



*City of Stirling*

## Ordinary Meeting of the 41st Council

**4 March 2025**

# Minutes

To: The Mayor and Councillors

Here within the Minutes of the Ordinary Meeting of Council of the City of Stirling held Tuesday 4 March 2025 in the City of Stirling Council Chamber, 25 Cedric Street, Stirling.

A handwritten signature in black ink, appearing to read 'Ingrid', followed by a long horizontal stroke.

**Ingrid Hawkins | Acting 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**

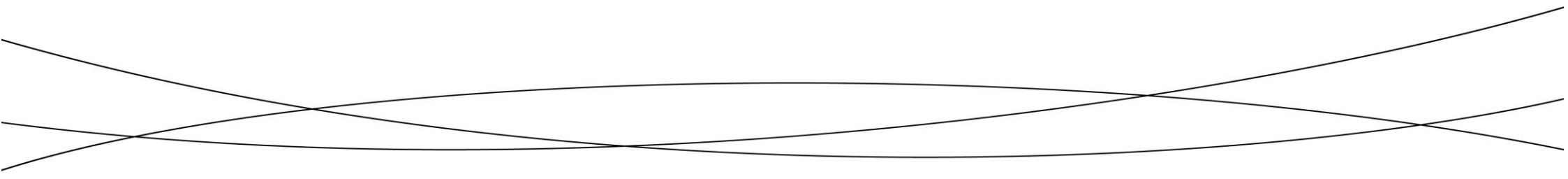
The City of Stirling's core values are:

- 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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**TABLE OF CONTENTS**

<b>ITEM</b>	<b>SUBJECT</b>	<b>PAGE</b>
1.	OFFICIAL OPENING .....	6
2.	ATTENDANCE AND APOLOGIES.....	6
3.	APPROVED LEAVE OF ABSENCE.....	8
4.	DISCLOSURES OF INTEREST.....	8
5.	PETITIONS.....	9
5.1	PETITION - ROAD SAFETY ODIN DRIVE, STIRLING .....	9
6.	RESPONSES TO PREVIOUS QUESTIONS FROM MEMBERS OF THE PUBLIC TAKEN ON NOTICE.....	10
7.	PUBLIC QUESTION TIME .....	10
7.1	PUBLIC QUESTION TIME - L NOACK.....	10
7.2	PUBLIC QUESTION TIME - T COLE .....	12
7.3	PUBLIC QUESTION TIME - M ROZICH.....	13
7.4	PUBLIC QUESTION TIME - M MOLINARI.....	14
7.5	PUBLIC QUESTION TIME - J NELLI.....	15
7.6	PUBLIC QUESTION TIME - R HADLEY .....	16
7.7	PUBLIC QUESTION TIME - R MITCHELL.....	17
7.8	PUBLIC QUESTION TIME - L THOMPSON .....	19
7.9	PUBLIC QUESTION TIME - A BRADLEY .....	20
7.10	PUBLIC QUESTION TIME - M MASIELLO.....	21
7.11	PUBLIC QUESTION TIME - K KELLY.....	23

8.	APPLICATIONS FOR LEAVE OF ABSENCE .....	24
9.	CONFIRMATION OF MINUTES .....	25
10.	ANNOUNCEMENTS BY THE PRESIDING MEMBER.....	25
11.	UNRESOLVED BUSINESS FROM PREVIOUS MEETING .....	25
12.	REPORTS AND RECOMMENDATIONS OF COMMITTEES.....	26
12.1	AUDIT COMMITTEE - 24 FEBRUARY 2025.....	26
12.1/IA1	STRATEGIC INTERNAL AUDIT PLAN 2025-2028 AND ANNUAL INTERNAL AUDIT PLAN 2025/2026.....	27
12.1/IA2	INTERNAL AUDITOR ACTIVITY REPORT.....	30
12.1/EA1	INDEPENDENT AUDITOR'S REPORT - FINANCIAL REPORT AS AT 30 JUNE 2024 .....	36
12.1/CG1	ACCOUNTABLE STIRLING QUARTER 3 2024/2025 REPORT .....	107
12.1/CG2	2024 COMPLIANCE AUDIT RETURN .....	119
12.2	COMMUNITY AND RESOURCES COMMITTEE - 25 FEBRUARY 2025.....	143
12.2/ES2	VARIABLE SPEED ZONE ON BEAUFORT STREET, INGLEWOOD.....	143
12.2/ES1	INSTALLATION OF CUL-DE-SAC AND ANGLED PARKING AT EIGHTH AVENUE, INGLEWOOD .....	151
12.2/P1	HAMER PARK DOG PARK MODIFICATIONS, MOUNT LAWLEY .....	158
12.2/P2	URBAN FOREST PLAN REVIEW AND CITY LAND CANOPY TARGET .....	163
12.2/P3	GROUNDWATER ALLOCATION REDUCTION .....	188
12.2/P4	HYDRO-ZONING OF CITY PARKS .....	216
12.2/RL1	CSRFF 2025/2026 FEBRUARY SMALL GRANT ROUND APPLICATIONS .....	232
12.2/CD1	FEATURE LIGHTING POLICY.....	244
12.2/F1	SCHEDULE OF ACCOUNTS FOR PERIOD 7 ENDING 31 JANUARY 2025.....	251
12.2/F2	MONTHLY STATEMENT OF FINANCIAL ACTIVITY FOR THE MONTH ENDING 31 JANUARY 2025 .....	255

12.2/F3	2024/2025 STATUTORY BUDGET REVIEW .....	264
12.2/TE1	IFQ MIRRABOOKA TOWN SQUARE UPGRADE .....	271
12.2/TE3	50487 PLUMBING AND GAS MAINTENANCE SERVICES .....	277
13.	REPORTS FOR CONSIDERATION IN ACCORDANCE WITH CLAUSE 4.2(4) OF THE MEETING PROCEDURES LOCAL LAW 2021.....	285
13.1	2025 AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION NATIONAL GENERAL ASSEMBLY - CITY OF STIRLING MOTION.....	285
14.	NOTICES OF MOTION FOR CONSIDERATION.....	292
14.1	PROPOSED NOTICES OF MOTION - COUNCILLOR TONY KRSTICEVIC AND COUNCILLOR CHRIS HATTON - TRAFFIC, PEDESTRIAN AND SAFETY ISSUES - CLEMENT DRIVE, KARRINYUP .....	292
15.	NOTICE OF MOTION FOR CONSIDERATION AT THE NEXT MEETING .....	296
16.	QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN .....	296
17.	NEW BUSINESS OF AN URGENT NATURE.....	296
18.	MATTERS BEHIND CLOSED DOORS .....	297
12.2/TE2	WALGA POWER PURCHASE AGREEMENT .....	298
19.	CLOSURE .....	305

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**MINUTES OF THE ORDINARY MEETING OF COUNCIL OF TUESDAY 4 MARCH 2025 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 6.31pm.

**2. ATTENDANCE AND APOLOGIES****ATTENDANCE****Mayor**

Mark Irwin

**Councillors**

Councillor Andrea Creado  
Councillor Damien Giudici  
Councillor Chris Hatton  
Councillor Tony Krsticevic  
Councillor David Lagan  
Councillor Suzanne Migdale  
Councillor Teresa Olow  
Councillor Rob Paparde  
Councillor Karlo Perkovic  
Councillor Stephanie Proud JP

**Employees**

Acting Chief Executive Officer - Ingrid Hawkins  
Director Community Development - Michael Quirk  
Director Infrastructure - Andrew Murphy  
Director Planning and Development - Amanda Sheers  
Acting Director Corporate Services - Miriam Sanchez-Blanco  
Manager Engineering Services - Paul Giamov  
Manager Facilities, Projects and Assets - Paul Kellick  
Manager Parks and Environment - Ian Hunter  
Manager Strategy and Performance - Michelle Wolsoncroft  
Acting Manager Governance - Jackson Mawby  
Internal Auditor - Kerry Flynn  
Head of Community Engagement - James Murphy  
Service Lead Council & Civic - Candice D'Castro  
Lead Governance Officer - Regan Clyde  
Acting Lead Governance Advisor - Daniel Govus  
Senior Elected Member Services Officer - Sean McDiarmid  
Senior Media Advisor - Liam Croy  
Strategic Projects Advisor - James Duncan  
Strategic Projects Officer - Taylor Bell

**Public**

16

**Press**

0

**APOLOGIES**

Councillor Joe Ferrante.

### 3. APPROVED LEAVE OF ABSENCE

Councillor Michael Dudek (granted a leave of absence for the period 5 February 2025 to 9 March 2025 inclusive).

Councillor Elizabeth Re (granted a leave of absence for the period 5 February 2025 to 9 March 2025 inclusive).

Councillor Lisa Thornton (granted a leave of absence for the period 5 February 2025 to 9 March 2025 inclusive).

### 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 - 24 February 2025**

Nil.

#### **Community and Resources Committee - 25 February 2025**

Mayor Mark Irwin disclosed an Impartial Interest in Item 12.2/RL1 as he is a social member at one of the clubs.

Councillor Rob Paparde disclosed an Impartial Interest in Item 12.2/RL1 as he is a member of a club that is proposed to receive funds.

#### **Council – 4 March 2025**

Nil.

## 5. PETITIONS

### 5.1 PETITION - ROAD SAFETY ODIN DRIVE, STIRLING

Councillor Karlo Perkov tabled the following petition containing nine verified signatures:

*"We the owners from 205 to 242 Odin Drive, Stirling have had to call on the WA Police as we have many cars using our street as a race track (drag racing) up and down. There are many children and grandchildren in our homes, this is happening a lot. Please can we have some speed humps or some road alteration to reduce speed and make our street safer. Police Report No Cad # 139272."*

The petition will be forwarded to the Engineering Services Business Unit for consideration and appropriate action.

### Council Resolution

**0325/001**

**Moved Councillor Paparde, seconded Councillor Hatton**

**That Council RECEIVES the petition tabled at the Council meeting held Tuesday 4 March 2025 and the petition be REFERRED to the Chief Executive Officer for the appropriate action.**

**The motion was put and declared CARRIED (11/0).**

**For:** Councillors Creado, Giudici, Hatton, Krsticevic, Lagan, Migdale, Olow, Paparde, Perkov, Proud and Mayor Irwin.

**Against:** Nil.

All petitions will have an update available in due course on the Petition Status Update page of the City's 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.

## 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 requested to submit these through the City's online Public Question Time submission form ([click here](#)).

### 7.1 PUBLIC QUESTION TIME - L NOACK

**The following questions were submitted by L Noack, Karrinyup WA 6018, at the Council Meeting held Tuesday 4 March 2025.**

- Q1. *"I have been led to understand that a contract has been signed by Blackburne with a building company in WA for the commencement of the high rise on Burroughs Road. It seems to be starting in September. What arrangements has the Council put into place for the future thousands of workers and their cars, their parking, their drag racing, whatever it may be, for this very long development?"*
- A1. The Manager Engineering Services advised that the parking arrangements for construction staff would generally be considered as part of the Site Management Plan for the project. As part of the previous development stage, the City installed 2-hour area-wide parking restrictions on roads surrounding the shopping centre. These restrictions will remain in place and enforceable through all future construction projects.

- Q2. *“The City can have 40km an hour speed limits in a main commercial area with flashing lights, crosswalks and traffic lights, but still there is inadequate traffic calming around Karrinyup Shopping Centre. We don't have any such protection on the three streets bordering the back of the shopping centre. I believe that Council can afford a boardwalk investigation, but I find it incredulous that the same amount of money cannot be spent on local safety. What considerations have been discussed and investigated regarding traffic calming around Karrinyup Shopping Centre?”*
- A2. The Manager Engineering Services advised that traffic calming on roads around the Karrinyup Shopping Centre will be considered and detailed as part of an upcoming report to Council in May 2025. The City has reduced the speed on the three roads surrounding the shopping centre to 40km an hour.
- Q3. *“I've actually spoken to people in this room about solutions for the corner of Burroughs Road and Karrinyup Road. The average driver along this section of Karrinyup Road is either incompetent, doesn't know the road rules, is selfish, or just plain stupid. So, what have been the ongoing discussions between Main Roads and the City of Stirling looking for a solution regarding this increasingly dangerous intersection of Burroughs and Karrinyup Roads? I would also like to seek a meeting about this matter with the Mayor.”*
- A3. The Manager Engineering Services advised that the City has had discussions with Main Roads regarding road safety issues at this intersection. The control and management of that intersection does fall within the responsibility of Main Roads. The City is able to contribute to those discussions, but Main Roads would have the final decision on what is being done to that intersection. The City is hoping to get further information and will present that as part of the aforementioned report to Council in May 2025.

The Mayor advised that a meeting could be arranged as requested by Ms Noack.

**7.2 PUBLIC QUESTION TIME - T COLE**

**The following question was submitted by T Cole, Karrinyup WA 6018, at the Council Meeting held Tuesday 4 March 2025.**

- Q1. *"I live in Davenport Street, right at the entrance to the goods yard to Karrinyup Shopping Centre. The two speed limits at each end of the street are barely visible, and nobody takes any notice of them anyway. They still continue to travel up and down Davenport Street at speeds in excess of 50km an hour, never mind 40km. After hours from Thursday night until Sunday, very expensive cars come onto Davenport Street at 80km, 90km and 100km an hour, screeching to a halt to get around the roundabout into Francis Avenue. Is there anything you can do to help people like me to live a quieter life?"*
- A1. The Mayor advised that he understood Ms Cole's concerns and Ms Cole will be included in a meeting with Ms Noack relating to these issues. Local Ward Councillors have been in discussions with the City's Engineering Services team and there is a report being presented to Council in May 2025. Part of that report will review other traffic calming measures such as pedestrian crossings or raised speed bump pedestrian crossings.

### 7.3 PUBLIC QUESTION TIME - M ROZICH

The following questions were submitted by M Rozich, Inglewood WA 6052, at the Council Meeting held Tuesday 4 March 2025.

- Q1. *“On behalf of the Inglewood community affected by the anti-social behaviour originating from the 100% State housing complex at 157 Ninth Avenue, I would like to thank you for taking the community safety concerns seriously by reinstalling the CCTV tower for an extended period of time. It has resulted in a drop in low level anti-social behaviours around the front of the complex. However, the camera tower has a limited line of vision, so now residents and their visitors have moved their activities to the back of the complex, out of sight of the cameras. The Inglewood community is now witnessing serious offences. If this is how the Department of Communities manages a complex of 24 units, what effect will the proposed complex at 969 - 971 Beaufort Street (which is more than double the capacity of 157 Ninth Avenue) have on the surrounding community? Has a letter been sent to the Hon John Carey MLA, Minister for Planning, Lands, Housing and Homelessness, on behalf of the Inglewood community regarding the anti-social behaviour of the tenants and visitors at 157 Ninth Avenue, Inglewood?”*
- A1. The Mayor confirmed that a letter had been sent to the Minister for Planning, Lands, Housing and Homelessness.
- Q2. *“Regarding the proposed development at 969 - 971 Beaufort Street, is the City of Stirling able to confirm whether this new development will indeed be a second concentrated 100% State housing complex? Or will it be of mixed tenure with 30% social housing dwellings, like the new public housing projects in the City of Perth and the City of Vincent?”*
- A2. The Director Planning and Development advised that in relation to that application, the City is not the determining authority. The City has received the referral for it and is currently working through that. From the material reviewed so far, the City understands that it is intended to be social, but the Department of Communities has said it is for seniors; this is still being assessed by the City. The referral response has been ‘called in’ to Council, and so a report will be included on the agenda for the Council meeting to be held 1 April 2025.
- Q3. *“Is the City of Stirling also able to confirm whether the proposed social housing project at 969 - 971 Beaufort Street, Inglewood will have a Department of Communities office on site which can address any issues that tenants may have?”*
- A3. The Mayor advised this question would be taken on notice and a written response provided.

### Additional Information

- A3. The development plans do not include an on-site office for the Department of Communities, as confirmed by review of the applicant’s Planning Report included in the advertised material on the Department of Planning, Lands and Heritage website.

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**7.4 PUBLIC QUESTION TIME - M MOLINARI**

**The following questions were submitted by M Molinari, Inglewood WA 6052, at the Council Meeting held Tuesday 4 March 2025.**

- Q1. *“Does the Council have a current breakdown of the resources being spent on the continual anti-social behaviour at 157 Ninth Avenue, Inglewood? For how much longer will we waste taxpayers’ money on these issues?”*
- A1. The Mayor advised that a specific figure had not been calculated, but the City would be happy to try to work that out. He agreed that the behaviour has been extreme, and Community Safety officers have advised it is some of the worst behaviour they have seen.
- Q2. *“In regard to the new proposed community housing development site at 969 - 971 Beaufort Street, Inglewood, the site of the proposed development currently serves as a parking space for over 40 cars on weekdays and weekends for local businesses and commuters. The proposed apartments are only providing 29 car spaces, which according to the requirements is 19 car spaces in deficit - a shortfall of 40%. How can this be justified? Not only will the development cause the current cars parking there to move on, but it will add to the already well known parking issues in the streets off Beaufort Street in Inglewood and Mount Lawley?”*
- A2. The Mayor advised at this stage the City cannot control what the proposal is. However, these concerns will form part of the City’s referral report which will be presented to Council at its meeting to be held 1 April 2025, and available for the public to view.
- Q3. *“I would like to thank the Council for the removal of the wooden structure on the corner of Eighth Avenue, Inglewood. Thank you for listening to us and it’s fabulous to see that we were heard and that it has been removed for the safety of mostly children in our community.”*
- A3. The Mayor advised that the Ward Councillors have been very active in this space. The Mayor and CEO have also attended the site, and witnessed anti-social behaviour. The City is pleased to have made the issue more public with the media and will continue to pursue the matter with the State Government.

**Additional Information**

- A1. Since September 2024, the City’s Community Safety Team has responded to approximately 20 reports of community safety concerns in the vicinity of 157 Ninth Avenue, Inglewood. Criminal behaviour is reported to the WA Police Force and disruptive tenant behaviour is reported to the Department of Communities. Since September, the City’s Manager Community Safety has met four times with representatives from the Department of Communities- Housing Team Mirrabooka Region and the WA Police Force to discuss the community concerns and consider strategies where the City can support both agencies in responding to these safety concerns.

At 6.49pm, 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 - J NELLI

The following question was submitted by J Nelli, Stirling WA 6021, at the Council Meeting held Tuesday 4 March 2025.

- Q1. *"We have a very bad situation in Odin Drive, Stirling, it is a dead-end street and the way the cars come down from Amelia Street, the Erindale Road end. I approached Main Roads to get some 'no through road' signs. It's already been going on for such a long time, people go down, hit the end of the street and then they get frustrated, and they speed back and we've had at least two near incidents. I've got nine grandchildren, everyone's got children in the street. We've had the police out at least four times, three times this week, the police said they can't do much more. They said it's up to the City. We need something done and we need to know when and how please."*
- A1. The Mayor advised that the City is listening and will organise a visit in the coming weeks with Councillors and City officers to understand Mr Nelli and his neighbours' concerns. Action will be taken from there.

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**7.6 PUBLIC QUESTION TIME - R HADLEY**

**The following questions were submitted by R Hadley, Woodlands WA 6018, at the Council Meeting held Tuesday 4 March 2025.**

- Q1. *“According to the Mayor, there is support for an international tourist attraction for a Boardwalk through a Class A reserve. Have all the ratepayers in the City of choice been contacted to decide if this is warranted or required? Why has this Mayor allocated \$500,000 of ratepayers’ funds prior to any decision being made?”*
- A1. The Mayor confirmed that it was Council’s decision to allocate funding for the feasibility study and that consultation has not yet occurred.
- Q2. *“Can the ratepayers view the plans for the development of the South Trigg car park? Will the shopping arcades and malls match the international shopping complex at Scarborough? And will the apartment towers exceed eight storeys? And for those impoverished developers, will you be waiving certain clauses and fees like you wanted to do about two years ago?”*
- A2. The Mayor advised that he was not aware of what Mr Hadley was referring to. He advised that the question would be taken on notice and a written response provided.
- Q3. *“We are still seeking the cost of printing of the 652-page Trackless Tram report. How many copies have been printed, plus the name of the company? When was the invoice paid? Similarly, we have sought the cost of all 11 of the 32m raised platforms to accommodate these Trackless Trams; we could not locate these details in the report. Can you help us on that?”*
- A2. The Mayor advised that the question would be taken on notice and a written response provided.

**Additional Information**

- A2. There are no plans to develop South Trigg car park. It is to remain as car parking.
- A3. The City has not published a hard copy of the Trackless Tram Business Case and as such, there are no costs associated with the printing of this document. It is available electronically on the City’s website [here](#). Included within the Trackless Tram Business Case on page 471 is Appendix F: Cost Estimation Report which outlines the estimated costs for the implementation of a Trackless Tram in the Scarborough Beach Road Activity Corridor. Within this report all estimated capital costs are detailed, including the estimated cost of stations from page 495.

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**7.7 PUBLIC QUESTION TIME - R MITCHELL**

**The following questions were submitted by R Mitchell, Karrinyup WA 6018, at the Council Meeting held Tuesday 4 March 2025.**

Q1. *“Regarding the courtyard at the Karrinyup Community Centre, it was the subject of a possible use by an eastern states business to erect an upside-down house for child amusement, but this proposal was withdrawn. I thought Councillor Krsticevic requested that the Council consider the installation of a chess board pattern in the repaving of that area; that was rejected on the assumption it would provoke vandalism. There can be no harm initially to provide this chequered inlay. The old saying ‘build it and they will come’. Chess is a leveller of a game where a person can play someone 90 years of age and be only nine years old. Why can’t small trolleys be built to hold all the necessary paraphernalia for playing, where they can be housed within the library and be hired out with a deposit kept?”*

A1. The Director Community Development confirmed that given the proposed upside-down house is no longer progressing, the City is proceeding with improvement works in the forecourt area. A design has been finalised for those works which will be completed by the end of this financial year. There will be improvements to the paving, with reinforcement to ensure that vehicles that need to access the space will not damage the paving. As such, there is no longer an opportunity to consider the installation of chequered paving for the purposes of chess.

The Director Community Development explained that the City has met with representatives from the Karrinyup Shopping Centre to discuss development options for the library site including the broader forecourt and parking area. Therefore, the City will simply make the forecourt safe and functional rather than over investing.

Q2. *“With the passing of Christmas and the festive season, I am at a loss as to how I have not seen any feedback about the Christmas lights that were contracted out to be installed in seven wards and the City of Stirling Administration Building. Were photos taken and published? If so, where? What additional costs were incurred over and above the contract price? Will the Council pursue the same format this year, tendering out Christmas lights to seven wards and the Administration Building?”*

A2. The Director Community Development confirmed that the City had received a lot of feedback from the community which has been generally positive although varied depending on the location of the lights and the nature of the installations. Feedback has also recently been sought from Elected Members which will inform decision making through the 2025/2026 budget process.

Various photos of the lights were taken and shared across the City’s social media channels and website. The Christmas Lights were also promoted through the Stirling Scene and street banners on Beaufort Street, Cedric Street and Scarbrough Beach.

The lighting was delivered for \$320,000, which is within the allocated budget in 2024/2025.

- Q3. *"I wish now to reflect on the development approval for a renewing of staff parking for the Karrinyup Shopping Centre on the Karrinyup Primary School oval. It was initially a request for upcoming construction works and for workers to be able to park at the oval every weekend from the start of construction to practical completion. Initially, that part of the development application was withdrawn. Have any of the represented developers reapplied?"*
- A3. The Director Planning and Development advised that the developers have not reapplied for any temporary parking. Officers are currently reviewing the parking plan as part of their construction management plan for the proposed towers. Any temporary parking that they propose on other sites will require an application; no further application has been received by the City at present.

**7.8 PUBLIC QUESTION TIME - L THOMPSON**

The following question was submitted by L Thompson, Trigg WA 6029, at the Council Meeting held Tuesday 4 March 2025.

- Q1. *“On Channel 9 news on Saturday night, Mr Mayor you stated that it was not ‘if’, but ‘how’ in relation to the boardwalk being built. Wow, that’s a huge statement, Mr. Mayor.”*

The Mayor advised that this statement was made by the Channel 9 News presenter, and it was not a statement that the Mayor provided to them. The written response sent to Channel 9 will be included in the Council Minutes.

*“Is the Council simply going to ignore a highly questionable environmental report that is not based on accepted environmental guidelines and protocols? Why has the Council refused to have this report peer reviewed as the Council’s Coterra report does not even consider a viable, attractive environmental alternative? Why are we prepared to push Council into spending more than \$20 million into the Coastal ward electorate at the expense of all the other wards and Councillors? Mr Mayor, how can you in all seriousness, justify spending this obscene amount of ratepayers’ money on this vanity project, when the entire electorate is facing cost of living issues?”*

- A1. The Mayor advised that the question would be taken on notice, and a written response provided, including the statement provided to Channel 9.

**Additional Information**

- A1. The City can confirm that the Mayor received the following specific question from 9 News Perth regarding the proposed Boardwalk:

*“Q. There are multiple conservation groups and locals who don’t want to see the board walk go ahead. They’re hoping after today’s rally the Council will scrap their third proposal to build it. Is that something you’d consider? The group has proposed a cheaper alternative would be to create a new separate path next to the existing one, as it would have less environment impact. Would you consider this alternative?”*

The following response was then provided by the Mayor in writing:

- “A. Council is not aware of multiple groups, just the one. Feedback to date suggests a majority of support towards the proposal. Current examples of Coastal boardwalks in environmentally sensitive areas are now on the City’s website with a clear plan to proceed to concept drawings, costings, and construction techniques ready for community consultation. There is no proposed alternative currently being considered for a ‘separate path alongside’.”*

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**7.9 PUBLIC QUESTION TIME - A BRADLEY**

**The following questions were submitted by A Bradley, Balcatta WA 6021, at the Council Meeting held Tuesday 4 March 2025.**

- Q1. *"I wanted to know with the library hub that has been put up on Hamersley Recreation Centre, can the Council please tell me how much did it cost to deliver the hub? How many people use the hub, and how many others are going to be put in different recreation centres?"*
- A1. The Director Community Development advised that the new 'Book Nook' located at Hamersley Community Hub has been delivered for \$310,000 including \$240,000 for construction costs and \$70,000 for technology costs. The Book Nook is expected to open by the end of March 2025 and provides an alternative to the traditional library for local residents. Members of the community will be able to order a book, which will then be delivered from any of the City's libraries. The book may then be deposited, at which point it will be delivered back to the library. This innovation has proven effective in the Eastern States so the City will monitor utilisation at Hamersley before considering installation at any other locations.
- Q2. *"Can you provide the costing for the calendars featuring the ward Councillors? How many are left in circulation?"*
- A2. The Mayor advised that the question would be taken on notice and a written response provided.
- Q3. *"Many years ago, we used to have verge pickups and we used to have a little sign at the end of the road saying your verge pick up will come next week or on such and such day. It's been eliminated and we're all supposed to go through and have a look at when it's going to be done through the computer. A lot of older people do not have the computer knowledge. How are you going fix that problem?"*
- A3. The Director Infrastructure advised that the City can explore this option and see how much it would cost. It has been more than 10 years since signs have been used to notify residents about verge collections. Dates are included in the City's waste guide which is delivered to households.

**Additional Information**

- A2. Each year, the City produces a free community calendar which contains useful information such as waste collection dates, Council meeting dates, school and public holidays and our key event dates. Over time, the City has adjusted the print quantity to meet community demand, with 25,200 copies made available for collection from the Administration Centre, City facilities and major shopping centres for 2025.

The publication costs approximately \$20,850 for printing and distribution and there are just over 1,200 copies remaining for replenishing stock levels at our collection locations.

**7.10 PUBLIC QUESTION TIME - M MASIELLO**

**The following questions were submitted by M Masiello, Trigg WA 6029, at the Council Meeting held Tuesday 4 March 2025.**

- Q1. *"I note that in March 2025, the City's embarking on two reactive coastal erosion management projects. The first is the Mettams sand nourishment which involves relocating 5,000 cubic metres of sand from Trigg to Mettams, and the second being the rock armouring at Trigg Beach near Clarko Reserve. What is the total annual cost of reactive erosion management initiatives across the City, such as these two projects, and have these projects been funded through ratepayer coffers or through government grants?"*
- A1. The Mayor advised this question would be taken on notice and a written response provided.
- Q2. *"The projects above involve a couple of hundred metres of coastline. As we know, the City has seven kilometres of coastline, which exposes the City of Stirling ratepayers to considerable future financial risks to prevent loss and damage to coastal assets through coastal erosion, which is forecast to escalate in the near to long term. Mr Mayor, do you recall adopting the CHRMAP in 2023? Can you please tell me what the recommendations for new construction or development within Trigg Beach South Zone MU5 are up to the year 2021?"*
- A2. The Mayor advised that he did remember adopting the CHRMAP 2023, however he did not have specific details to provide off the top of his head. He further advised that the question would be taken on notice and a written response provided.
- Q3. *"In Zone MU5, the CHRMAP recommendation is avoiding further permanent development on land, which has been identified as prone to erosion over the next 100 years. Please explain to me the logic behind the City blatantly ignoring the expert scientific recommendations adopted by yourselves through CHRMAP, and reinforced by State Planning Policy 2.6 to pursue the concept of building a \$20 million permanent structure that will span 14% of the City's vulnerable coastline within zone MU5?"*
- A3. The Mayor advised that the CHRMAP is a guideline for Council to make decisions. There will be many aspects of infrastructure along the coastline, whether it be from Watermans Bay all the way down to Brighton or Peasholm, that the Council will have to make decisions on over the next 100 years. It will not be the current Council that makes all those decisions, but they will decide whether to defend areas that may be eroded. They will make decisions whether infrastructure is replaced that may be usable for the next 20 or 30 years. It does not mean that nothing can be built within that zone.

**Additional Information**

- A1. In 2024/25 the City has allocated \$600,000 to its Coastal Hazard Risk Management and Adaptation Program (CHRMAP) which includes short-term and long-term coastal management works. Where possible, the City will apply for grant funding towards these initiatives however these two projects are entirely funded by municipal funds.
- A2. CHRMAP ensures that “planning is carried out using a risk-based approach” when assessing existing infrastructure or future development. CHRMAP is not intended to limit or curtail the enjoyment of the coastal areas, but to “ensure that development and the location of coastal facilities takes into account coastal processes”. Development should therefore consider the vulnerability of that development within its lifetime, taking into account its location within the ‘Coastal Erosion Hazard Extent’ plan. Within the CHRMAP benches, paths and amenities are considered ‘minor public infrastructure’. The CHRMAP recommends two options for the management of minor infrastructure in Trigg Beach South Zone MU5, which includes “leave unprotected/repair” and “remove/relocate”. These options will inform the future design of the proposed Coastal Boardwalk.

**7.11 PUBLIC QUESTION TIME - K KELLY**

**The following questions were submitted by K Kelly, Scarborough WA 6019, at the Council Meeting held Tuesday 4 March 2025.**

- Q1. *"A couple of weeks ago I had the pleasure of going to the WALGA Urban Tree Conference, which a number of your staff attended. The conference was based around the delivery of quality tree planting. The officers who attended that conference, are they obliged to, or do they actually come and brief the Councillors on the learnings from that conference?"*
- A1. The Director Infrastructure advised there is no requirement for officers to brief Councillors on that conference, however officers keep Council updated on all matters related to trees. There is regular dialogue between officers and Councillors about trees and the urban forest.
- Q2. *"One of the outtakes from that conference was that there may not be enough trees for Councils to plant, just with the supply of stock. The other problem is that there's not enough areas within local Councils to plant that number of trees. Does this Council think they've got enough space to plant the number of trees that they're looking at?"*
- A2. The Mayor advised that the City is on track to achieve its canopy targets and there is a report in tonight's agenda that details this. Some of it will require innovation as things progress, but the City believes it will be on track for a number of years.
- Q3. *"There's a little local park in Hancock Street, Doubleview, there are a number of families that live around there. It's a great playground for probably a dozen or more kids who are under the age of 10 and all the surrounding parents. So, on behalf of them and especially my grandchildren, I want to thank Councillor Proud for getting Street Graffiti to bring it to life. The kids are finishing it off next weekend and I would encourage the Councillors to get down there and have a look. Will Council take the opportunity to go down and have a look at this park and maybe try to encourage other community groups within the Scarborough area, to upgrade these parks and bring community into this?"*
- A3. The Mayor confirmed that he would visit to have a look at this park and was sure other Councillors would also do so.

## **8. APPLICATIONS FOR LEAVE OF ABSENCE**

Councillor Tony Krsticevic requested a leave of absence for 18 March 2025.

Mayor Mark Irwin requested a leave of absence for the period 5 March 2025 to 18 March 2025 inclusive.

### **Council Resolution**

**0325/002**

**Moved Councillor Paparde, seconded Councillor Perkov**

- 1. That Council APPROVES Councillor Tony Krsticevic's requested leave of absence on 18 March 2025.**
- 2. That Council APPROVES Mayor Mark Irwin's requested leave of absence for the period 5 March 2025 to 18 March 2025 inclusive.**

**The motion was put and declared CARRIED (11/0).**

**For:** Councillors Creado, Giudici, Hatton, Krsticevic, Lagan, Migdale, Olow, Paparde, Perkov, Proud and Mayor Irwin.

**Against:** Nil.

**9. CONFIRMATION OF MINUTES****Council Resolution****0325/003****Moved Councillor Lagan, seconded Councillor Krsticevic****That the Minutes of the Ordinary Meeting of Council of 18 February 2025 be confirmed as a true and correct record of proceedings.****The motion was put and declared CARRIED (11/0).****For:** Councillors Creado, Giudici, Hatton, Krsticevic, Lagan, Migdale, Olow, Paparde, Perkovic, Proud and Mayor Irwin.**Against:** Nil.**10. ANNOUNCEMENTS BY THE PRESIDING MEMBER**

Nil.

**11. UNRESOLVED BUSINESS FROM PREVIOUS MEETING**

Nil.

## **12. REPORTS AND RECOMMENDATIONS OF COMMITTEES**

### **12.1 AUDIT COMMITTEE - 24 FEBRUARY 2025**

#### **Council Resolution**

**0325/004**

**Moved Councillor Lagan, seconded Councillor Krsticevic**

**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 (11/0).**

**For:** Councillors Creado, Giudici, Hatton, Krsticevic, Lagan, Migdale, Olow, Paparde, Perkov, Proud and Mayor Irwin.

**Against:** Nil.

**12.1/IA1 STRATEGIC INTERNAL AUDIT PLAN 2025-2028 AND ANNUAL INTERNAL AUDIT PLAN 2025/2026**

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****0325/005****Moved Councillor Lagan, seconded Councillor Krsticevic**

**That Council ENDORSES the Strategic Internal Audit Plan 2025/2026–2027/2028 and the Annual Internal Audit Plan 2025/2026, as contained in Attachment 1.**

**The motion was put and declared CARRIED (11/0) by exception resolution.**

**For:** Councillors Creado, Giudici, Hatton, Krsticevic, Lagan, Migdale, Olow, Paparde, Perkov, Proud and Mayor Irwin.

**Against:** Nil.

**Committee Recommendation**

That Council ENDORSES the Strategic Internal Audit Plan 2025/2026–2027/2028 and the Annual Internal Audit Plan 2025/2026, as contained in Attachment 1.

**Officer's Recommendation**

That Council ENDORSES the Strategic Internal Audit Plan 2025/2026–2027/2028 and the Annual Internal Audit Plan 2025/2026, as contained in Attachment 1.

## Purpose

To present the Strategic Internal Audit Plan 2025/2026–2027/2028 (SIAP) and the Annual Internal Audit Plan 2025/2026 (AIAP) to Council for consideration and endorsement.

## Details

The aim of Internal Audit is to assist the Audit Committee and Senior Management to manage risk through the provision of assurance in an innovative, responsive and effective value-added manner. The three-year rolling SIAP and the AIAP are updated on an annual basis. The SIAP is a risk-based program of internal audit work for the coming three financial years. The AIAP documents the nature, timing and extent of all audits in the first year of the SIAP and also allocates resources (i.e. internal/outsourced) to enable those audits to be conducted.

Quarterly reporting progress against the AIAP will be presented to the Audit Committee.

## Financial Assessment and Implications

Sufficient funds are available within the Internal Audit budget (A0111) to deliver the plans. The plans are based on current resourcing levels allocated to that cost centre.

## Stakeholder Engagement

The Executive Team has been consulted in the formulation of the plans and have approved the attached plans.

## Relevant Policies, Legislation and Council Resolutions

[Local Government Act 1995](#)

[Local Government \(Audit\) Regulations 1996](#)

[Local Government \(Financial Management\) Regulations 1996](#)

## Sustainable Stirling 2022-2032

**Key Result Area:** Our leadership

**Objective:** A well-governed City

**Priority:** Conscious and effective management of risk

**Priority:** Comply with legislation, standards and obligations

**Objective:** A capable and efficient City

**Priority:** Drive improvement and innovation to build capacity and increase efficiency and effectiveness

**Priority:** Provide responsible financial and asset management

## 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 - SIAP 2025-2028 and AIAP 2025-2026 (previously circulated to Elected Members under confidential separate cover)

### Available for viewing at meeting

Nil

### Linked Documents

Nil.

**12.1/IA2 INTERNAL AUDITOR 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****0325/006****Moved Councillor Lagan, seconded Councillor Krsticevic**

- 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 (11/0) by exception resolution.**

**For:** Councillors Creado, Giudici, Hatton, Krsticevic, Lagan, Migdale, Olow, Papathe, Perkovic, Proud and Mayor Irwin.

**Against:** Nil.

**Committee Recommendation**

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.

**Officer's Recommendation**

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.

**Purpose**

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

**Details**

Under its Terms of Reference, the Audit Committee assists Council in overseeing the City's Internal Audit function.

**Annual Internal Audit Plan**

The Internal Auditor has developed a Strategic Internal Audit Plan 2025/2026–2027/2028 and an Annual Internal Audit Plan for 2025/2026 which is the subject of a separate report within this agenda. Once endorsed, the status of the Annual Internal Audit Plan 2025/2026 will be reported for noting at each Audit Committee meeting.

**Consultation and Other Activity**

Regular meetings are held with the CEO, Directors, Manager Strategy and Performance, and the Risk and Compliance Coordinator. This assists with the coordination between internal audit, performance, and risk management functions.

**Tender Conflict Checks**

The Internal Auditor has reviewed the results of the tender conflict checks 817 - 852 performed since the Audit Committee meeting held on 11 November. No issues were noted.

**Office of the Auditor General (OAG) Staff Exit Controls Audit Updates**

In line with Council Resolution Number 0824/007, it was recommended that a report on the status of the recommendations outlined in the OAG Staff Exit Controls Audit be presented to the February 2025 Audit Committee. The OAG made several recommendations (see Attachment 1 for details). The City is currently implementing these recommendations and transitioning away from the manual nature of the current staff exit process.

To date, the Human Resources Business Unit has reviewed documentation, end-to-end policies, and procedures for employee terminations. It has also implemented the necessary controls to meet the recommendations on documenting, reviewing and monitoring the City's end-to-end staff exit process. CIS has engaged an internal Business Analyst to understand the current processes. It was found that the Employee Separation Form processes were in place but were manual/paper-based, with many steps occasionally missed, the most significant being notifications to Security and CIS to disable access and accounts. CIS has worked with HR to enhance and digitise the existing Employee Separation Form. The digitised form will resolve the issue of missed steps by automating notifications to relevant Business Units and creating service desk tickets for offboarding accounts and access. The digital Employee Separation Form went live in February 2025, with HR communicating the new process to the City.

Additionally, CIS has commenced reviewing the paper-based Employee Departure Checklist, which tracks the return of the City's assets (ID, swipe cards, vehicles, phones, laptops, keys, etc.). CIS is currently gathering the required data to digitise and automate the checklist. Once this digital form is commissioned, each asset owner will be notified and will need to process returns based on their existing processes. This is scheduled to be completed by March 2025. As previously noted by the Audit Committee, the success of these changes is dependent on People Leaders completing the initial Employee Separation Form. This will be continually promoted and is included in the resources available to all People Leaders on the City's intranet.

**Misconduct, Corruption and Fraud Reporting**

Since the Audit Committee meeting held on 11 November 2024, the City's Fraud and Misconduct Hotline has received one telephone call. The matter was assessed and closed noting *"the complaint was vexatious in nature and lacked substance"*.

Attachment 3 contains a summary of instances of misconduct that required the Integrity Panel to convene since the Audit Committee meeting held 11 November 2024.

## Management Action Plan Updates

There are currently 16 open management actions, with eight overdue and eight not yet due as follows:

Audit Name	Closed this Period	Open Actions	Not Yet Due	Overdue
Risk Management	1	2	0	2
See Attachment 2	1	0	0	0
Environmental Health	2	2	0	2
OAG Staff Exit Controls	0	3	2	1*
Procurement & Contract Management	0	2	0	2
Environmental Sustainability	1	1	0	1
Financial Management (Reg 5)	0	6	6	0
Community Safety	3	0	0	0
<b>Total</b>	<b>8</b>	<b>16</b>	<b>8</b>	<b>8</b>

\* Overdue OAG Staff exit control has been split into two stages one of which has been completed, see update above for detail.

The eight overdue audit management actions have the following criticality and age:

	Number of days overdue				
Recommendation Criticality	1-30	31-60	61-90	> 91	Total
High	(1) Procurement & Contract Management	0	0	(1) Environmental Health	2
Medium	(1) OAG Staff Exit Controls (1) Environmental Sustainability	0	0	(1) Environmental Health (2) Risk Management (1) Procurement & Contract Management	6
<b>Total</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>8</b>

Overdue audit management actions have trended as follows over the past 18 months:

	Aug-23	Nov-23	Feb-24	May-24	Jul-24	Aug-24	Nov-24	Feb-25
Number of overdue actions	4	5	6	5	9	9	9	8

Full details are in Attachment 1.

### Financial Assessment and Implications

Nil.

### Stakeholder Engagement

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

### Recommended Action

That the Audit Committee endorses the Internal Auditor's Report, and notes the status of Management Action Plans for past audits and reviews. Management Action Plan tasks under review will remain on the report until complete, for further oversight by the Audit Committee.

### 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 - Management Action Plan Update (previously circulated to Elected Members under confidential separate cover)

Attachment 2 - Confidential Management Action Plan Update (previously circulated to Elected Members under confidential separate cover)

Attachment 3 - Misconduct, Corruption and Fraud Reporting (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 2024**

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****0325/007****Moved Councillor Lagan, seconded Councillor Krsticevic****That Council RECEIVES the Audit Findings Report for the year ended 30 June 2024.****The motion was put and declared CARRIED (11/0) by exception resolution.****For:** Councillors Creado, Giudici, Hatton, Krsticevic, Lagan, Migdale, Olow, Paparde, Perkov, Proud and Mayor Irwin.**Against:** Nil.**Committee Recommendation**

That Council RECEIVES the Audit Findings Report for the year ended 30 June 2024.

**Officer's Recommendation**

That Council RECEIVES the Audit Findings Report for the year ended 30 June 2024.

## Purpose

To report to the Audit Committee on the outcome of the Office of the Auditor General's audit of the City's Financial Statements for the year ended 30 June 2024.

## 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 2024, 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, whether due to fraud or error, and to issue an Auditor's report that includes the Auditor's opinion. The 'Independent Auditor's Report' signed by 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 2024, 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 10 areas of audit focus, with no material deficiencies noted in any area. Page 17 of the report covers the assessment of the information technology environment, noting four control findings related to the internal control environment. Three control findings have been rated as moderate, and one as minor, with further detail provided in Attachment 3, including the action the City has taken / will take to mitigate. Two of the actions had been completed by July 2024, which is outside the financial year being audited. One of the actions is no longer applicable as legacy systems have been decommissioned and the final action was completed in December 2024.

The actions from these findings will be added to the Management Action Plan. There were no findings with regards to the financial areas of focus.

## Financial Assessment and Implications

The indicative audit fee was set by the OAG at \$152,300 (excluding GST) and has been allowed for through the adopted budget. The indicative fee did not include the impact of the additional audit work required arising from the implementation of the TechnologyOne cloud system during the financial year. This additional scope increases the fee by \$46,757 (excluding GST). The amount will be requested through the 2024/25 mid-year planning and budget review process.

## 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 2024 (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 2024 [↓](#)

### Available for viewing at meeting

Nil

### Linked Documents

Nil.



## Auditor General

### INDEPENDENT AUDITOR'S REPORT

2024

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 2024, 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 material 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 2024 and its financial position at the end of that period
- is in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, 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 2024, 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.

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, the Regulations and 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](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 2024 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.



Grant Robinson  
Assistant Auditor General Financial Audit  
Delegate of the Auditor General for Western Australia  
Perth, Western Australia  
17 December 2024

# CITY OF STIRLING

## FINANCIAL REPORT

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### FOR THE YEAR ENDED 30 JUNE 2024

#### TABLE OF CONTENTS

Certification of Financial Report	2
Statement of Comprehensive Income	3
Statement of Financial Position	4
Statement of Changes in Equity	5
Statement of Cash Flows	6
Statement of Financial Activity	7
Index of Notes to the Financial Report	8
Independent Auditor's Report	65

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

# CITY OF STIRLING

## FINANCIAL REPORT

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### FOR THE YEAR ENDED 30 JUNE 2024

*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 2024 and the financial position as at 30 June 2024.

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

Signed on the 16<sup>th</sup> day of December 2024

  
\_\_\_\_\_  
STEVAN RODIC  
CHIEF EXECUTIVE OFFICER

**City of Stirling**  
**Statement of Comprehensive Income**  
**For the year ended 30 June 2024**

	Note	2024 Budget \$	2024 Actual \$	2023 Actual \$
<b>Revenue</b>				
Rates	2a, 25	159,396,098	160,080,943	154,260,298
Security service charge	2a	4,082,400	4,137,943	3,594,493
Grants & subsidies	2a	15,231,013	15,021,260	17,344,226
Contributions, reimbursements & donations	2a	2,399,040	3,056,584	2,882,348
Waste service charge	2a	44,486,121	45,403,791	41,349,212
Fees & charges	2a	19,595,599	20,270,361	19,284,517
Interest revenue	2a	8,490,804	11,345,930	7,591,193
Registrations/licences & permits	2a	4,046,170	4,244,396	3,880,387
Underground power	2a	1,383,484	125,194	89,150
Other revenue/income	2a	4,759,229	4,629,243	6,144,389
<b>Total revenue from ordinary activities</b>		<b>263,869,958</b>	<b>268,315,645</b>	<b>256,420,213</b>
<b>Expenses</b>				
Employee costs	2b	(102,751,934)	(107,110,470)	(98,311,185)
Materials & contracts direct maintenance of non-current assets		(28,827,903)	(30,602,107)	(26,463,666)
Materials & contracts other works		(73,445,384)	(69,856,878)	(68,588,081)
Underground power		(1,383,484)	(1,638,943)	(460,840)
Utility charges		(8,309,790)	(8,381,284)	(8,126,442)
Depreciation and amortisation	8e	(51,293,437)	(51,789,769)	(50,352,901)
Finance costs	2b, 27	-	(8,079)	(9,298)
Insurance expenses		(2,238,300)	(2,462,107)	(2,331,144)
Other expenditure	2b	(4,886,522)	(3,995,917)	(2,849,690)
<b>Total expenditure from ordinary activities</b>		<b>(273,136,754)</b>	<b>(275,845,554)</b>	<b>(257,493,247)</b>
<b>Net result from operating activities</b>		<b>(9,266,796)</b>	<b>(7,529,909)</b>	<b>(1,073,034)</b>
<b>Non-operating activities</b>				
Capital grants & subsidies	2a	10,383,729	11,971,912	15,971,754
Gifted & acquired assets		-	121,926	10,000
Share of profit/(loss) of associates accounted for using the equity method	20a	-	2,665,876	2,172,332
Profit on sale of Catalina land		6,666,666	15,676,633	4,583,668
Fair value adjustment to financial assets through profit and loss	4	-	4,203	9,215
Fair value adjustment to Investment Property		-	488,500	-
Profit on asset disposals		506,564	1,250,687	684,009
Loss on asset disposals		(127,959)	(8,307,950)	(21,370,613)
<b>Total non-operating activities</b>		<b>17,429,001</b>	<b>23,871,787</b>	<b>2,060,365</b>
<b>Net result</b>	<b>16b</b>	<b>8,162,205</b>	<b>16,341,878</b>	<b>987,331</b>
<b>Other comprehensive income</b>				
Share of other comprehensive income of associates accounted for using the equity method	15, 20b, 20c		840,752	3,724,100
Changes in asset revaluation surplus	15	-	69,909,798	68,580,545
<b>Total comprehensive income</b>		<b>8,162,205</b>	<b>87,092,428</b>	<b>73,291,976</b>

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

**City of Stirling**  
**Statement of Financial Position**  
**For the year ended 30 June 2024**

<b>Assets</b>	<b>Note</b>	<b>2024</b>	<b>2023</b>
		<b>\$</b>	<b>\$</b>
<b>Current assets</b>			
Cash & cash equivalents	3, 16	161,892,443	161,732,397
Trade and other receivables	5a	17,097,560	15,846,286
Other assets	5c	3,869,740	3,357,653
Inventories	6	3,749,006	5,019,769
Contract Assets	7	2,096,563	1,712,576
<b>Total current assets</b>		<b>188,705,312</b>	<b>187,668,681</b>
<b>Non-current assets</b>			
Other financial assets	4	207,927	203,724
Trade and other receivables	5b	2,246,296	1,730,690
Inventory - land held for resale	6	106,354	167,946
Investment Property	11	6,000,000	-
Property, plant & equipment	8a	818,077,616	801,206,423
Infrastructure	8c	1,682,682,786	1,624,814,758
Intangibles	9	2,501,444	3,029,481
Right of use assets	10a	70,961	142,649
Investments	20a	67,466,111	59,851,577
<b>Total non-current assets</b>		<b>2,579,359,495</b>	<b>2,491,147,248</b>
<b>Total assets</b>		<b>2,768,064,807</b>	<b>2,678,815,929</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade and other payables	12	45,588,296	44,669,335
Other liabilities	13	3,095,464	2,621,511
Lease liabilities	10b, 27	5,654	79,514
Employee related provisions	14	19,316,096	18,409,253
<b>Total current liabilities</b>		<b>68,005,510</b>	<b>65,779,613</b>
<b>Non-current liabilities</b>			
Lease liabilities	10b, 27	68,532	67,092
Employee related provisions	14	1,184,831	1,255,718
<b>Total non-current liabilities</b>		<b>1,253,363</b>	<b>1,322,810</b>
<b>Total liabilities</b>		<b>69,258,873</b>	<b>67,102,423</b>
<b>Net assets</b>		<b>2,698,805,934</b>	<b>2,611,713,506</b>
<b>Equity</b>			
Retained surplus		1,080,669,952	1,068,353,767
Reserves - cash/investment backed	28	98,989,504	94,897,412
Revaluation surplus	15	1,519,146,478	1,448,462,327
<b>Total equity</b>		<b>2,698,805,934</b>	<b>2,611,713,506</b>

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

**Statement of Changes in Equity**
**For the year ended 30 June 2024**

	Note	Retained surplus	Reserves cash backed	Revaluation surplus	Total equity
		\$	\$	\$	\$
<b>Balance as at 1 July 2022</b>		<b>1,085,224,338</b>	<b>70,153,272</b>	<b>1,382,471,298</b>	<b>2,537,848,908</b>
<b>Comprehensive income</b>					
Net result		987,331	-	-	987,331
Share of other comprehensive income of associates	15, 20b, 20c	-	-	3,724,100	3,724,100
Change on revaluation of non-current assets	15	-	-	68,580,545	68,580,545
<b>Total comprehensive income</b>		<b>987,331</b>	<b>-</b>	<b>72,304,645</b>	<b>73,291,976</b>
Realisation of revaluation reserve upon disposal of assets	15	6,313,616	-	(6,313,616)	-
Transfers to and from trust		572,622	-	-	572,622
Transfers to reserves	28	(43,157,787)	43,157,787	-	-
Transfers from reserves	28	18,413,647	(18,413,647)	-	-
<b>Balance as at 30 June 2023</b>		<b>1,068,353,767</b>	<b>94,897,412</b>	<b>1,448,462,327</b>	<b>2,611,713,506</b>
<b>Total equity as at 1 July 2023</b>		<b>1,068,353,767</b>	<b>94,897,412</b>	<b>1,448,462,327</b>	<b>2,611,713,506</b>
<b>Comprehensive income</b>					
Net result		16,341,878	-	-	16,341,878
Share of other comprehensive income of associates	15, 20b, 20c	-	-	840,752	840,752
Change on revaluation of non-current assets	15	-	-	69,909,798	69,909,798
<b>Total comprehensive income</b>		<b>16,341,878</b>	<b>-</b>	<b>70,750,550</b>	<b>87,092,428</b>
Realisation of revaluation reserve upon disposal of assets	15	66,399	-	(66,399)	-
Transfers to reserves	28	(34,556,475)	34,556,475	-	-
Transfers from reserves	28	30,464,383	(30,464,383)	-	-
<b>Balance as at 30 June 2024</b>		<b>1,080,669,952</b>	<b>98,989,504</b>	<b>1,519,146,478</b>	<b>2,698,805,934</b>

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

### Statement of Cash Flows

For the year ended 30 June 2024

<b>Cash flows from operating activities</b>			
	<b>Note</b>	<b>2024</b>	<b>2023</b>
<b>Receipts</b>		<b>\$</b>	<b>\$</b>
Rates		159,027,497	154,958,406
Underground power		788,954	1,801,982
Fees from regulatory services		4,470,229	3,927,350
Service charges		70,168,399	66,750,470
Interest revenue		10,080,111	6,253,937
Grants, subsidies & contributions		16,933,730	19,911,991
Other revenue		4,138,789	3,113,255
		<b>265,607,709</b>	<b>256,717,391</b>
<b>Payments</b>			
Employee costs		(126,247,594)	(114,461,671)
Materials & contracts		(75,738,164)	(77,174,646)
Underground power		(1,517,017)	(460,840)
Utility charges		(8,381,285)	(8,126,442)
Insurance		(2,462,106)	(2,331,143)
Interest		(8,079)	(9,298)
Other expenditure		(4,519,408)	(2,826,730)
		<b>(218,873,653)</b>	<b>(205,390,770)</b>
<b>Net cash from operating activities</b>	<b>16b</b>	<b>46,734,056</b>	<b>51,326,621</b>
<b>Cash flows used in investing activities</b>			
New & redevelopment of community infrastructure		(25,224,502)	(35,985,312)
Payments for purchase of property, plant & equipment		(47,315,629)	(17,040,113)
Transfer from trust		-	572,622
Payments for principal portion of lease liabilities		(79,615)	(18,518)
Distributions from investment in associate	20c	10,000,000	6,666,664
Proceeds from sale of property, plant & equipment		4,073,824	2,003,411
Capital grants, subsidies & contributions		11,971,912	11,651,820
<b>Net cash used in investing activities</b>		<b>(46,574,010)</b>	<b>(32,149,426)</b>
<b>Net increase in cash &amp; cash equivalent</b>		<b>160,046</b>	<b>19,177,195</b>
<b>Cash &amp; cash equivalents at beginning of reporting period</b>		<b>161,732,397</b>	<b>142,555,202</b>
<b>Cash &amp; cash equivalent at end of reporting period</b>	<b>3</b>	<b>161,892,443</b>	<b>161,732,397</b>

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

**Statement of Financial Activity**  
**For the year ended 30 June 2024**

	Note	2024 Budget \$	2024 Actual \$	2023 Actual \$
<b>Operating activities</b>				
<b>Revenue from operating activities</b>				
General rates	25	159,396,098	160,080,943	154,260,298
Security service charge	2a	4,082,400	4,137,943	3,594,493
Grants & subsidies	2a	15,231,013	15,021,260	17,344,226
Contributions, reimbursements & donations	2a	2,399,040	3,056,584	2,882,348
Waste service charge	2a	44,486,121	45,403,791	41,349,212
Fees & charges	2a	19,595,599	20,270,361	19,284,517
Interest revenue	2a	8,490,804	11,345,930	7,591,193
Profit on disposal of assets		506,564	1,250,687	684,009
Registrations/licences & permits	2a	4,046,170	4,244,396	3,880,387
Underground power		1,383,484	125,194	89,150
Other revenue	2a	4,759,229	4,629,243	6,144,389
Fair value adjustments to investment property	11	-	488,500	-
<b>Total revenue from operating activities</b>		<b>264,376,522</b>	<b>270,054,832</b>	<b>257,104,222</b>
<b>Expenditure from operating activities</b>				
Employee costs		(102,751,934)	(107,110,470)	(98,311,185)
Materials & contracts direct maintenance of non-current assets		(28,827,903)	(30,602,107)	(26,463,666)
Materials & contracts other works		(73,445,384)	(69,777,263)	(68,501,362)
Underground power		(1,383,484)	(1,638,943)	(460,840)
Utilities		(8,309,790)	(8,381,284)	(8,126,442)
Depreciation on non-current assets	8e	(51,293,437)	(51,789,769)	(50,352,901)
Loss on disposal of assets		(127,959)	(8,307,950)	(21,370,613)
Fair value adjustment to financial assets		-	4,203	9,215
Interest expenses	2b, 27	-	(8,079)	(9,298)
Insurance expenses		(2,238,300)	(2,462,107)	(2,331,144)
Other expenditure	2b	(4,886,522)	(3,995,917)	(2,849,690)
<b>Total expenditure from operating activities</b>		<b>(273,264,713)</b>	<b>(284,069,686)</b>	<b>(278,767,926)</b>
		<b>(8,888,191)</b>	<b>(14,014,854)</b>	<b>(21,663,704)</b>
<b>Non cash amounts excluded from operating activities</b>	<b>26a</b>	<b>50,914,832</b>	<b>54,277,553</b>	<b>71,014,622</b>
<b>Amount attributed to operating activities</b>		<b>42,026,641</b>	<b>40,262,699</b>	<b>49,350,918</b>
<b>Investing activities</b>				
<i>Inflows from investing activities</i>				
Capital grants & subsidies	2a	10,383,729	11,971,912	15,971,754
Profit on sale of Catalina Land		6,666,666	15,676,633	4,583,668
Proceeds from disposal of assets		2,937,000	4,073,824	2,003,410
		19,987,395	31,722,369	22,558,832
<i>Outflows from investing activities</i>				
Total capital expenditure		(120,405,919)	(72,381,490)	(49,311,326)
		<b>(120,405,919)</b>	<b>(72,381,490)</b>	<b>(49,311,326)</b>
Non-cash amounts excluded from investing activities		-	193,614	(39,298)
<b>Amount attributed to investing activities</b>		<b>(100,418,524)</b>	<b>(40,465,507)</b>	<b>(26,791,792)</b>
<b>Financing activities</b>				
<i>Inflows from financing activities</i>				
Transfers (to) & from Town Planning Schemes and Trust		-	-	572,622
Transfers from reserves	28	26,201,537	30,464,383	18,413,647
		26,201,537	30,464,383	18,986,269
<i>Outflows from financing activities</i>				
Payments for principal portion of lease liabilities	27	-	(79,615)	(86,718)
Transfers to reserves	28	(17,932,118)	(34,556,475)	(43,157,787)
		(17,932,118)	(34,636,090)	(43,244,505)
<b>Amount attributed to financing activities</b>		<b>8,269,419</b>	<b>(4,171,707)</b>	<b>(24,258,236)</b>
<b>Movement in surplus or deficit</b>				
Surplus at the start of the financial year		50,122,464	45,400,909	47,100,019
Amount attributed to operating activities		42,026,641	40,262,699	49,350,918
Amount attributed to investment activities		(100,418,524)	(40,465,507)	(26,791,792)
Amount attributed to financial activities		8,269,419	(4,171,707)	(24,258,236)
<b>Surplus after imposition of general rates</b>	<b>26</b>	<b>-</b>	<b>41,026,394</b>	<b>45,400,909</b>

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

**Index of Notes to the Financial Report**

Note 1	Basis of preparation	9
Note 2	Revenue and expenses	11
Note 3	Cash and cash equivalents	14
Note 4	Other financial assets	15
Note 5	Trade and other receivables and other assets	16
Note 6	Inventories	18
Note 7	Contract assets	19
Note 8	Property, plant, equipment and infrastructure	20
Note 9	Intangible assets	27
Note 10	Leases	28
Note 11	Investment property	31
Note 12	Trade and other payables	33
Note 13	Other liabilities	33
Note 14	Employee related provisions	35
Note 15	Revaluation surplus	37
Note 16	Notes to the statement of cash flows	38
Note 17	Contingencies	40
Note 18	Capital commitments	40
Note 19	Related party transactions	41
Note 20	Investment in associates	44
Note 21	Financial risk management	50
Note 22	Events occurring after the end of the reporting period	53
Note 23	Other material accounting policies	54
Note 24	Function and activity	55
	<b>Information required by legislation</b>	
Note 25	Rates	59
Note 26	Determination of surplus or deficit	60
Note 27	Lease liabilities	61
Note 28	Restricted reserves - cash backed	62
Note 29	Trust funds	64

## Notes to and forming part of the financial statements

For the year ended 30 June 2024

### 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.

The Local Government (Financial Management) Regulations 1996 provide that:

- land and buildings classified as property, plant and equipment; or
  - infrastructure; or
  - vested improvements that the local government controls;
- and measured at reportable value, are only required to be revalued every five years. Revaluing these non-financial assets every five years is a departure from AASB 116 Property, Plant and Equipment, which would have required the City to assess at each reporting date whether the carrying amount of the above mentioned non-financial assets materially differs from their fair value and, if so, revalue the class of non-financial assets.

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.

#### Critical accounting estimates and judgements

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.

As with all estimates. The use of different assumptions could lead to material changes in the amounts reported in the financial report.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
  - Property, plant and equipment - note 8.
  - Infrastructure - note 8.
- Expected credit loss on financial assets - notes 5 and 7.
- Assets held for sale - note 6.
- Investment property - note 11.
- Estimated useful life of intangible assets - note 9.
- Measurement of employee benefits - note 14.

Fair value hierarchy information can be found in note 23.

**Notes to and forming part of the financial statements****For the year ended 30 June 2024****1. Basis of preparation (continued)*****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 29 of the financial report.

**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 2021-2 Amendments to Australian Accounting Standards - disclosure of accounting policies or definition of accounting estimates.

This standard resulted in terminology changes relating to material accounting policies (formerly referred to as significant accounting policies).

**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 2021-7c 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
- These amendments are not expected to have any material impact on the financial report on initial application.

- AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

These amendments may result in changes to the fair value of non-financial assets. The impact is yet to be quantified.

- AASB 2023-1 Amendments to Australian Accounting Standards - Supplier finance arrangements of Not-for-Profit Public Sector Entities

These amendments may result in additional disclosures in the case of applicable finance arrangements.

### Notes to and forming part of the Financial Statements

For the year ended 30 June 2024

## 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 2024

Nature or type	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	-	-	160,080,943	-	160,080,943
Grants, subsidies and contributions	9,371,825	-	8,706,019	-	18,077,844
Fees and charges	17,357,775	-	2,912,586	-	20,270,361
Registrations, licenses and permits	-	-	4,244,396	-	4,244,396
Service charges	-	-	49,666,928	-	49,666,928
Interest earnings	-	-	11,345,930	-	11,345,930
Other revenue	-	-	854,148	3,775,095	4,629,243
Capital grants, subsidies and contributions	-	11,971,912	-	-	11,971,912
<b>Total</b>	<b>26,729,600</b>	<b>11,971,912</b>	<b>237,810,950</b>	<b>3,775,095</b>	<b>280,287,557</b>

For the year ended 30 June 2023

Nature or type	Contracts with customers	Capital grant/contributions	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
<b>Total</b>	<b>26,946,223</b>	<b>15,971,754</b>	<b>224,689,653</b>	<b>4,784,337</b>	<b>272,391,967</b>

Notes to and forming part of the Financial Statements

For the year ended 30 June 2024

2. Revenue and expenses

a) Revenue (Continued)

Assets and services acquired below fair value

	2024 Budget \$	2024 Actual \$	2023 Actual \$
Contributed assets	-	121,926	10,000
Recognised volunteer services	-	-	-
	-	121,926	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

	2024 Budget \$	2024 Actual \$	2023 Actual \$
Interest on reserve funds	2,519,996	5,122,195	2,888,479
Rates penalty interest	500,000	572,458	509,948
Other interest earnings	5,470,808	5,651,277	4,192,766
	8,490,804	11,345,930	7,591,193

Fees and charges relating to rates receivable

	2024 Budget \$	2024 Actual \$	2023 Actual \$
Charges on instalment plans	2,000	2,310	1,950

**Notes to and forming part of the Financial Statements**

**For the year ended 30 June 2024**

**2. Operating revenues and expenses (continued)**

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

	<b>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>
<b>Auditors remuneration</b>		
Audit of the Annual Financial Report	152,300	136,140
	<b>152,300</b>	<b>136,140</b>
 <b>Employee Costs</b>		
Employee benefit costs	100,633,116	93,957,655
Other employee costs	6,477,354	4,353,530
	<b>107,110,470</b>	<b>98,311,185</b>
 <b>Finance costs</b>		
Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss	8,079	9,298
	<b>8,079</b>	<b>9,298</b>
 <b>Other expenditure</b>		
Change in impairment loss on trade and other receivables	(309,408)	(126,437)
Change in impairment loss on contract assets	(214,082)	149,394
Donations, sponsorships and contributions	2,892,382	1,873,905
Election and other elected member expenses	1,627,025	952,828
	<b>3,995,917</b>	<b>2,849,690</b>

**Notes to and forming part of the Financial Statements**

**For the year ended 30 June 2024**

**3. Cash and cash equivalents**

**Cash on hand**

	<b>Note</b>	<b>2024</b>	<b>2023</b>
		<b>\$</b>	<b>\$</b>
Cash at bank and on hand - unrestricted		7,602,819	66,932
Term deposits		<u>154,289,624</u>	<u>161,665,465</u>
<b>Total cash and cash equivalents</b>	<b>16a</b>	<b><u>161,892,443</u></b>	<b><u>161,732,397</u></b>
 <b>Held as:</b>			
Restricted cash and cash equivalents		116,360,382	111,430,707
Unrestricted cash and cash equivalents		<u>45,532,061</u>	<u>50,301,690</u>
		<b><u>161,892,443</u></b>	<b><u>161,732,397</u></b>

**Material accounting policies**

**Cash and cash equivalents**

Cash and cash equivalents includes cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of 3 months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in values.

Term deposits are presented as cash equivalents if they have a maturity of three months or less from the date of acquisition and are repayable with 24 hours notice with no loss of interest.

**Restricted assets**

Restricted financial 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 reserve accounts, 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.

## Notes to and forming part of the Financial Statements

For the year ended 30 June 2024

### 4. Other financial assets

Non-current assets	2024	2023
	\$	\$
<b>Financial assets at fair value through profit and loss</b>		
Units in Local Government House Trust - opening balance	203,724	194,509
Movement attributable to fair value increment	4,203	9,215
	<u>207,927</u>	<u>203,724</u>
Units in Local Government House Trust - closing balance	<u>207,927</u>	<u>203,724</u>

The City, along with other Local Government Authorities is a beneficiary of the Local Government Unit Trust. The City 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.

### Material accounting policies

#### 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 profit or loss.

#### Impairment and risk

Information regarding impairment and exposure to risk can be found at Note 21.

**Notes to and forming part of the Financial Statements**

**For the year ended 30 June 2024**

**5. Trade and other receivables and other assets**

<b>a) Trade and other receivables - current</b>		<b>2024</b>	<b>2023</b>
		<b>\$</b>	<b>\$</b>
Rates and statutory receivables		7,971,143	6,746,690
Trade and other receivables		6,894,718	7,901,452
Underground power		-	-
GST Receivable		2,253,631	1,525,281
		<u>17,119,492</u>	<u>16,173,423</u>
Less: Allowance for credit losses of trade and other receivables	21b	(21,932)	(327,137)
		<u>17,097,560</u>	<u>15,846,286</u>

<b>b) Trade and other receivables - non-current</b>		<b>2024</b>	<b>2023</b>
		<b>\$</b>	<b>\$</b>
Pensioner's rates and ESL deferred		2,067,670	1,543,424
Prepayments		-	-
Deferred debtors		178,626	187,266
		<u>2,246,296</u>	<u>1,730,690</u>

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:	<b>30 June</b>	<b>30 June</b>	<b>30 June</b>
	<b>2024</b>	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Trade and other receivables from contracts with customers	6,894,718	7,901,452	8,592,218
Contract assets	2,096,563	1,926,658	1,791,725
Allowance for credit losses of trade and other receivables	(21,932)	(327,137)	(453,574)
Allowance for credit losses of contract assets	-	(214,082)	(64,688)
Total trade and other receivables from contracts with customers	<u>8,969,349</u>	<u>9,286,891</u>	<u>9,865,681</u>

<b>c) Other assets</b>		<b>2024</b>	<b>2023</b>
		<b>\$</b>	<b>\$</b>
Interest due on investments not matured		1,922,540	1,388,768
Current prepayments		1,947,200	1,968,885
		<u>3,869,740</u>	<u>3,357,653</u>

**Notes to and forming part of the Financial Statements****For the year ended 30 June 2024****5. Trade and other receivables (continued)****Material 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 and amounts received as 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 and other 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 21.

**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 2024

#### 6. Inventories

	2024	2023
Current	\$	\$
Construction materials & fuel	405,080	445,703
Land held for resale		
Cost of acquisition	53,894	45,670
Development costs	3,290,032	4,528,396
<b>Total</b>	<b>3,749,006</b>	<b>5,019,769</b>
	2024	2023
Non-current	\$	\$
Land held for resale		
Cost of acquisition	167,946	188,067
Transfer to current inventory	(61,592)	(20,121)
<b>Total</b>	<b>106,354</b>	<b>167,946</b>

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

Land held for sale	Current	Non-current	Total
	\$	\$	\$
<b>Balance at beginning of the year</b>	4,574,066	167,946	4,742,012
Land disposed/sold during the year	(53,368)	-	(53,368)
Land transferred from non current to current inventory	61,592	(61,592)	-
Development costs	(1,238,364)	-	(1,238,364)
<b>Balance at end of year</b>	<b>3,343,926</b>	<b>106,354</b>	<b>3,450,280</b>

#### Material 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 2024**

**7. Contract assets**

Current

	<b>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>
Contract assets	2,096,563	1,926,658
Allowance for impairment of contract assets	-	(214,082)
	<hr/>	<hr/>
<b>Total</b>	<b><u>2,096,563</u></b>	<b><u>1,712,576</u></b>

**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 2024

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 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
Transfer to Inventory - land held for sale	-	-	-	-	-	-	-	-	-
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)	(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
<b>Balance as at 30 June 2023</b>	<b>446,489,659</b>	<b>308,435,894</b>	<b>754,925,553</b>	<b>9,110,547</b>	<b>18,655,982</b>	<b>3,751,673</b>	<b>2,978,274</b>	<b>11,784,394</b>	<b>801,206,423</b>
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	-	-	-	-	-	-	-	-	-
<b>Balance at 30 June 2023</b>	<b>446,489,659</b>	<b>308,435,894</b>	<b>754,925,553</b>	<b>9,110,547</b>	<b>18,655,982</b>	<b>3,751,673</b>	<b>2,978,274</b>	<b>11,784,394</b>	<b>801,206,423</b>
<b>Balance at 1 July 2023</b>	<b>446,489,659</b>	<b>308,435,894</b>	<b>754,925,553</b>	<b>9,110,547</b>	<b>18,655,982</b>	<b>3,751,673</b>	<b>2,978,274</b>	<b>11,784,394</b>	<b>801,206,423</b>
Additions	-	250,953	250,953	353,940	13,600,570	531,465	69,135	24,016,749	38,822,812
Disposals	-	(1,578,978)	(1,578,978)	(13,166)	(2,897,889)	(41,864)	(9,534)	-	(4,541,431)
Revaluation increments / (decrements) transferred to revaluation surplus	(810,547)	-	(810,547)	-	-	-	-	-	(810,547)
Reclassifications	(2,720,000)	(2,791,500)	(5,511,500)	-	-	-	-	-	(5,511,500)
Depreciation (expense)	8e	-	(6,260,653)	(1,355,767)	(3,844,103)	(880,963)	(607,990)	-	(12,949,476)
Transfers	-	5,294,031	5,294,031	946,484	(190,051)	-	912,229	(5,101,358)	1,861,335
<b>Balance as at 30 June 2024</b>	<b>442,959,112</b>	<b>303,349,747</b>	<b>746,308,859</b>	<b>9,042,038</b>	<b>25,324,509</b>	<b>3,360,311</b>	<b>3,342,114</b>	<b>30,699,785</b>	<b>818,077,616</b>
Comprises:									
Gross balance amount at 30 June 2024	442,959,112	309,602,178	752,561,290	16,736,474	40,799,753	10,005,680	6,616,976	30,699,785	857,419,958
Accumulated depreciation at 30 June 2024	-	(6,252,431)	(6,252,431)	(7,694,436)	(15,475,244)	(6,645,369)	(3,274,862)	-	(39,342,342)
Accumulated impairment loss at 30 June 2024	-	-	-	-	-	-	-	-	-
<b>Balance at 30 June 2024</b>	<b>442,959,112</b>	<b>303,349,747</b>	<b>746,308,859</b>	<b>9,042,038</b>	<b>25,324,509</b>	<b>3,360,311</b>	<b>3,342,114</b>	<b>30,699,785</b>	<b>818,077,616</b>

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. The reclassification relates to reclassification of an asset to Investment Property, see note 11.

Notes to and forming part of the Financial Statements

For the year ended 30 June 2024

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

b) Carrying amount measurements

Asset class	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
<b>i. Fair value - as determined at the last valuation date</b>					
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**

Asset class	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
Plant & equipment	3	Cost approach using replacement cost, adjusted to take account of accumulated depreciation.	Cost	Not applicable	Not applicable
Mobile fleet & plant	3	Cost approach using replacement cost, adjusted to take account of accumulated depreciation.	Cost	Not applicable	Not applicable
Furniture & office equipment	3	Cost approach using replacement cost, adjusted to take account of accumulated depreciation.	Cost	Not applicable	Not applicable
Recreation equipment	3	Cost approach using replacement cost, adjusted to take account of accumulated depreciation.	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 2024

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 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)
<b>Balance as at 30 June 2023</b>		<b>1,092,674,504</b>	<b>267,593,989</b>	<b>115,743,172</b>	<b>18,421,958</b>	<b>49,864,394</b>	<b>50,979,537</b>	<b>20,266,714</b>	<b>9,270,490</b>	<b>1,624,814,758</b>
<b>Comprises:</b>										
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		-	-	-	-	-	-	-	-	-
<b>Balance at 30 June 2023</b>		<b>1,092,674,504</b>	<b>267,593,989</b>	<b>115,743,172</b>	<b>18,421,958</b>	<b>49,864,394</b>	<b>50,979,537</b>	<b>20,266,714</b>	<b>9,270,490</b>	<b>1,624,814,758</b>
<b>Balance at 1 July 2023</b>		<b>1,092,674,504</b>	<b>267,593,989</b>	<b>115,743,172</b>	<b>18,421,958</b>	<b>49,864,394</b>	<b>50,979,537</b>	<b>20,266,714</b>	<b>9,270,490</b>	<b>1,624,814,758</b>
Additions		-	-	-	-	-	-	-	33,989,971	33,989,971
Disposals		-	-	-	-	(6,589,660)	-	-	-	(6,589,660)
Revaluation increments / (decrements) transferred to revaluation surplus	15	-	70,720,345	-	-	-	-	-	-	70,720,345
Depreciation (expense)	8e	(23,987,119)	(5,918,482)	(2,751,339)	(803,748)	-	(3,438,148)	(1,299,907)	-	(38,198,743)
Transfers		13,785,719	5,337,280	2,082,834	465,038	3,371,551	2,846,581	2,720,729	(32,663,617)	(2,053,885)
<b>Balance as at 30 June 2024</b>		<b>1,082,473,104</b>	<b>337,733,132</b>	<b>115,074,667</b>	<b>18,083,248</b>	<b>46,646,285</b>	<b>50,387,970</b>	<b>21,687,536</b>	<b>10,596,844</b>	<b>1,682,682,786</b>
<b>Comprises:</b>										
Gross balance amount at 30 June 2024		1,173,472,782	337,733,132	125,490,062	19,681,888	46,646,285	57,252,948	24,253,692	10,596,844	1,795,127,633
Accumulated depreciation at 30 June 2024		(90,999,678)	-	(10,415,395)	(1,598,640)	-	(6,864,978)	(2,566,156)	-	(112,444,847)
Accumulated impairment loss at 30 June 2024		-	-	-	-	-	-	-	-	-
<b>Balance at 30 June 2024</b>		<b>1,082,473,104</b>	<b>337,733,132</b>	<b>115,074,667</b>	<b>18,083,248</b>	<b>46,646,285</b>	<b>50,387,970</b>	<b>21,687,536</b>	<b>10,596,844</b>	<b>1,682,682,786</b>

Notes to and forming part of the Financial Statements

For the year ended 30 June 2024

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

d) Carrying amount measurements of infrastructure

i) Fair value - as determined at the last valuation date

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 2024	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)
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)

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 to determine the fair value of infrastructure using level 3 inputs.

ii) Cost

Asset class	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
Reserves	3	Actual cost of acquisition	Actual cost	June 2022	Actual cost
Assets under construction	2	Historical cost of acquisition	Actual cost	June 2022	Purchase costs and current stage of works

**Notes to and forming part of the Financial Statements**
**For the year ended 30 June 2024**
**8. Property, plant, equipment and infrastructure (continued)**
**e) Depreciation**
**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	2024	2023
	\$	\$
Plant & Equipment	1,190	1,233
Mobile Vehicles & Plant	13,668	2,020,850
Furniture & Office Equipment	940	990
Recreation Equipment	6,779	23,848
	<u>22,577</u>	<u>2,046,921</u>

## Notes to and forming part of the Financial Statements

For the year ended 30 June 2024

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

#### f) Material accounting policies

##### Initial recognition

An item of property, plant and equipment or infrastructure that qualifies for recognition as an asset is measured at its cost. Upon initial recognition, cost is determined as the amount paid (or other consideration given) to acquire the assets, plus costs incidental to the 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. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition.

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 *Local Government (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.

Individual assets that are land, buildings and infrastructure acquired between scheduled revaluation dates of the asset class in accordance with the City's revaluation policy, are recognised at cost and disclosed as being at reportable value.

##### Measurement after recognition

Plant and equipment including furniture and equipment and right of use assets (other than vested improvements) are measured using the cost model as required under *Local Government (Financial Management) Regulation 17A(2)*. Assets held under the cost model are carried at cost less accumulated depreciation and any impairment losses being their reportable value.

##### Reportable value

In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvement that the local government controls.

Reportable value is for the purpose of *Local Government (Financial Management) Regulation 17A(4)* is the fair value of the asset at its last valuation date minus (to the extent applicable) the accumulated depreciation and any accumulated impairment losses in respect of the non-financial asset subsequent to its last valuation date.

##### Revaluation

Land and buildings classified as property, plant and equipment, infrastructure or vested improvements that the local government controls and measured at reportable value, are only required to be revalued every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvement) on land vested in the City.

Whilst the regulatory framework only required a revaluation to occur every five years, it also provides for the City to revalue earlier if it chooses to do so.

For land, buildings and infrastructure, increase in the carrying amount arising on revaluation of asset classes 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 and 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 2024****8. Property, plant, equipment and infrastructure (continued)****f) Material 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 and infrastructure 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.

**Impairment**

In accordance with *Local Government (Financial management) Regulations 17A(4C)*, the City is not required to comply with *AASB 136 Impairment of Assets* to determine the recoverable amount of its non-financial assets that are land and buildings and infrastructure or vested improvements that the local government controls in circumstances where there has been an impairment indication of a general decrease in asset values.

In other circumstances where it has been assessed that one or more of these non-financial assets are impaired, is greater than its estimated recoverable amount.  
is greater than its estimated recoverable amount.

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 2024

### 9. Intangible assets

	Computer Software \$	Work in progress \$	Total \$
<b>Intangible assets</b>			
<b>Balance as at 1 July 2022</b>	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
<b>Balance as at 30 June 2023</b>	<b>2,495,884</b>	<b>533,597</b>	<b>3,029,481</b>
<b>Balance as at 1 July 2023</b>	<b>2,495,884</b>	<b>533,597</b>	<b>3,029,481</b>
Additions	264,893	-	264,893
Amortisation	(562,767)	-	(562,767)
Work in progress	-	(230,163)	(230,163)
<b>Balance as at 30 June 2024</b>	<b>2,198,010</b>	<b>303,434</b>	<b>2,501,444</b>

### Material 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.

#### 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.

## Notes to and forming part of the Financial Statements

For the year ended 30 June 2024

### 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
	\$	\$	\$
<b>Balance as at 1 July 2022</b>	<b>2,100</b>	<b>91,251</b>	<b>93,351</b>
Additions/terminations	(100)	126,221	126,121
Depreciation expense		(76,823)	(76,823)
<b>Balance as at 30 June 2023</b>	<b>2,000</b>	<b>140,649</b>	<b>142,649</b>
Gross balance as at 30 June 2023	5,000	277,393	282,393
Accumulated depreciation as at 30 June 2023	(3,000)	(136,744)	(139,744)
<b>Balance as at 30 June 2023</b>	<b>2,000</b>	<b>140,649</b>	<b>142,649</b>
<b>Balance as at 1 July 2023</b>	<b>2,000</b>	<b>140,649</b>	<b>142,649</b>
Additions/terminations	(100)	7,195	7,095
Depreciation (expense)		(78,783)	(78,783)
<b>Balance as at 30 June 2024</b>	<b>1,900</b>	<b>69,061</b>	<b>70,961</b>
Gross balance as at 30 June 2024	5,000	284,588	289,588
Accumulated depreciation as at 30 June 2024	(3,100)	(215,527)	(218,627)
<b>Balance as at 30 June 2024</b>	<b>1,900</b>	<b>69,061</b>	<b>70,961</b>

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

	2024	2023
	\$	\$
Depreciation of right-of-use assets	78,783	76,823
Finance charge on lease liabilities	8,079	9,298
<b>Total amount recognised in the statement of comprehensive income</b>	<b>86,862</b>	<b>86,121</b>
Total cash outflow from leases	8,079	9,298

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.

	2024	2023
	\$	\$
<b>b) Lease liabilities</b>		
Current	5,654	79,514
Non-current	68,532	67,092
	<b>74,186</b>	<b>146,606</b>

**Notes to and forming part of the Financial Statements****For the year ended 30 June 2024****10. Leases (continued)**

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 27 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.

**Secured liabilities and assets pledged as securities**

Lease liabilities are effectively secured, as the rights to the leased assets recognised in the financial statements revert to the lessor in the event of default.

**Material 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.

Details of individual lease liabilities required by regulations are provided at Note 27.

**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 material 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.

## Notes to and forming part of the Financial Statements

For the year ended 30 June 2024

### 10. Leases (continued)

#### 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.

	2024	2023
	\$	\$
Less than 1 year	2,728,371	2,655,343
1 to 2 years	2,837,506	2,723,587
2 to 3 years	2,951,006	2,945,294
3 to 4 years	3,069,046	3,029,453
4 to 5 years	3,191,808	3,116,137
> 5 years	17,979,380	17,847,104

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

	2024	2023
	\$	\$
Rental Income	2,728,371	2,490,740

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.

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. Refer to note 11 for details of leased investment property.

#### Material accounting policies

##### The City as lessor

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 2024

#### 11. Investment property

	2024 Actual \$	2024 Budget \$	2023 Actual \$
<b>Non-current assets - at reportable value</b>			
Carrying balance at 1 July	-	-	-
Acquisitions	5,511,500	-	-
Net gain from fair value adjustment	488,500		
	<hr/>		
Closing balance at 30 June	6,000,000	-	-

This investment property was transferred from fixed assets (where it was previously disclosed) to investment property during the financial year.

#### Amounts recognised in profit or loss for investment properties

Rental income	363,036
Fair value gain recognised in profit or loss	488,500

#### Leasing arrangements

Investment properties are leased to tenants under long term operating leases with rentals payable monthly. Minimum lease payments receivable on leases of investment properties are as follows:

Minimum lease payments under non cancellable operating leases of investment properties not recognised in the financial statements are receivable as follows:

	2024 Actual \$	2024 Budget \$
Less than 1 year	318,444	318,444
1 to 2 years	-	-
2 to 3 years	-	-
3 to 4 years	-	-
4 to 5 years	-	-
> 5 years	-	-
	<hr/>	<hr/>
	318,444	318,444

Future years are nil as all leases currently in place at 30 June 2024 are due to expire during 2024/25 and therefore there are no 'non cancellable' leases in place past 30 June 2025.

The investment property is leased to tenants under operating leases with rentals payable monthly. Lease income from operating leases where the City is a lessor is recognised in income on a straight-line basis over the lease term.

**Notes to and forming part of the Financial Statements****For the year ended 30 June 2024****11. Investment property (continued)**

Lease payments for some contracts include CPI increases, but there are no other variable lease payments that depend on an index rate. Although the City is exposed to changes in the residual value at the end of the current leases, the City 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 property.

Refer to note 10 for details of leased property, plant and equipment not classified as investment property.

**Material accounting policies****Investment properties**

Investment properties are principally freehold buildings, held for long-term rental yields and not occupied by the City.

In accordance with *Local Government (Financial management) Regulation 17A(2)*, the carrying amount of non-financial assets that are investment properties, are shown at their reportable value.

Reportable value for the purposes of *Local Government (Financial Management) Regulation 17A(4)* is the fair value of the asset at its last valuation date.

**Revaluation**

In accordance with the regulatory framework, investment properties are required to be revalued whenever required by AASB 140 and, in any event, every 5 years.

**Fair value of investment properties**

A management valuation was performed to determine the fair value of the investment property. The main Level 3 inputs used in the valuation were discount rates, yields, expected vacancy rates and rental growth rates estimated by management based on comparable transactions and industry data.

## Notes to and forming part of the Financial Statements

For the year ended 30 June 2024

### 12. Trade and other payables

	2024	2023
Current	\$	\$
Trade payables	14,173,724	9,434,805
Accrued creditors	11,658,296	14,947,445
Accrued payroll liabilities	1,643,048	2,883,582
Income received in advance	3,837,814	3,491,719
Bonds and deposits held	14,275,414	13,911,784
	45,588,296	44,669,335

### Material 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.

### 13. Other liabilities

	2024	2023
Current	\$	\$
Contract liabilities from contracts with customers	1,874,600	1,642,924
Capital grant/contributions liabilities	1,220,864	978,587
	3,095,464	2,621,511

### Notes to and forming part of the Financial Statements

For the year ended 30 June 2024

13. Other liabilities (continued)	2024	2023
	\$	\$
<b>Reconciliation of changes in contract liabilities</b>		
Opening balance	1,642,924	1,573,105
Additions	1,874,600	1,642,924
Revenue from contracts with customers included as a contract liability at the start of the period	(1,642,924)	(1,573,105)
	<u>1,874,600</u>	<u>1,642,924</u>

The aggregate amount of the performance obligation unsatisfied (or partially unsatisfied) in relation to these contract liabilities was \$1,874,600 (2023: \$1,642,924)

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.

	2024	2023
	\$	\$
<b>Reconciliation of changes in capital grant/contributions</b>		
Opening balance	978,587	952,644
Additions	1,220,864	978,587
Revenue from capital grant/contributions held as a liability at the start of the period	(978,587)	(952,644)
	<u>1,220,864</u>	<u>978,587</u>

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	<u>1,874,600</u>	<u>1,220,864</u>

Performance obligations in relation to capital grant/contribution liabilities are satisfied as project milestones are met or completion of construction or acquisition of the asset.

#### Material 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 2024

### 14. Employee related provisions

	2024	2023
	\$	\$
<b>Current provisions</b>		
Annual Leave	7,746,238	7,383,961
Long service leave	11,569,858	11,025,292
	<u>19,316,096</u>	<u>18,409,253</u>
<b>Non-current provisions</b>		
Annual leave	-	
Long service leave	1,184,831	1,255,718
	<u>1,184,831</u>	<u>1,255,718</u>
<b>Total employee related provisions</b>	<u><u>20,500,927</u></u>	<u><u>19,664,971</u></u>

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:

	2024	2023
	\$	\$
Amounts are expected to be settled on the following basis:		
Less than 12 months after the reporting date:	2,349,163	2,359,796
More than 12 months from the reporting date	18,151,764	17,305,175
	<u><u>20,500,927</u></u>	<u><u>19,664,971</u></u>
Expected reimbursements of employee related provisions from other local governments included within other receivables	<u><u>-</u></u>	<u><u>-</u></u>

### Material 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.

**Notes to and forming part of the Financial Statements****For the year ended 30 June 2024****14. Employee related provisions (continued)****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.

**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 2024

**15. Revaluation surplus**

	2024 Actual	2024 Actual	2024 Actual	2024 Actual	2023 Actual	2023 Actual	2023 Actual	2023 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	-	(199)	6,066	6,265	-	-	6,265
(b) Mobile vehicle and plant revaluation reserve	44,917	-	-	44,917	44,917	-	-	44,917
(c) Furniture and office equipment revaluation reserve	852,612	-	(66,200)	786,412	865,752	-	(13,140)	852,612
(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	70,720,345	-	220,554,920	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	16,886,312	-	-	16,886,312
(i) Reserves revaluation reserve	31,827,308	-	-	31,827,308	31,827,308	-	-	31,827,308
(j) Other parks infrastructure revaluation reserve	-	-	-	-	-	-	-	-
(k) Reticulation revaluation reserve	-	-	-	-	-	-	-	-
(l) Land revaluation reserve	426,851,837	(810,547)	-	426,041,290	380,504,835	47,197,000	(849,998)	426,851,837
(m) Building revaluation reserve	126,693,254	-	-	126,693,254	110,760,187	21,383,545	(5,450,478)	126,693,254
(n) Equity accounted investments								
- Catalina Regional Council	305,000	411,667	-	716,667	2,118	302,882	-	305,000
- Mindarie Regional Council	18,009,839	429,085	-	18,438,924	14,588,621	3,421,218	-	18,009,839
<b>Total</b>	<b>1,448,462,327</b>	<b>70,750,550</b>	<b>(66,399)</b>	<b>1,519,146,478</b>	<b>1,382,471,298</b>	<b>72,304,645</b>	<b>(6,313,616)</b>	<b>1,448,462,327</b>

## Notes to and forming part of the Financial Statements

For the year ended 30 June 2024

### 16. 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:

	Note	2024 \$	2023 \$
Cash & cash equivalents		161,892,443	161,732,397

#### Restrictions

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

#### b) Restrictions

The following restrictions have been imposed by regulations or other externally imposed requirements:

	Note	2024 \$	2023 \$
- Cash and cash equivalents	3	116,360,382	111,430,707
		<u>116,360,382</u>	<u>111,430,707</u>
Reserves - cash/investment backed	28	98,989,504	94,897,412
Bonds and other payables	12	14,275,414	13,911,784
Contract liabilities for contracts with customers	13	1,874,600	1,642,924
Grants for transfers for recognisable non-financial assets	13	1,220,864	978,587
<b>Total restricted financial assets</b>		<u>116,360,382</u>	<u>111,430,707</u>

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

	2024 \$	2023 \$
<b>Net result</b>	16,341,878	987,331
<b>Non-cash items</b>		
(Decrease)/Increase in impairment	(519,287)	22,957
Gain on LG Unit trust	(4,203)	(9,215)
Fair value adjustment to investment property	(488,500)	-
Net (Profit)/loss on disposal of non-current assets	7,057,263	20,686,604
Gifted and acquired assets	(121,926)	(10,000)
Depreciation	51,789,769	50,352,901
<b>Changes in assets and liabilities</b>		
Increase/(decrease) in employee entitlements	835,956	7,900
Increase/(decrease) in payables & provisions	1,046,822	(2,413,665)
Increase/(decrease) in income in advance	346,095	(827,308)
(Increase)/decrease in receivables	(1,995,447)	401,871
(Increase)/decrease in prepayments	21,685	(428,273)
(Increase)/decrease in inventory	1,332,355	176,955
(Increase)/decrease in investments	(16,773,782)	(5,948,467)
Increase/(decrease) in contract liabilities	-	95,762
(Increase)/decrease in contract assets	(169,905)	(134,933)
(Increase)/decrease in lease liabilities	7,195	18,021
Capital grants and subsidies	(11,971,912)	(11,651,820)
<b>Net Cash from Operating Activities</b>	<u>46,734,056</u>	<u>51,326,621</u>

## Notes to and forming part of the Financial Statements

For the year ended 30 June 2024

## 16. Notes to the statement of cash flows (continued)

## c) Credit standby arrangements

	2024 \$	2023 \$
Bank overdraft limit	500,000	500,000
Bank overdraft at reporting date	-	-
<b>Total amount of credit unused</b>	<b>500,000</b>	<b>500,000</b>

## Notes to and forming part of the Financial Statements

For the year ended 30 June 2024

### 17. Contingencies

#### 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.

### 18. Capital commitments

	2024	2023
Contracted for:	\$	\$
- capital expenditure projects	15,764,782	10,665,010
- plant & equipment purchases	19,351,510	21,995,290
	<u>35,116,292</u>	<u>32,660,300</u>
Payable		
- not later than one year	35,116,292	32,660,300

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 2024

#### 19. Related party transactions

##### a) Elected member remuneration

Fees, expenses and allowances to be paid or reimbursed to elected council members.

###### Mayor

	Note	2024 Budget \$	2024 Actual \$	2023 Actual \$
Annual allowance		96,597	93,811	91,997
Meeting attendance fees		51,139	49,665	48,704
Annual allowance for ICT expenses		3,675	3,500	3,500
Travel and accommodation expenses		2,000	104	1,820
		<u>153,411</u>	<u>147,080</u>	<u>146,021</u>

###### Deputy Mayor

Annual allowance		24,149	23,446	22,999
Meeting attendance fees		34,093	30,368	32,470
Annual allowance for ICT expenses		3,675	3,500	3,500
Travel and accommodation expenses		2,000	871	2,540
		<u>63,917</u>	<u>58,185</u>	<u>61,509</u>

###### All Other Council members

Meeting attendance fees		443,209	439,050	413,992
Annual allowance for ICT expenses		47,775	11,617	45,500
Travel and accommodation expenses		26,000	38,556	7,438
		<u>516,984</u>	<u>489,223</u>	<u>466,930</u>

19b 734,312 694,488 674,460

Meeting fees		528,441	519,083	495,166
Mayors allowance		96,597	93,811	91,997
Deputy mayors allowance		24,149	23,446	22,999
Travelling expenses		30,000	12,592	11,798
Telecommunications allowance		55,125	45,556	52,500
		<u>734,312</u>	<u>694,488</u>	<u>674,460</u>

##### b) Key Management Personnel (KMP) compensation

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

	Note	2024 \$	2023 \$
Short-term employee benefits		1,652,787	1,541,183
Post-employment benefits		149,320	127,067
Other long-term benefits		38,821	35,523
Council member costs	19a	694,488	674,460
		<u>2,535,416</u>	<u>2,378,233</u>

###### 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 which may be separately found in the table above..

###### 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.

**Notes to and forming part of the Financial Statements**

**For the year ended 30 June 2024**

**19. Related parties transactions (Continued)**

*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 and are detailed in Notes 19a and 19b.

**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 Catalina Regional Council and Mindarie Regional Council. See details of transactions in notes 19c and 19d.

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) Catalina Regional Council**

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

	<b>2024</b>	<b>2023</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>
Fees and charges	637,670	602,727
Materials & contracts other works	928,474	627,461
Distributions received	10,000,000	6,666,664

**Notes to and forming part of the Financial Statements****For the year ended 30 June 2024****19. Related parties transactions (Continued)****d) Mindarie Regional Council**

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

	<b>2024</b>	<b>2023</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>
Fees and charges	373,849	305,212
Materials & contracts other works	11,310,402	10,000,939
<b>Amounts Payable to Related Parties:</b>		
Trade and Other Payables	723,047	267,062

### Notes to and forming part of the Financial Statements

For the year ended 30 June 2024

#### 20. 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	2024 Actual \$	2023 Actual \$
Mindarie Regional Council (refer note 20b))	33.33	46,892,876	44,238,269
Catalina Regional Council (refer note 20c))	33.33	20,573,235	15,613,308
<b>Total equity accounted investments</b>		<b>67,466,111</b>	<b>59,851,577</b>
	<b>Note</b>	<b>2024 \$</b>	<b>2023 \$</b>
<b>Share of profit/(loss) of associates accounted for using the equity method</b>			
Share of profit/(loss) of Mindarie Regional Council	20b	2,225,521	2,143,342
Share of profit/(loss) of Catalina Regional Council	20c	440,355	28,990
		<b>2,665,876</b>	<b>2,172,332</b>

##### 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 1/3rd interest in Mindarie Regional Council.

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 20(d).

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	2024 \$	2023 \$
Revenue	37,295,742	37,598,322
Interest revenue	3,098,542	1,512,800
Expenses	(24,292,231)	(23,999,900)
Finance costs	(1,255,386)	(1,074,941)
Depreciation	(8,451,384)	(7,606,255)
Profit on disposal of assets	281,281	-
Net Result for the period	6,676,564	6,430,026
Other comprehensive income	1,287,255	10,263,654
<b>Total comprehensive income Mindarie Regional Council</b>	<b>7,963,819</b>	<b>16,693,680</b>
<b>City's share of total comprehensive income</b>	<b>2,654,606</b>	<b>5,564,560</b>

**Notes to and forming part of the Financial Statements**

**For the year ended 30 June 2024**

**20. Investment in associates (continued)**

**b) Mindarie Regional Council (continued)**

**Summarised statement of financial position**

	<b>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>
Cash and cash equivalents	21,681,423	20,262,141
Other current assets	57,745,265	44,011,271
<b>Total current assets</b>	<b>79,426,688</b>	<b>64,273,412</b>
Non-current assets	103,118,451	100,324,693
<b>Total assets</b>	<b>182,545,139</b>	<b>164,598,105</b>
Current financial liabilities	(680,492)	(628,560)
Other current liabilities	(15,889,908)	(4,899,821)
<b>Total current liabilities</b>	<b>(16,570,400)</b>	<b>(5,528,381)</b>
Non-current financial liabilities	(5,702,532)	(6,161,220)
Other non-current liabilities	(19,593,578)	(20,193,694)
<b>Total non-current liabilities</b>	<b>(25,296,110)</b>	<b>(26,354,914)</b>
<b>Total liabilities</b>	<b>(41,866,510)</b>	<b>(31,883,295)</b>
<b>Net assets</b>	<b>140,678,629</b>	<b>132,714,810</b>

**Reconciliation to carrying amounts**

	<b>2024</b>	<b>2023</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>
Opening net assets 1 July	132,714,810	116,021,130
Profit/(Loss) for the period	6,676,564	6,430,026
Other comprehensive income	1,287,255	10,263,654
<b>Closing net assets 30 June</b>	<b>140,678,629</b>	<b>132,714,810</b>

**Carrying amount of equity accounted investments**

	<b>2024</b>	<b>2023</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>
Carrying amount at 1 July	44,238,270	38,673,710
- share of associate's net profit/(loss) for the period	2,225,521	2,143,342
- share of associate's other comprehensive income arising during the period	429,085	3,421,218
<b>Carrying amount at 30 June</b>	<b>46,892,876</b>	<b>44,238,270</b>

## Notes to and forming part of the Financial Statements

For the year ended 30 June 2024

### 20. Investment in associates (continued)

#### c) Catalina Regional Council (CRC) (Tamala Park Regional Council prior to 1 August 2023)

The City has a 1/3rd interest in Catalina Regional Council (known as Tamala Park Regional Council prior to 1 August 2023). The Regional Council was formed to manage the development and sale of land at Catalina 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 Catalina 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 Catalina 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*.

#### Summarised statement of comprehensive income

	2024 Actual \$	2023 Actual \$
Revenue	8,000	27,818
Interest revenue	2,502,910	1,249,328
Expenses	(1,149,880)	(1,121,077)
Depreciation	(37,053)	(45,082)
Finance costs	(2,913)	(3,614)
Profit/(loss) for the period	-	(20,403)
<b>Net Result for the period</b>	<b>1,321,064</b>	<b>86,970</b>
Other comprehensive income	1,235,000	908,647
<b>Total comprehensive income Catalina Regional Council</b>	<b>2,556,064</b>	<b>995,617</b>
<b>City's share of total comprehensive income</b>	<b>852,021</b>	<b>331,872</b>

#### Summarised statement of financial position

	2024 Actual \$	2023 Actual \$
Cash and cash equivalents	22,602,158	12,294,817
Other current assets	35,992,662	32,578,497
<b>Total current assets</b>	<b>58,594,820</b>	<b>44,873,314</b>
Non-current assets	3,841,864	2,640,157
<b>Total assets</b>	<b>62,436,684</b>	<b>47,513,471</b>
Other current liabilities	(628,116)	(559,922)
<b>Total current liabilities</b>	<b>(628,116)</b>	<b>(559,922)</b>
Non-current liabilities	(88,862)	(113,627)
<b>Total non-current liabilities</b>	<b>(88,862)</b>	<b>(113,627)</b>
<b>Total liabilities</b>	<b>(716,978)</b>	<b>(673,549)</b>
<b>Net assets</b>	<b>61,719,706</b>	<b>46,839,922</b>

**Notes to and forming part of the Financial Statements**

**For the year ended 30 June 2024**

**20. Investment in associates (continued)**

**c) Catalina Regional Council (CRC)**

<b>Reconciliation to carrying amounts</b>	<b>2024 Actual \$</b>	<b>2023 Actual \$</b>
Opening net assets 1 July	46,839,922	54,515,893
Profit/(loss) for the period	1,321,064	86,970
Contribution to equity	12,323,720	(8,671,588)
Other comprehensive income	1,235,000	908,647
<b>Closing net assets 30 June</b>	<b>61,719,706</b>	<b>46,839,922</b>

<b>Carrying amount of equity accounted investments</b>	<b>2024 Actual \$</b>	<b>2023 Actual \$</b>
Carrying amount at 1 July	15,613,307	18,171,964
- share of associates net profit/(loss) for the period	440,355	28,990
- share of associates other comprehensive income arising during the period	411,667	302,882
- contribution to equity in associate	-	(475,581)
- capital contributions - net	14,107,906	4,251,716
- distribution of equity by associate	(10,000,000)	(6,666,664)
<b>Carrying amount at 30 June</b>	<b>20,573,235</b>	<b>15,613,307</b>

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

**d) Contingent liabilities from investments in associates**

**i) Contaminated site - MRC landfill site**

The 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 Perfluoroalkyl and polyfluoroalkyl substances (PFAS) (in addition to other contaminant of potential concern (COPCs) in groundwater including arsenic, nickel, ammonia, benzene and pathogens) would be appropriate.

The October 2023 MAR reported on those further investigations completed and provides an update on the conditions of the source site and affected site.

**Notes to and forming part of the Financial Statements****For the year ended 30 June 2024****20. Investment in associates (continued)****d) Contingent liabilities from investments in associates****i) Contaminated site - MRC landfill site (continued)**

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 October 2023 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.

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.

**Notes to and forming part of the Financial Statements****For the year ended 30 June 2024****20. Investment in associates (continued)****d) Contingent liabilities from investments in associates****i) Contaminated site - MRC landfill site (continued)**

The October 2023 MAR report concludes that:

- The auditor is satisfied that the information contained in the reviewed reports, 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.

The MRC Contaminated Site Approved Auditor recommended that MRC should continue to provide the auditor with updated information as it becomes available (i.e. at least a 6 monthly update following sampling and annual reporting, (plus immediate notification if things change). Communication received on 3 May 2024 stated "as there has been no change in the risk profile and nothing to indicate that restrictions should change, a MAR should be submitted in 2025 following 2 years of monitoring".

**Material accounting policies****Investments 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 the investee but not control or joint control of those policies. Investments in associates are accounted for using the equity method.

The equity method of accounting is 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 2024

#### 21. 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. Investment policy
Liquidity risk	Borrowings and other liabilities	Rolling cash flow forecasts	Availability of committed credit lines and borrowing facilities

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 \$
<b>2024</b>					
Cash and cash equivalents	5.05	161,892,443	154,289,624	-	7,602,819
<b>2023</b>					
Cash and cash equivalents	4.54	161,732,397	161,665,465	-	66,932

###### Sensitivity

Profit or loss is sensitive to higher/lower interest income from cash and cash equivalents as a result of changes in interest rates.

	2024 \$	2023 \$
Impact of a 1% movement in interest rates on profit and loss and equity*	1,618,924	1,617,324
* Holding all other variables constant		

##### 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 provides several payment options.

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 2024

#### 21. 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 2024 and 30 June 2023 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
<b>As at 30 June 2024</b>					
Trade and other receivables					
Expected credit loss	0.0003	0.0002	0.0002	0.0013	
Gross carrying amount	4,858,949	947,534	517,324	15,175,652	21,499,459
Loss allowance	1,362	203	80	20,287	21,932
<b>As at 30 June 2023</b>					
Trade and other receivables					
Expected credit loss	0.0845	0.0931	0.0830	0.0081	
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

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	
	2024 Actual	2023 Actual	2024 Actual	2023 Actual
<b>Opening loss allowance as at 1 July</b>	\$ 327,137	\$ 453,574	\$ 214,082	\$ 64,688
Increase/(Decrease) in loss allowance recognised in profit or loss during the year	(275,854)	(17,446)	(214,082)	150,510
Receivables written off during the year as uncollectible	(29,351)	(108,991)	-	(1,116)
<b>Closing loss allowance at 30 June</b>	21,932	327,137	-	214,082

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.

**Notes to and forming part of the Financial Statements**

**For the year ended 30 June 2024**

**21. Financial risk management (continued)**

**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 16c.

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 \$
<b>2024</b>				
Trade and other payables	45,588,296	-	45,588,296	45,588,296
Lease liabilities	5,654	68,532	74,186	74,186
	<b>45,593,950</b>	<b>68,532</b>	<b>45,662,482</b>	<b>45,662,482</b>
<b>2023</b>				
Trade and other payables	44,669,335	-	44,669,335	44,669,335
Lease liabilities	79,514	67,092	146,606	146,606
	<b>44,748,849</b>	<b>67,092</b>	<b>44,815,941</b>	<b>44,815,941</b>

**Notes to and forming part of the Financial Statements****For the year ended 30 June 2024****22. Events occurring after the end of the reporting period**

On 25 July 2024, the City received notice from the Department of Water and Environmental Regulation (DWER) that the former landfill site at Hertha reserve has been reclassified from 'possibly contaminated - investigation required' to 'contaminated - remediation required' due to the large infrastructure project being undertaken to extend Stephenson Avenue. A site management plan and testing is required to be undertaken by Main Roads and its partners who are responsible for the works.

**Notes to and forming part of the Financial Statements**  
**For the year ended 30 June 2024**

**23. Other material 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 except for non-financial assets that are:

- land and buildings classified as property, plant and equipment;
- infrastructure; or
- vested improvements that the City controls, in circumstances where there has been an impairment indication of a general decrease in asset values.

These non-financial assets are assessed in accordance with the regulatory framework detailed in Note 8.

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 2024

### 24. 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.

**Notes to and forming part of the Financial Statements**

**For the year ended 30 June 2024**

**24. Function and activity (continued)**

**a) Service objectives and description (continued)**

<b>Objective</b>	<b>Description</b>
<b><i>General purpose funding</i></b>	
To collect revenue to allow for the provision of services.	Rates income and expenditure, general purpose government grants, pensioner deferred rates and interest revenue.
<b><i>Economic services</i></b>	
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.
<b><i>Other property and services</i></b>	
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 2024**

**24. Function and activity (continued)**

<b>b) Income and Expenses by program</b>	<b>2024</b>	<b>2024</b>	<b>2023</b>
<b>Income excluding grants, subsidies and contributions and capital grants, subsidies and contributions</b>	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
General Purpose Funding	167,888,902	177,160,685	161,882,681
Governance	1,519,018	2,118,270	2,392,286
Law, Order & Public Safety	4,672,300	4,783,876	4,178,465
Health	267,220	316,405	384,974
Education & Welfare	3,260,734	9,397,168	2,400,869
Community Amenities	49,671,389	55,055,618	46,927,944
Recreation & Culture	15,346,728	19,154,356	16,186,814
Transport	2,367,400	2,697,220	2,085,299
Economic Services	1,973,150	1,960,176	1,874,286
Other Property & Services	7,807,850	28,758,757	14,924,155
	<b>254,774,691</b>	<b>301,402,532</b>	<b>253,237,773</b>
<b>Grants, subsidies and contributions and capital grants, subsidies and contributions</b>			
General Purpose Funding	8,200,000	2,884,890	10,580,216
Governance	-	378,704	-
Law, Order & Public Safety	165,500	-	55,025
Education & Welfare	7,385,489	-	7,974,847
Community Amenities	550,000	58,275	2,700,000
Recreation & Culture	3,624,309	1,124,658	3,472,774
Transport	4,243,444	6,964,335	5,877,334
Other Property & Services	1,100,000	561,049	2,655,784
	<b>25,268,742</b>	<b>11,971,912</b>	<b>33,315,980</b>
<b>Total Operating Revenue</b>	<b>280,043,433</b>	<b>313,374,444</b>	<b>286,553,753</b>
<b>Expenses from operations</b>			
General Purpose Funding	(4,366)	(3,482,055)	(758,136)
Governance	(43,536,606)	(43,174,825)	(49,286,741)
Law, Order & Public Safety	(9,203,139)	(10,483,071)	(8,706,616)
Health	(2,495,577)	(2,789,457)	(2,249,826)
Education & Welfare	(14,164,048)	(15,154,658)	(15,302,598)
Community Amenities	(52,201,520)	(47,784,071)	(46,294,957)
Recreation & Culture	(73,757,202)	(85,500,217)	(84,908,915)
Transport	(59,240,258)	(58,885,328)	(55,550,540)
Economic Services	(5,029,776)	(6,738,925)	(4,829,653)
Other Property & Services	(12,248,736)	(23,039,959)	(17,678,439)
<b>Total expenditure</b>	<b>(271,881,228)</b>	<b>(297,032,565)</b>	<b>(285,566,422)</b>
<b>Net result</b>	<b>8,162,205</b>	<b>16,341,878</b>	<b>987,331</b>

**Notes to and forming part of the financial statements**

**For the year ended 30 June 2024**

**24. Function and activity (continued)**

**c) Total assets**

	<b>2024</b>	<b>2023</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>
General Purpose Funding	105,141,424	95,810,560
Governance	22,509,581	21,799,956
Law, Order & Public Safety	4,151,495	3,507,023
Health	447,245	418,314
Education & Welfare	16,089,294	16,016,996
Community Amenities	99,227,003	88,216,916
Recreation & Culture	425,066,828	429,073,667
Transport	1,504,299,241	1,454,745,689
Economic Services	3,718,234	4,464,718
Other Property & Services	535,065,813	533,154,326
Unallocated	52,348,649	31,607,764
<b>Total assets</b>	<b>2,768,064,807</b>	<b>2,678,815,929</b>

## Notes to and forming part of the Financial Statements

## Statement of Rating Information

For the year ended 30 June 2024

## 25. Rates

## Rating information

Rate description	Basis of valuation	Rate in \$	Number of properties	Rateable value*	2024 Budget	2024 Actual	2023 Actual
				\$	\$	\$	\$
Residential	Gross rental valuation	0.051335	61,451	1,725,763,552	88,702,131	88,592,072	81,727,410
Industrial	Gross rental valuation	0.058010	1,858	241,006,461	13,873,339	13,980,785	13,336,764
Commercial	Gross rental valuation	0.055718	1,714	372,957,085	20,204,535	20,780,423	17,657,572
Vacant	Gross rental valuation	0.077003	1,354	36,625,100	2,479,071	2,535,166	2,413,154
<b>Total general rates</b>					<b>125,259,076</b>	<b>125,888,446</b>	<b>115,134,900</b>
<b>Minimum payments</b>		<b>Minimum</b>					
General minimum	Gross rental valuation	921	36,064	50,375,267	32,958,906	33,214,944	34,828,786
Parkland villas (under 36m <sup>2</sup> )	Gross rental valuation	766	7	76,440	5,362	5,362	5,194
Strata titled storage units	Gross rental valuation	598	54	290,166	32,890	32,292	34,161
<b>Interim rates</b>					<b>1,139,864</b>	<b>939,899</b>	<b>4,257,257</b>
<b>Total general and minimum payments rates</b>					<b>159,396,098</b>	<b>160,080,943</b>	<b>154,260,298</b>
Plus							
Late payment penalties					250,000	405,438	351,653
Arrears rates					2,000	2,310	1,950
Instalment charges & interest					250,000	167,018	158,293
<b>Total general purpose funding</b>					<b>159,898,098</b>	<b>160,655,709</b>	<b>154,772,194</b>

For the 2023/24 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.

The City introduced a concession scheme to provide more support to owners while they are undertaking development. In accordance with the provisions of Section 6.47 of the *Local Government Act 1995*, a concession was granted to owners of land that had been classified as vacant for less than two years on 1 July 2023. The concession had the effect of reducing the Rate in the \$ charged from the vacant rate to the relevant differential rate (residential, industrial or commercial). The minimum rate of \$921 was still applicable for vacant land.

\*Rateable Value at time of raising of rate.

**Notes to and forming part of the Financial Statements**

**For the year ended 30 June 2024**

**26. Determination of surplus or deficit**

	Note	2024 Budget \$	2024 Actual \$	2023 Actual \$
<b>a) Non-cash amounts excluded from operating activities</b>				
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 <i>Local Government Financial Management Regulation 32</i> .				
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals		(506,564)	(1,250,687)	(684,009)
Less: Share of net profit of associates and joint ventures accounted for using the equity method		-	2,665,876	2,172,332
Add: Loss on disposal of assets		127,959	8,307,950	21,370,613
Add: Depreciation		51,293,437	51,789,769	50,352,901
<b>Non-cash movements in non-current assets and liabilities:</b>				
Financial assets at amortised cost		-	(4,203)	(9,215)
Investment in associates		-	(7,614,534)	(3,005,903)
Trade and other receivables		-	(515,606)	773,596
Inventory - Land held for resale		-	61,592	20,121
Employee benefit provisions		-	835,956	7,899
Lease liabilities		-	1,440	16,287
<b>Non-cash amounts excluded from operating activities</b>		<b>50,914,832</b>	<b>54,277,553</b>	<b>71,014,622</b>
<b>b) Non-cash amounts excluded from investing activities</b>				
The following non-cash revenue or expenditure has been excluded from amounts attributable to investing activities within the Statement of Financial Activity in accordance with <i>Local Government Financial Management Regulation 32</i> .				
<b>Adjustments to investing activities</b>				
Property, plant and equipment received for substantially less than fair value		-	121,926	10,000
Right of use asset received - non cash		-	71,688	(49,298)
<b>Non-cash amounts excluded from investing activities</b>		<b>-</b>	<b>193,614</b>	<b>(39,298)</b>
<b>c) Surplus or deficit after imposition of general rates</b>				
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Local Government Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.				
<b>Adjustments to net current assets</b>				
Less: Reserve accounts	28	(90,453,002)	(98,989,504)	(94,897,412)
Add: Current liabilities not expected to be cleared at end of year				
- Current annual leave	14	6,909,090	7,746,238	7,383,961
- Current long service leave	14	10,363,635	11,569,858	11,025,292
<b>Total adjustments to net current assets</b>		<b>(73,180,277)</b>	<b>(79,673,408)</b>	<b>(76,488,159)</b>
<b>Net current assets used in the Statement of Financial Activity</b>				
Total current assets		153,974,298	188,705,312	187,668,681
Less: Total current liabilities		(80,794,021)	(68,005,510)	(65,779,613)
Less: Total adjustments to net current assets		(73,180,277)	(79,673,408)	(76,488,159)
<b>Surplus or deficit after imposition of general rates</b>		<b>-</b>	<b>41,026,394</b>	<b>45,400,909</b>

## Notes to and forming part of the Financial Statements

For the year ended 30 June 2024

## 27. Lease liabilities

	2024 \$	2024 \$	2024 \$	2023 \$	2023 \$	2023 \$
	Current	Non-current	Total	Current	Non-current	Total
Plant and equipment	5,554	66,632	72,186	79,414	65,192	144,606
Land	100	1,900	2,000	100	1,900	2,000
	<b>5,654</b>	<b>68,532</b>	<b>74,186</b>	<b>79,514</b>	<b>67,092</b>	<b>146,606</b>

	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 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
1 July 2023 Balance at start of year	79,414	65,192	144,606	100	1,900	2,000	79,514	67,092	146,606
New lease liability	101	7,094	7,195	-	-	-	101	7,094	7,195
Movement from non-current to current	5,553	(5,553)	-	100	(100)	-	5,653	(5,653)	-
Repayment/ termination	(87,594)	-	(87,594)	(100)	-	(100)	(87,694)	-	(87,694)
Lease interest	8,079	-	8,079	-	-	-	8,079	-	8,079
30 June 2024 Balance at end of year	5,553	66,733	72,286	100	1,800	1,900	5,653	68,533	74,186

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 2024

28. Restricted reserves - cash backed

	2024 Actual Opening Balance \$	2024 Actual Transfer to \$	2024 Actual Transfer (from) \$	2024 Actual Closing Balance \$	2024 Budget Opening Balance \$	2024 Budget Transfer to \$	2024 Budget Transfer (from) \$	2024 Budget Closing Balance \$	2023 Actual Opening Balance \$	2023 Actual Transfer to \$	2023 Actual Transfer (from) \$	2023 Actual Closing Balance \$
<b>Restricted by legislation</b>												
a) Cash in lieu of public open space reserve	928,477	257,774	-	1,186,251	928,477	4,775	-	933,252	229,060	699,417	-	928,477
b) Development contribution right of way improvement works reserve	-	777,748	(777,748)	-	-	-	-	-	-	-	-	-
c) Development contribution fund	-	271,585	-	271,585	-	-	-	-	-	-	-	-
d) Security service charge reserve	475,523	963,632	(946,663)	492,492	538,147	659,127	(1,123,147)	74,127	946,033	637,753	(1,108,263)	475,523
e) Payment in lieu of parking reserve	3,045,831	164,161	-	3,209,992	3,045,831	61,029	-	3,106,860	2,927,523	118,308	-	3,045,831
	<u>4,449,831</u>	<u>2,434,900</u>	<u>(1,724,411)</u>	<u>5,160,320</u>	<u>4,512,455</u>	<u>724,931</u>	<u>(1,123,147)</u>	<u>4,114,239</u>	<u>4,102,616</u>	<u>1,455,478</u>	<u>(1,108,263)</u>	<u>4,449,831</u>
<b>Restricted by council</b>												
f) Asset acquisition reserve	99,183	5,346	-	104,529	99,183	478	-	99,661	1,886,771	76,249	(1,863,837)	99,183
g) Capital investment reserve	17,684,822	10,000,000	(166,929)	27,517,893	17,708,672	6,666,666	-	24,375,338	4,492,554	13,417,514	(225,246)	17,684,822
h) Corporate projects reserve	24,046,309	4,213,806	(14,719,869)	13,540,246	24,107,988	2,752,449	(11,000,000)	15,860,437	4,895,967	20,499,717	(1,349,375)	24,046,309
i) Edith Cowan Reserve lighting reserve	42,334	2,282	-	44,616	42,334	848	-	43,182	40,690	1,644	-	42,334
j) Investment income reserve	2,994,946	1,418,170	(192,137)	4,220,979	2,336,851	629,235	(233,890)	2,732,196	3,036,815	993,846	(1,035,715)	2,994,946
k) Plant replacement reserve	5,496,112	4,110,065	(6,730,954)	2,875,223	10,932,373	5,115,339	(6,019,500)	10,028,212	7,167,158	289,641	(1,960,687)	5,496,112
l) Previous employees long service leave provision	830,578	14,162	-	844,740	801,160	-	-	801,160	775,168	55,410	-	830,578
m) Public parking strategy reserve	6,677,269	359,885	(163,818)	6,873,336	6,683,249	119,780	(1,270,000)	5,533,029	6,429,402	259,827	(11,960)	6,677,269
n) Road widening reserve	145,334	7,833	-	153,167	145,334	2,912	-	148,246	139,689	5,645	-	145,334
o) Staff leave liability reserve	13,916,697	750,068	-	14,666,765	13,916,698	278,862	-	14,195,560	13,376,137	540,560	-	13,916,697
p) Strategic waste development reserve	14,523,055	8,862,062	(4,580,473)	18,804,644	13,461,420	1,625,545	(6,280,000)	8,806,965	9,460,488	5,193,646	(131,079)	14,523,055
q) Tamala Park reserve	-	-	-	-	-	-	-	-	9,852,680	-	(9,852,680)	-
r) Tree reserve	1,223,116	443,504	(215,147)	1,451,473	1,206,878	15,073	(275,000)	946,951	1,055,936	368,610	(201,430)	1,223,116
s) Workers compensation reserve	2,767,826	1,934,392	(1,970,645)	2,731,573	2,767,826	-	-	2,767,826	3,441,201	-	(673,375)	2,767,826
	<u>90,447,581</u>	<u>32,121,575</u>	<u>(28,739,972)</u>	<u>93,829,184</u>	<u>94,209,966</u>	<u>17,207,187</u>	<u>(25,078,390)</u>	<u>86,338,763</u>	<u>66,050,656</u>	<u>41,702,309</u>	<u>(17,305,384)</u>	<u>90,447,581</u>
<b>Total</b>	<u><b>94,897,412</b></u>	<u><b>34,556,475</b></u>	<u><b>(30,464,383)</b></u>	<u><b>98,989,504</b></u>	<u><b>98,722,421</b></u>	<u><b>17,932,118</b></u>	<u><b>(26,201,537)</b></u>	<u><b>90,453,002</b></u>	<u><b>70,153,272</b></u>	<u><b>43,157,787</b></u>	<u><b>(18,413,647)</b></u>	<u><b>94,897,412</b></u>

Notes to and forming part of the Financial Statements

For the year ended 30 June 2024

28. 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
<b>Restricted by legislation</b>	
a) Cash in lieu of public open space	This reserve was established in accordance with the <i>Local Government Act 1995</i> and <i>section 154 of the Planning and Development Act</i> to account for the contribution and payment in lieu of public open space received after 12 September 2020.
b) Development contribution right of way improvement works reserve	This reserve was established in accordance with the <i>Local Government Act 1995</i> to account for the contribution and payment of any right of way improvement work undertaken by the City.
c) Development contribution fund	This reserve was established for the Scarborough Redevelopment contribution Area. Planning control for the Scarborough Redevelopment Area was returned from the State Government to the City on 9 August 2023 (process called normalisation). The Development Contribution Plan (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 the beachside works.
d) 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 <i>Local Government Act 1995</i> any surplus generated from this charge is to be allocated to a Reserve and used for Security Services, or be repaid to owners.
e) 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.
<b>Restricted by council</b>	
f) 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.
g) 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.
h) 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.
i) 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.
j) 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
k) 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.
l) 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.
m) Public parking strategic reserve	This reserve was created to fund the City's Paid Parking Strategy.
n) 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.
o) 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.
p) 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.
q) 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.
r) Tree reserve	The Tree Reserve will hold any funds set aside under the City's Street and Reserve Trees policy.
s) 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 2024**

**29. 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 2023	Receipts	Paid out	Interest earned	Closing balance 30 June 2024
	\$	\$	\$	\$	\$
Other bonds	529,178	-	(1,010)	25,970	554,138
Town planning scheme no 18	4,428,989	-	-	217,622	4,646,611
Town planning scheme no 25	29,259	-	-	1,438	30,697
Town planning scheme no 27	430,475	-	-	21,152	451,627
Town planning scheme no 28	652,714	-	-	32,072	684,786
Laneways	547,254	-	(82,082)	26,891	492,063
Other trusts	884,427	-	-	43,457	927,884
Payment in lieu of public open space	9,615,935	-	-	472,487	10,088,422
	<b>17,118,231</b>	<b>-</b>	<b>(83,092)</b>	<b>841,089</b>	<b>17,876,228</b>

**12.1/CG1 ACCOUNTABLE STIRLING QUARTER 3 2024/2025 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****0325/008****Moved Councillor Lagan, seconded Councillor Krsticevic**

- 1. That Council RECEIVES the Accountable Stirling Quarter 3 2024/2025 Report.**
- 2. That Council RECEIVES the Final Key Risk Indicators Report.**

**The motion was put and declared CARRIED (11/0) by exception resolution.**

**For:** Councillors Creado, Giudici, Hatton, Krsticevic, Lagan, Migdale, Olow, Paparde, Perkov, Proud and Mayor Irwin.

**Against:** Nil.

**Committee Recommendation**

- That Council RECEIVES the Accountable Stirling Quarter 3 2024/2025 Report.
- That Council RECEIVES the Final Key Risk Indicators Report.

### **Officer's Recommendation**

1. That Council RECEIVES the Accountable Stirling Quarter 3 2024/2025 Report.
2. That Council RECEIVES the Final Key Risk Indicators Report.

### **Purpose**

To provide Council with an update on the following items:

- The progress of the Accountable Stirling Action Plan 2023-2025.
- Quarterly status update on the City's risk, compliance and integrity functions.

### **Details**

#### **Accountable Stirling Action Plan (ASAP) 2023-2025 Update**

The implementation of the actions in the ASAP is progressing well. A substantial amount of effort has been dedicated to ASAP, as evidenced by the completion of the below key actions.

Key highlights are as follows:

- **Key Documentation Review**

All actions within the Key Documentation Review theme have been completed with the below key organisational documents reviewed/developed and rolled out.

- Employee Code of Conduct
- Employee Conflicts of Interest Management Practice
- Integrity and Misconduct Management Practice
- Public Interest Disclosure Management Practice
- Social Media Management Practice
- Risk Management Policy
- Elected Member Code of Conduct
- Inclusion of Risk Management accountability in job descriptions

- **Risk Management System**

- The City's Risk Management System – Corporater is now live, with the City's Strategic Risks and Service Risks reviewed and monitored within the system.

- **Establishment of New Reporting Protocols**

All actions within the Establishment of New Reporting Protocols theme have been completed and implemented. These actions are as follows:

- Service Risk Reporting
- Non-Compliance Reporting
- Integrity Reporting Process

- **Assessment, Analysis and Reporting**

All actions within the Assessment, Analysis and Reporting theme have been completed and implemented. These actions relate to the review, assessment, analysis and reporting of the City's strategic, service, integrity/fraud risks including compliance self-assessments.

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 2024/2025 Actions Snapshot Status	Q2 2024/2025 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).	<ul style="list-style-type: none"> <li>• <b>3/3 Completed</b></li> </ul>	<ul style="list-style-type: none"> <li>• <b>2/3 Completed</b></li> <li>• <b>1/3 In Progress</b></li> </ul>
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).	<ul style="list-style-type: none"> <li>• <b>0/1 Completed</b></li> <li>• <b>1/1 In Progress</b></li> </ul>	<ul style="list-style-type: none"> <li>• <b>0/1 Completed</b></li> <li>• <b>1/1 In Progress</b></li> </ul>
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).	<ul style="list-style-type: none"> <li>• <b>3/3 Completed</b></li> </ul>	<ul style="list-style-type: none"> <li>• <b>2/3 Completed</b></li> <li>• <b>1/3 In Progress</b></li> </ul>
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).	<ul style="list-style-type: none"> <li>• <b>1/2 Completed</b></li> <li>• <b>1/2 In Progress</b></li> </ul>	<ul style="list-style-type: none"> <li>• <b>0/2 Completed</b></li> <li>• <b>2/2 In Progress</b></li> </ul>
Assessment, Analysis and Reporting	Review, assessment, analysis and reporting of organisational risks (including strategic and service risks, compliance self-assessments, integrity/fraud risks).	<ul style="list-style-type: none"> <li>• <b>7/7 Completed</b></li> </ul>	<ul style="list-style-type: none"> <li>• <b>4/7 Completed</b></li> <li>• <b>3/7 In Progress</b></li> </ul>

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

## **Risk Management Update**

### **Strategic Risk Update**

With the raised national terrorism threat level, and today's dynamic environment, proposed changes to the City's strategic risk SR09: Business Disruption were adopted by Council at its meeting held 11 November 2024 (Council Resolution Number 1124/006).

SR09: Business Disruption has been updated to reflect the below changes:

- Incorporating the elevated national terrorism threat.
- Inclusion of Workplace Health and Safety as a consequence.
- Increase in inherent and residual risk level.
- Risk treatment plans are assigned to improve and strengthen existing key controls.

The risk treatment plans assigned are progressing well and remains on track, with a detailed update on the actions to be provided to the May Audit Committee.

Details of SR09: Business Disruption is contained within Attachment 2.

### **Service Risk Review**

Service risk review workshops were previously completed for all 52 services across the City in November 2024. The review addresses the actions in the Accountable Stirling Action Plan 2023-2025.

Following this, additional service risk reviews were conducted with the Community Safety and Waste and Fleet Business Units in January 2025 to demonstrate the City's agile and mature approach in addressing emerging risks. Additionally, the integration of audit findings into the City's risk management process ensures that gaps are systematically addressed and are incorporated into the service risk register.

The Community Safety risk review focussed on the inclusion of the Community Safety internal audit recommendations, whilst the Waste and Fleet risks review addressed the risk associated with the operations of the City's fleet including the EV fleet.

Both reviews included the below:

- Reviewing existing service risks.
- Identifying new service risks.
- Alignment of service risks to strategic risk appetite.
- Identification of risk treatment plans for those service risks that have been assessed to be above the strategic risk appetite.

The outcomes of the service risk review from the Community Safety and Waste and Fleet Business Units do not impact on the assessment of the City's strategic risk SR07: Reputation. It was determined that the risk is managed through the identified controls and risk treatment plans.

Risk ID	Risk Description	Residual Risk Rating
SR07	<b>Reputation:</b> Failure to protect credibility, optimise trust and preserve the City's reputation	Medium

Attached within this report are the updated Community Development and Infrastructure Directorate Service Risk Profiles (Attachment 3). These profiles provide an overview of the below key information:

- Dashboard summary, providing a snapshot of total directorate service risks, risk rating, risk appetite and control effectiveness.
- A chart displaying each Business Unit and the number of High, Medium and Low Risks, including risks outside of the strategic risk appetite.
- Comments sections summarising the service risks above appetite and their corresponding risk treatment actions.
- High level comments on key themes including similar controls, consequences and causes.

### 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 tracks the City's strategic risks against the assigned risk appetite.

The data presented in the KRI report is retrospective, providing an overview of the performance of the KRIs in 2023/2024 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 traffic light indicator ('Limits') tracks the performance of the KRIs.

At the November Audit Committee in 2024, an interim KRI report was presented as the data for the below KRIs was not yet available at the time of reporting.

- Number of significant findings identified in the Auditor's Management Letter in the Annual Audit of the City's financial statements.
- The Annual Audit of the City's financial statements result in an Unqualified Audit Opinion.

The KRIs data are derived from the findings of the City's 2023/24 financial statements audit. The audit was completed in December 2024, and the data for the above KRIs is now contained in the final KRI report provided in Attachment 4.

### **Compliance Update**

The Non-Compliance reporting process was presented to Council for noting at its meeting on 11 November 2024. Developed from its foundation, this process establishes a structured framework for the formal reporting and management of non-compliance. Its implementation aligns with the City's core values of Approachable, Responsive, Transparent and Innovative, reinforcing the City's commitment to accountability, good governance and continuous improvement.

Since its introduction, the roll-out of the Non-Compliance reporting process has been effectively utilised across the City. Three incidents of non-compliances were reported in Quarter 3 2024/25. The non-compliances were identified through:

- The Community Safety Internal Audit Report – Audit Issue 8 – Legislative Compliance presented to Council in November 2024.
- A letter of education from the Department of Water and Environmental Regulation.
- A review of Elected Member's training report publication.

The below key actions have been implemented following the non-compliance:

- Identification of the cause of breach.
- Implementation of associated corrective actions.
- Notification to the regulator.

Details of the non-compliance is contained within Attachment 5.

### **Integrity Update**

In November and December 2024, the City rolled out the International Anti-Corruption Day 2024 campaign to all employees.

The City adopted the theme, “Conflicted? - Let the City’s Code of Conduct, Values and Employee Conflicts of Interest Management Practice guide your actions.”

The campaigns target all employees and people leaders and aimed to:

- Raise awareness of fraud and misconduct, including the City’s Fraud and Corruption Control Plan.
- Highlight the City’s misconduct reporting and conflicts of interest processes.
- Promote the City’s key documents and fostered discussions around important topics such as the Code of Conduct, managing conflicts of interests, gifts disclosures and the City’s ethical decision-making framework.

Throughout the campaign period, themed activities and activations were conducted, including additional fraud and misconduct training sessions for all employees, facilitated by external consultant Risk West.

### **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.

### **Recommended Action**

It is recommended that Council proceeds with the recommendation as contained at the commencement of this report.

## Relevant Policies, Legislation and Council Resolutions

Risk Management Policy  
 Risk Management Framework  
[Local Government Act 1995](#)

Meeting Date	Council Resolution Number	Council Resolution
19 November 2024	1124/006	<p>That Council RECEIVES the Accountable Stirling Quarter 2 2024/2025 Report.</p> <ol style="list-style-type: none"> <li>1. That Council ADOPTS the proposed changes to strategic risk SR09: Business Disruption as shown in Attachment 2 and ENDORSES the proposed change to the Strategic Risk Review process.</li> <li>2. That Council RECEIVES the Interim Key Risk Indicators (KRIs) Report and ADOPTS the proposed new KRIs for SR10: Artificial Intelligence including the proposed changes to KRIs as shown in Attachment 3.</li> <li>3. That Council RECEIVES the Quarter 2 2024/2025 City of Stirling Directorate Service Risk Profiles as shown in Attachment 4.</li> <li>4. That Council RECEIVES the Public Sector Commission – Integrity and Conduct Annual Collection as shown in Attachment 5 and Freedom of Information Annual Statistical Return as shown in Confidential Attachment 6.</li> <li>5. That Council RECEIVES the new City of Stirling Fraud and Corruption Control Plan as shown in Attachment 7 and reviewed Integrity and Misconduct Management Practice as shown in Attachment 8.</li> <li>6. That Council NOTES the new non-compliance reporting process.</li> </ol>

**Sustainable Stirling 2022-2032****Key Result Area:** Our leadership**Objective:** A well-governed City**Priority:** Conscious and effective management of risk**Priority:** Comply with legislation, standards and obligations**Priority:** Provide local government sector leadership**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 2023-2025 (previously circulated to Elected Members under confidential separate cover)

Attachment 2 - Strategic Risk SR09: Business Disruptions (previously circulated to Elected Members under confidential separate cover)

Attachment 3 - Community Development & Infrastructure Directorate Service Risk Profile (previously circulated to Elected Members under confidential separate cover)

Attachment 4 - Final Strategic Risk KRI Report (previously circulated to Elected Members under confidential separate cover)

Attachment 5 - Quarter 3 2024/2025 Non-Compliance Reporting [↓](#)

### Available for viewing at meeting

Nil

### Linked Documents

Nil.

### Quarter 3 2024/2025 Non-Compliance Reporting

Business Unit	Service	Compliance Obligations	Relevant Legislation	Breach Description	Corrective Actions
Community Safety	Safer Stirling	Ensuring the City complies with legislative and regulatory requirements relating to the operations of the Community Patrol Officers and Security Officer licences.	<i>Security and Related Activities (Control) Act 1996</i>  <i>Security and Related Activities (Control) Regulations 1997</i>	Failure to notify WA Police of the commencement of new community patrol officers within the required timeframe (21 days)	<ol style="list-style-type: none"> <li>1. WA Police notified of new and departing licensed security officers.</li> <li>2. New licensed security management procedure.</li> <li>3. Licensed security officer register.</li> </ol>
Parks and Environment	Conservation and Wildlife	Ensuring the City complies with legislative and regulatory requirements relating to the management and conservation of flora and fauna within the City's boundaries.	<i>Environmental Protection Act 1986</i>	Failure to obtain the clearing of vegetation permit for translocated dune plants.	<ol style="list-style-type: none"> <li>1. Response provided to the Department of Environment and Water Regulation (DWER) via phone and formal letter.</li> <li>2. Collaboration with DWER for future operational matters and projects for any sort of vegetation removal or transfer.</li> </ol>
Governance	Council Governance	Ensuring the City complies with legislative and regulatory requirements relating to publishing council members training information.	<i>Local Government Act 1995</i>	Failure to publish a report on the training completed by council members in the 2023/2024 financial year by 31 July 2024.	<ol style="list-style-type: none"> <li>1. Spreadsheet listing all reports required by legislation to be published, with due dates underlined.</li> <li>2. Update relevant processes.</li> <li>3. Add due dates to Officers' calendars.</li> <li>4. Include legislative requirements in onboarding plans for future Officers.</li> </ol>

**12.1/CG2 2024 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****0325/009****Moved Councillor Lagan, seconded Councillor Krsticevic**

1. That Council **ADOPTS** the Department of Local Government, Sport and Cultural Industries Compliance Audit Return for the period 1 January 2024 to 31 December 2024, 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 (11/0) by exception resolution.**

**For:** Councillors Creado, Giudici, Hatton, Krsticevic, Lagan, Migdale, Olow, Papathe, Perkovic, Proud 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 2024 to 31 December 2024, 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 2024 to 31 December 2024, 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

To refer the City's responses to the Department of Local Government, Sport and Cultural Industries 2024 Compliance Audit Return ('2024 Compliance Audit Return') to Council for its consideration and adoption.

### 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 2024 Compliance Audit Return deals with the period 1 January 2024 to 31 December 2024 and focuses on those areas considered high risk in accordance with the *Local Government Act 1995* and associated regulations.

The Audit Committee's role includes the requirement to review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance.

The 2024 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 was one area of non-compliance identified in the 2024 Compliance Audit Return.

The non-compliance relates to the legislative obligation under section 5.127 of the *Local Government Act 1995* to publish a report on the training completed by council members in the 2023/2024 financial year by 31 July 2024.

Training completed by Elected Members in 2023/2024 was published on the City's website in register format. The information required by section 5.127 was available to view in that register (which is updated monthly), ensuring transparency and accountability. However, the specific format required in accordance with the Act was not published by 31 July 2024 due to an administrative oversight. The report has since been published and is located on the City's register website page.

The 2024 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 2025.

### **Financial Assessment and Implications**

Nil.

## Stakeholder Engagement

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

## Recommended Action

1. That Council ADOPTS the Department of Local Government, Sport and Cultural Industries Compliance Audit Return for the period 1 January 2024 to 31 December 2024, 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.

## Relevant Policies, Legislation and Council Resolutions

Following Council's adoption, the 2024 Compliance Audit Return must be submitted to the Department of Local Government, Sport and Cultural Industries by 31 March 2025.

[Local Government Act 1995](#)

## 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 - 2024 Compliance Audit Return [↓](#)

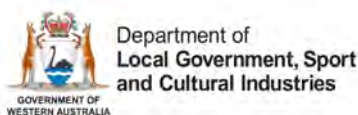
### Available for viewing at meeting

Nil

### Linked Documents

Nil.

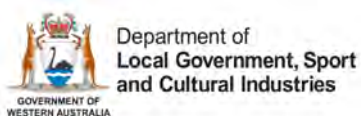
Department of Local Government, Sport and Cultural Industries - Compliance Audit Return 2024


**COMPLIANCE AUDIT RETURN 2024**

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 2024?	Not Applicable	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 2024?	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 2024?	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 2024?	Not Applicable	Nil	Ingrid Hawkins, Director Corporate Services
5	s3.59(5)	During 2024, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?	Not Applicable	Nil	Ingrid Hawkins, Director Corporate Services

Page 1 of 19

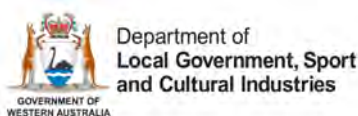
Department of Local Government, Sport and Cultural Industries - Compliance Audit Return 2024



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	Candice D'Castro Acting Manager Governance
2	s5.16 (2)	Were all delegations to committees in writing?	Yes	Nil	Candice D'Castro Acting Manager Governance
3	s5.17	Were all delegations to committees within the limits specified in section 5.17 of the <i>Local Government Act 1995</i> ?	Yes	Nil	Candice D'Castro Acting Manager Governance
4	s5.18	Were all delegations to committees recorded in a register of delegations?	Yes	Nil	Candice D'Castro Acting Manager Governance
5	s5.18	Has council reviewed delegations to its committees in the 2023/2024 financial year?	Yes	Nil	Candice D'Castro Acting 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 <i>Local Government Act 1995</i> ?	Yes	Nil	Candice D'Castro Acting Manager Governance
7	s5.42(1)	Were all delegations to the CEO resolved by an absolute majority?	Yes	Nil	Candice D'Castro Acting Manager Governance
8	s5.42(2)	Were all delegations to the CEO in writing?	Yes	Nil	Candice D'Castro Acting Manager Governance

Page 2 of 19

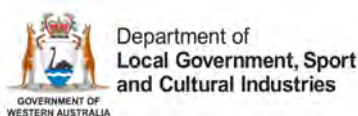
Department of Local Government, Sport and Cultural Industries - Compliance Audit Return 2024



Delegation of Power/Duty					
No	Reference	Question	Response	Comments	Respondent
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Yes	Nil	Candice D'Castro Acting 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	Candice D'Castro Acting 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	Candice D'Castro Acting 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 2023/2024 financial year?	Yes	Nil	Candice D'Castro Acting 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 <i>Local Government (Administration) Regulations 1996</i> , regulation 19?	Yes	Nil	Directors and Business Unit 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 <i>Local Government Act 1995</i> , did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?	Yes	Nil	Candice D'Castro Acting Manager Governance

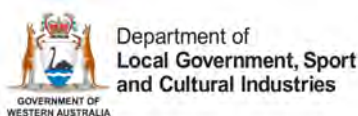
Department of Local Government, Sport and Cultural Industries - Compliance Audit Return 2024



Disclosure of Interest					
No	Reference	Question	Response	Comments	Respondent
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 <i>Local Government (Administration) Regulations 1996</i> regulation 21A, recorded in the minutes of the relevant council or committee meeting?	Yes	Nil	Candice D'Castro Acting Manager Governance
3	s5.73	Were disclosures under sections 5.65, 5.70 or 5.71A(3) of the <i>Local Government Act 1995</i> recorded in the minutes of the meeting at which the disclosures were made?	Yes	Nil	Candice D'Castro Acting 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	Candice D'Castro Acting 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 2024?	Yes	Nil	Candice D'Castro Acting 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	Candice D'Castro Acting 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 <i>Local Government Act 1995</i> ?	Yes	Nil	Candice D'Castro Acting 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 <i>Local Government Act 1995</i> , in the form prescribed in the <i>Local Government (Administration) Regulations 1996</i> , regulation 28?	Yes	Nil	Candice D'Castro Acting Manager Governance

Page 4 of 19

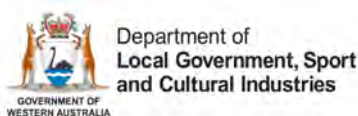
Department of Local Government, Sport and Cultural Industries - Compliance Audit Return 2024



Disclosure of Interest					
No	Reference	Question	Response	Comments	Respondent
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 <i>Local Government Act 1995</i> , did the CEO remove from the register all returns relating to that person?	Yes	Nil	Candice D'Castro Acting Manager Governance
10	s5.88(4)	Have all returns removed from the register in accordance with section 5.88(3) of the <i>Local Government Act 1995</i> 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	Candice D'Castro Acting 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 <i>Local Government Act 1995</i> , in the form prescribed in the <i>Local Government (Administration) Regulations 1996</i> , regulation 28A?	Yes	Nil	Candice D'Castro Acting 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	Candice D'Castro Acting 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 <i>Local Government Act 1995</i> , did the CEO remove from the register all records relating to those people?	Yes	Nil	Candice D'Castro Acting Manager Governance
14	s5.89A(7)	Have copies of all records removed from the register under section 5.89A(6) <i>Local Government Act 1995</i> 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	Candice D'Castro Acting 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 Unit Managers

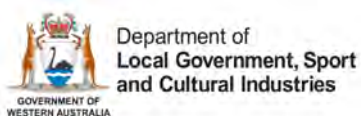
Page 5 of 19

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return 2024



Disclosure of Interest					
No	Reference	Question	Response	Comments	Respondent
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 section 5.71A(1) of the <i>Local Government Act 1995</i> 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	Candice D'Castro Acting Manager Governance
17	s5.71B(6) & s5.71B(7)	Was any decision made by the Minister under section 5.71B(6) of the <i>Local Government Act 1995</i> , recorded in the minutes of the council meeting at which the decision was considered?	Not Applicable	Nil	Candice D'Castro Acting 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	Council adopted the reviewed and updated Council Members, Committee Members and Candidates Code of Conduct at its meeting on 19 November 2024 (Council Resolution 1124/009).	Candice D'Castro Acting 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 <i>Local Government Act 1995</i> ?	Yes	Nil	Candice D'Castro Acting 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	Nil	Candice D'Castro Acting Manager Governance

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return 2024



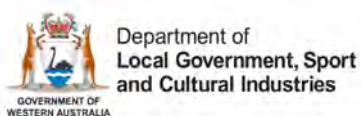
Disclosure of Interest					
No	Reference	Question	Response	Comments	Respondent
21	s5.51A(1) & (3)	Has the CEO prepared and implemented a code of conduct to be observed by employee of the local government? If yes, has the CEO published an up-to-date version of the code of conduct for employees on the local government's website?	Yes	Nil	Matthew Thomas Chief People Officer

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 <i>Local Government Act 1995</i> (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 <i>Local Government Act 1995</i> , did it provide details, as prescribed by section 3.58(4) of the Act, 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	Yes	Nil	Candice D'Castro Acting Manager Governance

Page 7 of 19

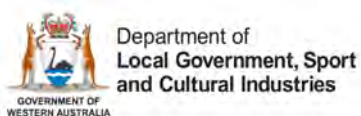
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Elections					
No	Reference	Question	Response	Comments	Respondent
		candidate in accordance with regulations 30G(1) and 30G(2) of the <i>Local Government (Elections) Regulations 1997</i> ?			
2	Elect Regs 30G(3) & (4)	Did the CEO remove any disclosure 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 <i>Local Government (Elections) Regulations 1997</i> ?	Yes	Nil	Candice D'Castro Acting 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 <i>Local Government (Elections) Regulations 1997</i> ?	Yes	Nil	Candice D'Castro Acting 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 <i>Local Government Act 1995</i> ?	Yes	The Audit Committee and members were appointed by absolute majority at the Special Council Meeting on 7th November 2023. Council Resolution 1123/007.	Kerry Fynn Internal Auditor

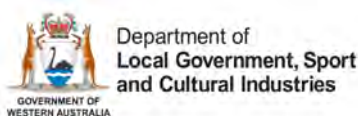
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Finance					
No	Reference	Question	Response	Comments	Respondent
2	s7.1B	Where the council delegated to its audit committee any powers or duties under Part 7 of the <i>Local Government Act 1995</i> , did it do so by absolute majority?	Not Applicable	The Audit Committee has no delegated authority.	Kerry Fynn Internal Auditor
3	s7.9(1)	Was the auditor's report for the financial year ended 30 June 2024 received by the local government by 31 December 2024?	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 <i>Local Government Act 1995</i> 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 <i>Local Government Act 1995</i> , 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 2024 received by the local government within 30 days of completion of the audit?	Yes	Nil	Ingrid Hawkins,

Page 9 of 19

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return 2024



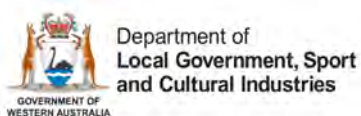
Finance					
No	Reference	Question	Response	Comments	Respondent
					Director Corporate Services

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	25 June 2024 (Council Resolution 0624/028)	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	25 June 2024 (Council Resolution 0624/029)	Michelle Wolsoncroft, Manager Strategy and Performance
3	Admin Reg 19DA(2) & (3)	Does the corporate business plan comply with the requirements of <i>Local Government (Administration) Regulations 1996</i> 19DA(2) & (3)?	Yes	Nil	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 <i>Local Government (Administration) Regulations 1996</i> , regulation 18A?	Yes	Nil	Matthew Thomas, Chief People Officer

Page 10 of 19

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return 2024

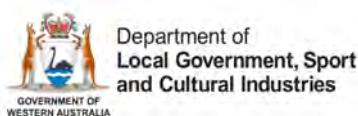


Local Government Employees					
No	Reference	Question	Response	Comments	Respondent
2	Admin Reg 18E	Was all information provided in applications for the position of CEO true and accurate?	Yes	Nil	Matthew Thomas, Chief People Officer
3	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4) of the <i>Local Government Act 1995</i> ?	Yes	Nil	Matthew Thomas, Chief People Officer
4	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee?	Yes – for employment Not Applicable – for dismissal	No incidents of dismissals relating to senior employee	Matthew Thomas, Chief People Officer
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	No incidents occurred	Matthew Thomas, Chief People Officer

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	Candice D'Castro Acting 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	Yes	Nil	Candice D'Castro

Page 11 of 19

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return 2024

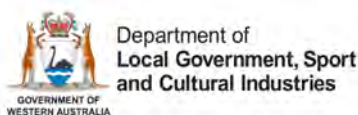


Official Conduct					
No	Reference	Question	Response	Comments	Respondent
		in a finding under section 5.110(2)(a) of the <i>Local Government Act 1995</i> ?			Acting Manager Governance
3	S5.121(2)	Does the complaints register include all information required by section 5.121(2) of the <i>Local Government Act 1995</i> ?	Yes	Nil	Candice D'Castro Acting 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	Candice D'Castro Acting 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 <i>Local Government (Financial Management) Regulations 1996</i> regulations 5(2)(c) within the three financial years prior to 31 December 2024? If yes, please provide the date of council's resolution to accept the report.	Yes	At the Ordinary Meeting of Council on 19th November 2024 Council received the Financial Management Internal Audit Report; and 'medium' and 'high' rated observations be listed on the Management Action Plan for Audit Committee review until completed, and 'low' rated observations be listed for review by the Executive Team until completion. Council Resolution 1124/004	Kerry Flynn, Internal Auditor

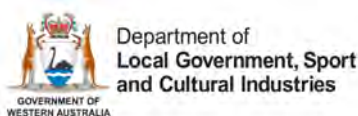
Page 12 of 19

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return 2024



Optional Questions					
No	Reference	Question	Response	Comments	Respondent
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 <i>Local Government (Audit) Regulations 1996</i> regulation 17 within the three financial years prior to 31 December 2024? 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 be listed on the Management Action Plan for Audit Committee review until completed, and 'low' rated observations be listed for review by the Executive Team until completion. Council Resolution 1122/005.	Kerry Flynn, Internal Auditor
3	s5.87C	Where a disclosure was made under sections 5.87A or 5.87B of the <i>Local Government Act 1995</i> , 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	Candice D'Castro Acting 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	Candice D'Castro Acting Manager Governance

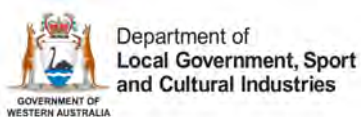
Department of Local Government, Sport and Cultural Industries - Compliance Audit Return 2024



Optional Questions					
No	Reference	Question	Response	Comments	Respondent
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 <i>Local Government Act 1995</i> ?	Yes	Nil	Candice D'Castro Acting 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	Candice D'Castro Acting Manager Governance
7	s5.127	Did the local government prepare a report on the training completed by council members in the 2023/2024 financial year and publish it on the local government's official website by 31 July 2024?	No	Training completed by Elected Members in 2023/24 was published on the City's website in register format. The information required by section 5.127 was available to view in that register (which is updated monthly), ensuring transparency and accountability. However, the specific format required in accordance with the Act was not published by 31 July 2024 due to an administrative oversight. The report has since been published and is located on the City's register website page.	Candice D'Castro Acting Manager Governance

Page 14 of 19

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return 2024

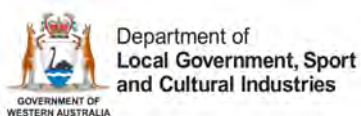


Optional Questions					
No	Reference	Question	Response	Comments	Respondent
8	s6.4(3)	By 30 September 2024, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2024?	Yes	Nil	Ingrid Hawkins Director Corporate Services
9	s.6.2(3)	When 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 <i>Local Government (Functions and General) Regulations 1996</i> , 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 <i>Local Government (Functions and General) Regulations 1996</i> , 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 Unit 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 <i>Local Government (Functions and General) Regulations 1996</i> , required tenders to be publicly invited, did the local government invite tenders via	Yes	Nil	Ingrid Hawkins Director Corporate Services

Page 15 of 19

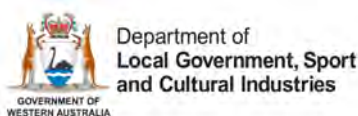
Department of Local Government, Sport and Cultural Industries - Compliance Audit Return 2024



Tenders for Providing Goods and Services					
No	Reference	Question	Response	Comments	Respondent
		Statewide public notice in accordance with Regulation 14(3) and (4)?			
4	F&G Reg 12	Did the local government comply with <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 12 when deciding to enter into multiple contracts rather than a single contract?	Yes	Nil	Directors and Business Unit 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 <i>Local Government (Functions and General) Regulations 1996</i> , 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 <i>Local Government (Functions and General) Regulations 1996</i> , 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

Page 16 of 19

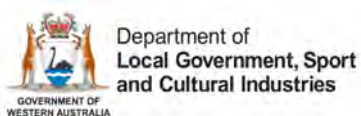
Department of Local Government, Sport and Cultural Industries - Compliance Audit Return 2024



Tenders for Providing Goods and Services					
No	Reference	Question	Response	Comments	Respondent
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 <i>Local Government (Functions and General) Regulations 1996</i> , 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 <i>Local Government (Functions and General) Regulations 1996</i> , 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 <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 24?	Yes	Nil	Ingrid Hawkins Director Corporate Services

Page 17 of 19

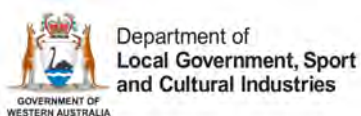
Department of Local Government, Sport and Cultural Industries - Compliance Audit Return 2024



Tenders for Providing Goods and Services					
No	Reference	Question	Response	Comments	Respondent
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 <i>Local Government (Functions &amp; General) Regulations 1996</i> 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 <i>Local Government (Functions and General) Regulations 1996</i> , 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 <i>Local Government (Functions and General) Regulations 1996</i> , 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

Page 18 of 19

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return 2024



Tenders for Providing Goods and Services					
No	Reference	Question	Response	Comments	Respondent
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 <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 24E and 24F?	Not Applicable	Nil	Ingrid Hawkins Director Corporate Services

\_\_\_\_\_  
Chief Executive Officer

\_\_\_\_\_  
Date

\_\_\_\_\_  
Mayor/President

\_\_\_\_\_  
Date

**12.2 COMMUNITY AND RESOURCES COMMITTEE - 25 FEBRUARY 2025****12.2/ES2 VARIABLE SPEED ZONE ON BEAUFORT STREET, INGLEWOOD**

Business Unit:	Engineering Services	Service: Transport Services
Ward:	Inglewood	Location: <a href="#">Beaufort Street, Inglewood</a>
Applicant:	Not Applicable	

**Role**

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

Moved Councillor Perkov, seconded Councillor Lagan

That Council SUPPORTS the modification of the timing for the 40km/h Variable Speed Zone limit on Beaufort Street, Inglewood to conclude at 7.00pm every day.

The motion was put and declared LOST (4/7).

**For:** Councillors Hatton, Lagan, Migdale and Olow.

**Against:** Councillors Creado, Giudici, Krsticevic, Paparde, Perkov, Proud and Mayor Irwin.

During the debate, Councillor Damien Giudici FORESHADOWED the following motion.

## **Council Resolution**

**0325/010**

**Moved Councillor Giudici, seconded Councillor Lagan**

**That Council SUPPORTS consultation with the surrounding community to seek feedback on the end time for the 40km/h Variable Speed Zone limit on Beaufort Street, Inglewood.**

**The motion was put and declared CARRIED (9/2).**

**For:** Councillors Creado, Giudici, Hatton, Krsticevic, Lagan, Paparde, Perkov, Proud and Mayor Irwin.

**Against:** Councillors Migdale and Olow.

## **Committee Recommendation**

That Council SUPPORTS the modification of the timing for the 40km/h Variable Speed Zone limit on Beaufort Street, Inglewood to conclude at 7.00pm every day.

## **Officer's Recommendation**

That Council SUPPORTS the retention of the existing timing for the 40km/h Variable Speed Zone limit on Beaufort Street, Inglewood based on pedestrian and vehicle safety and consistency with adjacent variable speed zones.

## **Purpose**

To respond to a Notice of Motion approved by Council seeking a report outlining the impacts of amending the timing of the variable speed zone on Beaufort Street, Inglewood so the 40km/h speed limit concludes at 7.00pm each day.

## Details

### Background

Beaufort Street is classified as a District Distributor 'A' road under the City's Functional Road Hierarchy. The section of Beaufort Street in Inglewood carries approximately 20,000 vehicles per day and incorporates four lanes of traffic, including two lanes in each direction separated by a wide median.

In February 2020, Council resolved to endorse the implementation of a 40km/h Variable Speed Zone (VSZ) for the section of Beaufort Street between Central Avenue and Crawford Road for a period of two years on a trial basis. The 40km/h VSZ was initially in operation from 7.30am to 10.00pm every day and extended to 1.00am on Friday and Saturday nights to accommodate late opening hours for bars and restaurants. Outside of these times, the speed limit defaults to 60km/h. The 40km/h VSZ became operational from Monday 5 July 2021.

In December 2021, as part of a wider traffic and parking study of Inglewood, Council resolved (in part) to amend the timing of speed restrictions of the 40km/h VSZ to 7.30am to 10.00pm, Monday to Sunday. These changes were implemented by Main Roads WA on 24 January 2022 and have remained unchanged since that time.

At its meeting held 13 August 2024, Council considered a Notice of Motion regarding potential further changes to the 40km/h VSZ and requested a report outlining the impacts of concluding the 40km/h VSZ at 7.00pm each day instead of the current time of 10.00pm. The proposal was put forward on the basis that the hourly traffic volume of Beaufort Street reduces after 7.00pm and the default 60km/h speed limit for Beaufort Street may be more appropriate after this time.

### Volume of Traffic Impacted

The most recent traffic count surveys for Beaufort Street, south of Eighth Avenue (in June 2023), showed that the average weekday traffic volume along Beaufort Street is approximately 20,280 vehicles per day.

- Under the current timing, the proportion of traffic that occurs between 7.00am and 10.00pm is 18,200 vehicles per day, which is 90% of the total daily traffic flow.
- Under the proposed timing, the proportion of traffic that occurs between 7.00am and 7.00pm is 16,000 vehicles per day, which is 79% of the total daily traffic flow.
- The proposal to reduce the timing of the 40km/h VSZ would only impact the 2,200 vehicles per day that travel between 7.00pm and 10.00pm, which is 11% of the total daily traffic flow.

### Impact on Crash Statistics

A review of the crash statistics shows that approximately 7% of the total crashes along the road have occurred in the period from 7.00pm to 10.00pm. Given that 7% of crashes occur when 11% of the traffic occurs (from 7.00pm to 10.00pm), this shows that the 40km/h VSZ is working positively to reduce crashes below the average rate per hour.

The most significant incident in the crash history is a serious injury crash that occurred in July 2023 where a pedestrian was struck by a vehicle near the intersection of Eighth Avenue. This crash occurred at 10.30pm, which is shortly after the 40km/h VSZ concluded and when the 60km/h limit was in place. The risk of a collision with a pedestrian crossing the road increases when the speed increases, as it gives less opportunity for the motorist and pedestrian to react. The severity of a collision is also greater when a vehicle is travelling at higher speed.

### Impact on Inglewood Night Markets

The Inglewood Night Markets operate on Monday nights between October and April, from 6.00pm to 9.00pm. The markets have proven to be a very successful event in recent years re-commenced on Monday 21 October 2024.

The 40km/h VSZ has been in operation during the night markets and has assisted in reducing vehicle speeds through a highly pedestrianised area. If the 40km/h VSZ concluded at 7.00pm as proposed, this would increase the speed of vehicles and therefore the risk of a collision with pedestrians during this time.

### Impact on Travel

During the community engagement phase in 2019 (prior to the implementation of the project), the most common reason for objecting to the 40km/h VSZ was the potential increase in delays. However, in the case where a vehicle can travel the full 950m section of Beaufort Street under free flow conditions, the maximum travel time (between a 60km/h and 40km/h travel speed) would be 29 seconds. When considering an average journey is 20-30 minutes, this additional time should not be considered onerous.

## **Financial Assessment and Implications**

There are no financial implications associated with modifying the 40km/h Variable Speed Zone, as these changes can be made by Main Roads WA at no cost to the City.

## **Stakeholder Engagement**

There has not been any community engagement undertaken for the proposal to reduce the 40km/h Variable Speed Zone to 7.00pm each night.

## Options Summary

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

OPTIONS	
1.	That Council SUPPORTS the retention of the existing timing for the 40km/h Variable Speed Zone limit on Beaufort Street, Inglewood based on pedestrian and vehicle safety and consistency with adjacent variable speed zones.
2.	That Council SUPPORTS the modification of the timing for the 40km/h Variable Speed Zone limit on Beaufort Street, Inglewood to conclude at 7.00pm every day.

## Recommended Action

The current operation times for the 40km/h VSZ on Beaufort Street are considered appropriate to ensure the safety of vehicles and pedestrians along the road. The additional travel time for vehicles is not considered onerous, and modifying the time would increase the risk to pedestrians during this period, particularly during the operation of the Inglewood Night Markets. It is therefore recommended to retain the existing timing of 7.30am to 10.00pm every day.

## Relevant Policies, Legislation and Council Resolutions

### Local Government Act 1995

Meeting Date	Council Resolution Number	Council Resolution
11 February 2020	0220/010	<p>1. That Council ENDORSES the implementation of a 40km/h variable speed zone on Beaufort Street, Inglewood, between Central Avenue and Crawford Road, on a trial basis for a period of two years.</p> <p>2. That a report be PREPARED at the completion of the trial period to inform Council of the impacts on traffic volumes, travel speeds, crash statistics and pedestrian behaviour along Beaufort Street and adjacent side roads.</p>
7 December 2021	1221/011 (part)	3. That Council REQUESTS Main Roads WA to amend the timing of speed restrictions of the 40km/hr speed trial along Beaufort Street to 7.30am to 10.00pm, Monday to Sunday.
13 August 2024	0824/024	That a report be PRESENTED to Council outlining the impacts of amending the timing of the variable speed zone on Beaufort Street in Inglewood so the 40km/h speed limit concludes at 7:00pm each day

## Sustainable Stirling 2022-2032

**Key Result Area:** Our built environment

**Objective:** An accessible and connected City

**Priority:** Provide a safe network of cycleways and pathways to link people and places

**Priority:** Provide and maintain safe and accessible roads and parking

## Strategic Risk

Strategic Risk	Risk Appetite
Reputation	The City will ensure that any decisions that may affect the City's reputation are made at the appropriate level with stakeholders remaining informed and engaged.

## Relevant Documents and Information

### Attachments

Nil.

### Available for viewing at the meeting

Nil.

### Linked Documents

Nil

## **Council Resolution**

**0325/011**

**Moved Councillor Perkov, seconded Councillor Proud**

**That, with the exception of Item 12.2/TE2 - WALGA Power Purchase Agreement, which is to be heard behind closed doors, 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 (11/0).**

**For:** Councillors Creado, Giudici, Hatton, Krsticevic, Lagan, Migdale, Olow, Paparde, Perkov, Proud and Mayor Irwin.

**Against:** Nil.

## 12.2/ES1 INSTALLATION OF CUL-DE-SAC AND ANGLED PARKING AT EIGHTH AVENUE, INGLEWOOD

Business Unit:	Engineering Services	Service: Transport Services
Ward:	Inglewood	Location: <a href="#">Eighth Avenue, from Walter Road West to Hamer Parade, Inglewood</a>
Applicant:	Not Applicable	

### Role

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

### Council Resolution

**0325/012**

**Moved Councillor Perkov, seconded Councillor Proud**

**That Council DOES NOT SUPPORT the cul-de-sac closure of Eighth Avenue at Walter Road West in Inglewood.**

**The motion was put and declared CARRIED (11/0) by exception resolution.**

**For:** Councillors Creado, Giudici, Hatton, Krsticevic, Lagan, Migdale, Olow, Paparde, Perkov, Proud and Mayor Irwin.

**Against:** Nil.

### Committee Recommendation

That Council DOES NOT SUPPORT the cul-de-sac closure of Eighth Avenue at Walter Road West in Inglewood.

### Officer's Recommendation

That Council DOES NOT SUPPORT the cul-de-sac closure of Eighth Avenue at Walter Road West in Inglewood.

## Purpose

At its meeting held 4 February 2025, in response to a Notice of Motion, Council resolved (Council Resolution Number 0225/018) for the City to investigate a possible cul-de-sac closure of Eighth Avenue near Walter Road West to facilitate angled parking on the closed section of Eighth Avenue.

## Details

### Road Characteristics

Eighth Avenue is classified as a Local Access Road under the City's Road Hierarchy. The section between Walter Road West and Hamer Parade is approximately 280 metres in length and has a nominal pavement width of 7.4m within a 20m wide road reserve. The road section is surrounded by the Inglewood United Soccer Stadium and Macauley Park on the northern side of the road (including access to an 18-bay off-street car park near Walter Road West) and the Inglewood Triangle Reserve on the southern side of the road.

The most recent traffic count surveys for this section of Eighth Avenue showed an average weekday traffic volume of 400 vehicles per day, with an operating (85<sup>th</sup> percentile) speed of 50 km/h.

Crash data shows there was only one reported crash over the last five-year period available (between 2020 and 2023), which was a single vehicle collision resulting in property damage only.

### Road Closures

Road closures can reduce traffic volumes along a road section and reduce the number of conflict points at an intersection. However, they also reduce accessibility for local residents and can increase traffic volumes on adjacent local roads. Previous experience has shown that maintaining a permeable road network, with multiple travel routes with a high level of connectivity between local roads and distributor roads, allows traffic to be distributed more evenly over a number of roads.

Full or partial closures are generally only considered to address one of the following issues:

- **Crashes:** At intersections where certain traffic movements are contributing to significant numbers of crashes;
- **Traffic Volumes:** To discourage traffic using local streets to bypass busy distributor roads. This is generally characterised by traffic volumes that exceed a road's practical design capacity; and
- **Sight Distance:** At intersections where sight distances are substandard and turning movements are potentially dangerous.

In terms of crashes, there have been no reported crashes at the intersection of Eighth Avenue and Walter Road West over the last five-year period (between 2019 and 2023).

In terms of traffic volumes, the most recent traffic surveys for Eighth Avenue (between Walter Road West and Hamer Parade) showed an average weekday traffic flow of 400 vehicles per day, which is well within the practical design capacity for this road.

In terms of sight distances, an on-site inspection has indicated that when turning from Eighth Avenue into Walter Road West, the available sight distance is approximately 170m looking north and approximately 250m looking south. These values exceed the minimum Safe Intersection Sight Distance (SISD) requirement for a 60km/h road (which is the posted speed limit for Walter Road West), as prescribed in the Austroads Guide to Road Design.

Given that none of the three criteria listed above are satisfied, the intersection of Eighth Avenue and Walter Road West would not be considered for a full or partial road closure on road safety grounds.

#### Previous Trial Closures

In 2014, Council endorsed a trial partial closure of the entry into Eighth Avenue from Walter Road West for a period of six months. The closure was trialled as a means of reducing the volume of traffic through the adjacent intersection of Eighth Avenue and Hamer Parade, which had been the subject of several crashes at that time.

Funding for the trial closure was listed on the following Annual Budget and was implemented for a six-month period between October 2015 and April 2016. During the trial, the City received 10 submissions from the public, and all were opposed to the partial closure of the intersection.

Evaluation of the trial closure indicated there had not been any noticeable safety improvements at the adjacent intersection of Eighth Avenue and Hamer Parade during the trial. The trial of the partial closure did, however, increase the volume of traffic on the adjacent section of Dundas Road, which was generally perceived negatively by the community.

At its meeting held 30 August 2016, Council resolved in part (Council Resolution Number 0816/049) to not support the permanent partial closure of the intersection at Eighth Avenue and Walter Road West, as it was unlikely to resolve the existing issues at the intersection of Eighth Avenue and Hamer Parade, Inglewood.

The partial closure at the intersection of Eighth Avenue and Walter Road West was subsequently removed.

#### Potential Impacts of Closure

The request for full closure of Eighth Avenue at Walter Road West has been made to facilitate the provision of angled parking on the closed section of Eighth Avenue.

Engineering Services has not previously received requests for formalised parking bays along this section of Eighth Avenue. However, on-site inspections indicate the verges on both sides of the road are utilised for informal verge parking. This type of informal verge parking is common for verges abutting City-managed reserves and crash data suggests this parking is occurring safely at this stage.

The potential impacts of closing this section of Eighth Avenue to facilitate angled parking include:

1. **Redistribution of traffic:** The cul-de-sac closure of Eighth Avenue would redirect traffic to Dundas Road and other surrounding streets, which could lead to increased congestion, especially during peak hours. This could result in longer travel times and increased frustration for local residents.
2. **Potential Hoon Activity:** The absence of abutting residential properties and removal of passing traffic would lead to a lack of passive surveillance, particularly late at night. This could attract hoon activity along this section of road such as racing and burnouts. Hoon activities can cause damage to road surfaces, leading to increased maintenance costs for the City.
3. **Net Loss of Bays:** Formalisation of parking would require all bays to be constructed to comply with minimum design widths provided in Australian Standards. Experience has shown that a greater number of vehicles can park informally when compared with formal parking bays.
4. **Previous Council Decision:** The cul-de-sac closure of Eighth Avenue has already been trialled by Council and was strongly opposed by the adjacent community. The previous Council decision sets a precedent that should be considered, as it reflects the community's preferences and concerns.
5. **Cost Implications:** The cost of converting Eighth Avenue into a cul-de-sac and formalizing parking bays could be significant, potentially diverting funds from other important community projects.

## Financial Assessment and Implications

On the northern side of Eighth Avenue abutting Macauley Park, there is sufficient length of verge to accommodate approximately 14 angled (45-degree) parking bays. On the northern side of Eighth Avenue abutting Inglewood United Soccer Stadium, there is sufficient length of verge to accommodate approximately 26 angled (45-degree) parking bays.

The provision of 40 angled parking bays constructed in the northern verge of Eighth Avenue is estimated to cost between \$300,000 and \$400,000. It is important to recognise this is a high-level desktop estimate only, and a more accurate estimate of costs can only be determined once a detailed survey and design is undertaken. The actual number of bays that can be accommodated may also vary depending on conflicts with services, trees and other verge obstructions.

The cost to construct a cul-de-sac closure, including a suitable turning head facility, would be in the order of \$150,000. As above, a more accurate estimate of costs can only be determined once a detailed survey and design is undertaken.

## Stakeholder Engagement

The cul-de-sac closure of Eighth Avenue at Walter Road West would need to be accompanied by a detailed stakeholder engagement process. There are no directly abutting residential properties along this section of Eighth Avenue, but the engagement would need to extend north to include Dundas Road residents, who would be most likely affected by redistribution of traffic.

## Options Summary

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

OPTIONS	
1.	That Council DOES NOT SUPPORT the cul-de-sac closure of Eighth Avenue at Walter Road West in Inglewood
2.	That the City INITIATES consultation to gauge community support for the cul-de-sac closure of Eighth Avenue at Walter Road West and the provision of angled parking on the northern side of the Eighth Avenue.

## Recommended Action

The City has investigated the proposal to construct a cul-de-sac closure of Eighth Avenue near Walter Road West to facilitate angled parking on the closed section of Eighth Avenue. The total cost of the project would be in the order of \$550,000 and would yield approximately 40 angled parking bays.

The City considers that the proposal has a number of adverse impacts, including potential redistribution of traffic to adjacent roads (which has been specifically mentioned as a concern by the community for previous similar trials), as well as the potential for increased hoon activity along the road. The proposal would not necessarily yield additional bays when compared with the existing informal verge parking arrangements and may result in a loss of parking spaces.

Based on the information presented in this report, including consideration of costs and previous Council decisions, this proposal would potentially divert funds from other important community projects and is therefore not supported.

## Relevant Policies, Legislation and Council Resolutions

### Local Government Act 1995

Meeting Date	Council Resolution Number	Council Resolution
8 July 2014	0714/009	That the City TRIAL a closure of Eighth Avenue and Walter Road West entry point left in, for a period of six (6) months, to allow time for public comment.
30 August 2016	0816/049 (part)	1. That Council DOES NOT SUPPORT the permanent partial closure at the intersection of Eighth Avenue and Walter Road West, Inglewood, on the basis that it is unlikely to have any direct impact on existing crash issues at the intersection of Eighth Avenue and Hamer Parade, Inglewood.
4 February 2025	0225/018	That a report be PRESENTED to a future Council meeting investigating a possible cul-de-sac at Eighth Avenue, Inglewood (at the Walter Road Reserve end after the entrance to the reserve parking and clubrooms) to facilitate – subject to community consultation – the installation of additional angled parking on the closed section of Eighth Avenue, and the potential cost of angled parking on the north side after closure.

## Sustainable Stirling 2022-2032

**Key Result Area:** Our built environment

**Objective:** An accessible and connected City

**Priority:** Provide and maintain safe and accessible roads and parking

## Strategic Risk

Strategic Risk	Risk Appetite
Reputation	The City will ensure that any decisions that may affect the City's reputation are made at the appropriate level with stakeholders remaining informed and engaged.

## Relevant Documents and Information

### Attachments

Nil.

### Available for viewing at the meeting

Nil.

### Linked Documents

Nil

**12.2/P1 HAMER PARK DOG PARK MODIFICATIONS, MOUNT LAWLEY**

Business Unit:	Parks and Environment	Service: Open Space & Parks Development
Ward:	Lawley	Location: <a href="#">Inglewood Oval</a>
Applicant:	Not Applicable	

**Role**

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

**Council Resolution****0325/013****Moved Councillor Perkov, seconded Councillor Proud**

1. That Council **NOTES** the results of the additional investigations to modify the dog park at Hamer Park, Mount Lawley to cater for small dogs.
2. That \$28,000 be **LISTED** for consideration through the 2024/2025 mid-year planning and budget review for inclusion in the capital works budget to modify the Hamer Park fenced dog park to include a small dog enclosure.

The motion was put and declared **CARRIED (11/0)** by exception resolution.

**For:** Councillors Creado, Giudici, Hatton, Krsticevic, Lagan, Migdale, Olow, Paparde, Perkov, Proud and Mayor Irwin.

**Against:** Nil.

**Committee Recommendation**

1. That Council NOTES the results of the additional investigations to modify the dog park at Hamer Park, Mount Lawley to cater for small dogs.
2. That \$28,000 be LISTED for consideration through the 2024/2025 mid-year planning and budget review for inclusion in the capital works budget to modify the Hamer Park fenced dog park to include a small dog enclosure.

**Officer's Recommendation**

1. That Council NOTES the results of the additional investigations to modify the dog park at Hamer Park, Mount Lawley to cater for small dogs.
2. That \$28,000 be LISTED for consideration through the 2024/2025 mid-year planning and budget review for inclusion in the capital works budget to modify the Hamer Park fenced dog park to include a small dog enclosure.

**Purpose**

In response to a Notice of Motion resolved by Council at its meeting held 3 December 2024, this report provides information and costings for a fence and gate to modify the existing park as requested.

**Details**

Council has requested that costings be provided for modifications to be made to the Hamer Park (Inglewood Oval) fenced dog park to provide a small dog enclosure within the existing fenced dog enclosure.

Plans (attached) and costings for the work have been prepared. To ensure the new small dog enclosure meets the community's requirements the following items have been included:

- An entrance gate;
- Fencing to create the small dog enclosure;
- Combination drinking fountain; and
- A bench.

To ensure the existing amended facility continues to meet the community's requirements, a replacement bench has also been included, meaning that there will be two benches in the main compound.

The agility equipment at this facility has reached the end of its serviceable asset life and requires renewal. The current location of the agility equipment conflicts with the new small dog enclosure. It will be renewed and relocated as part of the modifications work (refer Attachment 1). This work will be budgeted for separately.

### Financial Assessment and Implications

\$28,000 is requested to be listed for consideration on the Parks and Environment 2024/2025 capital works budget review for the modification of the Hamer Park fenced dog park to include a small dog enclosure.

### Stakeholder Engagement

The City will inform the community about its decision to modify the dog park at Hamer Park to provide a small dog enclosure in March / April 2025. The consultation will be undertaken in line with the Parks and Environment Consultation Procedures, which includes a notice on the City's website, a Suburb News article, onsite signage, and letters to impacted residents.

### Recommended Action

Modify the existing Hamer Park fenced dog park to include a small dog enclosure.

### Relevant Policies, Legislation and Council Resolutions

[Local Government Act 1995](#)

Meeting Date	Council Resolution Number	Council Resolution
3 December 2024	1224/002	<ol style="list-style-type: none"><li>1. That Council NOTES the results of investigations to modify or expand the dog park at Hamer Park, Mount Lawley, to cater specifically for small dogs and for increased use of the park.</li><li>2. That a further report is PRESENTED to Council in February 2025, with costings for a fence and gate to modify the existing park as requested.</li></ol>

## Sustainable Stirling 2022-2032

**Key Result Area:** Our built environment

**Objective:** A liveable City

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

### 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

Attachment 1 - Inglewood Oval Fenced Dog Park Amendments Concept [↓](#)

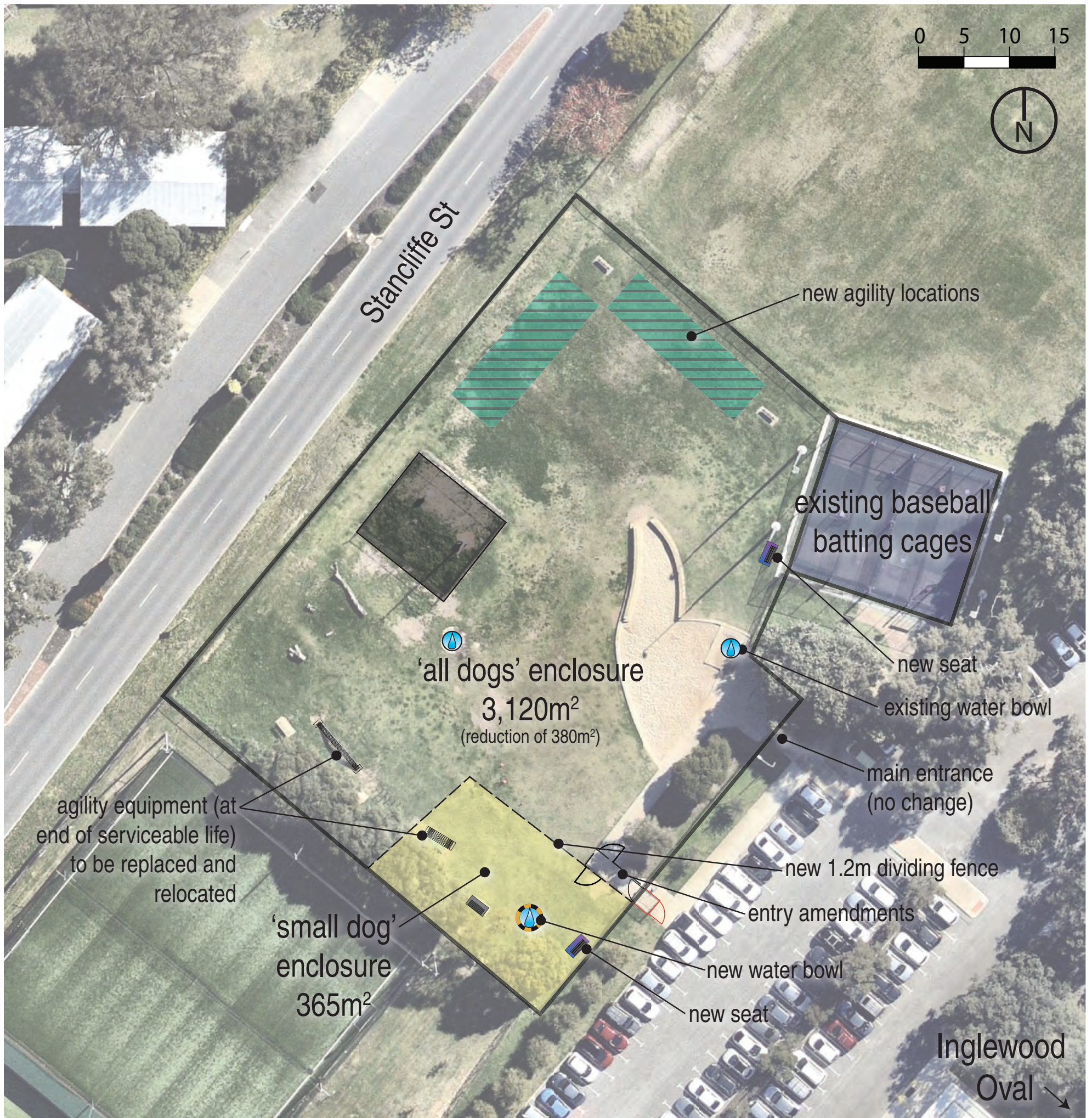
#### Available for viewing at meeting

Nil

#### Linked Documents

Nil

# Inglewood Fenced Dog Park- proposed amendments



## 12.2/P2 URBAN FOREST PLAN REVIEW AND CITY LAND CANOPY TARGET

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.*

### Council Resolution

**0325/014**

**Moved Councillor Perkov, seconded Councillor Proud**

1. That Council **NOTES** the review of the Urban Forest Plan actions.
2. That Council **ENDORSES** a 30% average tree canopy target for City-managed land to be achieved by 2040.

The motion was put and declared **CARRIED (11/0)** by exception resolution.

**For:** Councillors Creado, Giudici, Hatton, Krsticevic, Lagan, Migdale, Olow, Paparde, Perkov, Proud and Mayor Irwin.

**Against:** Nil.

### Committee Recommendation

1. That Council **NOTES** the review of the Urban Forest Plan actions.
2. That Council **ENDORSES** a 30% average tree canopy target for City-managed land to be achieved by 2040.

### **Officer's Recommendation**

1. That Council NOTES the review of the Urban Forest Plan actions.
2. That Council ENDORSES a 30% average tree canopy target for City-managed land to be achieved by 2040.

### **Purpose**

To provide an update on the progress of actions in the Urban Forest Plan (UFP); and propose a new tree canopy target for City-managed land.

### **Details**

At its meeting held 17 September 2024, Council resolved (Council Resolution Number 0924/018) to report to Council on the City's tree canopy target and the Urban Forest Plan actions, initiatives and outcomes.

### **Background**

Over half of Stirling's tree canopy and most net growth occurs on City-managed land. Despite efforts, City-wide tree canopy cover has remained around 12% for 13 years, reaching 12.4% in 2024. The primary reason for this is substantial canopy loss on residential land, which outweighs City canopy gains and prevents Stirling's overall canopy growth. Consequently, the City reported it is not feasible to meet the 18% canopy target by 2040 (Council Resolution Number 0924/018).

Given the many unresolved challenges with canopy loss on private land, the City proposes sharpening its focus and efforts on City-managed trees, where overall control is more effective. A target for canopy on City managed land is proposed to monitor progress to ensure the canopy on City land continues to thrive.

### **Canopy cover target for City-managed land; 30% by 2040**

The current canopy cover over City-managed land is 19%, a significant increase from 17% in 2017. This is an increase of 2% canopy on City managed land (includes verges, medians, natural areas, parks, reserves, golf courses, and grounds around City-managed facilities), the equivalent canopy of gaining nearly 22,300 medium sized trees. On average 7,900 trees have been planted annually by the City on City managed land since the UFP endorsement; this is approximately 3,000 more trees planted annually than similar-sized Metro Councils.

The City proposes a target of 30% canopy cover by 2040 across City-managed land. Australian research shows that 30% canopy in urban spaces provides health and wellbeing benefits. To reach this, the City needs to plant 96,000 trees over 16 years (average of 6,000/year) while ensuring less than six hectares of canopy is lost annually. Other local government canopy targets propose an increase of between 48% and 54% canopy on City-managed land over 17 years; Stirling proposes an increase of nearly 60% within 15 years. If endorsed, key performance indicators would be set at five-year intervals to monitor progress and ensure target achievement (refer point 1, Attachment 1).

City trees face challenges including reduced rainfall, severe winds, heat waves, pests, disease, and pressures from urbanisation and vandalism, and loses the equivalent canopy of 1,630 medium-sized trees annually; less than 1% of its trees. On average, 80% of newly planted street trees survive these various threats and progress towards maturity. While some loss is natural, an increased focus on the quality, care, and maintenance of existing and new trees is advised to ensure trees thrive throughout maturity; and is crucial to achieve this target. These challenges have been considered in the Sustainability Unit's modelling and assumes an 80% survival rate to derive the proposed target (Attachment 1; point 2).

Since 2012, the City has planted nearly 100,000 trees, with many now entering their peak canopy growth period and are expected to start contributing towards canopy growth. With increased care and ensuring significant canopy loss is minimised the City projects that 30% canopy cover by 2040 on City managed land is achievable. However, it does need to be noted that if tree canopy on privately owned and State-managed land continues its downward trend, the overall canopy cover across Stirling is estimated to reach 14% (not 18%) by 2040, and this includes the assumption that the proposed City land canopy cover target would be achieved.

### **Summary of Urban Forest Plan Action Points**

The City's Urban Forest Plan (UFP), adopted in 2019, proposed 53 new actions to improve Stirling's tree canopy, covering four different Action Areas covering City land, Community (private trees), Government and Monitoring, Research and Communications (Attachment 1; point 3). With 98% of the actions explored key achievements include:

#### **City Land**

- Million Trees and Shrubs Program 2008 – 2025; completed and exceeded target
- Increased canopy cover on City land from 17% (2017) to 19% (2024); this is a 12% net increase of canopy on City land
- Secured new formative pruning crew and tree inspectors for City trees
- Environmentally Sustainable Design endorsed for City Projects to enhance consideration for City trees
- Secured grants for tree planting
- City Tree Policy revised

**Private Land (Community)**

- Free Tree Program increased by 143%
- Developed the award-winning WA Tree Festival (Community Based Initiative of the Year Award; Parks and Leisure Australia, 2024)
- Community Tree Planting established
- 15,000 engagements with our community
- Provided grants for tree planting
- Significant Tree Register is endorsed and forms part of the City's local planning framework

**Government**

- Canopy offsets required from Government Agencies when City Trees are removed
- Provided input and feedback into revisions of State planning policies
- Advocated for City Trees for tree protection and planting to multiple government agencies

**Monitoring, Research and Communications**

- Implemented trial to monitor development-required tree retention and planting, which includes monitoring of tree retention and planting within the scope of the trial project.
- Produced a canopy prediction model, shared with Australian Local Governments
- Provided data and collaborated with research institutions for publication
- Annual vegetation monitoring presented at multiple forums and conferences

**Action Area 1 – City Land**

This action area focused on City tree planting, resourcing, tree resilience, biodiversity and optimum health and set ambitious goals to preserve existing spaces for trees and create new spaces, enabling our trees 'room to grow'. Since 2017, tree canopy on City land has had a net growth of 78 hectares, the equivalent canopy of gaining nearly 22,300 medium sized trees. Canopy cover has increased from 17% to 19% over seven years, a significant achievement. There has been positive progress with tree planting, implementing canopy offsets and tree considerations for City projects, and monitoring the amenity and ecology value of City Trees. The key challenges to City tree health and longevity include demolition, subdivision, development impacts, urbanisation, and vandalism. The key focus moving forward is to expand monitoring of City trees in reserves and improve the maintenance, care, management, and protection of City street and reserve trees (Attachment 1 – Point 4 and Table 1; Million Trees Program and Tree-Friendly Infrastructure Program). Furthermore, an annual State of Trees Report is proposed, that highlights achievements and challenges into the future.

**Action Area 2 – Private Land (Community)**

The City made considerable progress with actions that focused on community education and awareness, promoting tree planting and tree benefits, school engagement, events, incentives and community participation. Continued delivery of these initiatives is encouraged. Despite the City taking action, tree canopy on private land (residential, commercial and industrial) decreased by 81.5 hectares since 2017; the canopy equivalent to removing 23,300 medium sized trees. Approximately 90% of losses occurred on residential properties; an issue persisting for over a decade or more. Canopy cover has decreased from 9% to 7%, or over a fifth of its canopy, over a seven-year period. Some UFP action points relating to trees on private land, such as arborist advice and developer mentorship, has had minimal impact, or are not feasible ('Your Tree Portal'), whilst other actions have advanced such as the City's Significant Tree Register (Attachment 1 – Point 5 and Table 1; Leafy Neighbourhoods and Tree-Friendly Development Programs). Overall, the incentives-based approach has not been highly effective, as the City cannot provide a high enough incentive that would account for the perceived loss of development yield due to tree retention.

**Action Area 3 – Government**

The UFP set goals to advocate for a whole of government approach to tree retention. This included changes to State planning policies and the Residential Design Codes, developing a code of conduct for government agencies to replace trees, and expansion of networks and knowledge. Since 2017, tree canopy on State managed land has reduced by seven hectares; the equivalent of losing 2,085 medium sized trees. Canopy cover has decreased from 17% to 16% over a seven-year period. Some progress has been made towards establishing a utilities code of conduct and canopy replacement plantings for utilities during public works projects. Despite the City's historical advocacy for changes to State planning policies and Residential Design Codes to enable tree retention and reduce site coverage, and create space for trees, minimal progress has been made.

Additionally, the recent motion for the City to write again to the State Government to advocate for action on Tree Retention on Private Land was put and declared lost (Council Resolution Number 0924/020). With these limitations in mind, the City aims to continue its work with utilities and State Government organisations to better protect City tree canopy and awaits the outcome and direction of the State's proposed Perth and Peel Urban Greening Strategy, where support for tree protection is expected. (Attachment 1 – Point 6 and Table 1; Government Advocacy Program).

**Action Area 4 – Monitoring, Research and Communications**

The UFP aimed to refine its City-wide annual aerial tree canopy and vegetation mapping, and to promote new research projects to grow knowledge and facilitate knowledge sharing among stakeholders. Canopy and vegetation mapping and monitoring are continually refined, with key findings reported in annual and Council reports such as the comprehensive assessment 'The State of the Urban Forest - A 10 year review'. The City also provided canopy data and support for scientific journal articles. The City is aiming to improve internal reporting on City tree related gains and losses. The outcome of the trial of the proactive compliance approach to tree retention and planting through the development approval process will be reported to the Planning and Development Committee meeting to be held 6 May 2025. (Attachment 1 – Point 7 and Table 1; Monitoring, Research and Communications).

### **Review of Metrics (Measuring our Progress)**

The UFP City trees metrics focused on tree planting, tree health, and development and infrastructure's impact on trees. For trees in the community, four metrics relate to development, one to protecting significant trees in residential properties, and one to urban forest engagement and activities.

The KPIs outlined in the UPF were based on the City's overall target 18% by 2040, a target that has since been reported (Council Resolution Number 0924/018) to be unfeasible and consequently some metrics are no longer feasible. However, metrics for City tree planting progress and tree health evaluation have effectively informed urban forest management. Metrics for resident engagement with urban forest resources and activities have also been very successful. (Attachment 1; point 8).

### **Financial Assessment and Implications**

Maximising the chances of achieving a 30% canopy cover over City-managed land would require maintaining the number of trees planted each year (between 6,000 – 7,500 trees) and funding additional care for trees that are struggling to thrive, with a special focus on young trees. By increasing the care given to the urban forest through actions such as increasing the tree watering regime and top-up mulching, the City can better protect its street trees, decreasing mortality rates. This will improve the overall canopy cover across City land through loss prevention.

The City is already ordering two new watering trucks (for delivery 2026/27) to mitigate the risk of reliance on contractor watering to better support our young trees. The two water trucks require the City to take on an additional two Tree Maintenance Operators to drive them. As watering is a seasonal activity, these operators would carry out watering in the summer months and formative care for the rest of the year. The Operators will be onboarded in Q4 of the 2024/25 financial year to be fully trained in time for the arrival of the water trucks. This will address the existing maintenance resource shortage caused by the street tree population increasing from 74,000 trees in 2012, to 113,000 in 2024 – a 53% increase.

Table 1 below is an example of the costs associated with proactively caring for street trees that are vulnerable to decline or already in decline. This case study has been based on trees next to development sites that are known to be vulnerable to stress and decline. Providing care to 250 mature trees that would otherwise become stressed and potentially die equates to a Helliwell value of \$1.6 million and a canopy cover of 9,000m<sup>2</sup>.

Example number of Trees			250	500	500	500
<b>Activity</b>	<b>Cost</b>	<b>Quantity</b>	<b>2025/26</b>	<b>2026/27</b>	<b>2027/28</b>	<b>2028/29</b>
Mulching + 15 Waterings	\$1,122	Per tree / year	\$280,500	\$561,000	\$561,000	\$561,000
Tree Maintenance Operators	\$96,536	2 FTE	\$53,268	\$193,073	\$193,073	\$193,073
<b>Total</b>			<b>\$473,573</b>	<b>\$754,073</b>	<b>\$754,073</b>	<b>\$754,073</b>

**Table 1: Costs associated with proactively caring for vulnerable street trees**

Further increasing tree planting is not recommended for now, as planting an additional 2,000 street trees each year would have a cost of \$863,212 per annum and only result in an overall City-wide canopy cover increase of 0.33% by 2040.

## Stakeholder Engagement

Community wide consultation was conducted for the development of the City's Urban Forest Plan (Council Resolution Number 0719/014). No further consultation was undertaken for this report.

Feedback from residents indicates strong support for continuing tree planting and greening efforts across the City. Trees dying causes distress to the community and is the focus of recommended improvements in 2025 and future years.

## Recommended Action

Despite Stirling's overall tree canopy remaining static at approximately 12% since 2012, the UFP's actions did make notable strides to improve Stirling's urban forest particularly on City managed land. The UFP's achievements in increasing canopy cover on City land from 17% to 19% (an increase of nearly 12% in seven years) and exceeding the Million Trees and Shrubs Program target highlight its success. Additionally, the UFP has significantly boosted community engagement through initiatives like the Free Tree Program and the WA Tree Festival. Ongoing challenges such as protecting trees on private land and advocating for changes in State planning policies, have limited the UFP's progress and impact. Overall, the UFP is a successful initiative for City managed land and continues to ensure accountability and strives to improve our urban forest.

It is recommended that the City establish a 30% average canopy cover target on City-managed land, to be achieved by 2040. Increasing focus on the quality, care, and maintenance of existing and new trees on City land is a key priority. In addition, the City would continue to offer incentives, educational opportunities and support for our community. However, it does need to be noted that if tree canopy on privately owned and State-managed land continues its downward trend, the overall canopy cover across Stirling is estimated to reach 14% (not 18%) by 2040, and this includes the assumption that the proposed City land canopy cover target would be achieved.

### **Relevant Policies, Legislation and Council Resolutions**

[Urban Forest Plan](#)

[City Tree Policy](#)

[Local Planning Policy 6.6 – Landscaping](#)

[Local Planning Policy 6.11 – Trees and Development](#)

[State Planning Policy 7.3 Residential Design Codes Volume 1 \(as of 2 July 2021\)](#)

[Local Planning Scheme No. 3](#)

[Planning and Development \(Local Planning Schemes\) Regulations 2015](#)

[Thoroughfares and Public Places Local Law 2009](#)

[Local Government Act 1995](#)

Meeting Date	Council Resolution Number	Council Resolution
2 July 2019	0719/014	That Council ENDORSES the Urban Forest Plan.
4 April 2023	0423/017	<ol style="list-style-type: none"> <li>1. That a report be PRESENTED to the Council meeting to be held 9 May 2023 outlining the City's urban forest / tree initiatives, including tree canopy cover trends over the past 10 years and predictions into the future, and whether the City is likely to achieve the target of 18% by 2040.</li> <li>2. That a report be PRESENTED to the Community and Resources Committee meeting to be held 25 July 2023 outlining:               <ol style="list-style-type: none"> <li>a. The future of the Million Trees program post the target year date of 2025;</li> <li>b. What trees and planning policies, programs, actions and City organisation wide capabilities are needed to reach the targets on or prior to 2030 and 2040;</li> <li>c. Exploring opportunities to partner with the State Government and its departments and commissions to give focus to lifting the City's urban forest in future decades; and</li> <li>d. Achieve the target on publicly owned land and consider innovative means to do so.</li> </ol> </li> </ol>
30 May 2023	0523/027	<ol style="list-style-type: none"> <li>1. That Council RECEIVES the ten-year review of the State of the Urban Forest.</li> <li>2. That an Elected Member workshop be HELD to consider the City's Urban Forest Strategy and the City's Street Tree Policy.</li> </ol>
17 September 2024	0924/018	<ol style="list-style-type: none"> <li>1. That Council RECEIVES the urban forest canopy target update.</li> <li>2. That a report be PRESENTED to Council in five months to propose a tree canopy target for City-managed land, as part of the 2025/2026 budget process. The report is to contain a comprehensive review of the City's achievements against the Action Areas and Measures in the Urban Forest Plan and based on the review, provide recommendations as to whether to continue / amend or stop the individual Actions and Initiatives in the Urban Forest Plan and further, recommend what else can be done to improve the outcome.</li> <li>3. That Council NOTES it will receive \$334,000 grant funding from the State Government related to Urban Greening.</li> </ol>

Meeting Date	Council Resolution Number	Council Resolution
17 September 2024	0924/020	<p>1. That Council NOTES the outcomes of investigations into tree retention on private land arising from outstanding Council resolutions.</p> <p>3. That a report be PRESENTED to Council in within 12 months or sooner providing the outcome of the trial of the proactive compliance approach to tree retention and planting through the planning approval process.</p> <p>4. That as part of the budget considerations for 2025/2026, the City CONSIDERS options for an incentive-based approach to encourage the retention and growth of large trees on private land.</p> <p><i>*Note: Recommendation 2 was LOST.</i></p>

## Sustainable Stirling 2022-2032

**Key Result Area:** Our natural environment

**Objective:** A biodiverse City

**Priority:** Increase tree planting and retention of trees across the City

## 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

Attachment 1 - Attachment 1 Urban Forest Plan review and City land canopy target [↓](#)

### Available for viewing at meeting

Nil

### Linked Documents

1. "[Acute canopy deficits in global cities exposed by the 3-30-300 benchmark for urban nature](#)", with Thami Croeser, Roshan Sharma, Wolfgang Weisser and Sarah Bekessy, is published in *Nature Communications*. (DOI: 10.1038/s41467-024-53402-2)

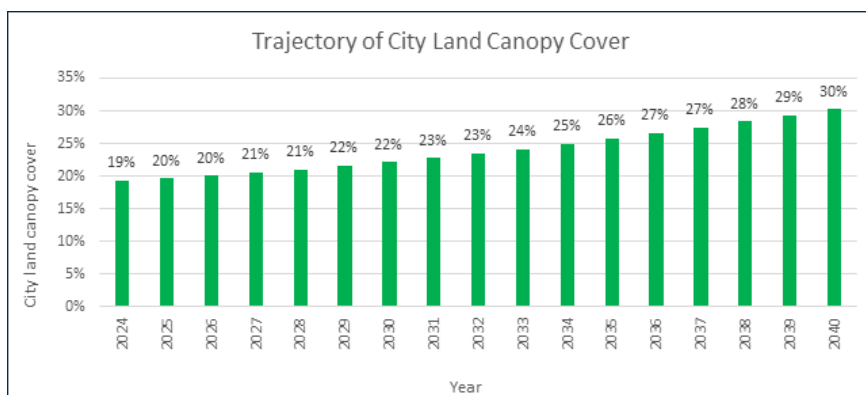
**Report of the Community and Resources Committee**  
**25 February 2025**

**Attachment 1 - Urban Forest Plan (UFP) - Review and City Land Canopy Target**

1. The City proposes a target of 30% canopy cover by 2040 averaged across City-managed land. To reach this, the City needs to ensure:
  - 96,000 trees are planted over 16 years (6,000/year)
  - Less than six hectares of canopy is lost annually on City land.
  - Increased focus on the quality, care, and maintenance of existing and new trees is funded and implemented

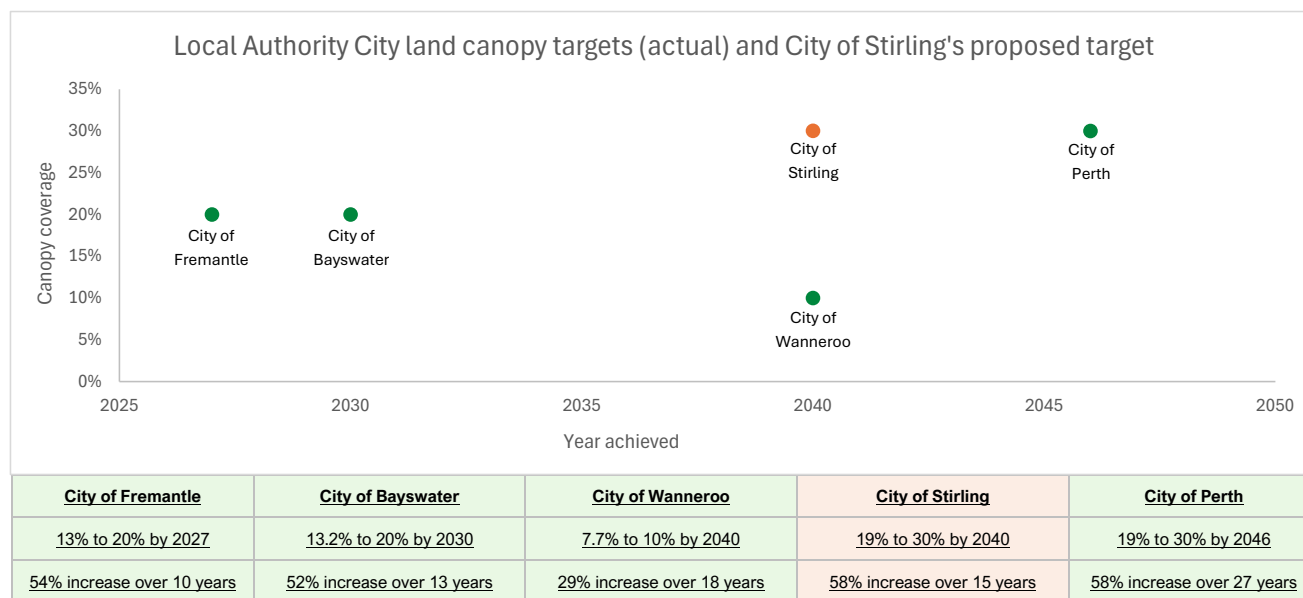
If endorsed, key performance indicators would be set at five-year intervals to monitor progress and ensure target achievement. The table and chart below show the estimated progress towards the 30% target.

Year	2024 Current	2025	2030	2035	2040
<b>City land canopy cover % KPI</b>	<b>19%</b>	<b>20%</b>	<b>22%</b>	<b>26%</b>	<b>30%</b>



Many local governments have adopted a tree canopy target that encompasses all land types, such as Stirling's current target: 18% by 2040. The following local governments have set canopy targets for City-managed land only; in context, Stirling's proposed City land canopy target is within the upper end of targets found. In terms of goals to increase cover, the chart below shows that many canopy targets propose an average increase of around 50% canopy on City-managed land over an average of 17 years; Stirling proposes an increase of nearly 60% within 15 years. By 2040, once the City achieves this proposed target, street tree canopy is expected to increase from approximately 12% to 19.5%, and reserve tree canopy is expected to increase from 30% to 45%.

Since 2012, the City has planted nearly 100,000 trees, with many now entering their peak canopy growth period and are expected to start contributing towards canopy growth. With increased care and ensuring significant canopy loss is minimised the City projects that 30% canopy cover by 2040 on City managed land is achievable. However, it does need to be noted that if tree canopy on privately owned and State-managed land continues its downward trend, the overall canopy cover across Stirling is estimated to reach 14% (not 18%) by 2040, and this includes the assumption that the proposed City land canopy cover target would be achieved.



2. The Sustainability Unit's modelling has considered challenges like reduced rainfall, severe winds, heat waves, pests, disease, and pressures from urbanisation to derive the proposed 30% canopy target by 2040 on City land. A survival rate of 80% has been set for the 96,000 new trees proposed for planting, and modelling canopy loss for City trees is based on actual significant loss. Modelling for canopy loss has aimed to account for Polyphagous Shot Hole Borer and Myrtle Rust, threats which effect the whole population.
3. The City's Urban Forest Plan (UFP) proposed 53 new actions to improve Stirling's tree canopy, covering four different Action Areas covering City land, Community (private trees), Government and Monitoring, Research and Communications.
  - **City-land actions refers to:** All City trees on verges, medians, natural areas, parks, reserves, golf courses, and grounds around City-managed facilities.
  - **Community actions refers to:** All trees, located on privately owned and managed land. This includes residential properties, both owned and rented. It also includes non-residential properties such as single and multiple commercial businesses, industrial estates, non-state schools, universities, places of worship, golf courses, hospitals and care facilities, and so forth.
  - **Government actions refer to:** Tree related State policy and partnerships with government agencies and trees on State-managed land (main roads, utilities, schools).
  - **Monitoring, Research and Communications actions refer to:** Strengthening tree related data, knowledge, reporting mechanisms and communicating knowledge with partners.

#### **4. Action Area 1 – City Land**

The UFP objectives to expand the Million Trees Program focused on continuing tree planting and ensuring new trees thrive through resourcing, enhanced tree resilience, biodiversity and optimum health. To support this, ambitious goals were also set to preserve existing spaces for trees and create new spaces, enabling our trees 'room to grow'.

##### **Positive progress**

Since 2017, tree canopy on City land has had a net growth of 78 hectares, the equivalent canopy of gaining nearly 22,300 medium sized trees. Canopy cover has increased from 17% to 19% over seven years, a significant achievement. This success results from the City's actions relating to planting, maintaining and ensuring the health of the City's trees. City officers surpassed the Million Trees and Shrubs program target ahead of schedule and continue to plant approximately 8,000 trees annually. Tree planting standards have been established and maintenance practices improved, resulting in 90% of City's trees to be in fair to good health. Good progress has been made with tree considerations and canopy offsets (when trees are removed) for all capital projects via our Environmentally Sustainable Design Management Practice. We now better consider incorporating tree-friendly design, construction, materials, and technologies in City-run projects. The City also continues to monitor the amenity and ecological values of City street trees via Intramaps, our green assets register.

#### Challenges

The key challenges to City tree health and longevity include demolition, subdivision, development impact, urbanization, and vandalism. To reduce this impact, the City would be required to strengthen and actively monitor street tree protection across all stages of adjacent private development and further revise the City Trees Policy accordingly. Similarly, minimal progress has been made when advocating for City tree protection during demolition and subdivisions and City decisions can be overridden by Western Australian Planning Commission (WAPC) or State Administrative Tribunal. Protecting available space on verges for the thousands of trees the City plants is also an increasing challenge, and minimal progress has been made in this area.

A green assets audit is still required for reserve trees; a comprehensive audit to enable better reserve tree management is planned. Investigations into undergrounding power revealed it would significantly enhance tree canopy volume, but delivery of projects has been minimal. A separate proposal to fast-track underground power should consider the positive outcomes for canopy.

#### Key focus moving forward

Effective maintenance, care, management, and protection of City street trees and reserve trees are essential to grow the City's tree canopy. Stronger commitment is required to secure and create future tree planting spaces by prioritising the 'Room to Grow' and 'Protecting Planting Spaces' actions. Initiatives like the 2025 high-density tree planting projects, which transform large, unirrigated turf areas into canopy plantings, are highly encouraged. A comprehensive audit of reserve trees and the development of a program to care for the City's mature street trees during development are important projects for future consideration. Furthermore, an annual State of Trees Report is proposed, that highlights achievements and challenges into the future.

### **5. Action Area 2 – Community (Private Land)**

For trees within the community, the UFP set focused goals around education and awareness, promoting tree benefits, school engagement and community participation including providing a voluntary Significant Tree Register and opportunities to receive free trees. Additionally, the UFP set ambitious actions with both regulatory and incentive-based objectives to address policy, support services, best practice, canopy requirements and offsets, and incentives for tree-friendly development.

#### Positive progress

The City has made considerable progress in promoting tree planting and benefits through education, incentives and events, with nearly 15,000 engagements with our community since the UFP endorsement. The WA Tree Festival, now an award-winning flagship initiative, and the Free Tree Program, which has more than doubled its participation rate since 2017, highlight these efforts. Action to incentivise tree retention on private land was delayed for the long-awaited State government approval of the Significant Tree Register (through an amendment to the local

planning scheme). Now endorsed, the City will work with landowners who propose additions to the Register. The City also continues to work with proponents in the subdivision and /or development design phase to identify opportunities for tree retention and encourages pre-lodgement meetings to facilitate these discussions.

#### Challenges

Since 2017, tree canopy on private land (residential, commercial and industrial) has decreased by 81.5 hectares since 2017; the canopy equivalent to removing 23,300 medium sized trees. Approximately 90% of losses occurred on residential properties; an issue persisting for over a decade or more. Canopy cover on private land has decreased from 9% to 7% over a seven-year period.

The UFP's Tree-Friendly Development Program aimed to tackle this issue through regulatory and incentive-based approaches. The regulatory approach included reviewing planning controls for tree retention through the development process whilst addressing conflicts between infrastructure and trees. Incentives to protect private trees are preferred by Council over regulation, and a motion for the City to write to the State Government to advocate for action on Tree Retention on Private Land was put and declared lost (0924/020). Incentive based actions such as mentoring for developers, arborist advice and showcasing tree friendly development, received minimal uptake with little positive outcome for overall canopy targets. These projects often attract the 'already converted' and expanding the audience would be required. Educational and incentive-based projects also fall short without a focus on tree retention and planning regulations for tree protection. Overall, the incentives-based approach has not been highly effective, as the City cannot provide a high enough incentive that would account for the perceived loss of development yield due to tree retention.

#### Key focus moving forward

Tree related educational and awareness raising programs (e.g. Free Tree Program, WA Tree Festival etc.) continue, with a program of events and engagement opportunities planned for 2025 and beyond. The City will continue to advance the Significant Tree Register program, and explore implementing related incentive-based actions. While State-led regulatory actions around planning controls and tree retention on private land are not progressing, the City is progressing improvements to local planning policies 6.6 / 6.11, which consider trees in the development process, and these policies are currently being drafted to coincide with the introduction of Local Planning Scheme No.4. Further the City is currently trialing a proactive compliance approach to development-required tree retention and planting. A report to the Planning & Development Committee on 6 May 2025, as per Council Resolution 0924/020 from the Ordinary Meeting of Council on 17 September 2024 will provide the outcome of the trial of the proactive compliance approach to tree retention and planting through the development approval process.

## **6. Action Area 3 – Government**

The UFP set goals to advocate for a whole of government approach to tree retention including changes to State planning policies and the Residential Design Codes, developing a code of conduct for government agencies to replace trees, and expansion of networks and knowledge. Since 2017, tree canopy on State-managed land has reduced by 7 hectares; the equivalent of losing 2,085 medium sized trees. Canopy cover has decreased from 17% to 16% over a seven-year period.

### Positive progress

The City recently developed a proactive program of pruning near powerlines to lessen severe pruning by Western Power. Some progress towards establishing a utilities code of conduct and canopy replacement plantings for utilities during public works projects was made, however the City must still request that utility companies protect street trees and replace trees when removal is unavoidable for public works; this has not progressed to be a mandatory requirement. Networks were developed and funding provided to schools, community groups, Friends of Groups and Mt Lawley Golf Course to increase tree planting, including within State reserves. Membership continues with WALGA Urban Forest Working Group.

### Challenges

The City worked with the Department of Planning, Lands and Heritage to review the R-codes for tree retention and planting in State policies, but minimal suggested changes were supported. Unfortunately, the City was unable to influence changes to State planning policies and the Residential Design Codes to enable greater tree retention, reduce site coverage and create space for trees. Despite multiple advocacy letters and response submissions since the UFP endorsement, the guidelines for the protection of trees are still not mandatory. Additionally, the recent motion for the City to again write to the State Government to advocate for action on Tree Retention on Private Land was put and declared lost (0924/020).

### Key focus moving forward

It is recommended to further develop the City's response to Western Power's excessive tree pruning through its proactive powerline pruning program. A review of tree replacement ratios to respond to tree removal by State government agencies (e.g. Main Roads Western Australia) is anticipated, as is a review of the proposed 'Streets and Public Places Local Law' (currently known as 'Thoroughfares and Public Places Local Law 2009') to improve tree protection. The City awaits the outcome and direction of the State's proposed Perth and Peel Urban Greening Strategy where support for tree protection is expected.

## **7. Action Area 4 – Monitoring, Research and Communications**

The UFP aimed to establish a growing knowledge program through refining the City-wide annual aerial vegetation mapping and to fund new research projects to grow knowledge and facilitate knowledge sharing among stakeholders.

### Positive progress

The City continued to refine its annual canopy and vegetation mapping and monitoring and report results in annual and Council reports and on the City's website. Furthermore, bespoke research enabled informed City decisions, and included the comprehensive assessment 'The state of the urban forest - A 10 year review' ([Council-Minutes-30-May-2023-compressed.pdf](#)). The City also provided canopy data and support for scientific journal articles and increased collaborative working with local authorities, WALGA and stakeholders. Community participation in conservation projects, including canopy assessments and citizen science initiatives like 'i-Tree' was also achieved. The City is currently trialing a proactive compliance approach to development-required tree retention and planting. A report to the Planning & Development Committee on 6 May 2025, as per Council Resolution 0924/020 from the Ordinary Meeting of Council on 17 September 2024 will provide the outcome of the trial of the proactive compliance approach to tree retention and planting through the development approval process.

### Challenges

Data and monitoring gaps have limited some of our proposed UFP actions, they include partial data for our reserve tree stock.

### Key focus moving forward

Consideration for a comprehensive audit of reserve trees is reiterated and opportunities to improve tree related data management throughout the City continue. Fostering relations with State government to change management practices for Polyphagous Shot Hole Borer for improved mapping, species selection and treatment processes is also priority focus. Plans are also anticipated to improve our internal reporting on City tree related gains and losses.

**Table 1. Urban Forest Plan Action Points; progress of actions their related goals and status**

Project / Activity			
Million Trees Program (City land)	Progress	Status	Notes
<b>Footpath maintenance</b> - request for extra cleaning.	Minimal	Continue	Residents can request increase frequency of cleaning and debris removal. Minimal uptake.
<b>Room to grow</b> - address conflict between City trees and infrastructure.	Moderate	Continue	The City has increased the setback requirements for prominent City trees to minimise crossover impact on root systems. No requirement for permeable surfaces in any City policy.
<b>Street tree loss audit</b> - Monitor annually.	Good	Continue	Monitored through data analysis provided by SpecTerra and through Street Tree Audit and removals process.
<b>Street tree master plan</b> - Increase species for diversity / resilience, develop street themes, create green corridors.	Good	Continue	Tree species survival monitored. Online portal developed showing current and planned street tree plantings. Young trees assessed for replacement or additional watering to aid establishment if required after two years. Trials for street tree species diversity continues.
<b>Urban forest health</b> - monitor, investigate, act.	Good	Continue	Tree Inspectors inspect trees continually. Secured formative pruning crew to care for young trees. Developed monitoring system to list trees for removal and measure impact across POS. 90% of trees are in good health. The City is proposing an annual State of Trees Report, that highlights achievements and challenges into the future.
<b>Priority plantings</b> - for low canopy suburbs, areas, walking routes.	Good	Continue	Larger planting projects are prioritised for lower canopy wards. Balga Greening project delivered in 2024 planting season. Osborne Park industrial area planned for planting in 2025.
<b>City tree management guidelines</b> - Plant, water, prune & maintain following best practice; support trees for climate challenges.	Good	Continue	The City has internal guidelines that follow best practice and support our trees for the first three years. A City Tree Management Plan is proposed.
<b>New planting spaces</b> - Remove excess hardscape, investigate planting more densely and in Rights of Way.	Minimal	Strengthen	Awarded first and second rounds of State government grants through Urban Greening Grant Program; \$54K (1447 trees) and \$334K (13,474 trees and 5,700 plants) respectively. Hardscape removal explored; very challenging to remove excess hardscapes on verges and ROWs. Balga Plaza and Mirrabooka Village Shopping Centre Streetscape Upgrades – Through State Government Election funding, the City delivered streetscape upgrades adjacent to both centres which included a diverse mix of native plants and trees to boost biodiversity, provide an evergreen tree canopy and understory planting.
<b>Street tree protection</b> - Protect street trees during subdivision, demolition, other activities on verges and from vandalism.	Minimal	Continue	The City advocates for street tree protection through subdivision referrals / DA process, however decisions can be overridden by WAPC or SAT. To reduce significant street tree losses, the City would need to strengthen and actively monitor street tree protection across all stages of development. The City has revised street tree policy. Prosecution is challenging for vandalism.
Tree Friendly Infrastructure (City land)	Progress	Status	Notes
<b>Infrastructure Innovation fund</b> - Trial tree-friendly materials & technologies.	Good	Amend	Fund budgeted and delivered as a trial – now completed. Now integrated into Environmentally Sustainable Design management practice, no separate fund required. (e.g. Bina parkland carpark trial soil cells).

<b>Urban forest education for City staff</b> - Increase knowledge, skills & culture of valuing trees.	Good	Continue	Multiple expert training and urban forest update sessions (9 in 2024), lunch & learns provided; conference attendance.
<b>Canopy offsets and targets</b> - City projects to require retention or replacement; documentation & approval required for tree removal. Establish targets for City-run projects.	Moderate	Continue	Offsets delivered by various BUs through Environmentally Sustainable Design management practice for all City capital projects (e.g. Trackless Tram / Stevenson Ave.) Offsets are 5 new trees planted for any one tree removed. Canopy targets are not yet been set for City run projects.
<b>Underground power</b> - Fast-track for maximum canopy growth.	Minimal	Continue	Undergrounding power increases tree canopy volume resulting in significant benefits due to reduced pruning requirements. Fast tracking requires residents to pay excess costs, which can be expensive. A Scarborough /Doubleview /Innaloo underground power project is proposed; consultation will occur with property owners in 2025. The City has responded to the State government's recently modified criteria for suburb undergrounding.
<b>Water-sensitive urban design</b> - Infiltration of stormwater to tree roots	Minimal	Continue	Investigated; experts presented new technologies. Bina Park soil cell trial implemented. Basic WSUD principles applied as BAU; no new innovative WSUD designs to maximise stormwater infiltration planned.
<b>Protecting planting spaces</b> - Reduce on-verge infrastructure, crossovers and hardscape, review setback requirements, and require tree-friendly parking bays.	Minimal	Continue	Reduction of on-verge infrastructure, crossovers and hardscape conflicts with the City's development priorities; requires Local Planning Scheme amendment for progress to occur. Tree-friendly parking bays have not progressed. Multiple or wider crossovers are often prioritised over tree planting spaces. Following a review of the City Trees Policy, the City has increased the setback requirements for prominent trees, which aims to minimise crossover impact on root systems. Council determined that the Thoroughfares and Public Places Local Law 2009 (the proposed Streets and Public Places Local Law) and the Verge Treatment Policy are to be reviewed, scheduled for March 2025. Further consideration of protecting planting spaces will be considered as part of this review.
<b>Tree-friendly infrastructure standards</b> - Require tree-friendly design, construction, materials and technologies for City-run projects.	Good	Continue	City requires tree-friendly design, construction, materials and technologies for City-run projects through Environmentally Sustainable Design management practice management practice.
<b>Green asset register</b> - Track / report on amenity and ecological value and services of the City's trees.	Moderate	Continue	Green asset registers the amenity and ecological value of the street trees; still need to do this for Reserve trees. A comprehensive audit of reserve trees is to be proposed.
<b>Leafy Neighbourhoods Program</b>	Progress	Status	Notes
<b>Free Tree Scheme</b> – for residents.	Good	Continue	143% increase in flagship program Increased biodiversity from 8 species to over 30 since 2018 Strategically planned for community accessibility
<b>Community Tree Champions</b> - Recognise and celebrate community action.	Good	Continue	Community recognised / rewarded through initiatives and shared on City's communications channels. Sustainable Design Awards recognised / rewarded primary to tertiary students in a tree related competition.
<b>Urban forest education</b> - More information and workshops.	Good	Continue	Provided through award winning WA Tree Festival, Living Green Program, Biodiversity Day and Tree Trails

Urban forest engagement - Increase opportunities for community.	Good	Continue	14,900 engagements through Community tree planting since UFP endorsement. Award winning WA Tree Festival, Living Green, Biodiversity Day, Tree Trail (does not include Free Trees). Support and Grants for FOG, conservation and Bush-Care groups, schools and community gardens groups
Urban forest awareness - Community awareness of the value and benefits of trees.	Moderate	Continue	Despite considerable awareness campaigns regarding the benefits of trees, minimal change of behaviour is evident. The City has provided awareness campaigns through: <ul style="list-style-type: none"> <li>• Educational videos, animations and resources</li> <li>• City's communication channels</li> <li>• Digital and large format signage</li> <li>• WA Tree Festival, Living Green, Biodiversity Day, Tree Trail</li> <li>• Tree Awareness campaigns</li> </ul> The outcome of increased awareness also increases public enquires, compliments, complaints and suggestions.
Arborist advice service - Professional advice around tree safety & perceived risk.	Minimal	Monitor	The City has provided arborist advice for tree safety and perceived risk; minimal requests for advice
Protected (Significant) Tree Register	Minimal	Continue	Significant Tree Register developed; approved by Minister in 2024 and in effect 22 October 2024. No trees registered as yet.
Your Tree Portal – online amenity valuation for private trees.	Minimal	Stop	Explored; not feasible to provide amenity valuations for all private trees throughout the community
Rewards and incentives - Reward tree planting and retention. Investigate mechanisms to offer rates discounts for canopy cover.	Minimal	Continue	Proposed projects (e.g. permeable crossovers, gutter guards, slotted gutters, tree-protection fencing) not implemented yet. Council determined that the Thoroughfares and Public Places Local Law 2009 (the proposed Streets and Public Places Local Law) and the Verge Treatment Policy are to be reviewed, scheduled for March 2025. Further consideration of possible incentives and provisions will be considered as part of this review. The City could not justify the expenditure without a mechanism to protect trees on private land. Now that the Significant Tree Register is adopted, these incentives could proceed for registered trees. Investigated proposed rates discounts for tree retention.
Tree-friendly neighbours – investigate notifying tree owners of developments on neighbours' land.	Minimal	Stop	Investigated options to notify neighbours; no legal mechanism to enable this; may inadvertently raise expectations of tree protection that the city cannot provide.
Tree-Friendly Development Program (private land)	Progress	Status	Notes
Development support service – mentoring and advice for developers	Minimal	Continue	Expert mentoring sessions provided for residents planning to develop. No current plans to continue due to minimal uptake and complications to coordinate with development stages. The Planning Services team already provides a multitude of options for customers to obtain development advice including two duty planning officers available every day for phone calls and front counter enquiries, written planning advice, the pre-lodgement application process, and Design Review Panel consideration as part of the pre-lodgement application process – all available prior to formal lodgement of a development application.
Tree-friendly builders/developers - Showcase examples of tree retention during development to inspire & create cultural norms.	Minimal	Continue	There is an opportunity to showcase examples of tree retention during development as part of the trial project for proactive compliance of developments requiring tree retention and planting, should this project be continued in 2025/2026. In 2024, the City took part in Perth Design Week and ran the Sustainable Stirling Student Design Competition. Although this event was focused on showcasing student projects, rather than developer projects, a number of developers attending the final event and were made aware of the event, which contributes to inspiring and creating cultural norms around tree retention.

Tree canopy in car parks - improve growing environments/increase canopy/prohibit alternatives to trees	Minimal	Amend	Review of LPP 6.6 & 6.11 proposes changes which may increase tree canopy and incentivise retention will be submitted to Council for consideration.
Arborist advice service - Provide professional assistance to retain & care for trees during development on private land	Minimal	Stop	Developed, facilitated and funded comprehensive arborist assessments for developers; minimal uptake
Review LPP6.11 - Update to achieve improved outcomes.	Moderate	Continue	Reviewed with updated policy to be presented to Council early 2025 for consent to advertise changes.
Tree-friendly infrastructure subsidy - financial support for tree retention, planting and growth.	Minimal	Amend	City has not yet provided financial support for residents for materials and technologies which enable tree retention / planting / growth. Funding for private unprotected trees runs the risk of removal post payment. This may be a consideration for the newly endorsed Significant Tree Register.
Tree-friendly development guide	Good	Continue	Guide developed and available on website.
Planning controls – review for tree retention on private land.	Minimal	Stop	Explored and presented planning controls, policies and processes to maximise opportunities for tree retention on private land; Council does not currently support planning or by-law controls protecting private trees. Notwithstanding the above, the current Local Planning Scheme No. 3 allows variations to development standards where the non-compliance with the standard or requirement would enable retention of an established tree on the site of the development (Clause 5.5.5 of Local Planning Scheme).
Tree retention through land changes – Investigate options to require tree retention when land is rezoned or subdivided.	Minimal	Continue	The City investigated the requirement to retain trees in subdivisions. There are no State requirements or City of Stirling support for tree retention when rezoning or subdividing private land. The City is limited to advocating for tree retention on a case-by-case basis, which may be overturned by the WAPC.
Room to grow – address conflict between private trees and infrastructure.	Minimal	Stop	Council does not currently support controls, outside of the existing development application process controls, regarding trees on private land. Increasing separation between trees and infrastructure on private land is challenging in developments and conflicts with the City's development priorities. The City's development application process has minimal impact on providing trees room to grow for infill development. No requirement for permeable surfaces in City policy. Full width crossovers continue to be applied, limiting space for trees.
Canopy offsets - Investigate 'no net loss' canopy offset requirements for development & demolition via additional plantings or financial contributions to urban forest programs.	Minimal	Stop	Minimal progress – Council does not support penalties for removal of private trees. The City has not yet required developers to provide financial contributions or additional plantings as a canopy offset.
Government Advocacy Program	Progress	Status	Notes
Tree-friendly subdivision - Work with the Western Australian Planning Commission (WAPC) to increase tree retention & protection.	Minimal	Continue	The City advocates for tree retention in subdivisions but there are no State or City of Stirling requirements or support for tree retention when rezoning or subdividing private land. The City continues to work with proponents in the subdivision and /or development design phase to identify opportunities for tree retention and encourages pre-lodgement meetings to facilitate these discussions.

Tree-lined streets - Work with Main Roads WA to increase plantings and reduce clearing.	Minimal	Continue	Agreement with Main Roads Western Australia to take on management of Wanneroo Rd median. Several requests made by the City have been declined by Main Roads Western Australia (Reid Hwy, Morely Dr).
Develop partnerships	Good	Continue	The City provides grants for increased planting for school planting & community groups on State reserve planting. Funding provided to multiple Friends of Groups for tree planting.
Better urban forest guidelines - Advocate for State guidelines to become mandatory requirements.	Minimal	Monitor	Despite multiple advocacy letters and response submissions, the guidelines for the protection of trees are still not mandatory. As seen in Council Resolution 0924/020 the City does not support the continuation to advocate for the State government to action Tree Retention on Private Land. The City will continue to monitor this action.
Code of conduct - Require utility companies to protect / replace damaged street trees	Moderate	Continue	The City requests that utility companies protect street trees from damage and undertake replacement plantings when removal is unavoidable due to essential public works.
Canopy offsets - Canopy replacement planting by public works agencies/utility companies when trees are removed.	Moderate	Continue	There is no mandatory legislation and the City must request canopy offsets from Government Agencies when the City's trees are removed during public works.
Local government support - Advocate for Western Australian Local Government Association (WALGA) to adopt a policy position around urban forest issues and support for local government.	Good	Stop	Completed. WALGA has now developed the Model Local Planning Policy for Tree Retention which has been adopted by some other Local Governments. Though the City provided feedback for WALGA to adopt a policy position it is currently not in support of adopting the new policy.
State-wide tree consideration - Work with the Department of Planning to amend the R-codes & embed tree retention & tree planting requirements in State planning policies.	Minimal	Stop	The City worked with the Department of Planning, Lands and Heritage to review the R-codes for tree retention and planting in State policies, but minimal suggested changes were supported. Unfortunately, the City was unable to influence changes to State planning policies and the Residential Design Codes to enable greater tree retention, reduce site coverage and create space for trees. The City awaits the outcome of the State government's Perth and Peel Urban Greening Strategy where support for tree protection is expected.
Power line pruning – advocate to Western Power	Minimal	Continue	The City has advocated with Western Power to remove running earth wire infrastructure and reduce excessive pruning. Western Power has imposed stricter requirements for tree safety zones for street trees resulting in more severe pruning and cutting. Replacement planting and canopy offsets are not mandatory and must be requested.
Perth urban forest network - Establish networking groups and forums to share knowledge and develop a cohesive approach to local government advocacy	Good	Continue	Membership with WALGA Urban Forest Working Group.
Monitoring, Research & Communications	Progress	Status	Notes
Canopy mapping and analysis - Monitor development-required tree retention and planting.	Minimal	Continue	A temporary position was supported by Council as part of the Tree Retention and Planting on Development Sites project (2024/2025) managed by the Development Services Business Unit. The City is currently trialing a proactive compliance approach to development-required tree retention and planting. A report to the Planning & Development Committee on 6 May 2025, as per Council Resolution 0924/020 from the Ordinary Meeting of Council on 17 September 2024 will provide the

			outcome of the trial of the proactive compliance approach to tree retention and planting through the development approval process.
<b>Loss audit</b> - Require documentation of tree removal during demolition and development, and during City projects	Minimal	Continue	The City does not document tree removal during demolition and development for private trees. However, the City does require documentation of tree removal during demolition and development for City projects, street trees and reserves trees. Environmentally Sustainable Design management practice implemented by other BU's.
<b>Knowledge sharing</b> - Foster networks between academics, stakeholders, other local governments.	Good	Continue	WALGA Urban Forest Working Group and attendance to Urban Forest Conferences. Wide range of stakeholders in network.
<b>University partnerships and citizen Science</b> - Support community-based research and data collection by local residents, including through Tree Carers Program.	Moderate	Continue	Data and research provided to Universities to produce journal items. Facilitated community participation of conservation volunteer groups in condition assessment of canopy in conservation areas. Tree Captains Program and i-tree project.

## **8. Review of Metrics (Measuring our Progress)**

### **City Tree Metrics**

For City trees, the UFP metrics focused on: 1. tree planting, 2. tree health, and 3. development and infrastructure's impact on trees.

#### **Successful City tree metrics**

The City tracks the overall number of City trees planted, with metrics targeting verge planting and canopy cover for streets and footpaths in residential and public spaces. The number and location of tree plantings is recorded and reported in the City's annual report. The City also uses airborne remote sensing to annually monitor vegetation and tree canopy across Stirling. This monitors all land uses and analyses canopy growth, loss, and changes over time. This work shows how changes in canopy cover impact our community; for example, since 2012, the City has gained nearly 16 hectares of canopy on streets, providing 7% more shade to our community's streets and pathways. In our parks and reserves, our canopy has expanded by the equivalent of nearly 14,300 mature medium sized trees also since 2012. The tree health metric ensures a healthy urban forest with maximum lifespan and canopy growth; 90% of the City's trees are in fair to good health. This is monitored via multiple methods, primarily through our tree inspector team, the watering team, through contracted assessments and requests for maintenance from residents. The Monitoring, Research and Communications metric 'Rate of Significant Loss' has been reported in the annual report since UFP endorsement.

#### Challenging City tree metrics

For metrics around development and infrastructure's impact on City trees, the City measures the total number of street trees, but due to constantly changing factors, accurate measurement of future planting sites is not feasible. To monitor planting spaces, the metric which records the per cent of street trees planted in less than a 9m2 space, has not been fully implemented. These metrics have been challenging as development continues to reduce available areas (e.g. cross overs) and infrastructure continues to hinder desired soil depth.

#### Private Land (Community) metrics

For trees in the community, four UFP metrics relate to development, one to protecting significant trees in residential properties, and one to urban forest engagement and activities.

#### Successful metrics for trees regarding Private Land (Community)

Metrics to evaluate resident access to urban forest resources, services, engagement and education activities has been very successful. For example, in 2024 alone, there were over 10,000 resident engagements relating to urban forest. Since 2018/19 registrations for the Free Tree Program indicate 16,359 trees were given to residents to plant (4,755 in 2023/24).

#### Anticipated metric results for trees regarding Private Land (Community)

Two actions focus on residential development: 1. one tree per new dwelling, and 2. number of development applications where one tree is retained. The project to implement this is currently being trialed and awaits a report to the Planning & Development Committee on 6 May 2025, as per Council Resolution 0924/020 from the Ordinary Meeting of Council on 17 September 2024. The State government approved the Significant Tree Register in 2024; this initiative's measure of success (the number of registrations) is too early to assess.

#### Challenging metrics for trees regarding Private Land (Community)

Residential canopy decreased from 8.4% in 2019 to 6.7% in 2024, losing over a fifth of its canopy in seven years, and this land maintains a downward trend. This negatively contributed to the City's ability to reach its overall target of 18% canopy cover by 2040. The City's overall target has now been reported (resolution 0924/018) to be unfeasible and as the KPI's outlined in the UPF were based on this target, some metrics are no longer feasible, including our target of 10% canopy on residential land.

There are no metrics for the Government Action Area.

**12.2/P3 GROUNDWATER ALLOCATION REDUCTION**

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

**Role**

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

**Council Resolution****0325/015****Moved Councillor Perkov, seconded Councillor Proud**

- 1. That Council NOTES the planned initiatives to meet the 10% groundwater allocation reduction target by 2028.**
- 2. That the City ADVOCATES for increased State and Federal funding for local government groundwater conservation initiatives.**

**The motion was put and declared CARRIED (11/0) by exception resolution.**

**For:** Councillors Creado, Giudici, Hatton, Krsticevic, Lagan, Migdale, Olow, Paparde, Perkov, Proud and Mayor Irwin.

**Against:** Nil.

## Committee Recommendation

1. That Council NOTES the planned initiatives to meet the 10% groundwater allocation reduction target by 2028.
2. That the City ADVOCATES for increased State and Federal funding for local government groundwater conservation initiatives.

## Officer's Recommendation

1. That Council NOTES the planned initiatives to meet the 10% groundwater allocation reduction target by 2028.
2. That the City ADVOCATES for increased State and Federal funding for local government groundwater conservation initiatives.

## Purpose

To present the City's proposed initiatives to meet the 10% groundwater allocation reduction target by 2028.

## Details

### Background

The City has an annual allocation of 5.3 billion litres of groundwater (5,298.9 megalitres) per year for the irrigation of Public Open Space (97%), with a small amount of this (less than 1%) being used for the nursery, tree watering and engineering related activity (e.g. road construction). the City uses varying quality categories to ensure it's public open space fit for intended use. Table 1 below shows the distribution of groundwater across the City's various usage categories.

Type of park using groundwater for irrigation	Local & Community Parks	Sports Parks	Golf Course	Civic	Buffer Zones	Nursery	Tree watering
% of total groundwater usage	45.5%	43.3%	6.3%	2.2%	2.2%	0.1%	0.5%
Number of sites	265	63	1	10	10	1	-

**Table 1. Groundwater usage (irrigation) categories and consumption**

For more information about the categories and associated watering rates see Attachment 1.

Our overall usage (from the Gngangara superficial aquifer, the 'Gngangara Mound') makes the City a significant user of the Gngangara groundwater system which is Perth's most important water resource. This system provides half the water used in the Perth metropolitan area each year. City groundwater usage is managed under groundwater licences issued by the Department of Water and Environmental Regulation (DWER) as per the *Rights in Water & Irrigation Act 1914*.

#### Groundwater decline – impacts on the City

Since 1980, 1,240,000 megalitres of groundwater storage has been lost from the superficial Gngangara Mound aquifer (DWER, 2024), reducing groundwater levels and negatively affecting important connected groundwater-dependent ecosystems, groundwater quality, and users (DWER, 2022). Declines have continued over the last 40 years because of decreasing rainfall and recharge (due to climate change and changing land use) and abstraction for various uses.

These groundwater declines impact the City in the following ways:

- Groundwater-dependent environmental values include wetlands (and associated ecosystems) and trees and vegetation across the City.
- Groundwater-dependent social values include irrigated public open space and urban forest (which impacts wellbeing, liveability, and recreation) and cultural connections to waterbodies.
- Groundwater-dependent economic values are derived from the former (such as active reserves) which enable economic activity, bring visitors/tourism, and determine quality amenity/aesthetics.
- Responding to groundwater declines also impacts governance, requiring leadership in innovation, adaptation and futureproofing.

#### Groundwater allocation reductions – 10% reduction by 2028

With a view to more sustainable groundwater usage across Perth and respond to declining groundwater storage levels, the City has been advised by the Department of Water and Environmental Regulation (DWER) that its groundwater allocation licences will be reduced by 10% by July 2028 under the *Gngangara Groundwater Allocation Plan 2022*. This was the result of extensive industry consultation by DWER from 2010. The goal of the reductions of groundwater usage is to preserve the Gngangara Groundwater Mound that sits beneath the northern portion of the Perth metropolitan area.

As advised by DWER, the City is expected to receive exemptions for reserves which have shared use with schools (for various activities). All schools in the City were contacted when preparing exemption lists (by licence) for DWER. Some exemption lists still need to be approved by DWER. If all school related exemptions submitted are allowable, then the final target would equate to an overall 7% reduction of the City's groundwater use, instead of the full 10%. After taking into account proposed exemptions, the City's groundwater allocation reduction target volume is estimated to be 357 Megalitres (million litres).

The groundwater allocation reduction target volume equates to the current irrigation of 47-65 Hectares (Ha) of passive public open space, presenting a significant challenge for the City. With standard waterwise initiatives already in place at a large scale, achieving further groundwater savings becomes increasingly difficult and costly. Climate change brings additional challenges, for example in 2023/24 the City experienced reduced rainfall for an extended period of time and as a result, exceeded its combined groundwater allocation, using 110% of the allocation.

The City has considered a number of initiatives which can be employed to achieve a reduction in ground water use to 357 Megalitres. Methods to reduce groundwater use were thoroughly investigated to inform the potential options available to the City. These are as follows:

Proposed initiatives to meet the groundwater allocation reduction target

Methods:

- Reducing demand (e.g. via park redesigns and irrigation reductions for specific sites)
- Sourcing alternative water supplies (e.g. stormwater and wastewater harvesting, switching to scheme water or another aquifer)
- Reusing/recycling water (e.g. greywater reuse)
- Improving efficiency and reducing wastage (e.g. irrigation system upgrades and switch-offs to underused sites)
- Switch-offs (turn off water completely to a site)
- Offset mechanisms (e.g. groundwater trading and managed aquifer recharge)
- Improvements to groundwater licence administration.

In deciding on a proposed pathway, each initiative was considered against the following high level parameters:

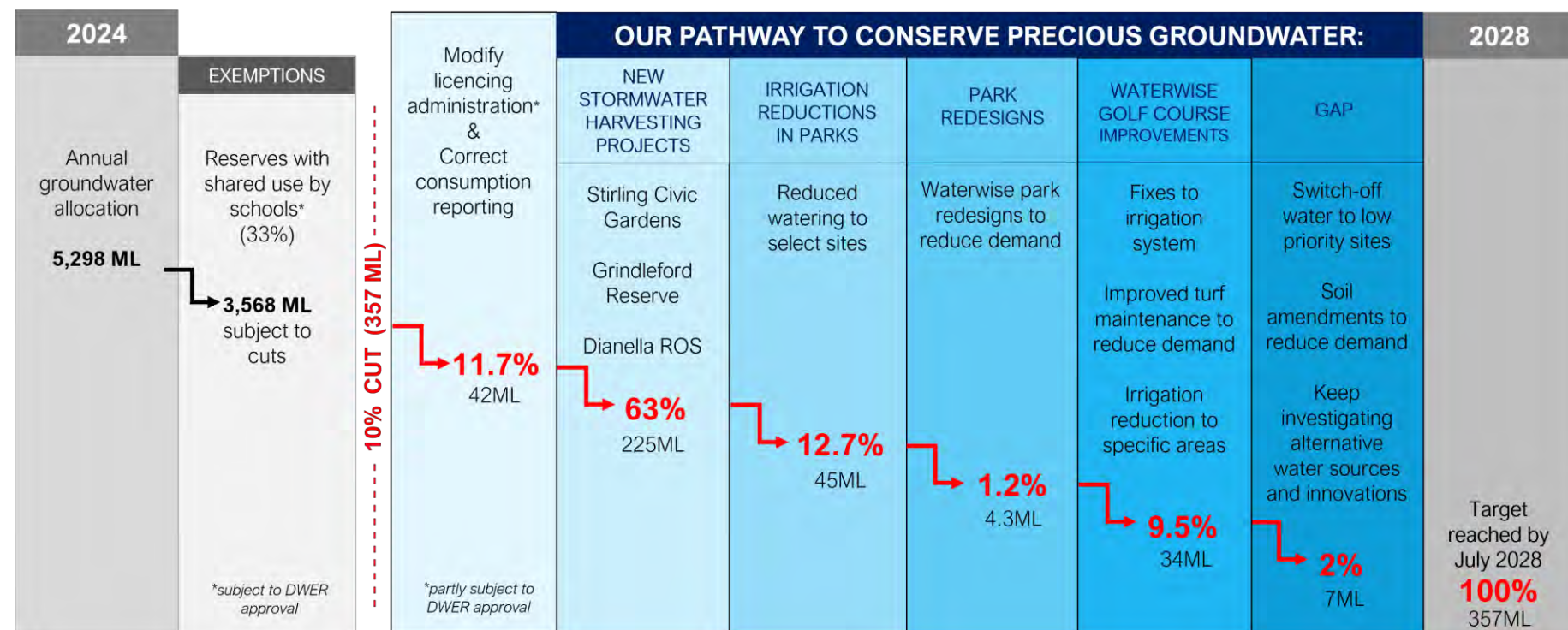
- Most cost-effective groundwater reduction method
- Largest volume groundwater savings
- Enhances water security (and by proxy improves climate resilience)
- Least impact on the community, recreation and liveability
- Minimises impact on trees and vegetation
- Reuses/recycles water.

Initiatives identified include but are not limited to:

- New stormwater harvesting projects - systems that can extract water from stormwater drains to be used directly into irrigation systems on reserves
- Irrigation reductions in parks – watering can be reduced further in low priority sites and still maintain the intended use/function of the site.
- Park redesigns – where required, waterwise park re-designs better utilise park water budgets through various methods including waterwise plant selection, establishment of turf hydrozones (zones of different watering rates) to improve turf quality in concentrated active areas and reduce watering in underused areas or converting those areas to native garden beds (ecozoning) or other surface treatments.
- Waterwise golf course improvements – improvements to turf maintenance including the topical application of products and irrigation reductions in certain underutilised areas.
- Switch offs – progressively reduce or switch off water to less utilised passive public open space and buffer zones
- Soil amendments - implemented to increase soil water retention improving water availability to plants/turf and improve plant/turf health reducing plant water stress and demand.

More detail on the opportunities identified and the prioritised options are further detailed in Attachment 2.

The application of the proposed initiatives for the City to meet the groundwater allocation reduction target by 2028 can be seen below.



This combination of groundwater conservation initiatives will allow the City to achieve the required reduction with the least impact to amenity and the trees and vegetation in parks and reserves. This includes stormwater harvesting (extracting water from nearby stormwater drains for connection to a park irrigation system), irrigation reductions, park redesigns, waterwise golf course improvements, licence and reporting changes, switch-offs to low priority sites and other measures. These initiatives strongly align with all key result areas in the City's Strategic Community as tabled in Attachment 3.

This approach is reliant on several factors, including the City amalgamating licences and the success of proposed stormwater harvesting concepts. If these initiatives are not successful, the City will have to reassess alternate options listed in Attachment 2 and determine if they can be delivered and operational by 2028.

### Next Steps

The high-level next steps are further detailed in Attachment 4, by method and financial year. The list represents the most practical schedule, yet it should be noted that the timeframe has been designed to meet the July 2028 deadline. A summary is provided below:

- 2024/25 – investigation of potential water reduction initiatives to meet 10% reduction target including stormwater quality testing, investigations into modifying groundwater licences and reporting, investigations into irrigation reductions, evaluation of golf course options, audit of low-priority sites for switch-offs/reductions, and plan community awareness campaign.
- 2025/26 – continue to modify licence agreements, detailed designs for stormwater harvesting, designs for park redesigns, budget request for golf course improvements (TBC), community awareness campaign begins, begin irrigation works in parks.
- 2026/27 – construction of stormwater harvesting systems, park re-designs construction, continue irrigation works, deliver golf course improvements, community awareness campaign continues.
- 2027/28 – stormwater harvesting systems operational, finalise park re-designs construction, finalise irrigation works and switch-offs, community awareness campaign continues.

### **Financial Assessment and Implications**

The City is still undertaking investigations into sites, designs and costs, to inform future budget decisions.

The City received a Gngangara Waterwise Councils Grant for \$600,000 across 2024-2028 for groundwater reduction projects, including the alternative water sources investigation (completed 2024) which identified the stormwater harvesting options. A brief scoping of other potential grants has been conducted and opportunities are very limited. At this time the only other potential option found is the National Emergency Management Agency's *Disaster Ready Fund* (Round Three 2025-26 recently opened and closes April 2025). The City has submitted a 2025/26 budget request for \$125,000 to progress waterwise and groundwater reduction initiatives, and expects to receive \$157,230 as part of its multi-year Gngangara Waterwise Councils Grant.

### **Stakeholder Engagement**

A Waterwise City update was presented to, the Environmental Advisory Group on 23 October 2024. Feedback was sought on the groundwater reduction targets, optional methods to achieve them, progress with methods, the results of the alternative water sources investigation and the recommended stormwater harvesting concept designs.

Community and Elected Member engagement around the importance of groundwater, groundwater usage reductions and impact on parks begun in 2024 as part of the Gngangara Waterwise Councils Grant co-funded project: watersmart demonstration park (Constance Nanson Reserve, Nollamara). Further engagement with Elected Members is to be undertaken via a Council Workshop as initiatives are further developed.

Budget has been requested for 2025-26 to implement a wider 'groundwater conservation' community engagement and education campaign. The City intends for this educational campaign to be delivered annually to help educate and manage community expectations around irrigation and park aesthetics.

### **Recommended Action**

State Government have recently announced 10% cuts to local government groundwater licence allocations from July 2028. This combination of proposed groundwater conservation initiatives has been designed to achieve the 10% usage reduction with the least amount of impacts to amenity and the trees and vegetation in parks and reserves.

This approach includes stormwater harvesting, irrigation reductions, park redesigns, waterwise golf course improvements, licence and reporting changes, switch-offs to low priority sites and other measures. If these initiatives are not successful in reducing groundwater usage, then the City will have to reassess its position and larger scale irrigation reductions and switch-offs to irrigated parks may be required, presenting a higher risk of amenity loss, and damage to trees and vegetation in parks and reserves.

It is recommended that Council note the City's proposed initiatives; and enable the City to advocate for greater funding opportunities for local governments to deliver groundwater conservation initiatives.

## Relevant Policies, Legislation and Council Resolutions

[Rights in Water & Irrigation Act \(1914\)](#)

[Waterwise Perth Action Plan 3 Kep Katitjin – Gabi Kaadadjan \(2024\)](#)

[Gnangara Groundwater Allocation Plan \(2022\)](#)

[Gnangara Groundwater Allocation Plan Progress Report 2024](#)

Waterwise Council Action Plan 2021-2026 (COS)

[Sustainable Stirling 2022-2032 Strategic Community Plan \(COS\)](#)

[Local Government Act 1995](#)

Meeting Date	Council Resolution Number	Council Resolution
30/4/2024	0424/011	<ol style="list-style-type: none"> <li>1. That Council ENDORSES the proposed Eastside groundwater licence renewal.</li> <li>2. That Council ENDORSES officers to request the following condition in the licence renewal:               <ol style="list-style-type: none"> <li>a. Consumption reporting is based on a five-year average.</li> </ol> </li> <li>3. That the Council ENDORSES officers to agree to the remaining groundwater licence renewals with reduced allocations as they arise before 2028 and request for each a condition that consumption reporting is based on a five-year average.</li> <li>4. That the City SUBMITS a groundwater reduction plan to Council by the end of 2024.</li> </ol>

## **Sustainable Stirling 2022-2032**

**Key Result Area:** Our natural environment

**Objective:** A water-wise City

**Priority:** Maximise the City's water efficiency and increase use of alternative water supplies

**Key Result Area:** Our natural environment

**Objectives:** A biodiverse City

**Priorities:** Undertake conservation, protection and enhancement of natural ecosystems and biodiversity & Plan and adapt to climate change impacts.

**Key Result Area:** Our Built Environment

**Objectives:** A liveable City & An attractive and well-maintained City

**Priorities:** Improve the quality, liveability and identity of local areas & Provide quality well-maintained sporting reserves, parks and open spaces for the community.

**Key Result Area:** Our Community

**Objective:** An active and healthy City

**Priority:** Facilitate a range of recreation and leisure opportunities for everyone in the City.

**Key Result Area:** Our Economy

**Objective:** A vibrant City

**Priorities:** Activate local centres to increase visitor and economic activity & Encourage and support tourism growth.

**Key Result Area:** Our Leadership

**Objective:** A well governed City & A capable and efficient City

**Priorities:** Comply with legislation, standards and obligations & Conscious and effective management of risk & Provide local government sector leadership & Plan for the future, manage resources and measure performance & Drive improvement and innovation to build capacity and increase efficiency and effectiveness.

## 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

Attachment 1 - Groundwater usage categories and consumption [↓](#)

Attachment 2 - Groundwater reduction methods investigation [↓](#)

Attachment 3 - Alignment with all KRAs in SCP [↓](#)

Attachment 4 - Next steps by financial year and method [↓](#)

### Available for viewing at meeting

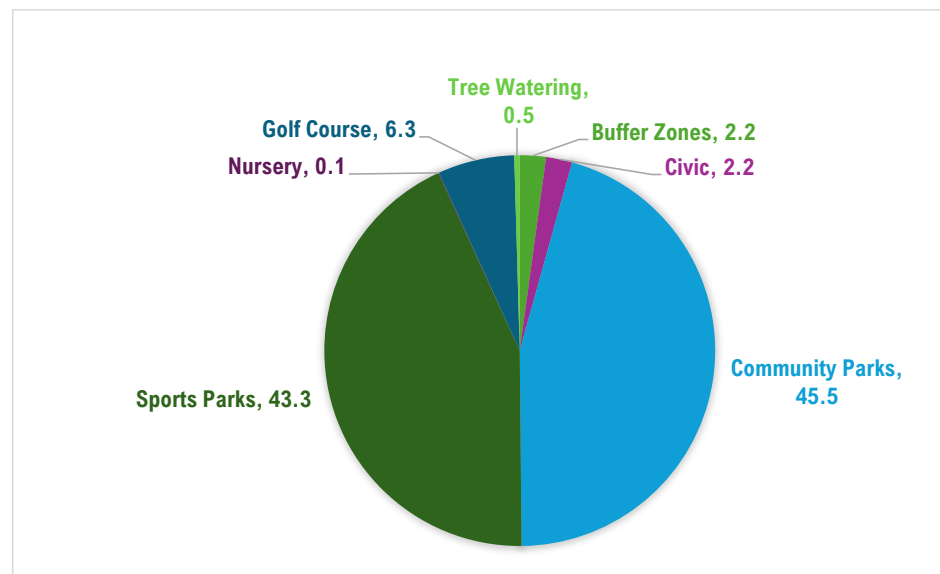
Nil

### Linked Documents

Nil

Attachment 1 - Groundwater Usage Categories and Consumption

The approximate overall distribution of groundwater use across usage types can be seen in the figure below.



*Figure 1 Percent of overall groundwater use made up by each groundwater usage type*

Within each usage type there are different park categories with varying water budgets applied to each to make the public open space fit for intended purpose. The different park categories and watering rates are shown in the table below, followed by images of an example park from each category.


Attachment 1 - Groundwater Usage Categories and Consumption

Table 1. Park categories, definitions and watering rates


Usage type	Category	Definition	Watering Rate
Buffer Zone	Q1	A high use park often linear in shape and often connects multiple parks or key transport sites. A large range of assets are provided and maintained to a higher quality.	7500 kl/ha
	Q2	A moderately used park is often long in size and often connects multiple parks or streets. A good range and number of moderate quality assets provided and maintained to a moderate standard.	6500kl/ha
	Q3	A low-use park or road reserve often linear in shape and sometimes connects parks or local streets. A few basic quality assets provided and maintained to a basic standard.	5500 kl/ha
Civic	Q1	A high use/profile that relates to the built form such as Civic Centre or Libraries which often people will take visitors to or will travel quite some distance to use. Often used for concerts and civic ceremonies. A large range of assets provided and maintained to the highest standard.	7500 kl/ha
	Q2	A smaller park that people will often travel several kilometres to use, or a highly visible small park. Occasionally used for concerts and ceremonies. A good range and number of quality assets provided and maintained at a high standard.	6500 kl/ha
Local & Community Parks	Q1	A high use/profile park which often people will take visitors to or will travel quite some distance to use. A large range and number of high-quality assets provided and maintained to the highest standard.	7500 kl/ha
	Q2	A larger park that people will often travel several kilometres to use. A good range and a number of quality assets provided and maintained at a high standard.	6500 kl/ha
	Q3	A local park located in a neighborhood, designed to be used by local residents, often within walking distance of their home. Few basic quality assets provided and maintained to a basic standard.	5500 kl/ha
Sports Park	Q1	A park that is primarily used for elite sport training and playing at national levels. Use is restricted for community use and may be managed by external entities.	9500 kl/ha
	Q2	A park for use by the highest grades of state competition sport or high levels of use. A large range of quality assets provided and maintained to a high standard	9500 kl/ha
	Q3	Caters for predominantly junior sport or medium levels of utilisation. Few assets provided and maintained at a standard for junior or lower-level club competition	9500 kl/ha
	Q4	Caters for casual sport or low levels of utilisation. Few assets provided and maintained at a standard for casual use only	8500 kl/ha

Attachment 1 - Groundwater Usage Categories and Consumption

**Local and Community Parks (shown in December)**

Local & Community Park - Q1 – example Millet Park, Innaloo	Local & Community Park - Q2 – example Shearwater Spoonbill Reserve, Stirling
	

Attachment 1 - Groundwater Usage Categories and Consumption

Local & Community Park - Q3 – example Majestic Noble Reserve, Dianella	
	



Attachment 1 - Groundwater Usage Categories and Consumption

**Sports Parks (shown in December)**

Sports Park - Q1 – example Charles Riley Reserve, North Beach	Sports Park - Q2 – example Butlers Reserve, Scarborough
	
Sports Park - Q3 – example Barry Britton Reserve, Balga	Sports Park – Q4 – example Reader Reserve, Yokine
	

Attachment 1 - Groundwater Usage Categories and Consumption

**Civic (shown in December)**

Civic – Q1 – example City of Stirling Administration & Civic Centre, Stirling	Civic – Q2 – example Herb Graham Leisure Centre, Mirrabooka
	

**Buffer Zone (shown in December)**

Buffer Zone – Q1 – example Wanneroo Rd median in Tuart Hill	Buffer Zone – Q2 – example Morley Buffer Reserve, Dinella (between south side of Morley Drive and dwellings)
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Attachment 1 - Groundwater Usage Categories and Consumption



## Attachment 2: Groundwater reduction methods investigation

The following alternative water supplies study was funded utilizing a portion of the \$600,000 Gngangara Waterwise Councils Grant received from DWER to assist the City in reaching its targets by 2028. The table below lists a summary of the City's review of potential groundwater reduction options available, noting the progress of the investigation, and the potential impact on the groundwater reduction targets.

Alternative water supplies assessment	
<b>Options investigated but ruled out for now (monitor)</b>	
Groundwater trading	Currently no realistic trading candidates out of private licence holders given rising water demands across the board.
Switching to other GW resources/deeper aquifer	It is not possible to meet the reduction target via replacement with groundwater from other another aquifer. A new allocation from the deeper Yarragadee aquifer would only be considered with issuance of new public open space.
Small-scale seawater desalination	Small-scale seawater desalination was not found to be feasible due to relatively high capital and operational costs and the disconnect between the location of the source and the end use.
Replace groundwater with scheme water	It is potentially possible to replace some groundwater irrigation with scheme water but suitable sites would be limited, it would involve costly infrastructure changes, and the City would have to pay for the water supply itself in an ongoing manner. Furthermore, scheme water is comprised of at least 40% groundwater so the intent of the cuts would not be met by this method, it would also not be supported by conditions of the grant, and more importantly for the City it would therefore not help protect our groundwater resources.
<b>Possible options but they have some challenges (could be investigated further once prioritised actions have been addressed)</b>	
Greywater harvesting (direct usage)	A proposed concept was investigated where greywater would be harvested from an aquatic centre and the recycled greywater used in landscaping at the centre and a nearby reserve. The Benefit Cost Ratio was positive however the cost was relatively high and the volumes achieved would have relatively small impact on Citywide usage.
Wastewater harvesting	The City has identified a potential wastewater harvesting site with a very large supply volume which is adjacent to one of the largest groundwater consuming reserves in the City. However, this method is relatively costly and involves a high level of approvals and regulation.
Managed Aquifer Recharge	Either stormwater harvesting or wastewater harvesting can potentially be combined with Managed Aquifer Recharge (MAR) to inject water into the groundwater aquifer for credits. Large volume stormwater/wastewater

Attachment 2: Groundwater reduction methods investigation

	sources were identified for MAR potential however, MAR itself has a long research and implementation timeframe which isn't compatible with the 2028 deadline. Furthermore, the regulatory burden is quite high as well as the cost.
<b>Prioritised options (propose to progress immediately)</b>	
New Stormwater harvesting projects (direct usage)	<p>The City has identified several options and developed concept designs for stormwater harvesting systems that could extract water from stormwater drains to be used directly into irrigation systems on reserves. This could be an order of magnitude that would have significant impact on our groundwater reduction targets. The Herdsman main drain has enough (estimated) flow, year-round, to supply as many as nine nearby parks through a pipe distribution network. In addition, the Dianella Branch Drain could potentially supply up to five surrounding reserves in restricted months. The Benefit Cost Ratio was very positive for these concept designs. Such an availability of stormwater as a resource is a scarce opportunity and the City is in a unique position to potentially utilise this alternative water resource.</p>  <p><i>Figure 1 Feasible stormwater source identified (Osborne Park Branch Drain adjoining Stirling Civic Gardens and part of the Herdsman Main Drain)</i></p>
Existing stormwater harvesting offsets	City has a history of using stormwater for irrigation at six sites but has been incorrectly reporting this a groundwater usage. The City would reallocate the reporting of this usage to stormwater instead of groundwater and claim the difference as an offset.

Attachment 2: Groundwater reduction methods investigation

The City's groundwater reduction methods investigation also highlighted some progress had been made in methods relating to reducing water demand of City parks and that the opportunity for further groundwater savings using these methods is significant. Below is an update on opportunities to further reduce groundwater (irrigation) demand in public open space and it is recommended that all options are implemented.

Reducing groundwater demand in parks and golf course	
Park re-designs	<p>The City could undertake further Waterwise parks re-designs, where reductions are needed, that would better utilise park water budgets resulting in overall amenity, usability, and turf improvements. This would involve various methods including waterwise plant species selection, establishing turf hydrozones (zones of different watering rates) to improve turf quality in concentrated active areas and reduce watering in underused areas or converting those areas to native garden beds ('eco-zoning') or other surface treatments.</p> <p>It is estimated this would result in at least a 10% reduction in water usage in reserves that are re-designed. These re-designs would be coordinated with scheduled irrigation system upgrades (asset replacements) where possible to maximise the outcomes. The redesigns would also be coordinated with amenity and landscaping upgrades that have already been identified as required. Such redesigns could help futureproof City parks against further reductions in water availability (e.g. the drying climate or more allocation cuts).</p>
Irrigation reductions in parks	<p>Watering can be reduced further in low priority sites and still maintain the intended use/function of the site. This could make a significant impact on the groundwater reduction target and could be implemented incrementally, for example at rate of 1% reduction per year over 3 years, to give reliant trees and vegetation a period of adjustment to drier conditions.</p>
Golf Course waterwise improvements	<p>There are adjustments and fixes required for the golf course's irrigation system which would reduce water wastage. Turf maintenance could be improved to reduce water demand, including through the topical application of products. Certain (underutilized) areas could also receive irrigation reductions or switch-offs (this would be audited and implemented <i>after</i> the outcomes of the first two actions were known to ensure this approach is minimised where possible).</p>
Switch-offs	<p>The City can progressively more-heavily reduce, or switch off, water to lower priority public open space and buffer zones. This would first require a detailed audit of sites followed by a fast-tracked implementation schedule by July 2028.</p>
Soil amendments	<p>Soil amendments can be implemented to increase soil water retention which would improve water availability to plants/turf and improve plant/turf health which reduces plant water stress and demand. For example, further injection dosing units and implementation of annual application regimes for soil wetter, fertiliser and clay.</p>

Attachment 2: Groundwater reduction methods investigation

The investigation also identified that opportunities exist to modify current groundwater licencing arrangements to provide the City with flexibility in how we manage groundwater and optimise how groundwater savings could contribute towards licence targets. The City currently holds five groundwater licences: Eastside (174 reserves), Gwelup (59 reserves), Westside (112 reserves), Hamersley (golf course and nursery) and Mirrabooka (3 reserves). The groundwater reduction target currently applies to each licence separately but there is an opportunity to amalgamate licences. It's recommended that the City undertake the following actions as a priority to assist with achieving our groundwater reduction targets and to minimise inequitable distribution of switch-off impacts in the community:

Improvements to groundwater licence administration	
Request DWER to amalgamate as many licences as possible into one	<p>It would be significantly easier for the City to effectively manage groundwater Citywide, if we amalgamated as many licenses as possible into one overall license (amalgamation potential is usually dictated by whether they share the same groundwater sub-area). This would prevent the loss of large potential offset volumes from stormwater harvesting and would avoid the City missing out on receiving all the benefits from the required financial investment of such projects.</p> <p>Stormwater catchments do not align with groundwater licence boundaries and so less licence boundaries means more flexibility in distributing water, offsets and switch-offs to benefit the community and environment. Amalgamating most licences into one licence would also protect some areas from being left with no groundwater reduction solutions other than switch-offs, which is an undesirable option for liveability and green assets.</p> <p>At a minimum, a proposed amalgamation would be able to include Eastside, Westside and Hamersley licences as they share the same groundwater subarea. The Mirrabooka licence might not be possible to amalgamate due to being a separate groundwater subarea, but this only contains three parks and so the consequences to deal with a separate groundwater target here would be minimal. The Gwelup licence amalgamation would depend upon the action/outcome below.</p>
Request to DWER to De-proclaim the Priority 3 Public Drinking Water Source Area in Gwelup licence	<p>The existence of a, now-obsolete, Priority 3 Drinking Water Source Area within the City's Gwelup licence is currently preventing the amalgamation of this licence with others (it has its own groundwater sub-area classification due to this). This P3 area seems to no longer be used by the Water Corporation for the Integrated Water Supply Scheme, and it has been recommended that the City request it be de-proclaimed by DWER so that we can amalgamate into one City-wide licence. An initial enquiry has been raised about the process involved in such a request.</p>

### Attachment 3 – Groundwater Allocation Reduction - Alignment with all KRAs in SCP

The City's approach to meeting the groundwater allocation reduction target strongly aligns with all key result areas in the City's Strategic Community Plan 'Sustainable Stirling, 2022-32', as described below.

Alignment with Strategic Community Plan		
Key Result Area	Objective	How the plan will achieve this
Our Natural Environment	A waterwise City	<ul style="list-style-type: none"> <li>- protect our main water source which supports social, economic and environmental values.</li> <li>- avoid waste of our most precious resource by recycling water.</li> </ul>
	A biodiverse City	<ul style="list-style-type: none"> <li>- enable greening initiatives via water security.</li> <li>- protect groundwater-dependent ecosystems (wetlands and vegetation) across the City.</li> </ul>
Our Built Environment	A liveable City	<ul style="list-style-type: none"> <li>- minimise loss of quality public open space to maintain community recreation and wellbeing.</li> <li>- defend the urban forest and support greening initiatives to keep the City cool and liveable.</li> <li>- avoid inequity in provision of green public open space.</li> </ul>
	An attractive and well-maintained City	<ul style="list-style-type: none"> <li>- improve park amenity for local residents through upgrades.</li> <li>- futureproof parks and the urban forest against declining water availabilities.</li> <li>- alleviate pressure on drainage network and assist in preventing flooding downstream through stormwater harvesting.</li> </ul>
Our Community	An active and healthy City	<ul style="list-style-type: none"> <li>- maintain and protect active and passive parks to meet community recreational needs.</li> <li>- maintain community satisfaction with the City's recreation and leisure opportunities.</li> </ul>
Our Economy	A vibrant City	<ul style="list-style-type: none"> <li>- support cultural connections to waterbodies and groundwater-dependent ecosystems.</li> <li>- maintain/improve visitor numbers to natural areas and parks and increase economic activity.</li> </ul>
Our Leadership	A well governed City	<ul style="list-style-type: none"> <li>- comply with obligations relating to groundwater consumption legislative requirements.</li> <li>- minimise losses and risks arising from groundwater decline.</li> <li>- show local government sector leadership in sustainable water management.</li> </ul>
	A capable and efficient City	<ul style="list-style-type: none"> <li>- plan for the future through water security and smart park designs.</li> <li>- drive improvement and innovation to build capacity to adapt to drying and warming future.</li> </ul>

#### Attachment 4 – Groundwater Allocation Reduction - Next steps by financial year

The high-level next steps involved in implementing the proposed initiatives are listed below, by method and financial year. Decision points (changed circumstances) which would trigger an alternative pathway are highlighted in the tables with a ★.

FY 2024/25		
Plan component	Action	Budget implications
Modify licencing administration	Information attained about de-proclamation process for P3 PDWA (in Gwelup licence)	Budget request submitted for submission next FY
	Licence amalgamation request submitted to DWER	
Stormwater harvesting	Stormwater 1-year monitoring (for quality and flow) underway in Herdsman Main Drain and Dianella Branch Drain	Budget request submitted for continuation next FY
	Confirm three stormwater harvesting sites to progress to designs	Budget request submitted for designs next FY
Correct consumption reporting	Internal reporting of water use (stormwater vs groundwater) modified to gain groundwater offsetting	
Irrigation Reductions in Parks	Confirm sites where reductions will apply and schedule	
Waterwise golf course improvements	Hamersley golf course water usage and waterwise improvements evaluated	Budget request for OpEx next FY
Switch-offs	Begin audit of suitable sites (desktop and on site)	
Community Awareness Campaign	Scope of project determined	Budget request submitted for implementation next FY
Soil amendments to reduce demand	Begin developing methods and goals	

## Attachment 4 – Groundwater Allocation Reduction - Next steps by financial year

FY 2025/26		
Plan component	Action	Budget implications
Modify licencing administration	Request to de-proclaim P3 PDWA (in Gwelup licence) submitted to DWER (by May 2026)	
	licence amalgamations underway by DWER	
Stormwater harvesting	Stormwater monitoring (quality and flow) 1-year assessment reports complete ★	
	Mid-level designs for stormwater harvesting sites (Complete by Oct 2025 budget request)	Budget request to progress next year (final designs, plans developed and capital)
Irrigation Reductions in Parks	Begin staggered switch-offs (1% of 3% over three years)	
Park redesigns	Designs completed for first group of park redesigns	Request to increase waterwise park budget
Waterwise golf course improvements	Hamersley golf course initial waterwise treatments implemented (OpEx)	Budget request for CapEx next FY (if required)
Switch-offs	Audit completed of suitable sites (desktop and on site), implementation plan developed, and works begun	Budget request for modifications
Community Awareness Campaign	Project implemented for first year and scope determined for next FY	Budget request submitted for continuation next FY
Soil amendments to reduce demand	Finish developing methods/goals, develop implementation plan.	Budget request submitted for implementation next FY
Updates to procedures and processes	Review the classifications of park types used by Park Operations to ensure alignment with the Public Open Space Strategy	

## Attachment 4 – Groundwater Allocation Reduction - Next steps by financial year

FY 2026/27		
Plan component	Action	Budget implications
Modify licencing administration	P3 PDWA de-proclaim request outcome received and licence amalgamations resolved ★	
Stormwater Harvesting	Final designs complete for stormwater harvesting projects	Budget request to progress next year (monitoring, OpEx)
	Plans developed (Operational, Risk, Environmental, Monitoring)	
	Capital works begin	
Irrigation Reductions in Parks	Continue staggered switch-offs (1% of 3% over three years)	
Park redesigns	Construction complete for first group of park redesigns	Utilise increased waterwise park budget. Request for next year
	Designs completed for second group of park redesigns	
Waterwise golf course improvements	Hammersley golf course capital works implemented (if any required)	
Switch-offs	Works completed	
Community Awareness Campaign	Project rolled out for second year	Budget request to continue next year (third year)
Soil amendments to reduce demand	Begin first annual program of works	Budget request for ongoing annual program

## Attachment 4 – Groundwater Allocation Reduction - Next steps by financial year

FY 2027/28		
Plan component	Action	Budget implications
Stormwater Harvesting	Capital works complete and systems operational	Budget request for <u>ongoing annual</u> OpEx and monitoring
Irrigation Reductions in Parks	Finalise staggered switch-offs (1% of 3% over three years)	
Park Redesigns	Construction complete for second group of park redesigns	Utilise increased waterwise park budget. Budget request for <u>ongoing annual</u> program
Community Awareness Campaign	Project rolled out for third year	
Soil amendments to reduce demand	Annual program of works implemented	Budget request for <u>ongoing annual</u> program

**12.2/P4 HYDRO-ZONING OF CITY PARKS**

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

**Role**

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

**Council Resolution****0325/016****Moved Councillor Perkov, seconded Councillor Proud**

- 1. That Council NOTES the approach to the use of mulch in the City's parks and reserves.**
- 2. That Council NOTES an Elected Member Workshop will be SCHEDULED prior to further community engagement being undertaken to showcase the 'Stirling Style' landscape and increase awareness around the challenges of reduced groundwater resources and future ecozoning activities in the community.**

**The motion was put and declared CARRIED (11/0) by exception resolution.**

**For:** Councillors Creado, Giudici, Hatton, Krsticevic, Lagan, Migdale, Olow, Paparde, Perkov, Proud and Mayor Irwin.

**Against:** Nil.

### Committee Recommendation

1. That Council NOTES the approach to the use of mulch in the City's parks and reserves.
2. That Council NOTES an Elected Member Workshop will be SCHEDULED prior to further community engagement being undertaken to showcase the 'Stirling Style' landscape and increase awareness around the challenges of reduced groundwater resources and future ecozoning activities in the community.

### Officer's Recommendation

1. That Council NOTES the approach to the use of mulch in the City's parks and reserves.
2. That Council NOTES an Elected Member Workshop will be SCHEDULED prior to further community engagement being undertaken to showcase the 'Stirling Style' landscape and increase awareness around the challenges of reduced groundwater resources and future ecozoning activities in the community.

### Purpose

In response to a Notice of Motion resolved by Council at its meeting held 13 August 2024 (Council Resolution Number 0824/028), this report outlines the reasoning behind the practice of ecozoning and hydrozoning and identifies ways that the expectations of residents in relation to Public Open Space align with the City's processes.

### Details

#### Definitions

**Ecozoning** - is the conversion of existing turfed areas into urban forests or native gardens.

**Hydrozoning** - is the practice of grouping types of vegetation into categories with similar water requirements to enable more efficient and responsible use of irrigation groundwater.

Ecozoned areas are generally easier to maintain, are water wise and are generally mulched with City produced organic mulch. New ecozoned areas within the City are designed to become as self-sufficient as possible within a few years of installation, including self-mulching.

## Current areas of mulch across the City

There are 502 parks and reserves across the City with a total area of 793 hectares. Within these parks and reserves there are a number of areas mulched as part of the programs listed in the report. The total area of mulching as a percentage of total area of parks and reserves City wide is 8%.

The following table refers to the density of plantings under tree canopies or out in full sun City-wide.

Position	Total of Mulched Area Planted					Total
	0%	25%	50%	75%	100%	
Under Canopy	14 Ha	12 Ha	9 Ha	11 Ha	2 Ha	48 Ha
Full Sun	1.5 Ha	1 Ha	1 Ha	8 Ha	1.5 Ha	13 Ha

Across the City, 2% of parks and reserves have mulch with no or minimal plantings - these could support an increase to 25% total area of plantings in future years.

There are 205 local parks and reserves across the City that are non-irrigated (dry parks). They are typically small neighbourhood parks with minimal assets. These parks and reserves have not had irrigation installed previously and would not be subject to a new irrigation installation program.

Mulching 'dry parks' assists in water retention and soil improvement in often quite harsh environments particularly during long dry and hot summer periods like the City experienced in the summer of 2023/2024.

## Strategic Background

### Climate Impacts

City of Stirling, like other local governments in the southwestern portion of Western Australia, is experiencing drier conditions and most predications expect this trend to continue and potentially worsen. It is believed the cumulative effect of persistent dry periods leading up to 2019 was partly responsible for the decline in health of many of the City's veteran Norfolk Island Pines, and continues to threaten many other mature City trees.

By April 2024 Perth had its driest six months on record, while Western Australia recorded its hottest summer on record. This is in line with climate change models, which pinpoint Western Australia as a warming and drying hotspot.

Local Governments have addressed this trend by increasing tree planting and creating green spaces. This helps cities reduce the effects of rising temperatures and improves community wellbeing. The ecozoning of reserves offers opportunities to plant more trees for future generations and increase canopy cover, whilst maintaining open space for recreation.

### **Operational Background**

On 6 November 2007, Council resolved for the development of a groundwater conservation strategy that incorporated a City-wide water conservation plan (Item 11.2/PR1). A water smart parks approach was developed as a result of this resolution. It was envisaged this approach will optimise water use efficiency within groundwater licence allocations.

In implementing this approach, the City's parks and reserves have been delineated into two categories: ecozones and hydrozones. Each zone has different watering requirements depending upon use and vegetation type (eg sports turf, gardens, trees etc) that allows the area to be maintained to a 'fit for purpose' condition. The City conducts its irrigation based on reserve and park use, to ensure that water distribution remains within the State's groundwater licensed allocations.

As a result of the water smart parks approach being developed, officers have been implementing initiatives to achieve a reduction in groundwater abstraction. These include:

- Rolling 25-year irrigation system renewal and efficiency upgrades.
- Hydrozoning and ecozoning of identified parks and reserves.

The City has found that irrigation system upgrades, coupled with hydrozoning, improves water efficiency and reduces equivalent water use by up to 10%. Additionally, ecozoning via waterwise park designs reduces water use in upgraded reserves by around 10-20%.

### **Waterwise Goals**

The City has been advised by the Department of Water and Environmental Regulation (DWER) that its groundwater allocation licences will be reduced by 10% by July 2028. This was the result of extensive industry consultation by DWER from 2010. The goal of the reductions of groundwater usage is to preserve the Gngangara Groundwater Mound that sits beneath the northern portion of the Perth metropolitan area.

Officers have been investigating other opportunities for groundwater savings, including options for alternative water sources to irrigate public open space. These findings are the subject of the *Groundwater Allocation Reduction* report (being presented to this month's Community and Resources Committee) to receive feedback on the City's draft Groundwater Reduction Plan scenarios.

The City has received a \$600,000 Waterwise Councils grant, which has enabled further exploration of options for alternative water sources. Additionally, the funding has enabled escalated irrigation upgrades and a case study waterwise park upgrade at Constance Nanson Reserve in Nollamara.

### Operational Risk

The creation of mulched areas can impact on operational safety risk across the City. Officers have been working to reduce the operational risk profile to City staff, plant and equipment and City owned / managed buildings, through the following:

- Reducing Work Health and Safety (WHS) and liability exposure by eliminating areas under trees that pose a greater risk profile where there are 'honkey nuts' that can become high velocity projectiles when mowed even with factory fitted guards.
- Reducing WHS exposure through the hierarchy of control methodology by mulching exposed roots that are creating undulating surfaces when mowing and increasing personal injury risk to staff and machinery wear and tear.

### **Technical Horticultural and Arboricultural Background**

#### Tree root cooling / moisture retention

- Mulch acts as an insulating layer on top of soil, shielding the roots from strong UV and keeping them cooler in the summer.
- Mulching reduces soil evaporation, conserves moisture, cuts down soil erosion and compactness, and improves microbial activities further improving the health of our trees.

#### Compaction of Soil around Tree Roots

Activities such as mowing can be harmful to tree roots, compacting the soil around them and damaging beneficial fungi required for tree health. Operational practices to reduce traffic over roots is a commonly implemented approach to prevent compaction. There is also a need to make sure the soil receives regular additions of organic matter to feed soil beneficial organisms. The City does this by adding mulch on a multi-year program.

#### Understorey Plantings

There are reasons why planting in open space is preferable rather than under mature trees - these include:

- The rain shadow effect on non-irrigated sites - Rain is not able to reach ground cover plants located under tree canopy due to the 'rain shadow effect'. This affects impacts understorey plantings from winter rains because tree canopies capture majority of the rainfall.
- Root systems - Tree roots can spread out much further than its canopy, and they can grow in any direction where there's water and oxygen. This means that planting too densely underneath trees can lead to root competition and competition to access the required soil volumes.
- Space for growth - Trees need space to grow both above and below ground. Planting understoreys can prevent them from absorbing nutrients and water properly and can make it difficult for other plants to grow.
- Many trees exude bio-chemicals from leaves / bark etc into the ground to reduce plant competition. This biological phenomenon is called allelopathy. It is the same reason why turf beneath some trees (eg sheoaks and some Eucalypts) is weak or non-existent.

Planting success under existing tree canopies is often difficult. The success of the plantings is mainly because of available water, typically delivered through an irrigation system. With access to water becoming increasingly challenging, staff are investigating alternative planting establishment techniques to support longer planting success. Planting techniques used in conservation areas where planting young trees with groundcovers and shrubs at the density can provide improved success.

### **Academic Studies**

A recent collective of local Perth studies undertaken by University of Western Australia PhD Candidate Claire Doll about the economics of public open spaces under water scarcity discovered key aspects of community values with Public Open Spaces.

In summary the studies found that in most cases, the convention that parks have to be irrigated to deliver ecosystem services to the public is supported. However, they found that non-irrigated park areas are also valued positively by nearby residents. Accelerating rates of urbanisation and shifts towards high-density living may support the development of more diverse park options.

Research into community preferences in Perth indicate that while having some watered grass in urban parks is important, the public are also accepting of non-irrigated alternatives. Incorporating at least 40% native vegetation groundcover can both increase the utility the public derives from parks and conserve water. Park managers also have a high degree of flexibility in designing parks that vary from the optimal groundcover composition but that still deliver near-optimal benefits to communities. The study shows that an alternative park design featuring a mix of 60% native vegetation and 40% watered grass delivers the highest net benefits for both new park development and retrofits to existing parks.

### **Case study**

In the Southwest end of Hamer Park, Mount Lawley, the City converted poor performing areas of turf in mid-2012 to mulch. This work has saved considerable volumes of water and improved tree health. While these environmental benefits were achieved, the eco-zoned areas lacked aesthetic appeal. Recently staff in collaboration with Lawley Ward Councillors have planted groundcovers and other shrubs in key pockets of the mulch areas - along paths, around seating areas and at park entry points. These plantings, while not entirely across the mulched area, provide instant impact and at maturity will improve aesthetics as can be seen in the images of Hamer Park Winter 2024 infill plantings (Attachment 1).

### **New 'Stirling Style' park landscape treatment**

Officers have evolved their thinking on how best to develop or redevelop public open spaces into a new 'Stirling Style' that encompasses horticultural outcomes, play opportunities, water savings, adaptive plant selection including woody meadows approach and static and dynamic public art.

Attachment 1 shows various images of the style that officers are developing. (Reference examples are both external and within Stirling.)

### Seasonal Grass option

In larger reserves with multiple uses (e.g. district and regional public open space) areas of low usage have been hydrozoned for a lower watering rate. To prepare the City for water reductions by 2028, the City will trial further irrigation reductions to create seasonal grass zones in those low use locations. This will be an alternative to mulching with groundcover plants and shrubs. Care will need to be exercised as the City's sandy soils, existing trees and pedestrian and vehicle traffic could result in the turf collapsing altogether – creating bare areas that will become a bed of prickles/ weeds (i.e. bindi, caltrop, fleabane) requiring treatment and attention.

### Ongoing operational requirements

City officers should continue mulching as a standard horticultural and arboricultural approach in areas of parks and reserves and in street gardens to promote plant health and as water saving and retention strategy. The City will also continue mulching as a risk mitigation strategy to reduce WHS exposure to staff and community where honkey nuts and exposed tree roots are present.

### Financial Assessment and Implications

Enhancements to existing parks, either in-fill plantings and / or the new 'Stirling Style' park improvements, will entail costs for development, and on-going maintenance, plus operational costs of facilities such as BBQs, shelters, benches and drinking fountains.

Position	Development Costs per Hectare of % of Mulched Area Planted with shrubs / groundcovers				
	0%	25%	50%	75%	100%
New 'Stirling Park' style	Calculation of costs considering a new landscape style would need to be considered on a site by site specific basis, conservatively this would be at least \$200,000 per Ha.				
In-fill planting	\$100,000	\$150,000	\$200,000	\$250,000	\$300,000

Position	Maintenance Costs per Hectare of % of Mulched Area Planted with shrubs / groundcovers				
	0%	25%	50%	75%	100%
All Locations	\$4,500	\$12,000	\$17,000	\$36,000	\$51,000

Officers believe that 25% is considered the optimum 'plants / mulch' density as a general rule in urban parks and reserves. Planting efforts will be focused on key pockets of the mulch areas, along paths, around seating areas and at park entry points. While the costs are different for each density, the tasks remain the same but at different frequencies and duration. Typical tasks include weeding, pruning, fertilising, pest control and litter removal.

The estimated cost to transform 15.5 Ha of unplanted mulch to 25% planting density is \$3.025 million.

The increase in operating costs to maintain the 15.5 Ha will be \$168,000 per year.

A five-year rolling program will be developed and included in the 2025/2026 budget setting process for Council's consideration.

### **Stakeholder Engagement**

Officers will arrange Ward tours with Councillors prior to an Elected Member Workshop to visit sites that would be considered as part of the overall program. These tours will incorporate both irrigated and dry parks and will reference the new 'Stirling Style' discussed in this report.

Further engagement with the community is recommended to understand their perception of how the use of mulch impacts the community, and to share knowledge about the technical considerations.

In relation to managing expectations and ensuring aligned with waterwise goals, the City has increased its commitment to best-practice engagement consistent with the City's Community Engagement Policy. As part of the Constance Nanson Reserve study project, the City has listened to and acknowledged community concerns at the reserve and made our community aware about groundwater irrigation challenges. The community's involvement in this project has informed the proposed designs and facilitated the process of sharing knowledge between community and the City in relation to the importance of waterwise park upgrades.

The City will develop a communications plan to increase awareness and engagement around the challenges for local governments with reduced groundwater resources whilst still maintaining park amenity and green spaces.

## Options Summary

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

OPTIONS	
1.	Considers through the 2025/2026 Budget preparation process, areas with 0% plantings that could be infilled planted up to 25%
2.	Considers through the 2025/2026 Budget preparation process, areas with 25% plantings that could be infilled planted up to 50%
3.	Considers through the 2025/2026 Budget preparation process, areas with 50% plantings that could be infilled planted up to 75%

## Recommended Action

1. That Council NOTES the approach to the use of mulch in the City's parks and reserves.
2. That Council NOTES an Elected Member Workshop will be SCHEDULED prior to further community engagement being undertaken to showcase the 'Stirling Style' landscape and increase awareness around the challenges of reduced groundwater resources and future ecozoning activities in the community.

## Relevant Policies, Legislation and Council Resolutions

### [Local Government Act 1995](#)

Meeting Date	Council Resolution Number	Council Resolution
13 August 2024	0824/028	That a report on hydro-zoning or 'mulching' of City parks be PRESENTED to Council by November 2024 to outline the reasoning behind this practice and identify ways Council can ensure that expectations of residents in relation to Public Open Space align with the City's processes.

## Sustainable Stirling 2022-2032

**Key Result Area:** Our built environment

**Objective:** A liveable City

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

**Key Result Area:** Our natural environment

**Objective:** A water-wise City

**Priority:** Maximise the City's water efficiency and increase use of alternative water 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

Attachment 1 - New 'Stirling Style' Park Landscape Treatment Examples [↓](#)

### Available for viewing at meeting

Nil

### Linked Documents

Nil

**New 'Stirling Style' Park Landscape Treatment**

Below images of Hamer Park Winter 2024 infill plantings



Below images depict paths and delineation between pedestrian trafficable areas and mulched gardens.



Below images show planting detail with natural and structured play and public art.





Below images display the outdoor spaces are well defined with good quality turf supported by targeted waterwise irrigation. The landscape comprises of a mix of spaces, texture, shade, seating options, play and landscape variety.



Below images convey the enhanced street appeal for local residents and passing traffic.



Mayor Mark Irwin disclosed an Impartial Interest in Item 12.2/RL1 as he is a social member at one of the clubs.

Councillor Rob Paparde disclosed an Impartial Interest in Item 12.2/RL1 as he is a member of a club that is proposed to receive funds.

## 12.2/RL1 CSRFF 2025/2026 FEBRUARY SMALL GRANT ROUND APPLICATIONS

### Community Sporting and Recreation Facilities Fund 2025/2026 February Small Grant round applications

Business Unit:	Recreation and Leisure Services	Service: Leisure Services
Ward:	City Wide	Location: Not Applicable
Applicant:	Not Applicable	

#### Role

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

#### Council Resolution

**0325/017**

**Moved Councillor Perkov, seconded Councillor Proud**

**That Council ENDORSES the Community Sporting and Recreation Facilities Fund (CSRFF) 2025/2026 February Small grants applications for consideration by the Department of Local Government, Sport and Cultural Industries, as follows:**

- a. **PRIORITY 1: Woodlands Reserve, Woodlands – New Softball Back Nets. Total estimated project cost of \$53,377.80 (excluding GST) including a CSRFF grant of \$26,688.90.**
- b. **PRIORITY 2: Scarborough Sports and Community Club, Scarborough - Female change room upgrades. Total estimated project cost of \$153,921.49 (excluding GST) including a CSRFF grant of \$76,960.74.**

**The motion was put and declared CARRIED (11/0) by exception resolution.**

**For:** Councillors Creado, Giudici, Hatton, Krsticevic, Lagan, Migdale, Olow, Paparde, Perkov, Proud and Mayor Irwin.

**Against:** Nil.

### **Committee Recommendation**

That Council ENDORSES the Community Sporting and Recreation Facilities Fund (CSRFF) 2025/2026 February Small grants applications for consideration by the Department of Local Government, Sport and Cultural Industries, as follows:

- a. PRIORITY 1: Woodlands Reserve, Woodlands – New Softball Back Nets. Total estimated project cost of \$53,377.80 (excluding GST) including a CSRFF grant of \$26,688.90.
- b. PRIORITY 2: Scarborough Sports and Community Club, Scarborough - Female change room upgrades. Total estimated project cost of \$153,921.49 (excluding GST) including a CSRFF grant of \$76,960.74.

### **Officer's Recommendation**

That Council ENDORSES the Community Sporting and Recreation Facilities Fund (CSRFF) 2025/2026 February Small grants applications for consideration by the Department of Local Government, Sport and Cultural Industries, as follows:

- a. PRIORITY 1: Woodlands Reserve, Woodlands – New Softball Back Nets. Total estimated project cost of \$53,377.80 (excluding GST) including a CSRFF grant of \$26,688.90.
- b. PRIORITY 2: Scarborough Sports and Community Club, Scarborough - Female change room upgrades. Total estimated project cost of \$153,921.49 (excluding GST) including a CSRFF grant of \$76,960.74.

### **Purpose**

To seek endorsement for the submission of applications to the Department of Local Government, Sport and Cultural Industries' (DLGSC) Community Sporting and Recreation Facilities Fund (CSRFF) 2025/2026 February Small Grant round.

### **Details**

CSRFF grants are administered by the DLGSC on behalf of the State Government. Funding is available to community/sporting groups and local governments to assist in the development of community sporting infrastructure. \$20 million is allocated through the CSRFF program for community sporting infrastructure in the 2025/2026 funding round. The aim of the program is to maintain or increase participation in sport and recreation with an emphasis on physical activity, through the strategic development of good quality, well-designed and well-utilised facilities.

The small grants category was recently consolidated from two funding levels to one, with an increase in the total project cost eligibility now up to \$500,000. Successful recipients will now also be eligible to receive funding for up to half of their total estimated project cost (exclusive of GST), capped at \$200,000 in total funding. This has increased from a one-third funding contribution. Two funding rounds are advertised per year - one in July (which closes at the end of August) and one in February (which closes at the end of March).

As part of the application process, it is a requirement that applicants liaise with their State Sporting Association and are aware of any required planning and building approvals relevant to the project.

The City utilises the grant assessment principles and guidelines from DLGSC, as well as relevant State Sporting Association and City strategic plans and policies, to assess the need, viability and priority of applications. After consideration by Council, the applications are submitted to DLGSC for formal assessment. DLGSC provides specific criteria to assess (rank and rate) each application received by the City, as follows:

A	Well planned and needed by municipality
B	Well planned and needed by applicant
C	Needed by municipality, more planning required
D	Needed by applicant, more planning required
E	Idea has merit, more preliminary work required
F	Not recommended

CSRFF grant applications for the February small grants round must be submitted to the Department by 4.00pm on 31 March 2025, with the notification of grant outcomes expected by June 2025.

**Project:** Woodlands Reserve, Woodlands – New Softball Back Nets  
**Applicant:** City of Stirling

Woodlands Reserve located at 33 Teakwood Avenue, Woodlands, is a district level reserve that caters for cricket, AFL, Tee Ball and Softball (Attachment 1). It is currently one of the most utilised single oval reserves within the City of Stirling. The Reserve accommodates the following Clubs:

- Woodlands Wolves Ball Club
- Marist Junior Football Club
- Wembley Downs Junior Football Club
- Woodlands Tee Ball Club
- Overflow Cricket usage

The Woodlands Wolves Ball Club has identified several facilities at the Reserve that limit their capacity to operate in an effective manner. Through engagement with the City, it has been identified that permanent back nets are a critical priority for inclusion at the Reserve. Not only will it improve the safety of the participants and spectators, but it will also improve the Club's operation by negating the need to erect and remove a temporary back net on game day.

The grant application relates to installing two permanent softball back nets onto the Reserve, with the design based off the back net at Robertsbridge Reserve. The location of the back nets has been selected in order not to impact on the other user groups of the Reserve. The Ball Club has been engaged throughout the concept design and has provided their approval of the design and location to the City. Community notification will progress following a successful grant application outcome. If the project does not receive State funding, then the project priority will be reviewed and alternative funding sources considered in consultation with the club.

This project is ranked 1 and rated A – 'Well planned and needed by municipality', in line with the Department's specific criteria to assess (rank and rate) each project.

**Project:** Scarborough Sports and Community Club, Scarborough - Female change room upgrades  
**Applicant:** Scarborough Sports and Community Club

Scarborough Sports and Community Club is located at Abbett Park, Scarborough and the adjacent private lot (Attachment 2). Within the private lot, there are two bowling greens, the club building and carpark. On the land leased from the City, there is one synthetic floodlit bowling green along with the current beach tennis facility. The Club supports participation opportunities for multiple sports including bowls and squash and provides a focal point for the community as both a social space and venue for meetings/community groups. There are currently 84 active bowling members and the green also supports social bowls programs throughout the year.

The grant application relates to the Clubroom building that is on the Club's private land. The Club has sought confirmation from DLGSC that the application would be eligible due to the project being on its private land. DLGSC has confirmed to the Club that as the proposed project meets the needs of the CSRFF program, it is eligible for consideration (Attachment 3). The proposed works include upgrading the internal female changeroom and amenities to comply with current building code and accessibility standards. The works are to be undertaken by the Club, and they have confirmed they will be responsible for a 50% contribution.

The City has reviewed the scope and need of the project. This project is rated B - Well planned and needed by applicant, in line with the Department's specific criteria to assess (rank and rate) each project and is rated priority 2 of 2 CSRFF Small Grant application for this round by the City.

## Financial Assessment and Implications

The table below outlines the financial implications for each project.

Grant Type	Project	Applicant	Ranking	Rating	City Contribution	Club Contribution	DLGSC Contribution	Total Estimated Project Cost (excl. GST)
CSRFF	Woodlands Reserve, Woodlands – New Softball Back Nets	City of Stirling	1 of 2	A - Well planned and needed by municipality	\$26,688.90	\$N/A	\$26,688.90	\$53,377.80
CSRFF	Scarborough Sports and Community Club – Female change room upgrades	Scarborough Sports and Community Club	2 of 2	B - Well planned and needed by applicant	\$N/A	\$76,960.75	\$76,960.74	\$153,921.49
<b>Total Estimated Contribution if grant successful</b>					<b>\$26,688.90</b>	<b>\$76,960.75</b>	<b>\$103,649.64</b>	<b>\$207,299.29</b>

The figures above are indicative and are based off a preliminary cost. The final total project cost may be adjusted pending any updated cost estimates from the applicant(s).

Following endorsement by Council, applications will be forwarded to DLGSC for formal assessment. The DLGSC does not guarantee that projects will receive the full amount of the grant requested or the maximum level of funding. The progression of any project that is unsuccessful with the current funding application, or which did not receive the full funding amount requested, may require further Council consideration. Any shortfall is considered the responsibility of the applicant as per the grant conditions. The City will liaise with the applicants to determine other funding opportunities if the project is not successful or only receives partial funding.

Subject to State support, the City's project at Woodlands Reserve will need to be listed in the 2025-2026 draft capital budget for funding consideration. Scarborough Sports and Community Club will be responsible for a 50% contribution to their project.

## Stakeholder Engagement

The DLGSC has been consulted in relation to these projects. It has advised that priority is given to projects that will increase sporting and participation numbers, and which respond to the key principles of facility provision assessment criteria. Engagement with state sporting associations has also been undertaken, as relevant to each project.

The Scarborough Sports and Community Club will need to seek the relevant approvals from the City, prior to commencement, which may also include the need to obtain planning approvals. As part of this process, the requirement for community notification and/or consultation will be established and communicated to either Club with consultation to occur prior to works commencing.

## Options Summary

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

OPTIONS	
1.	Submit the applications. There is a demonstrated need for each project, and each is considered a priority.
2.	Submit some applications. Each of the projects has a demonstrated need, and each is considered a priority.
3.	Do nothing.

## Recommended Action

Submit the applications as presented to the DLGSC for funding consideration.

## Relevant Policies, Legislation and Council Resolutions

Sports Floodlighting Policy

Leisure Planning Policy

[Local Government Act 1995](#)

**Sustainable Stirling 2022-2032**

**Key Result Area:** Our community

**Objective:** An active and healthy City

**Priority:** Facilitate a range of recreation and leisure opportunities for everyone in the City

**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.
Partnerships	The City will be proactive in improving existing relationships and working with new partners to grow its reputation as an organisation that the community, business, government and other organisations choose to engage with.

**Relevant Documents and Information**Attachments

Attachment 1 - Woodlands Reserve - Indicative Back Net location [↓](#)

Attachment 2 - Scarborough Sports and Community Club Aerial Map [↓](#)

Attachment 3 - Scarborough Sports and Community Club Eligibility confirmation [↓](#)

Available for viewing at meeting

Nil

Linked Documents

Nil.





Scarborough Sports  
and Community Club

1:1250





**Hon David Templeman MLA**  
**Minister for Culture and the Arts; Sport and Recreation; International**  
**Education; Heritage**

Our Ref: 66-26194

Mr Stuart Aubrey MLA  
Member for Scarborough  
197 Scarborough Beach Road  
DOUBLEVIEW WA 6018  
[Stuart.aubrey.mla@mp.wa.gov.au](mailto:Stuart.aubrey.mla@mp.wa.gov.au)

Dear Mr Aubrey

**SPORT AND RECREATION FUNDING FOR PRIVATE SPORTING FACILITIES**

Thank you for your email dated 2 July 2024 regarding the eligibility of the Scarborough Sports and Community Club to apply for funding through the Community Sporting and Recreation Facilities Fund (CSRFF) for a project that seeks to develop facilities on privately owned land.

Although rare, there have been recent instances where CSRFF funding has been recommended for facilities on privately owned land. This has occurred where there is a commitment to retain the land for the purpose of recreation, where it is accessible to the public and where the application is endorsed by the local government. It would appear that the Scarborough Sports and Community Club would meet this criteria and has previously received grant funding through the CSRFF program.

Historically, local governments have been unwilling to contribute financially to projects where they are not the owner of either the asset or the land. This can result in applicants being unable to secure funds to make projects viable.

Project funding can come from several sources including the Australian Government, other State Government agencies, club/association funds (including loans), state sporting associations or sponsorship/donations. There is no obligation on any one party to provide funding however I would encourage the club to make enquiries with the City of Stirling about their ability to apply for local government funding.

Mark Toomath, Senior Project Manager at the Department of Local Government, Sport and Cultural Industries has been in contact with the Scarborough Sports and Community Club regarding an application in the upcoming CSRFF round. I would encourage any clubs within your electorate that are considering submitting a CSRFF application, or are seeking clarification on their eligibility, to contact Mark Toomath on (08) 9492 9870 or [mark.toomath@dlgsc.wa.gov.au](mailto:mark.toomath@dlgsc.wa.gov.au).

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[www.premier.wa.gov.au](http://www.premier.wa.gov.au) ABN: 61 313 082 730

- 2 -

Thank you for your commitment to sport and recreation in your community.

Yours sincerely



HON DAVID TEMPLEMAN MLA  
MINISTER FOR SPORT AND RECREATION

17 JUL 2024

**12.2/CD1 FEATURE LIGHTING POLICY**

Business Unit:	Community Development Administration	Service: Community Development Administration
Ward:	Coastal	Location: <a href="#">Scarborough Clock Tower, The Esplanade, Scarborough Beach</a>
Applicant:	Not Applicable	

**Role**

Legislative - *Making local laws, policies and planning instruments.*

**Council Resolution****0325/018****Moved Councillor Perkov, seconded Councillor Proud****That Council ADOPTS the Feature Lighting Policy (as shown in Attachment 1).****The motion was put and declared CARRIED (11/0) by exception resolution.****For:** Councillors Creado, Giudici, Hatton, Krsticevic, Lagan, Migdale, Olow, Paparde, Perkov, Proud and Mayor Irwin.**Against:** Nil.**Committee Recommendation**

That Council ADOPTS the Feature Lighting Policy (as shown in Attachment 1).

**Officer's Recommendation**

That Council ADOPTS the Feature Lighting Policy (as shown in Attachment 1)

## Purpose

To seek Council's adoption of the Feature Lighting Policy.

## Details

Following the consideration of a Notice of Motion, Council resolved (Council Resolution Number 0224/005) to allocate \$90,000 in the City's budget to enable the installation of lighting to illuminate the Scarborough Beach Clock Tower and to upgrade lighting controls at the Scarborough Beach Pool Lift Atrium. It is expected that the feature lighting installation and lighting control upgrade will be completed by May 2025. This resolution also called for a policy to be prepared regarding the permitted use of the lighting prior to any causes or events being supported.

The use of feature lighting can emphasise key landmarks while also enhancing the character of locations such as the Scarborough Beach Precinct. In addition, feature lighting enables the City to celebrate or commemorate significant events or causes. It is recognised that the installation of permanent feature lighting should be limited to significant landmarks and locations to reduce unnecessary lighting and associated energy use.

The objectives of the proposed Feature Lighting Policy are to:

- Enhance the City's visual appearance and sense of vibrancy through the lighting of identified buildings, structures, and other infrastructure.
- Utilise lighting for the celebration and/or commemoration of significant City of Stirling, State, National or International events.
- Utilise lighting for the acknowledgement of significant events or appeals on behalf of community groups, registered charities, not-for-profit organisations and government authorities.

The proposed Feature Lighting Policy will only apply to new lighting at the Scarborough Clock Tower and Scarborough Beach Pool Lift Atrium. Other infrastructure and landmarks may be subject to proposals for feature lighting in the future.

While this policy provides the strategic objectives and decision-making framework that will guide the use of feature lighting it is the associated Management Practice that provides the administrative and operational requirements for implementation. Given the prominence of feature lighting and the sensitivities often associated with various celebrations and commemorations, any proposed use of the feature lighting will be determined by the Director Community Development and then subject to endorsement by the Mayor and the Chief Executive Officer. This will then be followed by advanced communication to Elected Members and subsequent communication to the community, so that there is broad awareness of the reason behind any specific use of the feature lighting.

## Financial Assessment and Implications

Nil.

## Stakeholder Engagement

This Policy was circulated to Elected Members and all Business Units for comment. Minor feedback was received, and where relevant, incorporated into the Policy.

## Recommended Action

That Council resolves to adopt the Feature Lighting Policy.

## Relevant Policies, Legislation and Council Resolutions

[Local Government Act 1995](#)

Meeting Date	Council Resolution Number	Council Resolution
13/02/2024	0224/005	<ol style="list-style-type: none"><li>1. That Council APPROVES funding of \$90,000 for the installation of 'LED colour change lighting' for the Scarborough Beach Clock Tower during the 2023/024 mid-year budget review.</li><li>2. That a policy be drafted and PRESENTED to Council regarding the permitted use of the lighting prior to any causes or events being supported.</li></ol>

## Sustainable Stirling 2022-2032

**Key Result Area:** Our built environment

**Objective:** An attractive and well-maintained City

**Priority:** Provide quality, well-maintained facilities for the benefit of the community

**Key Result Area:** Our economy

**Objective:** A vibrant City

**Priority:** Activate local centres to increase visitor and economic activity

## Strategic Risk

Strategic Risk	Risk Appetite
Governance	The City will act with integrity and implement appropriate processes and controls to avoid breach of legislation.
Reputation	The City will ensure that any decisions that may affect the City's reputation are made at the appropriate level with stakeholders remaining informed and engaged.
Partnerships	The City will be proactive in improving existing relationships and working with new partners to grow its reputation as an organisation that the community, business, government and other organisations choose to engage with.

## Relevant Documents and Information

### Attachments

Attachment 1 - Feature Lighting Policy (draft) [↓](#)

### Available for viewing at meeting

Nil

### Linked Documents

Nil



# Feature Lighting Policy

Aligned City Value/s	Approachable	Responsive	Transparent	Innovative
Responsible Directorate	Community Development			
Responsible Business Unit/s	Community Development Administration			
Responsible Officer	Director Community Development			
Affected Business Unit/s	City Future Community Development Customer & Communications Facilities, Projects & Assets Recreation & Leisure Services			

## Objective

The City of Stirling recognises that feature lighting can emphasise key landmarks while also enhancing both the character and vibrancy of key places.

The objectives of this policy are to:

- Enhance the City's visual appearance and sense of vibrancy through the lighting of identified buildings, structures, and other infrastructure.
- Utilise lighting for the celebration and/or commemoration of significant City of Stirling, State, National or International events.
- Utilise lighting for the acknowledgement of significant events or appeals on behalf of community groups, registered charities, not-for-profit organisations and other government authorities.

## Scope

This policy will only apply to feature lighting installed at key City infrastructure, landmarks and locations. Specifically:

- Scarborough Clock Tower
- Scarborough Beach Pool Lift Atrium

It is acknowledged that other infrastructure, landmarks and locations may be subject to feature lighting in the future.

## Policy

- The City will, at its absolute discretion, utilise feature lighting to celebrate and/or commemorate events that are deemed to align with local community expectations and values.
- To maintain the unique nature of the feature lighting, the frequency of use and accepted applications may be limited to ensure this feature is not unduly diminished.

- The City will accept external applications to utilise feature lighting for raising awareness of significant events or appeals that:
  - are recognised within the City of Stirling; and / or
  - has State, National, or International significance, as determined by the City of Stirling,
  - has a well-recognised connection with a requested colour.
- Interested parties must submit their application to utilise feature lighting within a reasonable timeframe of the event or appeal to ensure the alignment of communications that build community awareness.
- Applications will be considered on a first come, first served basis or at the discretion of the City's Director Community Development.
- Approved use of feature lighting will be for one year only and may or may not then be granted in following years.
- Feature lighting of Scarborough Clock Tower and Scarborough Beach Pool Lift Atrium may be booked for a minimum of one (1) night and a maximum of two (2) nights, unless otherwise agreed.
- Applications can be made up to one (1) year in advance.
  
- The City reserves the right to accept or reject applications at its absolute discretion.
- Applications will not be considered for national days of other countries or from individuals for their own purposes unless they are deemed to have a strong connection to the City of Stirling, Western Australia, or Australia.
- Applications to utilise feature lighting will not be accepted for:
  - Commercial advertising purposes.
  - Individuals for their own purposes.
  - Political purposes.
  - Private functions (i.e. weddings, parties, corporate events, birthdays, or bereavements).
  - Religious purposes.

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## Definitions

**“The City”** means the City of Stirling.

**“Feature Lighting”** means architectural type lighting used to draw attention to a particular building, structure, or infrastructure through bespoke lighting installations.

**“Scarborough Beach Clock Tower”** also known as The Rotary Clock Tower of Scarborough Beach was constructed in 1979 and marks the 150th Anniversary of the foundation of the state of Western Australia and the 75th Anniversary of the founding of Rotary International. Located 1 Scarborough Beach Road, Scarborough WA 6019. Asset Number 10036962.

**“Scarborough Beach Pool Lift Atrium”** located 171 The Esplanade, Scarborough WA 6019. Asset Number 10000423.

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## Relevant management practices/documents

Feature Lighting Management Practice

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## Legislation/local law requirements

*Local Government Act 1995*

*Local Government Property Local Law 2009*

Office use only			
Relevant delegations			
Initial Council adoption	Date	4 March 2025	Resolution #
Last reviewed	Date		Resolution #
Next review due	Date		

**12.2/F1 SCHEDULE OF ACCOUNTS FOR PERIOD 7 ENDING 31 JANUARY 2025**

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**
**0325/019**
**Moved Councillor Perkov, seconded Councillor Proud**
**That the schedule of cheques drawn and payments made for Period 7, 1 January – 31 January 2025 amounting to:**

- a. Cheques drawn and payments made amounting to \$44,040,290.19**
- b. Fuel card payments made amounting to \$33,629.60**

**be RECEIVED.**
**The motion was put and declared CARRIED (11/0) by exception resolution.**
**For:** Councillors Creado, Giudici, Hatton, Krsticevic, Lagan, Migdale, Olow, Papathe, Perkov, Proud and Mayor Irwin.

**Against:** Nil.

**Committee Recommendation**

That the schedule of cheques drawn and payments made for Period 7, 1 January – 31 January 2025 amounting to:

- a. Cheques drawn and payments made amounting to \$44,040,290.19
- b. Fuel card payments made amounting to \$33,629.60

be RECEIVED.

**Officer's Recommendation**

That the schedule of cheques drawn and payments made for Period 7, 1 January – 31 January 2025 amounting to:

- a. Cheques drawn and payments made amounting to \$44,040,290.19
- b. Fuel card payments made amounting to \$33,629.60

be RECEIVED.

**Purpose**

To inform Council of funds disbursed for the period 1 January to 31 January 2025.

**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 investment will be impacted by the City's cashflow cycle including the value of term deposits maturing in the month. The value 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 2025. The actual spend of \$1,041,776 equates to 1.4% of the total spent on direct staffing by the City for the period.

Agency Costs by Business Unit	Year to Date January 2025 Actual \$	% of Total Staffing Cost	Explanation
Finance Services	40,979	1.4%	Maternity Leave Cover
Governance	1,799	0.1%	Wait staff for City Events
Parks & Environment	315,121	3.1%	Temporary staff to manage seasonal workload
Waste & Fleet	245,184	4.2%	Cover for Recycling Centre and Waste Collection staff
Recreation & Leisure Services	1,151	0.0%	Staffing of Terry Tyzack Aquatic Centre kiosk
Community Development	50,250	0.5%	Flexible staffing for Community Food Services
Customer & Communications	66,952	1.8%	Short term cover for Digital Officer & Graphic Designer positions
Property & Commercial Services	48,264	6.4%	Part-time Land Administration Specialist
Engineering Services	196,332	2.5%	Temporary staff for Maintenance Works
Development Services	75,744	1.2%	Temporary administration staff
<b>Total</b>	<b>1,041,776</b>	<b>1.4%</b>	

#### **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](#)

**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 - Payment Listing - January 2025 (ECM No.11178886) (previously circulated to Elected Members under separate cover)

Attachment 2 - Ampol Purchase Card Report - January 2025 (ECM No.11174232) (previously circulated to Elected Members under separate cover)

Available for viewing at meeting

Nil

Linked Documents

Nil.

**12.2/F2 MONTHLY STATEMENT OF FINANCIAL ACTIVITY FOR THE MONTH ENDING 31 JANUARY 2025**

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**
**0325/020**
**Moved Councillor Perkov, seconded Councillor Proud**

**That the monthly Statement of Financial Activity and other relevant Financial Reports for the month ending 31 January 2025 be RECEIVED.**

**The motion was put and declared CARRIED (11/0) by exception resolution.**

**For:** Councillors Creado, Giudici, Hatton, Krsticevic, Lagan, Migdale, Olow, Paparde, Perkov, Proud 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 2025 be RECEIVED.

**Officer's Recommendation**

That the monthly Statement of Financial Activity and other relevant Financial Reports for the month ending 31 January 2025 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. An Investment Report (Attachment 3) detailing the performance of the investment portfolio as required by the City's Investment Policy.

### **Monthly Statement of Financial Activity for the Period Ending 31 January 2025**

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 2025 is as follows:

## General Rates

The Rates Statements issued in July 2024 generated \$253.8 million in revenue (this figure includes the Rates, Domestic Waste Charge, the Community Safety Service charge and the Emergency Services Levy revenue). \$214.3 million (84%) of this debt had been collected by 31 January 2025.

**1. Grants & Subsidies**

This variance is due to the advance payment of the 2024/2025 Financial Assistance Grant which was received by the City in June 2024 but budgeted for in 2024/2025. This will remain as a variance until adjusted during the mid-year planning and budget review.

**2. Contributions, Reimbursements & Donations**

This revenue item has a positive variance due to unbudgeted contributions for Street tree planting and developments and Care Finder Navigation revenue received in advance which is a timing variance only.

**3. Registration Licences & Permits**

This revenue item has a positive variance of 15% to YTD budget, mainly due higher Development Applications revenue. This is expected to be a permanent variance and will be adjusted in the mid-year planning and budget review.

**4. Other**

This revenue item has a positive variance mainly due to unbudgeted contributions for Cash in lieu of Public Open Space relating to developments in Scarborough, Wembley Downs, Westminster and Tuart Hill.

**Operating Expenditure****5. Employee Costs (including Agency Staff)**

The total of direct employee costs (net of the cost of Agency Personnel) was higher than budget for the year to date due to:

- Staffing for IT projects where the cost was budgeted as consultancy on the assumption that the work would be outsourced, and project staff were employed as better value for money option.
- Higher staffing required to deliver waste collections and resource the recycling centre. The additional cost is funded from domestic waste collection charges.
- Increased average hourly rate higher than budgeted overtime and a higher percentage of casual staff.

Internal labour recoveries were slightly below budget contributing to the variance. Labour recoveries relate to the transfer of internal staff time to maintenance services and capital projects and the negative labour recovery variance is offset by reduced costs in these areas.

## **6. Underground Power Expenditure**

This adverse variance relates to the City's project management costs associated with Underground Power projects.

### **Investment Activity**

## **7. Proceeds from Disposal of Assets & Profit / (Loss) on Disposal**

The Net Loss on Disposal mainly relates to the disposal of 26 Odin Road, Balcatta and a Right of Way in Inglewood. This has been partly offset by vehicle disposals where the sale prices of fleet vehicles have exceeded expectations.

## **8. Grants and Subsidies**

This revenue item has a positive variance due to the timing of grant revenue for Royal/Hutton/Main Street Traffic and Road Safety Project and Perth Glory relocation.

## **9. Equity Share of Investment**

This variance is due to higher than forecast Catalina Estate land sales

## **10. Capital Expenditure**

This variance mainly relates to the following:

- Capital Renewals Programs - variances mainly relate to the timing of progress claims. The programs are on track to be completed in line with milestones.
  - \$4.5 million timing variance from the road renewals program and \$1.4 million from the drainage program
  - \$2.2 million relating to Parks lighting on Reserves construction and \$1.4 million relating to general reserves construction
- \$0.7 million variance due to delays in the delivery of vehicles due to supply constraints for the Fleet Replacement Program.
- \$0.9 million variance relating to IT projects which are budgeted as capital projects, but actual expenditure is included in operating expenses. The relevant project expenditure will be capitalised as an intangible asset on completion of the project
- \$0.4 million relating to timing of recreation equipment purchases for leisure centres.

## **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 2025 [↓](#)

Attachment 2 - Net Current Assets as at 31 January 2025 [↓](#)

Attachment 3 - An Investment Report for the period to 31 January 2025 [↓](#)

### Available for viewing at meeting

Nil

### Linked Documents

Nil.

**City of Stirling**  
**Rate Setting Statement**  
**For the Period Ending 31 January 2025**

Description	Notes	YTD Actual \$'000	YTD Budget \$'000	Variance \$'000	%	Adopted Budget \$'000
<b>OPERATING ACTIVITIES</b>						
Net surplus/(deficit) start of financial year		41,026	54,091			54,091
<b>Revenue from operating activity (excluding rates)</b>						
Other Rates Revenue		349	320	29	9	500
Underground Power Rates		1	0	1	100	1,353
Security Charge		4,908	4,770	138	3	4,770
Grants & Subsidies	(1)	6,060	7,658	(1,598)	(21)	13,790
Contributions,Reimbursements & Donations	(2)	1,965	1,334	631	47	2,287
Interest		6,481	6,216	265	4	9,500
Registration,Licences & Permits	(3)	3,147	2,732	414	15	4,151
Service Charges		45,523	44,034	1,489	3	45,754
Fees & Charges		12,754	11,713	1,041	9	21,054
Other	(4)	3,102	2,408	694	29	4,285
<b>Total Operating Revenue</b>		<b>84,291</b>	<b>81,186</b>	<b>3,105</b>	<b>4</b>	<b>107,445</b>
<b>Expenditure from operating activities</b>						
Employee Costs (including Agency Staff)	(5)	(68,657)	(66,398)	(2,258)	(3)	(112,210)
Materials & Contracts Direct MTC of NCA		(16,999)	(18,578)	1,578	8	(32,303)
Materials & Contracts Other Works		(43,056)	(42,877)	(179)	(0)	(74,938)
Underground Power Expenditure	(6)	(132)	0	(132)	(100)	0
Utilities		(4,976)	(4,997)	20	0	(8,833)
Depreciation		(32,181)	(30,297)	(1,884)	(6)	(51,093)
Insurance		(2,101)	(2,221)	120	5	(2,223)
Other		(2,439)	(2,565)	125	5	(4,060)
<b>Total Operating Expenditure</b>		<b>(170,542)</b>	<b>(167,932)</b>	<b>(2,610)</b>	<b>(2)</b>	<b>(285,660)</b>
<b>Sub Total Operating Result</b>		<b>(86,251)</b>	<b>(86,747)</b>	<b>495</b>	<b>1</b>	<b>(178,216)</b>
<b>Operating activities excluded</b>						
Profit on disposal of assets	(7)	(759)		(759)	(100)	(611)
(Loss) on disposal of assets	(7)	1,187		1,187	100	788
Non cash movements in non current assets and liabilities		8,600		8,600		
Gifted & Previously Unrecognised Assets		55		55	100	
Depreciation on Assets		32,181	30,297	1,884	6	51,093
<b>Total Excluded from Operating Result</b>		<b>41,264</b>	<b>30,297</b>	<b>(10,967)</b>	<b>(36)</b>	<b>51,270</b>
<b>Amount attributed to operating activities</b>		<b>(44,987)</b>	<b>(56,450)</b>	<b>11,462</b>	<b>20</b>	<b>(126,945)</b>
<b>INVESTMENT ACTIVITIES</b>						
Grants & Subsidies	(8)	9,168	3,089	6,079	197	11,104
Equity Share of Investment	(9)	6,922	3,040	3,882	128	6,080
Proceeds from Disposal of Assets	(7)	2,594	0	2,594	100	3,633
Profit / (Loss) on Disposals	(7)	(428)	0	(428)	(100)	(177)
Total Capital Expenditure	(10)	(40,756)	(54,264)	13,509	25	(109,139)
<b>Amount attributed to investment activities</b>		<b>(22,499)</b>	<b>(48,135)</b>	<b>25,636</b>	<b>53</b>	<b>(88,499)</b>
<b>FINANCIAL ACTIVITIES</b>						
Transfers to/from Trust						
Transfers to Reserves		(14,440)		(14,440)	(100)	(30,999)
Transfers to Accum Funds		583		583	100	25,928
<b>Amount attribute to financial activities</b>		<b>(13,857)</b>		<b>(13,857)</b>	<b>(100)</b>	<b>(5,071)</b>
<b>Surplus/(deficient) before general rates</b>		<b>(165,816)</b>	<b>(165,916)</b>			<b>(166,425)</b>
<b>Total amount raised from general rates</b>		<b>165,816</b>	<b>165,916</b>			<b>166,425</b>
<b>Net current assets at end of period - suplus/(deficit)</b>		<b>125,499</b>	<b>115,422</b>			<b>0</b>

## City of Stirling

### Net Current Asset Position Statement As At 31 January 2025

	\$'000
<b>CURRENT ASSETS</b>	
Cash and cash equivalents	229,929
Trade receivables	54,495
Other financial assets at amortised cost	3,325
Inventories	3,734
Contract assets	1,190
<b>Total Current Assets</b>	<b>292,674</b>
<b>CURRENT LIABILITIES</b>	
Trade and other payables	37,340
Contract liabilities	2,173
Lease liabilities	6
Employee related provisions	19,247
Other provisions	14,810
<b>Total Current Liabilities</b>	<b>73,575</b>
<b>Closing Funds</b>	<b>219,099</b>
<b>Restricted Assets</b>	
Investments	112,846
<b>Total Restricted Assets</b>	<b>112,846</b>
<b>NET CURRENT ASSETS LESS RESTRICTED ASSETS</b>	<b>106,253</b>
Add Cash Backed Leave	19,247
<b>CLOSING FUNDS</b>	<b>125,499</b>

CITY OF STIRLING  
CASH & INVESTMENT REPORT AS AT 31 JANUARY 2025

	Short term Rating	Long-term Rating	Allocation %	AV RATE <sup>1</sup> %	TOTAL FUNDS \$	MUNI FUNDS \$	REST FUNDS \$	TRUST FUNDS \$	RESERVE FUNDS \$
<b>IN HOUSE INVESTMENTS</b>									
<b>Banks</b>									
AMP Bank	BBB	BBB	1	5.05%	3,000,000	3,000,000	-	-	-
Bank of Queensland	A2	A-	20	5.02%	49,820,479	12,730,000	1,253,991	-	35,836,488
Bendigo / Adelaide Bank	A2	A-	5	4.82%	13,200,000	13,200,000			
Judo Bank	A-3	BBB-	1	4.83%	2,200,000	2,200,000			
NAB	A1+	AA-	33	5.09%	81,352,251	32,700,000	13,021,423	-	35,630,827
Sun Corp Metway	A-1	A+	13	5.01%	32,049,864	3,300,000	-	17,688,126	11,061,737
Westpac	A1+	AA-	26	5.12%	64,273,900	33,300,000	656,900	-	30,317,000
<b>TOTAL INVESTMENTS</b>			<b>100</b>	<b>5.05%</b>	<b>\$ 245,896,493</b>	<b>\$ 100,430,000</b>	<b>\$ 14,932,315</b>	<b>\$ 17,688,126</b>	<b>\$ 112,846,052</b>

<sup>1</sup> Average Rate for each bank relates to the investments held at monthend i.e. Total Funds balance

	INTEREST RECEIVED TO DATE	%	FULL YEAR BUDGET
<b>INTEREST EARNED</b>			
Municipal Fund	6,480,814	68.22%	9,500,000
<b>TOTAL</b>	<b>6,480,814</b>	<b>68.22%</b>	<b>9,500,000</b>

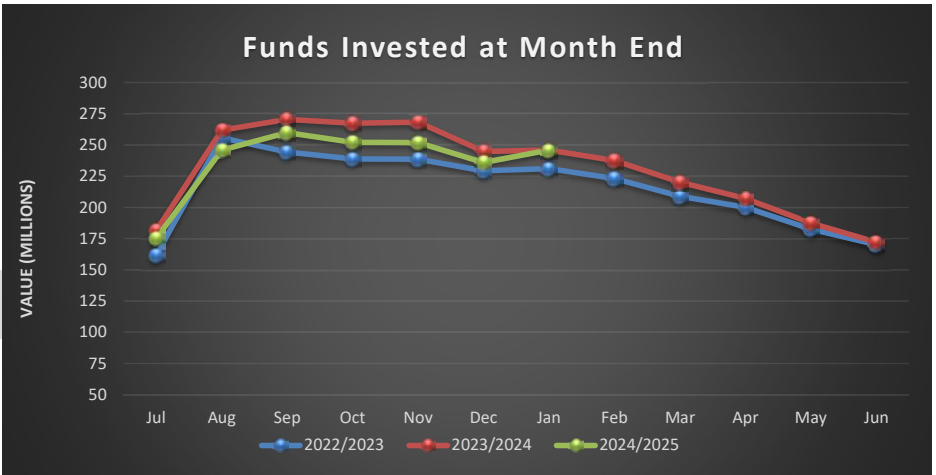
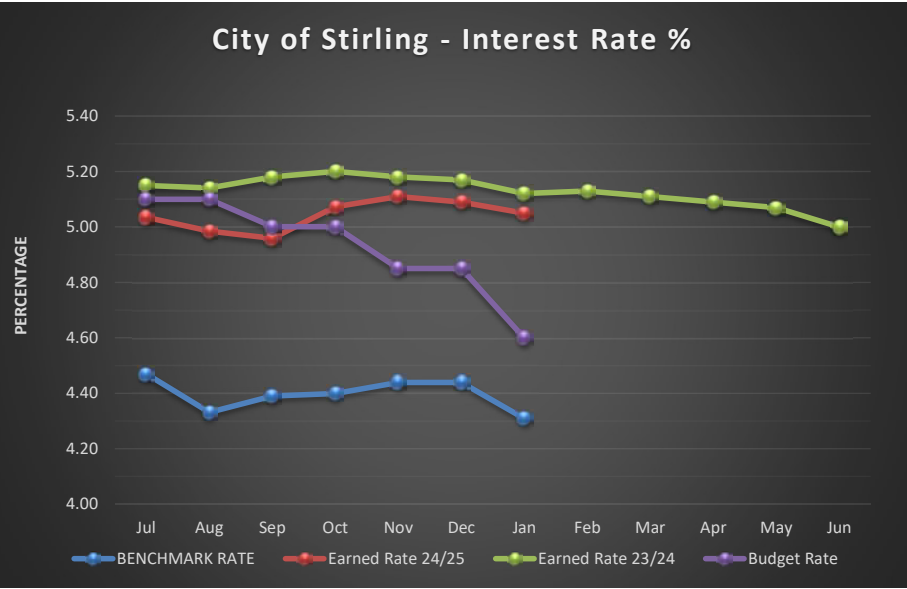
INTEREST RATES	JUL	AUG	SEP	OCT	NOV	DEC
	%	%	%	%	%	%
AVGE EARNED RATE (ALL INVESTMENTS)	5.03	4.98	4.96	5.07	5.06	5.08
BENCHMARK RATE	4.47	4.33	4.39	4.40	4.44	4.44

	JAN	FEB	MAR	APR	MAY	JUN
AVGE EARNED RATE (ALL INVESTMENTS)	5.05					
BENCHMARK RATE	4.31					

MARKET AVERAGE INTEREST RATES	At Call %	30 Day %	90 Days %	180 Days %	5 Yr Bond %	YTD Av %
FOR 2024-25 YEAR ONLY	4.35	4.26	4.29	4.37	0.00	4.31

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
- 2 For this financial year 2024/25, 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	567,628
Right of Way Bonds	504,997
Payment in Lieu of Public Open Space	10,088,422
Town Planning Schemes	5,966,534
Other Trusts	560,546
<b>FINANCE ONE</b>	<b>17,688,126</b>
<b>INVESTMENT REGISTER</b>	<b>17,688,126</b>
<b>Funds to be Transferred</b>	<b>0</b>

RESERVE FUND DETAILS	BALANCE \$
Asset Acquisition Reserve	104,528
Cash in Lieu of Public Open Space	1,433,051
Churchlands Lighting Reserve	44,616
Corporate Project Fund	13,540,247
Capital Investment Reserve	41,684,559
Investment Income Reserve	4,130,239
Leave Liability Reserve	14,666,767
Long Service Leave Reserve	858,519
Payment in Lieu of Parking Reserve	3,209,992
Plant Replacement Reserve	2,875,223
Public Parking Strategy Reserve	6,873,335
Road Widening Compensation Reserve	153,167
Scarborough Development Contribution Plan	271,585
Strategic Waste Development Reserve	18,804,644
Tree Fund Reserve	1,451,473
Workers Compensation Reserve	2,731,573
<b>FINANCE ONE</b>	<b>112,833,518</b>
<b>INVESTMENT REGISTER</b>	<b>112,846,052</b>
<b>Funds to be Transferred</b>	<b>12,534</b>

RESTRICTED FUND DETAILS	BALANCE \$
Book Bond	-
Builders Registration Board Levy	73,850
BCITF Levy	41,621
Client Bonds	975
Development Trust	6,230
Hall Hire Bonds	7,500
Other Rest Funds	9,445
Pay in Lieu POS	5,076,410
Performance Bonds	4,616,029
Reserve Bond	-
Section 152 Land	1,722,744
Street Trees Bonds	228,801
Unclaimed Monies	126,789
Verge Bonds	2,882,987
<b>FINANCE ONE</b>	<b>14,793,382</b>
<b>INVESTMENT REGISTER</b>	<b>14,932,315</b>
<b>Funds to be Transferred</b>	<b>-138,932</b>

## 12.2/F3 2024/2025 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.*

### Council Resolution

**0325/021**

**Moved Councillor Perkov, seconded Councillor Proud**

- 1. That Council ADOPTS the 2024/2025 Statutory Budget Review.**
- 2. That Council APPROVES the proposed budget amendments as outlined in the 2024/2025 Mid-Year Budget Review documents.**
- 3. That Council APPROVES the engagement of a Project Manager for the City's Workplace Health and Safety Management System Project to 30 June 2026 to enable recruitment of key project resources.**

**The motion was put and declared CARRIED (11/0) by exception resolution, and by an Absolute Majority.**

**For:** Councillors Creado, Giudici, Hatton, Krsticevic, Lagan, Migdale, Olow, Paparde, Perkov, Proud and Mayor Irwin.

**Against:** Nil.

**NB. ABSOLUTE MAJORITY VOTE REQUIRED**

### **Committee Recommendation**

1. That Council ADOPTS the 2024/2025 Statutory Budget Review.
2. That Council APPROVES the proposed budget amendments as outlined in the 2024/2025 Mid-Year Budget Review documents.
3. That Council APPROVES the engagement of a Project Manager for the City's Workplace Health and Safety Management System Project to 30 June 2026 to enable recruitment of key project resources.

### **Officer's Recommendation**

1. That Council ADOPTS the 2024/2025 Statutory Budget Review.
2. That Council APPROVES the proposed budget amendments as outlined in the 2024/2025 Mid-Year Budget Review documents.
3. That Council APPROVES the engagement of a Project Manager for the City's Workplace Health and Safety Management System Project to 30 June 2026 to enable recruitment of key project resources.

NB: Absolute Majority Vote Required at Council.

### **Purpose**

To present the 2024/2025 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, Projects and Programs detailed in the Corporate Business Plan 2024 - 2028 which has resulted in minimal changes to the original budget.

<b>Budget Review Summary 2024/25</b>	<b>Change</b>
<b>Operating Activities:<sup>1</sup></b>	
Decrease in Operating Revenue	(1,595,667)
Increase in Operating Expenses	(2,479,497)
	<u>(4,075,164)</u>
<b>Investing Activities</b>	
Increase in Capital Grants	6,760,469
Increase in Capital Expenses <sup>2</sup>	(20,146,137)
Catalina Dividend	23,333,333
	<u>9,947,665</u>
<b>Prior Year Finalisation Adjustments:</b>	
Increase in Carry Forwards from 2023/24	(2,005,189)
Changes to the Opening Balance	(16,031,315)
	<u>(18,036,504)</u>
Net Transfer to Reserves	12,164,003
<b>Budget Review Surplus</b>	<b>0</b>
<sup>1</sup> Excludes movement in non-cash items	
<sup>2</sup> Capital Expenditure excludes the impact of Carry Forwards	

## **Commentary of changes to the budget**

### **Operating Revenue**

The decrease in operating revenue is mainly due to the removal of the 2024/25 Financial Assistance Grant which was received in 2023/24. This decrease was partly offset by increased interest income, and higher revenue from our Recreation & Leisure and Planning Services service areas.

### **Operating Expenditure**

The change in operating expenditure is mainly due to the changes in Employee, Utility and Maintenance Expenses. Continued cost pressures required the City to make reasonable adjustments to selected operating expense categories.

### **Capital Grants**

The 2024/25 Mid-Year Budget Review includes Grant Funding from Main Roads as part of an Election Commitment to upgrade the Royal/Hutton/Main Street Traffic and Road Safety Project. This project is fully funded by Main Roads.

### **Capital Expenditure**

The net increase in Capital Expenditure is mainly due to a \$14 million increase to the property acquisition budget, which is funded from the Capital Investment Reserve, and the grant funded Royal/Hutton/Main Street Traffic and Road Safety Project.

### **Catalina Dividend**

The Catalina Dividend distribution was budgeted for distributions of \$3.75M/share from the CRC in the current financial year (\$15 million in total). That number has been adjusted to \$5.8333M/share (\$23.3 million in total) in the budget review. Current forecasts have the distributions sitting at or around that level for FY26 and FY27.

### **Prior Year Finalisation Adjustments**

The 2024/25 Budget included estimates for 30 June 2024 balances. The Opening Balance and Carry Forward figures have been adjusted in the 2024/25 Mid-Year Budget Review to reflect the actual balances resulting from the finalisation of the 2023/24 Financial Statements.

### **Reserve Movements**

The movement in reserves includes the impact of rephasing of major capital projects, reserve funding of carry forward projects and additional funding for property Investment from the Capital Investment Reserve. The actual transfer to the Plant Replacement Reserve in 2023/24 was less than budgeted so the 2024/25 has been increased to rectify this issue.

## **Workplace Health and Safety Management System Project**

The 2024/25 Statutory Budget Review includes funding to further implement the City's Workplace Health and Safety Management System (WHSMS). The WHSMS is a coordinated and structured framework of policies, procedures, tools, resources and practices designed to systematically manage workplace health and safety risks, ensure compliance with legal obligations, and promote a safe and healthy working environment. A project manager will be engaged to coordinate the further embedding of the WHSMS within the City and with the City's contractors.

## **Financial Assessment and Implications**

The 2024/25 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](#)

[Local Government \(Financial Management\) Regulations 1996](#)

## **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 - 2024/25 Statutory Budget Review - Rate Setting Statement [↓](#)

Attachment 2 - Integrated Planning & Budget Report - Budget Review 2024/25 (previously circulated to Elected Members under confidential separate cover)

### Available for viewing at meeting

Nil

### Linked Documents

Nil

**CITY OF STIRLING BUDGET REVIEW**  
**RATE SETTING STATEMENT - BY NATURE AND TYPE**  
**FOR THE PERIOD ENDING 30 JUNE 2025**

	Adopted Budget 2024/25 (A)	Budget Review 2024/25 (B)	Variance (B) - (A)
	\$	\$	\$
<b>OPERATING ACTIVITIES</b>			
<b>Net current assets at Start of Financial Year - Surplus</b>	54,090,754	38,059,439	(16,031,315)
<b>Revenue from operating activities (excluding rates)</b>			
Underground Power Rates	1,352,976	1,352,976	0
Operating Grants, Subsidies and Contributions	16,077,946	11,591,151	(4,486,795)
Fees and Charges	21,053,879	22,125,282	1,071,403
Rubbish Service Charge	45,753,935	45,753,935	0
Security Service Charge	4,770,060	4,770,060	0
Interest Earnings	10,000,000	11,052,144	1,052,144
Registrations, Licenses and Permits	4,150,920	4,800,920	650,000
Other Revenue	16,764,818	16,882,399	117,581
Profit on Asset Disposals	611,364	611,364	0
	120,535,898	118,940,231	(1,595,667)
<b>Expenditure from operating activities</b>			
Employee costs	(111,969,899)	(113,034,873)	(1,064,974)
Materials and Contracts - Non-Current Asset Maintenance	(32,302,716)	(33,265,760)	(963,044)
Materials and Contracts - Other Works	(81,578,327)	(81,794,306)	(215,979)
Utilities	(8,832,545)	(9,244,545)	(412,000)
Depreciation & Amortisation	(51,093,486)	(51,093,486)	0
Insurance	(2,223,204)	(2,223,204)	0
Other Expenditure	(4,059,899)	(3,883,399)	176,500
Loss on sale of Assets	(788,317)	(788,317)	0
	(292,848,393)	(295,327,890)	(2,479,497)
Non-Cash Amounts Excluded from Operating Activities	51,270,439	51,270,439	0
<b>Amount Attributable to Operating Activities</b>	(66,951,302)	(87,057,781)	(20,106,479)
<b>INVESTING ACTIVITIES</b>			
Capital Grants and Contributions	11,203,535	17,964,004	6,760,469
Purchase of Property, Plant and Equipment	(36,350,623)	(49,514,610)	(13,163,987)
Construction of Infrastructure	(36,106,258)	(43,088,408)	(6,982,150)
Purchase of Intangible Assets	(1,803,959)	(1,803,959)	0
Investment in Associate		23,333,333	23,333,333
Proceeds from Disposal of Assets	3,632,856	3,632,856	0
Carry Forward Capital Works	(34,977,957)	(36,983,146)	(2,005,189)
	(94,402,406)	(86,459,930)	7,942,476
Non-Cash Amounts Excluded from Investing Activities		0	0
<b>Amount Attributable to Investing Activities</b>	(94,402,406)	(86,459,930)	7,942,476
<b>FINANCING ACTIVITIES</b>			
Transfer to Cash Backed Reserves	(30,998,841)	(44,655,208)	(13,656,367)
Transfer from Cash Backed Reserves	25,927,684	51,748,054	25,820,370
<b>Amount Attributable to Financing Activities</b>	(5,071,157)	7,092,846	12,164,003
<b>Budgeted deficiency before General Rates</b>	(166,424,865)	(166,424,865)	0
<b>Estimated amount to be raised from General Rates</b>	166,424,865	166,424,865	0
	<b>0</b>	<b>0</b>	<b>0</b>

**12.2/TE1 IFQ MIRRABOOKA TOWN SQUARE UPGRADE**

Business Unit:	Facilities, Projects & Assets	Service: Project Management
Ward:	Balga	Location: <a href="#">43 Yirrigan Dr, Mirrabooka WA 6061</a>
Applicant:	Not Applicable	

**Role**

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

**Council Resolution****0325/022****Moved Councillor Perkov, seconded Councillor Proud****That the Quotation for the Mirrabooka Town Square Upgrade be ACCEPTED as detailed in Confidential Attachment 1.****The motion was put and declared CARRIED (11/0) by exception resolution.****For:** Councillors Creado, Giudici, Hatton, Krsticevic, Lagan, Migdale, Olow, Paparde, Perkov, Proud and Mayor Irwin.**Against:** Nil.**Committee Recommendation**

That the Quotation for the Mirrabooka Town Square Upgrade be ACCEPTED as detailed in Confidential Attachment 1.

**Officer's Recommendation**

That the Quotation for the Mirrabooka Town Square Upgrade be ACCEPTED as detailed in Confidential Attachment 1.

## Purpose

To report on the results from tender exempt Invitation for Quotation (IFQ) and the evaluation of submissions, in accordance with Regulation 18 of the Local Government (Functions and General) Regulations 1996.

## Details

### Quotation Description

The City is to engage a competent construction organisation which can undertake the construction of the upgrade to Mirrabooka Town Square. It is anticipated that works on site will start by March 2025 and reach completion by the end of June 2025.

### Quotation Details

**IFQ Number** IFQ50194

**IFQ Title** Mirrabooka Town Square Upgrade

**Recommended Respondent(s)** As per confidential Attachment 1

Expenditure under this Contract is not capped or fixed. The estimated Contract award value is based on estimated expenditure at this time but may vary depending on budget availability.

<b>Contract Term</b>	Initial:	3 months
	Extension Options:	Not Applicable
	Defects Liability Period:	12 months
<b>Quoted Rates/Cost</b>	Provided in Attachment 1 to this report (confidential)	
<b>Quotation Deadline:</b>	Thursday 19 December 2024	
<b>Quotation Opening:</b>	Thursday 19 December 2024	

**Quotation Submissions**

Three quotations were received, including alternative and non-conforming quotations:

Respondent	Trading Name	Stirling or Local Business?
CP Projects Pty Ltd	CP Projects	Not Applicable
Kardan Australia Pty Ltd	Kardan Australia	Not Applicable
Prova Construction Pty Ltd	Prova Construction	Not Applicable

**Contract**

Commencement Date of New Contract: 17 March 2025  
Completion Date of New Contract: 17 June 2025  
Price Basis of New Contract: Fixed Price Lump Sum

**Quotation Evaluation Panel**

The evaluation panel comprised of four members, including a Service Lead Project Manager (Chairperson), and three Project Officers. Process and probity advice during evaluation was provided by a City Procurement Officer.

**Evaluation of Quotations**

The objective of the evaluation panel is to recommend a suitably qualified and experienced Contractor or Contractors to satisfy the requirement of the above mentioned IFQ.

Based on evaluation of the received submissions and subsequent compliance assessments, the Evaluation Panel recommend that the Tenderer(s) recommended in this report be accepted at the estimated Contract value and Contract term provided, from the anticipated commencement date.

**Evaluation Justification**

Provided in Confidential Attachment 1 to this report.

## Comment

All members of the evaluation panel have made a conflict-of-interest declaration in writing confirming they have no relationships with any of the respondents.

It is confirmed that the following checks have been undertaken:

<b>Has the recommended Respondent(s) undergone Reference Checks successfully?</b>	YES
<b>Has the recommended Respondent(s) undergone Probity assessment and been deemed compliant?</b>	YES
<b>Has the recommended Respondent(s) undergone Financial Viability assessment and been deemed acceptable?</b>	YES
<b>Was a Conflict of Interest declared? If yes, please specify how it was managed</b>	NO
<b>Has the recommended Respondent(s) undergone Work Health and Safety assessment and been deemed acceptable?</b>	YES

## Financial Assessment and Implications

Provided in Confidential Attachment 1 to this report.

## Stakeholder Engagement

In accordance with Section 1.8 of the *Local Government Act 1995* and Regulation 14(1) of the Local Government (Functions and General) Regulations 1996 the Tender was advertised in a statewide publication. A link to the Tender documents was also made available via the City's website.

## Relevant Policies, Legislation and Council Resolutions

The IFQ has been conducted in accordance with Part 4 of [Local Government \(Functions and General\) Regulations 1996](#).

[City of Stirling Procurement Policy](#)

[Delegated Authority Register](#)

[Local Government Act 1995](#)

## Sustainable Stirling 2022-2032

**Key Result Area:** Our built environment

**Objective:** A liveable City

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

## 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

Attachment 1 - Evaluation and Recommendation (previously circulated to Elected Members under confidential separate cover)

Attachment 2 - List of Directors (previously circulated to Elected Members under confidential separate cover)

### Available for viewing at meeting

Nil

### Linked Documents

Nil.

**12.2/TE3 50487 PLUMBING AND GAS MAINTENANCE SERVICES**

Business Unit:	Facilities, Projects & Assets	Service: Asset Management
Ward:	City Wide	Location: Not Applicable
Applicant:	Not applicable	

**Role**

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

**Council Resolution****0325/023****Moved Councillor Perkov, seconded Councillor Proud**

**That the tender for the Plumbing and Gas Maintenance Services be ACCEPTED as detailed in Confidential Attachment 1.**

**The motion was put and declared CARRIED (11/0) by exception resolution.**

**For:** Councillors Creado, Giudici, Hatton, Krsticevic, Lagan, Migdale, Olow, Paparde, Perkov, Proud and Mayor Irwin.

**Against:** Nil.

**Committee Recommendation**

That the tender for the Plumbing and Gas Maintenance Services be ACCEPTED as detailed in Confidential Attachment 1.

**Officer's Recommendation**

That the tender for the Plumbing and Gas Maintenance Services be ACCEPTED as detailed in Confidential Attachment 1.

## Purpose

To report on the results from public Invitation for Tender (IFT) and the evaluation of tenders, in accordance with Regulation 18 of the Local Government (Functions and General) Regulations 1996.

## Details

### Tender Description

The City of Stirling (the Principal) invited tenders for Contractors to perform plumbing and gas maintenance services, including reactive, renewal, minor works and routine maintenance services throughout the City of Stirling areas. Service requests will be issued by the Facilities, Projects and Assets Business Unit, and the Parks and Environment Business Unit.

Work is distributed across two geographic zones with a single contractor allocated to each zone. Zone 1 is the larger zone West of Main Street and Wanneroo Road, and Zone 2 is East of this line. A third contractor will be offered a Reserve category.

The Principal intends to establish a Panel Arrangement having three Contractors in the Panel.

### Tender Details

**IFT Number** 50487  
**IFT Title** Plumbing and Gas Maintenance Services

**Recommended Tenderer(s)** As per confidential Attachment 1

Expenditure under this Contract is not capped or fixed. The estimated Contract award value is based on estimated expenditure at this time but may vary depending on budget availability.

**Contract Term** Initial: Three years  
Extension Options: Two extension options of one year each

**Tendered Rates/Cost** Provided in Attachment 1 to this report (confidential)

**Panel Allocation** The following process is to be used to allocate works as described in the Specification:

The Principal intends to establish a Panel Arrangement for the provision of plumbing and gas maintenance services. Works shall be distributed based on the geographical location (Zone) among the Contractors. All lower value work within each Zone will be undertaken on a non-quoted basis, the Contractor is to charge the Principal after completion of the work. All higher value work (above \$10k) within each Zone will be issued on a quotation basis.

The Principal intends to nominate a Contractor, who is not allocated a Zone, as a “Reserve”. The Reserve will be called upon to provide quotations for higher value work and as a contingency when the Zone Contractors are unable to complete the requested work.

The highest-ranking recommended Contractor will be offered Zone 1, with the second ranked recommended Contractor offered Zone 2. The third ranked recommended Contractor will be offered Reserve category.

Each of the Contractors’ geographic Zones or Reserve category will be included in the Contract award documents.

Work Allocation Table:

<b>Under \$2k</b>	By Rank/Zone accept and proceed. Work Order will be issued.	<b>Appropriate Zone Contractor only.</b>
<b>\$2k &lt;= \$10k</b>	Send written quote (can be email) to relevant Principal’s Officer, with breakdown of labour, material and warranties. Proceed on approval (saved against Work Order issued).	
<b>\$10k &lt;= \$50k</b>	Quotes to be requested and supplied from both Zoned Contractors in the panel. Purchase order will be issued.	<b>All Zone Contractors RFQ</b>
<b>Above \$50k</b>	Quotes to be requested and supplied from both Zoned Contractors plus Reserve (and/or other as appropriate). Purchase order will be issued	<b>All Zone and Reserve Contractors and/or other - RFQ</b>

**Advertising:** Saturday 2 November 2024 The West Australian  
**Tender Deadline:** Wednesday 27 November 2024 2.00pm  
**Tender Opening:** Wednesday 27 November 2024 2.00pm

### **Tender Submissions**

Eleven tenders were received:

<b>Tenderer</b>	<b>Trading Name</b>	<b>Stirling or Local Business?</b>
On Tap Services Pty Ltd T/As On Tap Services	On Tap Services	YES
Majestic Plumbing Pty Ltd	Majestic Plumbing Pty Ltd	YES
Gielink Pty Ltd T/As Link Plumbing & Gas Service	Link Plumbing & Gas Service	YES
The Trustee for M R Hoskins Family Trust T/As AE Hoskins Building Services	AE Hoskins Building Services	YES
Maxey Plumbing Pty Ltd	Maxey Plumbing Pty Ltd	YES
PCB Plumbing and Gas Pty Ltd	PCB Plumbing and Gas Pty Ltd	YES
Routys Plumbing & Gas Pty Ltd	Routy's Plumbing & Gas	YES
The Trustee for the Swift Flow Unit Trust T/As Swift Flow Pty Ltd	Swift Flow Pty Ltd	NO
The Trustee for Macbond Trust T/As West Coast Construction & Demolition	West Coast Construction & Demolition	YES
Westscope Infrastructure Pty Ltd	Westscope Infrastructure Pty Ltd	YES
Roy Plumbing & Gas Pty Ltd	Roy Plumbing & Gas Pty Ltd	YES

**Contract**

Commencement Date of New Contract: April 2025  
Completion Date of New Contract: April 2028  
Price Basis of New Contract: Schedule of rates

**Tender Evaluation Panel**

The tender evaluation panel comprised of four members, including a Business Unit Manager (Chairperson) and Officer(s). Process and probity advice during evaluation was provided by a City Procurement Officer.

**Evaluation of Tenders**

The objective of the evaluation panel is to recommend a suitably qualified and experienced Contractor or Contractors to satisfy the requirement of the above mentioned IFT.

Based on evaluation of the received submissions and subsequent compliance assessments, the Evaluation Panel recommend that the Tenderer(s) recommended in this report be accepted at the estimated Contract value and Contract term provided, from the anticipated commencement date.

**Evaluation Justification**

Provided in Confidential Attachment 1 to this report.

## Comment

All members of the evaluation panel have made a conflict-of-interest declaration in writing confirming they have no relationships with any of the tenderers.

It is confirmed that the following checks have been undertaken:

<b>Has the recommended Tenderer(s) undergone Reference Checks successfully?</b>	YES
<b>Has the recommended Tenderer(s) undergone Probity assessment and been deemed compliant?</b>	YES
<b>Has the recommended Tenderer(s) undergone Financial Viability assessment and been deemed acceptable?</b>	YES
<b>Was a Conflict of Interest declared? If yes, please specify how it was managed</b>	NO
<b>Has the recommended Tenderer(s) undergone Occupational Safety and Health assessment and been deemed acceptable?</b>	YES

## Financial Assessment and Implications

Provided in Confidential Attachment 1 to this report.

## Stakeholder Engagement

In accordance with Section 1.8 of the *Local Government Act 1995* and Regulation 14(1) of the Local Government (Functions and General) Regulations 1996 the Tender was advertised in a statewide publication. A link to the Tender documents was also made available via the City's website.

Following contract execution, details will be included on the Tender Register on the City's Website.

## Relevant Policies, Legislation and Council Resolutions

The Tender has been conducted in accordance with Part 4 of the [Local Government \(Functions and General\) Regulations 1996](#).

[City of Stirling Procurement Policy](#)

[Delegated Authority Register](#)

[Local Government Act 1995](#)

## Sustainable Stirling 2022-2032

**Key Result Area:** Our built environment

**Objective:** An attractive and well-maintained City

**Priority:** Provide quality, well-maintained facilities for the benefit of the community

## 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 - Evaluation and Recommendation (previously circulated to Elected Members under confidential separate cover)

Attachment 2 - List of Directors (previously circulated to Elected Members under confidential separate cover)

### Available for viewing at meeting

Nil

### Linked Documents

Nil.

### 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.

#### 13.1 2025 AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION NATIONAL GENERAL ASSEMBLY - CITY OF STIRLING MOTION

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

#### Role

Advocacy - *Advocating to government or other organisations.*

#### Council Resolution

**0325/024**

**Moved Councillor Lagan, seconded Councillor Migdale**

**That Council ENDORSES the following motion for submission to the 2025 National General Assembly of the Australian Local Government Association:**

***“This National General Assembly calls on the Australian Government to establish a new funding program, similar to the successful former Local Roads and Community Infrastructure (LRCI) Program, dedicated to the maintenance, upgrade and installation of pedestrian and cycle networks and associated facilities.”***

**The motion was put and declared CARRIED (11/0).**

**For:** Councillors Creado, Giudici, Hatton, Krsticevic, Lagan, Migdale, Olow, Paparde, Perkov, Proud and Mayor Irwin.

**Against:** Nil.

## Recommendation

That Council ENDORSES the following motion for submission to the 2025 National General Assembly of the Australian Local Government Association:

*“This National General Assembly calls on the Australian Government to establish a new funding program, similar to the successful former Local Roads and Community Infrastructure (LRCI) Program, dedicated to the maintenance, upgrade and installation of pedestrian and cycle networks and associated facilities.”*

## Purpose

To enable Council to consider and endorse the submission of the above motion to the 2025 Australian Local Government Association National General Assembly to be held 24 - 27 June 2025 in Canberra.

## Details

The Australian Local Government Association (ALGA) National General Assembly (NGA) of Local Government is the premier national gathering of local governments, and provides Councils with the opportunity to come together, share ideas, debate motions, and most importantly unite and further build on the relationship between local government and the Australian Government.

The theme of the 2024 ALGA National General Assembly of Local Government was *“Building Community Trust”*, focussing on the role of local government and how all levels of government can help each other build, maintain and strengthen government-community relationships. In response to this theme, the City submitted the following motions (endorsed by Council at its meeting held 12 March 2024 - Council Resolution Number 0324/008):

*“This National General Assembly calls on the Australian Government to develop a model to shift towards community-driven infrastructure planning, ensuring that local residents actively participate in the decision-making process for major road and infrastructure projects.”*

*“This National General Assembly calls on the Australian Government to:*

- 1. Research, design, and develop a national Graduate program to attract talent for critical capability areas in the government sector.*
- 2. Engage with the sector to gather Graduate or Skills demands and understand if there is interest in a national Graduate program.*
- 3. Develop costings and a Memorandum of Understanding (MOU) to the sector for approval.*
- 4. Implement a Graduate Coordinator to manage the Graduate recruitment, onboarding, training programs, rotations, mentoring, coaching and transition to ongoing employment.*
- 5. Establish opportunities to offer and provide graduates to the sector that can support the supply of future talent and skills needs for the Industry.”*

Both of the City’s submitted motions were carried at the 2024 National General Assembly (refer to [2024 NGA Resolutions](#) – resolutions 38 and 90). Resolutions passed at the 2024 National General Assembly were subsequently referred by ALGA to the relevant Federal Ministers.

The theme for the 2025 NGA - **“National Priorities Need Local Solutions”** - highlights the unique role councils can play in delivering local, place-based solutions that meet the needs of their communities, and focusses on opportunities for councils to work with the Federal Government to provide local solutions that will help them deliver on their vision for the nation. Local Governments are encouraged to submit motions for debate that consider:

- Any new practical programs or policy changes that can strengthen the system of local government nationally to provide the services and infrastructure required to support and strengthen our communities; and/or
- New program ideas that that would help the local government sector to deliver place-based solutions to national priorities.

In response to the invitation to submit motions to the 2025 ALGA NGA, the City has drafted a motion addressing the category of Roads and Infrastructure, proposing the establishment of a dedicated funding program specifically for the maintenance, upgrade and installation of pedestrian and cycle networks and end of trip facilities.

Establishing a new funding program, similar to the successful former Local Roads and Community Infrastructure (LRCI) Program, would ensure comprehensive coverage of all critical infrastructure needs, including the maintenance, upgrade, and installation of pedestrian and cycle networks as well as end of trip facilities that enable users to commute comfortably and have adequate change facilities.

Full detail, including a summary of key arguments to support the motion, is shown in Attachment 1.

## Financial Assessment and Implications

Nil.

## Stakeholder Engagement

The City's Executive Team was consulted in the preparation of this report. Following Council endorsement, WALGA will be informed of the City's motions submitted to the 2024 ALGA NGA.

## Relevant Policies, Legislation and Council Resolutions

[Local Government Act 1995](#)

## Sustainable Stirling 2022-2032

**Key Result Area:** Our leadership

**Objective:** A customer-focused City

**Priority:** Involve, engage and inform our community

## Strategic Risk

Strategic Risk	Risk Appetite
Partnerships	The City will be proactive in improving existing relationships and working with new partners to grow its reputation as an organisation that the community, business, government and other organisations choose to engage with.

## Relevant Documents and Information

### Attachments

Attachment 1 - 2025 ALGA NGA Motion - Establishment of a pedestrian and cycle network funding program [↓](#)

### Available for viewing at meeting

Nil

### Linked Documents

[2025 ALGA NGA Discussion Paper](#)



# 2025 ALGA National General Assembly

*National Priorities Need Local Solutions*

## Proposed Motion | Establishment of a pedestrian and cycle network funding program

### Category

☒ Roads & Infrastructure

### Motion subject

Establishment of a dedicated funding program specifically for the maintenance, upgrade, and installation of pedestrian and cycle networks and end of trip facilities.

### Motion

**This National General Assembly calls on the Australian Government to establish a new funding program, similar to the successful former Local Roads and Community Infrastructure (LRCI) Program, dedicated to the maintenance, upgrade, and installation of pedestrian and cycle networks and associated facilities.**

### National objective

Establishing a new funding stream, similar to the successful former Local Roads and Community Infrastructure (LRCI) Program, would ensure comprehensive coverage of all critical infrastructure needs, including the maintenance, upgrade, and installation of pedestrian and cycle networks as well as end of trip facilities that enable users to commute comfortably and have adequate change facilities.

### Summary of key arguments

- 1. Need:** The Local Roads and Community Infrastructure Program was incredibly successful and supported all Australian councils in delivering priority local road and community infrastructure projects, creating jobs and providing long-lasting benefits for communities. The successful program has now ended, however, there is still an ongoing need for investment in infrastructure in local communities.
- 2. Economic Growth:** Investing in infrastructure is a proven driver of economic growth. Improved pedestrian and cyclist movement facilitate the efficient movement of people and can help activate local areas, which is essential for businesses to operate effectively.



3. **Safety:** Well-maintained pedestrian and cyclist infrastructure are crucial for public safety. Poor infrastructure can lead to accidents, injuries, and fatalities. By investing in infrastructure improvements, local governments can reduce the risk of accidents and enhance the overall safety of their communities. Given the recent spike in the number of traffic accidents involving cars and cyclists, improved cycle networks will create further separation of vehicular and cycle traffic
4. **Quality of Life:** Infrastructure plays a significant role in the quality of life for residents. Expanding and enhanced pedestrian and cyclist networks can help to provide equitable access to employment, education, healthcare, and recreational opportunities. Improved infrastructure also reduces travel time and congestion, contributing to a better living environment.
5. **Addressing Maintenance Backlogs:** Many local governments face significant maintenance backlogs due to limited funding. A national infrastructure improvement fund would provide the necessary resources to address these backlogs, ensuring that existing infrastructure is safe and functional.
6. **Supporting New Projects:** In addition to maintenance, there is a need for new infrastructure projects to meet the growing demands of communities. A dedicated fund would enable local governments to plan and implement new projects that support sustainable development and future growth.
7. **National Consistency:** A national infrastructure improvement fund would ensure a consistent approach to infrastructure development across the country. This would help bridge the gap between different regions and ensure that all communities have access to high-quality infrastructure.

#### Council contact person

Andrew Murphy – Director Infrastructure | 8696 | E: Andrew.Murphy@stirling.wa.gov.au  
 P: (08) 9205 8696 | E: Andrew.Murphy@stirling.wa.gov.au

#### Declaration

- ☐ This motion has been endorsed by Council. \*To be presented to the 4 March 2025 Council meeting.
- ☒ This motion complements or builds on the policy objectives of the Council's state or territory local government association.
- ☒ I confirm my Council is a member of the state/territory local association.

## 14. NOTICES OF MOTION FOR CONSIDERATION

'Notices of Motion for Consideration' include a brief report to assist Council in deciding to approve or not approve the Motion.

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.

### 14.1 PROPOSED NOTICES OF MOTION - COUNCILLOR TONY KRSTICEVIC AND COUNCILLOR CHRIS HATTON - TRAFFIC, PEDESTRIAN AND SAFETY ISSUES - CLEMENT DRIVE, KARRINYUP

Business Unit:	Engineering Services	Service: Transport Services
Ward:	Coastal & Hamersley	Location: <a href="#">Clement Drive, Karrinyup</a>
Applicant:	Not Applicable	

#### Role

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

**Council Resolution****0325/025****Moved Councillor Krsticevic, seconded Councillor Paparde**

**That the City UNDERTAKES a review of traffic, pedestrian and road safety issues for Clement Drive, Karrinyup from North Beach Road to Pascoe Street, and the findings of the review to be presented to Council.**

**The motion was put and declared CARRIED (11/0).**

**For:** Councillors Creado, Giudici, Hatton, Krsticevic, Lagan, Migdale, Olow, Paparde, Perkov, Proud and Mayor Irwin.

**Against:** Nil.

**Council Resolution****0325/026****Moved Councillor Hatton, seconded Councillor Perkov**

**That the City UNDERTAKES a review of traffic, pedestrian and safety issues for the roundabout intersection of Clement Drive and Summerhayes Road, Karrinyup, providing potential options and engineering solutions with approximate costings including a more substantial roundabout that could improve vehicle flow and pedestrian safety.**

**The motion was put and declared CARRIED (11/0).**

**For:** Councillors Creado, Giudici, Hatton, Krsticevic, Lagan, Migdale, Olow, Paparde, Perkov, Proud and Mayor Irwin.

**Against:** Nil.

### **Notice of Motion Recommendation 1**

That the City UNDERTAKES a review of traffic, pedestrian and road safety issues for Clement Drive, Karrinyup from North Beach Road to Pascoe Street, and the findings of the review to be presented to Council.

### **Notice of Motion Recommendation 2**

That the City UNDERTAKES a review of traffic, pedestrian and safety issues for the roundabout intersection of Clement Drive and Summerhayes Road, Karrinyup, providing potential options and engineering solutions with approximate costings including a more substantial roundabout that could improve vehicle flow and pedestrian safety.

### **Details**

Clement Drive in Karrinyup is classified as a Local Distributor Road and extends from North Beach Road (north) to Pascoe Street (south). The road is located on the boundary between the Coastal Ward and Hamersley Ward.

Over the last five years, major redevelopment work at the Karrinyup Shopping Centre has increased the number of patrons visiting the centre. This has increased the number of vehicles travelling along this road, leading to concerns raised by local residents.

Two separate Notices of Motion have been submitted regarding traffic, pedestrian and road safety issues for Clement Drive. The first considers traffic issues along the entire length of the road, while the second focusses on issues at the intersection with Summerhayes Road. The City can undertake a review to determine if there are any potential measures to improve safety along the entire length of road, and also provide specific attention to potential options for the intersection of Clement Drive and Summerhayes Road.

Officers can prepare a single report (covering both Notices of Motion) to be presented to the Community and Resources Committee meeting to be held 17 June 2025.

### **Financial Assessment and Implications**

The financial implications of the proposed works will be discussed as part of the requested report.

**Sustainable Stirling 2022-2032**

**Key Result Area:** Our built environment

**Objective:** An accessible and connected City

**Priority:** Provide and maintain safe and accessible roads and parking

**Priority:** Provide a safe network of cycleways and pathways to link people and places

**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.
Reputation	The City will ensure that any decisions that may affect the City's reputation are made at the appropriate level with stakeholders remaining informed and engaged.

**Relevant Documents and Information**Attachments

Nil.

Available for viewing at the meeting

Nil.

Linked Documents

Nil

**15. NOTICE OF MOTION FOR CONSIDERATION AT THE NEXT MEETING**

Nil.

**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

0325/027

Moved Councillor Proud, seconded Councillor Papparde

That Item 12.2/TE2 – WALGA Power Purchase Agreement BE CONSIDERED behind closed doors in accordance with Section 5.23(2)(c) and (e(ii)) of the *Local Government Act 1995*, which permits the meeting to be closed to the public for business relating to the following:

- (c) *a contract entered into, or which may be entered into, by the local government and which relates to a matter to be discussed at the meeting*
- (e) *a matter that if disclosed, would reveal -*
  - (ii) *information that has a commercial value to a person*

The motion was put and declared CARRIED (11/0).

**For:** Councillors Creado, Giudici, Hatton, Krsticevic, Lagan, Migdale, Olow, Papparde, Perkovic, Proud and Mayor Irwin.

**Against:** Nil.

At 7.46pm, the meeting was closed to the public prior to consideration of Item 12.2/TE2.

## 12.2/TE2 WALGA POWER PURCHASE AGREEMENT

Business Unit:	Finance Services	Service: Facility Management
Ward:	City Wide	Location: Not Applicable
Applicant:	Not Applicable	

### Role

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

### Council Resolution

**0325/028**

**Moved Councillor Perkov, seconded Councillor Lagan**

**That the Quotation for the WALGA Power Purchase Agreement (PPA) be ACCEPTED as detailed in Confidential Attachment 1.**

**The motion was put and declared CARRIED (10/1).**

**For:** Councillors Creado, Giudici, Hatton, Krsticevic, Lagan, Olow, Paparde, Perkov, Proud and Mayor Irwin.

**Against:** Councillor Migdale.

### Committee Recommendation

That the Quotation for the WALGA Power Purchase Agreement (PPA) be ACCEPTED as detailed in Confidential Attachment 1.

### Officer's Recommendation

That the Quotation for the WALGA Power Purchase Agreement (PPA) be ACCEPTED as detailed in Confidential Attachment 1.

## Purpose

To report on the results from public Invitation for Tender (IFT) and the evaluation of tenders, in accordance with Regulation 18 of the Local Government (Functions and General) Regulations 1996.

## Details

### Quotation Description

The City of Stirling is a current participant in the WALGA Sustainable Energy Project. The Project is an ACCC-approved buying group of Local Governments that has contracted electricity under a volume aggregated purchasing process. Participants benefit from access to renewable energy and reduced energy prices. There are 48 Local Government participants contracted to the Phase One contract term which commenced on 1 April, 2022 and will expire on 31 March, 2025. The Phase One term of the Project is estimated to save Local Governments \$34 million in expenditure and offset over 120,000 tonnes of carbon.

WALGA ran a Request For Quotation (RFQ) for a new contract commencing 1 April 2025. The City entered an MOU with WALGA allowing the contestable energy spend to be represented into this procurement process for the purposes of pricing. The RFQ was overseen by a steering committee and evaluated by a team of WALGA officers, Local Government officers, and independent technical consultants.

### Tender Details

<b>IFT Number</b>	RF03/24
<b>IFT Title</b>	Contestable Electricity and Renewables Supply for WALGA Sustainable Energy Project
<b>Recommended Tenderer(s)</b>	As per confidential Attachment 1

Expenditure under this Contract is not capped or fixed. The estimated Contract award value is based on estimated expenditure at this time but may vary depending on budget availability.

<b>Contract Term</b>	Initial:	Three Years
	Extension Options:	Nil

<b>Tender Deadline:</b>	Wednesday 25 September 2024	2.00pm
<b>Tender Opening:</b>	Wednesday 25 September 2024	2.05pm

### **Quotation Submissions**

Three quotations were received, including alternative and non-conforming quotations:

<b>Tenderer</b>	<b>Trading Name</b>	<b>Stirling or Local Business?</b>
Change Energy Pty Ltd	Change Energy	Not Applicable
Electricity Generation And Retail Corporation (Conforming offer)	Synergy	Not Applicable
Electricity Generation And Retail Corporation (Alternative offer)	Synergy	Not Applicable

### **Contract**

Commencement Date of New Contract: 1 April 2025  
 Completion Date of New Contract: 31 March 2028  
 Price Basis of New Contract: Electricity tariff and renewable energy certificate price

### **Quotation Evaluation Panel**

The WALGA evaluation panel comprised of six evaluators from participating Local Governments, including a Stirling representative, and non-voting representatives from WALGA. Process and probity advice during evaluation was provided by WALGA. The Evaluation Panel made a recommendation to the WALGA Power Purchase Agreement (PPA) Steering Group. The City had a representative on the Steering Group. The WALGA PPA Steering Group approved the recommended respondent.

### **Evaluation of Quotations**

The objective of the evaluation panel is to recommend a suitably qualified and experienced Contractor or Contractors to satisfy the requirement of the above mentioned IFQ.

Based on evaluation of the received submissions and subsequent compliance assessments, the Evaluation Panel recommend that the Tenderer recommended in this report be accepted at the estimated Contract value and Contract term provided, from the anticipated commencement date.

### **Evaluation Justification**

Provided in Confidential Attachment 1 to this report.

## Comment

All members of the evaluation panel have made a conflict of interest declaration in writing confirming they have no relationships with any of the tenderers.

It is confirmed that the following checks have been undertaken:

<b>Has the recommended Tenderer(s) undergone Reference Checks successfully?</b>	YES
Compliance check done by WALGA	
<b>Has the recommended Tenderer(s) undergone Probity assessment and been deemed compliant?</b>	YES
Compliance check done by WALGA	
<b>Has the recommended Tenderer(s) undergone Financial Viability assessment and been deemed acceptable?</b>	YES
Compliance check done by WALGA	
<b>Was a Conflict of Interest declared? If yes, please specify how it was managed</b>	NO
<b>Has the recommended Tenderer(s) undergone Occupational Safety and Health assessment and been deemed acceptable?</b>	NO
Not Applicable	

## Financial Assessment and Implications

Provided in Confidential Attachment 1 to this report.

## Stakeholder Engagement

Nil.

## Relevant Policies, Legislation and Council Resolutions

The Tender has been conducted in accordance with Part 4 of the [Local Government \(Functions and General\) Regulations 1996](#).

[City of Stirling Procurement Policy](#)

[Delegated Authority Register](#)

[Local Government Act 1995](#)

## 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

**Key Result Area:** Our leadership

**Objective:** A well-governed City

**Priority:** Comply with legislation, standards and obligations

## 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

Attachment 1 - Evaluation and Recommendation (previously circulated to Elected Members under confidential separate cover)

Attachment 2 - Local Government Participant Information Pack: Request for Quotation Summary Phase Two Offer Details (previously circulated to Elected Members under confidential separate cover)

### Available for viewing at meeting

Nil

### Linked Documents

Nil.

**Council Resolution****0325/029****Moved Councillor Proud, seconded Councillor Migdale****That the Meeting be REOPENED to the public.****The motion was put and declared CARRIED (11/0).****For:** Councillors Creado, Giudici, Hatton, Krsticevic, Lagan, Migdale, Olow, Papparde, Perkovic, Proud and Mayor Irwin.**Against:** Nil.

At 7.59pm, the meeting was reopened to the public.

**19. CLOSURE**

The Presiding Member declared the meeting closed at 8.00pm.

These minutes were confirmed as a true and correct record of proceedings on:

...../...../ 2025

SIGNED:

Presiding Member Name: .....

\_\_\_\_\_  
PRESIDING MEMBER