation by the end of June 2024.
Bus Shelters Renew	\$42,700	\$25,020	\$10,057	40%	\$7,689	Grant/Muni	Planning in progress with PTA and planned for installation by the end of June 2024.
Leachate Management System	\$50,000	\$40,580	\$69,678	172%	\$0	Reserve	Complete
Leachate Ponds Construction	\$725,000	\$3,169,700	\$1,039,840	33%	\$121,105	Reserve	Complete
Relocate Vehicle Washbay	\$305,300	\$305,300	\$0	0%	\$0	Reserve	Internal Stakeholder meeting to agree on final designs to be held in April 2024
Road Upgrade – Eighth Rd	\$4,985,900	\$4,712,600	\$1,319,434	28%	\$0	Grant	Detailed review in progress
CCTV Upgrade Landfill	\$30,500	\$30,500	\$0	0%	\$0	Reserve	Quote received from preferred supplier to finalise the upgrade and works are planned to follow
Landfill Gas – Flare Relocation	\$200,000	\$200,000	\$113,526	57%	\$116,322	Reserve	Complete
Data Connection Landfill	\$16,200	\$16,200	\$0	0%	\$0	Reserve	ICT is in the process of provisioning this connection
Optic Fibre to Depot	\$163,020	\$163,020	\$0	0%	\$0	Muni	Project pending due to the Metronet Works
Landfill Gas Capture - Facility	\$20,000	\$20,000	\$0	0%	\$0	Reserve	Complete
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	\$10,047,010	\$2,572,562				
Detailed Design Phase							
Nicholson Rd/Wright Rd	\$143,200	\$323,941	\$284,775	88%	\$19,396	Grant	Complete
Railway Ave/Streich Ave	\$229,900	\$285,807	\$271,805	95%	\$3,051	Grant	Complete
Ranford Rd/Lake Rd	\$155,200	\$313,611	\$285,011	91%	\$12,848	Grant	Complete
LATM Seville Grove	\$142,000	\$142,000	\$0	0%	\$0	Muni	Design completed, awaiting Main Roads final approval. Construction planned by end of June 2024.
Road Upgrade Mason Rd Design	\$208,900	\$208,900	\$0	0%	\$0	DCP	Alterations to stormwater design being developed. Ongoing discussions with Stakeholders re: Roundabout and School crossing point
Springdale Oval – Bore and Pump	\$15,800	\$15,800	\$0	0%	\$0	Muni	Completed under bushfire station. as per mid year review funds to be reallocated
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	\$7,045	2%	\$14,095	Reserve	Final design to be reviewed and check that all clearances are in place prior to construction phase commencing.
LED Replacement Sports Lighting	\$63,200	\$57,200	\$0	0%	\$0	Muni	Project award in progress
Rowley Rd (Tonkin to Hopkinson) Design	\$137,300	\$63,580	\$57,392	90%	\$1,200	Grant	85% design complete. Estimated that design completion will be by June 2024.
Burtonia Park Improvements	\$400,000	\$400,000	\$0	0%	\$347,805	Grant	Contract awarded, progressing to construction with delivery planned for by completion early June 2024
Yellowwood Park Improvements	\$200,000	\$200,000	\$0	0%	\$0	Grant	Community engagement complete. Detailed design to be tendered in next month with delivery planned to start June 24
William Skeet Oval AFL net	\$80,000	\$80,000	\$1,200	2%	\$156,117	Muni	Install underway, completion due in April 2024
LATM – Renewal Projects	\$142,500	\$116,480	\$1,000	1%	\$0	Reserve	Design completed, awaiting Main Roads final approval. Construction planned by end of June 2024.
Streetscapes Projects	\$101,800	\$101,800	\$2,115	2%	\$0	Muni	Design completed. Construction dates to be finalised by Service Delivery team.
Depot Workshop Animal Management	\$200,000	\$183,560	\$60,243	33%	\$11,540	Reserve	Procurement process has been initiated to progress final design
Detailed Design Total	\$2,656,300	\$2,927,819	\$970,586				
Procurement and Contracts Phase							
Rothery Park	\$317,250	\$317,250	\$176,865	56%	\$113,030	Reserve	Complete
Bate Park Drainage	\$200,000	\$277,000	\$225,831	82%	\$26,895	Reserve	Complete
Kellogg Park Drainage	\$214,700	\$484,000	\$384,995	80%	\$50,022	Reserve	Complete
Springdale Park AFL Back Net	\$25,900	\$23,400	\$800	3%	\$107,368	Muni	Install underway, completion due in April 2024
Jull and Civic Space Upgrade	\$900,000	\$870,780	\$124,078	14%	\$883,070	Grant	Stage 1 tender awarded and construction to start in June with an eight-week program
Administration Building Lift	\$390,000	\$371,290	\$50,931	14%	\$415,476	Reserve & Muni	In construction - demolition of stairs complete, wall shoring progressing before pit excavation
Landfill Gas Capture	\$95,300	\$81,590	\$0	0%	\$0	Reserve	Complete
Procurement Total	\$2,143,150	\$2,425,310	\$963,500				
Construction Phases							
Entry Statement - Forrestdale	\$33,760	\$22,260	\$84,375	379%	\$20,391	Muni	Retendering of project underway
Entry Statement - Kelmscott	\$34,000	\$34,000	\$0	0%	\$0	Muni	Retendering of project underway
Municipal Drink Fountain	\$15,500	\$15,500	\$8,858	57%	\$0	Muni	Completed. Installed at Jim and Alma Baker Park.
Entry Statement - Armadale	\$59,300	\$59,300	\$0	0%	\$0	Muni	Retendering of project underway
Entry Statement - Roleystone	\$34,400	\$34,400	\$0	0%	\$0	Muni	Retendering of project underway
Borello Park	\$200,000	\$193,310	\$217,859	113%	\$1,530	Muni	Complete
Fancote Park Stage 1 Design	\$60,000	\$38,800	\$2,800	7%	\$0	Muni	Design in progress. Report to Council planned for May 2024
John Dunn Pavilion	\$1,152,240	\$220,920	\$50,834	23%	\$0	Reserve	Complete

FY22/23 CFWDS with Funding Source 29 February 2024	FY23 Project Budget	Cfwd Budget	Actual Invoiced	Spend	Committed	Funding Source	Updated Comments for Feb 2024
	\$	\$	\$	%			
Roleystone Theatre	\$4,149,700	\$2,963,050	\$1,935,454	65%	\$725,312	Reserve & Muni	Complete
RK Bushfire Station	\$4,082,100	\$2,100,190	\$2,747,421	131%	\$216,648	Grant and Muni	Complete
Carradine Rd Culvert	\$2,248,300	\$2,237,290	\$1,281,460	57%	\$506,556	Reserve	Complete
Alfred Skeet Oval Kitchen	\$133,830	\$115,890	\$101,423	88%	\$35	Grant and Muni	Complete
Neilsen- Forrest Rd	\$193,900	\$190,410	\$5,200	3%	\$0	Muni	Design completed. Construction commenced during March-April 2024 school break
Roley Pools Trail Bridge	\$230,000	\$196,050	\$0	0%	\$0	Reserve & Muni	Quotation for works received but expense is likely prohibitive
Construction Phases Total	\$12,627,030	\$8,421,370	\$6,435,684				
Completion Phase							
Barossa Loop Skate Park Conversion	\$206,200	\$60,610	\$8,940	15%	\$0	Muni	Complete
George Foster Reserve	\$46,600	\$18,630	\$0	0%	\$0	Muni	Complete
Massell Reserve	\$46,600	\$39,010	\$20,454	52%	\$0	Muni	Complete
Transfer Station - Sorting and transfers (Dome Sheds)	\$124,730	\$16,420	\$0	0%	\$0	Reserve	Unsuccessful in obtaining grant funding from Waste Authority. Alternative sources being sought
Waste Bins	\$20,000	\$20,000	\$0	0%	\$0	Reserve	In progress, awaiting final designs
Shipwreck Park Toilets	\$170,000	\$7,940	\$30,293	382%	\$0	Muni	Complete
Gwynne Skate Artworks	\$77,600	\$39,340	\$0	0%	\$800	Muni	Final works delayed. Expected to be finished in June 24
Verdant Reserve	\$260,200	\$122,180	\$0	0%	\$4,964	POS/Trust	Complete
Completion Phase Total	\$951,930	\$324,130	\$59,687				
Supplier Delay							
Fleet & Plant Total	\$3,154,180	\$3,154,050	\$1,863,395	59%	\$1,251,300	Reserve & Sales	The three Waste Trucks that were delivered have reduced the carry forwards significantly. A few small items outstanding of which three Outback Mowers are critical - expecting delivery in June 2024.
Supplier Delay Total	\$3,154,180	\$3,154,050	\$1,863,395				
TOTAL (Revised)	\$29,446,710	\$27,299,689	\$12,865,414				

Table by Suburb and Rates Distribution Chart @ 3.9%; All Categories

	Total Rates Growth FY24						Change		
	1-Jul-23			30-Jun-24			Change		
	Total No. of Properties	Total Rates Revenue	Average Rates	Total No. of Properties	Total Rates Revenue	Average Rates	Additional No. of Properties*	Additional Rates Revenue**	Additional Average Rates
#	\$	\$	#	\$	\$	#	\$	\$	
Armadale	6,418	13,284,790	2,070	6,448	13,380,000	2,075	30	95,210	3,174
Bedfordale	1,084	2,467,595	2,276	1,086	2,478,936	2,283	2	11,341	5,671
Brookdale	1,053	1,662,024	1,578	1,054	1,664,670	1,579	1	2,646	2,646
Camillo	1,871	2,899,864	1,550	1,874	2,937,025	1,567	3	37,161	12,287
Champion Lakes	608	1,209,306	1,989	809	1,403,138	1,734	201	193,832	964
Doobarda	1	1,834	1,834	1	1,834	1,834	0	0	0
Forrestdale	1,244	5,321,616	4,278	1,358	6,119,334	4,506	114	797,719	6,998
Harrisdale	4,206	9,466,636	2,251	4,217	9,701,081	2,300	11	234,445	21,313
Haynes	1,350	2,329,100	1,725	1,395	2,452,361	1,758	45	123,260	2,739
Hilbert	2,238	4,002,056	1,788	2,335	4,216,088	1,806	97	214,032	2,207
Karragullen	130	321,981	2,477	131	324,296	2,476	1	2,316	2,316
Kelmscott	5,053	9,640,129	1,908	5,065	9,652,057	1,906	12	11,928	994
Mount Nasura	1,298	2,283,387	1,759	1,298	2,284,114	1,760	0	727	0
Mount Richon	798	1,594,574	1,998	798	1,596,042	2,000	0	1,469	0
Piara Waters	5,665	11,515,919	2,033	5,854	12,131,926	2,072	189	616,007	3,259
Roleystone	2,711	5,642,014	2,081	2,722	5,656,688	2,078	11	14,674	1,334
Seville Grove	3,964	6,807,875	1,717	3,965	6,838,958	1,725	1	31,083	31,083
Wungong	128	256,019	2,000	128	256,020	2,000	0	0	0
TOTAL	39,820	80,706,717	2,027	40,538	83,094,568	2,050	718	2,387,850	3,326

* Growth in the No. of rateable properties is generally reflective of lots created as a result of new subdivisions
** Growth in Rate Revenue is derived from new rateable properties and also development on existing properties.

	Total Rates General Increase FY24 @ 3.9%			
	1-Jul-24		Change	
	Rates Revenue	Average Rates	Additional Rates Revenue	Increase in Average Rates*
\$	\$	\$	\$	
Armadale	13,898,350	2,155	518,351	\$80
Bedfordale	2,575,374	2,371	96,438	\$89
Brookdale	1,729,593	1,641	64,922	\$62
Camillo	3,051,570	1,628	114,545	\$61
Champion Lakes	1,456,050	1,800	52,912	\$65
Doobarda	1,905	1,905	72	\$72
Forrestdale	6,357,724	4,682	238,390	\$176
Harrisdale	10,079,426	2,390	378,345	\$90
Haynes	2,548,005	1,827	95,644	\$69
Hilbert	4,380,518	1,876	164,340	\$70
Karragullen	336,944	2,572	12,648	\$97
Kelmscott	10,027,068	1,980	375,011	\$74
Mount Nasura	2,273,195	1,828	89,081	\$69
Mount Richon	1,658,288	2,078	62,246	\$78
Piara Waters	12,604,853	2,153	472,928	\$81
Roleystone	5,877,047	2,159	220,359	\$81
Seville Grove	7,105,675	1,792	266,718	\$67
Wungong	266,004	2,078	9,985	\$78
TOTAL	86,327,591	2,130	\$3,233,023	\$80

Vacant Land Table by Suburb @ 3.9%

	Vacant Land Rates Growth FY24						Change		
	1-Jul-23			30-Jun-24			Change		
	Total No. of Properties	Total Rates Revenue	Average Rates	Total No. of Properties	Total Rates Revenue	Average Rates	Additional No. of Properties*	Additional Rates Revenue**	Additional Average Rates
#	\$	\$	#	\$	\$	#	\$	\$	
Armadale	197	313,650	1,592	177	290,207	1,640	-20	-23,444	-1,172
Bedfordale	63	125,718	1,996	56	113,847	2,033	-7	-11,871	-1,696
Brookdale	12	18,037	1,503	9	14,517	1,613	-3	-3,520	-1,173
Camillo	59	100,550	1,704	48	87,071	1,814	-11	-13,479	-1,225
Champion Lakes	99	170,914	1,726	188	264,573	1,407	89	93,659	1,052
Doobarda	0	0	0	0	0	0	0	0	0
Forrestdale	460	1,404,341	3,053	446	1,305,211	2,926	-14	-99,221	-7,087
Harrisdale	236	375,624	1,592	152	271,330	1,785	-84	-104,294	-1,242
Haynes	373	532,986	1,429	317	467,598	1,475	-56	-65,388	-1,168
Hilbert	554	913,241	1,648	485	827,729	1,707	-69	-85,512	-1,239
Karragullen	19	40,747	2,145	18	39,327	2,185	-1	-1,420	-1,420
Kelmscott	165	240,127	1,455	157	230,229	1,466	-8	-9,898	-1,237
Mount Nasura	42	51,844	1,234	41	50,685	1,236	-1	-1,159	-1,159
Mount Richon	36	44,356	1,232	34	42,018	1,236	-2	-2,337	-1,169
Piara Waters	380	619,834	1,631	354	664,046	1,876	-26	44,212	1,700
Roleystone	145	224,014	1,545	137	205,872	1,503	-8	-18,141	-2,268
Seville Grove	48	62,112	1,294	33	44,505	1,349	-15	-17,606	-1,174
Wungong	12	24,877	2,073	12	24,877	2,073	0	0	0
TOTAL	2,900	5,262,972	1,603	2,664	4,943,552	1,856	-236	-319,419	-1,353

* Growth in the No. of rateable properties is generally reflective of lots created as a result of new subdivisions
** Growth in Rate Revenue is derived from new rateable properties and also development on existing properties.

	Vacant Land Rates General Increase FY24 @ 3.9%			
	1-Jul-24		Change	
	Total Rates Revenue	Average Rates	Additional Rates Revenue	Increase in Average Rates*
\$	\$	\$	\$	
Armadale	301,525	1,704	11,319	\$64
Bedfordale	118,287	2,112	4,440	\$79
Brookdale	15,083	1,676	566	\$63
Camillo	90,467	1,885	3,396	\$71
Champion Lakes	274,892	1,462	10,319	\$55
Doobarda	0	0	0	\$0
Forrestdale	1,356,022	3,040	50,901	\$114
Harrisdale	281,912	1,855	10,582	\$70
Haynes	485,835	1,533	18,238	\$58
Hilbert	860,013	1,773	32,284	\$67
Karragullen	40,860	2,270	1,534	\$85
Kelmscott	239,209	1,524	8,980	\$57
Mount Nasura	52,662	1,284	1,977	\$48
Mount Richon	43,657	1,284	1,639	\$48
Piara Waters	689,944	1,949	25,898	\$73
Roleystone	213,902	1,561	8,029	\$59
Seville Grove	46,241	1,401	1,736	\$53
Wungong	25,847	2,154	970	\$81
TOTAL	5,136,360	1,928	\$192,808	\$64

* Minimum Rates increased by \$46

Residential Improvement Table by Suburb @ 3.9%

	Residential Improved Rates Growth FY24						Change		
	1-Jul-23			30-Jun-24			Change		
	Total No. of Properties	Total Rates Revenue	Average Rates	Total No. of Properties	Total Rates Revenue	Average Rates	Additional No. of Properties*	Additional Rates Revenue**	Additional Average Rates
#	\$	\$	#	\$	\$	#	\$	\$	
Armadale	5,916	8,677,731	1,467	5,961	8,714,026	1,462	45	36,294	807
Bedfordale	1,021	2,341,878	2,294	1,030	2,365,089	2,296	9	23,212	2,579
Brookdale	1,041	1,643,987	1,579	1,045	1,650,154	1,579	4	6,166	1,542
Camillo	1,809	2,691,245	1,488	1,822	2,716,354	1,491	13	25,109	1,931
Champion Lakes	509	1,038,392	2,040	620	1,119,454	1,806	111	81,062	730
Doobarda	1	1,834	1,834	1	1,834	1,834	0	0	0
Forrestdale	500	1,048,675	2,097	596	1,234,652	2,072	96	185,976	1,937
Harrisdale	3,966	8,069,094	2,035	4,062	8,457,501	2,082	96	388,407	4,046
Haynes	976	1,794,252	1,838	1,077	1,982,901	1,841	101	188,649	1,868
Hilbert	1,684	3,088,815	1,834	1,850	3,388,359	1,832	166	299,544	1,804
Karragullen	110	278,584	2,533	112	282,320	2,521	2	3,736	1,868
Kelmscott	4,396	6,875,368	1,564	4,413	6,895,938	1,563	17	20,570	1,210
Mount Nasura	1,256	2,231,543	1,777	1,257	2,233,429	1,777	1	1,885	1,885
Mount Richon	762	1,550,218	2,034	764	1,554,024	2,034	2	3,806	1,903
Piara Waters	5,283	10,836,685	2,051	5,496	11,258,227	2,048	213	421,542	1,979
Roleystone	2,560	5,283,746	2,064	2,579	5,316,561	2,061	19	32,816	1,727
Seville Grove	3,900	6,518,108	1,671	3,915	6,545,119	1,672	15	27,410	1,827
Wungong	116	231,142	1,993	116	231,142	1,993	0	0	0
TOTAL	35,806	64,201,299	1,793	36,716	65,947,484	1,796	910	1,746,185	1,919

* Growth in the No. of rateable properties is generally reflective of lots created as a result of new subdivisions
** Growth in Rate Revenue is derived from new rateable properties and also development on existing properties.

	Residential Improved Rates General Increase FY24 @ 3.9%			
	1-Jul-24		Change	
	Total Rates Revenue	Average Rates	Additional Rates Revenue	Increase in Average Rates*
\$	\$	\$	\$	
Armadale	9,051,479	1,518	337,453	\$57
Bedfordale	2,457,087	2,386	91,998	\$89
Brookdale	1,714,510	1,641	64,356	\$62
Camillo	2,822,293	1,549	105,399	\$68
Champion Lakes	1,161,301	1,873	41,847	\$57
Doobarda	1,905	1,905	72	\$72
Forrestdale	1,282,538	2,152	47,886	\$80
Harrisdale	8,787,346	2,163	329,845	\$81
Haynes	2,060,235	1,913	77,334	\$72
Hilbert	3,520,505	1,903	132,147	\$71
Karragullen	293,331	2,619	11,010	\$98
Kelmscott	7,163,460	1,623	267,523	\$61
Mount Nasura	2,320,533	1,846	87,104	\$69
Mount Richon	1,614,631	2,113	60,607	\$79
Piara Waters	11,697,800	2,128	428,853	\$80
Roleystone	5,523,655	2,142	207,094	\$80
Seville Grove	6,800,792	1,737	255,274	\$65
Wungong	240,157	2,070	9,015	\$78
TOTAL	68,512,839	1,866	\$2,565,355	\$73

* Minimum Rates increased by \$53

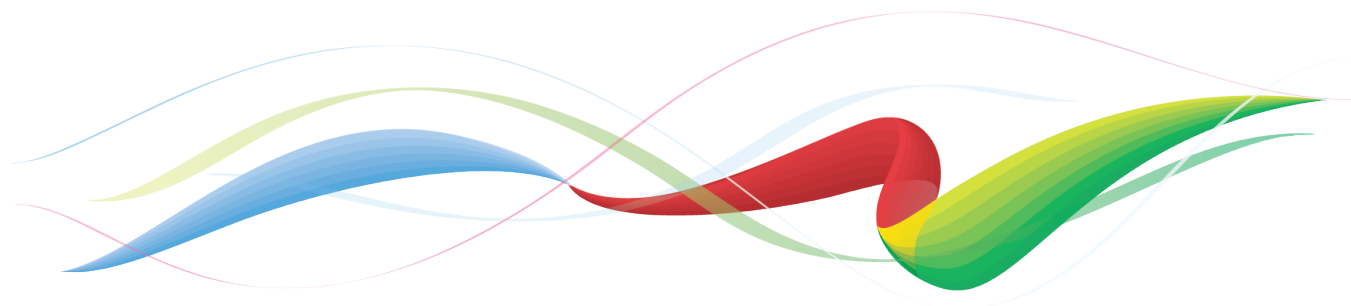
Business Improved Table by Suburb @ 3.9%

Business Improved Rates Growth FY24									
	1-Jul-23			30-Jun-24			Change		
	Total No. of Properties #	Total Rates Revenue \$	Average Rates \$	Total No. of Properties #	Total Rates Revenue \$	Average Rates \$	Additional No. of Properties*	Additional Rates Revenue**	Additional Average Rates \$
Armadale	305	4,293,408	14,077	310	4,375,768	14,115	5	82,360	16,472
Bedforddale	0	0	0	0	0	0	0	0	0
Brookdale	0	0	0	0	0	0	0	0	0
Camillo	3	108,068	36,023	4	133,599	33,400	1	25,531	25,531
Champion Lakes	0	0	0	1	19,111	19,111	1	19,111	0
Doobarda	0	0	0	0	0	0	0	0	0
Forrestdale	284	2,868,599	10,101	316	3,579,562	11,328	32	710,963	22,218
Harrisdale	4	1,021,918	255,479	3	972,250	324,083	-1	-49,667	-49,667
Haynes	1	1,863	1,863	1	1,863	1,863	0	0	0
Hilbert	0	0	0	0	0	0	0	0	0
Karragullen	1	2,650	2,650	1	2,650	2,650	0	0	0
Kelmscott	492	2,524,634	5,131	495	2,525,889	5,103	3	1,256	419
Mount Nasura	0	0	0	0	0	0	0	0	0
Mount Richon	0	0	0	0	0	0	0	0	0
Piara Waters	2	59,399	29,699	4	209,652	52,413	2	150,254	75,127
Roleystone	6	134,255	22,376	6	134,254	22,376	0	0	0
Seville Grove	16	227,654	14,228	17	248,933	14,643	1	21,279	21,279
Wungong	0	0	0	0	0	0	0	0	0
1,114	11,242,447	10,092	1,158	12,203,532	10,538	44	961,085	21,843	

* Growth in the No. of rateable properties is generally reflective of lots created as a result of new subdivisions
 ** Growth in Rate Revenue is derived from new rateable properties and also development on existing properties.

Business Improved Rates General Increase FY24 @ 3.9%			
1-Jul-24		Change	
Total Rates Revenue \$	Average Rates \$	Additional Rates Revenue \$	Increase in Average Rates*
4,545,346	14,662	169,579	\$547
0	0	0	\$0
0	0	0	\$0
138,810	34,702	5,210	\$1,303
19,856	19,856	745	\$745
0	0	0	\$0
3,719,165	11,770	139,603	\$442
1,010,168	336,723	37,918	\$12,639
1,935	1,935	73	\$73
0	0	0	\$0
2,753	2,753	103	\$103
2,624,398	5,302	98,509	\$199
0	0	0	\$0
0	0	0	\$0
217,829	54,457	8,176	\$2,044
139,490	23,248	5,236	\$873
258,642	15,214	9,708	\$571
0	0	0	\$0
12,678,392	10,949	\$474,860	\$1,085

* Minimum Rates increased by \$62



Statement of Rating Objects and Reasons 2024/25

Statement of Rating Objects & Reasons

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Statement of Rating Objects & Reasons

Invitation to make Submissions

This Statement is provided:

- in accordance with section 6.36 of the *Local Government Act 1995*;
- to inform residents of the City of the objects and reasons for the differential rates and each minimum amount being proposed, why each rate is proposed and why it is set at the proposed amount for the 2024/25 financial year; and
- to invite submissions from our electors or ratepayers in respect of the proposed rates or minimum payments and any related matters.

Residents and electors wishing to make written submission are invited to lodge their submission with the City **by no later than 5pm on Wednesday 22 May 2024**.

Written Submission can be forwarded to:

**Chief Executive Officer
City of Armadale
7 Orchard Avenue
Armadale WA 6112**

Submissions will also be accepted by email: info@armadale.wa.gov.au or lodged in person at the City's Administration Centre at 7 Orchard Avenue, Armadale.

Should you have any queries in respect to this Statement, please contact our Rates Department on 9394 5777.

Statement of Rating Objects & Reasons

Introduction

Rate revenue is an important part of the City's annual budget, enabling the delivery of a variety of services and facilities, including parks and civil infrastructure, recreation facilities, libraries, public halls, waste collection and disposal, urban planning and development approvals, and community services and events.

In line with the increase in the Local Government Cost Index, we are proposing increasing the rates yield by 3.9% for 2024-25 to ensure we can deliver these essential service and projects to our community.

Rate revenue constitutes around 64% of the City's total operating revenue of \$139m, and is forecast to be \$88.3m in the forthcoming budget.

Land is rated according to

- unimproved value (UV) for land used predominantly for rural purposes or
- gross rental value (GRV) for land used predominantly for non-rural purposes.

The City proposes to apply a single general rate to all of the properties in the unimproved value (UV) category, where the predominant use is rural.

The City proposes to continue to distinguish between land in our Gross Rental Value (urban) areas on the basis that it is:

- vacant land; or
- improved land that is primarily residential in nature and is NOT zoned for business purposes; or
- improved land that is zoned for business purposes

and apply a differential general rate and minimum payment to each.

The purpose of the imposition of a differential general rate and minimum payment is to ensure that there is alignment with the services, facilities, assets and projects provided by the City each year, and every landowner makes a reasonable contribution to the rate revenue required.

The intent of the 2024/25 Statement of Objects and Reasons for differential rating is to provide information that allows electors and residents to consider the proposed differential and minimum rates and invite written submissions that will allow council to consider these matters as part of its annual budget process. This is a requirement under the *Local Government Act 1995*.

Statement of Rating Objects & Reasons

Key Projects and Services we will deliver in 2024-25

City Services are projected to cost \$120M in 2024-25, with an allocation from rates of \$67M. Other funding sources include fees, charges and grants.

The key services being delivered to our community include;

- Roads, footpaths and drainage infrastructure
- Free concerts and events
- Parks, Sporting Ovals, Streetscapes and Trees
- Recreation facilities including the Armadale Fitness and Aquatic Centre
- Libraries and the Champion Centre
- Waste Collection including verge collections and free tip passes
- Assistance to the Volunteer Bush Fire Brigades
- Community grants and donations to local clubs and community grants

The draft capital program for 2024-25 includes the following key projects;

- Upgrade of Morgan Park
- Springdale Pavilion Changerooms
- Forrestdale Sporting Pavilion
- Armadale Central Park Plan & Design
- Wirra Willa Park Renewal
- Fletcher Park Upgrade
- Pathways Program
- Roads Program
- Playground Replacement Program

The capital investment program will be considered by Council as part of its budget deliberation in June and is therefore subject to change. The current draft program totals \$37M.

- | | |
|----------------------------------|---------|
| • Land | \$0.08M |
| • Buildings | \$11.6M |
| • Roads, Drainage & Bus Shelters | \$7.6M |
| • Pathways | \$4.1M |
| • Parks | \$6.0M |
| • Landfill Site | \$4.6M |
| • Furniture Plant & Equipment | \$2.6M |

Statement of Rating Objects & Reasons

Process to Establish the Rates

Legislative Framework

The Local Government rating system in Western Australia is governed by two State Acts of Parliament – The *Valuations of Land Act 1978* and the *Local Government Act 1995* (the “LGA”).

These two Acts set out how a property is to be valued and the basis for the calculation of rates for every rateable property in a Local Government district, based on its value. The LGA also establishes how a Local Government is to calculate the total amount required to be raised from rates, in order to fund its services and maintain its infrastructure assets.

The *Valuations of Land Act s18 and s22* requires the Valuer General to provide either a valuation on a Gross Rental Value (GRV) basis or on an Unimproved Value (UV) basis, as the case requires, for the purpose of assessing any rate or tax.

The valuation basis is established by the *Local Government Act s6.28* which sets out that the general principle is:

- a) *where the land is used predominantly for rural purposes, the Unimproved Value (UV) of the land; and*
- b) *where the land is used predominantly for non-rural purposes, the Gross Rental Value (GRV) of the land.*

The determination of the actual required rates to be raised is set out in *Section 6.2(2) of the LGA*, which stipulates that in preparation of the annual budget, local governments are to prepare detailed estimates for the budget 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”.*

Section 6.32(1) of the Act then requires the local government to:

“When adopting the annual budget, a local government –

- a) *In order to make up the budget deficiency, is to impose a general rate on rateable land within its district ...”*

Local Governments may also apply differential rates, a minimum payment or special area rates for a specific purpose. The application of this type of rating is defined by *section 6.33, 6.35 and 6.37* of the LGA.

Further details are provided in the appendix, however the more pertinent sections of the LGA pertaining to Differential Rates and Specified Area Rates follow.

Statement of Rating Objects & Reasons

6.33. Differential general rates

(1) A local government may impose differential general rates according to any, or a combination, of the following characteristics —

(a) the purpose for which the land is zoned, whether or not under a local planning scheme or improvement scheme in force under the Planning and Development Act 2005; or

(b) a purpose for which the land is held or used as determined by the local government; or

(c) whether or not the land is vacant land; or

(d) any other characteristic or combination of characteristics prescribed.

(3) In imposing a differential general rate a local government is not to, without the approval of the Minister, impose a differential general rate which is more than twice the lowest differential general rate imposed by it.

6.35. Minimum payment

(1) Subject to this section, a local government may impose on any rateable land in its district a minimum payment which is greater than the general rate which would otherwise be payable on that land.

(2) A minimum payment is to be a general minimum but, subject to subsection (3), a lesser minimum may be imposed in respect of any portion of the district.

(3) In applying subsection (2) the local government is to ensure the general minimum is imposed on not less than —

(a) 50% of the total number of separately rated properties in the district; or

(b) 50% of the number of properties in each category referred to in subsection (6), on which a minimum payment is imposed.

6.37. Specified area rates

(1) A local government may impose a specified area rate on rateable land within a portion of its district for the purpose of meeting the cost of the provision by it of a specific work, service or facility if the local government considers that the ratepayers or residents within that area —

(a) have benefited or will benefit from; or

(b) have access to or will have access to; or

(c) have contributed or will contribute to the need for, that work, service or facility.

(4) A local government may only use the money raised from a specified area rate —

(a) to meet the cost of providing the specific work, service or facility for which the rate was imposed; or

(b) to repay money borrowed for anything referred to in paragraph (a) and interest on that money.

Statement of Rating Objects & Reasons

Rating Strategy

Rates are used to supplement other sources of funds (fees, charges, grants and interest) to meet the cost of providing the City's services, expenditure on assets, debt repayment and planned savings (transfer to cash reserves). Typically, Local Government rates are a function of:

- The characteristics of the Local Government area such as size, asset base, homogenous or diversified localities, undeveloped, developing or largely developed suburbs etc;
- The services provided by the Local Government;
- The level of service provided by the Local Government;
- The user pays policies of the Council.

Armadale is characterised by its high growth areas, its Strategic Metropolitan Centre and a mix of old and new suburbs. It does not necessarily have an intense commercial or industrial centre, however the Forrestdale Business Park and South Forrestdale – Rowley Road Precinct will establish this characteristic in the future. As a result, this has placed a greater reliance on residential rates presently, to contribute to the total rates required.

Council has recognised that the level of service provided does vary between localities, particularly amenities provided and maintained in the newly developed suburbs. To address the difference in service levels, the City has adopted a strategy of Differential Rating and Special Area Rating (SAR) to fund the higher service level directly from those who benefit.

Principles

The City's rates strategy is underpinned by the key values of objectivity, fairness and equity, consistency, transparency and administrative efficiency:

- **Objectivity** – The land on which differential general rates has been rated according to one or more of the following land characteristics:
 - zoning
 - land use
 - vacant land
- **Fairness and Equity** – The City undertakes comprehensive reviews of services, projects, revenues and costs and considers efficiency measures as part of its budget deliberations.

The objects of imposing differential rates and reasons for each proposed differential general rate are clearly explained in this document as to why each differential general rate is proposed to be imposed.

- **Consistency** – The City rates similar properties that are used for the same purpose in the same way. The proposed differential rates align with the rating strategy in the corporate business plan and long term financial plan. A review of other neighbouring or similar local government districts has also been undertaken, and is included in this document.

Statement of Rating Objects & Reasons

- **Transparency and Administrative Efficiency** – The City has prepared and made publically available a document and provides public notice as an invitation for submissions to be made by an elector or ratepayer. Each submission (if any) will be considered by the Council.

Differential rates

The City of Armadale applies differential rates on our Gross Rental Value (GRV) properties pursuant to section 6.33(1)(a) and (c) of the *Local Government Act 1995*, i.e. according to the purpose for which land is zoned under the (3) planning schemes in use within the district and according to whether land is vacant.

The differential rates are levied on all Gross Rental Value (GRV) this is predominantly non-rural use rateable land within the City, according to:

- The purpose for land is zoned under the planning schemes in use within the district (*section 6.33(1)(a) of the Act refers*); or
- Whether or not the land is vacant land (*section 6.33(1)(c) of the Act refers*).

The rates are set at differential levels that provide, as far as is practically possible, a fair and equitable distribution of the rates to each rate category having regard to its demands on the City's services.

The City is again proposing three (3) GRV differential rate categories and minimum rates for non-rural land, namely:

- **Category 1 – Vacant Land:** all vacant land
- **Category 2 – Residential Improved:** all improved land that is NOT zoned for business purposes (i.e. primarily residential land);
- **Category 3 – Business Improved:** all improved land that is zoned (pursuant to the City's Town Planning Scheme No.4, the Armadale Redevelopment Scheme 2004 and the Wungong Urban Water Redevelopment Scheme 2007) for business purposes.

Minimum Payments

A minimum payment is applied to each rate category in recognition that every property receives at least a minimum level of benefit from works and services provided by the City.

The minimum payment for each rate category is set at a level that is consistent with previous years and relative to the rate in the dollar for each differential rate group. Each is proposed at an amount which recognises the characteristics and particular demand on the City's infrastructure and services.

Statement of Rating Objects & Reasons

Formulation of the 2024/25 Annual Budget

Local Governments provide a range of community services and facilities funded wholly or in part by revenue raised from rates. The amount of rates required is determined after deducting other sources of revenue from the cost of providing City services and maintaining City assets. Other funding sources include user pays fees, statutory charges, lease revenue, grants, and loan funds for capital projects.

It continues to be challenging managing the budget change process and adapting to the current economic conditions of increased inflation. Nonetheless, the process has been robust and the draft budget as it currently stands represents a thorough review of the City's services, projects, revenues and costs.

The City's operating revenue, including rates, is budgeted to be around \$139M. Rate revenue constitutes \$88.3M.

The City supplements its operating revenue with other sources of funds and has a draft capital works program worth \$35.9M for the financial year ending 30 June 2025 (FY25).

Statement of Rating Objects & Reasons

LTFP (EXTRACT)
DRAFT STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2025

OPERATING ACTIVITIES

Revenue from operating activities

	2024/25 Budget	2023/24 Budget
	\$	\$
General rates	86,956,300	82,518,271
Rates excluding general rates	596,500	579,545
Grants, subsidies and contributions	7,041,600	3,083,400
Fees and charges	35,765,500	32,201,900
Interest revenue	6,532,400	6,437,100
Other revenue	1,707,900	19,000
Profit on asset disposals	-	2,200
	<u>138,600,200</u>	<u>124,841,416</u>

Expenditure from operating activities

Employee costs	(54,173,500)	(48,679,700)
Materials and contracts	(51,411,852)	(50,736,600)
Utility charges	(4,496,200)	(4,470,700)
Depreciation	(34,315,191)	(27,698,000)
Finance costs	(1,635,510)	(1,246,280)
Insurance	(1,410,100)	(1,258,500)
Other expenditure	(8,572,400)	(1,776,846)
Loss on asset disposals	0	(950,800)
	<u>(156,014,753)</u>	<u>(136,817,426)</u>

Non cash amounts excluded from operating activities

	34,315,191	28,646,600
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Amount attributable to operating activities

16,900,638 **16,670,590**

INVESTING ACTIVITIES

Inflows from investing activities

Capital grants, subsidies and contributions	10,228,300	4,268,600
Proceeds from disposal of assets	589,000	703,300
Developer Contribution Plans - Gifted Assets	28,000,000	30,000,000
Developer Contribution Plans	2,293,300	1,837,000
	<u>41,110,600</u>	<u>36,808,900</u>

Outflows from investing activities

Payments for property, plant and equipment	(14,899,500)	(16,662,100)
Payments for construction of infrastructure	(21,068,400)	(13,994,200)
Infrastructure - Gifted Assets	(28,000,000)	(30,000,000)
	<u>(63,967,900)</u>	<u>(60,656,300)</u>

Non-cash amounts excluded from investing activities

5,698,800 6,626,300

Amount attributable to investing activities

(17,158,500) **(17,221,100)**

FINANCING ACTIVITIES

Inflows from financing activities

Proceeds from new borrowings	9,893,100	7,578,000
Leases liabilities recognised	2,367,000	587,800
Transfers from reserve accounts	19,340,700	16,675,645
	<u>31,600,800</u>	<u>24,841,445</u>

Outflows from financing activities

Repayment of borrowings	(4,089,918)	(4,123,090)
Payments for principal portion of lease liabilities	(1,459,100)	(1,427,500)
Transfers to reserve accounts	(23,426,920)	(25,191,045)
	<u>(28,975,938)</u>	<u>(30,741,635)</u>

Non-cash amounts excluded from financing activities

(2,367,000) (587,800)

Amount attributable to financing activities

257,862 **(6,487,990)**

MOVEMENT IN SURPLUS OR DEFICIT

Surplus at the start of the financial year

	0	7,038,500
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Amount attributable to operating activities 16,900,638 16,670,590

Amount attributable to investing activities (17,158,500) (17,221,100)

Amount attributable to financing activities 257,862 (6,487,990)

Surplus/(deficit) remaining after the imposition of general rates **0** **0**

Statement of Rating Objects & Reasons

Rating Information			2024/25 New Rateable Value	2024/25 Budgeted Rate Revenue	2024/25 Budgeted Interim Rates	2024/25 Budgeted Total Revenue	2023/24 Forecast Total Revenue	2023/24 Budget Total Revenue
Rate Type	Rate in \$/cents	Property Numbers #	\$	\$	\$	\$	\$	\$
Differential Rate								
<u>Gross Rental Value Lands</u>								
Vacant	15.1463	761	18,572,946	2,813,130	-	2,813,130	2,744,032	2,765,813
Residential Improved	9.7708	30,993	618,748,447	60,449,796	994,794	61,444,589	56,972,208	57,496,592
Business Improved	10.1961	813	118,811,691	12,113,108	-	12,113,108	11,701,235	10,704,722
<i>Subtotal Differential Rates</i>		32,567	756,133,084	75,376,034	994,794	76,370,828	71,417,475	70,967,127
General Rates								
<u>Unimproved Value Lands</u>								
General Rate	0.4940	124	140,996,000	696,583	-	696,583	673,037	678,722
Minimum Payment								
<u>Gross Rental Value Lands</u>								
Vacant	1,221	1,903	10,077,156	2,323,230	305,206	2,628,436	2,303,757	2,555,885
Residential Improved	1,409	5,723	74,483,471	8,063,043	-	8,063,043	7,678,226	7,734,250
Business Improved	1,639	345	3,909,470	565,284	-	565,284	539,334	549,552
<i>Subtotal Differential Minimum Rates</i>		7,971	88,470,097	10,951,557	305,206	11,256,763	10,521,317	10,839,687
<u>Unimproved Value Lands</u>								
General Rural Minimum	1,687	15	3,464,994	25,310	-	25,310	24,360	22,735
TOTAL								
<u>Gross Rental Value Lands</u>								
Vacant		2,664	28,650,102	5,136,360	305,206	5,441,566	5,047,789	5,321,698
Residential Improved		36,716	693,231,918	68,512,839	994,794	69,507,633	64,650,434	65,230,842
Business Improved		1,158	122,721,161	12,678,392	-	12,678,392	12,240,569	11,254,274
		40,538	844,603,181	86,327,591	1,300,000	87,627,591	81,938,792	81,806,814
<u>Unimproved Value Lands</u>								
General Rural Minimum		139	144,460,994	721,893	-	721,893	697,397	701,457
GRAND TOTAL		40,677		87,049,484	1,300,000	88,349,484	82,636,189	82,508,271
Less - Rate Concession				(20,000)		(20,000)	(23,470)	(20,000)
Less - Back Rates				-		-	-	-
Total General Rates Raised				87,029,484		88,329,484	82,612,719	82,488,271
Rate Equivalent Payments and Adjustments				30,000		30,000	-	30,000
Specified Area Rates Raised				585,042		599,100	584,356	579,545
Total Rates Raised				87,644,526		88,958,584	83,197,075	83,097,816

Statement of Rating Objects & Reasons

Review of rates in neighbouring or similar local government districts.

Rating Effort and the Level of Rates

The “rating effort” is described as the level of rates required to provide a Local Government’s range of services after deducting all other revenue streams. It is a function of both the characteristics of a Local Government district and the level and range of services a Local Government provides.

In the first instance, the range of services provided, the level of service and the user pays polices will generate a funding requirement, to be supplemented by rates. However, rates are also affected by the Local Government area itself – its urban density and the proportion of residential properties to commercial and industrial properties. Put simply, if a district has a higher density or a greater proportion of commercial or industrial development, then the average residential rates will be lower.

To understand these characteristics further, it is useful to compare revenues, property valuations and rates between Local Governments. The next section provides an insight into the City of Armadale’s characteristics compared with other Local Government districts.



A good indicator of rating effort is the percentage (%) of rates compared to the overall revenue of a Local Government, and the average rates, in comparison to other similar Local Governments.

Statement of Rating Objects & Reasons

The following data was obtained from the Annual Report of fifteen (15) metropolitan Local Governments for the FY23 financial year.

Rating Effort	FY22			FY23			FY22 to FY23			
	City of Armadale	Average Metro LG's	Difference	City of Armadale	Average Metro LG's	Difference	City of Armadale	Average Metro LG's	Difference	% Change
Rates as a % of operating revenue	63%	66%	3%	62%	64%	2%	-1%	-2%	-1%	-0.3%
Average Residential, Commercial and Vacant Land Rates	\$1,916	\$1,854	\$62	\$2,027	\$1,880	\$147	\$111	\$26	\$85	1.4%
Average Residential Rates only	\$1,667	\$1,454	\$213	\$1,793	\$1,550	\$243	\$126	\$96	\$30	0.1%

Residential rates can be greatly influenced by the other property types and localities in a local government district. For example, the City of Belmont receives a substantial rates equivalent payment from the Perth Airport, which contributes to the overall rate funding requirement. The City of Cockburn has the Jandakot Airport within its district, whilst the City of Canning also has a significant proportion of its district zoned for commercial and industrial use, which provide a higher Gross Rental Valuation over a residential property. Armadale's characteristics are typified by its wide Local Government area, high growth, comparatively low commercial and industrial base and mixture of low to medium urban density.

Rates Increase FY25

The Council has decided to propose an increase in rates of 3.9% based on the WALGA Local Government Cost Index, projected to 30 June 2024. In determining this position, Council has reviewed the increase in costs over the last few years in comparison to the rates increases applied and has determined the rates increase should match the expected costs escalation. The March 24 LGCI information is below.

Component	Weighting	2022-23 (a)	2023-24 (f)	2024-25 (f)	2025-26 (f)	2026-27 (f)
Employee costs	35%	4.2	4.3	3.8	3.5	3.3
Materials and contracts	28%	4.3	4.5	3.1	2.8	2.8
Furniture	1%	5.8	1.8	1.4	1.4	1.4
Non-residential building	5%	1.0	3.5	2.6	1.0	1.1
Machinery and Equipment	5%	11.5	3.4	2.8	2.5	2.5
Non-road infrastructure	9%	3.3	2.8	2.2	1.8	2.2
Road and bridge construction	10%	3.8	2.0	1.8	2.2	2.7
Utilities	3%	2.5	2.5	2.5	2.5	2.5
Insurance	1%	12.4	11.6	8.5	5.0	3.0
Other	3%	6.2	4.0	3.0	2.8	2.5
LGCI	100%	4.4	3.9	3.1	2.8	2.8

Differential Rates – Gross Rental Value Land Category

The City of Armadale applies differential rates to Gross Rental Valued (GRV) properties, pursuant to section 6.33(1)(a) and (c) of the *Local Government Act 1995*, i.e. according to whether land is vacant and according to the purpose for which land is zoned under the (3) planning schemes in use within the district.

Statement of Rating Objects & Reasons

The differential rates are levied on all non-rural (GRV) rateable land within the City according to:

- a) Whether or not the land is vacant land (*section 6.33(1)(c) of the Act* refers), and
- b) The purpose for land is zoned under the planning schemes in use within the district (*section 6.33(1)(a) of the Act* refers).

The rates are set at differential levels that provide, as far as is practically possible, a fair and equitable distribution of the rates to each rate category having regard to its demands on the City's services.

The City is again proposing three (3) GRV differential rate categories for non-rural land, namely:

- Category 1 all vacant land
- Category 2 all improved land that is NOT zoned for business purposes (primarily residential type land); and
- Category 3 all improved land that is zoned for business purposes

Specifically, the City utilises the following differential categories with these objects and reasons:

GRV Residential Improved Land

The objective of this differential rate is to apply a base differential general rate to developed land, zoned for non-business purposes. It acts as the City's benchmark differential rate by which all other GRV rated properties are assessed.

The reasons for this rate is to ensure that all ratepayers make a reasonable contribution towards the ongoing maintenance and provision of works, services and facilities throughout the City of Armadale. It is also lower than the vacant land differential rate as the City is encouraging owners of larger land holdings to develop, rather than land bank.

The proposed rate in the dollar for this GRV differential is 9.7708 cents in the dollar, which is an increase of 3.9% based on the WALGA Local Government Cost Index estimate for FY24. A minimum rate of \$1,409 applies to this category, which is also an increase of 3.9% on last year's minimum rate.

GRV Vacant Land

The objective of this differential rate is to impose a higher differential rate for vacant land, to encourage development within the City.

Statement of Rating Objects & Reasons

The reason for this rate is to achieve a fair and equitable contribution from owners of vacant land, particularly owners of land with development potential, towards the improvement and delivery of services, assets and facilities by the City. It is an effort to promote the development of all properties to their full potential, thereby stimulating economic growth and development.

The proposed rate in the dollar for this category is 15.1463 cents in the dollar, an increase of 3.9% based on the WALGA Local Government Cost Index estimate for FY24. A minimum rate of \$1,221 applies to this category, which is an increase of 3.9% from last year. The lower minimum rate (than the Residential Improved category) is to ensure fairness and equity for owners of smaller residential lots, who may not necessarily be benefiting from the full range of City services.

GRV Business Improved Land

The objective for this differential rate is to ensure that all properties within the City, zoned as Business Improved under Town Planning Scheme 4 (i.e. within metropolitan city, district or local centres) contribute fairly and equitably towards City services.

The reason for this rate in the dollar is set to ensure that the amount of rates derived from business improved land recognises the specific demands on the City's infrastructure and services, occasioned by matters such as:

- the City's Economic Development function which is largely to provide support for the industrial and commercial community;
- The improvements to the upgrade of and renewal of the street network in the CBD, including improvements to the street lighting systems;
- Increased maintenance and operational costs in and around shopping precincts including verge mowing, litter removal, street trees and weed control spraying;
- Increased maintenance and operational costs in industrial areas, particularly related to drainage.

The proposed rate in the dollar for this category is 10.1961 cents in the dollar, which is an increase of 3.9% based on the WALGA Local Government Cost Index estimate for FY24. A minimum payment of \$1,639 applies to this category, which is also an increase of 3.9%.

Statement of Rating Objects & Reasons

UV Rates

The objective for this general rate for unimproved valued (UV) properties is to ensure a fair and equitable contribution from UV land towards services and facilities provided by the City.

The reason for this rate is to recognise the nature, scale and extent of rural activity and access to services, assets and facilities.

The proposed rate in the dollar has been set to 0.4940, which yields a 3.9% (WALGA Local Government Cost Index FY24) increase in rates from UV rated properties. A minimum payment of \$1,687 applies to this category, also an increase of 3.9%.

Minimum Payments

A minimum payment is applied to each rate category in recognition that every property receives at least a minimum level of benefit from works and services provided by the City.

Note that the proposed minimum payment of \$1,221 on the vacant land category applies to more than fifty percent (50%) of all vacant land properties, and would require approval from the Minister pursuant to section 6.35(5) of the *Local Government Act 1995* before the Council could impose the minimum rate for vacant land.

Statement of Rating Objects & Reasons

Specified Area Rates (SARs)

The City imposes Specified Area Rates (SARs) on certain locations in the district. SARs enables the enhancement of the general amenity of an area by way of increased service levels for the benefit of ratepayers/residents who live or work in the area. This may include services and activities such as litter control, verge and streetscape maintenance, verge mowing etc.

The authority to impose specified area rates is set out in section 6.37 of the *Local Government Act 1995*. This section requires that the money raised from a SAR be used for the purpose for which the rate was imposed, with any residual amount remaining being placed in a reserve for that same purpose. The SARs for 2024-25 are proposed to increase by 3.9% based on the WALGA Local Government Cost Index estimate for FY24.

The City has two categories of SARs – Townscape and Residential.

The Townscape Amenity Service has four business/commercial areas;

- Specified Area A – Armadale Town Centre
- Specified Area B – Kelmscott Town Centre
- Specified Area C – Kelmscott Industrial Area
- Specified Area D - South Armadale Industrial Area

The Residential Amenity Service has two areas;

- Specified Area F – North Forrestdale
- Specified Area G – Champion Lakes

Further details, including maps of the SAR areas are provided in the City's Annual Budget available in late June.

APPENDIX

The Rating Legislative Framework in detail – Setting the Required Rates

In setting the required rates, the Council must have due regard to the requirements of Section 3.18 of the *Local Government Act 1995*, with respect to providing services and facilities. This section stipulates that:

3.18. *Performing executive functions*

- (1) *A local government is to administer its local laws and may do all other things that are necessary or convenient to be done for, or in connection with, performing its functions under this Act.*
- (2) *In performing its executive functions, a local government may provide services and facilities.*
- (3) *A local government is to satisfy itself that services and facilities that it provides —*
 - (a) *integrate and coordinate, so far as practicable, with any provided by the Commonwealth, the State or any public body; and*
 - (b) *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*
 - (c) *are managed efficiently and effectively.*

For information purposes, the rating provisions of the *Local Government Act 1995* relevant to this Statement are as follows, i.e.

6.28. *Basis of rates*

- (1) *The Minister is to —*
 - (a) *determine the method of valuation of land to be used by a local government as the basis for a rate; and*
 - (b) *publish a notice of the determination in the Government Gazette.*
- (2) *In determining the method of valuation of land to be used by a local government the Minister is to have regard to the general principle that the basis for a rate on any land is to be —*
 - (a) *where the land is used predominantly for rural purposes, the unimproved value of the land; and*
 - (b) *where the land is used predominantly for non-rural purposes, the gross rental value of the land.*

Statement of Rating Objects & Reasons

- (3) *The unimproved value or gross rental value, as the case requires, of rateable land in the district of a local government is to be recorded in the rate record of that local government.*
- (4) *Subject to subsection (5), for the purposes of this section the valuation to be used by a local government is to be the valuation in force under the Valuation of Land Act 1978 as at 1 July in each financial year.*
- (5) *Where during a financial year —*
 - (a) *an interim valuation is made under the Valuation of Land Act 1978; or*
 - (b) *a valuation comes into force under the Valuation of Land Act 1978 as a result of the amendment of a valuation under that Act; or*
 - (c) *a new valuation is made under the Valuation of Land Act 1978 in the course of completing a general valuation that has previously come into force,*

the interim valuation, amended valuation or new valuation, as the case requires, is to be used by a local government for the purposes of this section.

6.32. *Rates and service charges*

- (1) *When adopting the annual budget, a local government —*
 - (a) *in order to make up the budget deficiency, is to impose* a general rate on rateable land within its district, which rate may be imposed either —*
 - (i) *uniformly; or*
 - (ii) *differentially; and*
 - (b) *may impose* on rateable land within its district —*
 - (i) *a specified area rate; or*
 - (ii) *a minimum payment; and*
 - (c) *may impose* a service charge on land within its district.*

** Absolute majority required.*

- (2) *Where a local government resolves to impose a rate it is required to —*
 - (a) *set a rate which is expressed as a rate in the dollar of the gross rental value of rateable land within its district to be rated on gross rental value; and*
 - (b) *set a rate which is expressed as a rate in the dollar of the unimproved value of rateable land within its district to be rated on unimproved value.*
- (3) *A local government —*
 - (a) *may, at any time after the imposition of rates in a financial year, in an emergency, impose* a supplementary general rate or specified area rate for the unexpired portion of the current financial year; and*

Statement of Rating Objects & Reasons

(b) is to, after a court or the State Administrative Tribunal has quashed a general valuation, rate or service charge, impose a new general rate, specified area rate or service charge.*

** Absolute majority required.*

6.33. Differential general rates

- (1) A local government may impose differential general rates according to any, or a combination, of the following characteristics —
 - (a) the purpose for which the land is zoned, whether or not under a local planning scheme or improvement scheme in force under the Planning and Development Act 2005; or*
 - (b) a purpose for which the land is held or used as determined by the local government; or*
 - (c) whether or not the land is vacant land; or*
 - (d) any other characteristic or combination of characteristics prescribed.**
- (2) Regulations may —
 - (a) specify the characteristics under subsection (1) which a local government is to use; or*
 - (b) limit the characteristics under subsection (1) which a local government is permitted to use.**
- (3) In imposing a differential general rate a local government is not to, without the approval of the Minister, impose a differential general rate which is more than twice the lowest differential general rate imposed by it.*
- (4) If during a financial year, the characteristics of any land which form the basis for the imposition of a differential general rate have changed, the local government is not to, on account of that change, amend the assessment of rates payable on that land in respect of that financial year but this subsection does not apply in any case where section 6.40(1)(a) applies.*

6.35. Minimum payment

- (1) Subject to this section, a local government may impose on any rateable land in its district a minimum payment which is greater than the general rate which would otherwise be payable on that land.*
- (2) A minimum payment is to be a general minimum but, subject to subsection (3), a lesser minimum may be imposed in respect of any portion of the district.*
- (3) In applying subsection (2) the local government is to ensure the general minimum is imposed on not less than —*

Statement of Rating Objects & Reasons

- (a) 50% of the total number of separately rated properties in the district; or
- (b) 50% of the number of properties in each category referred to in subsection (6),

on which a minimum payment is imposed.

- (4) A minimum payment is not to be imposed on more than the prescribed percentage of —
 - (a) the number of separately rated properties in the district; or
 - (b) the number of properties in each category referred to in subsection (6),

unless the general minimum does not exceed the prescribed amount.

- (5) If a local government imposes a differential general rate on any land on the basis that the land is vacant land it may, with the approval of the Minister, impose a minimum payment in a manner that does not comply with subsections (2), (3) and (4) for that land.
- (6) For the purposes of this section a minimum payment is to be applied separately, in accordance with the principles set forth in subsections (2), (3) and (4) in respect of each of the following categories —
 - (a) to land rated on gross rental value; and
 - (b) to land rated on unimproved value; and
 - (c) to each differential rating category where a differential general rate is imposed.

6.36. *Local government to give notice of certain rates*

- (1) Before imposing any differential general rates or a minimum payment applying to a differential rate category under section 6.35(6)(c) a local government is to give local public notice of its intention to do so.
- (2) A local government is required to ensure that a notice referred to in subsection (1) is published in sufficient time to allow compliance with the requirements specified in this section and section 6.2(1).
- (3) A notice referred to in subsection (1) —
 - (a) may be published within the period of 2 months preceding the commencement of the financial year to which the proposed rates are to apply on the basis of the local government's estimate of the budget deficiency; and
 - (b) is to contain —
 - (i) details of each rate or minimum payment the local government intends to impose; and
 - (ii) an invitation for submissions to be made by an elector or a ratepayer in respect of the proposed rate or minimum payment and any related matters within 21 days (or such longer period as is specified in the notice) of the notice; and

Statement of Rating Objects & Reasons

- (iii) *any further information in relation to the matters specified in subparagraphs (i) and (ii) which may be prescribed; and*
 - (c) *is to advise electors and ratepayers of the time and place where a document describing the objects of, and reasons for, each proposed rate and minimum payment may be inspected.*
- (4) *The local government is required to consider any submissions received before imposing the proposed rate or minimum payment with or without modification.*
- (5) *Where a local government —*
 - (a) *in an emergency, proposes to impose a supplementary general rate or specified area rate under section 6.32(3)(a); or*
 - (b) *proposes to modify the proposed rates or minimum payments after considering any submissions under subsection (4),*

it is not required to give local public notice of that proposed supplementary general rate, specified area rate, modified rate or minimum payment.

6.37. *Specified area rates*

- (1) *A local government may impose a specified area rate on rateable land within a portion of its district for the purpose of meeting the cost of the provision by it of a specific work, service or facility if the local government considers that the ratepayers or residents within that area —*
 - (a) *have benefited or will benefit from; or*
 - (b) *have access to or will have access to; or*
 - (c) *have contributed or will contribute to the need for,*

that work, service or facility.
- (2) *A local government is required to —*
 - (a) *use the money from a specified area rate for the purpose for which the rate is imposed in the financial year in which the rate is imposed; or*
 - (b) *to place it in a reserve account established under section 6.11 for that purpose.*
- (3) *Where money has been placed in a reserve account under subsection (2)(b), the local government is not to:*
 - (a) *change the purpose of the reserve account; or*
 - (b) *use the money in the reserve account for a purpose other than the service for which the specified area rate was imposed,*

and section 6.11(2), (3) and (4) do not apply to such a reserve account.
- (4) *A local government may only use the money raised from a specified area rate:*
 - (a) *to meet the cost of providing the specific work, service or facility for which the rate was imposed; or*
 - (b) *to repay money borrowed for anything referred to in paragraph (a) and interest on that money.*

Statement of Rating Objects & Reasons

- (5) *If a local government receives more money than it requires from a specified area rate on any land or if the money received from the rate is no longer required for the work, service or facility the local government:*
- (a) *may, and if so requested by the owner of the land is required to, make a refund to that owner which is proportionate to the contributions received by the local government; or*
 - (b) *is required to allow a credit of an amount proportionate to the contribution received by the local government in relation to the land on which the rate was imposed against future liabilities for rates or service charges in respect of that land.*



Annual General Meeting of Electors
Wednesday 27 March 2024

MINUTES

OF THE **ANNUAL GENERAL MEETING OF ELECTORS** HELD IN THE **FUNCTION ROOM**, ADMINISTRATION CENTRE, ORCHARD AVENUE, ARMADALE ON **WEDNESDAY 27 MARCH 2024** COMMENCING AT **7PM**

PRESENT: The Mayor, R Butterfield Presided

Cr J Joy	River Ward
Cr K Busby	Minnawarra Ward
Cr G J Smith	Minnawarra Ward
Cr S Stoneham	Hills Ward
Cr S J Mosey	Hills Ward
Cr P A Hetherington	Palomino Ward
Cr L Sargeson	Palomino Ward
Cr M J Hancock	Heron Ward
Cr C Wielinga	Heron Ward

IN ATTENDANCE:

Ms J Abbiss	Chief Executive Officer
Mr J Lyon	Executive Director Corporate Services
Ms S van Aswegen	Executive Director Community Services
Mr P Sanders	Executive Director Development Services
Mr M Andrews	Executive Director Technical Services
Mr B Garvey	Coordinator City Governance
Ms E Stenhouse	Manager Communications and Engagement
Mrs A Owen-Brown	Executive Assistant Corporate Services

Public: 9

APOLOGIES:

Leave of Absence previously granted to Cr M Silver and Cr S Peter JP

Apologies received: Cr K Kamdar
Cr J Keogh
Cr S S Virk

Annual General Meeting of Electors
27 March 2024

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Her Worship the Mayor, Cr Ruth Butterfield, welcomed those in attendance to the 2022/23 Annual General Meeting of Electors and addressed the meeting as follows:

Good everyone.

I will begin by paying my respects to the traditional custodians of the land on which we meet and their elders past, present and emerging. And that is the Wadjuk people of the Noongar Nation.

Thank you everybody for being here tonight and good evening to Councillors and Staff, thank you for all being here.

Welcome to the City of Armadale's Annual General Meeting of Electors, which I have declared open.

Firstly, I would like to introduce you to your Councillors (members please stand as I introduce you):

*Cr Jiby Joy
Cr Kerry Busby
Cr Gary Smith
Cr Sarah Stoneham
Cr Scott Mosey
Cr Paul Hetherington
Cr Laurence Sargeson
Cr Michael Hancock and
Cr Caroline Wielinga*

Apologies have been received from the Deputy Mayor John Keogh, Cr Keyur Kamdar and Cr Sam Virk. And we have Leave of Absence been approved for Cr Michelle Silver and Cr Shanavas Peter.

Also present are our Chief Executive Officer and Executive Leadership Team:

*Ms Joanne Abbiss, CEO
Mr Mike Andrews, Executive Director - Technical Services.
Mr Paul Sanders, Executive Director Development Services
Ms Suzette Van Aswegen, Executive Director - Community Services, and
Mr Jason Lyon, Executive Director - Corporate Services.*

Thank you for all being here.

I will conduct this meeting generally in accordance with the City's Standing Orders. There are copies of the meeting rules and procedures available on the seats around you. Please take the time to familiarise yourself with these rules and procedures.

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If you have a mobile phone with you, I respectfully ask that you switch it off or switch it to silent mode for the duration of the meeting.

If there is a vote on anything, each elector is entitled to one vote.

Only electors of the City, and people who are eligible to be added to the electoral roll, are entitled to vote at this meeting.

Any decisions made by this meeting will be submitted to Council for consideration at either the next ordinary council meeting or, if that is not practicable, at the first ordinary council meeting after that meeting.

Could all speakers please state their name and address before they speak.

I also wish to advise that tonight's proceedings are being recorded.

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1 BUSINESS OF MEETING

Presenting the 2022/23 Annual Report

1.1 2022/23 Annual Financial Report

The Mayor called for questions to be raised that specifically related to the Annual Financial Report.

No questions were raised.

Moved M Northcott

Seconded D Grimwood

that the 2022/23 Annual Financial Report be received

Carried

1.2 Auditor's Report

The CEO read the Independent Auditors Report (pages 60 to 63 of the Annual Report).

The Mayor called for questions to be raised that specifically related to the Auditor's Report (Page 60 of the Annual Report).

No questions were raised.

Moved M Northcott

Seconded P Davey

that the Independent Auditors Report be received

Carried

1.3 2022/23 Annual Report (Remaining Parts)

The Mayor read the Mayor's Foreward of the 2022/23 Annual Report.

The Mayor called for questions to be raised specifically related to the remaining parts of the 2022/23 Annual Report.

No questions were raised.

Moved D Grimwood

Seconded V Hansen

that the remaining parts of the 2022/23 Annual Report be received

Carried

2 GENERAL BUSINESS

The Mayor read:

A public notice was advertised in the Examiner on 7 March 2024 that persons seeking information which may require research were requested to give at least 2 days notice to the Chief Executive Officer.

2.1 Questions of which prior notice has been given

Nil.

2.2 Motions of which prior notice has been given

Nil.

2.3 Questions received from the floor

Mr Dennis Grimwood – 7 Sapphire Court, Mt Richon

The Mayor read the submitted questions from Mr Grimwood and responses were as below.

Q1:

Council, the City of Armadale Local Government recently completed rebuilding the road bridge over Neerigen Brook at Carradine Road, Mount Nasura to current road design and construction standards. The City also resolved to construct roadworks on Talus Drive using funding made available for roads and bridges.

When will you complete the Neerigen Brook bridge on Bedforddale Hill Road Mount Richon by installing a safety barrier to the north kerb?

Response:

The City will take this question on notice and refer to the Executive Director Technical Services.

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Q2:

Council, advice provided to Electors at the 2021 Annual Meeting of Electors records "The City is systematically reviewing its policies and delegations through the Standing Orders & House Advisory Group (SOHAG) established by the Council. This Group provides guidance to Officers in drafting policy and reports to the respective Committees and consequently, the Council."

Q2a:

Did your SOHAG review your recently announced Policy "Engagement and Consultation with the Aboriginal Elders and community members" and did it "provide guidance to Officers in drafting policy and reports to the respective Committees and consequently, the Council?"

Response:

The CEO responded that the review did go to SOHAG and will confirm details.

Q2b:

If so why did it recommend payment "for the purpose of seeking advice and expertise on a range of issues and topics" at the rate of \$75 per hour to selected Aboriginal Elders and community members to represent their community interest when every other Elector and resident is subject to rigorous obstacles when seeking to question Council or a Committee and has no rights whatsoever for access to officers?

Response:

The Mayor rejected the premise made at the end of the statement "every other Elector and resident is subject to rigorous obstacles". The first part of the question was taken as being relevant. The Mayor confirmed it had gone to SOHAG; the minutes of that meeting will be reviewed and a response sent to Mr Grimwood.

Mr Phil Davey – 12 Lenore Street, Roleystone

Q1:

The Roleystone Theatre

With the theatre nearing completion and looking very good, do we have a planned opening date with past and present theatre members available? And will the community be invited along to be part of opening and festivities?

Mayor:

Yes we do have a date and an opening planned and there will be a community opening as well.

Q2:

Staff and Turnover

We've previously raised questions at the previous AGMs with a response that the City of Armadale was sitting just below the local government average, at that stage it was 22.9% for the government and about 20.1% for the City of Armadale back on the 2022 AGM. Can you please what turnover may have occurred over the last 12 months and what percentage level the City is currently sitting at?

CEO:

Currently for the 2023/24 financial year, the City is sitting at 17% and if there is a continuation of that trend, then that would put us at 22.6% by June 30. If we hit 22.6%, and given we don't have the whole of sector P50 for 2023/24 yet, but the P50 for last year 2022/23 for the sector was 25.1%, if that sector average is sustained for 2023/24 we would be sitting below it but we don't have that figure yet.

Mayor:

I might just add to your previous question about the Roleystone Theatre opening, the capacity of the building is such that we can't throw open the doors to everybody and there will be a specific list of people invited so that we don't exceed the capacity of the building.

Mr Dennis Grimwood – 7 Sapphire Court, Mt Richon

The Mayor continued to read aloud Mr Grimwood's questions.

Q3:

Council, your Policy "Engagement and Consultation with the Aboriginal Elders and community members" refers to "continuing cultural, spiritual and physical connection with particular land where their ancestors lived", however your recently released.

"Innovative Reconciliation Action Plan" informs "This form of religion and philosophy made the Noongar inseparable from the land. Any change in the environment meant a change in the lifestyle of the people."

Noting there is a profound difference between the terms "spiritual" and "religion", given your Action Plan has formally introduced "religion" into your formal official activities and you would be aware that the Noongar God "baal" is referenced in Jewish, Christian and Muslim scripture as "pagan", can you confirm your SOHAG group has cleared the way for the City to legally sponsor a "religion", and if so will other religions be able to access similar sponsorship?

Mayor:

The question was taken on notice.

Q4:

Council, what legislation authorises you to expend more than one million dollars per annum on providing dedicated officers, administrative costs and consultancy fees to implement your "Innovative Reconciliation Action Plan 2023-2025" and your "Engagement and Consultation with the Aboriginal Elders and community members" Policy process?

Mayor:

The question was taken on notice.

Ms Veronica Hansen – 8 Protector Grove, Roleystone

Q1:

Greenwaste at Springdale and Hopkins Road

Residents in the Hills Ward and beyond are really struggling to keep their properties bushfire ready so once the two tip passes are used and the two greenwaste pickups are completed there's still many months of leaf drops to deal with. With limited access to both facilities, looking at your website a 1.3m³ greenwaste costing \$48.50; plus many residents, myself included, don't have access to a trailer. Can the number of tip passes be increased to four per year and a third greenwaste pickup be introduced for the Hills area? This will greatly assist residents to keep their properties bushfire ready which is also very much a community thing because if your next door neighbor is not doing the job then your house is at risk as well.

Mayor:

I believe we are reviewing our Waste Strategy. We can take that question on notice and look at it during the review of our Waste Strategy.

Q2:

Adding Firebreaks

Various residents over time that I've been in touch with have mentioned that they are getting threats of fines prior to any warnings of issues that need rectification. This issue was also raised at the recent Bedforddale Residents Association which I attended on behalf of another group. I refer to the AGM of 11 May 2022, pages 10 to 13 with numerous questions raised about similar issues. It was recorded in those Minutes that Council was asked at the 2020 AGM to clarify the apparent conflict between the Bushfires Act 1954 notice for firebreaks and the requirements of the Planning and Development Act which I don't have the full details of, and the City's Town Planning Scheme. At the time of the 2022 AGM, a number of individuals were facing prosecution regarding failure to adhere to undefined elements that may be required. From the public perspective, it appears that there are contradictions either real or by interpretation, which are causing concerns and misinterpretations as residents endeavour to meet the correct requirements.

Will Council review and update the information in the various formats that are made available to the public and reissue so residents can ensure that they are meeting the correct guidelines?

Mayor:

We might need some more detail on the cases in point. The information that has been sent out to ratepayers with their rates notice has been updated in the last couple of years to make it clearer. So if there is still a misunderstanding and a misalignment in residents' minds, I'd really appreciate some further information and we can look at them case by case. And determine if it's a misinterpretation or unclear.

CEO:

If I recall there was a question from Mr Grimwood that we responded to, that he submitted on that evening.

Mr Dennis Grimwood – 7 Sapphire Court, Mt Richon

The Mayor continued to read aloud Mr Grimwood's questions.

Q5:

Council, in October 2023 the Commonwealth Government proposed a referendum for constitutional change to enable a "Voice to Parliament" body to represent indigenous interests when it already had the power to legislate its objective.

Knowing beforehand that the public vote on the proposal had already been rejected two to one against, why did you not seek extensive community consultation before resolving to implement your Reconciliation Action Plan notionally against the will of the people?

Mayor:

I reject that last statement "notionally against the will of the people". The two matters are completely separate and they are not connected in any way, other than they have the word Aboriginal or reconciliation mentioned. They are totally different, so I don't believe that we have gone against anyone's will and we are going with the will of the Council and our local Aboriginal Community and also many many others in our community. This is a very well supported plan.

Q6:

Council, the stated objective of your "Innovative Reconciliation Action Plan 2023-2025" is "UNITY".

How can you hope to achieve unity when the plan itself promotes division by favouring one section of the community over another and you have already damaged the (***the rest of the question was not read out by the Mayor***)

Mayor:

I reject the last part of your question there and I think that it's not appropriate even to read it out. So I don't believe that our Reconciliation Action Plan engenders any favouring of one section of the community over another. It aims to work with the community and provides detail on a path to better relations between our Aboriginal residents and the City of Armadale.

CEO:

And further to the Mayor's answer, there has been a change to the Local Government Act and the General Function requirements for local governments and they now require the general function of a local government must be performed having regard to the following and it lists there:

- 1. To recognise the particular interests of Aboriginal people*
- 2. To involve Aboriginal people in decision making processes.*

So the preparation of the Reconciliation Action Plan is consistent with the General Function requirements of the Local Government Act which were introduced in 2023.

Mr Ian Dunston – U19/24 Aragon Court, Armadale

Q1:

In relation to the increase in our rates that we had for the last rate increase, mine increased as far as the minimum payment went by some 9.1%. I know the valuations went up as far as the GRV went. The rate in the dollar has gone down from the previous one as well. Mine's offset because I got a pensioner rebate from the state government.

Why was it so high as far as the minimum amount went? I think the previous year was \$1242 minimum. This year, for this rates notice, \$1356. That works out to a 9.1% increase. How did we get such a high amount?

Mayor:

I will refer to the Executive Director of Corporate Services.

EDCS:

I just need to clarify a point of the question, there are different components that ratepayers will receive in their rates notice. So one charge for rates, one charge for rubbish, one charge for the emergency services levy; so what you're looking at is that just the rates component?

Mr Dunstan:

Purely for the GRV Residential Improvement and the rate in the dollar, minimum amount.

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EDCS:

We will take that on notice so that we can look specifically at your particular rates. What I can advise is that the general increase last year, adopted by the Council, was 4.5% across the board. As you pointed out there was a general revaluation, so I would expect to see some variability between properties that are differentially rated. Those on minimum rate, I wouldn't ordinarily so I'd like to have a look into that one.

Mr Dunstan:

I'd like to elaborate. Back on the Council meeting on 26 April 2022 you had a four year business plan and in there you had rates index item 2, applying index across the board 4.5%. You've got here 4% and 3.1% for 2024, 2.7% for 2025 and 2.7% respectively over years in 2026. So I was looking at that and going back on those figures; and mine have gone up horrifically. So I just wondered whether that was across the board or whether I'm just lucky.

Mr Dennis Grimwood – 7 Sapphire Court, Mt Richon

In relation to question 2b, I said every other elector and resident was subject to obstacles. Perhaps if you change that to rigorous procedures, you would still get the intent of the question. The point being that this separate think tank group has direct access and doesn't have to go through the same procedures as the rest of us.

In relation to question 6 which you rejected, by not allowing the question, it puts that in my mind, that's just straight out political censorship because we have a lot of people here who might accept the question as valid but whether they do or not doesn't matter. But unless I put the question then it can't be considered or responded to. That still leaves you open to not answer it but by not putting a question, that is straight out censorship. Thank you.

Mayor:

Mr Grimwood, how about you come and read the question yourself?

Q6:

Council, the stated objective of your "Innovative Reconciliation Action Plan 2023-2025" is "UNITY".

How can you hope to achieve unity when the plan itself promotes division by favouring one section of the community over another and you have already damaged the unity provided by the "one nation-one flag" Australian flag by flying minority interest flags alongside it)?

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Mayor:

So I will now say that I reject the premise of the question that we are damaging unity by flying more than just the Australian flag. We do of course fly only the flags that are in accordance with the Government's protocols and we follow the Government's protocols. It's not flag flying for flag flying's sake. We haven't got our own flags or private interest flags that we fly. We follow the rules set down by the Department.

Mr Douglas Healy – 11 William Street, Armadale

Q1:

I'm just querying within the Annual Report, Aboriginal Development takes up six pages, a large amount. And it has a whole lot of interesting things that the Aboriginal Development covers that the Council is involved in, without adding up the cost of everything else like that. I notice that there's nobody around representing this area at our meeting. Instead of just having negative comments, can Council make arrangements to have somebody from the Aboriginal area attend our electors' meeting and give us a bit of a rundown on how successful Council has been with all these projects? Because it's not just one off, they are projects that are going to be continuing for years and the other area is law and order. I also noticed that possibly the Council could invite somebody from the local police to come along and advise us what is actually happening. Because we are the electors as we don't get told the current situation with law and order. If you look at in future, that we have somebody come along and turn this meeting into an informative project as well as having the negatives come out.

Mayor:

That would be a great idea and I would love to be able to change the government's ideas about how we must run this meeting but it's run in accordance with the Local Government Act and they've said that we have to keep doing this meeting which can become quite a negative experience for people if it goes a certain way. It would be a great idea to be able to provide more informative and positive information so it's a two way information sharing experience but that's not what the state government says.

Mr Healy:

You don't have to make it compulsory but you can issue an invitation to these groups if they want to come along, because they're representing us and also some areas are taking our money as well.

CEO:

It may be that if it's not the Annual Electors Meeting, that we're able, particularly for the law and order element to bring the local police along with neighbourhood watch and actually have a community information session for rate payers. I know that the neighbourhood watch group would be really keen to partner with us on that. And we have a great relationship with the local police, so that's something that you don't have to wait a full twelve months for one of these meetings. We can do that and make sure an invitation goes out to you so you can come along.

Mr Healy:

The Aboriginal Development part is, just looking here, the involvement that Council has with all these, I think that meets your criteria that you are quoting that you must have with this reconciliation part, that you must have the reconciliation but you already have your involvement without that. There are some here not happy with the reconciliation part, so I just bring that to your attention.

Mr Phil Davey – 12 Lenore Street, Roleystone

Q3:

Net Zero by 2030

November 2021 saw the media release about the COA's ambitious carbon reduction target by the Corporate Greenhouse Action Plan of September 2021. It was reported that the COA were leading the way in these reductions. Can you give an overview of how the City is tracking currently towards 2030 and is there any reportable status available online or otherwise, to the residents of that progress?

CEO:

I hadn't prepared those figures for tonight but certainly very happy to assist with those. In terms of some of the major means by which we've been addressing those, is the installation of a significant number of solar arrays on our major buildings. We've also worked with Synergy with part of a pilot called Project Symphony which is the largest battery renewable storage project in WA and is actually being studied by universities all over Australia; and that's located outside of our aquatic and recreation facility (the AFAC). No, not in Roleystone. Because that was actually one of the highest areas in that portion of the grid, of solar panel installations. So that was strategically chosen.

We've also worked with the West Australian Local Government Association so they collated all local governments' needs with regard to electric vehicle charging points so that we could put in a collective bid for funding to the Federal Government and that's been successful. In fact I've just signed the grant agreement this week and Council had to commit to the purchase of electric vehicles as part of that grant agreement. You may have noticed in our Budget that there were three EVs that were down to be purchased. So one of those charging points is going again at the AFAC so that the public will be able to charge their vehicles while they go and have a workout or a swim. There are lots of projects that are underway that are reducing our Corporate Greenhouse emissions. We also work regionally with the Switch Your Thinking group and they are looking at projects across the City of Gosnells, Armadale and Serpentine Jarrahadale. And they do rebate schemes for residents so if you were wanting to install electric saving devices within your home, solar panels, etc, you can actually get discounts as a result of the Switch Your Thinking program. So, that's aimed obviously at community greenhouse reduction and we're doing everything we can as a City. We're also installing building monitoring systems so that we can better target the 'leakage' or if we've noticed there's overuse of water or power.

And the City has also been working, our Executive Director Corporate Services, has been part of a group of local governments who have been pushing Western Power for the ability for us to replace the ageing luminaires on street lights, which are absolutely terrible in terms of contributing to greenhouse emissions, to energy saving LEDs and looking at that being a part of a major rollout and there's literally thousands of tonnes of CO2 that would be reduced within the City itself if we're able to do that. As for the specific total of tonnes, I don't have those but we are pretty passionate about the things that we are doing.

Q4:

Communication and Engagement. It's one we've discussed before with a motion raised at the 2022 AGM. The reply from COA for that topic highlighted the COA's community engagement policy and a further notation 4.4.1.3 quoting "seek to implement innovative methods of community engagement, coordinate engagement to reduce the impact on residents and ensure that engagement is timely and meaningful.

So based on recent events (I refer to the garden) and the lack of community group consultation prior to any referral, motion or Council discussion, I again question the process being adhered and engaged towards our community groups by way of direct discussion and community involvement before Council and/or Councillors move towards decisions affecting those community groups.

I again question the process.

CEO:

The City sought direction from the Council and the Council's direction was to go out and consult with the community garden group and the Roley Bushcare Group.

Mr Davey:

I was there at that meeting but my question is why wasn't there any communication prior to that?

CEO:

Because we're not able to until we've got that direction from Council.

Mayor:

So you're talking about communication for a specific case between Councillors with community groups, not the City's consultation?

Mr Davey:

I'll start with the Councillors because they are our elected representatives and I would hope they would talk to the community groups prior to making any referrals or motions towards any subject.

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Mayor:

That's something that is up to individual Councillors; how they deal with community issues and also who they might be communicating with. The City does not have control over that.

Mr Davey:

And just to that same reference, the question also rolls into the updates and changes towards community groups lease arrangements. With current venues where the groups and their volunteer committee members have been experiencing concern and/or stress over the level of communication (lack of) and engagement by the City of Armadale to those groups and the delays they have faced. The leasing changes started back in 2023 and currently are still not finalised for various groups, with some noted to be for mid 2024. What engagement communication are being made to those groups currently awaiting the updates or outcomes towards their possible futures?

Mayor:

I don't know what groups you're talking about but I know that we have reviewed our leasing policy and as those leases come up, we have got a significant backlog of leases that will have to be worked through.

CEO:

We have finite resources within our team to process those leases. A report was put to Council after the adoption of the leasing policy, and that would be the dates you're referring to, and what they did was grouped the leases to be reviewed into the high priority leases. We are systematically working through those. Sitting down with community groups and going through the issues. Some groups are reviewing leases themselves. We do modify the engagement depending on the feedback and desire of the group(s) themselves.

Ms Veronica Hansen – 8 Protector Grove, Roleystone

Q3:

Great to hear that this meeting is being recorded. My question is about livestreaming of Council meetings. Livestreaming and recording officially commences 1 January 2025 as per WALGA. WALGA has also stated that you can start earlier if you wish.

My question has been raised at several electors AGMs. In 2021 there was a motion put through Corporate Services that was a referral motion that was eventually dealt with in 11 October 2021 and the premise was to identify possible funding sources to make sure the City's systems were upgraded. The timetable to amend the City's Standing Orders to accommodate livestreaming and the possibility of implementing livestreaming in the current FY22 financial year. In 2022 Corporate Services adopted a report that was for target implementation in January 2023.

Has this been actioned and is the equipment ready to go? If so, why are we not using that now?

CEO:

Yes there has been progress. The City has procured all of the equipment required. Legislative change has come about not only in regard to livestreaming, and the City was keen to see what the specifications were in relation to that. But also in relation to the Standing Orders. At the moment, there's consultation out with regard to Local Government Standing Orders. And there's going to be Model Standing Orders put in across the state. There's been legislative change, we have procured equipment. Also as part of that legislative change, there was an indication around a need for policy development. At the last SOHAG meeting, they considered the draft policy on livestreaming. That livestreaming policy will go to Council in next couple of months. The intent is that everything will be in place and ready to go to meet the legislative requirements for 1 January 2025, if not sooner, if Council so determines.

Ms Hansen:

I noted on one of those minutes that you had reference to three other councils that had policies so I assume that there's been some sharing of information. Given that it's been going through the motions for a couple of years, if it can be brought in even earlier that would be appreciated from the public's point of view.

Ms Pat Hart – 160 Croyden Road, Roleystone

Q1:

Are you aware how grateful all the environmental groups are that volunteer within the City of Armadale, the Armadale Gosnells Landcare Group, the Environmental Centre and all the volunteers that work on the environment, really grateful for the great support we get from Council. It is really amazing. The City of Armadale really sets a high standard as how they work with the volunteers and our communications with all Councillors and officers is outstanding. So thank you very much, it is very much appreciated, together we all make a difference, so thank you.

Mayor:

Thank you very much, that's much appreciated and good to hear.

Mr Ian Dunston – U19/24 Aragon Court, Armadale

Q2:

Confidentiality of Minutes of Council Meetings
This was raised at the AGM in 2022, Motion 3 that was brought in regarding the confidentiality.

Mr Dunstan:

Lot 301 Abbey Road, Armadale for principle shared path. An issue in the Minutes was deemed confidential. What was confidential? Short term accommodation was going in and re-zoned as an activity zone. Is that now going to change? What's going to happen with Lot 301. Did the City get money back from state government on the purchase of that part parcel of land or a land swap?

CEO:

In terms of that particular report there's been a development application. At that time, the City needed to consider its negotiating position with state government. We need to go to Council to get that direction. When negotiating you don't want the other party to know your hand as that weakens your position. The matter was considered behind closed doors so the City was able to get Council's direction regarding the negotiating position and to go forward. The outcome of that is now in DA3.

Mr Dunstan:

Is it still confidential? What was the outcome? Has the city been paid for it?

CEO:

Those negotiations are still continuing. In terms of the outcome, that will be agreed between the parties. There are a lot of matters at play and we are trying to get the best outcome for the community. I can't disclose the outcome at this stage but it was to facilitate the principal shared path. The reason the path does that double circle was so that important trees (400yrs old) didn't get bowled over for the path to go through. The very first plan put to the City showed those trees destroyed. They not only have environmental value but also significant cultural value with respect to those trees. That facilitated the need for the double circle on the Abbey Road land to then come underneath the viaduct. The project is moving very fast, they've closed the rail line, there are multiple DAs, multiple conditions within those DAs and matters still not determined. We try and keep Councillors as informed as we can but often information is received without a lot of time to review really complex matters but we are trying to ensure we understand what the community values, particularly that set of trees are preserved.

Q3:

Another one you had was on the confidential report at the Council meeting on 6 June 2023, was the proposed regional health and medical precinct business case. You spoke about this earlier on. This is going to be located somewhere in the CBD, can we get more of an explanation of what it's going to be, the height of the structure, all of these sorts of things and the location, for the residents?

Mayor:

We don't have a site, it's an advocacy position. We are advocating for a health precinct to be established within the City of Armadale. We don't have a location or any details. What we need is to partner with the state government and probably a private provider as well. We have parcels of land and there are developers with parcels of land. There's not a concrete site earmarked; and there will be lots of public consultation. At the moment, we

are lacking services so we're advocating for improvements and for it to be centralised within the CBD to activate the economy and make us a more functional city centre.

Mr Dunstan:

One other point on the confidentiality of the Eighth Road project update from 11 March 2024 that was closed to the public and deemed confidential. I have a property off Eighth Road. This has been dragging on for some time and I think the budget was carried forward for this financial year. It doesn't say anything more about the update. I've had a Council representative along with Western Power with respect to my property because the power is going underground at some stage or possibly is going. Will it affect my property? What's actually happening with the Eighth Road upgrade, when is it likely to start? Will it start at the eastern end? Can I have some information on this? It's been around for a long time.

CEO:

That is a really complex project. Development WA were progressing with the project and doing the land acquisition and the project kept getting put off because they were unsuccessful in negotiating the land acquisitions. The City received some funding for Eighth Road and have been able to achieve some of the service relocations necessary to facilitate the design of the road. The initial design was also done by Development WA and unfortunately it didn't identify some of the service relocations that were required. There's an added difficulty with Main Roads who are progressing the traffic light installation at the intersection with Armadale Road. Initially they were going to complete the intersection and the tie in works to Eighth Road but they've reduced the amount they are going to do, to only that intersection area. As such, there's been a need for the City to consider there's a further stage of works than originally planned. One site is incredibly difficult and land acquisition for that site hasn't been achieved and negotiations are ongoing with that party to try and resolve. The City has put forward an option into those negotiations; and we're hopeful they will be accepted. Until that land acquisition is confirmed, and the ultimate layout of the road is landed on and agreed to by Council, particularly with respect to any impact on existing vegetation, when any prerequisites have been determined, we can then give you clarity on what will be happening with Eighth Road.

Mr Dunstan:

There's been dilly dallying going on and the acquisition still in limbo at this stage of the game.

CEO:

There hasn't been dilly dallying. Development WA were quite unsuccessful so 18 months or so ago, the City took over the land acquisition component and apart from one land owner, we've been able to acquire all of the land that's needed. We've been able to get the service relocations happening. Those costs have come in higher than expected because the original design by Development WA didn't properly identify and address them. The City has done all those works, obtained quotes for all the service providers, so that the costings, with respect to service relocations, are based on real quotes. The City has been doing everything we can to get as ready as we possibly can.

Mr Dunstan:

With these elements being drawn out, is it likely there's going to be a cost increase or blowout?

CEO:

The costs have increased for everything we do. With that particular job we've had construction costing increases but also scoping increases to address the works that Main Roads is now doing. And we've also had cost increases because the original designs didn't adequately identify the service relocations required. So yes, there will be. We will be working with funding bodies and looking at, if we get go ahead from Council, how we could maximise funding to defray those cost increases.

Q4:

Regarding the CEO performance review in October 2023 and the Key Performance Indicators. I know it was discussed at the last AGM of electors. I think that was going through the state government as some sort of legislative requirement as to what the KPIs would be and there's also a contract review of CEO. When is your contract up and how is it reviewed? Is it by Council, by a select few, how is that arrived?

Mayor:

It's by Council. There is a CEO's Review Panel and they can make recommendations to full Council and it's voted on by full Council. And the CEO's contract has been renewed; and the new contract expires in October 2029. And KPIs are set every year.

CEO:

The state government is bringing in as part of local government reforms, the requirement for CEO KPIs to be public. The reforms haven't been finalised and gazetted for that requirement yet but it's imminent.

Q5:

In the Council minutes for Technical Services on 8 May 2023 about the tree canopy, there was an optional consideration for a database for the tree assets with a cost of \$1M. There were four options being looked at. Has that been considered for the 2024 Budget? It seems a lot of money for a database for trees. Has that been agreed to?

Mayor:

Yes we allocated \$1M and we are working on a database for trees. That's been agreed to and passed through Council. It's incredibly important because of our changing environment and the tree losses we're experiencing through development and re-development. The City of Armadale controls our verges but not what happens on people's private property. Our community, Councillors and officers are noticing massive tree losses; and the heat island effect (data on heat being produced off hard surfaces), particularly in our new suburbs that don't have established trees. We need to have a look and monitor what trees we have in the landscape, particularly on our verges and that's what we are getting some data on.

We need to know if trees are surviving; whether they're being ripped out; if they're dying; how much canopy they're producing. We've got some very disappointing canopy figures and some heat being produced and coming off hard surfaces. Trying to mitigate that absorption is very important for liveability of suburbs for the future. If it's not monitored, we don't get results.

Q5:

I sent through a query about shopping trolleys and the state of Neerigen Street with the closure of the footpath on the south side Armadale Road. I did get a response from you, the presiding member, thank you for that. And I also got a later response from the Executive Director Technical Services who pointed me to shopping trolley collectors. I referred to an incident where the footpath was covered in trolleys. The footpath is there for pedestrians and people with mobility issues. Like to ask that the City contact the shopping centres and ask them to pick up their trolleys or get someone to pick them up and impound them.

Mayor:

The question is what can we do? I believe we've been in contact; it's a perennial problem and I agree it's appalling and the collection of trolleys on the footpath is terrible. We do have communications with the shopping centre management to alert them it's not on. However, their response is like every other shopping centre and they will get round to the clean up, get trolley people out. Getting them to do better is our goal. We have collected and impounded trolleys in the past but they're not worth it to them to collect; they write them off. Impounding doesn't work. Working with the management, we could start fining them for littering.

Q6:

Wirra Willa Gardens. The City purchased that property for \$2M. Is that correct?

Mayor:

Yes we did.

Mr Dunstan:

What happens with that? Will that be open to the public as gardens of historical nature? Is that what it's going to be?

Mayor:

Yes. At the moment the garden is being fenced to make safe to keep people out and we have employed a very small team. Members of our Parks crew have been making the garden safe. It is a very significant heritage listed garden of great interest to historians in the local district, tree lovers and others that love a park and water. The eventual plan is to get it to a stage where we can get public to come through there. And we are looking at various ways of putting infrastructure in to make it accessible to a wide variety of people. The gardens were really run down. The original house is being assessed (asbestos, white ants). The trees were neglected, which are heritage listed, have needed pruning and making safe. This is the work being undertaken now.

We have an Engage page on our website where people can ask questions, get updates and see photographs. We have a small management working group made up of some officers and Councillors and we bring in some expertise when we need to. There are plants in there that are very rare and special. We've had various societies/groups go in to have a look and take cuttings (some form of MOU to be organised), etc. there are a lot of uses we're looking at for the garden and the public will definitely be allowed in there. We are making it safe at the moment.

Q7:

Emails I've sent regarding Metronet and Metconnx
I've had a huge problem as I'm right on the edge of the works, with traffic management, trucks, dust, etc. I've sent emails to Metronet, Metconnx, the City and Minister Safiotti, with not a great deal back from her. Is the City able to cc me in to their response to Metconnx and/or the minister? I'm not getting a great deal back. I have to put everything in writing to Metconnx. I had huge problems when they demolished the bridge. I don't hear anything back from the City.

Mayor:

There are 19 staff working on that project and we are definitely going in to bat for residents and the City. We want to protect our infrastructure and your way of life. It's a huge project with many moving parts and it's going so fast that you might complain one minute and you write a letter or make a phone call, and by the time that someone goes out to have a look, they're all gone and the work is done. It's awful and we get what's going on. The City not getting a lot of response either, so nothing really to cc you into. As soon as we get answers from them, we reply to your correspondence.

Q8:

You put out for public comment on the mall upgrade. I haven't seen a cost on this. What is it going to achieve? Is there a budget for it? How's it going to rejuvenate the mall as part of the public realm (train station, basketball courts)?

Mayor:

The furniture in the mall has needed replacing for a long time and there needs to be better lighting. It will cost some money to get that work done. There is a budget but I don't have that specific information. It's been approved through Council. We did get a grant from the federal government for lighting (part of grant). The goal of changing the seating is to dissuade people from gathering in large groups and laying around. We're changing the seating so that it has arms that can sit two or three people and doesn't look like a daybed; that's been a request of users of the mall and businesses for a long time. Lighting can be safety matter and an encouragement of people to traverse the mall when the train station reopens and providing a link between the station precinct and the mall. The upgrade to the mall and that integration area across Commerce Avenue is important; addressing some of those issues.

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Mr Dunstan:

Have we got a figure on that or is that confidential?

Mayor:

No, it's not confidential

CEO:

We'll have to take that on notice.

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2.4 Motions received from the floor

MOTION-1

MOVED Mr Phil Davey, SECONDED Ms Veronica Hansen
OPPOSED Mr D Grimwood

That the City of Armadale enable all motions by Councillors to require a seconder to further enable full and proper discussion within Council for that motion; and a recorded final vote for or against the said motion. In the absence of a seconder, the presiding member is compelled to second the motion.

MOTION CARRIED

MOTION-2

MOVED Ms Veronica Hansen, SECONDED Mr Phil Davey

That the Council adopt livestreaming by the end of this financial year, 30 June 2024.

MOTION CARRIED

The Mayor thanked all the electors and rate payers who attended.

Closure

I now declare the meeting closed.

MEETING DECLARED CLOSED AT 8.57PM