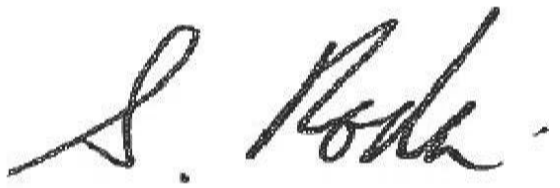
Ordinary Meeting of the 41st Council

27 February 2024

Minutes

To: The Mayor and Councillors

Here within the Minutes of the Ordinary Meeting of Council of the City of Stirling held Tuesday 27 February 2024 in the City of Stirling Council Chamber, 25 Cedric Street, Stirling.



Stevan Rodic | Chief Executive Officer

Our Vision, Mission and Values

Vision

A sustainable City with a local focus.

Mission

To serve our community by delivering efficient, responsive and sustainable service.

Values

T S

- Approachable
- Responsive
- Transparent
- Innovative.

Disclaimer

Members of the public should note that in any discussion regarding any planning or other application that any statement or intimation of approval made by any member or officer of the City during the course of any meeting is not intended to be and is not to be taken as notice of approval from the City. No action should be taken on any item discussed at a Council meeting prior to written advice on the resolution of the Council being received.

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MINUTES OF THE ORDINARY MEETING OF COUNCIL OF TUESDAY 27 FEBRUARY 2024 HELD IN CITY OF STIRLING COUNCIL CHAMBER, 25 CEDRIC STREET, STIRLING

1. OFFICIAL OPENING

The Presiding Member declared the Ordinary Meeting of Council open at 6.30pm.

2. ATTENDANCE AND APOLOGIES

ATTENDANCE

Mayor	Mark Irwin
Councillors	Councillor Andrea Creado Councillor Michael Dudek Councillor Joe Ferrante Councillor Damien Giudici Councillor Chris Hatton Councillor Tony Krsticevic Councillor David Lagan Councillor Suzanne Migdale Councillor Teresa Olow Councillor Rob Paparde Councillor Karlo Perkov Councillor Stephanie Proud JP Councillor Elizabeth Re (from 6.37pm; until 8.18pm) Councillor Lisa Thornton

Employees	Chief Executive Officer - Stevan Rodic Director Community Development - Michael Quirk Director Corporate Services - Ingrid Hawkins Director Infrastructure - Andrew Murphy Director Planning and Development - Amanda Sheers Manager Commercial Portfolio - Jon Morellini Manager Engineering Services - Paul Giamov Manager Finance - Dan Richards Manager Governance - Jamie Blanchard Manager Strategy and Performance - Michelle Wolsoncroft Acting Manager Customer and Communications - Cheyne Cameron Acting Manager Recreation and Leisure Services - Karl Mallet Service Lead Council & Civic - Candice D'Castro Community Engagement Coordinator - James Murphy Lead Governance Advisor - Jackson Mawby Lead Governance Officer - Regan Clyde Senior Governance Officer - Daniel Govus
Public	17
Press	0

APOLOGIES

Nil.

3. APPROVED LEAVE OF ABSENCE

Nil.

4. DISCLOSURES OF INTEREST

Where a member has disclosed a financial or proximity interest in an item, they must leave the Chamber for consideration of that item.

Where a member has disclosed an impartiality interest in an item, they may remain in the Chamber. The member is required to bring an independent mind to the item and decide impartially on behalf of the City of Stirling and its community.

Audit Committee - 19 February 2024

Nil.

Community and Resources Committee - 20 February 2024

Mayor Mark Irwin disclosed an Impartial Interest in Item 12.2/ES1 as he lives close by to West Coast Drive.

Council - 27 February 2024

Nil.

5. PETITIONS

5.1 MAKING CROSSING NORTH BEACH ROAD SAFER FOR PEDESTRIANS

The following ePetition containing 157 verified signatures was tabled by Councillor Karlo Perkov:

"We, the undersigned, do respectfully request that the Council:

- *Introduce traffic calming measures along North Beach Road (between Karrinyup Road and March Street) to reduce and prevent speeding; and*
- *Introduce a safer pedestrian crossing for people crossing North Beach Road in the vicinity of the Gwelup Medical Centre.*

The current crossing is inadequate and dangerous due to the speed at which cars travel along North Beach Road and the number of hazards that exist. These include the entrance to from the medical centre, the shopping centre, the bus stop and the roundabout. Many people use this crossing including the elderly, parents with prams and children going to/from school. It is a busy crossing used by people visiting Lake Gwelup, the medical centre, the shopping centre and the primary school."

The petition has been forwarded to the Engineering Services Business Unit for consideration.

Council Resolution

0224/023

Moved Councillor Migdale, seconded Councillor Perkov

That Council RECEIVES the petition tabled at the Council meeting held Tuesday 27 February 2024 and the petition be REFERRED to the Chief Executive Officer for the appropriate action.

The motion was put and declared CARRIED (14/0).

For: Councillors Creado, Dudek, Ferrante, Giudici, Hatton, Krsticevic, Lagan, Migdale, Olow, Paparde, Perkov, Proud, Thornton and Mayor Irwin.
Against: Nil.

All petitions will have an update available in due course on the Petition Status Update page of the website which can be accessed here.

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

All Public Question Time responses from the previous Council meeting were published in the minutes of that meeting.

Nil.

At 6.37pm, Councillor Elizabeth Re arrived at the meeting during Public Question Time.

7. PUBLIC QUESTION TIME

Public Question Time is included in the live stream. Members of the public are only required to state their name and suburb when addressing the meeting.

Members of the public who wish to ask question/s at the Council meeting are
Question Time submission form (click here).

7.1 PUBLIC QUESTION TIME - R MITCHELL

The following questions were submitted by R Mitchell, Karrinyup WA 6018, at the Council Meeting held Tuesday 27 February 2024.

Q1. *"I've got three questions tonight. One is relating to Scarborough, and it's just added to all the other thorns in the side of electors and Councillors and everybody in relation to what goes on there. So, I'll start with that one and then I've got two in relation to the vicinity of this building. So, we know where we're at.*

My first one is related to a further proposal try to install a boardwalk between North Scarborough and South Trigg, adjacent to the footpath. I want to draw your attention to the regurgitated, this old chestnut, merely only 18 months old when it was last rejected out of hand. There is no benefit for anybody, a waste of money, an eyesore in the making with built form structure out of place and unnecessary vigil pollution. It would be more benefit to put in the gully of the sand dunes between West Coast Highway and the beach, ecological built form of compacted cross limestone and white cement path, picnic nodes with shaded barbeque seating, shaded children's playground, robust irrigated grass cover and coastal trees placed at intervals with access to the ocean and I say Rottnest-type pines.

West Coast Drive has only a footpath, and the same amount of traffic there are no problems with that footpath and ocean views. As with its continuation from Watermans to the City of Joondalup pathway. As it has only been 18 months since this proposal was rejected last, I ask the proposal be rejected again, the development of picnic areas be considered in place of the proposal."

A1. The Mayor advised that the proposal is in its very early stages. There is no plan to construct a boardwalk at this stage. Council will attend a workshop and have discussions. The next stage, if it was to progress at all, would be to examine those ecological impacts and also seek community consultation to see what support there was.

"Just as a footnote to that, a good example is a node picnic area between Florida Beach and Melros Beach south of Mandurah. If something like that could be established, it would be beneficial to the beach experience. Drive in and have a look if you are going past sometime."

Q2. *"This question relates to what I have been asking for quite a time, is some type of birth of a performance art museum for the City of Stirling. I have been informed it is not in the near distant future, I have also been told that there are other government bodies and probably a high school going around here. What I have asked for is further to my questioning regarding the Stirling City plan for the future, in particular the area adjacent to the car park, recently mentioned has been made that the City of Stirling was looking into an artificial surf wave complex, then soccer cricket pitch for a soccer team as a home ground. In between this I have asked for a report on the progress of the City of Stirling project. I have been particularly anxious to find a way of developing a performing arts and City museum like very many others in the City of Stirling. As a projected cost could be, well, I put a figure of $2.7 to $5.2 million and filled it along with state and government contributions. The site for such a building would be ideal adjacent to the Council car park and could be used contra. Funding for such a building could be shared with the state and federal governments. It is projected that more educational facilities will be included in and around the captive area of the City of Stirling development. The uses are many fold, and one particular is entertainment for elderly and retirement villages around the Stirling area. Largely performing arts by schools and many play groups. Shows by travelling performers over short durations and interlocked with similar venues, which is Albany, Mandurah, the small shows, two or three days. Overall, the property of medium size to cater for such people and events would be a wise investment to lobby governments starting now. Could this type of venture groundwork be done started now for and into the future? Broach the matters with governments now, state, and federal, create interest and publicity."*

A2. The Director Community Development advised that, in relation to the community infrastructure for Stirling City Centre, the City continues to progress forward planning in collaboration with both the State and Federal Government. Whilst a range of community infrastructure options are being considered, at this stage it is unlikely to include a performing arts centre. The cost of such a project would certainly far exceed $2.7 to $5.2 million. The proposed City of Joondalup performing arts facility was projected to cost $100 million; hence it has not progressed.

It is correct that a more effective approach may be to enter into a shared use arrangement should the Department of Education identify the need for a high school within Stirling City Centre. That is certainly something that the City will pursue and the City is looking at such a shared use arrangement with the Department of Education over with Mount Lawley High School should they pick up the WAAPA assets when ECU moves into the city. The City is seeking to establish a fit for purpose local performance space as part of the Hamersley Community Hub and Council will have a proposal to proceed with as part of next year's budget considerations.

Q3. *"Has anything started in relation to planting trees in the entry courtyard outside here? I know that the entry to this chamber in the covered way there is a three-phase power outlet that would be available to supply power for any future lighting or other types of display. Can we be informed and put in the picture regarding this project currently?"*

A3. The Mayor advised that Council is about to enter its budget process for the coming financial year, and that will form part of it. As soon as that is approved, it should be completed in the next financial year, and the City will keep you updated.

7.2 PUBLIC QUESTION TIME - P FUHRMANN

The following question was submitted by P Fuhrmann, Watermans Bay WA 6020, at the Council Meeting held Tuesday 27 February 2024.

The following question relates to Item 12.2/ES1 on the Agenda.

Q1. "I want to talk about the proposed cross walks and reduced speed limit. We've lived there for over 20 odd years. We've got an increased volume of traffic with population growth, especially on the weekends, and many of the paths coming down on to West Coast Drive - I've witnessed many young families and elderly trying to get across there, it's quite hazardous. I have had some children run over in front of my house by people speeding and turning up Elvire Street.

Have the Council Officers done any modelling to ascertain the additional time that would take cars to get from Beach Road up to Karrinyup Road if we reduced this to 40km, which I'm the strong supporter of? I would also ask, does the City have any statistics on accidents along West Coast Drive that could support the proposal to introduce these much-needed cross walks? Because I can't believe that a strip that carries so much traffic and has so many people around, does not have one cross walk in that area."

A1. The Manager Engineering Services advised that regarding the impact on time, the City has done some preliminary estimations of what it would take. Travelling unimpeded from one end of the road to the other would only require an additional 60 seconds of travel from 50km/hour compared to 40km/hour. Generally, there are a lot of times where people need to slow down for roundabouts and for people turning off. So, at the very worst, the additional time from one end to the other would be 60 seconds.

In terms of the crash data, the City has looked at that. In the last five-year period on record from one end of Karrinyup Road to the other in the City of Stirling, there have been 112 crashes, a mix of mid-block and intersection crashes. 30 of those crashes were serious injuries meaning they involved hospitalisation or medical treatment.

7.3 PUBLIC QUESTION TIME - D ALACH

The following question was submitted by D Alach, Trigg WA 6029, at the Council Meeting held Tuesday 27 February 2024.

The following question relates to Item 12.2/ES1 on the Agenda.

Q1. "I want to ask a question on the Agenda item, the same as the previous gentleman did about the crossings. I'll put my question first and then I'll just make a couple of points if I could. The question is, what will the Council do to protect pedestrians if the motion fails? Something has to happen in my opinion. So, if it was to fail, what's your alternative?

A couple of points I'd like to make is that I have been a resident for 30 plus years, always on the east side of West Coast Drive and I've been crossing it with more and more hazards in all those years. It's become quite difficult to get across and really you are at the mercy of the driver of a car. And I'm a driver of a car too so I know pedestrians get out in front of me sometimes and I don't even know that's happening. Also, in my case, I'm pretty unique because I've also been a victim of being hit trying to cross the road. And that was a badly designed intersection or crossing and I spent nearly a year recovering, part of that in intensive care. When I go down there now to cross that road, all I think about is this car is going to come at me and it's quite stressful to get across, and we have no rights whatsoever as pedestrians. So, like the previous speaker, I'm very much in support of these crossings going in place."

A1. The Mayor advised that the item is on the agenda for consideration during the meeting and that Council will take these comments into consideration

7.4 PUBLIC QUESTION TIME - A ALACH

The following question was submitted by A Alach, Trigg WA 6029, at the Council Meeting held Tuesday 27 February 2024.

The following question relates to Item 12.2/ES1 on the Agenda.

Q1. *"I've lived in King Albert Road for over 30 years so we're quite aware of all the traffic problems that do occur along there, and we're really concerned for the safety of people who visit the precinct on weekends plus all the local people that use that thoroughfare. Is there a plan to place bollards on Marmion Avenue, north from Scarborough to south Trigg, to protect pedestrians from traffic?"*

A1. The Mayor advised there are no current plans. The City from time to time looks at safety modifications on the shared use pedestrian pathway they are balanced carefully with the impacts and the unintended consequences of also putting those bollards in with other people being able to access and get past them. The City can consider that, and advised Mr Alach to get in contact through the Coastal Ward Councillors.

At 6.50pm, in accordance with Clause 5.2(14) of the City of Stirling's Meeting Procedures Local Law 2021, the Presiding Member ruled that Public Question Time be EXTENDED.

7.5 PUBLIC QUESTION TIME - S SPARTA

The following questions were submitted by S Sparta, Gwelup WA 6018, at the Council Meeting held Tuesday 27 February 2024.

The following questions relate to Item 12.2/ES1 on the Agenda.

Q1. *"I'd like to express my support for the proposed change of the speed and the pedestrian crossings on West Coast Drive. Has Council considered or done traffic studies affecting the side roads in regards to rat lines if these changes are implemented?"*

A1. The Manager Engineering Services advised that the City undertakes regular traffic count surveys on all of the side roads, so that data would be available. As part of the normal process, if this treatment was implemented, the City would be able to do further counts and continue to monitor those roads to make sure there would be no diversion of traffic.

Q2. *"Has Main Roads taken this change on board and is it progressing? As a GP, I had to attend to a chap that came off his scooter, he should have been on the footpath, but he was on the road. So, this was a scooter versus car event, and he was quite bloodied. This is a real concern to me even regards to pedestrian safety and the community generally."*

A2. The Mayor advised that Engineering Officers at the City have worked closely with Main Roads over a period of time on this proposal. As suggested in the report, Main Roads are supportive of the Officers' recommendation, both in the traffic calming with the speed humps and also with the speed reduction down to 40km/hour.

7.6 PUBLIC QUESTION TIME - S TRIMBOLI

The following questions were submitted by S Trimboli, North Beach WA 6020, at the Council Meeting held Tuesday 27 February 2024.

The following questions relate to Item 12.2/ES1 on the Agenda.

Q1. "I have been a ratepayer for 50 years and a local resident of Sholl Avenue for 15 years. My question is, through you, Mr Mayor, has Main Roads already approved this concept?"

A1. The Manager Engineering Services advised that Main Roads has approved it. As indicated previously, the City has been working with them very closely to make sure that everything it does complies with their standards, and they are supportive of the treatments, both the raised plateaus and the reduced speed zone.

Q2. "While supporting the reduction of this speed limit from 50km/h to 40km/h and the construction of the raised plateau and marked pedestrian crossings, what is the timeframe of the installation?"

A2. The Manager Engineering Services advised that subject to approval by Council, the City will list funding on next financial year's annual budget. Projects like this obviously need a fair amount of funding behind them, so the City must make sure it budgets appropriately.

Q3. "Mayor and Councillors, I am in support of the proposed measures as I have seen firsthand speeding and dangerous road behaviour of the few that wreck for the many. In saying that, it is for the benefit of the community, that means the community of all of us, there, here and elsewhere, and it is for the safety of all of us."

A3. The Mayor thanked Mr Trimboli for his comments.

7.7 PUBLIC QUESTION TIME - A DAVIES

The following questions were submitted by A Davies, Karrinyup WA 6018, at the Council Meeting held Tuesday 27 February 2024.

Q1. "Will the City of Stirling provide a pedestrian crosswalk in Francis Avenue at the pedestrian entrance to the shopping centre? Currently there is no lighting on the west side of Francis Avenue in that area, and it is quite a dangerous situation there."

A1. The Manager Engineering Services advised that the City is aware of difficulties for pedestrians crossing the road and continues to work on a number of measures. With Main Roads approval, the City has been able to implement a lower speed zone along the three local roads surrounding the shopping centre. The City is in discussions with Main Roads regarding potential pedestrian crossings, however this is still at an early stage.

Q2. "I had a close miss with a pedestrian there about three weeks ago, and he just got to a footpath on the west side, and all I'd seen was his right leg. He had dark clothes on, and I had my glasses on, so I was all right, but that's quite a dangerous situation. People also leave that shopping centre and there's some shrubs there, and they walk out onto the road from those shrubs, and they're very hard to see. The lighting on the east side doesn't protrude onto the roadway enough to let the motorists see what's going on. Even with the 40km/h speed limit there, it's not good enough."

A2. The Mayor advised the City will take this into consideration and look into it. The lighting would certainly be upgraded along with any pedestrian crossing upgrades.

Q3. "When will the City of Stirling ensure that BGC replaces the trees that they pulled out in August two years ago to enable them to facilitate the construction of those apartments? They've finished the building, they were able to put their shrubs in on the footpath, but they haven't got near putting the trees back."

A3. The Director Planning and Development advised that the question would be taken on notice and a written response provided. It is understood that the development is completed now, so those trees should be reinstated shortly.

Additional Information

A3. The developer has paid financial contributions to the City for these trees to be reinstated. These trees are to be planted this winter.

7.8 PUBLIC QUESTION TIME - P ELLIS

The following questions were submitted by P Ellis, Carine WA 6020, at the Council Meeting held Tuesday 27 February 2024.

Q1. "Can you please supply me with the regulations that enable the staff to change the wording in my question at the Council meeting, from naming a Council employee to listing his Council employment position, and then to list the change as words that I have not spoken, which means that inaccurate words are recorded in the minutes? May I have the questions taken on notice please."

A1. The Mayor advised this question would be taken on notice and a written response provided.

Q2. "Why is the Council trying to sell the Karrinyup Library and meeting room to the Karrinyup Shopping Centre, when the building and land are owned by the Stirling Council and for the continuing benefit of all ratepayers?"

A2. The Mayor advised there is no current plan to sell that site. The City is exploring all options. A written response to this question will be provided.

Q3. "How do the Councillors receive written confirmation that the minutes of the previous Council meeting are an accurate record of the meeting before that vote on confirming those records are a correct record?"

A3. The Mayor advised this question would be taken on notice and a written response provided.

Additional Information

A1. This question has previously been responded to. Refer to Item 7.4 of the 21 November 2023 Council minutes.

A2. At the Council Meeting held 4 July 2023, through a Notice of Motion from Mayor Irwin, it was resolved that the City make contact with K S Karrinyup Library site and carpark. Following an initial meeting between the Mayor, Chief Executive Officer and the Shopping Centre owners, there has been one further meeting between City Officers and the Shopping Centre owners.

T S gy, adopted by Council in September 2022, reaffirms the commitment to a library being located at Karrinyup. However, the library (and adjacent community centre) was constructed in 1974 and requires redevelopment so that it can continue to meet community needs. Engagement with the Shopping Centre owners is appropriate as part the investigation of opportunities to deliver a contemporary library at Karrinyup that appropriately integrates with surrounding land uses. Any proposals related to a new library and the associated landholding will be subject to community consultation and will remain subject to Council consideration.

A3. The City prepares the draft minutes of Council meetings. Elected Members are notified via email that the draft minutes are available to view. Council then considers the accuracy of the minutes at its next meeting.

In accordance with Clause 13.2 of the Meeting Procedures Local Law 2021, if an Elected Member is dissatisfied with the accuracy of the minutes, an Elected Member may propose a motion outlining alternative wording to amend the minutes.

7.9 PUBLIC QUESTION TIME - J COTTMAN

The following questions were submitted by R Hadley, on behalf of J Cottman, Carine WA 6020, at the Council Meeting held Tuesday 13 February 2024.

Q1. "Has everything with this Chinese trackless tram wreck been cancelled and severed, and confirmed that there are no contracts or agreements remaining for the City of Stirling? Also, who paid for this $3.8 million tram to arrive and depart?"

A1. The Mayor advised that there were no contracts for the tram and that the company paid for their tram.

Q2. "The Mayor stated that the trackless tram report would be available in late November, it is now nearly March 2024. Why does it take so long to inform what ratepayers already know - that it has been a great waste of time, money and City resources, a complete shambles. Have you any more pipedreams lined up Mr Mayor?"

A2. The Mayor advised that he was also frustrated that the report was not available.

Q3. "We continually read in every City of Stirling publication and hear from the Mayor that tourists seek out Scarborough as a major destination. Does it, or will it ever, occur to the Mayor that visitors to WA may visit Albany, Margaret River, Fremantle, Cottesloe Beach, City and Floreat Beach, Scarborough, Hillarys Marina, Mullaloo etc?

What different unique attractions does Scarborough offer, harbour and jetty walks, vast array of shops, high quality restaurants, cinema, theatre, ferry trips, ample parking and a safe secure environment or just an illuminated clock tower costing $90,000?"

A3. The Mayor advised that it is in the eye of the beholder and that if Ms Cottman or Mr Hadley does not think Scarborough is an iconic tourist destination, then they are welcome to stay in Carine / Woodlands.

7.10 PUBLIC QUESTION TIME - R HADLEY

The following questions were submitted by R Hadley, Woodlands WA 6018, at the Council Meeting held Tuesday 27 February 2024.

Q1. "In the minutes of the last Council meeting, a sentence spoken by the Mayor Irwin stated that the trackless tram project was a big success. Our fellow ratepayers want to see a complete, comprehensive list of all expenditure relating to this trackless tram trial, this trackless tram project and this trackless tram symposium. This information is all recorded and we do not want to wait for another five months before this information is made published. Can we have this information now?"

A1. The Mayor advised that the question would be taken on notice and a written response provided.

Q2. "Concerning the complaint against Councillor Re, you stated 'on behalf of the City, I strongly object to this message and have written to Councillor Re to request that she reconsiders and apologises and/or remove these posts while the City follows any due process.' What due process was to be followed by the City?"

A2. The Mayor advised that this question would be taken on notice and a written response provided.

Q3. "Mayor Irwin, you also stated in the media that the posts Councillor Re forwarded 'requires the City to respond to confirm to the community what our official position is and that is we reject the views entirely.' A very confused statement we might add.

The posts dealt with the illegal immigration and those who migrate to Australia to live here but refuse to accept Australian values and laws. Mayor Irwin, you stated that the City has an official position on these issues, so please provide a copy of the City's policies on these two matters."

A3. T M M H nts.

Additional Information

A1. T T T T T B . T be released once the Business Case has been finalised which is expected to be completed by the end of the financial year.

A2. Relevant legislation and the Elected Member Code of Conduct outlines the minimum standard of behaviour to be observed by Elected Members. The City and external Regulators are obliged to follow relevant procedures in relation to complaints about Elected Member conduct. These procedures incorporate the principles of natural justice and procedural fairness. The City is unable to comment on any individual matter.

A3. A copy of the Strategic Community Plan, Sustainable Stirling 2022-2032, (A , , Transparent and Innovative) together with the Elected Member Code of Conduct, was provided to Mr Hadley.

7.11 PUBLIC QUESTION TIME - P LYNCH

The following questions were submitted by P Lynch, Hillarys WA 6025, at the Council Meeting held Tuesday 27 February 2024.

The following questions relate to Item 12.2/ES1 on the Agenda.

Q1. "I would like to ask the Councillors and the Mayor if you are aware of the behaviour of drivers. A lot of people have talked about or asked questions around what is going on, but the big issue is, are you aware in your studies of the actual driver behaviour? I drive this strip quite a lot, every week, during peak and off peak and what I've noted is that I get greatly concerned when I see the amount of people stranded on the islands and on the edges, so I stop. And I have asked some other people who also stop. The vast majority of traffic does not, and it is quite worrying. I am just wondering if the Council and its investigations look at actual driver behaviour, that is what I think is causing a lot of angst among residents and people."

A1. The Mayor advised that he could not speak on behalf of all Council but advised that the benefit of having Council is that they actually do genuinely represent the community because that is where they come from. One of the biggest things dealt with on a regular basis in all areas of the City is community concerns about driver behaviour and the Councillors are very aware of how that impacts the community. The Councillors also take any traffic calming (like that proposed in the agenda) seriously, because they know the ongoing impacts and the unintended consequences of those. All of these things are taken into consideration for Items like this.

Q2. "My second question is again an unusual one. It is around the change from 50km/h down to 40km/h. 50km now of course is standard in most streets and I am sure you probably say that most people do not do 50km/h. However, West Coast Drive is unique in that it has certain visual amenity, so what you have with drivers doing 50km/h and the question is has the impact of the visual amenity of drivers looking at the ocean, which looks fantastic on days like today, been considered? There is the visual amenity of some of the houses along there. So, generally speaking, anyone who is driving that strip can often, and I am guilty of it, also be looking around. So, if you are doing 50km/h and you are in a traffic stream doing 50km/h and you are not actually really focusing that much on the road. Is the City aware that this is also the nature of the risk is that it actually does have terrific visual amenity and that unless you drop it to 40km/h you are just really sustaining a much higher risk?"

A2. The Mayor advised that Council is aware that the logic behind reducing the speed from 50km/h to 40km/h is to increase safety along that stretch, and this was debated at Committee.

7.12 PUBLIC QUESTION TIME - B KYNASTON

The following questions were submitted by B Kynaston, Watermans Bay WA 6020, at the Council Meeting held Tuesday 27 February 2024.

The following questions relate to Item 12.2/ES1 on the Agenda.

Q1. "West Coast Drive is touted as a scenic drive and I think it is, but on the west side there are a lot of poles with underground power where pedestrians walk and the east side, or the residential side, instead of underground power we have over ground, above ground. We have the most horrible set of poles. One of them is a classic at the corner of Hale Street and they have all been very severely reinforced over the years with metal poles. If anyone hits one of the poles on the west side it would probably fall over, I think they would be collapsible type poles. If you hit one of them on the other side, you are going to be dead. What has amazed me, over a period of time, the ratepayers pay for the poles that are above ground on our side and I guess the City of Stirling pay for the ones on the other side across the board. It is a danger and I agree with everyone about the speed limit."

A1. The Mayor advised that underground power is a community asset. Until recently, the State Government put out different settings where an application could be submitted to have underground power for a suburb. Previously, it was a process where whoever paid more received priority, which set different areas of the City up to bid against each other, and local governments to bid against each other, and it meant residents paid a lot of money for it. The new process is effectively looking at the condition of the whole service and a plan will be released to underground most of metropolitan Perth over the next number of years. Local governments like the City of Stirling will have the opportunity to fast track that and it will be working very closely with Western Power on that to try to rapidly underground the rest of the City of Stirling.

Q2. "How many speed offences have occurred in the last 12 months or 24 months? I have never seen a police camera. I have seen police drive along from time to time, but very rarely have I seen anyone, except they do get outside of Sacred Heart and they do breathalyse test regularly at about 10.00am on Wednesday and Friday mornings when I am going to the RSL meeting and it holds up the traffic. You want to see where traffic is settled up, just watch that, it is fantastic.

The other thing that does a little bit concern me about pedestrian crossing, and I agree with the previous speaker, people are looking at the bird life and they are looking at the beaches as they drive along and perhaps not concentrating. My understanding is the moment a person now puts their foot on the pedestrian crossing whether it is on the left hand side or the right hand side, if you are driving south you are meant to stop. I am a little bit concerned that these people are going to stop and someone is going to run up the back of them. I hope that has been considered. The other thing is, without a doubt it is already happening, and I do it, people duck up the side streets. I think people are going to be very mindful of that. It is happening now. The traffic - I have been there eight years - has probably quadrupled since I have been there and I agree something has got to be done. I hope you are doing the right thing and I would love to see some type of safety consciousness all the way along. More policing than has occurred, more signs and finally perhaps looking at underground power and making it safer."

A2. The Mayor advised that in terms of the pedestrian crossings and people having to stop, the City is aware of those other issues that come with it. That is why this Council is currently considering the Officers' recommendation that there be raised platforms so that people do get used to the environment where they have to slow down. There is significant signage that also goes up with those and that is why Main Roads has recommended and certainly supported the speed reduction to go along with those raised platforms. As for the rat running, it occurs in every suburb. The Trigg coastline is not a grid pattern so if people do go up those side streets they do not tend to go back up because you get tied up in a few knots of left and right. That does limit this compared to having straight through roads.

7.13 PUBLIC QUESTION TIME - L WHELAN

The following questions were submitted by L Whelan, Dianella WA 6059, prior to the Council Meeting held Tuesday 13 February 2024.

Q1. "I would like to know how Western Power got approval from Council to install a huge transformer in Waghorn Park on Boulton Street in Dianella?"

A1. Western Power is able to undertake the works on land, such as Boulton Reserve (commonly known as Waghorn Park) as under Section 60 of the *Energy Corporations Act 2005* Western Power are not required to comply with the provisions of a local planning scheme when undertaking works for extending, expanding or enhancing an electricity transmission system.

Q2. "Why were the residents of Boulton Street not consulted about the scale and location of the transformer?"

A2. Consultation for Western Power infrastructure upgrades is the responsibility of Western Power. Work on site has been halted at the request of the City so that engagement with local residents can be undertaken by Western Power, which they have committed to.

Q3. "Why is Council not protecting the streetscape of this very small suburban park from a ridiculously over scaled intervention?"

A3. The City is committed to ensuring the amenity of the streetscape within residential areas is not adversely impacted, where the City is the decision-maker and has the authority to facilitate and control built form. The relocation and upgrade of the proposed transformer is seen as the least worst option under the circumstances, the transformer being critical infrastructure.

8. APPLICATIONS FOR LEAVE OF ABSENCE

Nil.

9. CONFIRMATION OF MINUTES

Council Resolution

0224/024

Moved Councillor Krsticevic, seconded Councillor Hatton

That the Minutes of the Ordinary Meeting of Council of 13 February 2024 be confirmed as a true and correct record of proceedings.

The motion was put and declared CARRIED (15/0).

For: Councillors Creado, Dudek, Ferrante, Giudici, Hatton, Krsticevic, Lagan, Migdale, Olow, Paparde, Perkov, Proud, Re, Thornton and Mayor Irwin.
Against: Nil.

10. ANNOUNCEMENTS BY THE PRESIDING MEMBER

11. UNRESOLVED BUSINESS FROM PREVIOUS MEETING

Nil.

12. REPORTS AND RECOMMENDATIONS OF COMMITTEES

12.1 AUDIT COMMITTEE - 19 FEBRUARY 2024

12.1/A1 CITY LEAVE LIABILITY UPDATE

Business Unit:	Finance Services	Service: Financial Accounting
Ward:	Not Applicable	Location: Not Applicable
Applicant:	Not Applicable	

Role

Executive - *Governing the City and the community through executive powers.*

Council Resolution

0224/025

Moved Councillor Lagan, seconded Councillor Migdale

That Council NOTES the leave liability update as at 1 February 2024.

The motion was put and declared CARRIED (15/0).

For: Councillors Creado, Dudek, Ferrante, Giudici, Hatton, Krsticevic, Lagan, Migdale, Olow, Paparde, Perkov, Proud, Re, Thornton and Mayor Irwin.
Against: Nil.

Committee Recommendation

That Council NOTES the leave liability update as at 1 February 2024.

Officer's Recommendation

That Council NOTES the leave liability update as at 1 February 2024.

Purpose

T A meeting held 8 August 2022.

Details

T 2019/2020 financial statements undertaken by the Office of the Auditor General (OAG) identified one moderate and three minor findings with regards to internal control. The moderate finding relate A ed that annual leave had been allowed to accumulate to a high level for a number of employees. This was noted as a moderate risk, with the audit report identifying employees not taking their annual leave entitlement each year as an increased risk or opportunity for fraud to occur.

This finding was reiterated by the OAG in the 2020/2021 audit, with the finding rated as a minor risk and the action being to continue to monitor balances and report to the Executive Team. The OAG also recommended that the City should establish a Policy on annual leave usage and . . , , and Long Service Leave Regulations to encourage employees to take regular time off so as not to accumulate high leave entitlements.

T M T 18 2022 ouncil, via the Audit Committee, at its meeting held 15 November 2022.

The OAG removed the finding during the 2021/2022 audit, noting the work done by the City to reduce the balances.

Quarterly Reporting

Information on leave entitlement and excessive leave liability will be reported to the Audit Committee quarterly, with the financial liability included in the monthly financial reports to the Community and Resources Committee and Council.

T liability is to reduce the existing leave liability balance (as at 1 September 2022) to zero, over a period of three years. This provides a reasonable period given the potential impacts to services and additional costs in backfilling roles to support the clearing of this leave.

From July 2022, the Human Resources Business Partners have been supporting people leaders to negotiate agreements with employees to reduce leave, and where this cannot be negotiated, issuing employees with direction to clear leave balances. The City also issued a direction for a Christmas close down of all non-essential services, requesting leave be booked for the dates where there were no public holidays (three days).

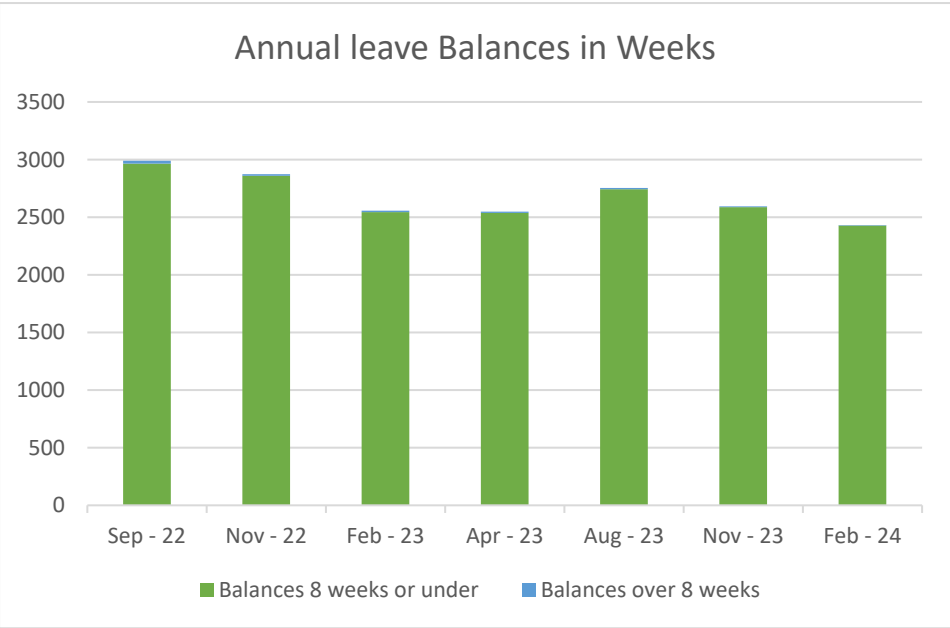
A 1 S 2022, 1,030 employees was:

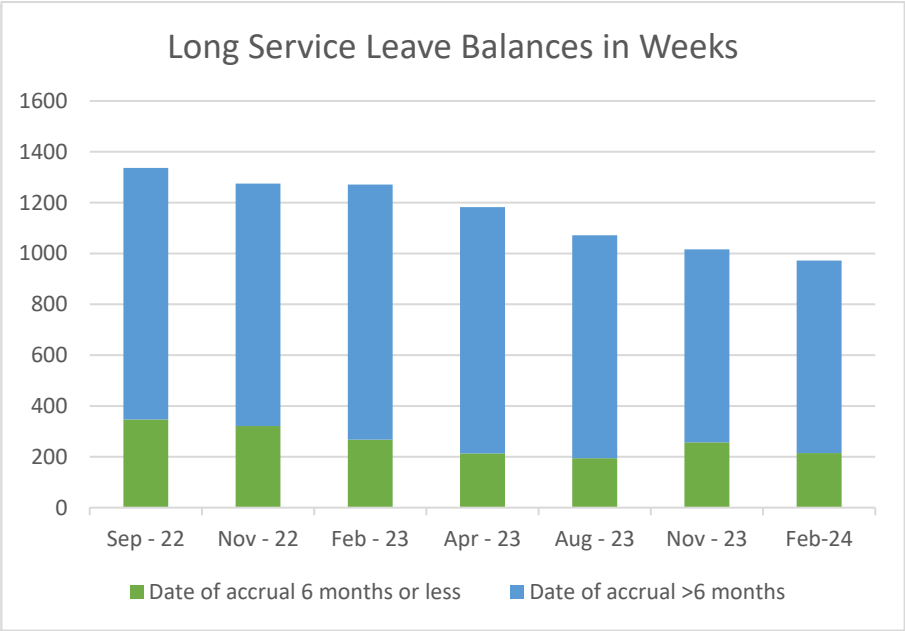
- Annual Leave 2,990.53 weeks (average 2.9 weeks per employee), of this 25.84 weeks being considered excessive.
- Long Service Leave 1,336.32 weeks (average 1.3 weeks per employee), of this 989.16 weeks being considered excessive.

A 1 2024, 1,078

- Annual Leave 2,432.05 weeks (average 2.3 weeks per employee), of this 5.14 weeks being considered excessive.
- Long Service Leave 972.13 weeks (average 0.9 week per employee), of this 757.45 weeks being considered excessive.

Tables showing leave balances from September 2022 to February 2024.





Attachment 1 and Attachment 2 provide a breakdown of the 1 February 2024 leave balances by Directorate and Service Area.

From the targeted approach, there has been a significant reduction from September 2022 to February 2024 of 20.7 weeks in excessive annual leave (balances over eight weeks) and 231.71 weeks in excessive long service leave (balances that have a date of accrual over six months).

Due to the ease in transferring long service leave across the Sector, the balance employees bring across when joining the City is outside of its control. As such, the City will never be able to guarantee the excessive long service leave liability balance can remain at zero should this target be achieved. It is also impractical to require new employees to clear leave soon upon their arrival, and in the existing market, it is not recommended that prospective employees are required to clear balances soon upon their commencement as this could deter them from joining the City.

The endorsed City Excessive Leave Liability Management Strategy 2022-2025 addresses the current excessive leave via two avenues, one that is focussed on the management of existing leave liability balances, and another that is focussed on the prevention of future balances occurring. By applying proactive, effective leave management strategies from both directions, the accumulation of excess leave can be minimised, employee wellbeing maximised, and productivity and service levels at the City maintained to a high community standard.

Financial Assessment and Implications

Implementing elements of the City Excessive Leave Liability Management Strategy 2022-2025 is likely to result in additional costs for backfill of front-line services. However, the overall liability and cost to the City will reduce, along with the risk or increased opportunity for fraud to occur as identified by the OAG.

Stakeholder Engagement

Nil.

Relevant Policies, Legislation and Council Resolutions

Inside Workforce Agreement 2019
Outside Workforce Agreement 2020
Local Government (Long Service Leave) Regulations
Local Government Act 1995

Sustainable Stirling 2022-2032

Key Result Area: Our leadership

Objective: A capable and efficient City

Priority: Maintain a highly skilled and effective workforce

Strategic Risk

Strategic Risk	Risk Appetite
People and Safety	The City will employ a capable workforce that is culturally aligned and is empowered to deliver strategic objectives without comprising safety.

Relevant Documents and Information

Attachments

Attachment 1 - Annual Leave balances in excess of 8 weeks (previously circulated to Elected Members under confidential separate cover)

Attachment 2 - Long Service Leave not booked after 6 months of entitlement (previously circulated to Elected Members under confidential separate cover)

Available for viewing at meeting

Nil

Linked Documents

Nil.

12.1/IA2 COMMUNITY ENGAGEMENT AUDIT

Community Engagement Internal Audit Report

Business Unit:	Office of the CEO	Service: Executive Services
Ward:	Not Applicable	Location: Not Applicable
Applicant:	Not Applicable	

Role

Executive - *Governing the City and the community through executive powers.*

Council Resolution

0224/026

Moved Councillor Lagan, seconded Councillor Migdale

1. That Council RECEIVES the Community Engagement Internal Audit Report.

2. That the 'medium' rated observations be LISTED on the Management Action Plan for Audit Committee Review until completed.

The motion was put and declared CARRIED (15/0).

For: Councillors Creado, Dudek, Ferrante, Giudici, Hatton, Krsticevic, Lagan, Migdale, Olow, Paparde, Perkov, Proud, Re, Thornton and Mayor Irwin.
Against: Nil.

Committee Recommendation

1. That Council RECEIVES the Community Engagement Internal Audit Report.
2. T ST M A Audit Committee Review until completed.

Officer's Recommendation

1. That Council RECEIVES the Community Engagement Internal Audit Report.
2. T ST M A A until completed.

Purpose

To inform Council of the outcome of the Community Engagement Internal Audit review.

Details

This audit was undertaken as part of the 2023/2024 Internal Audit Plan endorsed by Council (Council Resolution Number 0822/024) at its meeting held 16 August 2022.

The objective of this review was to:

- A
  - Processes to engage and consult with the community on important projects, plans and initiatives; and
  - Planned approach to place engagement.
- S cy; and preparation of a Community Engagement Charter in response to Local Government Reform.

The audit identified seven areas, all with a medium criticality, where opportunities exist to enhance current practices. Further details are documented in the Community Engagement Internal Audit Report (refer to Attachment 1). This audit was performed by an Internal Audit contractor, under the supervision of the Internal Auditor during the period September to November 2023. It was conducted in accordance with the Institute of Internal Auditors (IIA) Standards for the Professional Practice of Internal Auditing.

Financial Assessment and Implications

Suggested business improvement opportunities in the Community Engagement Internal Audit Report may have financial implications.

Stakeholder Engagement

- Acting Chief Executive Officer;
- Director Community Development;
- Manager Customer and Communications;
- Community Engagement Coordinator, Customer and Communications;
- Place Engagement Officers, Customer and Communications;
- Manager Strategy and Performance;
- Strategic Planning Advisor, Strategy and Performance;
- Manager Finance;
- Strategic Sourcing and Contracting Specialist, Finance Services;
- Coordinator Strategic Sourcing and Contracts, Finance Services;
- Service Lead, HR Operations;
- Service Lead, Rates and Receivables;
- Service Lead Sustainability and Partnerships, Parks and Environment; and
- Executive Assistant to the CEO.

Relevant Policies, Legislation and Council Resolutions

Local Government Act 1995

Sustainable Stirling 2022-2032

Key Result Area: Our leadership

Objective: A well-governed City

Priority: Comply with legislation, standards and obligations

Priority: Conscious and effective management of risk

Strategic Risk

Strategic Risk	Risk Appetite
Governance	The City will act with integrity and implement appropriate processes and controls to avoid breach of legislation.

Relevant Documents and Information

Attachments

Attachment 1 - Community Engagement - Internal Audit Report (previously circulated to Elected Members under confidential separate cover)

Available for viewing at meeting

Nil

Linked Documents

Nil

Council Resolution

0224/027

Moved Councillor Lagan, seconded Councillor Perkov

That the balance of the Audit Committee recommendations be ADOPTED by exception resolution in accordance with Clause 4.7 of the City of Stirling Meeting Procedures Local Law 2021.

The motion was put and declared CARRIED (15/0).

For: Councillors Creado, Dudek, Ferrante, Giudici, Hatton, Krsticevic, Lagan, Migdale, Olow, Paparde, Perkov, Proud, Re, Thornton and Mayor Irwin.
Against: Nil.

12.1/IA1 INTERNAL AUDITOR'S ACTIVITY REPORT

Business Unit:	Office of the CEO	Service: Executive Services
Ward:	Not Applicable	Location: Not Applicable
Applicant:	Not Applicable	

Role

Executive - *Governing the City and the community through executive powers.*

Council Resolution

0224/028

Moved Councillor Lagan, seconded Councillor Perkov

1. That Council RECEIVES and ENDORSES the updated Internal Auditor's Report.

2. That Council NOTES the current status of the Management Action Plans for past audits and reviews.

3. That the Management Action Plan tasks currently under review REMAIN on this report until complete, so they can be monitored by the Audit Committee.

The motion was put and declared CARRIED (15/0) by exception resolution.

For: Councillors Creado, Dudek, Ferrante, Giudici, Hatton, Krsticevic, Lagan, Migdale, Olow, Paparde, Perkov, Proud, Re, Thornton and Mayor Irwin.
Against: Nil.

Committee Recommendation

1. That Council RECEIVES and S S A .
2. That Council NOTES the current status of the Management Action Plans for past audits and reviews.
3. That the Management Action Plan tasks currently under review REMAIN on this report until complete, so they can be monitored by the Audit Committee.

Officer's Recommendation

1. T S S S A .
2. That Council NOTES the current status of the Management Action Plans for past audits and reviews.
3. That the Management Action Plan tasks currently under review REMAIN on this report until complete, so they can be monitored by the Audit Committee.

Purpose

To provide Council with updates on a range of internal audit activity.

Details

Under its Terms of , A . The Internal Audit Activity Report (refer to Attachment 1 Part A) summarises the current status of the Annual Internal Audit Plan. Additional Internal Audit activity is noted below.

Consultation and Other Activity

Regular meetings are held with the Service Lead Compliance, Risk and Information Management and the Risk and Compliance Coordinator. This assists with the coordination between the internal audit, compliance and risk management functions.

Tender Conflict Checks

The Internal Auditor has reviewed the results of the tender conflict checks 750 - 770 performed since the Audit Committee meeting held 13 November 2023. No issues were noted.

Misconduct, Corruption and Fraud Reporting

No calls or emails have been received through the Misconduct and Fraud Hotline and Email since the Audit Committee meeting held 13 November 2023.

Attachment 2 contains a summary of the suspected serious misconduct incidents that required the integrity panel to convene since the Audit Committee meeting held 13 November 2023.

Management Action Plan Updates

At the time of reporting to the 13 November 2023 Audit Committee, there were 22 action plans which were open. Since then, six action plans have been completed. There are now 16 action plans that are open, ten are not yet due and six are overdue. Four overdue actions are rated as
.

Audit Name	Original Actions	Previously Closed	Closed This Period	Open	Overdue	Not Yet Due
Leisure Aquatic Facilities	8	6	1	1	1	0
See Attachment 1 Part B	2	0	0	2	2	0
Environmental Health	5	1	0	4	3	1
CIS Project Management	14	5	4	5	0	5
Drainage Program	7	2	1	4	0	4
Total	**36**	**14**	**6**	**16**	**6**	**10**

Overdue management action plans have trended as follows over the past 24 months:

	Feb-22	May-22	Aug-22	Nov-22	Feb-23	May-23	Aug-23	Nov-23	Feb-24
Number of overdue actions	2	1	1	4	4	4	4	4	6

The overdue Management Actions comprise as follows, and cover the Leisure Aquatic Facilities and Environmental Health Business Units:

Overdue Management Actions					
Criticality	**0 - 30 Days**	**31 – 60 Days**	**61 – 90 Days**	**>91 Days**	**Total**
High	**0**	**2** • Environmental Health	**0**	**2** • Leisure Aquatic Facilities • See Attachment 1 Part B	**4**
Medium	**0**	**1** • Environmental Health	**0**	**1** • See Attachment 1 Part B	**2**
Total	**0**	**3**	**0**	**3**	**6**

Full details are in Attachment 3.

Financial Assessment and Implications

Nil.

Stakeholder Engagement

Affected Business Unit Managers and Executive Team were consulted regarding the status of open management action plans.

Relevant Policies, Legislation and Council Resolutions

Local Government Act 1995

Sustainable Stirling 2022-2032

Key Result Area: Our leadership

Objective: A well-governed City

Priority: Comply with legislation, standards and obligations

Priority: Conscious and effective management of risk

Strategic Risk

Strategic Risk	Risk Appetite
Governance	The City will act with integrity and implement appropriate processes and controls to avoid breach of legislation.

Relevant Documents and Information

Attachments

Attachment 1 - Internal Audit Activity Report (previously circulated to Elected Members under confidential separate cover)

Attachment 2 - Integrity Panel Audit Report (previously circulated to Elected Members under confidential separate cover)

Attachment 3 - Management Action Plan Report (previously circulated to Elected Members under confidential separate cover)

Available for viewing at meeting

Nil

Linked Documents

Nil

12.1/EA1 INDEPENDENT AUDITOR'S REPORT - FINANCIAL REPORT AS AT 30 JUNE 2023

Business Unit:	Finance Services	Service: Financial Accounting
Ward:	Not Applicable	Location: Not Applicable
Applicant:	Not Applicable	

Role

Information - *Receiving information about the City or its community.*

Council Resolution

0224/029

Moved Councillor Lagan, seconded Councillor Perkov

That Council RECEIVES the Audit Findings Report for the year ended 30 June 2023.

The motion was put and declared CARRIED (15/0) by exception resolution.

For: Councillors Creado, Dudek, Ferrante, Giudici, Hatton, Krsticevic, Lagan, Migdale, Olow, Paparde, Perkov, Proud, Re, Thornton and Mayor Irwin.
Against: Nil.

Committee Recommendation

That Council RECEIVES the Audit Findings Report for the year ended 30 June 2023.

Officer's Recommendation

That Council RECEIVES the Audit Findings Report for the year ended 30 June 2023.

Purpose

To report to the Audit A G S
ended 30 June 2023.

Details

The Auditor General took over responsibility for the audit of the City of Stirling Financial Accounts for the financial year ending 30 June 2019 and contracted out the work to Ernst & Young. For the financial year ending 30 June 2023, Ernst & Young again undertook the work under the supervision of the Auditor General.

The Auditor General must give the report on the financial audit to the Mayor and Chief Executive Officer of the local government and to the Minister for Local Government.

The objective of the financial audit is to obtain reasonable assurance that the financial report as a whole is free from material misstatement,
, A ' A ' . T A
the Auditor General for Western Australia is attached and provides an unqualified opinion for the City.

The financial report for the City comprises the statement of financial position as at 30 June 2023, the statement of comprehensive income, statement of changes in equity and statement of cash flows, along with notes to the financial statements and the Chief Executive Officer's statement.

Ernst & Young issued the closing report (Attachment 2) following substantial completion of their audit work. The closing report details the eight areas of audit focus, with no material deficiencies noted in any area. Page 15 of the report covers the assessment of the information technology environment, noting one control finding related to user access review. This control finding has been rated as moderate, with further detail provided in Attachment 3, including the action the City will take to mitigate. The actions from this finding will be added to the Management Action Plan and completed by April 2024.

Financial Assessment and Implications

The indicative audit fee has been set by the OAG at $135,000 (excluding GST) and has been allowed for through the adopted budget.

Stakeholder Engagement

Nil.

Relevant Policies, Legislation and Council Resolutions

Local Government (Audit) Regulations 1996.

Local Government (Financial Management) Regulations 1996.

Local Government Act 1995

Sustainable Stirling 2022-2032

Key Result Area: Our leadership

Objective: A capable and efficient City

Priority: Provide responsible financial and asset management

Strategic Risk

Strategic Risk	Risk Appetite
Funding	The City will take sufficient financial risk to enable it to achieve its strategic objectives, providing it does not significantly impact on the long term financial sustainability of the City.

Relevant Documents and Information

Attachments

Attachment 1 - Independent Auditor's Report ⇩

Attachment 2 - Auditor's Closing Report for year ended 30 June 2023 (previously circulated to Elected Members under confidential separate cover)

Attachment 3 - Findings identified during the course of the audit (previously circulated to Elected Members under confidential separate cover)

Attachment 4 - City of Stirling Financial Statements for the year ended 30 June 2023 ⇩

Available for viewing at meeting

Nil

Linked Documents

Nil.

Auditor General

INDEPENDENT AUDITOR'S REPORT
2023
City of Stirling

To the Council of the City of Stirling

Opinion

I have audited the financial report of the City of Stirling (City) which comprises:

- the Statement of Financial Position as at 30 June 2023, and the Statement of Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows and Statement of Financial Activity for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, the financial report is:

- based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the City for the year ended 30 June 2023 and its financial position at the end of that period
- in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Basis for opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial report section below.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council for overseeing the other information. The other information is the information in the entity's annual report for the year ended 30 June 2023, but not the financial report and my auditor's report.

My opinion on the financial report does not cover the other information and accordingly, I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report, or my knowledge obtained in the audit or otherwise appears to be materially misstated.

7th Floor Albert Facey House 469 Wellington Street Perth MAIL TO: Perth BC PO Box 8489 Perth WA 6849 TEL: 08 6557 7500

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to the CEO and Council and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

Responsibilities of the Chief Executive Officer and Council for the financial report

The Chief Executive Officer (CEO) of the City is responsible for:

- keeping proper accounts and records
- preparation and fair presentation of the financial report in accordance with the requirements of the Act and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards
- managing internal control as required by the CEO to ensure the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for:

- assessing the City's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the City.

The Council is responsible for overseeing the City's financial reporting process.

Auditor's responsibilities for the audit of the financial report

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial report. The objectives of my audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf.

My independence and quality management relating to the report on the financial report

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements*, the Office of the Auditor General maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the City of Stirling for the year ended 30 June 2023 included in the annual report on the City's website. The City's management is responsible for the integrity of the City's website. This audit does not provide assurance on the integrity of the City's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the City to confirm the information contained in the website version.



Sandra Labuschagne
Deputy Auditor General
Delegate of the Auditor General for Western Australia
Perth, Western Australia
15 December 2023

CITY OF STIRLING

FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2023

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The City of Stirling conducts the operations of a local government with the following community vision:

A sustainable City with a local focus.

Principal place of business:

25 Cedric Street,
Stirling WA 6021

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CITY OF STIRLING
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

Local Government Act 1995
Local Government (Financial Management) Regulations 1996

Statement by Chief Executive Officer

The accompanying financial report of the City of Stirling has been prepared in compliance with the provisions of the *Local Government Act 1995* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2023 and the financial position as at 30 June 2023.

At the date of signing this statement the particulars included in the financial report are not misleading or inaccurate.

Signed on the 14th day of December 2023

STUART JARDINE PSM
CHIEF EXECUTIVE OFFICER

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City of Stirling
Statement of Comprehensive Income
For the year ended 30 June 2023

Revenue	Note	2023 Budget $	2023 Actual $	2022 Actual $
Rates	2a, 24	150,930,551	154,260,298	144,434,041
Security service charge	2a	3,572,100	3,594,493	3,067,954
Grants & subsidies	2a	14,738,408	17,344,226	16,371,010
Contributions, reimbursements & donations	2a	2,307,435	2,882,348	3,093,925
Waste service charge	2a	41,162,367	41,349,212	39,782,249
Fees & charges	2a	21,121,292	19,284,517	20,700,586
Interest revenue	2a	1,777,860	7,591,193	1,161,736
Registrations/licences & permits	2a	4,315,430	3,880,387	4,047,753
Underground power	2a	1,383,484	89,150	5,918,336
Other revenue/income	2a	3,428,411	6,144,389	4,759,376
Total revenue from ordinary activities		**244,737,339**	**256,420,213**	**243,336,966**
Expenses				
Employee costs		(96,761,186)	(98,311,185)	(90,545,522)
Materials & contracts direct maintenance of non-current assets		(25,810,744)	(26,463,666)	(25,567,515)
Materials & contracts other works		(67,734,765)	(68,588,081)	(63,686,811)
Underground power		(1,388,484)	(460,840)	(5,550,543)
Utility charges		(7,809,160)	(8,126,442)	(7,817,306)
Depreciation and amortisation	8e	(51,793,718)	(50,352,901)	(51,425,071)
Finance costs	2b, 26	-	(9,298)	(8,815)
Insurance expenses		(2,155,004)	(2,331,144)	(1,862,531)
Other expenditure	2b	(3,489,652)	(2,849,690)	(3,274,586)
Total expenditure from ordinary activities		**(256,942,712)**	**(257,493,247)**	**(249,738,700)**
Net result from operating activities		**(12,205,373)**	**(1,073,034)**	**(6,401,734)**
Non-operating activities				
Capital grants & subsidies	2a	13,147,284	15,971,754	21,513,088
Gifted & acquired assets		-	10,000	-
Share of profit/(loss) of associates accounted for using the equity method	19a	-	2,172,332	(4,446,834)
Profit on sale of Tamala Park land		5,000,000	4,583,668	3,855,193
Fair value adjustment to financial assets through profit and loss	4	-	9,215	9,992
Loss on revaluation of other infrastructure	8c	-	-	(8,514,209)
Profit on asset disposals		464,237	684,009	1,438,305
Loss on asset disposals		(380,483)	(21,370,613)	(1,920,600)
Total non-operating activities		**18,231,038**	**2,060,365**	**11,934,935**
Net result	**15b**	**6,025,665**	**987,331**	**5,533,201**
Other comprehensive income				
Share of other comprehensive income of associates accounted for using the equity method	14, 19b, 19c		3,724,100	6,713,424
Changes in asset revaluation surplus	14	-	68,580,545	(14,441,716)
Total comprehensive income		**6,025,665**	**73,291,976**	**(2,195,091)**

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

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City of Stirling
Statement of Financial Position
For the year ended 30 June 2023

Assets	Note	2023	2022
		$	$
Current assets			
Cash & cash equivalents	3a / 15	161,732,397	142,555,202
Trade and other receivables	5a	15,846,286	15,684,796
Other assets	5c	3,357,653	1,765,360
Inventories	6	5,019,769	5,176,603
Contract Assets	7	1,712,576	1,727,037
Total current assets		**187,668,681**	**166,908,998**
Non-current assets			
Other financial assets	4	203,724	194,509
Trade and other receivables	5b	1,730,690	2,504,286
Inventory - Land held for resale	6	167,946	188,067
Property, plant & equipment	8a	801,206,423	732,828,982
Infrastructure	8c	1,624,814,758	1,644,490,444
Intangibles	9	3,029,481	3,158,180
Right of use assets	10a	142,649	93,351
Investments	19a	59,851,577	56,845,674
Total non-current assets		**2,491,147,248**	**2,440,303,494**
Total assets		**2,678,815,929**	**2,607,212,492**
Liabilities			
Current liabilities			
Trade and other payables	11	44,669,335	47,082,960
Other liabilities	12	2,621,511	2,525,749
Lease liabilities	10b, 26	79,514	46,998
Employee related provisions	13	18,409,253	18,478,023
Total current liabilities		**65,779,613**	**68,133,730**
Non-current liabilities			
Lease liabilities	10b, 26	67,092	50,805
Employee related provisions	13	1,255,718	1,179,049
Total non-current liabilities		**1,322,810**	**1,229,854**
Total liabilities		**67,102,423**	**69,363,584**
Net assets		**2,611,713,506**	**2,537,848,908**
Equity			
Retained surplus		1,068,353,767	1,085,224,338
Reserves - cash/investment backed	27	94,897,412	70,153,272
Revaluation surplus	14	1,448,462,327	1,382,471,298
Total equity		**2,611,713,506**	**2,537,848,908**

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

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Statement of Changes in Equity

For the year ended 30 June 2023

	Note	Retained surplus	Reserves cash backed	Revaluation surplus	Total equity
		$	$	$	$
Balance as at 30 June 2021		**1,061,236,390**	**84,898,889**	**1,393,718,335**	**2,539,853,614**
Comprehensive income					
Net result		5,533,201	-	-	5,533,201
Total comprehensive income		**5,533,201**	**-**	**-**	**5,533,201**
Realisation of revaluation reserve upon disposal of assets	14	3,518,745	-	(3,518,745)	-
Share of other comprehensive income of associates	14	-	-	6,713,424	6,713,424
Change on revaluation of non-current assets	14	-	-	(14,441,716)	(14,441,716)
Transfers to and from trust		190,385	-	-	190,385
Transfers to reserves	27	(18,041,935)	18,041,935	-	-
Transfers from reserves	27	32,787,552	(32,787,552)	-	-
Balance as at 30 June 2022		**1,085,224,338**	**70,153,272**	**1,382,471,298**	**2,537,848,908**
Total equity as at 1 July 2022		1,085,224,338	70,153,272	1,382,471,298	2,537,848,908
Comprehensive income					
Net result		987,331	-	-	987,331
Share of other comprehensive income of associates	14, 19b, 19c	-	-	3,724,100	3,724,100
Change on revaluation of non-current assets	14	-	-	68,580,545	68,580,545
Total comprehensive income		**987,331**	**-**	**72,304,645**	**73,291,976**
Realisation of revaluation reserve upon disposal of assets	14	6,313,616	-	(6,313,616)	-
Transfers to and from trust	28	572,622	-	-	572,622
Transfers to reserves	27	(43,157,787)	43,157,787	-	-
Transfers from reserves	27	18,413,647	(18,413,647)	-	-
Balance as at 30 June 2023		**1,068,353,767**	**94,897,412**	**1,448,462,327**	**2,611,713,506**

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

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Statement of Cash Flows

For the year ended 30 June 2023

	Note	2023	2022
Cash flows from operating activities			
Receipts		$	$
Rates		154,958,406	151,572,809
Underground power		1,801,982	352,604
Fees from regulatory services		3,927,350	4,166,569
Service charges		66,750,470	65,043,850
Interest revenue		6,253,937	638,391
Operating grants, subsidies & contributions		19,911,991	18,351,223
Other revenue		3,113,255	2,788,413
		256,717,391	**242,913,859**
Payments			
Employee costs		(114,461,671)	(107,511,630)
Materials & contracts		(77,174,646)	(75,843,870)
Underground power		(460,840)	(5,785,431)
Utility charges		(8,126,442)	(7,817,306)
Insurance		(2,331,143)	(1,862,531)
Interest		(9,298)	(8,815)
Other expenditure		(2,826,730)	(3,377,119)
		(205,390,770)	**(202,206,702)**
Net cash from operating activities	15b	**51,326,621**	**40,707,157**
Cash flows used in investing activities			
New & redevelopment of community infrastructure		(35,985,312)	(29,939,291)
Payments for purchase of property, plant & equipment		(17,040,113)	(17,809,693)
Transfer from trust	28	572,622	190,385
Payments for principal portion of lease liabilities		(18,518)	(59,945)
Distributions from investment in associate	19c	6,666,664	(24,556,633)
Proceeds from sale of property, plant & equipment		2,003,411	4,533,809
Capital grants, subsidies & contributions		11,651,820	24,869,862
Net cash used in investing activities		**(32,149,426)**	**(42,771,506)**
Net increase in cash & cash equivalent		19,177,195	(2,064,349)
Cash & cash equivalent at beginning of reporting period		142,555,202	144,619,551
Cash & cash equivalent at end of reporting period	3	**161,732,397**	**142,555,202**

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

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Statement of Financial Activity
For the year ended 30 June 2023

	Note	2023 Budget $	2023 Actual $	2022 Actual $
Operating activities				
Revenue from operating activities				
General rates	24	150,930,551	154,260,298	144,434,041
Security service charge	2a	3,572,100	3,594,493	3,067,954
Grants & subsidies	2a	14,738,408	17,344,226	16,371,010
Contributions, reimbursements & donations	2a	2,307,435	2,882,348	3,093,925
Waste service charge	2a	41,162,367	41,349,212	39,782,249
Fees & charges	2a	21,121,292	19,284,517	20,700,586
Interest revenue	2a	1,777,860	7,591,193	1,161,736
Profit on disposal of assets		464,237	684,009	1,438,305
Registrations/licences & permits	2a	4,315,430	3,880,387	4,047,753
Underground power		1,383,484	89,150	5,918,336
Other revenue	2a	3,428,411	6,144,389	4,759,376
Total revenue from operating activities		**245,201,575**	**257,104,222**	**244,775,271**
Expenditure from operating activities				
Employee costs		(96,761,184)	(98,311,185)	(90,545,522)
Materials & contracts direct maintenance of non-current assets		(25,810,744)	(26,463,666)	(25,567,515)
Materials & contracts other works		(67,734,765)	(68,501,362)	(63,686,811)
Underground power		(1,388,484)	(460,840)	(5,550,543)
Utilities		(7,809,160)	(8,126,442)	(7,817,306)
Depreciation on non-current assets	8e	(51,793,718)	(50,352,901)	(51,425,071)
Loss on disposal of assets		(380,483)	(21,370,613)	(1,920,600)
Fair value adjustment to financial assets		-	9,215	9,992
Interest expenses	2b, 26	-	(9,298)	(8,815)
Insurance expenses		(2,155,004)	(2,331,144)	(1,862,531)
Other expenditure	2b	(3,489,652)	(2,849,690)	(3,274,586)
Total expenditure from operating activities		**(257,323,193)**	**(278,767,926)**	**(251,649,308)**
		(12,121,619)	**(21,663,704)**	**(6,874,037)**
Non cash amounts excluded from operating activities	**25a**	51,709,965	68,802,992	27,461,423
Amount attributed to operating activities		**39,588,346**	**47,139,288**	**20,587,386**
Investing activities				
Capital grants & subsidies	2a	13,147,284	15,971,754	21,513,088
Share of profit and equity of associates accounted for using the equity method	19a	-	2,172,332	(4,446,834)
Profit on sale of Tamala Park Land		5,000,000	4,583,668	3,855,193
Proceeds from disposal of assets		1,719,090	2,003,410	4,533,809
Total capital expenditure		(82,553,206)	(49,311,326)	(41,061,832)
		(62,686,832)	**(24,580,162)**	**(15,606,576)**
Non-cash amounts excluded from investing activities		-	-	-
Amount attributed to investing activities		**(62,686,832)**	**(24,580,162)**	**(15,606,576)**
Financing activities				
Transfers (to) & from Town Planning Schemes and Trust	28	-	572,622	190,385
Payments for principal portion of lease liabilities	10, 26	-	(86,718)	(65,229)
Transfers to reserves	27	(32,661,411)	(43,157,787)	(18,041,935)
Transfers from reserves	27	19,829,986	18,413,647	32,787,552
Amount attributed to financing activities		**(12,831,425)**	**(24,258,236)**	**14,870,773**
Movement in surplus or deficit				
Surplus at the start of the financial year		35,929,911	47,100,019	27,248,436
Amount attributed to operating activities		39,588,346	47,139,288	20,587,386
Amount attributed to investment activities		(62,686,832)	(24,580,162)	(15,606,576)
Amount attributed to financial activities		(12,831,425)	(24,258,236)	14,870,773
Surplus after imposition of general rates	**25**	**0**	**45,400,909**	**47,100,019**

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Notes to and forming part of the financial statements

For the year ended 30 June 2023

1. Basis of preparation

The financial report of The City of Stirling, which is a Class 1 local government, comprises general purpose financial statements which have 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.

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 in note 28 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 affect 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 that are 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:
- Impairment of financial assets
- Estimated fair value of certain financial assets
- Estimation of fair values of land, buildings and infrastructure
- Estimation uncertainties made in relation to lease accounting
- Estimation of useful lives of non-current assets

Initial application of accounting standards
During the current year, the following new or revised Australian Accounting Standards and Interpretations were applied for the first time.
- AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments
- AASB 2020-6 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current – Deferral of Effective Date
- AASB 2021-7a Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [general editorials]
- AASB 2022-3 Amendments to Australian Accounting Standards - Illustrative Examples for Not-for-Profit Entities accompanying AASB 15

These amendments have no material impact on the current annual financial report

Notes to and forming part of the financial statements

For the year ended 30 June 2023

1. Basis of preparation (continued)

New accounting standards for application in future years
The following new accounting standards will have application to local government in future years:

- AASB 2014-10 Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current
- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates. This standard will result in a terminology change for significant accounting policies
- AASB 2021-7c Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-5 Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants
- AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards
- AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for- Profit Public Sector Entities
  The amendment may result in changes to the fair value of non-financial assets. The impact is yet to be quantified.

Except as described above these amendments are not expected to have any material impact on the financial report on initial application.

Notes to and forming part of the Financial Statements

For the year ended 30 June 2023

2. Revenue and expenses

a) Revenue

Contracts with customers
Recognition of revenue is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/ Warranties	Timing of revenue recognition
Grants, subsidies and contributions	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management.	Single point in time	Full payment prior to issue	None	On payment of the licence, registration or approval
Fees and charges - waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Fees and charges - sale of stock	Kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	At point of sale
Other revenue - private works	Contracted private works	Single point in time	Monthly in arrears	None	At point of service

Consideration from contracts with customers is included in the transaction price.

Revenue recognition

Revenue recognised during the year under each basis of recognition by nature or type of goods or services is provided in the table below:

For the year ended 30 June 2023

Nature or type	Contracts with customers	Capital grant/contribution s	Statutory Requirements	Other	Total
	$	$	$	$	$
Rates	-	-	154,260,298	-	154,260,298
Grants, subsidies and contributions	10,195,634	-	10,030,940	-	20,226,574
Fees and charges	16,750,589	-	2,533,928	-	19,284,517
Registrations, licenses and permits			3,880,387		3,880,387
Service charges	-	-	45,032,855	-	45,032,855
Interest earnings	-	-	7,591,193	-	7,591,193
Other revenue	-	-	1,360,052	4,784,337	6,144,389
Capital grants, subsidies and contributions	-	15,971,754	-	-	15,971,754
Total	26,946,223	15,971,754	224,689,653	4,784,337	272,391,967

For the year ended 30 June 2022

Nature or type	Contracts with customers	Capital grant/contribution s	Statutory Requirements	Other	Total
	$	$	$	$	$
Rates	-	-	144,434,041	-	144,434,041
Grants, subsidies and contributions	9,922,100	-	9,542,835	-	19,464,935
Fees and charges	18,315,446	-	2,385,140	-	20,700,586
Registrations, licenses and permits			4,047,753		4,047,753
Service charges	-	-	48,768,539	-	48,768,539
Interest earnings	-	-	1,161,736	-	1,161,736
Other revenue	-	-	824,361	3,935,015	4,759,376
Capital grants, subsidies and contributions	-	21,513,088	-	-	21,513,088
Total	28,237,546	21,513,088	211,164,405	3,935,015	264,850,054

Assets and services acquired below fair value	2023 Budget $	2023 Actual $	2022 Actual $
Contributed assets	-	10,000	-
Recognised volunteer services	-	-	-
	-	10,000	-

The City utilises volunteer services for community services.
Volunteer services are not recognised as revenue as the fair value of the services cannot be reliably estimated.

Interest revenue	2023 Budget $	2023 Actual $	2022 Actual $
Interest on reserve funds	495,000	2,888,479	333,838
Rates penalty interest	500,000	509,948	457,971
Other interest earnings	782,860	4,192,766	369,927
	1,777,860	7,591,193	1,161,736

Fees and charges relating to rates receivable	2023 Budget $	2023 Actual $	2022 Actual $
Charges on instalment plans	2,000	1,950	4,020

Notes to and forming part of the Financial Statements

For the year ended 30 June 2023

2. Operating revenues and expenses (continued)

b) The change in net assets resulting from operations was arrived at after charging the following items:

	2023 $	2022 $
Auditors remuneration		
Audit of the Annual Financial Report	136,140	138,873
Other services - grant acquittals	-	5,250
	136,140	**144,123**
Finance costs		
Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss	9,298	8,815
	9,298	**8,815**
Other expenditure		
Change in Impairment loss on trade and other receivables	(126,437)	(188,841)
Change in impairment loss on contract assets	149,394	76,316
Donations, sponsorships and contributions	1,873,905	2,035,469
Election and other elected member expenses	952,828	1,351,642
	2,849,690	**3,274,586**

Notes to and forming part of the Financial Statements

For the year ended 30 June 2023

3. Cash and cash equivalents

a) Cash on hand

	Note	2023 $	2022 $
Cash at bank and on hand - unrestricted		66,932	64,432
Term deposits		161,665,465	142,490,770
Total cash and cash equivalents	15a	**161,732,397**	**142,555,202**
Held as:			
Restricted cash and cash equivalents		111,430,707	86,681,805
Unrestricted cash and cash equivalents		50,301,690	55,808,965
		161,732,397	**142,490,770**

b) Restrictions

The following restrictions have been imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:

		2023 $	2022 $
- Cash and cash equivalents		111,430,707	86,681,805
		111,430,707	**86,681,805**
Reserves - cash/ investment backed	27	94,897,412	70,153,272
Bonds and other payables	11	13,911,784	14,002,785
Contract liabilities for contracts with customers	12	1,642,924	1,573,105
Grants for transfers for recognisable non-financial assets	12	978,587	952,644
		111,430,707	**86,681,806**

Cash and cash equivalents
Cash and cash equivalents includes cash on hand, a municipal fund bank account, 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 cash and are subject to an insignificant risk of changes in values.

Restricted assets
Restricted asset balances are not available for general use by the City due to externally imposed restrictions which may be specified in an agreement, contract or legislation. This applies to reserves, unspent grants, subsidies and contributions that have not been fully expended in the manner specified by the contributor, legislation or loan agreement and for which no liability has been recognised.

Bonds and other payables include cash-in-lieu of public open space (received prior to 10 April 2006) and bonds for verges, hall hire, performance bonds, street trees, unclaimed monies and levies payable to other organisations.

Notes to and forming part of the Financial Statements

For the year ended 30 June 2023

4. Other financial assets

Non-current	2023 $	2022 $
Financial assets at fair value through profit and loss		
Units in Local Government House Trust at 1 July	194,509	184,517
Increase in value of units	9,215	9,992
Units in Local Government House Trust at 30 June	**203,724**	**194,509**

The City, along with other Local Government Authorities is a beneficiary of the Local Government Unit Trust. The City of Stirling holds 10 units in the Trust.
As set out in the Trust Deed units in the Trust can only be issued to Local Government Authorities recognised under the Local Government Act and cannot be commercially traded.

Financial assets at fair value through profit and loss
The City classifies the following financial assets at fair value through profit and loss:
- debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income.
- equity investments which the City has not elected to recognise fair value gains and losses through other comprehensive income.

Impairment and risk
Information regarding impairment and exposure to risk can be found at Note 20.

Notes to and forming part of the Financial Statements

For the year ended 30 June 2023

5. Trade and other receivables and other assets

a) Trade and other receivables - current	**2023**	**2022**
	$	**$**
Rates and statutory receivables	6,746,690	6,488,300
Trade and other receivables	7,901,452	8,592,218
GST Receivable	1,525,281	1,057,852
	16,173,423	**16,138,370**
Less: Allowance for impairment of trade and other receivables	(327,137)	(453,574)
	15,846,286	**15,684,796**

b) Trade and other receivables - non-current	**2023**	**2022**
	$	**$**
Pensioner's rates and ESL deferred	1,543,424	1,783,422
Prepayments	-	519,000
Deferred debtors	187,266	201,864
	1,730,690	**2,504,286**

Disclosure of opening and closing balances related to contracts with customer

Information about receivables from contracts with customers along with financial assets and associated liabilities arising from transfers to enable the acquisition or construction of recognisable non financial assets is:	**30 June 2023 Actual**	**30 June 2022 Actual**	**30 June 2021 Actual**
	$	**$**	**$**
Trade and other receivables from contracts with customers	7,901,452	8,592,218	10,926,104
Contract assets	1,926,658	1,791,725	1,676,982
Allowance for impairment of trade and other receivables	(327,137)	(453,574)	(570,814)
Allowance for impairment of contract assets	(214,082)	(64,688)	(59,975)
Total trade and other receivables from contracts with customers	9,286,891	9,865,681	11,972,297

c) Other assets	**2023**	**2022**
	$	**$**
Interest due on investments not matured	1,388,768	224,748
Current prepayments	1,968,885	1,540,612
	3,357,653	**1,765,360**

Notes to and forming part of the Financial Statements

For the year ended 30 June 2023

5. Trade and other receivables (continued)

Significant accounting policies
Rates and statutory receivables
Rates and statutory receivables are non-contractual receivables arising from statutory requirements and include amounts due from ratepayers for unpaid rates and service charges and other statutory charges or fines. Rates and statutory receivables are recognised when the taxable event has occurred and can be measured reliably.

Trade and other receivables
Trade receivables are amounts receivable from contractual arrangements with customers for goods sold, services performed or grants or contributions with sufficiently specific performance obligations as part of the ordinary course of business.
Other receivables are amounts receivable from contractual arrangements with third parties other than contracts with customers including grants for the construction of recognisable non financial assets.

Measurement
Trade and other receivables are recognised initially at the amount of the transaction price, unless they contain a significant financing component, and are to be recognised at fair value.

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 receivables are held with the objective to collect the contractual cashflows and are measured at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

Impairment and risk exposure
Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 20.

Other current assets
Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

Notes to and forming part of the Financial Statements

For the year ended 30 June 2023

6. Inventories

	2023	2022
Inventories - Current	**$**	**$**
Construction materials & fuel	445,703	359,498
Land held for resale		
Cost of acquisition	45,670	68,635
Development costs	4,528,396	4,748,470
Total	**5,019,769**	**5,176,603**

	2023	2022
	$	**$**
Inventories - Non-current		
Land held for resale		
Cost of acquisition	188,067	256,702
Transfer to current inventory	(20,121)	(68,635)
Total	167,946	188,067

The following movement in land held for sale occurred during the year:

Land held for sale	**Current**	**Non-current**	**Total**
	$	**$**	**$**
Balance brought forward as at 1 July 2022	4,817,105	188,067	5,005,172
Land disposed/ sold during the year	(43,086)	-	(43,086)
Land transferred from non current to current inventory	20,121	(20,121)	-
Development costs	(220,074)	-	(220,074)
			-
Balance carried forward as at 30 June 2023	**4,574,066**	**167,946**	**4,742,012**

Significant accounting policies

General

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.

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.

Notes to and forming part of the Financial Statements

For the year ended 30 June 2023

7. Contract assets

Current

	2023 $	2022 $
Contract assets	1,926,658	1,791,725
Allowance for impairment of contract assets	(214,082)	(64,688)
Total	**1,712,576**	**1,727,037**

Significant accounting policies

Contract assets
Contract assets primarily relate to the City's right to consideration for work completed but not billed at the end of the period.

Impairment of assets associated with contracts with customers are detailed in note 5b.

Notes to and forming part of the Financial Statements

For the year ended 30 June 2023

8. Property, plant, equipment and infrastructure

a) Movements in balances of property, plant & equipment

	Note	Land	Buildings	Total land and buildings	Plant and equipment	Mobile vehicle and plant	Furniture and equipment	Recreation equipment	Assets under construction	Total
		$	$	$	$	$	$	$	$	$
Balance as at 1 July 2021		**413,601,517**	**288,491,754**	**702,093,271**	**10,149,800**	**20,471,354**	**3,992,210**	**3,163,425**	**8,046,483**	**747,916,543**
Transfer to Inventory - land held for sale		(303,476)	-	(303,476)	-	-	-	-	-	(303,476)
Additions		-	119,255	119,255	259,855	3,407,697	467,023	368,537	9,565,334	14,187,701
Gifted assets		-	-	-	-	-	-	-	-	-
Disposals		(2,280,000)	(1,334,835)	(3,614,835)	(5,288)	(1,268,515)	(7,142)	(109,979)	(10,165)	(5,015,924)
Revaluation increments / (decrements) transferred to revaluation surplus		(12,575,382)	-	(12,575,382)	-	-	-	-	-	(12,575,382)
Depreciation (expense)	8e	-	(6,288,327)	(6,288,327)	(1,461,411)	(4,550,150)	(1,391,716)	(635,746)	-	(14,327,350)
Transfers		-	4,642,590	4,642,590	468,966	235,819	386,303	590,670	(3,377,478)	2,946,870
Balance as at 30 June 2022		**398,442,659**	**285,630,437**	**684,073,096**	**9,411,922**	**18,296,205**	**3,446,678**	**3,376,907**	**14,224,174**	**732,828,982**
Comprises:										
Gross balance amount at 30 June 2022		398,442,659	309,916,211	708,358,870	14,420,753	30,775,361	8,387,827	5,470,873	14,224,174	781,637,858
Accumulated depreciation at 30 June 2022		-	(24,285,775)	(24,285,775)	(5,008,830)	(12,479,156)	(4,941,149)	(2,093,966)	-	(48,808,876)
Accumulated impairment loss at 30 June 2022				-						
Balance at 30 June 2022		**398,442,659**	**285,630,436**	**684,073,095**	**9,411,923**	**18,296,205**	**3,446,678**	**3,376,907**	**14,224,174**	**732,828,982**
Balance at 1 July 2022		**398,442,659**	**285,630,436**	**684,073,095**	**9,411,923**	**18,296,205**	**3,446,678**	**3,376,907**	**14,224,174**	**732,828,982**
Additions		1,700,000	-	1,700,000	106,744	4,424,860	521,884	48,456	14,221,699	21,023,643
Disposals		(850,000)	(7,244,452)	(8,094,452)	(5,608)	(772,618)	(15,743)	(31,170)	-	(8,919,591)
Revaluation increments / (decrements) transferred to revaluation surplus		47,197,000	21,383,545	68,580,545	-	-	-	-	-	68,580,545
Depreciation (expense)	8e	-	(6,532,645)	(6,532,645)	(1,369,223)	(3,491,869)	(1,004,715)	(656,961)	-	(13,055,413)
Transfers		-	15,199,010	15,199,010	966,711	199,404	803,569	241,042	(16,661,479)	748,257
Balance as at 30 June 2023		**446,489,659**	**308,435,894**	**754,925,553**	**9,110,547**	**18,655,982**	**3,751,673**	**2,978,274**	**11,784,394**	**801,206,423**
Comprises:										
Gross balance amount at 30 June 2023		446,489,659	308,435,894	754,925,553	15,474,658	33,695,678	9,681,293	5,667,806	11,784,394	831,229,382
Accumulated depreciation at 30 June 2023		-	-	-	(6,364,111)	(15,039,696)	(5,929,620)	(2,689,532)	-	(30,022,959)
Accumulated impairment loss at 30 June 2023										-
Balance at 30 June 2023		**446,489,659**	**308,435,894**	**754,925,553**	**9,110,547**	**18,655,982**	**3,751,673**	**2,978,274**	**11,784,394**	**801,206,423**

The fair value of property, plant and equipment is determined at least every five years in accordance with the regulatory framework, Local Government (Financial Management) Regulation 17A (2). Refer to Note 8(b) for the year in which each asset category was assessed and level of fair value hierarchy. Additions since date of valuations are shown at cost. At the end of each reporting period the valuation is reviewed and where appropriate fair value is updated to reflect current market conditions.

Notes to and forming part of the Financial Statements

For the year ended 30 June 2023

8. Property, plant, equipment and infrastructure (continued)

b) Fair value and cost measurements of property, plant & equipment

Asset class	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
i. Fair value					
Land	2	Market approach using recent observable market data for similar properties / income approach using discounted cashflow methodology	Independent registered valuers	June 2023	Price per hectare / market borrowing rate
Non - specialised buildings	2	Market approach using recent observable market data for similar properties / income approach using discounted cashflow methodology	Independent registered valuers	June 2023	Price per square metre / market borrowing rate
Specialised buildings	3	Cost approach using replacement cost to calculate value, and then adjusted to take account of accumulated depreciation.	Independent registered valuers and Management Valuation	June 2023	Construction costs (Level 2) and current condition, residual values and remaining useful life assessment inputs (Level 3)

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used by the City to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.

ii. Cost					
Plant & equipment	3	Cost approach using cost of goods or service at acquisition	Cost	Not applicable	Not applicable
Mobile fleet & plant	3	Cost approach using cost of goods or service at acquisition	Cost	Not applicable	Not applicable
Furniture & office equipment	3	Cost approach using cost of goods or service at acquisition	Cost	Not applicable	Not applicable
Recreation equipment	3	Cost approach using cost of goods or service at acquisition	Cost	Not applicable	Not applicable
Assets under construction	2	Cost approach using cost of goods or service at acquisition	Cost	Not applicable	Not applicable

Notes to and forming part of the Financial Statements

For the year ended 30 June 2023

8. Property, plant, equipment and infrastructure (continued)

c) Movements in balances of infrastructure

Movement in the balances of each class of infrastructure between the beginning and the end of the current financial year.

	Note	Roads	Drainage	Footpaths	Other engineering infrastructure	Reserves	Reticulation and other parks	Lighting	Assets under construction	Total
		$	$	$	$	$	$	$	$	$
Balance as at 1 July 2021		**1,106,017,405**	**269,389,707**	**116,955,771**	**9,331,420**	**59,343,409**	**62,214,384**	**21,729,150**	**16,606,951**	**1,661,588,197**
Additions		-	-	-	-	-	-	-	32,886,161	32,886,161
Revaluation increments / (decrements) transferred to revaluation surplus	14	-	-	-	3,755,535	-	(5,621,867)	-	-	(1,866,332)
Revaluation (loss) / reversals transferred to profit or loss		-	-	-	-	-	(5,082,006)	(3,432,203)	-	(8,514,209)
Depreciation (expense)	8e	(22,297,464)	(5,809,091)	(2,559,728)	(605,305)	-	(4,152,045)	(1,232,870)	-	(36,656,503)
Transfers		18,190,913	6,391,924	2,229,697	6,646,262	2,019,587	3,831,192	3,065,536	(45,321,981)	(2,946,870)
Balance as at 30 June 2022		**1,101,910,854**	**269,972,540**	**116,625,740**	**19,127,912**	**61,362,996**	**51,189,658**	**20,129,613**	**4,171,131**	1,644,490,444
Comprises:										
Gross balance amount at 30 June 2022		1,146,194,766	281,518,381	121,678,535	19,141,648	61,362,996	51,189,658	20,129,613	4,171,131	1,705,386,728
Accumulated depreciation at 30 June 2022		(44,283,912)	(11,545,841)	(5,052,795)	(13,736)	-	-	-	-	(60,896,284)
Accumulated impairment loss at 30 June 2022					-					
Balance at 30 June 2022		**1,101,910,854**	**269,972,540**	**116,625,740**	**19,127,912**	**61,362,996**	**51,189,658**	**20,129,613**	**4,171,131**	**1,644,490,444**
Balance at 1 July 2022		**1,101,910,854**	**269,972,540**	**116,625,740**	**19,127,912**	**61,362,996**	**51,189,658**	**20,129,613**	**4,171,131**	**1,644,490,444**
Additions		-	-	-	-	-	-	-	31,373,621	31,373,621
Disposals		-	-	-	-	(13,770,422)	-	-	-	(13,770,422)
Depreciation (expense)	8e	(22,728,647)	(5,901,657)	(2,611,260)	(781,156)	-	(3,426,830)	(1,266,250)	-	(36,715,800)
Transfers		13,492,297	3,523,106	1,728,692	75,202	2,271,820	3,216,709	1,403,351	(26,274,262)	(563,085)
Balance as at 30 June 2023		**1,092,674,504**	**267,593,989**	**115,743,172**	**18,421,958**	**49,864,394**	**50,979,537**	**20,266,714**	**9,270,490**	**1,624,814,758**
Comprises:										
Gross balance amount at 30 June 2023		1,159,687,063	285,041,487	123,407,227	19,216,849	49,864,394	54,406,367	21,532,964	9,270,490	1,722,426,841
Accumulated depreciation at 30 June 2023		(67,012,559)	(17,447,498)	(7,664,055)	(794,891)	-	(3,426,830)	(1,266,250)	-	(97,612,083)
Accumulated impairment loss at 30 June 2023										
Balance at 30 June 2023		**1,092,674,504**	**267,593,989**	**115,743,172**	**18,421,958**	**49,864,394**	**50,979,537**	**20,266,714**	**9,270,490**	**1,624,814,758**

Notes to and forming part of the Financial Statements

For the year ended 30 June 2023

8. Property, plant, equipment and infrastructure (continued)

d) Fair value measurements of infrastructure

Asset class	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
Roads	3	Cost approach using current replacement cost	Independent valuation	June 2020	Construction costs (Level 2) and current condition, residual values and remaining useful life assessment inputs (Level 3)
Drainage	3	Cost approach using current replacement cost	Independent valuation	June 2020	Construction costs (Level 2) and current condition, residual values and remaining useful life assessment inputs (Level 3)
Footpaths	3	Cost approach using current replacement cost	Independent valuation	June 2020	Construction costs (Level 2) and current condition, residual values and remaining useful life assessment inputs (Level 3)
Other engineering infrastructure (including bridges)	3	Cost approach using current replacement cost	Management valuation	June 2022	Construction costs (Level 2) and current condition, residual values and remaining useful life assessment inputs (Level 3)
Reserves	3	Actual cost of acquisition	Actual cost	June 2022	Actual cost
Reticulation & other parks	3	Cost approach using current replacement cost	Management valuation	June 2022	Construction costs (Level 2) and current condition, residual values and remaining useful life assessment inputs (Level 3)
Lighting	3	Cost approach using current replacement cost	Management valuation	June 2022	Construction costs (Level 2) and current condition, residual values and remaining useful life assessment inputs (Level 3)
Assets under construction	2	Historical cost of acquisition	Actual cost	June 2022	Purchase costs and current stage of works

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

Notes to and forming part of the Financial Statements

For the year ended 30 June 2023

8. Property, plant, equipment and infrastructure (continued)

e) Significant accounting policies

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

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

Initial recognition and measurement between mandatory revaluation dates
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.

Property, Plant and Equipment and Infrastructure assets with a value exceeding $5,000 are capitalised on date of acquisition or in respect of internally constructed assets from the time asset is ready for use. Infrastructure Assets ready for use are capitalised annually, with depreciation commencing from first reporting period after capitalisation. The impact on depreciation as a result of capitalising infrastructure assets annually instead of periodically is not considered material.

Upon initial recognition, cost is determined as the amount paid (or other consideration given) to acquire the assets, 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.

Individual assets that are land, buildings and infrastructure acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next revaluation consistent with *Financial Management Regulation 17A(4).*

Revaluation
The fair value of land, buildings and infrastructure is determined at least every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on vested land acquired by the City.

At the end of each period the carrying amount for each asset class is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with Local Government (Financial Management) Regulation 17A(2) which requires land, buildings, infrastructure, investment properties and vested improvements to be shown at fair value.

For property, plant and equipment and infrastructure, increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss. Subsequent increases are then recognised in profit or loss to the extent they reverse a net revaluation decrease previously recognised in profit or loss for the same class of asset.

Notes to and forming part of the Financial Statements

For the year ended 30 June 2023

8. Property, plant, equipment and infrastructure (continued)

e) Significant accounting policies (continued)

Depreciation
The depreciable amount of all property, plant and equipment and infrastructure, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

Depreciation on Revaluation
When an item of property, plant and equipment is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:
(a) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset. For example, the gross carrying amount may be restated by reference to observable market data or it may be restated proportionately to the change in the carrying amount. The accumulated depreciation at the date of the revaluation is adjusted to equal the difference between the gross carrying amount and the carrying amount of the asset after taking into account accumulated impairment losses; or
(b) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Amortisation
All intangible assets with a finite useful life, are amortised on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use.

The residual value of intangible assets is considered to be zero and the useful life and amortisation method are reviewed at the end of each financial year.

Amortisation is included within depreciation in the Statement of Comprehensive Income and in Note 9.

Impairment
An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains or losses on disposal
Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.

When revalued assets are disposed of, amounts included in the revaluation surplus relating to that asset are transferred to retained surplus.

Notes to and forming part of the Financial Statements

For the year ended 30 June 2023

8. Property, plant, equipment and infrastructure (continued)

e) Significant accounting policies (continued)

Depreciation rates
Typical estimated useful lives for the different asset classes for the current and prior years are included in the table below:

Artwork	Not Depreciated
Artwork - public	50 years
Buildings	10 to 50 years
Furniture & equipment	3 to 10 years
Plant & equipment	6 to 20 years
Mobile vehicles & plant	1 to 10 years
Recreation equipment	5 to 10 years
Roads	20 years to infinite
Drainage	30 to 100 years
Footpaths	15 to 60 years
Other engineering infrastructure	15 to 150 years
Reticulation & other parks infrastructure	10 to 75 years
Lighting	20 to 35 years
Reserves	Not Depreciated
Right-of-use (plant and equipment)	Based on the remaining lease term
Intangible assets - computer software licence	5 years

The asset's residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

Fully depreciated assets still in use
The gross carrying value of assets held by the City which are currently in use yet fully depreciated are shown in the table below:

By asset class	**2023**	**2022**
	$	**$**
Plant & Equipment	1,233	1,711
Mobile Vehicles & Plant	2,020,850	2,957,421
Furniture & Office Equipment	990	70,463
Recreation Equipment	23,848	6,548
	2,046,921	**3,036,143**

Notes to and forming part of the Financial Statements

For the year ended 30 June 2023

9. Intangible assets

Intangible assets	Computer Software $	Work in progress $	Total $
Balance as at 1 July 2021	2,283,163	311,547	2,594,710
Additions	813,243	-	813,243
Amortisation	(384,163)	-	(384,163)
Work in progress	-	134,391	134,391
Balance as at 30 June 2022	**2,712,243**	**445,938**	**3,158,180**
Balance as at 1 July 2022	**2,712,243**	**445,938**	**3,158,181**
Additions	288,506	-	288,506
Amortisation	(504,865)	-	(504,865)
Work in progress	-	87,659	87,659
Balance as at 30 June 2023	**2,495,884**	**533,597**	**3,029,481**

Significant accounting policies

Computer Software
Costs associated with maintaining software programmes are recognised as an expense as incurred. Development costs that are directly attributable to the design and testing of identifiable and unique software products controlled by the City are recognised as intangible assets where the following criteria are met:
- it is technically feasible to complete the software so that it will be available for use;
- management intends to complete the software and use or sell it;
- there is an ability to use or sell the software.
- it can be demonstrated how the software will generate probable future economic benefits;
- adequate technical, financial and other resources to complete the development and to use or sell the software are available; and
- the expenditure attributable to the software during its development can be reliably measured.

Directly attributable costs that are capitalised as part of the software include employee costs and an appropriate portion of relevant overheads.

Capitalised development costs are recorded as intangible assets and amortised from the point at which the asset is ready for use.

Information on useful life, amortisation rates and amortisation methods can be found in Note 8e.

Notes to and forming part of the Financial Statements

For the year ended 30 June 2023

10. Leases
a) Right-of-use assets

Movement in the carrying amounts of each class of right of use asset between the beginning and the end of the current financial year.

	Right of use assets - land	Right of use assets - plant and equipment	Right of use assets - Total
	$	$	$
Balance as at 1 July 2021	**2,200**	**117,423**	**119,623**
Additions/terminations	(100)	30,883	30,783
Depreciation expense		(57,055)	(57,055)
Balance as at 30 June 2022	**2,100**	**91,251**	**93,351**
Balance as at 1 July 2022	**2,100**	**91,251**	**93,351**
Additions/terminations	(100)	126,221	126,121
Depreciation (expense)		(76,823)	(76,823)
Balance as at 30 June 2023	**2,000**	**140,649**	**142,649**

The following amounts were recognised in the statement of comprehensive income during the period in respect of leases where the entity is the lessee:

	2023 Actual $	2022 Actual $
Depreciation of right-of-use assets	76,823	57,055
Interest expense on lease liabilities	9,298	8,815
Gains from sale and leaseback transactions	-	180
Total amount recognised in the statement of comprehensive income	**86,121**	**66,050**
Total cash outflow from leases	9,298	8,815

The right of use asset of Land relates to a parcel of land for use by the City for 50 years. The City does not have the option to purchase the leased land at the expiry of the lease period.

b) Lease liabilities	2023 Actual $	2022 Actual $
Current	79,514	46,998
Non-current	67,092	50,805
	146,606	**97,803**

The City has various leases relating to plant and equipment. The lease term varies between 2 and 5 years.
The measurement of lease liabilities does not include variable lease payments and any future cash outflows associated with leases not yet commenced to which the City is committed.
Refer to Note 26 for details of lease liabilities.
The City has not revalued the right of use assets relating to plant and equipment as the difference between the fair value and carrying amount is immaterial.

Notes to and forming part of the Financial Statements

For the year ended 30 June 2023

10. Leases (continued)

Significant accounting policies
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 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 that are 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.
Leases for right of use assets are secured over the asset being leased.

Right-of-use assets - valuation measurement
Right of use assets are measured at cost. This means that all right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured zero cost (i.e. not included in the Statement of Financial Position). The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which are reported at fair value.
Refer to Note 8 under revaluation for details on the significant accounting policies applying to vested improvements.

Right-of-use assets - depreciation
Right of use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shortest. Where a lease transfers ownership of the underlying asset, or the cost of the right of use asset reflects that the City anticipates to exercise a purchase option, the specific asset is amortised over the useful life of the underlying asset.

10.c) Lessor - Property, Plant and Equipment Subject to Lease

The table below represents a maturity analysis of the undiscounted lease payments to be received after the reporting date.	2023 Actual $	2022 Actual $
Less than 1 year	2,655,343	2,490,740
1 to 2 years	2,723,587	2,655,343
2 to 3 years	2,945,294	2,723,587
3 to 4 years	3,029,453	2,945,294
4 to 5 years	3,116,137	3,029,453
> 5 years	17,847,104	17,393,820

Amounts recognised in profit or loss for Property, Plant and Equipment Subject to Lease

	2023 Actual $	2022 Actual $
Rental Income	2,490,740	2,854,648

The City leases premises to clubs and other community institutions with rentals payable monthly. These leases are classified as operating leases as they do not transfer substantially all of the risks and rewards incidental to the ownership of the assets. These premises are not considered investment property as they are leased for use in the supply of services to the community.

Notes to and forming part of the Financial Statements

For the year ended 30 June 2023

10. Leases (continued)

10.c) Lessor - Property, Plant and Equipment Subject to Lease

Lease payments for some contracts include CPI increases, but there are no other variable lease payments that depend on an index or rate. Although the City is exposed to changes in the residual value at the end of the current leases, the City group typically enters into new operating leases and therefore will not immediately realise any reduction in residual value at the end of these leases. Expectations about the future residual values are reflected in the fair value of the properties.

Significant accounting policies
Upon entering into each contract as a lessor, the City assesses if the lease is a finance or operating lease. The contract is classified as a finance lease when the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases not within this definition are classified as operating leases. Rental income received from operating leases is recognised on a straight-line basis over the term of the specific lease.

Initial direct costs incurred in entering into an operating lease (e.g. legal cost, cost to setup) are included in the carrying amount of the leased asset and recognised as an expense on a straight-line basis over the lease term. When a contract is determined to include lease and non-lease components, the City applies AASB 15 to allocate the consideration under the contract to each component.

Notes to and forming part of the Financial Statements

For the year ended 30 June 2023

11. Trade and other payables

	2023	2022
Current	**$**	**$**
Trade payables	9,434,805	10,231,055
Accrued creditors	14,947,445	17,456,983
Accrued payroll liabilities	2,883,582	2,246,726
Income received in advance	3,491,719	3,145,411
Bonds and deposits held	13,911,784	14,002,785
	44,669,335	**47,082,960**

Significant accounting policies
Financial liabilities
Financial liabilities are initially recognised at fair value when the City becomes a party to the contractual provisions of the instrument.

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and any consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

Trade and other payables
Trade and other payables represent liabilities for goods and services provided to the City prior to the end of the financial year that are unpaid and arise when the City becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short term nature.

Prepaid rates
Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the City recognises revenue for the prepaid rates that have not been refunded.

12. Other Liabilities

	2023	2022
Current	**$**	**$**
Contract liabilities from contracts with customers	1,642,924	1,573,105
Capital grant/contributions liabilities	978,587	952,644
	2,621,511	**2,525,749**

Reconciliation of changes in contract liabilities		
Opening balance	1,573,105	1,548,884
Additions	1,642,924	1,573,105
Revenue from contracts with customers included as a contract liability at the start of the period	(1,573,105)	(1,548,884)
	1,642,924	**1,573,105**

The City expects to satisfy the performance obligations from contracts with customers unsatisfied at the end of the reporting period, within the next 12 months.

	2023	2022
	$	**$**
Reconciliation of changes in capital grant/contributions		
Opening balance	952,644	1,382,406
Additions	978,587	952,644
Revenue from capital grant/ contributions held as a liability at the start of the period	(952,644)	(1,382,406)
	978,587	**952,644**

Notes to and forming part of the Financial Statements

For the year ended 30 June 2023

12. Other Liabilities (continued)

Performance obligations for each type of liability are expected to be recognised as revenue in accordance with the following time bands:

	Contract liabilities	Liabilities from transfers for recognisable non financial assets
	$	$
Less than 1 year	1,642,924	978,587

Significant accounting policies

Contract liabilities
Contract liabilities represent the City's obligation to transfer goods or services to a customer for which the City has received consideration from the customer.

Contract liabilities represent performance obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

Capital grant/ contribution liabilities
Grant liabilities represent the City's performance obligations to construct recognisable non-financial assets to identified specifications to be controlled by the City which are yet to be satisfied.
Grant liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

Notes to and forming part of the Financial Statements

For the year ended 30 June 2023

13. Employee related provisions

	Provision for annual leave	Provision for long service leave	Total
Opening balance as at 1 July 2022			
Current	8,029,857	10,448,166	18,478,023
Non-current	-	1,179,049	1,179,049
	8,029,857	11,627,215	19,657,072
Additional provisions	821,293	1,423,009	2,244,302
Amounts used	(1,467,189)	(769,214)	(2,236,403)
Balance as at 30 June 2023	**7,383,961**	**12,281,010**	**19,664,971**
Comprises			
Current	7,383,961	11,025,292	18,409,253
Non current	-	1,255,718	1,255,718
	7,383,961	**12,281,010**	**19,664,971**

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave and associated on costs for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

Annual leave liabilities are classified as current, as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period.
Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

	2023	2022
Amounts are expected to be settled on the following basis:	$	$
Less than 12 months after the reporting date:	2,359,796	2,041,162
More than 12 months from the reporting date	17,305,175	17,615,910
	19,664,971	19,657,072

Expected reimbursements of employee related provisions from other local governments included within other receivables

Significant accounting policies

Employee benefits
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 statement of financial position.

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 statement of financial position.

Notes to and forming part of the Financial Statements

For the year ended 30 June 2023

13. Employee related provisions (continued)

Other long-term employee benefits
The City's obligations for employees' annual leave and long service leave entitlements are recognised as 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.

Notes to and forming part of the Financial Statements

For the year ended 30 June 2023

14. Revaluation surplus

	2023 Actual	2023 Actual	2023 Actual	2023 Actual	2022 Actual	2022 Actual	2022 Actual	2022 Actual
	Opening balance	Changes on revaluation of assets	Realisation on disposal of assets	Closing balance	Opening balance	Changes on revaluation of assets	Realisation on disposal of assets	Closing balance
	$	$	$	$	$	$	$	$
(a) Plant & equipment revaluation reserve	6,265	-	-	6,265	6,265	-	-	6,265
(b) Mobile vehicle and plant revaluation reserve	44,917	-	-	44,917	94,834	-	(49,917)	44,917
(c) Furniture and office equipment revaluation reserve	865,752	-	(13,140)	852,612	866,232	-	(480)	865,752
(d) Recreation equipment revaluation reserve	13,690	-	-	13,690	13,690	-	-	13,690
(e) Roads revaluation reserve	614,245,131	-	-	614,245,131	614,245,131	-	-	614,245,131
(f) Drainage revaluation reserve	149,834,575	-	-	149,834,575	149,834,575	-	-	149,834,575
(g) Footpaths revaluation reserve	62,891,587	-	-	62,891,587	62,891,587	-	-	62,891,587
(h) Other engineering infrastructure revaluation reserve	16,886,312	-	-	16,886,312	13,130,780	3,755,532	-	16,886,312
(i) Car parks on reserves revaluation reserve	31,827,308	-	-	31,827,308	31,827,308	-	-	31,827,308
(j) Other parks infrastructure revaluation reserve	-	-	-	-	5,066,854	(5,066,854)	-	-
(k) Reticulation revaluation reserve	-	-	-	-	555,012	(555,012)	-	-
(l) Land revaluation reserve	380,504,835	47,197,000	(849,998)	426,851,837	395,270,088	(12,575,382)	(2,189,871)	380,504,835
(m) Building revaluation reserve	110,760,187	21,383,545	(5,450,478)	126,693,254	112,038,664	-	(1,278,477)	110,760,187
(n) Equity accounted investments								
- Tamala Park Regional Council	2,118	302,882	-	305,000	2,118	-	-	2,118
- Mindarie Regional Council	14,588,621	3,421,218	-	18,009,839	7,875,197	6,713,424	-	14,588,621
Total	**1,382,471,298**	**72,304,645**	**(6,313,616)**	**1,448,462,327**	**1,393,718,335**	**(7,728,292)**	**(3,518,745)**	**1,382,471,298**

Notes to and forming part of the Financial Statements

For the year ended 30 June 2023

15. Notes to the statement of cash flows

a) Reconciliation of cash

For the purpose of the Statement of Cash Flows, cash and cash equivalents includes cash on hand, cash at bank and investments in short term money market activity.
All trust monies are excluded.

Cash at the end of the reporting period as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows:

	2023 $	2022 $
Cash at bank	66,932	64,432
Term deposits	161,665,465	142,490,770
Total cash & cash equivalents	**161,732,397**	**142,555,202**

b) Reconciliation of net cash used in operating activities to change in net assets.

	2023 $	2022 $
Net result	987,331	5,533,201
Non-cash items		
Increase in impairment	22,957	343,502
Gain on LG Unit trust	(9,215)	(9,992)
Loss on revaluation of assets	-	8,514,209
Net (Profit)/ loss on disposal of non-current assets	20,686,604	482,295
Gifted and acquired assets	(10,000)	-
Depreciation	50,352,901	51,425,071
Changes in assets and liabilities		
Increase/(decrease) in employee entitlements	7,900	(559,724)
Increase/(decrease) in payables & provisions	(2,413,665)	2,619,399
Increase/(decrease) in income in advance	(827,308)	(65,374)
(Increase)/ decrease in receivables	401,871	(1,001,195)
(Increase) in prepayments	(428,273)	(299,769)
(Increase)/decrease in inventory	176,955	(5,059,537)
(Increase)/ decrease in investments	(5,948,467)	591,641
Increase/(decrease) in contract liabilities	95,762	(405,541)
(Increase) in contract assets	(134,933)	(112,558)
Decrease in lease liabilities	18,021	34,232
Capital grants and subsidies	(11,651,820)	(21,322,703)
Net Cash from Operating Activities	**51,326,621**	**40,707,157**

Notes to and forming part of the Financial Statements

For the year ended 30 June 2023

15. Notes to the statement of cash flows (continued)

d) Credit standby arrangements

	2023 $	2022 $
Bank overdraft limit	500,000	500,000
Bank overdraft at reporting date	-	-
Total amount of credit unused	**500,000**	**500,000**

Notes to and forming part of the Financial Statements

For the year ended 30 June 2023

16. Contingent liabilities

Contaminated sites
In compliance with the Contaminated Sites Act 2003, the City has two road reserves adjacent to privately owned sites that are listed in the Department of Water and Environmental Regulation (DWER) contaminated site register. The road reserves are considered as affected sites and are located:

- Adjacent to a site classified as “Contaminated – Remediation Required” in North Beach Road, Gwelup, and
- Adjacent to a site classified as “Possibly Contaminated – Investigation Required” in Walter Road West, Dianella

Until the City investigates to determine the presence and scope of contamination, assess the risk, and agree with DWER on the need and criteria for remediation of a risk-based approach, the City is unable to estimate the potential costs associated with remediation of these sites. This approach is consistent with the DWER Guidelines.

Notes to and forming part of the Financial Statements

For the year ended 30 June 2023

17. Capital commitments

Capital expenditure commitments	2023	2022
Contracted for:	$	$
- capital expenditure projects	10,665,010	9,596,439
- plant & equipment purchases	21,995,290	29,092,728
	32,660,300	38,689,167
Payable		
- not later than one year	32,660,300	38,689,167

The capital expenditure projects outstanding at the end of the current and previous reporting period represent various constructions works throughout the City.

Notes to and forming part of the Financial Statements

For the year ended 30 June 2023

18. Related party transactions

a) Elected member remuneration

	2023 Actual $	2022 Actual $
Elected members remuneration		
Meeting fees	495,166	510,228
Mayors allowance	91,997	89,753
Deputy mayors allowance	22,999	22,438
Travelling expenses	11,798	15,056
Telecommunications allowance	52,500	28,000
	674,460	665,475

b) Key Management Personnel (KMP) compensation

The total of remuneration paid to KMP of the City during the year are as follows:

	Note	2023 Actual $	2022 Actual $
Short-term employee benefits		1,541,183	1,455,751
Post-employment benefits		127,067	124,305
Other long-term benefits		35,523	143,058
Termination benefits		-	79,843
Council member costs	18a)	674,460	665,475
		2,378,233	**2,468,432**

Short-term employee benefits
These amounts include all salary, paid leave and fringe benefits awarded to KMP except for details in respect to fees and benefits paid to elected members.

Post-employment benefits
These amounts are the current-year's estimated cost of providing for the City's superannuation contributions made during the year.

Other long-term benefits
These amounts represent annual leave and long service leave entitlements accruing during the year.

Termination benefits
These amounts represent termination benefits paid to KMP.

Council member costs
These amounts represent payments of member fees, expenses, allowances and reimbursements during the year.

The City's main related parties are as follows:

i. Key management personnel
Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any elected member, are considered key management personnel

ii. Other Related Parties
Outside of normal citizen type transactions with the City, there were no other related party transactions involving key management personnel and/or their close family members and/or their controlled (or jointly controlled) entities.

iii. Entities subject to significant influence by the City
There were no such entities requiring disclosure during the current or previous year.

iv. Associated entities accounted for under the equity method
The City is involved in associated arrangements with Tamala Park Regional Council and Mindarie Regional Council. See details of transactions in notes 18c and 18d.

Notes to and forming part of the Financial Statements

For the year ended 30 June 2023

18. Related parties transactions (Continued)

Transactions between related parties and the City are on normal commercial terms and conditions, no more favourable than those available to other parties, unless otherwise stated.

The City's main related parties are as follows:

c) Tamala Park Regional Council

The following related party transactions occurred with the Tamala Park Regional Council for the financial year ending 30 June:

	2023 Actual $	2022 Actual $
Fees and charges	602,727	501,507
Materials & contracts other works	627,461	465,794
Distributions received	6,666,664	3,333,332

d) Mindarie Regional Council

The following related party transactions occurred with the Mindarie Regional Council (MRC) for the financial year ending 30 June:

	2023 Actual $	2022 Actual $
Fees and charges	305,212	333,125
Materials & contracts other works	10,000,939	9,870,485
Investments	-	28,333,333
Amounts Payable to Related Parties:		
Trade and Other Payables	267,062	365,469

Notes to and forming part of the Financial Statements

For the year ended 30 June 2023

19. Investment in associates

a) Investment in associates

Set out in the table below are the associates of the City. All associates are measured using the equity method. Western Australia is the principal place of business for all associates.

Name of entity	% of ownership interest	2023 Actual $	2022 Actual $
Mindarie Regional Council	33.33	44,238,270	38,673,710
Tamala Park Regional Council	33.33	15,613,307	18,171,964
Total equity accounted investments		**59,851,577**	**56,845,674**

	Note	2023 Actual $	2022 Actual $
Share of profit/(loss) of associate accounted for using the equity method			
Share of profit/(loss) of Mindarie Regional Council	**19b**	2,143,342	(4,217,209)
Share of profit/(loss) of Tamala Park Regional Council	**19c**	28,990	(229,625)
		2,172,332	(4,446,834)

b) Mindarie Regional Council

The City, along with 6 other Councils is a member of the Mindarie Regional Council. The Mindarie Regional Council's objective is to establish and operate a long term refuse disposal site on Mindarie Super lot 118.

The City has contributed one third of the land and establishment costs of the refuse disposal facility and it uses the refuse disposal facility at Mindarie to deposit non recyclable waste collected by the City's domestic and commercial waste services.

The City currently has a contingent liability in relation to the Mindarie Regional Council Details of this contingent liability are provided in note 16(b).

The table below reflects the summarised financial information of the material investments in associates based on the audited results of the Mindarie Regional Council. This does not reflect the City's share of those amounts. They have been amended to reflect adjustments made by the City when using the equity method, including fair value adjustments and modification for differences in accounting policy.

Summarised statement of comprehensive income		2023 Actual $	2022 Actual $
Revenue		39,111,122	43,272,034
Expenses	22	(32,681,096)	(56,069,051)
Profit on disposal of assets		-	145,389
Net Result for the period		6,430,026	(12,651,628)
Other comprehensive income		10,263,654	20,140,272
Total comprehensive income Mindarie Regional Centre		16,693,680	7,488,644
City's share of total comprehensive income		5,564,560	2,496,215

Notes to and forming part of the Financial Statements

For the year ended 30 June 2023

19. Investment in associates (continued)

b) Mindarie Regional Council (continued)

Summarised statement of financial position	2023 Actual $	2022 Actual $
Current assets	64,273,412	50,281,492
Non current assets	100,324,693	95,598,663
Total assets	**164,598,105**	**145,880,155**
Current liabilities	(5,528,381)	(5,605,777)
Non current liabilities	(26,354,914)	(24,253,248)
Total liabilities	**(31,883,295)**	**(29,859,025)**
Net assets	**132,714,810**	**116,021,130**

Reconciliation to carrying amounts	2023 Actual $	2022 Actual $
Opening net assets 1 July	116,021,130	23,532,486
Profit/(Loss) for the period	6,430,026	(12,651,628)
Contribution to equity	-	85,000,000
Other comprehensive income	10,263,654	20,140,272
Closing net assets 30 June	**132,714,810**	**116,021,130**

Carrying amount of equity accounted investments	2023 Actual $	2022 Actual $
Carrying amount at 1 July	38,673,710	7,844,162
- share of associate's net profit/(loss)	2,143,342	(4,217,209)
- share of associate's other comprehensive income	3,421,218	6,713,424
- contribution to equity in associate	-	28,333,333
Carrying amount at 30 June	**44,238,270**	**38,673,710**

Notes to and forming part of the Financial Statements

For the year ended 30 June 2023

19. Investment in associates (continued)

c) Tamala Park Regional Council (TPRC) (Renamed as Catalina Regional Council on 1 August 2023)

The City has a 1/3rd interest in Tamala Park Regional Council (renamed as Catalina Regional Council on 1 August 2023). The Regional Council was formed to manage the development and sale of land at Cataline Estate on behalf of six local governments.

The City has determined it has significant influence over the Regional Council as it holds 33.33 percent of the voting rights as the City has representation on Council and participates in policy-making decisions including the decisions regarding contributions and distributions.

The Tamala Park Regional Council's activities centre around the development of part Lot 118 Mindarie. Lot 118 was initially purchased in 1981 to provide a refuse landfill site for member councils of the Mindarie Regional Council, this lot is now being developed with a purpose of creating a new urban land development and a new urban community.

The investment in the Tamala Park Regional Council has been recognised at the value of its equity contributions. The City has undertaken a revaluation of its investments to fair value according to *Local Government (Financial Management) Regulations 1996* .

	2023 Actual $	2022 Actual $
Summarised statement of comprehensive income		
Revenue	1,277,146	322,628
Expenses	(1,166,159)	(1,008,002)
Finance costs	(3,614)	(1,757)
Profit/(loss) on disposal of assets	(20,403)	(1,744)
Net Result for the period	86,970	(688,875)
Other comprehensive income	908,647	-
Total comprehensive income Tamala Park Regional Council	**995,617**	**(688,875)**
City's share of total comprehensive income	**331,872**	**(229,625)**

Summarised statement of financial position

	2023 Actual $	2022 Actual $
Current assets	44,873,314	53,079,035
Non current assets	2,640,157	1,786,027
Total assets	**47,513,471**	**54,865,062**
Current liabilities	(559,922)	(216,486)
Non current liabilities	(113,627)	(132,683)
Total liabilities	**(673,549)**	**(349,169)**
Net assets	**46,839,922**	**54,515,893**

Reconciliation to carrying amounts	2023 Actual $	2022 Actual $
Opening net assets 1 July	54,515,893	54,969,292
Profit/(loss) for the period	86,970	(688,875)
Contribution to equity	(8,671,588)	235,476
Other comprehensive income	908,647	-
Closing net assets 30 June	**46,839,922**	**54,515,893**

Notes to and forming part of the Financial Statements

For the year ended 30 June 2023

19. Investment in associates (continued)

c) Tamala Park Regional Council (TPRC)

Carrying amount of equity accounted investments

	2023 Actual $	2022 Actual $
Carrying amount at 1 July	18,171,964	18,323,097
- share of profit/(loss)	28,990	(229,625)
- share of other comprehensive income	302,882	-
- contributed equity in associate	(475,581)	262,110
- capital contributions - net	4,251,716	3,149,714
- distributions received	(6,666,664)	(3,333,332)
Carrying amount at 30 June	**15,613,307**	**18,171,964**

The City's share of the land held for re-sale in relation to Tamala Park has been recognised in Note 6.

d) Contingent liabilities from investments in associates

i) Contaminated site - Tamala Park landfill site

The most recent 2021 Mandatory Auditor's Report (MAR) report recommended that further works were required to close out the following:

- The adequacy of the landfill gas monitoring network including confirmation of screening intervals.
- Assessment of the potential for off-site migration of landfill gas particularly with relation to preferential pathways.
- Ongoing assessment of landfill gas and groundwater as part of an ongoing site management plan to inform long term trends and to inform the need or otherwise for mitigation measures.
- The MAR noted further long-term assessment of PFAS (in addition to other COPCs in groundwater including arsenic, nickel, ammonia, benzene and pathogens) would be appropriate.

The October 2023 MAR reports on those further investigations completed and provides an update on the conditions of the source site and affected site. The MRC MAR report is required by the Department of Water and Environmental Regulation (DWER) in respect of the Tamala Park Waste Management Facility site.

The purpose of the 2023 MAR audit was to:

- Confirm that the investigations undertaken adequately characterized the contamination status of the site.
- Confirm whether potentially significant risks to human health, the environment or environmental values exist on-site or off-site.
- Confirm the suitability of the site for the current and proposed land uses.
- Recommend a site classification under the Contaminated Sites Act 2003

The MAR auditor has determined, based on the analysis contained in the assessed reports, that:

- Source Site: Remains suitable for ongoing use as a Class II landfill, subject to implementation of a site management plan to prevent exposure to landfill gas, soil and groundwater contamination
- Affected Site: Remains suitable for current use as a development "buffer zone". The site is situated to the north of the MRC landfill.

The MAR report summary of findings for the Source and Affected sites are listed below:

Source Site:

- Soil – No soil investigations were completed in 2021 and 2023
- Groundwater – Groundwater results indicate impact to aquifer immediately below the landfill. Elevated levels of contaminants were above the relevant drinking water guidelines, some also exceeded the criteria for non-potable water use. No contaminants of potential concern (COPCs) were detected in samples collected from the onsite abstraction bore above the non-potable criteria.
- Landfill gas – The site is considered capable of generating a significant quantity of landfill gases and vapours. Methane was detected at elevated levels in boreholes outside the waste mass and along the northern wall of the landfill. The extraction system appears to be effectively mitigating methane with negligible detections outside of the extraction well network. There are indications of fugitive emissions through damages areas of the cap which would require repair and maintenance.

Notes to and forming part of the Financial Statements

For the year ended 30 June 2023

19. Investment in associates (continued)

d) Contingent liabilities from investments in associates

i) Contaminated site - Tamala Park landfill site (continued)

Affected Site:
- Groundwater results indicate some contaminants above the relevant drinking water guidelines but were below criteria for non-potable water uses. Certain COPCs detected above drinking water criteria were considered to be a reflection of natural site conditions.
- No methane has been recorded in recent events at monitoring wells outside the site boundary.

Site management plan (SMP)
A SMP was developed and received by the MRC in May 2020 and updated in May 2022. The SMP was required to provide a management plan for the site to ensure that potential hazards associated with soil, landfill gas, and groundwater contaminants are appropriately managed for the site's continued use as a landfill facility and leachate management. There are no "results" associated with this SMP, it is an ongoing document that continues to evolve to address the comprehensive management of landfill gas and groundwater in light of the most recent information obtained from periodic tests results.

The October 2023 MAR report concludes that:
- The auditor is satisfied that the information contained in the reviewed repots, considered as a whole, is sufficient to inform the current site and surrounding site condition and restrictions that may be applicable.
- Expectations of concerted effort to improve future reporting and reports to comply with relevant standards and guidelines.
- The assessments were sufficient to define the potential extents and types of contaminated media with an appropriate level of confidence.
- Investigation methodologies were sufficient to assess and manage risk.
- Ongoing assessment of landfill gas and groundwater as part of an ongoing Site Management Plan should be undertaken to inform long term trends and to inform the need or otherwise for mitigation measures.

Based on the above, MRC has no new information indicating that an additional landfill rehabilitation provision is required to address any specific remediation requirements nor do the October 2023 MAR report recommend such action.

Significant accounting policies
Investment in associates

An associate is an entity over which the City has significant influence. Significant influence is the power to participate in the financial operating policy decisions of that entity but is not control or joint control of those policies. Investments in associates are accounted for in the financial statements by applying the equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the City's share of net assets of the associate. In addition, the City's share of the profit or loss of the associate is included in the City's profit or loss.

Notes to and forming part of the Financial Statements

For the year ended 30 June 2023

20. Financial risk management

This note explains the City's exposure to financial risks and how these risks could affect the City's future financial performance.

Risk	Exposure arising from	Measurement	Management
Market risk - interest rate	Long term borrowings at variable rates	Sensitivity analysis	Utilise fixed interest rate borrowings
Credit risk	Cash and cash equivalents, trade receivables, financial assets and debt investments	Aging analysis Credit analysis	Diversification of bank deposits, credit limits.
Liquidity risk	Borrowings and other liabilities	Rolling cash flow forecasts	Availability of committed credit

The City does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance area under policies approved by the Council. The finance area identifies, evaluates and manages financial risks in close co-operation with the operating divisions. Council have approved the overall risk management policy and provide policies on specific areas such as investment policy.

a) Interest rate risk

Cash and cash equivalents

The City's main interest rate risk arises from cash and cash equivalents with variable interest rates, which exposes the City to cash flow interest rate risk. Short term overdraft facilities also have variable interest rates however these are repaid within 12 months, reducing the risk level to minimal.

Excess cash and cash equivalents are invested in fixed interest rate term deposits which do not expose the City to cash flow interest rate risk. Cash and cash equivalents required for working capital are held in variable interest rate accounts and non-interest bearing accounts. Carrying amounts of cash and cash equivalents at the 30 June and the weighted average interest rate across all cash and cash equivalents and term deposits held disclosed as financial assets at amortised cost are reflected in the table below.

	Weighted Average Interest Rate %	Carrying Amounts $	Fixed Interest Rate $	Variable Interest Rate $	Non Interest Bearing $
2023					
Cash and cash equivalents	4.54	161,732,397	161,665,465	-	66,932
2022					
Cash and cash equivalents	1.06	142,555,202	142,490,770	-	64,432

b) Credit Risk

Trade and other receivables

The City's major receivables comprise of rates and annual charges and user charges and fees. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The City manages this risk by monitoring outstanding debt and employing debt recovery policies. It also encourages ratepayers to pay rates by the due date through incentives.

Credit risk on rates and annual charges is minimised by the ability of the City to recover these debts as a secured charge over the land – that is, the land can be sold to recover the debt. Council is also able to charge interest on overdue rates and annual charges at higher than market rates, which further encourages payment.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

The City applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

The expected loss rates are based on the payment profiles of fees and charges over a period of 12 months before 1 July 2023 and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of ratepayers and residents to settle the receivables.

Notes to and forming part of the Financial Statements

For the year ended 30 June 2023

20. Financial risk management (continued)

b) Credit Risk (continued)

No provisions are made for Rates debtors as the City has provisions under Schedule 6.3 of the *Local Government Act 1995* to assist in recovering rates or service charges which remain unpaid.

The loss allowance as at 30 June 2023 and 30 June 2022 was determined as follows for trade and other receivables.

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
As at 30 June 2023					
Trade and other receivables					
Expected credit loss	0.084	0.093	0.083	0.008	
Gross carrying amount	3,605,802	1,079,605	180,997	14,964,365	19,830,769
Loss allowance	304,566	100,503	15,028	121,122	541,219
As at 30 June 2022					
Trade and other receivables					
Expected credit loss	0.092	0.591	0.529	0.004	
Gross carrying amount	3,296,663	166,359	80,889	16,371,470	19,915,381
Loss allowance	304,417	98,344	42,799	72,702	518,262

For consistency purposes the gross carrying amounts for the prior year have been amended to be more in line with the current financial year

The loss allowances for trade, other receivables and contract assets as at 30 June reconcile to the opening loss allowances as follows:

	Trade and other receivables		Contract Assets	
	2023 Actual	2022 Actual	2023 Actual	2022 Actual
	$	$	$	$
Opening loss allowance as at 1 July	453,574	609,419	64,688	21,370
Increase in loss allowance recognised in profit or loss during the year	(17,446)	(109,509)	150,510	43,318
Receivables written off during the year as uncollectible	(108,991)	(46,336)	(1,116)	-
Closing loss allowance at 30 June	327,137	453,574	214,082	64,688

Trade, other receivables and contract assets are written off where there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include, amongst others, the failure of a debtor to engage in a repayment plan with the City, and a failure to make contractual payments for a period of greater than 120 days past due. Impairment losses on rates and statutory receivables, trade, other receivables and contract assets are presented as net impairment losses within other expenditure. Subsequent recoveries of amounts previously written off are credited against the same line item.

Contract Assets
The City's contract assets represent work completed, which have not been invoiced at year end. This is due to the City not having met all the performance obligations in the contract which give an unconditional right to receive consideration. The City applies the simplified approach to measure expected credit losses which uses a lifetime expected loss allowance for all contract assets. To measure the expected credit losses, contract assets have been grouped based on shared credit risk characteristics and the days past due. Contract assets have substantially the same risk characteristics as the trade receivables for the same types of contracts. The City has therefore concluded that the expected loss rates for trade receivables are a reasonable approximation of the loss rates for the contract assets.

c) Liquidity risk
Payables

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The City manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required and disclosed in Note 15 d.

The contractual undiscounted cash flows of the City's payables and borrowings are set out in the liquidity table below. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

	Due within 1 year	Due between 1 & 5 years	Total contractual cash flows	Carrying values
2023	$	$	$	$
Trade and other payables	44,669,335	-	44,669,335	44,669,335
Lease liabilities	79,514	67,092	146,606	146,606
	44,748,849	**67,092**	**44,815,941**	**44,815,941**
2022				
Trade and other payables	47,082,960	-	47,082,960	47,082,960
Lease liabilities	46,998	50,805	97,803	97,803
	47,129,958	**50,805**	**47,180,763**	**47,180,763**

Notes to and forming part of the Financial Statements

For the year ended 30 June 2023

21. Subsequent event

There have been no subsequent events of a material nature to report since the end of the financial year.

Following the end of the financial year the City withdrew from the container deposit scheme program with the last operating date being 31 July 2023.

With a scheme commencement date of 2 October 2020, the City has been a foundation refund point operator in the State Government's Container Deposit Scheme by running and operating a refund point facility under a five year agreement with WA Return Recycle Renew Ltd (WARRRL). WARRRL is the scheme's appointed not-for-profit organisation created to establish and run the Containers for Change program throughout Western Australia.

The City's refund point facility has produced positive community benefits and has made a valuable contribution to improving recycling rates, supporting circular economy principles, enabled the City to provide employment opportunities, and enables fundraising opportunities for local schools, clubs and organisations.

Despite the positive outcomes, the City determined that it was the right time to step out of the scheme which is better suited to be managed by a social enterprise.

In late 2022 the City entered discussions with Good Samaritan Industries (trading as Good Sammy Enterprises – Good Sammy) about the potential to collaborate with the operation of the service

These discussions led to Good Sammy Enterprises taking over the scheme effective from 1 August 2023.

Notes to and forming part of the Financial Statements

For the year ended 30 June 2023

22. Other significant accounting policies

a) Goods and services tax (GST)
Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

b) Current and non-current classification
The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the City's operational cycle. In the case of liabilities where the City does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the City's intentions to release for sale.

c) Rounding off figures
All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

d) Comparative figures
Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When the City applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) Statement of Financial Position as at the beginning of the preceding period in addition to the minimum comparative financial report is presented.

e) Budget comparative figures
Unless otherwise stated, the budget comparative figures shown in this annual financial report relate to the original budget estimate for the relevant item of disclosure.

f) Superannuation
The City contributes to a number of Superannuation Funds on behalf of employees. All funds to which the City contributes are defined contribution plans.

g) Fair value of assets and liabilities
Fair value is the price that the City would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

h) Interest revenue
Interest revenue is calculated by applying the effective interest rate to the gross carrying amount of a financial asset measured at amortised cost except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

i) Fair value hierarchy
AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1
Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2
Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3
Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques
The City selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the City are consistent with one or more of the following valuation approaches:

Market approach
Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

Income approach
Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach
Valuation techniques that reflect the current replacement cost of the service capacity of an asset.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the City gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

j) Impairment of assets
In accordance with Australian Accounting Standards the City's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (e.g. AASB 116) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

Notes to and forming part of the Financial Statements

For the year ended 30 June 2023

23. Function and activity

a) Service objectives and description

The City is dedicated to providing high quality services to the community through the various service orientated programs which it has established.

Objective	Description
Governance	
To provide a decision making process for the efficient allocation of scarce resources.	Administration and operation of facilities and services to members of the City; Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific City services; All other governance related activities in areas such as City Support, Administration, Finance and Information Services have been allocated down to the Programs that these costs support.
Law, order and public safety	
To provide services to help ensure a safer community.	Supervision of various local laws, security, fire prevention, emergency services and animal control.
Health	
To provide an operational framework for environmental and community health.	Food quality and pest control, health education, health related emergency response.
Education and welfare	
To provide services to disadvantaged persons, the elderly, children and youth.	Provision, management and support services for families, children and the aged and disabled within the community, assistance to schools, senior citizens support groups and meals on wheels.
Community amenities	
To provide services required by the community.	Town planning and development, rubbish collection services, noise control, stormwater drainage, the provision of public conveniences, bus shelters, roadside furniture and litter control.
Recreation and culture	
To establish and effectively manage infrastructure and resources which will help the social well being of the community.	Provision of facilities and support for organisations concerned with leisure time activities and sport, support for the performing and creative arts and the preservation of the national estate. This includes maintenance of halls, aquatic centres, recreation and community centres, parks, gardens, sports grounds and the operation of libraries.
Transport	
To provide safe, efficient and effective transport services to the community.	Construction, maintenance and cleaning of streets, roads, bridges, drainage works, footpaths, parking facilities, traffic signs and the Council Operation Centre, street lighting, traffic lights, including development, plant purchase and maintenance.
General purpose funding	
To collect revenue to allow for the provision of services.	Rates income and expenditure, general purpose government grants, pensioner deferred rates and interest revenue.

Notes to and forming part of the Financial Statements

For the year ended 30 June 2023

23. Function and activity (continued)

a) Service objectives and description (continued)

Objective	Description
Economic services	
To help promote the local government and its economic well being.	To plan facilities and regulate land use consistent with community expectations and environmental considerations.
Other property and services	
To provide effective and efficient property services to the community and to monitor and control Council's overheads operating accounts.	Private works operations, public works overheads, City plant operations and repair costs, land and property services and others that cannot be assigned to one of the preceding programs.

Notes to and forming part of the financial statements

For the year ended 30 June 2023

23. Function and activity (continued)

b) Income and Expenses by program

	2023 Budget	2023 Actual	2022 Actual
Income excluding grants, subsidies and contributions	**$**	**$**	**$**
General Purpose Funding	152,710,311	161,882,681	145,600,962
Governance	1,558,672	2,392,286	1,521,253
Law, Order & Public Safety	4,194,100	4,178,465	3,747,991
Health	192,220	384,974	158,395
Education & Welfare	3,300,349	2,400,869	4,304,505
Community Amenities	46,465,820	46,927,944	46,391,775
Recreation & Culture	15,202,949	16,186,814	13,613,414
Transport	2,376,100	2,085,299	2,289,733
Economic Services	3,460,794	1,874,286	7,763,582
Other Property & Services	6,001,854	14,924,155	2,421,005
	235,463,169	**253,237,772**	**227,812,615**
Total grants, subsidies and contributions			
General Purpose Funding	6,830,000	10,580,216	9,512,708
Governance	-	-	-
Law, Order & Public Safety	145,025	55,025	69,020
Health	-	-	-
Education & Welfare	7,708,397	7,974,847	7,577,838
Community Amenities	2,350,000	2,700,000	-
Recreation & Culture	3,211,486	3,472,774	3,998,624
Transport	5,140,784	5,877,334	3,787,547
Economic Services	-	-	128,486
Other Property & Services	2,500,000	2,655,784	12,809,875
	27,885,692	**33,315,980**	**37,884,098**
Total Operating Revenue	**263,348,861**	**286,553,752**	**265,696,713**
Expenses from operations			
General purpose funding	(1,100,000)	(758,136)	(3,407,896)
Governance	(14,662,328)	(49,286,741)	(36,065,220)
Law, order & public safety	(9,615,671)	(8,706,616)	(6,990,576)
Health	(2,960,764)	(2,249,826)	(1,952,582)
Education & welfare	(18,559,580)	(15,302,598)	(17,437,215)
Community amenities	(51,960,003)	(46,294,957)	(45,171,788)
Recreation & culture	(78,146,044)	(84,908,915)	(70,299,729)
Transport	(59,408,746)	(55,550,540)	(53,460,647)
Economic services	(7,202,303)	(4,829,653)	(9,943,554)
Other property & services	(13,707,756)	(17,678,439)	(15,434,305)
Total expenditure	**(257,323,195)**	**(285,566,422)**	**(260,163,512)**
Net result	**6,025,666**	**987,331**	**5,533,201**

Notes to and forming part of the financial statements

For the year ended 30 June 2023

23. Function and activity (continued)

c) Total assets

	2023 Actual $
General purpose funding	95,810,560
Governance	21,799,956
Law, order & public safety	3,507,023
Health	418,314
Education & welfare	16,016,996
Community amenities	88,216,916
Recreation & culture	429,073,667
Transport	1,454,745,689
Economic services	4,464,718
Other property & services	533,154,326
Unallocated	31,607,764
Total assets	2,678,815,929

The classification of the 2022 balances by function and activity could not be reliably measured so have not been included here for comparison.

Notes to and forming part of the Financial Statements

Statement of Rating Information

For the year ended 30 June 2023

24. Rates

Rating information

Rate description	Basis of valuation	Rate in $	Number of properties	Rateable value*	2023 Budget	2023 Actual	2022 Actual
				$	$	$	$
Residential	Gross rental valuation	0.059659	58,056	1,366,532,328	81,525,952	81,727,410	77,575,051
Industrial	Gross rental valuation	0.060546	1,848	225,571,757	13,657,470	13,336,764	12,808,954
Commercial	Gross rental valuation	0.054898	1,622	316,878,563	17,395,999	17,657,572	16,973,916
Vacant	Gross rental valuation	0.082347	1,294	30,893,230	2,382,324	2,413,154	2,470,534
Total general rates					**114,961,745**	**115,134,900**	**109,828,455**
Minimum payments		**Minimum**					
General minimum	Gross rental valuation	893	38,925	475,024,420	34,760,918	34,828,786	33,468,853
Parkland villas (under 36m²)	Gross rental valuation	742	7	76,440	5,194	5,194	5,005
Strata titled storage units	Gross rental valuation	579	59	290,166	33,582	34,161	82,947
Interim rates					1,169,112	4,257,257	1,048,781
Total general and minimum payments rates					**150,930,551**	**154,260,298**	**144,434,041**
Plus							
Late payment penalties					250,000	351,653	297,661
Arrears rates					2,000	1,950	4,020
Instalment charges & interest					250,000	158,293	160,308
Total general purpose funding					**151,432,551**	**154,772,194**	**144,896,030**

For the 2022/23 financial year, and in accordance with the provisions of Section 6.33 of the *Local Government Act 1995* , the City of Stirling have adopted a Differential Rates strategy with a different rate in the dollar applied to each of the four property categories. The key values of objectivity, fairness, equity and transparency have been applied when setting the rate in the dollar

The rate revenue was recognised from the rate record as soon as practicable after the City resolved to impose rates in the financial year as well as when the rate record was amended to ensure the information in the record was current and correct.

*Rateable Value at time of raising of rate.

Notes to and forming part of the Financial Statements

For the year ended 30 June 2023

25. Determination of surplus or deficit

	Note	2023 Budget	2023 Actual $	2022 Actual $
a) Non-cash amounts excluded from operating activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32.*				
Adjustments to operating activities				
Less: Profit on asset disposals		(464,237)	(684,009)	(1,438,305)
Less: Acquired assets		-	10,000	-
Add: Loss on disposal of assets		380,483	21,370,613	1,920,600
Add: Depreciation		51,793,718	50,352,901	51,425,071
Non-cash movements in non-current assets and liabilities:				
Financial assets at amortised cost			(9,215)	(9,992)
Trade and other receivables			773,596	6,987,499
Investment in associates			(3,005,903)	(30,682,107)
Contract Assets			-	2,185
Inventory - Land held for resale			20,121	(188,067)
Employee benefit provisions			7,899	(559,723)
Lease liabilities			16,287	(22,010)
ROU			(49,298)	26,272
Non-cash amounts excluded from operating activities		**51,709,965**	**68,802,992**	**27,461,423**
b) Surplus or deficit after imposition of general rates				
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.				
Adjustments to net current assets				
Less: Reserve accounts	27	(79,907,274)	(94,897,412)	(70,153,272)
Add: Current liabilities not expected to be cleared at end of year				
- Current annual leave	13	7,519,785	7,383,961	8,029,857
- Current long service leave	13	11,279,678	11,025,292	10,448,166
Total adjustments to net current assets		**(61,107,811)**	**(76,488,159)**	**(51,675,249)**
Net current assets used in the Statement of Financial Activity				
Total current assets		135,568,601	187,668,681	166,908,998
Less: Total current liabilities		(74,460,790)	(65,779,613)	(68,133,730)
Less: Total adjustments to net current assets		(61,107,811)	(76,488,159)	(51,675,249)
Surplus or deficit after imposition of general rates		**-**	**45,400,909**	**47,100,019**

Notes to and forming part of the Financial Statements

For the year ended 30 June 2023

26. Lease liabilities

	2023 $ Current	2023 $ Non-current	2023 $ Total	2022 $ Current	2022 $ Non-current	2022 $ Total
Plant and equipment	79,414	65,192	144,606	46,898	48,805	95,703
Land	100	1,900	2,000	100	2,000	2,100
	79,514	**67,092**	**146,606**	**46,998**	**50,805**	**97,803**

		Plant and equipment			Land - peppercorn lease			Total - plant & equipment and land		
		Lease liability Current	Lease liability Non-current	Lease liability Total	Lease liability Current	Lease liability Non-current	Lease liability Total	Lease liability Current	Lease liability Non-current	Lease liability Total
		$	$	$	$	$	$	$	$	$
1 July 2021	Balance at start of year	50,602	70,715	121,317	100	2,100	2,200	50,702	72,815	123,517
	New lease liability	6,533	27,797	34,330	-	-	-	6,533	27,797	34,330
	Movement from non-current to current	49,707	(49,707)	-	100	(100)	-	49,807	(49,807)	-
	Repayment/ termination	(68,759)	-	(68,759)	(100)	-	(100)	(68,859)	-	(68,859)
	Lease interest	8,815	-	8,815	-	-	-	8,815	-	8,815
30 June 2022	Balance at end of year	46,898	48,805	95,703	100	2,000	2,100	46,998	50,805	97,803
1 July 2022	Balance at start of year	46,898	48,805	95,703	100	2,000	2,100	46,998	50,805	97,803
	New lease liability	26,792	99,431	126,223	-	-	-	26,792	99,431	126,223
	Movement from non-current to current	83,044	(83,044)	-	100	(100)	-	83,144	(83,144)	-
	Repayment/ termination	(86,618)	-	(86,618)	(100)	-	(100)	(86,718)	-	(86,718)
	Lease interest	9,298	-	9,298	-	-	-	9,298	-	9,298
30 June 2023	Balance at end of year	79,414	65,192	144,606	100	1,900	2,000	79,514	67,092	146,606

Plant equipment leased is either for larger printers/scanners or golf carts.

Notes to and forming part of the Financial Statements

For the year ended 30 June 2023

27. Restricted reserves - cash backed

		2023 Actual Opening Balance	2023 Actual Transfer to	2023 Actual Transfer (from)	2023 Actual Closing Balance	2023 Budget Opening Balance	2023 Budget Transfer to	2023 Budget Transfer (from)	2023 Budget Closing Balance	2022 Actual Opening Balance	2022 Actual Transfer to	2022 Actual Transfer (from)	2022 Actual Closing Balance
		$	$	$	$	$	$	$	$	$	$	$	$
a)	Asset acquisition reserve	1,886,771	76,249	(1,863,837)	99,183	1,899,392	221	-	1,899,613	2,369,972	8,856	(492,057)	1,886,771
b)	Capital investment reserve	4,492,554	13,417,514	(225,246)	17,684,822	4,530,932	9,686,014	-	14,216,946	4,860,521	-	(367,967)	4,492,554
c)	Cash in lieu of public open space reserve	229,060	699,417	-	928,477	229,060	2,175	-	231,235	195,689	33,371	-	229,060
d)	Corporate projects reserve	4,895,967	20,499,717	(1,349,375)	24,046,309	4,895,968	7,293,772	-	12,189,740	2,314,835	2,656,468	(75,336)	4,895,967
e)	Development contribution right of way improvement works reserve	-	-	-	-	-	-	-	-	-	263,995	(263,995)	-
f)	Edith Cowan Reserve lighting reserve	40,690	1,644	-	42,334	40,692	386	-	41,078	40,539	151	-	40,690
g)	Investment income reserve	3,036,815	993,846	(1,035,715)	2,994,946	2,233,302	10,571	(120,000)	2,123,873	2,529,159	831,128	(323,472)	3,036,815
h)	Payment in lieu of parking reserve	2,927,523	118,308	-	3,045,831	2,927,524	27,796	-	2,955,320	2,901,680	25,843	-	2,927,523
i)	Plant replacement reserve	7,167,158	289,641	(1,960,687)	5,496,112	7,308,158	4,746,299	(3,606,273)	8,448,184	3,774,650	3,918,508	(526,000)	7,167,158
j)	Previous employees long service leave provision	775,168	55,410	-	830,578	713,184	100,000	(100,000)	713,184	713,184	61,984	-	775,168
k)	Public parking strategy reserve	6,429,402	259,827	(11,960)	6,677,269	6,429,401	59,215	(192,800)	6,295,816	6,684,643	24,980	(280,221)	6,429,402
l)	Road widening reserve	139,689	5,645	-	145,334	139,688	1,326	-	141,014	139,169	520	-	139,689
m)	Security service charge reserve	946,033	637,753	(1,108,263)	475,523	760,000	704,312	(975,000)	489,312	765,338	946,033	(765,338)	946,033
n)	Staff leave liability reserve	13,376,137	540,560	-	13,916,697	13,438,121	127,592	-	13,565,713	13,326,337	49,800	-	13,376,137
o)	Strategic waste development reserve	9,460,488	5,193,646	(131,079)	14,523,055	9,688,166	3,755,378	(315,000)	13,128,544	34,261,357	3,689,942	(28,490,811)	9,460,488
p)	Tamala Park reserve	9,852,680	-	(9,852,680)	-	8,186,014	5,000,000	(13,186,014)	-	6,495,077	3,357,603	-	9,852,680
q)	Tree reserve	1,055,936	368,610	(201,430)	1,223,116	1,147,664	9,021	(197,566)	959,119	1,018,156	307,516	(269,736)	1,055,936
r)	Workers compensation reserve	3,441,201	-	(673,375)	2,767,826	2,508,583	1,137,333	(1,137,333)	2,508,583	2,508,583	1,865,237	(932,619)	3,441,201
		70,153,272	43,157,787	(18,413,647)	94,897,412	67,075,849	32,661,411	(19,829,986)	79,907,274	84,898,889	18,041,935	(32,787,552)	70,153,272

Notes to and forming part of the Financial Statements

For the year ended 30 June 2023

27. Restricted reserves - cash backed (continued)

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserves - cash/financial assets backed.

In accordance with Council resolutions or adopted budget in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

	Name of Reserve	Purpose of the reserve
a)	Asset acquisition reserve	Created in 2004/05 to accommodate anticipated revenues from land sales which are an integral part of the City's overall asset rationalisation program.
b)	Capital investment reserve	The Capital Investment Reserve will hold proceeds of any sale of investment property, funds allocated by Council for investment purposes, surplus funds from investment purposes and any other funds as determined by Council.
c)	Cash in lieu of public open space	This reserve was established in accordance with the *Local Government Act 1995 and section 154 of the Planning and* Development Act to account for the contribution and payment in lieu of public open space received after 12 September 2020.
d)	Corporate projects reserve	Created in 2004/05 to accommodate future development needs of the City. The finalisation of the Strategic Community Plan, together with the long term works plan will assist in identifying appropriate uses for these funds.
e)	Development contribution right of way improvement works reserve	This reserve was established in accordance with the *Local Government Act 1995* to account for the contribution and payment of any right of way improvement work undertaken by the City.
f)	Edith Cowan Reserve lighting reserve	These funds were provided by the developer of the estate surrounding the Churchlands Reserve. Council resolved to place the funds in a financial reserve fund to pay for future maintenance and running costs associated with the lighting on this reserve.
g)	Investment income reserve	The Investment Income Reserve will hold rent from investment properties, dividends and distributions from other investments and interest earned on Capital Investment Reserve
h)	Payment in lieu of parking reserve	These funds are provided by developers where it is impractical to provide the number of parking spaces generally required for a particular development/use. These are held until an opportunity arises where suitable parking may be provided. Care is taken to ensure that the funds are separately identified to enable them to be applied only to works within the specific areas from which the revenue was sourced.
i)	Plant replacement reserve	This Reserve account is designed to eliminate the need for substantial allocations from rates in any year. The principle behind the Reserve is that a proportionate payment will be made from the general fund annually that relates to utilisation (consumption) of existing plant and provides for plant replacement.
j)	Previous employees long service leave provision reserve	The purpose of this Reserve is to provide for liabilities for long service leave payments that may need to be made to other local governments in respect of the transferred service entitlement of past employees of the City. Regulations provide that long service leave entitlements are transferable from Council to Council for an employee's uninterrupted service in local government.
k)	Public parking strategic reserve	This reserve was created to fund the City's Paid Parking Strategy.
l)	Road widening reserve	The Road Widening Reserve was set up within the 2012/13 financial year to be used for compensation payments associated with the compulsory acquisition of land for road widening along Beaufort Street and Harborne Street.
m)	Security service charge reserve	This reserve was created to accommodate excess funds from the charge levied for the Property Surveillance and Security services. In accordance with the provisions of Section 6.38 of the Local Government Act 1995 any surplus generated from this charge is to be allocated to a Reserve and used for Security Services, or be repaid to owners.
n)	Staff leave liability reserve	It is the function of this Reserve to cash-back the liability of the City for long service leave and annual leave for continuing employees. The liability is calculated based on legal and contractual entitlements. The Reserve will be maintained at a minimum of 50% of the liability.
o)	Strategic waste development reserve	The reserve was created in 2015/16 by renaming the 3-Bin Replacement Reserve and is to be used to fund strategic waste related projects.
p)	Tamala Park reserve	The City will be receiving funds over the next few years for the sale of land developed at Tamala Park. It is proposed that the funds be used for income generating projects which in turn will help create a sustainable City.
q)	Tree reserve	The Tree Reserve will hold any funds set aside under the City's Street and Reserve Trees policy.
r)	Workers compensation reserve	The scope of this reserve is the payment of premium obligations and common law claims with respect to work related injuries for which the City as employer has a statutory or common law liability.

Notes to and forming part of the Financial Statements

For the year ended 30 June 2023

28. Trust funds

Trust funds allocated interest
Funds over which the City has no control and which are not included in the Financial Statements are as follows:

Purpose of trust fund	Opening balance 1 July 2022	Receipts	Paid out	Interest earned	Closing balance 30 June 2023
	$	$	$	$	$
Other bonds	511,578	-	-	17,600	529,178
Town planning scheme no 18	4,281,599	-	-	147,390	4,428,989
Town planning scheme no 25	581,851	-	(572,622)	20,030	29,259
Town planning scheme no 27	416,149	-	-	14,326	430,475
Town planning scheme no 28	630,993	-	-	21,721	652,714
Laneways	671,606		(146,219)	21,867	547,254
Other trusts	855,011	-	-	29,416	884,427
Payment in lieu of public open space	9,296,113	-	-	319,822	9,615,935
	17,244,900	**-**	**(718,841)**	**592,172**	**17,118,231**

Represents $572,622 transfer to the municipal fund

Auditor General

INDEPENDENT AUDITOR'S REPORT
2023
City of Stirling

To the Council of the City of Stirling

Opinion

I have audited the financial report of the City of Stirling (City) which comprises:

- the Statement of Financial Position as at 30 June 2023, and the Statement of Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows and Statement of Financial Activity for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, the financial report is:

- based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the City for the year ended 30 June 2023 and its financial position at the end of that period
- in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Basis for opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial report section below.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council for overseeing the other information. The other information is the information in the entity's annual report for the year ended 30 June 2023, but not the financial report and my auditor's report.

My opinion on the financial report does not cover the other information and accordingly, I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report, or my knowledge obtained in the audit or otherwise appears to be materially misstated.

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If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to the CEO and Council and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

Responsibilities of the Chief Executive Officer and Council for the financial report

The Chief Executive Officer (CEO) of the City is responsible for:

- keeping proper accounts and records
- preparation and fair presentation of the financial report in accordance with the requirements of the Act and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards
- managing internal control as required by the CEO to ensure the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for:

- assessing the City's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the City.

The Council is responsible for overseeing the City's financial reporting process.

Auditor's responsibilities for the audit of the financial report

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial report. The objectives of my audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf.

My independence and quality management relating to the report on the financial report

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements*, the Office of the Auditor General maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the City of Stirling for the year ended 30 June 2023 included in the annual report on the City's website. The City's management is responsible for the integrity of the City's website. This audit does not provide assurance on the integrity of the City's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the City to confirm the information contained in the website version.

Labuschagne

Sandra Labuschagne
Deputy Auditor General
Delegate of the Auditor General for Western Australia
Perth, Western Australia
15 December 2023

12.1/CG1 2023 COMPLIANCE AUDIT RETURN

Business Unit:	Governance	Service: Compliance, Risk & Information Management
Ward:	Not Applicable	Location: Not Applicable
Applicant:	Not Applicable	

Role

Executive - *Governing the City and the community through executive powers.*

Council Resolution

0224/030

Moved Councillor Lagan, seconded Councillor Perkov

1. **That Council ADOPTS the Department of Local Government, Sport and Cultural Industries Compliance Audit Return for the period 1 January 2023 to 31 December 2023, as shown in Attachment 1.**

2. **That Council AUTHORISES the certification to be jointly completed by the Mayor and the Chief Executive Officer in accordance with Regulation 15 of the Local Government (Audit) Regulations 1996.**

The motion was put and declared CARRIED (15/0) by exception resolution.

For: Councillors Creado, Dudek, Ferrante, Giudici, Hatton, Krsticevic, Lagan, Migdale, Olow, Paparde, Perkov, Proud, Re, Thornton and Mayor Irwin.
Against: Nil.

Committee Recommendation

1. That Council ADOPTS the Department of Local Government, Sport and Cultural Industries Compliance Audit Return for the period 1 January 2023 to 31 December 2023, as shown in Attachment 1.

2. That Council AUTHORISES the certification to be jointly completed by the Mayor and the Chief Executive Officer in accordance with Regulation 15 of the Local Government (Audit) Regulations 1996.

Officer's Recommendation

1. That Council ADOPTS the Department of Local Government, Sport and Cultural Industries Compliance Audit Return for the period 1 January 2023 to 31 December 2023, as shown in Attachment 1.

2. That Council AUTHORISES the certification to be jointly completed by the Mayor and the Chief Executive Officer in accordance with Regulation 15 of the Local Government (Audit) Regulations 1996.

Purpose

T G , S 2023 A (2023 A) .

Details

In accordance with Regulation 14 of the Local Government (Audit) Regulations 1996, the City is required to carry out an annual audit of statutory compliance in the form determined by the Department of Local Government, Sport and Cultural Industries.

The 2023 Compliance Audit Return deals with the period 1 January 2023 to 31 December 2023 and focuses on those areas considered high risk in accordance with the *Local Government Act 1995* and associated regulations.

T A
procedures in relation to risk management, internal control and legislative compliance.

Comment

The 2023 Compliance Audit Return contains 94 questions (with nine optional questions) relating to the prescribed statutory requirements in Regulation 13 of the Local Government (Audit) Regulations 1996. The return covers the following compliance categories:

- Commercial Enterprises by Local Governments.
- Delegation of Power/Duty.
- Disclosure of Interest.
- Disposal of Property.
- Elections.
- Finance.
- Integrated Planning and Reporting.
- Local Government Employees.
- Official Conduct.
- Tenders for Providing Goods and Services.

Directors and relevant Business Unit Managers were required to provide responses to the questions identified as part of their responsibilities. All questions were completed and there were no areas of non-compliance identified in the 2023 Compliance Audit Return.

The 2023 Compliance Audit Return is complete and is now required to be adopted by Council prior to being submitted to the Department of Local Government, Sport and Cultural Industries by 31 March 2024.

Financial Assessment and Implications

Nil.

Stakeholder Engagement

Consultation was conducted with the Executive Team, Business Unit Managers and the Acting Internal Auditor.

Relevant Policies, Legislation and Council Resolutions

Compliance Audit Return and report the results to Council.

, the 2023 Compliance Audit Return must be submitted to the Department of Local Government, Sport and Cultural Industries by 31 March 2024.

Local Government Act 1995

Sustainable Stirling 2022-2032

Key Result Area: Our leadership

Objective: A well-governed City

Priority: Comply with legislation, standards and obligations

Strategic Risk

Strategic Risk	Risk Appetite
Governance	The City will act with integrity and implement appropriate processes and controls to avoid breach of legislation.

Relevant Documents and Information

Attachments

Attachment 1 - 2023 Compliance Audit Return ⇩

Available for viewing at meeting

Nil

Linked Documents

Stirling - Compliance Audit Return 2023

Commercial Enterprises by Local Governments

No	Reference	Question	Response	Comments	Respondent
1	s3.59(2)(a) F&G Regs 7,9,10	Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2023?	Yes	Nil.	Ingrid Hawkins, Director Corporate Services
2	s3.59(2)(b) F&G Regs 7,8A, 8, 10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2023?	Not Applicable	Nil.	Jon Morellini, Manager Commercial Portfolio
3	s3.59(2)(c) F&G Regs 7,8A, 8,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2023?	Not Applicable	Nil.	Jon Morellini, Manager Commercial Portfolio
4	s3.59(4)	Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2023?	Yes	Nil.	Ingrid Hawkins, Director Corporate Services
5	s3.59(5)	During 2023, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?	Yes	Nil.	Ingrid Hawkins, Director Corporate Services

Delegation of Power/Duty

No	Reference	Question	Response	Comments	Respondent
1	s5.16 (1)	Were all delegations to committees resolved by absolute majority?	Yes	Nil.	Jamie Blanchard, Manager Governance
2	s5.16 (2)	Were all delegations to committees in writing?	Yes	Nil.	Jamie Blanchard, Manager Governance
3	s5.17	Were all delegations to committees within the limits specified in section 5.17 of the *Local Government Act 1995*?	Yes	Nil.	Jamie Blanchard, Manager Governance
4	s5.18	Were all delegations to committees recorded in a register of delegations?	Yes	Nil.	Jamie Blanchard, Manager Governance
5	s5.18	Has council reviewed delegations to its committees in the 2022/2023 financial year?	Yes	Nil.	Jamie Blanchard, Manager Governance
6	s5.42(1) & s5.43 Admin Reg 18G	Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the *Local Government Act 1995*?	Yes	Nil.	Jamie Blanchard, Manager Governance
7	s5.42(1)	Were all delegations to the CEO resolved by an absolute majority?	Yes	Nil.	Jamie Blanchard, Manager Governance
8	s5.42(2)	Were all delegations to the CEO in writing?	Yes	Nil.	Jamie Blanchard, Manager Governance
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Yes	Nil.	Jamie Blanchard, Manager Governance
10	s5.16(3)(b) & s5.45(1)(b)	Were all decisions by the council to amend or revoke a delegation made by absolute majority?	Yes	Nil.	Jamie Blanchard, Manager Governance
11	s5.46(1)	Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?	Yes	Nil.	Jamie Blanchard, Manager Governance
12	s5.46(2)	Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2022/2023 financial year?	Yes	Nil.	Jamie Blanchard, Manager Governance
13	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Local Government (Administration) Regulations 1996, regulation 19?	Yes	Nil.	Directors and Business Unt Managers

Disclosure of Interest

No	Reference	Question	Response	Comments	Respondent
1	s5.67	Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69 of the *Local Government Act 1995*, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?	Yes	Nil.	Jamie Blanchard, Manager Governance
2	s5.68(2) & s5.69(5) Admin Reg 21A	Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required by the Local Government (Administration) Regulations 1996 regulation 21A, recorded in the minutes of the relevant council or committee meeting?	Not Applicable	Nil.	Jamie Blanchard, Manager Governance
3	s5.73	Were disclosures under sections 5.65, 5.70 or 5.71A(3) of the *Local Government Act 1995* recorded in the minutes of the meeting at which the disclosures were made?	Yes	Nil.	Jamie Blanchard, Manager Governance
4	s5.75 Admin Reg 22, Form 2	Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?	Yes	Nil.	Jamie Blanchard, Manager Governance
5	s5.76 Admin Reg 23, Form 3	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2023?	Yes	Nil.	Jamie Blanchard, Manager Governance
6	s5.77	On receipt of a primary or annual return, did the CEO, or the Mayor/President, give written acknowledgment of having received the return?	Yes	Nil.	Jamie Blanchard, Manager Governance

7	s5.88(1) & (2)(a)	Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76 of the *Local Government Act 1995* ?	Yes	Nil.	Jamie Blanchard, Manager Governance
8	s5.88(1) & (2)(b) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A of the *Local Government Act 1995* , in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28?	Yes	Nil.	Jamie Blanchard, Manager Governance
9	s5.88(3)	When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the *Local Government Act 1995* , did the CEO remove from the register all returns relating to that person?	Yes	Nil.	Jamie Blanchard, Manager Governance
10	s5.88(4)	Have all returns removed from the register in accordance with section 5.88(3) of the *Local Government Act 1995* been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?	Yes	Nil.	Jamie Blanchard, Manager Governance
11	s5.89A(1), (2) & (3) Admin Reg 28A	Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B of the L*ocal Government Act 1995,* in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28A?	Yes	Nil.	Jamie Blanchard, Manager Governance
12	s5.89A(5) & (5A)	Did the CEO publish an up-to-date version of the gift register on the local government's website?	Yes	Nil.	Jamie Blanchard, Manager Governance
13	s5.89A(6)	When people cease to be a person who is required to make a disclosure under section 5.87A or 5.87B of the *Local Government Act 1995* , did the CEO remove from the register all records relating to those people?	Yes	Nil.	Jamie Blanchard, Manager Governance
14	s5.89A(7)	Have copies of all records removed from the register under section 5.89A(6) of the *Local Government Act 1995* been kept for a period of at least five years after the person ceases to be a person required to make a disclosure?	Yes	Nil.	Jamie Blanchard, Manager Governance
15	s5.70(2) & (3)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?	Yes	Nil.	Directors and Business Unt Managers
16	s5.71A & s5.71B(5)	Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under s5.71A(1) of the *Local Government Act 1995* relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application?	Not Applicable	Nil.	Jamie Blanchard, Manager Governance
17	s5.71B(6) & s5.71B(7)	Was any decision made by the Minister under subsection 5.71B(6) of the Local Government Act 1995 recorded in the minutes of the council meeting at which the decision was considered?	Not Applicable	Nil.	Jamie Blanchard, Manager Governance
18	s5.104(1)	Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members and candidates that incorporates the model code of conduct?	Yes	The Model Code of Conduct in the Local Government (Model Code of Conduct) Regulations 2021 was adopted as the City's The Code of Conduct for Council members, committee members and candidates at its meeting on 23 February 2021 (Council Resolution 0221/039). It was considered unncessaryfor the City to add to the Model Code given the strong conduct of the City of Stirling Council.	Jamie Blanchard, Manager Governance
19	s5.104(3) & (4)	Did the local government adopt additional requirements in addition to the model code of conduct? If yes, does it comply with section 5.104(3) and (4) of the *Local Government Act 1995?*	No	It was considered unncessary for the City to add to the Model Code given the strong conduct of the City of Stirling Council.	Jamie Blanchard, Manager Governance
20	s5.104(7)	Has the CEO published an up-to-date version of the code of conduct for council members, committee members and candidates on the local government's website?	Yes	The Model Code of Conduct in the Local Government (Model Code of Conduct) Regulations 2021 was adopted as the City's The Code of Conduct for Council members, committee members and candidates at its meeting on 23 February 2021 (Council Resolution 0221/039). It was considered unncessary for the City to add to the Model Code given the strong conduct of the City of Stirling Council.	Jamie Blanchard, Manager Governance
21	s5.51A(1) & (3)	Has the CEO prepared and implemented a code of conduct to be observed by employees of the local government? If yes, has the CEO published an up-to-date version of the code of conduct for employees on the local government's website?	Yes	Nil.	Paisha Cook, Acting Manager Human Resources

Disposal of Property

No	Reference	Question	Response	Comments	Respondent
1	s3.58(3)	Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) of the *Local Government Act 1995* (unless section 3.58(5) applies)?	Yes	Nil.	Jon Morellini, Manager Commercial Portfolio
2	s3.58(4)	Where the local government disposed of property under section 3.58(3) of the *Local Government Act 1995* , did it provide details, as prescribed by section 3.58(4) in the required local public notice for each disposal of property?	Yes	Nil.	Jon Morellini, Manager Commercial Portfolio

Elections

No	Reference	Question	Response	Comments	Respondent
1	Elect Regs 30G(1) & (2)	Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate in accordance with regulations 30G(1) and 30G(2) of the Local Government (Elections) Regulations 1997?	Yes	Nil.	Jamie Blanchard, Manager Governance
2	Elect Regs 30G(3) & (4)	Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years in accordance with regulation 30G(4) of the Local Government (Elections) Regulations 1997?	Yes	Nil.	Jamie Blanchard, Manager Governance
3	Elect Regs 30G(5) & (6)	Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with regulation 30G(5) of the Local Government (Elections) Regulations 1997?	Yes	Nil.	Jamie Blanchard, Manager Governance

Finance

No	Reference	Question	Response	Comments	Respondent
1	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Local Government Act 1995?	Yes	Per Council Resolution 1123/007.	Andrew Buchfield, Acting Internal Auditor
2	s7.1B	Where the council delegated to its audit committee any powers or duties under Part 7 of the *Local Government Act 1995* , did it do so by absolute majority?	Not Applicable	The Audit Committee has no delegated authority.	Andrew Buchfield, Acting Internal Auditor
3	s7.9(1)	Was the auditor's report for the financial year ended 30 June 2023 received by the local government by 31 December 2023?	Yes	Nil.	Ingrid Hawkins, Director Corporate Services
4	s7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under section 7.9(1) of the *Local Government Act 1995* required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?	Yes	Nil.	Ingrid Hawkins, Director Corporate Services
5	s7.12A(4)(a) & (4)(b)	Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters? Was a copy of the report given to the Minister within three months of the audit report being received by the local government?	Not Applicable	Nil.	Ingrid Hawkins, Director Corporate Services
6	s7.12A(5)	Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the *Local Government Act 1995* , did the CEO publish a copy of the report on the local government's official website?	Not Applicable	Nil.	Ingrid Hawkins, Director Corporate Services
7	Audit Reg 10(1)	Was the auditor's report for the financial year ending 30 June 2023 received by the local government within 30 days of completion of the audit?	Yes	Nil.	Ingrid Hawkins, Director Corporate Services

Integrated Planning and Reporting

No	Reference	Question	Response	Comments	Respondent
1	Admin Reg 19C	Has the local government adopted by absolute majority a strategic community plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	The City's Strategic Community Plan, Sustainable Stirling 2022-2032 was adopted by absolute majority on 5 July 2022.	Michelle Wolsoncroft, Manager Strategy and Performance
2	Admin Reg 19DA(1) & (4)	Has the local government adopted by absolute majority a corporate business plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	The City's Corporate Business Plan 2023-2027 was adopted by absolute majority on 4 July 2023.	Michelle Wolsoncroft, Manager Strategy and Performance
3	Admin Reg 19DA(2) & (3)	Does the corporate business plan comply with the requirements of Local Government (Administration) Regulations 1996 19DA(2) & (3)?	Yes	The City's Corporate Business Plan 2023-2027 complies with all requirements.	Michelle Wolsoncroft, Manager Strategy and Performance

Local Government Employees

No	Reference	Question	Response	Comments	Respondent
1	s5.36(4) & s5.37(3) Admin Reg 18A	Were all CEO and/or senior employee vacancies advertised in accordance with Local Government (Administration) Regulations 1996, regulation 18A?	Yes	Nil.	Paisha Cook, Acting Manager Human Resources
2	Admin Reg 18E	Was all information provided in applications for the position of CEO true and accurate?	Yes	Nil.	Paisha Cook, Acting Manager Human Resources
3	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4) of the *Local Government Act 1995* ?	Yes	Nil.	Paisha Cook, Acting Manager Human Resources
4	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee?	Not Applicable	Nil.	Paisha Cook, Acting Manager Human Resources
5	s5.37(2)	Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?	Not Applicable	Nil.	Paisha Cook, Acting Manager Human Resources

Official Conduct

No	Reference	Question	Response	Comments	Respondent
1	s5.120	Has the local government designated an employee to be its complaints officer?	Yes	Nil.	Jamie Blanchard, Manager Governance
2	s5.121(1) & (2)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a) of the *Local Government Act 1995* ?	Yes	Nil.	Jamie Blanchard, Manager Governance

3	S5.121(2)	Does the complaints register include all information required by section 5.121(2) of the *Local Government Act 1995* ?	Yes	Nil.	Jamie Blanchard, Manager Governance
4	s5.121(3)	Has the CEO published an up-to-date version of the register of the complaints on the local government's official website?	Yes	Nil.	Jamie Blanchard, Manager Governance

Optional Questions

No	Reference	Question	Response	Comments	Respondent
1	Financial Management Reg 5(2)(c)	Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with the Local Government (Financial Management) Regulations 1996 regulations 5(2)(c) within the three financial years prior to 31 December 2023? If yes, please provide the date of council's resolution to accept the report.	Yes	The required review was last completed in May 2021 and the next review will be undertaken in 2023/2024.	Andrew Buchfield, Acting Internal Auditor
2	Audit Reg 17	Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulations 1996 regulation 17 within the three financial years prior to 31 December 2023? If yes, please provide date of council's resolution to accept the report.	Yes	At the Ordinary Meeting of Council on 15th November 2022 Council received the Risk Internal Control and Legislative Compliance Internal Audit Report and 'medium' and 'high' rated observations were listed on the Management Action Plan for Audit Committee review until completed and 'low' rated observations were listed for review by the Executive Team until completion (Council Resolution 1122/005 refers).	Andrew Buchfield, Acting Internal Auditor
3	s5.87C	Where a disclosure was made under sections 5.87A or 5.87B of the *Local Government Act 1995* , were the disclosures made within 10 days after receipt of the gift? Did the disclosure include the information required by section 5.87C of the Act?	Yes	Nil.	Jamie Blanchard, Manager Governance
4	s5.90A(2) & (5)	Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government's website, a policy dealing with the attendance of council members and the CEO at events?	Yes	Nil.	Jamie Blanchard, Manager Governance
5	s5.96A(1), (2), (3) & (4)	Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4) of the *Local Government Act 1995* ?	Yes	Nil.	Jamie Blanchard, Manager Governance
6	s5.128(1)	Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?	Yes	Nil.	Jamie Blanchard, Manager Governance
7	s5.127	Did the local government prepare a report on the training completed by council members in the 2022/2023 financial year and publish it on the local government's official website by 31 July 2023?	Yes	Nil.	Jamie Blanchard, Manager Governance
8	s6.4(3)	By 30 September 2023, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2023?	Yes	Nil.	Ingrid Hawkins, Director Corporate Services
9	s.6.2(3)	When adopting the annual budget, did the local government take into account all its expenditure, revenue and income?	Yes	Nil.	Ingrid Hawkins, Director Corporate Services

Tenders for Providing Goods and Services

No	Reference	Question	Response	Comments	Respondent
1	F&G Reg 11A(1) & (3)	Did the local government comply with its current purchasing policy, adopted under the Local Government (Functions and General) Regulations 1996, regulations 11A(1) and (3) in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, $250,000 or less or worth $250,000 or less?	Yes	Nil.	Ingrid Hawkins, Director Corporate Services
2	s3.57 F&G Reg 11	Subject to Local Government (Functions and General) Regulations 1996, regulation 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in regulation 11(1) of the Regulations?	Yes	Nil.	Directors and Business Unt Managers
3	F&G Regs 11(1), 12(2), 13, & 14(1), (3), and (4)	When regulations 11(1), 12(2) or 13 of the Local Government Functions and General) Regulations 1996, required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with Regulation 14(3) and (4)?	Yes	Nil.	Ingrid Hawkins, Director Corporate Services
4	F&G Reg 12	Did the local government comply with Local Government (Functions and General) Regulations 1996, Regulation 12 when deciding to enter into multiple contracts rather than a single contract?	Yes	Nil.	Directors and Business Unt Managers
5	F&G Reg 14(5)	If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents or each acceptable tenderer notice of the variation?	Yes	Nil.	Ingrid Hawkins, Director Corporate Services
6	F&G Regs 15 & 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 15 and 16?	Yes	Nil.	Ingrid Hawkins, Director Corporate Services
7	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?	Yes	Nil.	Ingrid Hawkins, Director Corporate Services

8	F&G Reg 18(1)	Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?	Yes	Nil.	Ingrid Hawkins, Director Corporate Services
9	F&G Reg 18(4)	Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?	Yes	Nil.	Ingrid Hawkins, Director Corporate Services
10	F&G Reg 19	Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?	Yes	Nil.	Ingrid Hawkins, Director Corporate Services
11	F&G Regs 21 & 22	Did the local government's advertising and expression of interest processes comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulations 21 and 22?	Yes	Nil.	Ingrid Hawkins, Director Corporate Services
12	F&G Reg 23(1) & (2)	Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice?	Yes	Nil.	Ingrid Hawkins, Director Corporate Services
13	F&G Reg 23(3) & (4)	Were all expressions of interest that were not rejected under the Local Government (Functions and General) Regulations 1996, Regulation 23(1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer?	Yes	Nil.	Ingrid Hawkins, Director Corporate Services
14	F&G Reg 24	Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with Local Government (Functions and General) Regulations 1996, Regulation 24?	Yes	Nil.	Ingrid Hawkins, Director Corporate Services
15	F&G Regs 24AD(2) & (4) and 24AE	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with Local Government (Functions and General) Regulations 1996, Regulations 24AD(4) and 24AE?	Yes	Nil.	Ingrid Hawkins, Director Corporate Services
16	F&G Reg 24AD(6)	If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation?	Yes	Nil.	Ingrid Hawkins, Director Corporate Services
17	F&G Reg 24AF	Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 16, as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application?	Yes	Nil.	Ingrid Hawkins, Director Corporate Services
18	F&G Reg 24AG	Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24AG?	Yes	Nil.	Ingrid Hawkins, Director Corporate Services
19	F&G Reg 24AH(1)	Did the local government reject any applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?	Yes	Nil.	Ingrid Hawkins, Director Corporate Services
20	F&G Reg 24AH(3)	Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?	Yes	Nil.	Ingrid Hawkins, Director Corporate Services
21	F&G Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?	Yes	Nil.	Ingrid Hawkins, Director Corporate Services
22	F&G Regs 24E & 24F	Where the local government gave regional price preference, did the local government comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24E and 24F?	Not Applicable	Nil.	Ingrid Hawkins, Director Corporate Services

12.1/CG2 ACCOUNTABLE STIRLING QUARTER 3 2023/2024 REPORT

Business Unit:	Governance	Service: Compliance, Risk & Information Management
Ward:	Not Applicable	Location: Not Applicable
Applicant:	Not Applicable	

Role

Executive - *Governing the City and the community through executive powers.*

Council Resolution

0224/031

Moved Councillor Lagan, seconded Councillor Perkov

1. **That Council RECEIVES the Accountable Stirling Quarter 3 2023/2024 Report.**

2. **That Council RECEIVES the Final Key Risk Indicators Report and ADOPTS the proposed changes to the Key Risk Indicators as shown in Attachment 2.**

3. **That Council ADOPTS the City's new proposed strategic risk relating to Artificial Intelligence as shown in Attachment 3.**

4. **That Council ENDORSES the inclusion of the Public Sector Commission - Integrity and Conduct Annual Collection and Freedom of Information Annual Statistical Return as a Confidential Attachment to the Audit Committee and Council each financial year.**

The motion was put and declared CARRIED (15/0) by exception resolution.

For: Councillors Creado, Dudek, Ferrante, Giudici, Hatton, Krsticevic, Lagan, Migdale, Olow, Paparde, Perkov, Proud, Re, Thornton and Mayor Irwin.
Against: Nil.

Committee Recommendation

1. That Council RECEIVES the Accountable Stirling Quarter 3 2023/2024 Report.

2. That Council RECEIVES the Final Key Risk Indicators Report and ADOPTS the proposed changes to the Key Risk Indicators as shown in Attachment 2.

3. T A TS A igence as shown in Attachment 3.

4. That Council ENDORSES the inclusion of the Public Sector Commission - Integrity and Conduct Annual Collection and Freedom of Information Annual Statistical Return as a Confidential Attachment to the Audit Committee and Council each financial year.

Officer's Recommendation

1. That Council RECEIVES the Accountable Stirling Quarter 3 2023/2024 Report.

2. That Council RECEIVES the Final Key Risk Indicators Report and ADOPTS the proposed changes to the Key Risk Indicators as shown in Attachment 2.

3. T A TS G A A ent 3.

4. That Council ENDORSES the inclusion of the Public Sector Commission - Integrity and Conduct Annual Collection and Freedom of Information Annual Statistical Return as a Confidential Attachment to the Audit Committee and Council each financial year.

Purpose

To provide Council with an update on the following items:

- The progress of the Accountable Stirling Action Plan 2023-2025.
- , , .

Details

Accountable Stirling Action Plan 2023-2025 Update

The implementation of the actions in the ASAP is progressing and on track. These are outlined below:

- **Key Documentation Review**
    - Key documentation review has commenced for Employee Code of Conduct, Integrity Strategy, Integrity and Misconduct Management Practice and Social Media Management Practice.
    - Development of a new Employee Conflict of Interests Management Practice.

- **Implementation of the Risk Management system**
    - T S S ed in the risk management system Corporater.
    - System training has commenced and being rolled out to Service Reporting Officers.

Figure 1 below provides a high-level overview of the five themes and a progress snapshot of the ASAP against each theme as at Quarter 3. A detailed overview of the actions assigned against each of the themes is provided in Attachment 1.

ASAP Themes	Overview of ASAP Theme	Q3 Actions Snapshot Status	Q2 Actions Snapshot Status
Key Documentation Review	Review or develop key organisational documents and policies identified within the ASAP (including Employee Code of Conduct, Social Media Management Practice, Integrity and Misconduct Management Practice).	• **1/3** Completed • **1/3** In Progress • **1/3** Not Yet Commenced	• **1/3** Completed • **1/3** In Progress • **1/3** Not Yet Commenced
Refinement of Existing Processes and Procedures	Develop and implement key organisational processes and procedures identified within the ASAP (including control assurance process to ensure controls are monitored, reviewed, and improved continuously).	• **0/1** Completed • **1/1** In Progress	• **0/1** Completed • **1/1** In Progress
Establishment of New Reporting Protocols	Review or establish new organisational reporting protocols identified within the ASAP (including reporting of service risk, non-compliance, integrity and misconduct matters).	• **0/1** Completed • **2/3** In Progress • **1/3** Not Yet Commenced	• **0/1** Completed • **2/3** In Progress **1/3** Not Yet Commenced
Training And Awareness	Review and implement targeted training and awareness programs for People Leaders and employees identified within the ASAP (including risk management, integrity and compliance).	• **0/2** Completed • **2/2** In Progress	• **0/2** Completed • **2/2** In Progress
Assessment, Analysis and Reporting	Review, assessment, analysis and reporting of organisational risks (including strategic and service risks, compliance self-assessments, integrity/fraud risks).	• **1/7** Completed • **6/7** In Progress	• **1/7** Completed • **6/7** In Progress

Figure 1: Quarter 3 - Snapshot status of Accountable Stirling Action Plan for 2023-2025

Risk Management Update

The Final Strategic Risks Key Risk Indicators (KRIs) Report

The KRIs provide early indications of increasing risk exposures and/or to assist in determining emerging risk trends and trac strategic risks against the assigned risk appetite.

The KRI report provides an overview of the performance of the KRIs in 2022/2023 in line with the benchmarks set. As KRIs are early indicators of how well a risk is being managed, the City benchmarks the KRIs against previous trends and data. A ( ) performance of the KRIs.

At the October Audit Committee in 2023, an interim KRI report was presented to allow additional time to collect all the data. The KRI report has been finalised and is contained within Attachment 2.

Included within the Attachment are proposed amendments to certain KRIs on the following basis:

- To provide better measurement points and to enable more targeted benchmarking.
- S G S .
- Inclusion of interim indicators whilst additional funding is being requested.

Additional details relating to the proposed amendments to the KRIs are contained within Attachment 2.

New Proposed Strategic Risk – Generative Artificial Intelligence (AI)

In November 2023, Council approved the development of a new strategic risk relating to AI to be presented to the Audit Committee.

The new proposed strategic risk - SR10: Generative Artificial Intelligence (Attachment 3) was developed in consultation with the Corporate Data Governance Group, key subject matter experts, Accountable Stirling Management Group and the Executive Team.

With the evolving landscape of AI, it is considered appropriate that this risk is captured at a strategic level at this point instead of a service risk. The appropriateness of SR10 as a strategic risk will be reviewed at the next Strategic Risk Review.

Below is a summary of the process followed in the development and assessment of the proposed SR10.

- S 10 A G A , M proposed.
- T M , .
- As M M , required in the Action Plan section.
- (equences may also arise as a result of this risk i.e. Financial, Legislative etc).

Following the adoption of SR10, Key Risk Indicators to measure the performance of this new strategic risk will be developed and presented to the next Audit Committee for adoption.

Service Risks

The service risk review process is progressing and focuses on the inclusion of the below recommendations within the ASAP.

- **Action R4**: Develop reporting channel for the results of the service risks process.
- **Action R8**: Alignment of service risk to Strategic Risk Appetite Develop a risk treatment plan for those outside of appetite and reporting to Accountable Stirling Management Group or acceptance of appetite variance must be agreed by the Executive Team and endorsed by Council.

A high- S A .

Compliance Update

T -based approach to compliance management continues with the below services scheduled for 2023/2024:

- Recreation and Leisure.
- Strategy and Policy.
- Waste and Fleet Services.

The outcomes of these Compliance Self-Assessments (CSAs) will be reported to the May Audit Committee and Council in 2024.

Additionally, the City will also progressively update the five CSAs previously completed between 2020 and 2022 to incorporate the recommendations from the Regulation 17 Risk, Compliance and Internal Controls Review. These CSAs will be reported to the Audit Committee and Council.

Integrity Update

Misconduct reporting

At the October 2023 Audit Committee meeting, the independent audit member, Mr Charlie Bertilone highlighted the importance of the Audit Committee having a better understanding of the culture of good governance within the City.

Mr Bertilone suggested that this can be achieved by providing the Audit Committee with additional misconduct and freedom of information reporting.

As such, the following additional reporting is proposed to be provided to the Audit Committee each financial year:

1. Annual Integrity and Conduct Annual Collection Survey (conducted by the Public Sector Commission (PSC)).

This survey is conducted annually at the end of each financial year by the PSC with all government agencies (State, Local and Universities) required to participate.

The benefits of including this reporting are:

- Agency responses enable the PSC to ensure compliance with legislative and regulatory obligations under the *Public Sector Management Act 1994, Public Interest Disclosure Act 2003 and Corruption Crime and Misconduct Act 2003* (M A).
- The data collected
  environment. It includes questions surrounding code of conduct and integrity training, reporting conduct, notifying misconduct under the CCM Act, discipline processes, public interest disclosures and grievance management.

2. Freedom of Information Annual Statistical Return

The return is submitted annually at the end of each financial year to the Office of the Information Commissioner, the WA State G . All government agencies that are subject to the *Freedom of Information Act 1992* (WA) (A) are required to participate.

- T , , ,
  application and those that proceed to internal and external reviews.
- This data is reported by the Information Commissioner to WA Parliament and is a statutory requirement under the FOI Act.

If approved, the survey results for both reports will be provided to the Audit Committee at the November Audit Committee annually.

Training and Awareness

In November and December 2023, the City rolled out the Life Pressures and Little Temptations and the International Anti-Corruption Day 2023 (Worlds of Integrity, With = Calm, Without = Chaos) campaigns to all employees.

The campaigns target all employees and people leaders and aims to further:

- Raise awareness of fraud and misconduct and the little temptations that result in fraud and misconduct.
- H W .
- Raise awareness of misconduct reporting and conflicts of interests.
- Emphasise how important integrity is and how the organisation would look without it.

T ions around the code of conduct, gift disclosures, conflict of interest and misconduct reporting.

The campaigns were well received, with key highlights as follows:-

- IACD culturally diverse breakfast forum attended by over 80 employees featuring the Mayor and key senior leaders to present their insights on integrity and good governance.
- 100 Integrity packs giveaway featuring chocolates, a thermos cup and cooler bag were distributed to employees who attended the breakfast forum.
- 00 A , .
- High participation numbers in the Integrity competitions.

The City is now scoping additional fraud and misconduct training to be rolled out to all employees and People Leaders.

Financial Assessment and Implications

Nil.

Stakeholder Engagement

Consultations were conducted with the Accountable Stirling Management Group and the Executive Team, including key internal stakeholders and Business Unit Managers.

Relevant Policies, Legislation and Council Resolutions

The Risk Management Policy and the Risk Management Framework will be reviewed every two years to further embed risk management into
, .

Local Government Act 1995

Meeting Date	Council Resolution Number	Council Resolution
29 August 2023	0823/060	That Council RECEIVES the Accountable Stirling Quarter 1 2023/2024 Report.
21 November 2023	1123/008	That Council RECEIVES the Accountable Stirling Quarter 2 2023/2024 Report. That Council ADOPTS the minor review of the City of Stirling Strategic Risk Register as shown in Attachment 2. The Council RECEIVES the Interim Key Risk Indicators Report and ADOPTS the proposed changes to the Key Risk Indicators as shown in Attachment 3. That Council APPROVES the development of a new strategic risk relating to Artificial Intelligence to be presented to the Audit Committee.

Sustainable Stirling 2022-2032

Key Result Area: Our leadership

Objective: A well-governed City

Priority: Conscious and effective management of risk

Strategic Risk

Strategic Risk	Risk Appetite
Governance	The City will act with integrity and implement appropriate processes and controls to avoid breach of legislation.

Relevant Documents and Information

Attachments

Attachment 1 - Accountable Stirling Action Plan for 2023-2025 (previously circulated to Elected Members under confidential separate cover)

Attachment 2 - Strategic Risk KRI Report 2025 (previously circulated to Elected Members under confidential separate cover)

Attachment 3 - New Proposed Strategic Risk SR10 AI (previously circulated to Elected Members under confidential separate cover)

Available for viewing at meeting

Nil

Linked Documents

12.1/A2 COMMUNITY SERVICES - SERVICE REVIEW FINALISATION

Confidentiality

This report is **CONFIDENTIAL** in accordance with Section 5.23(2) of the *Local Government Act 1995*, which permits the meeting to be closed to the public for business relating to the following:-

(a) a matter affecting an employee or employees.

Council Resolution

0224/032

Moved Councillor Lagan, seconded Councillor Perkov

1. That Council NOTES the status update finalising completion of the Community Services – Service Review recommendations.

2. That Council NOTES that Council Resolution Number 0619/04 - 'That Council ENDORSES the submission of a funding application to Lotterywest, including a 40% funding commitment from the City of Stirling, in 2021/2022 to develop a Community Artisan Centre at Lot 7556, House Number 8, Vasto Place, Balcatta,' for the reasons outlined in this report, is unable to proceed.

The motion was put and declared CARRIED (15/0) by exception resolution.

For: Councillors Creado, Dudek, Ferrante, Giudici, Hatton, Krsticevic, Lagan, Migdale, Olow, Paparde, Perkov, Proud, Re, Thornton and Mayor Irwin.
Against: Nil.

12.2 COMMUNITY AND RESOURCES COMMITTEE - 20 FEBRUARY 2024

Mayor Mark Irwin disclosed an Impartial Interest in Item 12.2/ES1 as he lives close by to West Coast Drive.

12.2/ES1 PEDESTRIAN SAFETY ALONG WEST COAST DRIVE

Business Unit:	Engineering Services	Service: Transport Services
Ward:	Coastal	Location: West Coast Drive Karrinyup Road to Beach Road
Applicant:	Not Applicable	

Role

Executive - *Governing the City and the community through executive powers.*

Moved Councillor Perkov, seconded Councillor Proud

1. That Council APPROVES the installation of raised formalised pedestrian crossings at five locations along West Coast Drive at the following locations:

    a. Adjacent to Elsie Street, Watermans Bay (near Little Bay Café);

    b. Adjacent to North Beach Road, North Beach (near North Beach Shopping Centre);

    c. Adjacent to Saunders Street, North Beach (Near Beachcombers, Spinifex and Trigg Pizza);

    d. Adjacent to Lynn Street, Trigg (near Mettams Pool); and

    e. Adjacent to Bennion Street, Trigg (near Yelo Café).

2. That Council ENDORSES a reduction in the speed limit to 40km/h along West Coast Drive, between Karrinyup Road and Beach Road.

The motion was put and declared LOST (4/11).

For: Councillors Creado, Proud, Re and Mayor Irwin.
Against: Councillors Dudek, Ferrante, Giudici, Hatton, Krsticevic, Lagan, Migdale, Olow, Paparde, Perkov and Thornton.

During debate, Councillor Tony Krsticevic foreshadowed the following motion:

Council Resolution

0224/033

Moved Councillor Krsticevic, seconded Councillor Paparde

1. That Council APPROVES the installation of raised formalised pedestrian crossings at the following three locations along West Coast Drive:

a. Adjacent to Elsie Street, Watermans Bay (near Little Bay Café);

b. Adjacent to Saunders Street, North Beach (Near Beachcombers, Spinifex and Trigg Pizza); and

c. Adjacent to Bennion Street, Trigg (near the old Yelo Café).

2. Subject to a successful review of the first three pedestrian crossings, that Council CONSIDERS the installation of raised formalised pedestrian crossings in the 2025/2026 budget process at the following two locations:

a. Adjacent to North Beach Road, North Beach (near North Beach Shopping Centre); and

b. Adjacent to Lynn Street, Trigg (near Mettams Pool).

3. That Council ENDORSES a reduction in the speed limit to 40km/h along West Coast Drive, between Karrinyup Road and Beach Road.

The motion was put and declared CARRIED (14/1).

For: Councillors Dudek, Ferrante, Giudici, Hatton, Krsticevic, Lagan, Migdale, Olow, Paparde, Perkov, Proud, Re, Thornton and Mayor Irwin.
Against: Councillor Creado.

Committee Recommendation

1. That Council APPROVES the installation of raised formalised pedestrian crossings at five locations along West Coast Drive at the following locations:

    a. Adjacent to Elsie Street, Watermans Bay (near Little Bay Café);

    b. Adjacent to North Beach Road, North Beach (near North Beach Shopping Centre);

    c. Adjacent to Saunders Street, North Beach (Near Beachcombers, Spinifex and Trigg Pizza);

    d. Adjacent to Lynn Street, Trigg (near Mettams Pool); and

    e. Adjacent to Bennion Street, Trigg (near Yelo Café).

2. That Council ENDORSES a reduction in the speed limit to 40km/h along West Coast Drive, between Karrinyup Road and Beach Road.

Officer's Recommendation

1. That Council APPROVES the installation of raised formalised pedestrian crossings at five locations along West Coast Drive at the following locations:

    a. Adjacent to Elsie Street, Watermans Bay (near Little Bay Café);

    b. Adjacent to North Beach Road, North Beach (near North Beach Shopping Centre);

    c. Adjacent to Saunders Street, North Beach (Near Beachcombers, Spinifex and Trigg Pizza);

    d. Adjacent to Lynn Street, Trigg (near Mettams Pool); and

    e. Adjacent to Bennion Street, Trigg (near Yelo Café).

2. That Council ENDORSES a reduction in the speed limit to 40km/h along West Coast Drive, between Karrinyup Road and Beach Road.

Purpose

To present the outcomes of recent community engagement and seek Council endorsement to proceed with the installation of five raised pedestrian crossings and 40km/h speed zone on West Coast Drive between Karrinyup Road and Beach Road.

Details

At its meeting held 16 August 2022, Council endorsed a report relating to pedestrian safety along West Coast Drive (Council Resolution Number 0822/029).

Raised Pedestrian Crossings

Since August 2022, City officers conducted pedestrian and vehicle counts near Saunders Street to support an application to Main Roads WA for an additional crossing at this location. This location was found to meet the Main Roads WA criteria for a formalised zebra crossing and progressed to design as a raised crossing through the same design and approval process as the other four crossings.

The necessary work to develop full design drawings for the installation of raised formalised pedestrian crossings at all five proposed locations has been completed. These drawings have now been approved by Main Roads WA subject to a reduction in the speed limit on West Coast Drive to 40 km/h. Based on this decision by Main Roads WA, if the project to install five raised formalised pedestrian crossings on West Coast Drive is to proceed, support must also be given for a 40 km/h speed limit on West Coast Drive between Karrinyup Road and Beach Road.

The five proposed raised pedestrian crossings will operate as zebra crossings and vehicles will be required to give way to pedestrians. These raised crossings maximise pedestrian safety by reducing vehicle speeds. They also reduce the risk of a crash occurring, as there is more time for motorists to identify a pedestrian and a shorter distance will be covered during braking. If a crash does occur, the lower vehicle speeds will reduce the severity of the outcome, which is a critical factor in vehicle vs pedestrian crashes. The proposed crossings are all 75mm above the existing road surface, which provides a suitable balance between pedestrian safety and minimising road noise associated with the raised treatments. Figure 1 indicates the location of the five proposed crossings.



Figure 1 – Location Plan of Proposed Pedestrian Crossings

Speed Limit Reduction

In addition to the proposed pedestrian crossings, a reduction in the speed limit along West Coast Drive, between Karrinyup Road and Beach Road has also been investigated. Main Roads WA has highlighted the safety benefits associated with a speed limit reduction and has advised that the five proposed pedestrian crossings will only be approved if accompanied by Council endorsement of a speed limit reduction on West Coast Drive.

City officers agree with the position put forward by Main Roads WA; a combination of the raised formalised pedestrian crossings and a 40km/h speed limit on West Coast Drive will work in conjunction to reduce the road safety risk to pedestrians crossing West Coast Drive. A lower speed limit may also encourage faster cyclists to use the road instead of the coastal Recreational Shared Path, which will assist in improving safety conditions for pedestrians on the path.

W (B) H S nset Coast Tourist . M WA M *speed limits must be consistent with the purpose and physical environment of the roadway* . W eational use, West Coast Drive can be 40 / M WA S d Zoning Policy. Marmion Avenue runs parallel to West Coast Drive and as a Primary Distributor Road, functions as a more suitable high volume, high speed road for north/south commuter vehicle movements.

Council support for the proposed speed limit reduction is required by Main Roads WA, prior to the City proceeding with installation of the proposed pedestrian crossings on West Coast Drive.

Council has several options on how to proceed (refer to the Options Summary). Officers recommend that Council endorses the installation of the raised formalised pedestrian crossings at all five proposed locations and the reduced speed limit to 40km/h on West Coast Drive between Karrinyup Road and Beach Road.

While there was less than majority support (42%) for a reduction in speed limit on West Coast Drive, the combination of the raised formalised pedestrian crossings and reduced speed limit will greatly enhance pedestrian safety and connectivity. This will support the important tourist and community functions along this section of West Coast Drive.

Financial Assessment and Implications

The installation of formalised pedestrian crossings along West Coast Drive would require civil works to widen the existing median openings and to install raised plateaus. Each location will also require street lighting upgrades to ensure the lux levels satisfy the appropriate standards. The combination of civil and lighting upgrades would be in the order of $40,000 per location.

There are currently no funds allocated to this project. If the implementation of formalised pedestrian crossings is endorsed by Council, the works would need to be listed for consideration on the 2024/2025 Annual Budget.

There would be no costs borne by the City for the implementation of a permanent 40km/h speed limit along West Coast Drive. All associated costs with signage would be borne by Main Roads WA.

Stakeholder Engagement

Extensive community engagement was conducted in August and September 2023.

Letters were sent to more than 4,300 local residents within the adjacent suburbs, and a number of on-site drop-in sessions were held to allow residents to find out more about the project. A total of 689 responses were received during the consultation stage. Overall, there was 58% support for the installation of the raised formalised pedestrian crossings and 42% support for a reduction in speed limit to 40 km/h. Detailed Community Engagement outcomes have been included in Attachment 1.

Some main areas of concern have been listed below along with the reasons why these elements have been included in the proposal:

Area of Concern	Officer's Comments
Crossings not needed (no difficulties crossing West Coast Drive)	Although this may be true for fit able-bodied individuals, the City is required to take into account less mobile members of the community such as aged residents, children and mobility device / wheelchair users. The proposed raised formalised pedestrian crossings will allow all members of the community to safely cross West Coast Drive without experiencing significant delays waiting for an appropriate gap in traffic.
Raised element not needed	Although it is true that a standard zebra crossing could be installed at road level, failure of vehicles to give way at zebra crossings is a significant safety issue. The raised element of the proposed crossings is critical in providing a safe pedestrian environment by raising awareness of the crossings to motorists and in slowing vehicles down.
Crossings will cause congestion	This is a valid concern and something which needs to be considered. As the proposed raised formalised pedestrian crossings will give priority to pedestrians, they will cause a delay for traffic on West Coast Drive as vehicles will now be required to stop to give way to pedestrians. There is the potential for some traffic to divert away from West Coast Drive to other distributor routes (discussed further below).
Speed limit reduction will cause congestion	Although the speed limit reduction will slightly increase travel time on West Coast Drive, it is not expected to cause any significant level of congestion for motorists. Congestion is generally created at control points such as roundabouts or traffic signals or where the capacity of a road reduces significantly (where two lanes merge into one for example). There are many examples of roads throughout the State where the speed limit drops by 10km/h or more without causing congestion.
Redistribution of traffic	It is acknowledged that the introduction of raised formalised pedestrian crossings and a 40km/h speed limit will make this route less desirable and may cause traffic to divert to other distributor roads. This can be seen as a positive outcome as Marmion Avenue provides a more suitable alternative for commuter traffic, being a four lane Primary Distributor Road with a 70 km/h speed limit. There is also the concern that traffic will shift to parallel local access roads. This does not appear to be the case and the City has done extensive data collection on other projects such as the variable 40km/h speed zone on Beaufort Street, Inglewood where redistribution to the local road network did not appear to occur.
Other Issues	Community Engagement did highlight a number of other concerns within the community, not directly linked to this project. The most prevalent of these were traffic management on other local roads, upgrades to the surrounding road network (Marmion Avenue for example) and safety on the Coastal Shared Path.

Options Summary

The following options were considered, presented in the order in which they are recommended.

	OPTIONS
1.	That Council APPROVES the installation of raised formalised pedestrian crossings at five locations along West Coast Drive and ENDORSES a reduction in the speed limit to 40 km/h along West Coast Drive, between Karrinyup Road and Beach Road.
2.	That Council APPROVES the installation of raised formalised pedestrian crossings at five locations along West Coast Drive but DOES NOT ENDORSE a reduction in the speed limit to 40 km/h along West Coast Drive, between Karrinyup Road and Beach Road. (Note: This option may n M WA).
3.	That Council DOES NOT APPROVE the installation of raised formalised pedestrian crossings at five locations along West Coast Drive and DOES NOT ENDORSE a reduction in the speed limit to 40 km/h along West Coast Drive, between Karrinyup Road and Beach Road.

Relevant Policies, Legislation and Council Resolutions

Local Government Act 1995

Meeting Date	Council Resolution Number	Council Resolution
10 May 2022	0522/032	*"That a report be PRESENTED to Council providing an overview of pedestrian safety along West Coast Drive including options on what short, medium and long term measures can be taken to improve pedestrian safety."*
16 August 2022	0822/029	*"1. That the City PROGRESSES the application for raised formalised pedestrian crossings at four locations along West Coast Drive at the following positions:* *a. Adjacent to Elsie Street, Watermans Bay (near Little Bay Café);* *b. Adjacent to North Beach Road, North Beach (near North Beach Shopping Centre);* *c. Adjacent to Lynn Street, Trigg (near Mettams Pool); and* *d. Adjacent to Bennion Street, Trigg (near Yelo Café).* *2. That the City INVESTIGATES the possibility for a raised formalised pedestrian crossing along West Coast Drive, adjacent to Saunders Street (This was the fifth site and added to the original 4 proposed sites).* *3. That Council INVESTIGATES the proposal to lower the speed limit along West Coast Drive, subject to community consultation."*

Sustainable Stirling 2022-2032

Key Result Area: Our built environment

Objective: A liveable City

Priority: Improve the quality, liveability and identity of local areas

Objective: An accessible and connected City

Priority: Provide and maintain safe and accessible roads and parking

Strategic Risk

Strategic Risk	Risk Appetite
Community	The City will ensure that it engages with the community in accordance with its Community and Stakeholder Engagement Plan.

Relevant Documents and Information

Attachments

Attachment 1 - Pedestrian Safety on West Coast Drive - Engagement Outcomes

Available for viewing at meeting

Nil

Linked Documents

Nil

At 7.36pm, Councillor Joe Ferrante left the meeting during consideration of Item 12.2/P2, and returned to the meeting at 7.37pm.

12.2/P2 SUSTAINABLE ENERGY ACTION PLAN 2020-2030: PROGRESS UPDATE

Business Unit:	Parks and Environment	Service: Sustainability
Ward:	City Wide	Location: Not Applicable
Applicant:	Not Applicable	

Role

Information - *Receiving information about the City or its community.*

Council Resolution

0224/034

Moved Councillor Perkov, seconded Councillor Olow

That Council RECEIVES the progress update for the Sustainable Energy Action Plan 2020-2030.

The motion was put and declared CARRIED (15/0).

For: Councillors Creado, Dudek, Ferrante, Giudici, Hatton, Krsticevic, Lagan, Migdale, Olow, Paparde, Perkov, Proud, Re, Thornton and Mayor Irwin.
Against: Nil.

Committee Recommendation

That Council RECEIVES the progress update for the Sustainable Energy Action Plan 2020-2030.

Officer's Recommendation

That Council RECEIVES the progress update for the Sustainable Energy Action Plan 2020-2030.

Referred

This item was REFERRED to a future Community and Resources Committee meeting at the Council meeting held 20 June 2023 to allow further information to be provided to Elected Members.

Additional Information – 20 February 2024

T S A 2020-2030 covering actions up to the end of 2023.

Energy conservation and efficiency program - additional information to end of 2023 (for previous years see original report below)

T , , and fleet vehicles.

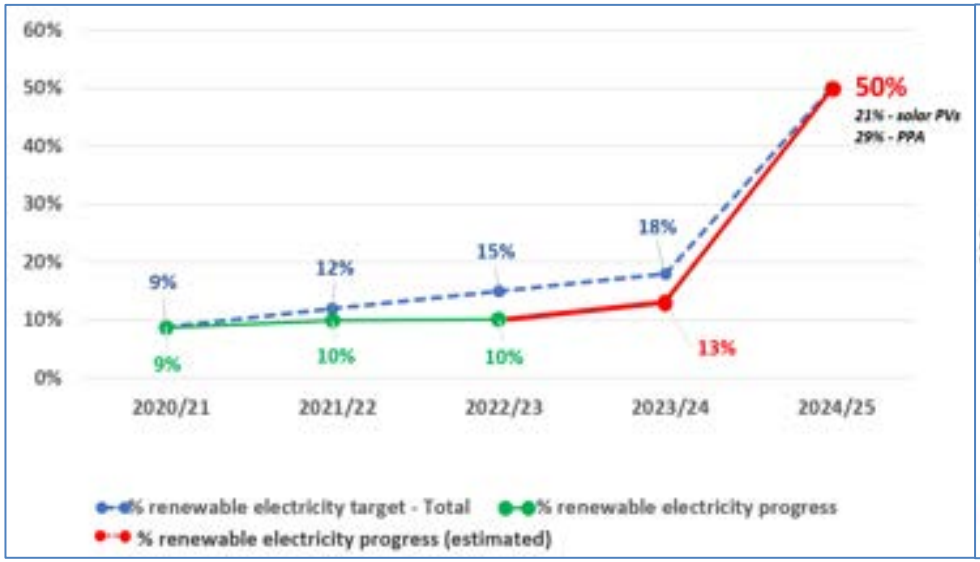
- An annual HVAC (Heating, Ventilation and Cooling) Renewal Programme including completing AC renewal for Joe Camilleri Diversional Centre saved $12,390 and reduced greenhouse gases emission by 127 tCo2-e in 2022/2023. Building Management System Controls and cooling tower duct work replacement for Stirling Administration and Civic Centre in progress.
- Annual upgrade program to make irrigation systems more water efficient and energy efficient.
- Annual upgrade program for energy efficient LED floodlighting, Grindleford Reserve, Richard Guelfi Reserve and Butlers Reserve completed.
- Developed an environmentally sustainable design (ESD) management practice endorsed by Executive Team for buildings and capital projects to implement energy efficient best practices for major refurbishments and new builds.

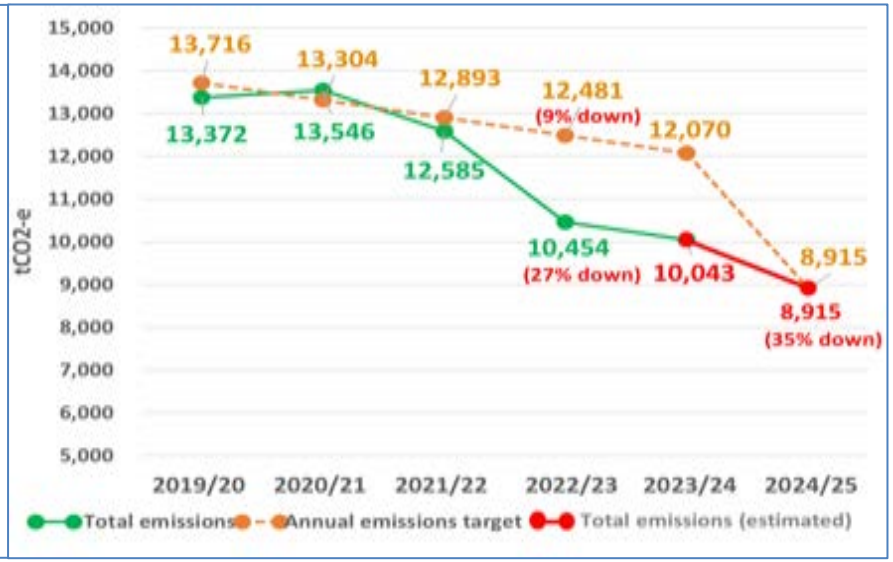
Renewable Energy Program - additional information to end of 2023 (for previous years see original report below)

- Installed 144 kW of solar installs at Inglewood Library (85kW) and Mirrabooka Library (59kW) in 2022/23, expected to reduce greenhouse gas emissions by 52 tCo2-e per year and saved $53,891 in energy costs per year. Solar PV installations at Stirling Operations Centre (200kW) and Osborne Park Hub (100kW) in progress.
- Reduced greenhouse gas emissions by 716 tCO2- $343,84 2022/2023 1,019 W .
- Submitted an expression of interest (EOI) for Australian Renewable Energy Agency (ARENA) Federal Community Batteries Funding grant for City- S A . H , successful and the City has not been invited to submit a full application.
- Completed maintenance works on the geothermal heating system at Scarborough beach pool in 2022/2023, reduced greenhouse gases emissions by 650 tCo2-e per year and saved $144,654 in annual energy costs.
- Undertook a gas-free heating options investigation for Terry Tyzack Aquatic Centre. Gas-free heating options investigation for Stirling Leisure Centres - Leisurepark Balga in progress.
- Contributed to gradual decarbonization (0.68 kg CO2-e/kWh (2020/2021)-> 0.55 kg CO2-e/kWh (2022/2023)) of the electricity grid (South W S) (A) .
- Undertook a corporate electric vehicle charging infrastructure feasibility study for Stirling Administration Centre and Operation Centre.
- Final application submission with WALGA to the ARENA Future Fuels Fund for corporate electric vehicles (EV) charging infrastructure funding of $965,508 submitted.
- As at the end of 2023, the City has a total of 28 EVs in its fleet including one truck, three vans, three utility vehicles and 21 passenger vehicles. This includes two EVs purchased for Parking Services as per Council Resolution Number 0821/005 - *That Council ENDORSES three Parking Services vehicles be replaced with Electric Vehicles in the 2022/2023 Fleet Replacement Program*. Originally three EVs were to be utilised for parking services, however, as the Community Safety Business Unit undertook a restructure and service review, only two EVs were operationally suitable.
- Installed four dual EV charging stations at the public carpark of the Administration Centre, servicing eight bays; and one dual charger behind the Bob Daniel Community Centre in Inglewood, servicing two bays, partially funded by the State Government's Charge Up Workplace grant.
- The City has installed 16 EV charging stations at the Operations Centre, and 10 EV charging stations at the Administration Ce underground carpark.

T additional information as of 2022/2023

	Performance 22/23	KPI 2022/23	Progress	KPI 2025	Target 2030
Renewable electricity provision (% of total electricity demand)	10.1%	15%	Slightly Off-track	50%	100%
Operational Emissions	10,454 t (27 % reduction)	12,481 t (9% reduction)	On-track	8,915 t (35% reduction)	5,030 t (70% reduction)





As of June 2023, the City has reduced corporate carbon emissions by 27% under the SEAP, and is on-track to achieve its 35% carbon emission reduction KPI by 2025.

The City is slightly off-track in relation to its renewable electricity provision KPI. This is due to delays to solar installations caused by supply issues and lengthy Western Power approval processes. The City can purchase additional Renewable Energy Certificates (RECs) to meet its 50% renewable electricity provision target by 2025 should there be ongoing delays in the solar installation program.

Financial Assessment and Implications

WALGA has calculated that the City has saved $1,098,717 (as at the end of September 2023) in energy cost savings from being a member participant in the joint local government power purchase agreement energy contract. The City has estimated that energy initiatives will have saved the City approximately $1.7 million in energy cost savings over three years.

Additional financial information requested - as of June 2023

- Cost of EVs (including EV Truck) and Hybrids purchased:

  In 2022/2023 the City spent $1,117,429 on hybrid and electric vehicles.

- Cost of EV charging stations installed:

  The City has installed six EV chargers as of 2022/2023, one (replacement) at Scarborough Promenade and five to the Administration , $40,000.

- Cost of Terry Tyzack Aquatic Centre boiler replacement:

  The cost to install new condensing boiler systems for the indoor pools at Terry Tyzack Aquatic Centre was $230,000. The old boilers were due for replacement and the new condensing system is much more efficient.

- Cost of Solar Panel installs ($600,000 budget per annum)

  Since 2021, the City budgets $600,000 annually to escalate solar installations. Council approved the following Solar projects between 2020-2023:

  - Stirling Community Centres - Tuart Hill (15kW): $26,800 (installed)
  - Stirling Community Centres - North Beach (Charles Riley) (15KW) : $28,250 (installed)
  - Stirling Community Centres - Jim Satchell Dianella (15KW): $26,800 (installed)
  - Stirling Community Centres - Balga(15KW): $26,800 (installed)
  - Mirrabooka Library (80KW): $99,500 (installed)
  - Inglewood Library (40KW): $90,700 (installed)
  - Scarborough Library (70KW): $146,000 (includes switchboard upgrade - in progress)
  - Main Administration Building (320KW): $600,000 (in progress)

- Cost of Renewable Energy Certificates (RECs) purchased:

  The City has not . A (A), 2.23 /K
  2024/202 . T 2024/202 $9 ,000 ding on
  the City .

- Cost of PPA vs direct from retailer costs prior (per kWh):

  The PPA electricity unit fixed price is around 12.5 cents less expensive on average than the standard rate per kWh.

- Any associated maintenance costs:

  EV Maintenance/Software Subscription - $150 per charger. For HVAC maintenance at the Terry Tyzack Aquatic Centre, annual scheduled maintenance costs are approximately $15,000. Solar installations require minimal scheduled maintenance.

- Any associated savings/grants received for above:

  The City has estimated that energy initiatives will have saved the City approximately $1.7 million in energy cost savings over three years. Hybrid vehicles use approximately half the amount of fuel in comparison to an equivalent petrol vehicle. Electric vehicles are significantly more cost effective to operate which counterbalances the higher up-front purchase cost.

- Any grants provided/other initiative costs:

  The City has submitted $965,508 worth of funding to expand its EV charging network (ARENA future fuel funding).

  The City has been awarded a Charge Up Workplace grant of $31,893 that has been used to install chargers at the Administration Building and at the Bob Daniel Community Centre in Inglewood Town Square. The grant covers 40% of the cost of the project.

The original report, presented to Council at its meeting held 20 June 2023, is contained below.

Purpose

T S A 2020-2030 (SEAP).

Details

To contribute to global climate change action and show environmental leadership in the sector, Council endorsed (Council Resolution Number 0 21/019) Sustainable Energy Action Plan 2020-2030

- 70% emissions reduction by 2030 / 35% by 2025; and
- 100% renewable electricity provision by 2030 / 50% by 2025.

The key vision that guides the actions in SEAP are that:

- The City is a recognised innovator and leader in the local government sector, taking action to reduce carbon emissions and invest in renewable energy;
- The City conserves energy and its facilities, fleet, park and reserves are energy efficient;
- The City is 100 per cent powered by renewable energy;
- Our people are engaged and take positive action;
- Our data enables strategic decision making and reporting; and
- The City produces net zero emissions.

T S A . T

- Reduce energy consumption and increase energy efficiency;
- Increase generation and utilisation of renewable energy;
- Deeper engagement with City officers, our value chain and the community; and
- Improve data management for strategic decision making and reporting.

Energy conservation and efficiency program

The City is aiming to reduce , , .
Since SEAP was endorsed, the City has undertaken the following energy initiatives:

- An annual HVAC Renewal Programme including completing AC renewal for Leisure Park Balga, Operation Centre, Stirling Community Centres: Scarborough and Osborne;
- Terry Tyzack Aquatic Centre boiler replacement with high efficient condensing boilers;
- Annual upgrade program to make irrigation systems more water efficient and energy efficient;
- Annual upgrade program for energy efficient LED floodlighting, Grindleford Reserve, Richard Guelfi Reserve and Butlers Reserve (completion due July 2023) in 2022/2023, Grenville Reserve, Yokine Regional Open Space Coolbinia No.2 oval and Charles Riley Reserve Upper Oval (Hockey and Soccer) in 2021/2022;
- LED lighting upgrades for the Operation Centre External Lighting and for Karrinyup Sports Centre;
- Procuring energy efficient hybrid vehicles when electric vehicles are unavailable or unsuitable; 85% of passenger vehicles are now hybrid;
- Undertaking investigations into potential City-managed sites for an energy-efficient showcase building; and
- Developed a draft environmentally sustainable design (ESD) management practice for buildings and capital projects to implement energy efficient best practices for major refurbishments and new builds.

Renewable Energy Program

The City is aiming to increase the generation and utilisation of renewable energy with a key focus on solar installations, going gas-free, transitioning fleet to electric, battery storage technologies and procuring power purchase agreements. Since SEAP was endorsed, the City has undertaken the following renewable energy initiatives:

- 180 Kw of solar instals at key facilities including Inglewood Library, Mirrabooka Library, Stirling Community Centres: Tuart Hill, Balga, Jim Satchell, and Charles Riley and investigating opportunities for solar installations in carparks. Other solar installations are ongoing including for Scarborough Civic Centre and Stirling Administration and Civic Centre;
- Developed a 10-year renewable energy generation plan and proposal to escalate solar system installations;
- Undertaking a Gas-free heating options report investigation for Terry Tyzack Aquatic Centre;
- Developing potential battery trials for key City-managed community sites as part of a proposed Australian Renewable Energy Agency (ARENA) federal Community Batteries funding grant;

- Participated in a joint power purchase agreement with 41 other local governments for renewable electricity from local WA windfarms to bridge the gap that cannot be generated or stored by the City;
- Completed a corporate electric vehicle feasibility study;
- Procured eight electric vehicles (including one EV truck) and installed charging infrastructure at the Administration Centre;
- Submitting an EOI grant submission with WALGA to the ARENA Future Fuels Fund for corporate EV charging infrastructure funding; and
- Developed a draft environmentally sustainable design (ESD) management practice for buildings and capital projects to require renewable energy installations in major refurbishments and new builds.

Data and Monitoring Program

The City is aiming to improve its data management for strategic decision making and reporting with a key focus on energy data quality, monitoring systems and emissions reporting systems. Since SEAP was endorsed, the City has undertaken the following data improvement initiatives:

- Procured and maintained an online energy and greenhouse gas reporting portal.
- Integrated building management systems to the solar monitoring systems for Administration Centre and Operation Centre.
- Installed solar monitoring systems and undertook monthly quality checks.
- Implemented sustainable procurement reporting requiring key contractors to report on fuel consumption.

	Performance 21/22	KPI 2021/22	Progress	KPI 2025	Target 2030
Renewable electricity provision (% of total electricity demand)	10%	12%	Off-track	50%	100%
Operational Emissions	12,585 t	12,893 t	On-track	10,899 t (35% reduction)	5,030 t (70% reduction)

The City is on-track to achieve its 35% reduction by 2025 carbon emission KPI.

The City is slightly off-track in relation to its renewable electricity provision KPI. This is due to the issues with delays to solar installations caused by supply issues and Western Power approvals. The City can purchase more Renewable Energy Certificates (RECs) to enable it to meet its 50% renewable electricity provision target by 2025 should there be ongoing delays in the installation program.

Financial Assessment and Implications

WALGA have calculated that the City has saved $547,000 in energy cost savings by being a member participant in the joint local government power purchase agreement energy contract. The City has estimated that energy initiatives will have saved the City approximately $1.2 Million in energy cost savings over two years.

Stakeholder Engagement

Community Engagement Program

The City is aiming to have deeper engagement with City officers, contractors and suppliers, residents and community organisations. Since SEAP was endorsed, the City has also undertaken the following community engagement initiatives:

- S A .
- Joined the Climate Councils, Cities Power Partnership (CPP) as one of 175 local government members committing emissions reduction by sharing project interests across renewable energy, energy efficiency, sustainable transport and community advocacy. To learn about here.
- Electric vehicle charging bays: In response to increasing electric vehicle uptake in its community the City is working to provide more public charging bays. The City has submitted a WA Charge Up grant funding application to install shared corporate/community electric vehicle charging bays at the Stirling Administration Centre and Inglewood Town Square.
- Implemented Sustainable Procurement reporting requiring key contractors to report on fuel consumption.
- Provided education and training opportunities to key officers for City Diplomacy Masterclass and Green Building Council of Australia`s online webinars.
- Free Home sustainability advice sessions: Since 2020 the City has conducted 435 free home sustainability support sessions for residents. The sessions identify opportunities for residents to reduce their energy and wateruse and save money on bills. Participants learn simple actions that can make a big impact.
- Energy toolkits and tips: Residents can loan a Home Energy Toolkit from one of our six libraries. These toolkits were refurbished in 2021. The toolkits help residents learn about energy use in their home and where they are losing heat. The checklist included in the kit also gives some simple tips and tricks to keep homes warm and reduce energy bills. To learn how to use the toolkit click here, to view the Checklist click here.

- Energy workshops and events: The City has hosted a series of educational events including information about the transition to electric and renewable energy sources, creating low energy homes and solar passive design.
- Online energy education resources: The City developed a series of on-demand videos focused on keeping homes cool in summer and warm in winter, choosing a hot water system and garden design to reduce energy use. View the playlist here.
- Support for schools: As part of the Living Green Schools Fund, the City has provided annual grants for schools to embed projects tracking their energy use, increasing energy efficiency and educating their students on reducing their carbon footprint.
- Community Partnerships: The City continues to support and partner with local community groups to provide locally-led sustainability education and events focused on practical behaviour change. These groups Include: Transition Town Stirling and Clean State WA.

Relevant Policies, Legislation and Council Resolutions

Local Government Act 1995

National Construction Code 2019 Building Code of Australian – Volume one amendment 1

Meeting Date	Council Resolution Number	Council Resolution
18 May 2021	0521/019	1. That Council ENDORSES the Sustainable Energy Action Plan (Corporate) 2020-2030. 2. That the City DEVELOPS a detailed business case with funding options for escalation of solar program and options in relation to wind energy. 3. That the City UNDERTAKES a review of progress at 2024 and submits a S A 2024 consideration.
3 August 2021	0821/005	2. That Council ENDORSES three Parking Services vehicles be replaced with Electric Vehicles in the 2022/2023 Fleet Replacement Program.
24 May 2022	0522/044	1. That Council ENDORSES Option 2 which delivers on the SEAP targets to 2030 and continued investment in Solar PV systems, and notes the draft budget includes $600,000 in 2022/2023 to achieve this. 2. That a report be PRESENTED to Council each year prior to budget allocation to provide an update/progress on the works in detail.

Sustainable Stirling 2022-2032

Key Result Area: Our natural environment

Objective: An energy-smart City

Priority: Improve the City's energy management and maximise energy efficiency

Priority: Increase the City's generation, storage and use of renewable energy supplies

Priority: Support, engage and guide our community to transition to net zero emissions

Strategic Risk

Strategic Risk	Risk Appetite
Environment	The City will prioritise protection, enhancement and sustainability of the natural environment unless this cannot be achieved without significantly compromising the City's economic or social sustainability.

Relevant Documents and Information

Attachments

Nil.

Available for viewing at meeting

Nil.

Linked Documents

Sustainable Energy Action Plan 2020 - 2030

12.2/P3 COMMUNITY CENTRES BATTERIES ASSESSMENT

Business Unit:	Parks and Environment	Service: Sustainability
Ward:	City Wide	Location: Not Applicable
Applicant:	Not Applicable	

Role

Executive - *Governing the City and the community through executive powers.*

Moved Councillor Perkov, seconded Councillor Lagan

That Council LISTS the solar battery trial at Stirling Community Centres Balga for consideration as part of the 2024/2025 integrated planning and budget process.

With the agreement of the mover and seconder, the words *"subject to a federal funding application"* were ADDED to the recommendation.

Council Resolution

0224/035

Moved Councillor Perkov, seconded Councillor Lagan

That Council LISTS the solar battery trial at Stirling Community Centres Balga for consideration as part of the 2024/2025 integrated planning and budget process, subject to a federal funding application.

The motion was put and declared CARRIED (14/1).

For: Councillors Creado, Dudek, Ferrante, Giudici, Hatton, Krsticevic, Lagan, Migdale, Olow, Paparde, Perkov, Proud, Re and Thornton.
Against: Councillor Mayor Irwin.

Committee Recommendation

That Council LISTS the solar battery trial at Stirling Community Centres Balga for consideration as part of the 2024/2025 integrated planning and budget process.

Officer's Recommendation

That Council LISTS the solar battery trial at Stirling Community Centres Balga for consideration as part of the 2024/2025 integrated planning and budget process.

Purpose

To report on the viability of battery storage systems at identified community centres in response to a Notice of Motion.

Details

At its meeting held 15 August 2023, Council resolved (Council Resolution Number 0823/045**)** that the City explore solar battery storage options for Stirling Community Centres Balga, North Beach (Charles Riley), Jim Satchell (Dianella) and Tuart Hill. This followed on from previous work conducted (Council Resolution Number 0523/016) on the identification of suitable trial locations and viable funding options for battery storage systems for the City (including the submission of grant funding from Australian Renewable Energy Agency - ARENA).

Sustainable Energy Action Plan 2020-2030

To contribute to global climate change action and show environmental leadership in the sector, in 2021 Council endorsed (Council Resolution Number 0521/019) Sustainable Energy Action Plan 2020-2030 (SEAP) with two targets for services:

- 70% emissions reduction by 2030 / 35% by 2025; and
- 100% renewable electricity provision by 2030 / 50% by 2025.

S A

. A S A the feasibility for wider scale implementation throughout the City.

Benefits of battery storage

Adding battery storage to a building with an existing solar PV system can have several notable environmental impacts. Firstly, it enhances the overall efficiency and effectiveness of the renewable energy setup. Solar panels can generate excess electricity during peak sun hours, which may go unused or be fed back into the grid. With battery energy storage, this surplus energy can be stored for later use, reducing the need for conventional grid electricity during night-time or cloudy periods. By minimising reliance on fossil-fuel-based grid power, the integration of batteries with solar PV systems helps decrease greenhouse gas emissions and air pollution, contributing to a cleaner and more sustainable environment.

Secondly, the addition of battery storage can enhance grid stability and reliability. Solar energy production can be intermittent due to weather conditions, and without storage this variability can strain the electrical grid. Batteries can smooth out these fluctuations by providing a steady supply of electricity when solar generation dips. This stabilising effect can reduce the need for backup power sources, such as fossil-fuel generators, which are often used during peak demand or grid emergencies. By reducing reliance on fossil fuels for grid stability, battery storage helps mitigate the environmental impacts associated with burning fossil fuels, such as carbon emissions and habitat destruction. Therefore, the environmental benefits of combining battery energy storage with solar PV systems extend beyond the building itself to contribute positively to the broader energy landscape.

In summary a battery storage trial could provide the following opportunities for the City and community:

- Resilience (by offering the site t 40% failures);
- Reduce peak demand by lowering the strain on the electrical grid;
- Environmental benefits (by reducing greenhouse emissions);
- Energy independence (by reducing reliance on the external energy provider);
- Energy cost savings (by storing excess solar photo voltaic production); and
- Learnings on how to run, maintain and manage batteries for future projects.

Community facilities assessed for a battery storage trial

The City has worked with energy consultants to identify and assess suitable City-managed community facilities for a battery storage trial. The feasibility of community battery installations were assessed at Stirling Community Centre Balga, North Beach (Charles Riley), Jim Satchell (Dianella) and Tuart Hill as these sites:

- Have existing solar systems;
- Have excess solar generation (that could be stored in a battery); and
- Likely have better payback periods than other City solar PV sites.

According to , . T e for the sites was 54 kWh. Site-specific assessments have revealed varying levels of complexity, access challenges, and electrical requirements, which could influence the ease and cost of implementation. During the assessment, Charles Riley was found not to be suitable at this stage, as any proposed excess solar generation was being consumed by other City buildings on the site.

The most suitable City site for a battery storage trial

Out of all sites assessed, Stirling Community Centres Balga was identified as the most suitable site for a battery trial as it currently exports a greater proportion of its solar generation to the grid. A , annual electricity costs with a 42% reduction predicted and greenhouse gas emissions likely to be reduced by 38%. This means the promotional opportunities at this site could be better than other sites assessed, where batteries were found to only supply around 12-14% of the electricity demand. The City could promote that a battery trial at Balga Community Centre could supply nearly half of the bui y demand. In addition, the technical assessment of Balga Community Centre indicates no major electrical upgrades would be required for a battery storage trial at this site.

Consultant Calculations Table

Site	Battery % of site electricity demand / site emissions reduction	Average annual GHG emissions savings (tCO2-e/year)
Balga Community Centre	42%	7
Jim Satchell Centre - Dianella	12%	7
Tuart Hill Community Centre	14%	6

Financial Assessment and Implications

The estimated costs to install 54 kWh batteries was around $80,000 per site including internal project recovery costs. Based on the , economic analysis demonstrated that a battery trial at Balga Community Centre and Jim Satchell Centre would have a similar payback period of around 18 to 19 years. This payback period is more than the 15-year asset life of the batteries and the 10-year warranty period. For Tuart Hill Community Centre, the payback period would likely be more than 20 years, making this project less financially viable.

It is important to note that batteries are an emerging technology, they are still relatively expensive, and have longer payback periods than the majority of typical energy projects the City would normally undertake. The City would have options in the market to either install and pay upfront or undertake a rental contract with no upfront costs which will be further explored and modelled to find the most advantageous financial arrangement should the project proceed.

Consultant Calculations Table

Site	Installation cost	Energy cost savings over 15 years
Balga Community Centre	$80,000	$63,482
Jim Satchell Centre - Dianella	$80,000	$67,753
Tuart Hill Community Centre	$80,000	$49,094

Stakeholder Engagement

The City has consulted with the following stakeholders:

- Plico / Starling Energy Group Pty Ltd (SEG).
- Facilities, Projects and Assets Business Unit.

Relevant Policies, Legislation and Council Resolutions

Sustainable Energy Action Plan 2020-2030 (SEAP)

Local Government Act 1995

Meeting Date	Council Resolution Number	Council Resolution
09/05/2023	0523/016	That a report be PRESENTED to Council detailing: a. The most suitable City-managed community facilities for battery storage system trials. b. A timeline for installation as detailed within point A. c. External grant funding streams that can support City battery purchasing and installation as listed in point A. d. Lifespan of battery systems suitable to meet point A and recycling options for end of life batteries. e. Potential power cost savings to the City for the four year period immediately following potential battery installations.
15/08/2023	0823/045	That the City EXPLORES solar battery storage options for Stirling Community Centres Balga, North Beach (Charles Riley), Jim Satchell (Dianella) and Tuart Hill.

Sustainable Stirling 2022-2032

Key Result Area: Our natural environment

Objective: An energy-smart City

Priority: Increase the City's generation, storage and use of renewable energy supplies

Strategic Risk

Strategic Risk	Risk Appetite
Environment	The City will prioritise protection, enhancement and sustainability of the natural environment unless this cannot be achieved without significantly compromising the City's economic or social sustainability.

Relevant Documents and Information

Attachments

Nil.

Available for viewing at meeting

Nil.

Linked Documents

Nil.

12.2/F3 2023/2024 STATUTORY BUDGET REVIEW

Business Unit:	Finance Services	Service: Financial Planning
Ward:	Not Applicable	Location: Not Applicable
Applicant:	Not Applicable	

Role

Executive - *Governing the City and the community through executive powers.*

Moved Councillor Migdale, seconded Councillor Proud

1. That Council ADOPTS the 2023/2024 Statutory Budget Review with the proposed budget and 1.00FTE for the Sustainability Officer position removed and the returned funds of $17,621 transferred to the Corporate Project Fund.

2. That Council APPROVES the proposed budget amendments as outlined in the 2023/2024 Mid-Year Budget Review documents with the above amendment.

3. That Council APPROVES the transfer of $500,160 of additional funds identified following the 2023/2024 Statutory Budget Review to the Corporate Project Fund.

4. That Council APPROVES engagement of resources for the CiA Live Migration Project to 30 June 2026 to enable recruitment of key project resources.

5. That Council ENDORSES the establishment and maintenance of a reserve account that will operate as the Development Contribution Fund for the Scarborough Redevelopment Development Contribution Area.

NB: Absolute Majority Vote Required.

Reason for Alternative Recommendation:

W , Balga Neighbourhood Greening Program, Council considers it prudent to consider the Sustainability resources through the 2024/2025 integrated planning and budget process alongside the new and existing initiatives.

Council Resolution

0224/036

Amendment

Moved Councillor Dudek, seconded Councillor Lagan

That an additional recommendation be added as follows:

6. That Council NOTES the allowance for the Lynxight system as outlined in the 2023/2024 Mid-Year Budget Review documents and, prior to implementing, calls for a separate report to be PRESENTED to a Council meeting providing detail on the cameras to be installed, risk analysis on how data will be stored/accessed, and the cost of the system for all of the City's aquatic facilities, for a final decision on whether to proceed.

The amendment was put and declared CARRIED (9/6), and now forms part of the substantive motion.

For: Councillors Dudek, Giudici, Hatton, Krsticevic, Lagan, Olow, Paparde, Re and Thornton.
Against: Councillors Creado, Ferrante, Migdale, Perkov, Proud and Mayor Irwin.

Reason for Amendment

The additional recommendation allows adoption of the 2023/2024 Statutory Budget Review with amendments, but does not support the use of cameras for the Lynxight system without further information, due to privacy and data storage concerns.

Council Resolution

0224/037

Moved Councillor Migdale, seconded Councillor Proud

1. **That Council ADOPTS the 2023/2024 Statutory Budget Review with the proposed budget and 1.00FTE for the Sustainability Officer position removed and the returned funds of $17,621 transferred to the Corporate Project Fund.**

2. **That Council APPROVES the proposed budget amendments as outlined in the 2023/2024 Mid-Year Budget Review documents with the above amendment.**

3. **That Council APPROVES the transfer of $500,160 of additional funds identified following the 2023/2024 Statutory Budget Review to the Corporate Project Fund.**

4. **That Council APPROVES engagement of resources for the CiA Live Migration Project to 30 June 2026 to enable recruitment of key project resources.**

5. **That Council ENDORSES the establishment and maintenance of a reserve account that will operate as the Development Contribution Fund for the Scarborough Redevelopment Development Contribution Area.**

6. **That Council NOTES the allowance for the Lynxight system as outlined in the 2023/2024 Mid-Year Budget Review documents and, prior to implementing, calls for a separate report to be PRESENTED to a Council meeting providing detail on the cameras to be installed, risk analysis on how data will be stored/accessed, and the cost of the system for all of the City's aquatic facilities, for a final decision on whether to proceed.**

The substantive motion was put and declared CARRIED (14/1) by an Absolute Majority.

For: Councillors Creado, Dudek, Ferrante, Giudici, Hatton, Krsticevic, Lagan, Migdale, Olow, Paparde, Perkov, Proud, Thornton and Mayor Irwin.
Against: Councillor Re.

Committee Recommendation

1. That Council ADOPTS the 2023/2024 Statutory Budget Review.

2. That Council APPROVES the proposed budget amendments as outlined in the 2023/2024 Mid-Year Budget Review documents.

3. That Council APPROVES the transfer of $500,160 of additional funds identified following the 2023/2024 Statutory Budget Review to the Corporate Project Fund.

4. That Council APPROVES engagement of resources for the CiA Live Migration Project to 30 June 2026 to enable recruitment of key project resources.

5. That Council ENDORSES the establishment and maintenance of a reserve account that will operate as the Development Contribution Fund for the Scarborough Redevelopment Development Contribution Area.

NB: Absolute Majority Vote Required.

Officer's Recommendation

1. That Council ADOPTS the 2023/2024 Statutory Budget Review.

2. That Council APPROVES the proposed budget amendments as outlined in the 2023/2024 Mid-Year Budget Review documents.

3. That Council APPROVES the transfer of $500,160 of additional funds identified following the 2023/2024 Statutory Budget Review to the Corporate Project Fund.

4. That Council APPROVES engagement of resources for the CiA Live Migration Project to 30 June 2026 to enable recruitment of key project resources.

5. That Council ENDORSES the establishment and maintenance of a reserve account that will operate as the Development Contribution Fund for the Scarborough Redevelopment Development Contribution Area.

NB: Absolute Majority Vote Required.

Purpose

To present the 2023/2024 Statutory Budget Review for consideration and adoption.

Details

The *Local Government Act 1995* and its regulations require a local government to review its annual budget between 1 January and 31 March each year.

Current provisions do not prescribe the format of the review; this is left to the discretion of each local government, but the Department of Local Government, Sport and Cultural Industries has advised that a revised Rate Setting Statement should be included in the budget documents.

In accordance with legislation, the City has undertaken a review of its annual budget and now recommends that review for adoption. The changes are summarised in the table below. Broadly, the City is tracking well against Services and Projects detailed in the Corporate Business Plan 2023 - 2027 which has resulted in minimal changes to the original budget.

Budget Review 2023/24 - Summary	Change
Operating & Investing Activities[1]	
Increase in Operating Revenue	2,162,654
Increase in Operating Expenditure	(7,386,900)
Net Increase in Capital Expenditure[2]	(1,697,569)
	(6,921,815)
Prior Year Finalisation Adjustments:	
Decrease in Carry Forwards from 2022/23	6,170,430
Changes to the Opening Balance	(1,845,052)
	4,325,378
Funded by:	
Net Transfer to Reserves	**3,096,597**
Budget Review Surplus	**500,160**
[1] *Excludes movement in non-cash items*	
[2] *Capital Expenditure excludes the impact of Carry Forwards*	

Commentary of changes to the budget

Operating Revenue

The increase in operating revenue is mainly due to increased interest income from higher interest rates and the accounting treatment of Catalina Estate land sales. The land sale revenue was budgeted net of sale costs, and this was adjusted in the budget review to show gross revenue with the sale costs included as operating expenses. These increases were partly offset by the advance payment of the 2023/2024 Financial Assistance Grant allocation received in the previous financial year,
A .

Operating Expenditure

The change in operating expenditure is mainly due to the change in accounting treatment of the Catalina Estate land sale expenses and the increased cost of reactive building maintenance.

Net Capital Expenditure

The net increase in Capital Expenditure was mainly due
programs.

Prior Year Finalisation Adjustments

The 2023/2024 Budget included estimates for 30 June 2023 balances. The Opening Balance and Carry Forward figures have been adjusted in the 2023/2024 Mid-Year Budget Review to reflect the actual balances resulting from the finalisation of the 2022/2023 Financial Statements.

Reserve Movements

The movement in reserves includes the transfer to reserves of the additional dividend revenue from Catalina Regional Council, the impact of rephasing of major capital projects and reserve funding of carry forward projects.

CiA Live Migration Project

The adopted 2023/2024 budget includes $500,000 to begin the CiA Live Migration project. As noted in the integrated planning and budget packs, this is a multi- , uce the likelihood of disruption / risk to the City.

-house TechnologyOne products to the cloud, the City can now move to the next phase of the project which is the adoption of newer (web-built) versions of Property & Rating and Finance & Budgeting applications.

T T M 2024, 202 /26. Additional resources will be required for the project and recruiting and retaining experienced staff will be a key factor in the success of the project. The current market for IT Project staff is very challenging and the City will need to offer longer term contracts to compete for the best candidates.

Currently, with budget approved for one financial year at a time, the City can only offer contracts to 30 June 2024. The City is therefore requesting that Council approves the engagement of resources to 30 June 2026 (or earlier as required) so that the team can commence the recruitment of key roles on contract through to 2025/26. This will assist with recruiting a skilled team in a competitive market and also ensure that the IP is not lost through the life of the project with team members leaving.

In line with the CIS technology projects and upgrades program plan, this would result in a financial commitment for 2024/2025 and 2025/2026 estimated at $500,000.

Reserve funds – creation of new fund

Planning control for the Scarborough Redevelopment Area was returned from the State Government to the City on 9 August 2023 (process called normalisation). This was done by the City amending its planning scheme to incorporate the planning framework for the Scarborough Redevelopment Area, including the transitioning over of the Development Contribution Plan (DCP). The DCP sets out the infrastructure needs of the redevelopment area and the financial contributions required towards the costs of this infrastructure.

The introduction of the DCP allows the City to levy and collect contributions towards its $19.1 million investment in the beachside works. Since the Development Contribution Plan was adopted in 2017, contribution payments to a value of $257,732.01 have been received. These payments were transferred to the City upon normalisation.

With regards to management and administration of a DCP, under State Planning Policy 3.6, clause 16.10.8, a local government is to establish and maintain an interest-bearing reserve account that will operate as the Development Contribution Fund (DCF), in accordance with the Local Government Act 1995 for each Development Contribution Area (DCA), into which cost contributions for that DCA will be credited, and from which all payments for infrastructure and administrative items within that DCA will be made.

The purpose of the reserve account and the use of money in the reserve account must be limited to the application of funds for the DCA.

Financial Assessment and Implications

The 2023/2024 Statutory Budget Review resulted in a balanced budget.

Relevant Policies, Legislation and Council Resolutions

Regulation 33A of the Local Government (Financial Management) Regulations 1996 as amended requires all local governments to review their annual budget between 1 January and 31 March each year.

Local Government Act 1995

Sustainable Stirling 2022-2032

Key Result Area: Our leadership

Objective: A well-governed City

Priority: Comply with legislation, standards and obligations

Objective: A capable and efficient City

Priority: Provide responsible financial and asset management

Strategic Risk

Strategic Risk	Risk Appetite
Funding	The City will take sufficient financial risk to enable it to achieve its strategic objectives, providing it does not significantly impact on the long term financial sustainability of the City.

Relevant Documents and Information

Attachments

Attachment 1 - 2023/2024 Statutory Budget Review - Rate Setting Statement ⇩

Available for viewing at the meeting

1. Integrated Planning & Budget Report - Budget Review 2023/2024 (previously circulated to Elected Members under confidential separate cover)

Linked Documents

Nil

CITY OF STIRLING BUDGET REVIEW
RATE SETTING STATEMENT - BY NATURE AND TYPE
FOR THE PERIOD ENDING 30 JUNE 2024

	Adopted Budget 2023/24 (A)	Budget Review 2023/24 (B)	Variance (B) - (A)
	$		$
OPERATING ACTIVITIES			
Net current assets at Start of Financial Year - Surplus	50,122,464	48,277,412	(1,845,052)
Revenue from operating activities (excluding rates)			
Underground Power Rates	0	0	0
Operating Grants, Subsidies and Contributions	17,630,054	11,591,158	(6,038,896)
Fees and Charges	21,146,581	19,242,061	(1,904,520)
Rubbish Service Charge	44,486,121	44,486,121	0
Security Service Charge	4,082,400	4,123,470	41,070
Interest Earnings	8,490,804	11,490,804	3,000,000
Registrations, Licenses and Permits	4,046,170	4,046,173	3
Other Revenue	9,874,912	16,403,186	6,528,274
Profit on Asset Disposals	506,564	506,564	0
	110,263,606	111,889,537	1,625,931
Expenditure from operating activities			
Employee costs	(102,751,931)	(102,350,954)	400,977
Materials and Contracts - Non-Current Asset Maintenance	(28,827,902)	(29,585,801)	(757,899)
Materials and Contracts - Other Works	(73,445,386)	(78,526,637)	(5,081,251)
Underground Power Expenditure	0	(1,352,976)	(1,352,976)
Utilities	(8,309,790)	(8,734,790)	(425,000)
Depreciation & Amortisation	(51,293,438)	(51,293,438)	0
Insurance	(2,238,300)	(2,238,301)	(1)
Other Expenditure	(4,886,522)	(5,057,272)	(170,750)
Loss on sale of Assets	(127,959)	(127,959)	0
	(271,881,228)	(279,268,128)	(7,386,900)
Non-Cash Amounts Excluded from Operating Activities	50,914,833	50,914,833	0
Amount Attributable to Operating Activities	(60,580,325)	(68,186,346)	(7,606,021)
INVESTING ACTIVITIES			
Capital Grants and Contributions	10,383,729	10,170,639	(213,090)
Purchase of Property, Plant and Equipment	(37,977,780)	(38,896,528)	(918,748)
Construction of Infrastructure	(36,649,918)	(36,507,074)	142,844
Purchase of Intangible Assets	(1,184,054)	(1,892,629)	(708,575)
Proceeds from Disposal of Assets	2,937,000	2,937,000	0
Carry Forward Capital Works	(44,594,168)	(38,423,738)	6,170,430
Amount Attributable to Investing Activities	(107,085,191)	(102,612,330)	4,472,861
FINANCING ACTIVITIES			
Transfer to Cash Backed Reserves	(17,932,119)	(29,285,648)	(11,353,529)
Transfer from Cash Backed Reserves	26,201,537	40,151,503	13,949,966
Amount Attributable to Financing Activities	8,269,418	10,865,855	2,596,437
Budgeted deficiency before General Rates	(159,396,098)	(159,932,821)	(536,723)
Estimated amount to be raised from General Rates	159,396,098	159,932,821	536,723
	0	**0**	**0**

Council Resolution

0224/038

Moved Councillor Perkov, seconded Councillor Proud

That the balance of the Community and Resources Committee recommendations be ADOPTED by exception resolution in accordance with Clause 4.7 of the City of Stirling Meeting Procedures Local Law 2021.

The motion was put and declared CARRIED (15/0).

For: Councillors Creado, Dudek, Ferrante, Giudici, Hatton, Krsticevic, Lagan, Migdale, Olow, Paparde, Perkov, Proud, Re, Thornton and Mayor Irwin.
Against: Nil.

12.2/P1 BALGA NEIGHBOURHOOD GREENING PROGRAM

Business Unit:	Parks and Environment	Service: Parks & Streetscapes
Ward:	Balga	Location: City wide with the program trialled across Balga Ward
Applicant:	City of Stirling	

Role

Executive - *Governing the City and the community through executive powers.*

Council Resolution

0224/039

Moved Councillor Perkov, seconded Councillor Proud

1. That Council RECEIVES the report on the Balga Neighbourhood Greening Program.

2. That Council LISTS the proposed greening initiatives for consideration as part of the 2024/2025 integrated planning and budget process.

The motion was put and declared CARRIED (15/0) by exception resolution.

For: Councillors Creado, Dudek, Ferrante, Giudici, Hatton, Krsticevic, Lagan, Migdale, Olow, Paparde, Perkov, Proud, Re, Thornton and Mayor Irwin.
Against: Nil.

Committee Recommendation

1. That Council RECEIVES the report on the Balga Neighbourhood Greening Program.

2. That Council LISTS the proposed greening initiatives for consideration as part of the 2024/2025 integrated planning and budget process.

Officer's Recommendation

1. That Council RECEIVES the report on the Balga Neighbourhood Greening Program.

2. That Council LISTS the proposed greening initiatives for consideration as part of the 2024/2025 integrated planning and budget process.

Purpose

This report is in response to the Notice of Motion submitted by Councillor Andrea Creado to form a greening program in the Balga Ward.

Details

1. Context

The creation and preservation of green spaces plays a crucial role in the health and well-being of residents across the City of Stirling, providing a host of local liveability, biodiversity and other environmental benefits. Balga Ward is facing a high level of canopy cover loss due to infill development which is causing a decline in the number of trees on private land. A recent analysis of canopy cover data collected over the last decade reveals that the suburbs of Balga, Mirrabooka, Nollamara, and Westminster have experienced a decline in canopy cover by 36%, 10%, 41%, and 30%, respectively (refer to page 3 of Attachment 1). The decline in the number of trees across Balga Ward has resulted in reduction in the amenity of these suburbs and a disconnect between residents and nature.

While canopy covers remains a priority for the City, greening more broadly plays an important role in the provision of healthy and liveable spaces for people and wildlife. An integrated Neighbourhood Greening Program is proposed to facilitate the development of green spaces. This program will link tree planting, landscape treatments, habitat improvements, and visual qualities across the City. Working alongside existing City initiatives, the program is designed to target the specific needs of the neighbourhoods it operates in, working to achieve results across our built environment, our natural environment, and our community. Initially, a trial arrangement will be implemented, with appropriate measures undertaken to assess the effectiveness of the program. Learnings from community engagement, and the development and implementation of greening programs undertaken as part of this trial, will be incorporated into a potential City-wide roll-out.

2. Program Approach

The Neighbourhood Greening Program provides an approach to greening at a suburb level, through Locally-led Stirling, and supports two-way conversations with the community. It champions a holistic and integrated approach to the greening of a neighbourhood, to provide key benefits such as liveability, biodiversity and other environment aspects at a local level. The proposed Neighbourhood Greening Program will be a four year program initially trialled in Balga Ward.

The Program will work to achieve seven overarching goals:

1. Protect and increase canopy cover.
2. Strengthen sense of place.
3. Create nature links.
4. Improve water management.
5. Reduce urban heat.
6. Establish connections between people, plants and places.
7. Increase biodiversity.

(Refer to Attachment 1, slide 4.)

3. Program Structure

The , and develop new programs designed to specifically address the challenges facing the Balga Ward. The Program will target greening across City land (streets, parks and reserves) and other land (residential, institutional, commercial). The wide range of existing City greening programs will be utilised in conjunction with new greening programs. This will be developed in partnership with the community to ensure they are locally led. (Refer to Attachment 1, pg.7,8 and 9.)

4. Program Application

A e meaningful links sets and provide clear direction for future greening projects City-wide. This network has the potential to work across the whole of the City of Stirling with the initial phase of the network trialled across Balga Ward (refer to page 10 and 11 of Attachment 1).

Another component of this program is taking over the sole management of Wanneroo Road median, currently only partially managed by the City of Stirling. Wanneroo Road is a major entry way to the City and in line with the installation of new City entrance signage, the management

.

The provision of water for this Program will also require careful consideration as the water allocation for Balga Ward is currently fully utilised . A g and future green spaces (refer to page 12 of Attachment 1).

The performance of the Neighbourhood Greening Program will be measured across all four years of the trial in Balga Ward. (Refer to page 13 of Attachment 1.)

Financial Assessment and Implications

If approved, an allocation of $235,266 will be requested through the 2024/2025 budget process to develop and trial the first phase of the Neighbourhood Greening Program in the Balga Ward. Included in this sum is $100,000 for a thorough cleanup and planting of Wanneroo Road and a further $15,000 has been requested to expand existing City programs including the Free Trees and Plants Giveaway, and the Waterwise Verge Garden program to target their uptake in Balga Ward separately to the Neighbourhood Greening Program.

Stakeholder Engagement

In September 2023, the City carried out, , a waterwise pop-up garden called Green Street at the Nollamara Shopping Centre, which sought to make outdoor areas greener, cooler, more waterwise and more attractive to wildlife. This gave the City an opportunity to engage with residents on local issues and perspectives on neighbourhood greening. (Refer to page 6 of Attachment 1.)

The Green Street pop-up garden activations and Local Conversation initiated the neighbourhood discovery phase of this proposed program with the aim to strengthen relationships between people and the places they share in Balga Ward. Getting people involved by enabling practical opportunities to participate is an important priority.

Members of the community participated in and responded to a series of questions designed to understand how they utilised and valued local green spaces. Participants were able to identify:

- Areas of their neighbourhoods where they would like to see change
- Particular City programs that they would like to participate in or see a high participation rate
- The gaps in the communication of information from the City to residents
- Key barriers to greening that are facing residents in their neighbourhoods.

The recent Neighbourhood Safety Trial for Nollamara and Westminster has been an important local initiative in enhancing neighbourhood safety and connection. It also provided an opportunity for participants to share where they would like to see more plants, trees and landscaping in their suburb. 65 responses identified the following key themes:

- More street trees to provide covered footpaths
- More trees in parks, sidewalks and median strips
- More trees around shopping centres
- More trees near houses
- More trees along major roads.

Learnings from the Green Street activations, Local Conversation and Neighbourhood Safety Check have been used to inform the proposal for the Neighbourhood Greening Program in the Balga Ward. Listening and responding with a local focus is a fundamental approach in the development of the Neighbourhood Greening Program and will require locally-led involvement, consideration and planning.

Relevant Policies, Legislation and Council Resolutions

Verge Treatment Policy
Urban Forest Plan
Street and Reserves Tree Policy
Local Biodiversity Strategy
Local Planning Policy 6.6 Landscaping
Local Planning Policy 6.11 Trees and Development
Thoroughfares and Public Places Local Law 2009
Permits to Use Verge Areas and Protection of City Property During Building Works Policy
Local Government Act 1995

Meeting Date	Council Resolution Number	Council Resolution
20 June 2023	0623/030	That a report be PRESENTED to Council considering a greening program in the Balga Ward, and based on the results of the program, it be rolled out in other areas in consultation with Ward Councillors.

Sustainable Stirling 2022-2032

Key Result Area: Our natural environment

Relevant Documents and Information

Attachments

Attachment 1 - Balga Neighbourhood Greening Program ⇩

Available for viewing at meeting

Nil

Linked Documents

Nil.


City of Stirling
City of Choice
Balga Neighbourhood Greening Program

Sustainable City with a Local Focus

Sustainable Stirling 2022-2032 highlighted the importance of meaningful engagement with stakeholders. Community input into the Strategy identified environmental sustainability and connection to local areas as the two key emerging priorities for the City.

The Neighbourhood Greening Program provides an approach to greening at a suburb level through Locally-led Stirling and supports two-way conversations with the community. It champions a holistic and integrated approach to greening of a neighbourhood, to provide key benefits at a local level.

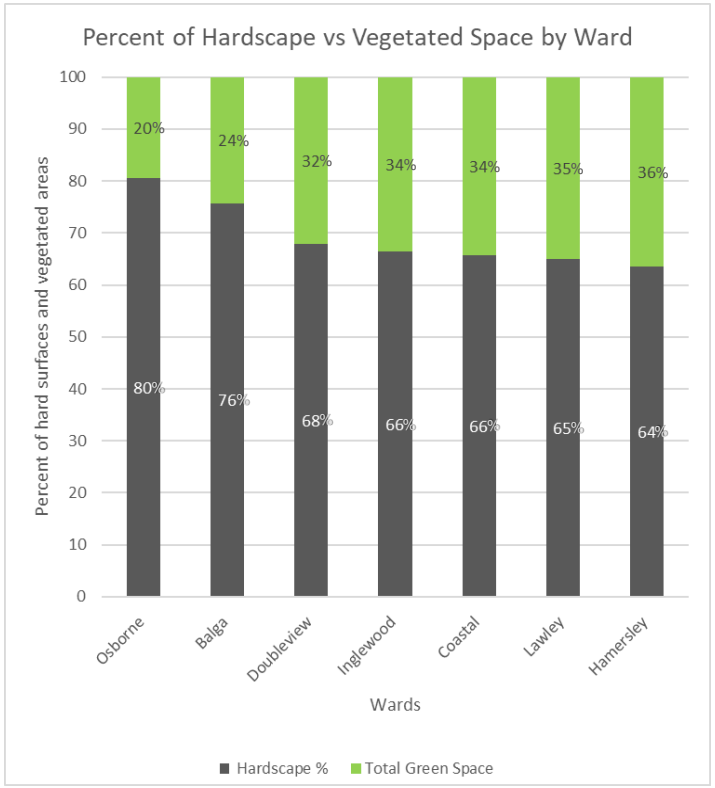


> Urban greening involves using ecosystem-based approaches to address a range of sustainability challenges arising from urbanisation
>
> - Taylor Page *NatureLink*

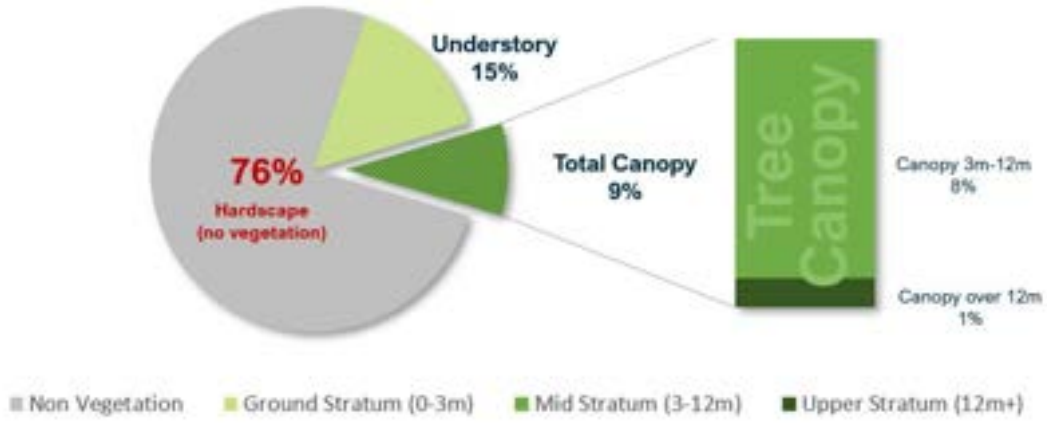
Why choose Balga Ward for initial trial program?

Vegetation and canopy cover vs Hardscape (non-vegetated areas)

2023 All Wards



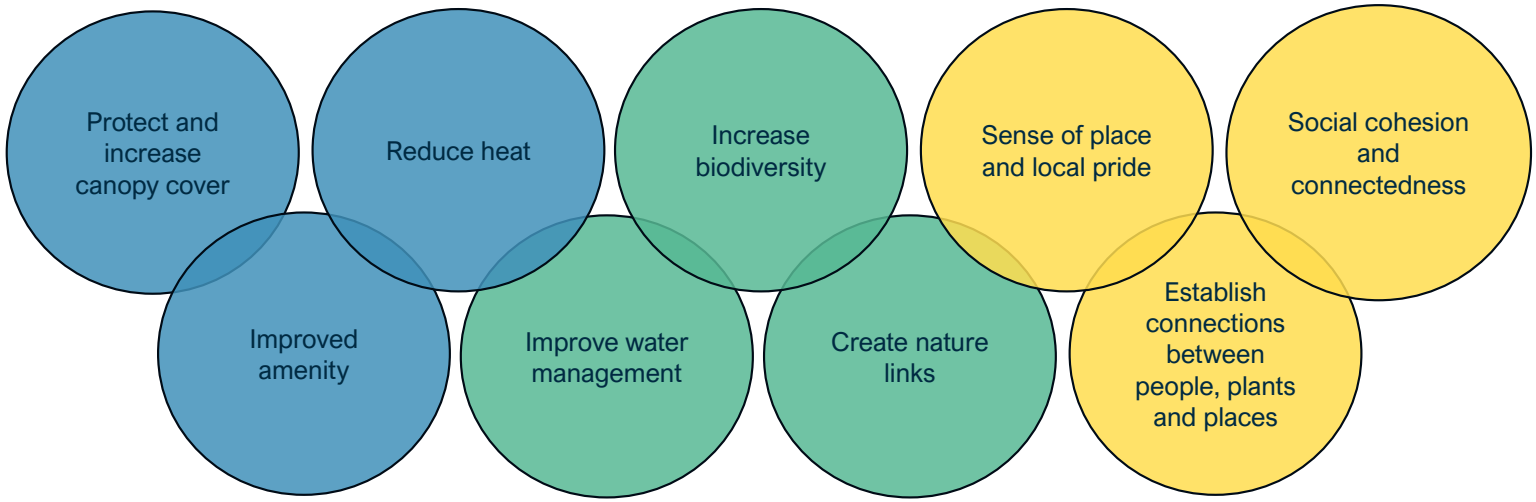
Balga Ward: Vegetation and canopy cover vs Hardscape (non-vegetated areas)



Program Goals

The proposed Neighbourhood Greening Program will be a four-year program that will be trialled in Balga Ward. The program will work alongside existing City initiatives and is designed to target the specific needs of the neighbourhoods in which it operates, working to achieve results across our built environment, our natural environment and our community.

Seven overarching goals have been identified for this program:



The Importance of Neighbourhood Response

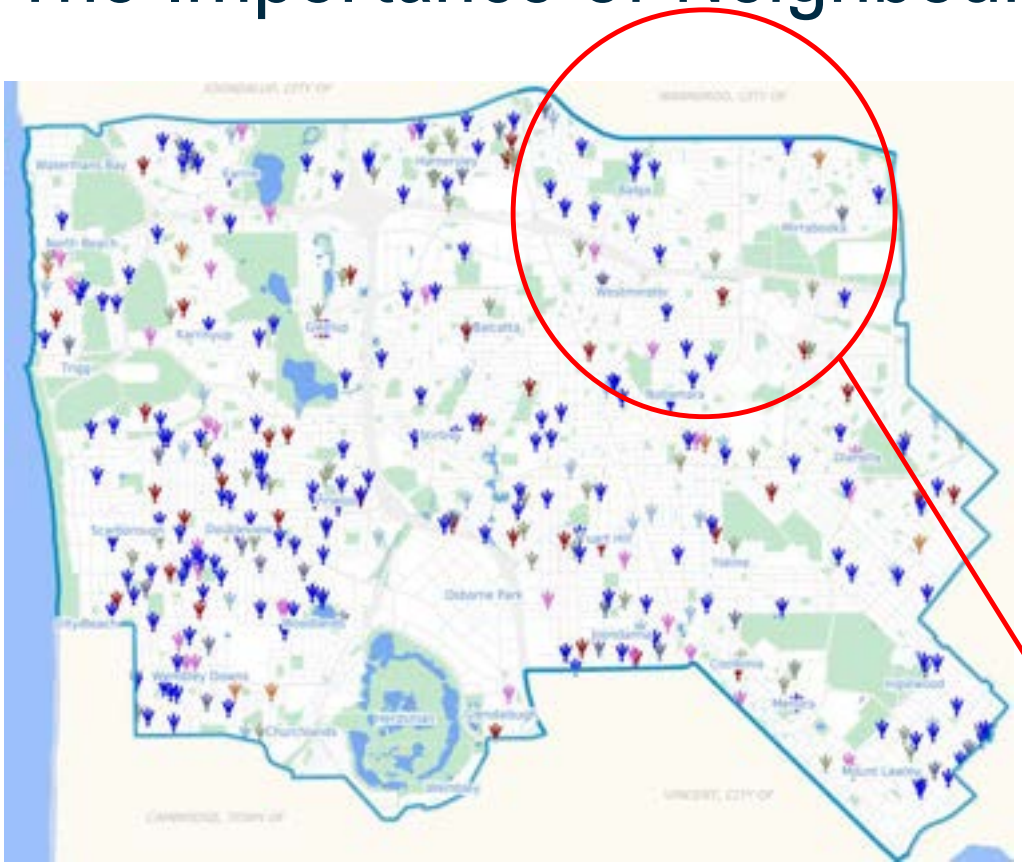


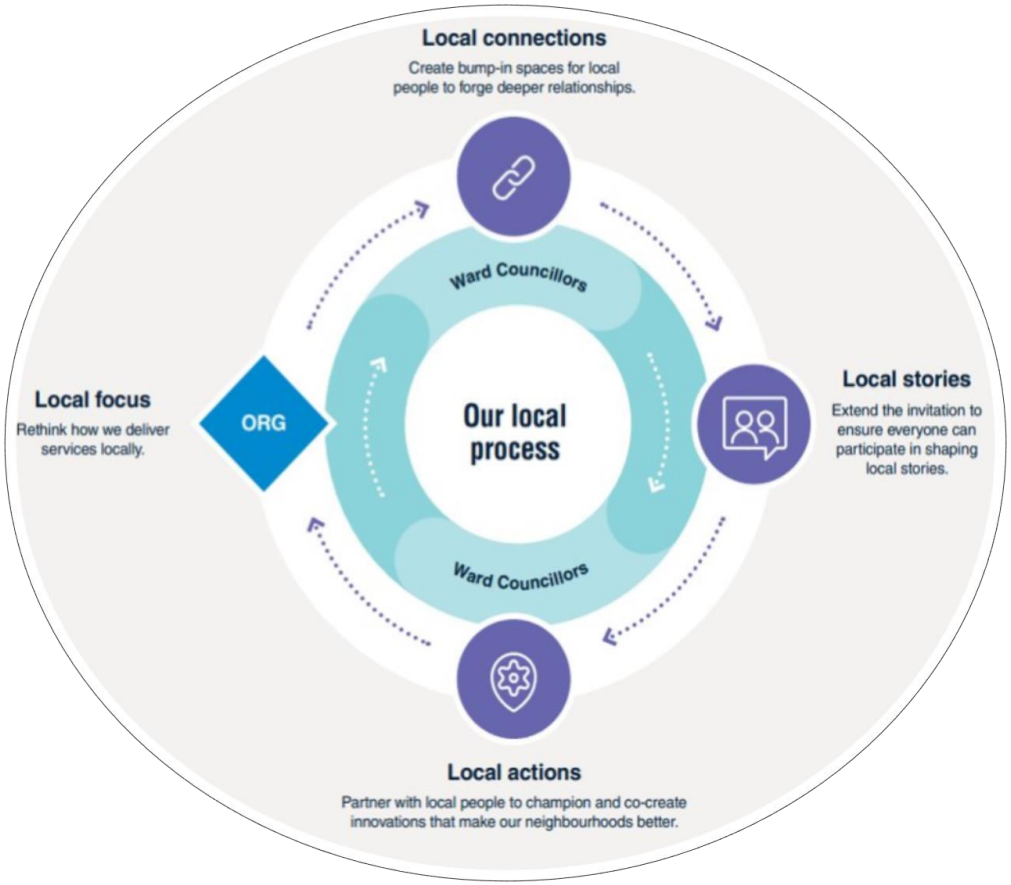
Figure 1: Map of verges installed under the Sustainable Verge Program across the City of Stirling

- The 2023 Annual Residents Survey found residents of the Balga Ward were significantly more likely to be unaware of any of the City's environmental sustainability initiatives.
- Establishing effective community engagement with existing greening programs in Balga Ward has been challenging for the City and the residents of Balga ward are underrepresented in the current greening program.

Figure 1 shows the suburbs of Balga, Mirrabooka, Nollamara and Westminster have some of the lowest uptakes of the Sustainable Verge Program to date, with **Mirrabooka having only four Sustainable Verge participants** across the suburb.

Locally-led

On the 9th October 2023 the City engaged with residents on local priorities and perspectives on greening and trees. Here's what they had to say…



"My son and daughter see the flowers, they notice, now that's beauty" – Raj, a Nollamara resident in reference to flowering median strips

"I've been here 10 years and I didn't even know we had a community garden"

"I appreciate what the City of Stirling does with planting trees and all the green spaces"

6

Program Structure

The Program has been designed to target greening across City land (streets, parks and reserve) and other land (residential, institutional, commercial). Robust community engagement will be carried out to identify local priorities and ensure the programs carried out across the neighbourhoods are locally-led.

Within each area three opportunities have been identified:



1. Utilise the strength of existing greening programs and initiatives.



2. Develop ideas for new programs/initiatives with the community.



3. Trial a Neighbourhood Approach in Balga Ward

TARGET AREA 1: CITY LAND

Existing Programs & Initiatives

- Street tree planting.
- Urban Forest education program.
- Median upgrades and rejuvenation.
- Rejuvenation of existing street gardens.
- Sustainable Verge Program & Awards.
- Reserve tree planting.
- Support of “Friends of” groups.
- Support of Community Gardens.
- Community engagement events.
- Local Reserve Upgrade Program.
- The management of natural areas including bushland and wetlands.
- Bushland evaluations and action plans.
- Development of the Watersmart Demo Park at Constance Nanson Reserve.
- Trials of plant species and planting methods for a changing climate.
- Investigating alternative water sourcing.
- Street and parkland tree audit.
- City wide canopy cover analysis.



New Ideas

- Create a biodiversity corridor network across the City of Stirling.
- Take over the management of Mirrabooka Bushland.
- Review the planned median and street garden upgrades and rejuvenation works.
- Develop a Greening Masterplan.
- Develop waterwise priorities across the Public Open Spaces and surface treatments to meet waterwise targets.
- Trial the planting of Woody Meadows to maximise biodiversity in drainage sumps and previously mulched areas.
- Take over the management of Wanneroo Road (Primary Distributor) in it's entirety.

Balga Ward Trial

- Undertake rejuvenation of existing street gardens and medians across Balga Ward (Honeywell Blvd, Mirrabooka Ave and other key roads).
- Partner with NatureLink to model a biodiversity corridor across Balga Ward and carry out community engagement to promote this program.
- Targeted street tree planting across Balga Ward.
- Promotion of the Sustainable Verge Program within Balga Ward.
- Trial Woody Meadows in Balga Ward.
- Promotion of existing greening programs to Balga Ward stakeholders.
- Identify reserves within Balga Ward for tree planting or upgrade works.
- Target the management of natural areas in Balga Ward.
- Develop and action the findings of the alternative water source investigations within Balga ward.
- Upgrade Local Reserves in Balga Ward.
- Slash unkempt leftover verge spaces.

TARGET AREA 2: OTHER LAND

Existing Programs & Initiatives



- Free Trees Program.
- Sustainable Development Program (funding of the Priority Assessment For Retained Trees and arborist reports for tree assessments).
- Plant Giveaway – provision of plant packs to residents.
- Waterwise workshops.

New Ideas

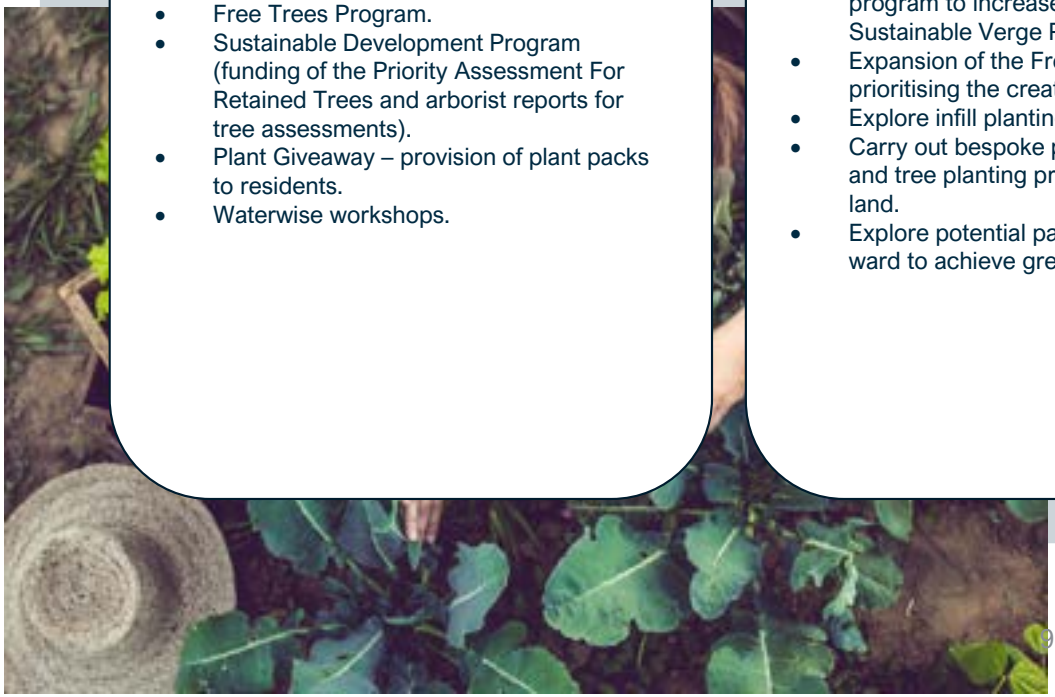


- Trial a verge treatment assistance program to increase uptake of the Sustainable Verge Program.
- Expansion of the Free Trees program prioritising the creation of nature links.
- Explore infill planting opportunities.
- Carry out bespoke property assessments and tree planting program on private land.
- Explore potential partnerships in Balga ward to achieve greening outcomes.

Balga Ward Trial



- Carry out community engagement activities to encourage residents to undertake community gardens.
- Free Trees Program & Plant Giveaways targeted to Balga Ward.
- Explore infill planting opportunities within Balga Ward.
- Encourage institutions/ businesses/ government departments to improve their public facing lands.



Implementation example: Building Balga's urban biodiversity corridor

The City's existing greening and sustainability programs can be leveraged in conjunction with developing and implementing new programs to maximise the impact in Balga Ward in the form of a biodiversity corridor. The proposed corridor will connect Mirrabooka Bushland with Barry Britton Reserve, Wythburn Redcliffe Reserve, Princess Wallington Reserve and Celebration Park.



Figure 2: Map of proposed biodiversity corridor across Balga ward with key sites labelled.

Application of the Neighbourhood Greening Program city-wide

- NatureLink has mapped potential biodiversity corridors across the greater Perth region as seen in Figure 3 below.
- This network could be realised across the City of Stirling with an initial phase of the network trialed across Balga Ward.

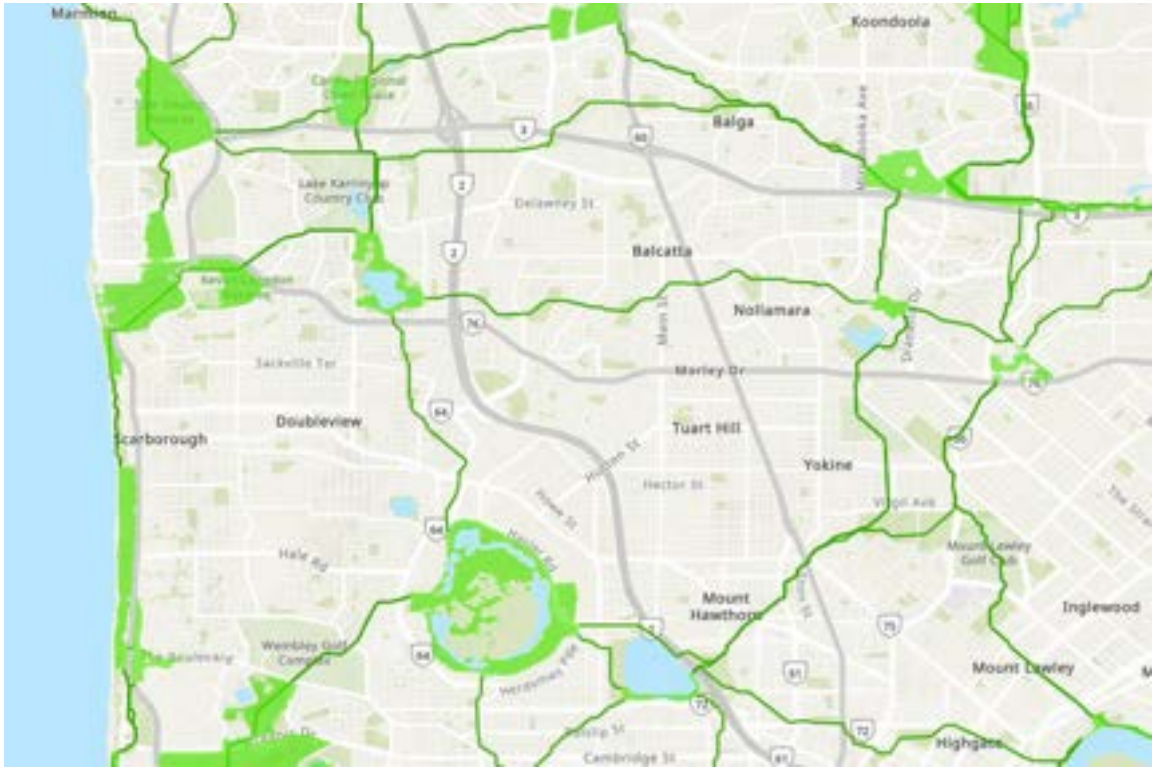


Figure 3: Mapping carried out by NatureLink showing the potential biodiversity corridors across the City of Stirling.

Water as a key consideration

Balga Ward's groundwater licenses are fully utilised

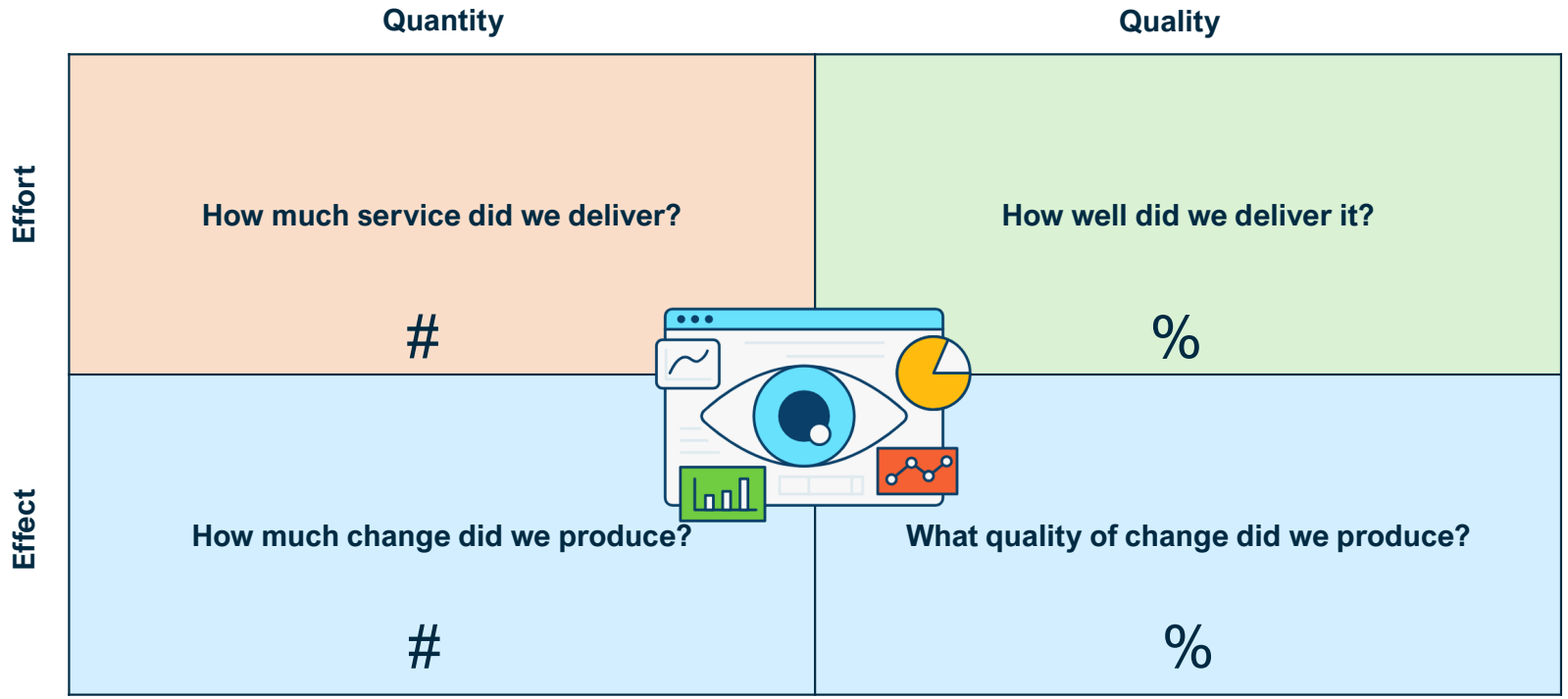
- Groundwater supplies covering the Balga Ward are fully utilised.
- 15-20% groundwater reduction targets due to allocation cuts and climate change.

Water sourcing a vital first step for new greening initiatives

- A significant challenge but an opportunity for innovation and to secure green spaces long-term for the community.
- To facilitate the support of both existing and additional greening initiatives:
  - large volumes of the water deficit can be addressed by investing in new water sourcing and recycling projects
  - smaller volumes can be addressed through reducing water demand via waterwise park redesigns.



Measuring performance



Blue quadrats represent the performance measures that tell us if the community is better off as a result of the Program.

12.2/F1 SCHEDULE OF ACCOUNTS FOR PERIOD 7 ENDING 31 JANUARY 2024

Business Unit:	Finance Services	Service: Financial Accounting
Ward:	Not Applicable	Location: Not Applicable
Applicant:	Not Applicable	

Role

Executive - *Governing the City and the community through executive powers.*

Council Resolution

0224/040

Moved Councillor Perkov, seconded Councillor Proud

That the schedules for Period 7 – 1 January - 31 January 2024 comprising of:

a. Cheques drawn and payments made amounting to $26,052,289.32; and

b. Fuel card payments made amounting to $33,694.90

be RECEIVED.

The motion was put and declared CARRIED (15/0) by exception resolution.

For: Councillors Creado, Dudek, Ferrante, Giudici, Hatton, Krsticevic, Lagan, Migdale, Olow, Paparde, Perkov, Proud, Re, Thornton and Mayor Irwin.
Against: Nil.

Committee Recommendation

That the schedules for Period 7 1 January - 31 January 2024 comprising of:

a. Cheques drawn and payments made amounting to $26,052,289.32; and

b. Fuel card payments made amounting to $33,694.90

be RECEIVED.

Officer's Recommendation

That the schedules for Period 7 1 January - 31 January 2024 comprising of:

a. Cheques drawn and payments made amounting to $26,052,289.32; and

b. Fuel card payments made amounting to $33,694.90

be RECEIVED.

Purpose

To inform Council of funds disbursed for the period 1 January to 31 January 2024.

Details

The reported schedules are submitted in accordance with Regulation 13 and 13A of the Local Government (Financial Management) Regulations 1996. In June 2023, the Regulations were amended to include the requirement to report payments by purchasing cards (Regulation 13A) to be implemented by local governments by September 2023.

The definition of purchasing cards includes fuel cards and so a separate attachment has been prepared showing fuel card transactions. The use of fuel cards is controlled with the card assigned to an individual vehicle and transactions limited to the purchase of fuel. Vehicle odometer readings are recorded for each fuel purchase. It should be noted that the full payment to Ampol is shown in the Payments Listing and the amount on the fuel card report may differ due to the timing of invoices.

The value of payments made in the month includes new term deposit investments of surplus cash funds. The surplus cash funds available for . T e of new term deposits is the main cause of fluctuations in the level of payments from month to month. Other factors would include progress payments made for major capital projects.

Expenditure on Agency Staffing

The table below shows the spend on agency staffing to January 2024. The actual spend of $863,808 equates to 1.3% of the total spent on direct staffing by the City for the period.

Agency Costs by Business Unit	Year to Date Jan 2024 Actual $	% of Total Staffing Cost
Finance Services	120,080	4.5%
Facilities, Projects & Assets	77,515	3.5%
City Future	48,318	2.3%
Parks & Environment	284,697	3.1%
Waste & Fleet	237,648	4.3%
Recreation & Leisure Services	16,885	0.2%
Community Development	27,325	0.3%
Governance	13,852	0.7%
Customer & Communications	16,874	0.5%
Property & Commercial Services	8,546	1.8%
Development Services	12,068	0.3%
Total	**863,808**	**1.3%**

Relevant Policies, Legislation and Council Resolutions

Regulation 13 of the Local Government (Financial Management) Regulations 1996 requires that a list of accounts paid by the Chief Executive Officer is to be prepared each month and presented to the Council at the next ordinary meeting of Council after the list is prepared.

Regulation 13A of the Local Government (Financial Management) Regulations 1996 requires that a list of accounts paid includes payments via purchasing cards.

Local Government (Financial Management) Regulations 1996

Local Government Act 1995

Relevant Documents and Information

Attachments

Attachment 1 - Payments Listing - January 2024 (ECM No. 13237466) (previously circulated to Elected Members under separate cover)

Attachment 2 - Ampol Purchase Card Report - January 2024 (ECM No.13237496) (previously circulated to Elected Members under separate cover)

Available for viewing at meeting

Nil

Linked Documents

**(Please note that Attachments 1 – 2 can be viewed as a separate document to the Agenda on the City of Stirling website).*

12.2/F2 MONTHLY STATEMENT OF FINANCIAL ACTIVITY FOR THE MONTH ENDING 31 JANUARY 2024

Business Unit:	Finance Services	Service: Financial Accounting
Ward:	Not Applicable	Location: Not Applicable
Applicant:	Not Applicable	

Role

Executive - *Governing the City and the community through executive powers.*

Council Resolution

0224/041

Moved Councillor Perkov, seconded Councillor Proud

That the monthly Statement of Financial Activity and other relevant Financial Reports for the month ending 31 January 2024 be RECEIVED.

The motion was put and declared CARRIED (15/0) by exception resolution.

For: Councillors Creado, Dudek, Ferrante, Giudici, Hatton, Krsticevic, Lagan, Migdale, Olow, Paparde, Perkov, Proud, Re, Thornton and Mayor Irwin.
Against: Nil.

Committee Recommendation

That the monthly Statement of Financial Activity and other relevant Financial Reports for the month ending 31 January 2024 be RECEIVED.

Officer's Recommendation

That the monthly Statement of Financial Activity and other relevant Financial Reports for the month ending 31 January 2024 be RECEIVED.

Purpose

To apprise Council of the financial position of the City in compliance with the provisions of Section 6.4 of the *Local Government Act 1995* and Regulation 34 of the Local Government (Financial Management) Regulations 1996 as amended.

Details

The City's financial reporting framework provides Council, management, and employees with a broad overview of the City-Wide financial position. The format for the financial report includes:

1. A financial summary comprising a Statement of Financial Activity (Attachment 1) and an explanation of each material variance in accordance with the requirements of Regulation 34 (see below).
2. The composition of net current assets, less committed assets, and restricted assets (Attachment 2) in accordance with the requirements of Regulation 34.
3. A (A 3) t Policy.

Monthly Statement of Financial Activity for the Period Ending 31 January 2024

It should be noted that the statement shown as Attachment 1, only includes transactions as they relate to the Municipal Fund, and it removes the non-cash items to allow an assessment of the City's dependency on rate levies.

An explanation of major variances between YTD Actual and YTD Budget for the month ended 31 January 2024 are as follows:

Operating Revenue

1. Grants & Subsidies

This variance is due to the advance payment of the 2023/2024 Financial Assistance Grant which was received by the City in June 2023 but budgeted for in 2023/2024. This will remain as a variance until adjusted during mid-year planning and budget review.

2. Contributions, Reimbursements & Donations

This revenue item has a positive variance due to the City receiving unbudgeted revenue relating to charges for replacement of street trees for a subdivision on Alexander Drive, Mirrabooka.

3. Interest

The average interest rate earned on investments of 5.12% was above the budgeted rate resulting in this positive variance.

Operating Expenditure

4. Employee Costs (including Agency Staff)

For the period to 31 January 2024, the total of direct employee costs (net of the cost of Agency Personnel) was $0.3 million below budget and indirect employee costs were $0.1 million below budget. These positive variances were offset by a negative labour recovery variance, resulting in a net negative variance of $0.2 million.

Labour recoveries relate to the transfer of internal staff time to maintenance services and capital projects and the negative labour recovery variance will therefore be offset by reduced costs in these areas.

5. Underground Power Expenditure

This variance relates to cash call payments for the Scarborough Underground Power project (Council Resolution Number 1123/010). This will be adjusted during the 2023/2024 mid-year planning and budget review.

Investment Activity

6. Loss on Disposals

This variance relates to the demolition of the Hamersley Public Golf Course club house building and removal of shade sails included in the scope of the Hamersley Golf Course redevelopment project (Council Resolution Number 0823/074).

Financial Assessment and Implications

The administration is mandated by Council to operate in a financially sustainable and responsible manner. As such, the City ensures that it closely monitors its financials against approved budget.

Relevant Policies, Legislation and Council Resolutions

The monthly statement of financial activity is prepared in accordance with Regulation 34 of the Local Government (Financial Management) Regulations 1996

Local Government Act 1995

Meeting Date	Council Resolution Number	Council Resolution
1 April 1997	Item 10.2/A11	A monthly report must be provided to Council detailing the investment portfolio in terms of overall performance, percentage exposure of total portfolio by investment institution and in the case of managed investments, the changes in market value.

Sustainable Stirling 2022-2032

Key Result Area: Our leadership

Objective: A well-governed City

Priority: Comply with legislation, standards and obligations

Strategic Risk

Strategic Risk	Risk Appetite
Governance	The City will act with integrity and implement appropriate processes and controls to avoid breach of legislation.

Relevant Documents and Information

Attachments

Attachment 1 - Statement of Financial Activity in the form of a Rate Setting Statement for the period to 31 January 2024 ⇩

Attachment 2 - Net Current Assets as at 31 January 2024 ⇩

Attachment 3 - An Investment Report for the period to 31 January 2024 ⇩

Available for viewing at meeting

Nil

Linked Documents

Nil.

City of Stirling
Rate Setting Statement
For the Period Ending 31 January 2024

Description	Notes	YTD Actual $'000	YTD Budget $'000	Variance $'000	%	Adopted Budget $'000
OPERATING ACTIVITIES						
Net surplus/(deficit) start of financial year		**45,401**	**50,122**			**50,122**
Revenue from operating activity (excluding rates)						
Other Rates Revenue		398	335	63	19	500
Underground Power Rates		2	0	2	100	0
Security Charge		4,128	4,082	45	1	4,082
Grants & Subsidies	(1)	7,752	10,993	(3,242)	(29)	15,231
Contributions,Reimbursements & Donations	(2)	1,748	1,470	279	19	2,399
Interest	(3)	6,744	4,919	1,825	37	7,991
Registration,Licences & Permits		2,648	2,782	(134)	(5)	4,046
Service Charges		43,215	42,709	506	1	44,486
Fees & Charges		11,878	11,502	376	3	19,596
Other		2,575	2,736	(161)	(6)	4,759
Total Operating Revenue		**81,088**	**81,528**	**(440)**	(1)	**103,090**
Expenditure from operating activities						
Employee Costs (including Agency Staff)	(4)	(61,340)	(61,162)	(178)	(0)	(103,430)
Materials & Contracts Direct MTC of NCA		(15,653)	(16,035)	382	2	(28,828)
Materials & Contracts Other Works		(40,524)	(40,504)	(20)	(0)	(72,767)
Underground Power Expenditure	(5)	(1,421)	0	(1,421)	(100)	0
Utilities		(4,904)	(4,639)	(266)	(6)	(8,310)
Depreciation		(29,590)	(30,285)	696	2	(51,293)
Insurance		(2,092)	(2,237)	144	6	(2,238)
Other		(2,755)	(2,785)	30	1	(4,887)
Total Operating Expenditure		**(158,279)**	**(157,645)**	(634)	(0)	**(271,753)**
Sub Total Operating Result		**(77,191)**	**(76,117)**	**(1,074)**	(1)	**(168,663)**
Operating activities excluded						
Profit on disposal of assets	(6)	479	374	105	28	507
(Loss) on disposal of assets	(6)	(1,680)	(78)	(1,601)	(2,052)	(128)
Movement Leave Provisions & Commited Grants		1,599	0	1,599	0	0
Depreciation on Assets		(29,594)	(30,285)	691	2	(51,293)
Total Excluded from Operating Result		32,393	29,989	2,404	8	50,915
Amount attributed to operating activities		**(44,798)**	**(46,128)**	1,330	3	**(117,748)**
INVESTMENT ACTIVITIES						
Grants & Subsidies		4,084	4,141	(57)	(1)	**10,384**
Equity Share of Investment		3,214	3,333	(119)	(4)	6,667
Proceeds from Disposal of Assets	(6)	1,749	1,451	299	21	2,937
Profit / (Loss) on Disposals	(6)	(1,200)	296	(1,497)	(505)	379
Contribution to associated entity						
Total Capital Expenditure		(31,941)	(34,084)	2,143	6	(120,406)
Amount attributed to investment activities		**(24,094)**	**(24,863)**	769	3	**(100,040)**
FINANCIAL ACTIVITIES						
Transfers to/from Trust						
Transfers to Reserves		(5,090)		(5,090)	(100)	(17,932)
Transfers to Accum Funds			250	(250)	(100)	26,202
Amount attribute to financial activities		**(5,090)**	**250**	**(5,340)**	**(2,136)**	**8,269**
Surplus/(deficient) before general rates		**(159,853)**	**(159,254)**			**(159,396)**
Total amount raised from general rates		159,853	159,254			159,396
Net current assets at end of period - suplus/(deficit)		**131,272**	**138,634**			**0**

City of Stirling

Net Current Asset Position Statement
As At 31 January 2024

	$'000
CURRENT ASSETS	
Cash and cash equivalents	229,929
Trade receivables	47,490
Other financial assets at amortised cost	3,971
Inventories	4,898
Contract assets	1,020
Total Current Assets	287,308
CURRENT LIABILITIES	
Trade and other payables	40,092
Contract liabilities	1,780
Lease liabilities	80
Employee related provisions	17,752
Other provisions	13,840
Total Current Liabilities	73,544
Closing Funds	213,764
Restricted Assets	
Restricted Investments	100,244
Total Restricted Assets	100,244
NET CURRENT ASSETS LESS RESTRICTED ASSETS	**113,520**
Add Cash Backed Leave	17,752
CLOSING FUNDS	**131,272**

CITY OF STIRLING
CASH & INVESTMENT REPORT AS AT 31 JANUARY 2024

	Short term Rating	Long-term Rating	Allocation %	AV RATE[1] %	TOTAL FUNDS $	MUNI FUNDS $	REST FUNDS $	TRUST FUNDS $	RESERVE FUNDS $
IN HOUSE INVESTMENTS									
Banks									
AMP Bank	BBB	BBB	0	4.90%	900,000	900,000	-	-	-
Bank of Queensland	A2	A-	24	5.16%	58,308,837	13,750,000	1,253,991	-	43,304,845
Bankwest	A-1+	AA-	0		-	-	-	-	-
Bendigo / Adelaide Bank	A2	A-	18	4.81%	44,370,762	17,200,000	4,784,258	17,410,904	4,975,600
Commonwealth Bank	A-1+	AA-	0		-	-	-	-	-
ME Bank	A2	BBB+	0		-	-	-	-	-
NAB	A1+	AA-	28	5.25%	69,431,818	25,980,000	7,820,991	-	35,630,827
Rural Bank	A2	A-	0		-	-	-	-	-
Sun Corp Metway	A-1	A+	6	5.07%	15,891,737	4,830,000	-	-	11,061,737
Westpac	A1+	AA-	23	5.21%	57,085,917	51,815,000	-	-	5,270,917
TOTAL INVESTMENTS			100	5.12%	$ 245,989,071	$ 114,475,000	$ 13,859,240	$ 17,410,904	$ 100,243,927

[1] Average Rate for each bank relates to the investments held at month end i.e. Total Funds balance

	INTEREST RECEIVED TO DATE	%	FULL YEAR BUDGET
INTEREST EARNED			
Municipal Fund	6,743,581	84.39%	7,990,804
TOTAL	**6,743,581**	**84.39%**	**7,990,804**

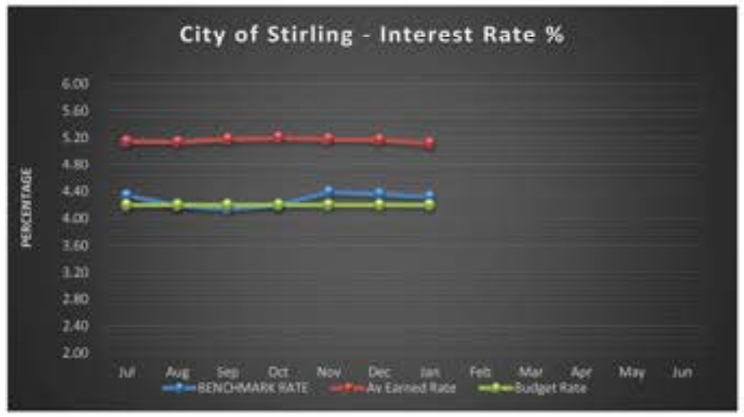
INTEREST RATES	JUL %	AUG %	SEP %	OCT %	NOV %	DEC %
AVGE EARNED RATE (ALL INVESTMENTS)	5.15	5.14	5.18	5.20	5.18	5.17
BENCHMARK RATE	4.34	4.19	4.14	4.20	4.39	4.36

INTEREST RATES	JAN %	FEB %	MAR %	APR %	MAY %	JUN %
AVGE EARNED RATE (ALL INVESTMENTS)	5.12					
BENCHMARK RATE	4.32					

MARKET AVERAGE INTEREST RATES	At Call %	30 Day %	90 Days %	180 Days %	5 Yr Bond %	YTD Av %
FOR 2023-24 YEAR ONLY	4.35	4.25	4.30	4.40	0.00	4.32

COMMENTARY

1. The City of Stirling continues its cautious approach in managing and investing its funds and only invests funds as per the City's investment policy. To date the City only invests in approved and authorised institutions in line with the WA *Local Government Act 1995* and its Amendments 2012.
2. For this financial year 2023/24, the City continued its cash investments strategy with local banking institutions administrated in house. The City may also consider recommendations from approved advisors should the need arise.
3. This report is supported by detailed statements of borrowers of the City's funds with details thereto.





TRUST FUND DETAILS	BALANCE $
Other Bonds	537,247
Right of Way Bonds	556,644
Payment in Lieu of Public Open Space	9,615,935
Town Planning Schemes	5,636,507
Other Trusts	1,064,572
FINANCE ONE	17,410,904
INVESTMENT REGISTER	17,410,904
Funds to be Transferred	-

RESERVE FUND DETAILS	BALANCE $
Asset Acquisition Reserve	99,182
Cash in Lieu of Public Open Space	1,004,077
Churchlands Lighting Reserve	42,334
Corporate Project Fund	24,046,309
Capital Investment Reserve	22,684,821
Investment Income Reserve	2,994,946
Leave Liability Reserve	13,916,697
Long Service Leave Reserve	844,740
Payment in Lieu of Parking Reserve	3,045,831
Plant Replacement Reserve	5,496,112
Public Parking Strategy Reserve	6,677,269
Road Widening Compensation Reserve	145,334
Security Service Reserve	475,523
Strategic Waste Development Reserve	14,523,055
Tree Fund Reserve	1,223,116
Workers Compensation Reserve	2,767,826
FINANCE ONE	99,987,172
INVESTMENT REGISTER	100,243,927
Funds to be Transferred	**256,755**

RESTRICTED FUND DETAILS	BALANCE $
Book Bond	135
Builders Registration Board Levy	78,132
BCITF Levy	54,437
Client Bonds	600
Development Trust	17,723
Hall Hire Bonds	4,100
Other Rest Funds	9,445
Pay in Lieu POS	4,305,809
Payments in Adv	252
Performance Bonds	4,378,286
Reserve Bond	2,600
Section 152 Land	1,722,744
Street Trees Bonds	391,801
Unclaimed Monies	128,413
Verge Bonds	2,745,993
FINANCE ONE	13,840,471
INVESTMENT REGISTER	13,659,240
Funds to be Transferred	**-18,769**

13. REPORTS FOR CONSIDERATION IN ACCORDANCE WITH CLAUSE 4.2(4) OF THE MEETING PROCEDURES LOCAL LAW 2021

In accordance with Clause 4.2(4) of the City of Stirling Meeting Procedures Local Law 2021, the Chief Executive Officer may include on the agenda of a Council meeting, in an appropriate place within the order of business, any matter which must be decided, or which he considers is appropriate to be decided, by that meeting.

Nil.

14. NOTICES OF MOTION FOR CONSIDERATION

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A further and more detailed report will be submitted at a future Ordinary Council meeting for Motions that are approved, in accordance with Clause 4.5(2)(c) of the City of Stirling Meeting Procedures Local Law 2021.

At 8.18pm, Councillor Elizabeth Re retired from the meeting prior consideration of Item 14.1.

14.1 PROPOSED NOTICE OF MOTION - COUNCILLOR SUZANNE MIGDALE - SIGNAGE AT METTAMS POOL, TRIGG

Business Unit:	Parks and Environment	Service: Conservation & Wildlife
Ward:	Coastal	Location: Mettams Pool, West Coast Drive, North Beach
Applicant:	Not Applicable	

Moved Councillor Migdale, seconded Councillor Thornton

That a sign be ERECTED at Mettams Pool requesting visitors to refrain from walking on the reef.

During debate, it was suggested that the words *“That a sign be ERECTED”* *That notification be ADDED to the ‘BEN’ sign”.*

With the agreement of the mover and seconder, the recommendation was reworded as follows:

Council Resolution

0224/042

Moved Councillor Migdale, seconded Councillor Thornton

That notification be ADDED to the Beach Emergency Number ('BEN') sign requesting visitors to refrain from walking on the reef at Mettams Pool, Trigg.

The motion was put and declared CARRIED (14/0).

For: Councillors Creado, Dudek, Ferrante, Giudici, Hatton, Krsticevic, Lagan, Migdale, Olow, Paparde, Perkov, Proud, Thornton and Mayor Irwin.
Against: Nil.

Notice of Motion Recommendation

That a sign be ERECTED at Mettams Pool requesting visitors to refrain from walking on the reef.

(Suggested Alternative Recommendation Refer to Conclusion of Report)

Background provided by Elected Member

"Our natural environment should be protected wherever possible, and a gentle reminder may assist in achieving this objective."

Details

Mettams Pool is a very popular spot for snorkelling enthusiasts due to its limestone reef, and for families due to its sheltered natural beach pool. The reef is home to myriad marine creatures, including over 136 species of fish, octopus, and shellfish including abalone, which either attach themselves to the reef itself or move within and among the spaces in between. Walking on reefs can have a direct impact on this sensitive ecosystem which is the reason for the proposed Notice of Motion.

As the reef is below the high-water mark, it is managed by the Department of Biodiversity, Conservation and Attractions (DBCA) as part of the Marmion Marine Park. DBCA therefore has jurisdiction with respect to regulating and educating how people interact with the reef. Furthermore, the Marmion Marine Park Management Plan includes allowances that enable seasonal recreational abalone fishing, during which time hundreds of fishers descend en masse onto the reef.

In recent years, the City has worked to reduce of signage clutter along coastal reserves through the consolidation of both regulatory and advisory signage as part of the Beach Emergency Number (BEN) signage program, substantially reducing the number of signs. The City continues the process of reducing signage clutter by reviewing the appropriateness of signs at Mettams Pool and other bays and beaches. , M liaise with DBCA to develop social media and educational material to be shared on-line around how to interact respectfully with the reef. This would have the .

Financial Assessment and Implications

Nil.

Sustainable Stirling 2022-2032

Key Result Area: Our natural environment

Objective: A biodiverse City

Priority: Undertake conservation, protection and enhancement of natural ecosystems and biodiversity

Strategic Risk

Strategic Risk	Risk Appetite
Environment	The City will prioritise protection, enhancement and sustainability of the natural environment unless this cannot be achieved without significantly compromising the City's economic or social sustainability.

Suggested Alternative Recommendation

1. **That the City does NOT INSTALL reef related signage at Mettams Pool as the City does not have jurisdiction over coastal reefs.**
2. **That the City LIAISES with the Department of Biodiversity, Conservation and Attractions in developing appropriate social media and educational material online.**

15. NOTICE OF MOTION FOR CONSIDERATION AT THE NEXT MEETING

15.1 PROPOSED NOTICE OF MOTION - COUNCILLOR DAVID LAGAN - CARBON OFFSETTING ATTRIBUTABLE TO THE MILLION TREES PROGRAM AND URBAN CANOPY PROGRAM

Councillor David Lagan submitted the following Notice of Motion at the Council meeting held 27 February 2024.

Notice of Motion Recommendation

That a report be PRESENTED to Council outlining what percentage of carbon offsetting can be attributed to the City's Million Trees Program and the Urban Canopy program, and that the report includes details of how the City reports the offset gains.

15.2 PROPOSED NOTICE OF MOTION - COUNCILLOR JOE FERRANTE - POTENTIAL MEN'S SHED

Councillor Joe Ferrante submitted the following Notice of Motion at the Council meeting held 27 February 2024.

Notice of Motion Recommendation

That a report be PRESENTED to Council for a possible location of a Men's Shed in the Menora/Coolbinia/Mount Lawley area.

Reason for Motion

A large percentage of lifestyle villages are located in the vicinity. There is also a current waitlist for the Men s Shed in Balcatta.

15.3 PROPOSED NOTICE OF MOTION - COUNCILLOR TONY KRSTICEVIC - ROAD SAFETY, WATERMANS BAY

Councillor Tony Krsticevic submitted the following Notice of Motion at the Council meeting held 27 February 2024.

Notice of Motion Recommendation

That the Mayor WRITES to Main Roads WA to request consideration of treatments to address road safety concerns at the intersection of Marmion Avenue and Beach Road West, Watermans Bay.

16. QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN

Nil.

17. NEW BUSINESS OF AN URGENT NATURE

Nil.

18. MATTERS BEHIND CLOSED DOORS

Council Resolution

0224/043

Moved Councillor Lagan, seconded Councillor Paparde

That Item 18.1 - Lease for Food and Beverage Operator at Hamersley Public Golf Course be CONSIDERED Behind Closed Doors in accordance with Section 5.23(2)(e(ii)) of the *Local Government Act 1995*, which permits the meeting to be closed to the public for business relating to the following:

(e(ii)) information that has a commercial value to a person.

The motion was put and declared CARRIED (14/0).

For: Councillors Creado, Dudek, Ferrante, Giudici, Hatton, Krsticevic, Lagan, Migdale, Olow, Paparde, Perkov, Proud, Thornton and Mayor Irwin.
Against: Nil.

At 8.31pm the meeting was closed to the public, and all employees who were not required left the meeting prior to consideration of Item 18.1.

At 8.31pm, Councillor Suzanne Migdale retired from the meeting prior to Item 18.1.

18.1 LEASE FOR FOOD AND BEVERAGE OPERATOR AT HAMERSLEY PUBLIC GOLF COURSE

Confidentiality

This report is **CONFIDENTIAL** in accordance with Section 5.23(2) of the *Local Government Act 1995*, which permits the meeting to be closed to the public for business relating to the following:

(e) a matter that if disclosed, would reveal -
(ii) information that has a commercial value to a person

Council Resolution

0224/044

Moved Councillor Krsticevic, seconded Councillor Paparde

That Council PROCEEDS with the confidential recommendation as outlined in the conclusion of this report.

The motion was put and declared CARRIED (13/0) by an Absolute Majority.

For: Councillors Creado, Dudek, Ferrante, Giudici, Hatton, Krsticevic, Lagan, Olow, Paparde, Perkov, Proud, Thornton and Mayor Irwin.
Against: Nil.

Council Resolution

0224/045

Moved Councillor Ferrante, seconded Councillor Hatton

That the Meeting be REOPENED to the public.

The motion was put and declared CARRIED (13/0).

For: Councillors Creado, Dudek, Ferrante, Giudici, Hatton, Krsticevic, Lagan, Olow, Paparde, Perkov, Proud, Thornton and Mayor Irwin.
Against: Nil.

At 8.35pm the meeting was reopened to the public.

19. CLOSURE

The Presiding Member declared the meeting closed at 8.36pm.

These minutes were confirmed as a true and correct record of proceedings on:

/ / 2024

SIGNED:

Presiding Member Name: ..

PRESIDING MEMBER