

AGENDA

Special Meeting

Thursday 14 November 2024

The Ordinary Meeting of the City of Palmerston will be held in the Council Chambers, Civic Plaza, 1 Chung Wah Terrace, Palmerston NT 0830 commencing at 5.30pm.

Council business papers can be viewed on the City of Palmerston website www.palmerston.nt.gov.au or at the Council Office located: Civic Plaza, 1 Chung Wah Terrace, Palmerston NT 0830.



AMELIA VELLAR
CHIEF EXECUTIVE OFFICER



A Place for People

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A Place for People

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 - 5.1 Elected Members
 - 5.2 Staff
- 6 CONFIDENTIAL ITEMS
 - 6.1 Confidential Items

THAT pursuant to Section 99(2) and 293(1) of the *Local Government Act 2019* and section 51(1) of the *Local Government (General) Regulations 2021* the meeting be closed to the public to consider the following confidential items:

Item	Confidential Category	Confidential Clause
10.1.1	Council Performance, Service Delivery and Budget Review	This item is considered 'Confidential' pursuant to section 99(2) and 293(1) of the <i>Local Government Act 2019</i> and section 51(1)(c)(i) of the <i>Local Government (General) Regulations 2021</i> , which states a council may close to the public only so much of its meeting as comprises the receipt or discussion of, or a motion or both relating to, information that would, if publicly disclosed, be likely to cause commercial prejudice to, or confer an unfair commercial advantage on, any person.

- 7 OFFICER REPORTS

COUNCIL REPORT

Special Council Meeting

AGENDA ITEM:	7.1.1
REPORT TITLE:	Annual Report and Financial Statements
MEETING DATE:	Thursday 14 November 2024
AUTHOR:	General Manager Finance and Governance, Wati Kerta
APPROVER:	General Manager Finance and Governance, Wati Kerta

COMMUNITY PLAN

Governance: Council is trusted by the community and invests in things that the public value.

PURPOSE

This Report presents the City of Palmerston 2023/24 Annual Report and Financial Statements to Council for adoption.

KEY MESSAGES

- Council's Annual Report 2023/24 reports on Council's activities for the year, including the audited financial statements.
- The Annual Report 2023/24 is prepared in line with City of Palmerston's Community Plan.
- The Annual Report 2023/24 contains information required by the Local Government Act 2019 and other relevant legislation.
- The *Local Government Act 2019* requires the Annual Report to include a copy of the Council's audited financial statement for the relevant financial year.
- The Annual Report and Financial Statements were presented in draft to the 29 October 2024 Risk Management and Audit Committee meeting and the 5 November 2024 Ordinary Council Meeting.
- Due to delays in receiving the final unmodified audit opinion, the statements were not able to be endorsed at this meeting and the report was laid on the table.
- The audited financial statements have now been received and are presented in this report, following being audited by the External Auditors, KPMG who have provided an unmodified audit opinion.
- Council is required to provide a copy of the Annual Report 2023/24 to the Minister for Local Government by 15 November 2024.

RECOMMENDATION

1. THAT Report entitled Annual Report and Financial Statements be received and noted.
2. THAT Council retrieve from the table the Report entitled Annual Report and Financial Statements from the 5 November 2024 Ordinary Council Meeting.
3. THAT the Recommendation 2 contained in the Report entitled Annual Report and Financial Statements from the 5 November 2024 Ordinary Council Meeting be replaced with the following recommendations:

- i) THAT Council adopts the following documents as attached to the Report entitled Annual Report and Financial Statements at the 14 November 2024 Special Council meeting, following the provision of the unmodified Audit Opinion:
 - a. the 2023/24 Annual Report and
 - b. the Financial Performance Overview and
 - c. the 2023/24 Audited Financial Statements

BACKGROUND

Part 14.1 of the *Local Government Act 2019* requires Council to comply with the following:

- A Council must, on or before 15 November in each year, report to the Minister on its work during the financial year ending on the preceding 30 June.
- The Annual Report must include a copy of the Council's audited financial statement for the relevant financial year.
- The Annual Report must also contain an assessment of the council's performance against the objectives stated in the relevant municipal, regional or shire plan adopted for the relevant financial year (applying indicators of performance set in the plan).

The *Local Government Act 2019* (the Act) requires Council to prepare a financial statement for each financial year and it must conform with the Australian Accounting Standards, any requirements by prescribed regulation and guidelines made by the Minister.

Regulation 12 of the *Local Government (General) Regulations* require the annual report to include a comparison of the Council's most recently adopted budget and actual results, with a report on the reasons for the material variations between the most recently adopted budget and the actual results.

At the Second Ordinary Council Meeting on 5 November 2024, the following decision was made:

13.1.3 Annual Report and Financial Statements

Moved: Mayor Pascoe-Bell
Seconded: Councillor Henderson

THAT the matter lay on the table pending the Auditors opinion to be presented at a special meeting held prior to 15 November 2024.

CARRIED (5/0) - 10/1596 - 5/11/2024

DISCUSSION

City of Palmerston's final draft Annual Report 2023/24 and the Financial Statements was presented at the Ordinary Council meeting 5 November 2024. However, this was laid on the table as the unmodified Auditor Opinion from the External Auditors, KPMG, had not been received. Although the Final Audit Report, had been provided to Council the land valuations were still under review as KPMG was assessing the reasonableness of the methodology and the reporting impact of the recent valuation of land owned by City of Palmerston.

During the 2023-24 financial year, Council valued land using the Fair Value approach, in accordance with AASB13 *Fair Value*, applying the principles of highest and best use. Upon further review of the land use, it was deemed necessary to value certain land to better reflect the fair value of the land used such as parks, buffers, gardens and laneways, where it is unlikely that it would be developed for a higher use.

The change in methodology better represents the value of land held by the City of Palmerston.

In reviewing the land valuation undertaken in 2019, Council Management identified that there was a material variance between the 2019 and 2024 valuation as a result of a different approach in valuing Council land.

In applying the 2024 methodology, the prior year's land valuations were considered overstated by \$55.79 million. Due to the variance the auditors wanted Council to recognise the change as a prior period error and therefore the 2023 comparative figures have been restated under AASB 108 *Accounting Policies, Changes in Accounting Estimate and Errors*. This required amendments to the Statement of Financial Position, Statement of Changes to Equity and notes throughout the Financial Statements.

Due to the application of AASB 108, KPMG's internal processes requires them to undertake an internal review, which was the reason for this delay.

KPMG has now issued an unmodified audit opinion on the financial statements; this has also been circulated to the Risk Management and Audit Committee. The thorough review by KPMG and the presentation of the unmodified audit opinion provides Council assurance that the auditors have reviewed the financial statements and found them to be free from material misstatements in accordance with the applicable accounting standards.

As this information has now been received, it is recommended to retrieve the previous report from 5 November 2025 Ordinary Council Meeting, with amendment to the recommendation relating to endorsement of the annual report and associated items.

Council will provide a copy of the adopted City of Palmerston Annual Report 2023/24 to the Minister for Local Government after it has been adopted, on 15 November in accordance with *Section 14.1 of the Local Government Act 2019*.

CONSULTATION AND MARKETING

Following delivery of the Annual Report to the Minister for Local Government, the Annual Report will be available on Council's website. Council will also utilise social media to share the Annual Report 2023/24 to the community.

POLICY IMPLICATIONS

There are no policy implications for this Report.

BUDGET AND RESOURCE IMPLICATIONS

Due to KPMG's internal processes requiring them to undertake an internal review for the application of AASB 108 *Accounting Policies, Changes in Accounting Estimate and Errors*, KPMG have indicated that this will incur an additional cost.

RISK, LEGAL AND LEGISLATIVE IMPLICATIONS

The Annual Report complies with legislative requirements.

Under the *Local Government Act*, Council must have an auditor appointed. The auditor is to undertake an audit on Council's financial statements to assure that they are free from material misstatement and are prepared under the Australian Accounting Standards and any relevant legislation. The financial statements contribute to the annual report, which must be lodged with the Agency on or before 15 November each year.

This Report addresses the following City of Palmerston Strategic Risks:

A Place for People

6. Governance
Failure to effectively govern.

STRATEGIES, FRAMEWORK AND PLANS IMPLICATIONS

This Report relates to the following City of Palmerston Strategies, Framework and Plans:

- Community Plan
- Municipal Plan

COUNCIL OFFICER CONFLICT OF INTEREST DECLARATION

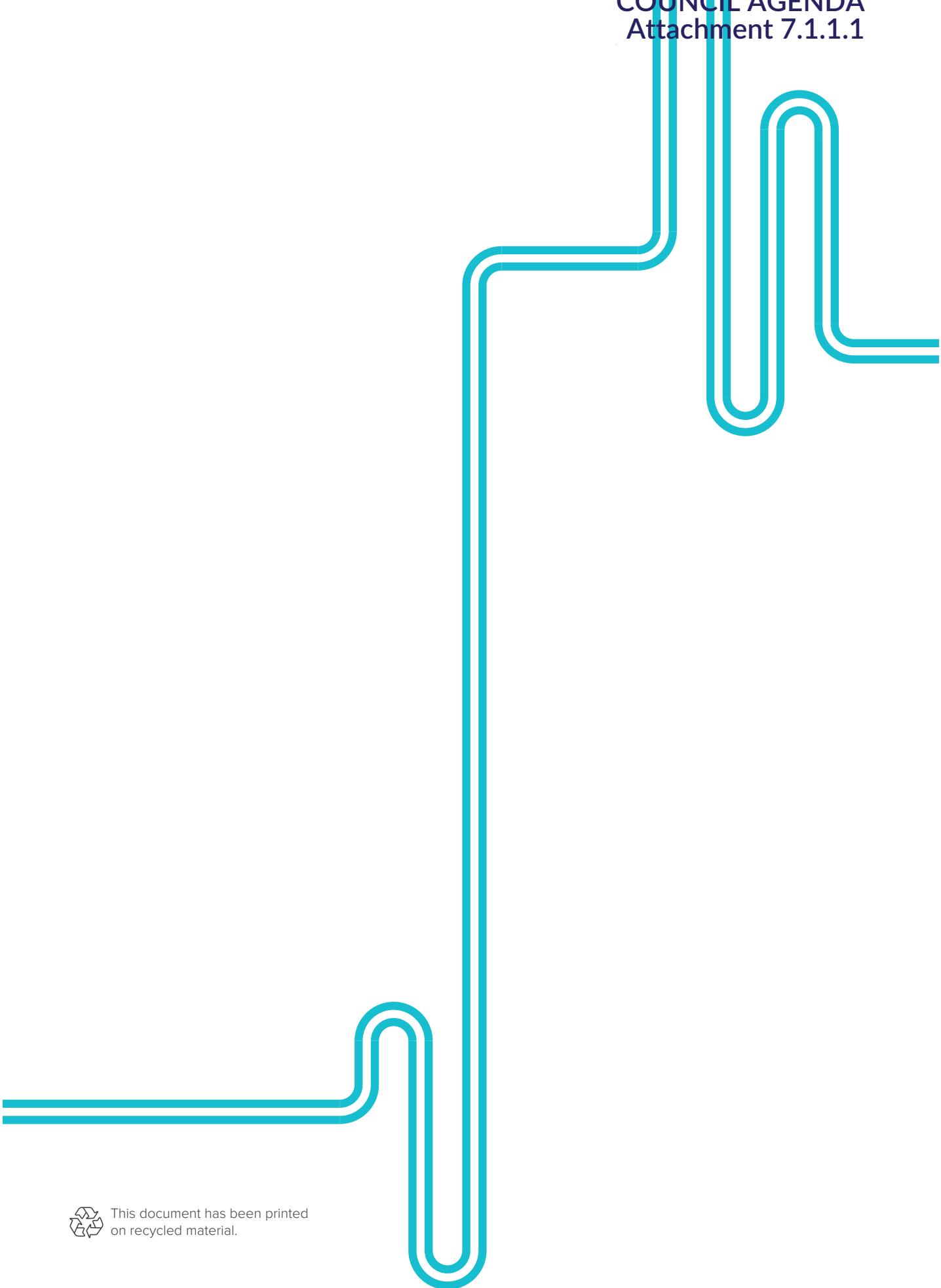
I the author and approving officer declare that I do not have a conflict of interest in relation to this matter.

ATTACHMENTS

1. Co P Annual Report 2023-24 V 05 Council Meeting [7.1.1.1 - 79 pages]
2. 20241113 Financial Performance Review 2023 24 [7.1.1.2 - 6 pages]
3. Co P F Y 24 AFS [7.1.1.3 - 43 pages]

2023 = 24 ANNUAL REPORT





This document has been printed
on recycled material.

2023 -24 ANNUAL REPORT



City of Palmerston acknowledges the Larrakia people as the Traditional Custodians of the Palmerston region. We pay our respects to the Elders, past, present and future leaders and extend that respect to all Aboriginal and Torres Strait Islander people.

We extend our commitment to embracing diversity and eliminating all forms of discrimination within our facilities and welcome all people regardless of sexual orientation, gender identity, ethnicity or faith.



NAIDOC week, Memorial Park, 2023

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INTRODUCTION AND STRATEGIC FRAMEWORK

City of Palmerston's Annual Report 2023-24 has been developed in accordance with the *Local Government Act (2019)* NT and provides a transparent account of our performance for the financial year against the Community Plan, including audited financial statements. The annual report is a key tool to communicate what we delivered to achieve the Palmerston community's vision of 'A Place for People'.

Our community is at the heart of everything we do and as such, City of Palmerston's Community Plan (the Plan) was developed by the community for the community. The plan is Council's strategic governing document, and provides reportable measures for which both Elected Members and the organisation are accountable. The objectives identified in the Plan are what we report against which is divided into six (6) Outcomes.

Our values are

Teamwork

Commitment and accountability

Sustainability and self-sufficiency

Quality resources

A culture of continuous improvement

1 Family and community: Palmerston is a safe and family friendly community where everyone belongs.

2 Vibrant economy: Palmerston is a destination city for employment. It is a place where businesses are encouraged to set up and to grow.

3 Cultural diversity: In Palmerston we celebrate our cultures in a way that values diversity.

4 A Future focus: Palmerston is an innovative city that can sustain itself through the challenges of the future.

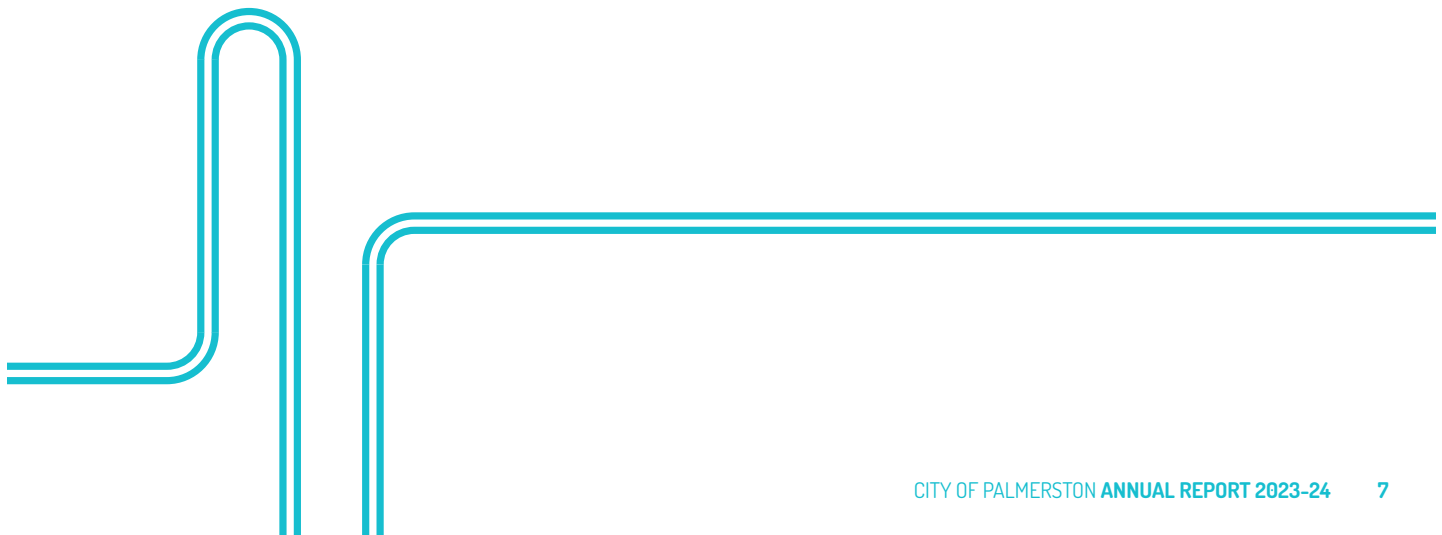
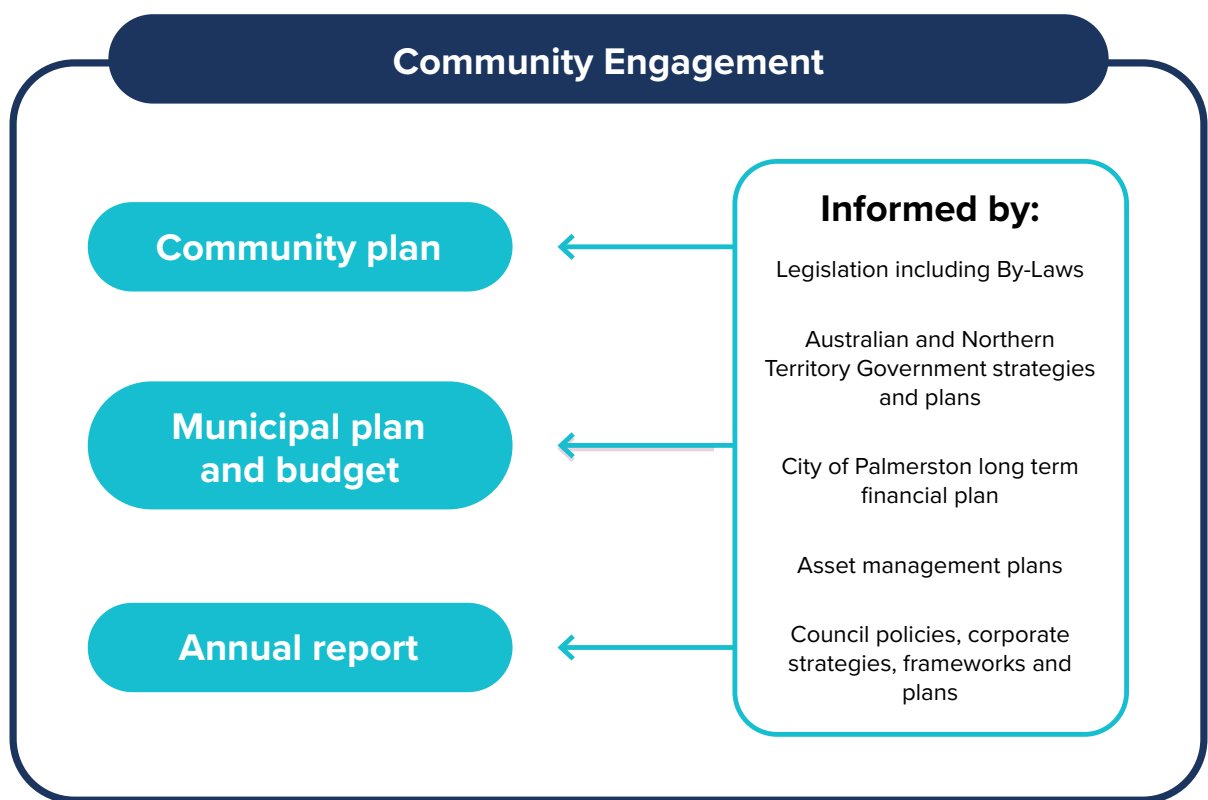
5 Environmental sustainability: Palmerston is an environmentally friendly, liveable city that promotes renewable practices and sustainability.

6 Governance: Council is trusted by the community and invests in things that the public value.

Our vision is 'A Place for People', and our mission is to place people at the centre of all we do and deliver, by providing excellent services to our community.

STRATEGIC PLANNING FRAMEWORK

We have a strong foundation of strategic planning that provides vision and direction for Council, community and the growing economy. The framework is underpinned by a commitment to genuine community engagement with the Community Plan being developed by the people of Palmerston. The framework is also supported through strong governance that enables flexibility towards changing circumstances, whilst remaining focused on long term goals and outcomes for the community.





Adventure Play, SWELL, Moulden 2023

OUR STORY

Written by the community

Palmerston began with creation and the dreamtime.

The Larrakia are the first people of Palmerston.

Jumping forward many thousands of years to 1982, our place became known as Palmerston.

This quiet, peaceful town saw children playing on the streets, while the town was growing fast. The commissioning of the Water Tower in the early days stamped the centre of Palmerston and left a legacy that we are all connected to today. As development progressed and the City of Palmerston expanded into bush areas, we saw people from many countries moving into the area and making Palmerston their home. Culture, painting and food were all central to our community as was friendship and tight knit families.

We are grateful for the pioneers of Palmerston who not only built our city but ensured natural bush areas were retained.

Growth has happened quickly for Palmerston with some planning decisions positive, others negative. During this fast growth, our community has also grown. Modern social challenges have also emerged – putting pressure on our community. All the while new developments and construction continue.

The heart and soul of Palmerston however, remains. Our community spirit emerged when Cyclone Marcus arrived, with people in the street and in their neighborhoods helping each other.

Now we are in a place of opportunity.

The future will be written by the people who live in Palmerston.

Family values will determine everything we do, and we will find new hope in the voices of our children and young people. We will celebrate the richness of our diversity, acknowledge our heritage, heal the past and work as active citizens, under the leadership of the City of Palmerston to create *“A Place for People”*.

OUR CITY

Palmerston is one of the Northern Territory's fastest growing municipalities and has experienced this growth over a short period of time.



Population¹

41,113

Median Age

31.8



Gross Regional product²

\$1.723 B

Total budget expenses

\$72.84m



15,406

rateable properties in
Palmerston



288

Hectares of open space
parks and gardens

Geographical area

72km²

1 ABS Estimated Residential Population 2023.
(<https://dbr.abs.gov.au>)

2 National Institute of Economic and Industry Research (NIEIR) ©2023. 2023. Compiled and presented in economy.id by .id (informed decisions). Data are based on a 2020/21 price base for all years. NIEIR-ID data are inflation adjusted each year to allow direct comparison, and annual data releases adjust previous years' figures to a new base year. (<https://economy.id.com.au/rda-northern-territory/grossregional-product?WebID=200>)

OUR YEAR 2023 – 24



Over 78,000 people visited SWELL since the reopening



Hired out community facilities on 9,029 occasions



Developed new partnerships to deliver the first Palmerston Street Art Festival



14,809 interactions with residents through Customer Experience



Over 137,000 people visited the Palmerston Library, with over 73,000 physical library loans



Increase our Net Promoter score by 10 points



Attended almost 4,000 animal related cases



Archer Waste Management Facility collected over 3,000 tons of general waste



Registered 5,372 dogs



Invested \$243,748 towards employee professional development and training



Supported 19 community groups, 10 schools and 144 individuals through the Community Benefit Scheme



18,502 followers on Facebook



Launched the 'Invest Palmerston' economic development webpage



6 Community Engagements



Welcomed 222 new Australian citizens to Palmerston

MESSAGE FROM THE MAYOR

As we reflect on the 2023-24 financial year, and all that was achieved, it's hard to put into words the extensive work to deliver the projects that we saw come to life and having the community welcome them with open arms is so rewarding.

For this, I must thank the staff for their support and commitment in delivering everything the Council requests and supporting our community and thank the Northern Territory Government and Commonwealth Government for their partnerships. Our teams are small but are the most effective at delivering the wide and varied programs of capital works, community events, economic development, activities and facilities, open spaces, paying our bills, keeping our pets safe, and running everything else that keeps our community happy.

The Council is committed to continuing to listen to and engage with the community, and we have seen that with many great and successful events, delivery of infrastructure, and new by-laws, the most significant being SWELL – Swimming, Wellness, Events, Leisure and Lifestyle, which was the redevelopment of our aging pool in Moulden. With over 78,000 visits from its opening in mid-December, the delivery and activation of SWELL through a refurbished gym, swimming lessons, fitness classes, and free general access, is precisely the type of infrastructure that our community requested, and we delivered.

Work on revitalising the Palmerston Animal Management By-Laws was a significant step in making our by-laws contemporary and keeping us and our pets safe. Although the new by-laws commenced on 1 July, all of the hard work that went into developing new by-laws occurred in the 18 months prior, and, of course, the community was consulted along the entire way, to ensure that our by-laws met community expectations.

We continue our commitment to diversity through planning, continual improvement through events, programs and other initiatives as well as communication platforms. In late June 2024, the Council made a commitment to develop a Reconciliation Action Plan Reflect document.

As work progresses on our RAP advances, we will continue to look for other ways to be inclusive, and support diversity and accessibility in Palmerston.

Along with our extensive events program, City of Palmerston has been able to expand on our offerings, through the inclusion of a Christmas Market at Christmas in Wonderland in collaboration with Darwin Tactile Arts, and through partnerships with the Darwin Symphony Orchestra (DSO, we have been able to offer accessibility to the DSO to Palmerston residents. We have also seen the return of many of our favourites, such as the Palmerston Youth Festival and Geekfest, Brekkie in the Park, supporting local artist with Live at the Lake, and over 300 other regular programs and events.

Our Community Satisfaction survey reflects that we have been delivering many great outcomes for Palmerston residents, and trust remains high with the majority of our residents. The momentum that we have made towards working closely with community through engagements, networks, partnerships and through our grant program have delivered strongly against our Community Plan.

The Council and I take great pride in presenting the annual report which showcases our commitment to making Palmerston 'A place for people.'



Athina Pascoe-Bell
Mayor



MESSAGE FROM INTERIM CHIEF EXECUTIVE OFFICER

Looking back on the milestones we achieved during the 2023-24 financial year, I am filled with gratitude for our team and their commitment to our community.

It has been a pleasure to see our residents enjoying our events, participating in community programs, and making the most of our community facilities.

This year, we continued several key initiatives to enhance community well-being, including verge assistance, composting rebates, an animal desexing scheme, and free parking in the CBD. The success of our events—like the SWELL opening, Palmerston Youth Festival, and Christmas Wonderland—has been truly rewarding, with record attendance reflecting the diversity and inclusivity we strive to foster. We are committed to creating safe and welcoming spaces for everyone in our community.

I'm proud of our work on creating contemporary Animal Management By-Laws and our Animal Management Policy. This initiative is not only vital for our community but also reflects our dedication to the future of Palmerston as we grow and evolve. These new By-Laws reflect community expectations and will help ensure the welfare of animals.

In our local economic development efforts, we've made exciting progress with the launch of our Invest Palmerston webpage and business survey. With Palmerston's strategic location and growing population, there are tremendous opportunities for businesses to expand or new ventures to flourish.

Supporting our staff and attracting new talent remains a top priority. We are enhancing our wellbeing programs and continuing our generous professional development opportunities to help our team grow and thrive. The initial discussions around our new Enterprise Agreement reflect our genuine commitment to making a tangible impact on the community through work that offers both purpose and stability.

Our Financial Statements demonstrate that the Council is anchored by a strong Strategic Planning Framework and a solid governance structure, ensuring our sustainability and success as we strive to fulfill our vision of "*A Place for People.*"

As we look back on the achievements of the 2023-24 financial year, I want to extend my appreciation to the Elected Members and staff. Your hard work and commitment are invaluable to creating a thriving community. Together, we are building a brighter future for Palmerston!

Amelia Vellar
Interim Chief Executive Officer



OUR ELECTED MEMBERS



Mayor Athina Pascoe-Bell

Re-elected: 2021

Athina moved to Palmerston in November 2004 with her husband, who was in the Defence Force at the time, and they bought their home in Marlow Lagoon just a few months after arriving. They have made Palmerston their home and decided this was the place to raise their family.

Athina has a 20-year career as a spatial science professional, 5 years in the private sector and 15 years in the public service in both NSW and the NT, where she gained invaluable knowledge on governance, procedures, policies and property planning. She is also studying towards a Bachelor of Laws at CDU to equip herself with the legal knowledge that will benefit the community.

She is focused on good decision making and quality outcomes and looks forward to working with the many and varied groups within our community.



Councillor Mark Fraser

Elected: 2021

Mark has thrown his hat in the ring after a long-term interest in all tiers of politics, seeing this as his opportunity to give back to the Palmerston community after raising his own family here.

Having made Rosebery his home for almost two decades, Mark sees the prevalence of FIFO employment through the military, mining, agriculture and remote services industries. He would like to explore what support is needed and can be provided, for families in these situations to better cope with work life balances and raising a family.

He likes to spend his spare time doing family activities, fishing, learning and teaching new technologies, and anything a bit geeky that can be performed on computers.

With hands-on trade skills and managerial background in manufacturing, servicing and supply chain, Mark is actively involved in local business organisations like Energy Club NT, Territory Proud and regularly attends industry events often promoting to key decision makers the vital economic importance of fostering an active culture of 'buy local' first within Palmerston.

Mark believes Palmerston is well placed to capitalise on a multitude of emerging opportunities across a wide range of industry sectors. Palmerston needs to maintain its competent stewardship at council to make the right decisions for all residents to ensure Palmerston continues to improve and always be 'A Place for People'.



Councillor Danielle Eveleigh

Elected: 2021

As a Driver resident for over 17 years, and newly elected Councillor, Danielle (Dani) is committed to the Palmerston community and has a desire to contribute and represent others.

With a background in Human Resources Management and Industrial Relations, Dani brings these attributes and skills to Council, where she will support positive change where possible.

She's involved in an array of local groups and committees including Top End Women's Legal Service, Walking off the War Within and Corrugated Iron Youth Arts. Outside of this, Dani enjoys spending time with her family, playing touch football and reading.

Over this term, Dani strives to gain a greater understanding of the needs and concerns of the Palmerston community and learn how she can assist in keeping the community spirit as friendly and caring as she knows it.



Councillor Amber Garden

Re-elected: 2021

Amber moved to the Territory from Queensland in 2003, and with her ever-supportive husband Tim, purchased a property in Farrar in 2010.

Amber has over 15 years experience in HR and administration mainly working in the construction industry. After being re-elected to her position on Council, she has familiarity of Council meeting processes, financial reporting and requirements under the Local Government Act and extensive administration experience.

Amber is looking forward to continuing being a part of a strong voice for the residents of Palmerston. In particular the Animal Management By-law review is an important piece of work for Amber being a life member and current Board Director of RSPCA Darwin and of course animals, in particular dogs, are a great passion of hers. Amber is also keen in partnering with the Government to reduce crime and its impacts.

Amongst her commitments with Council and RSPCA Darwin, Amber enjoys her time in the gym, watching movies and great food and wine.

Amber looks forward to working with the Mayor and the other Councillors in building and maintaining new-found confidence and trust through informed decision-making, to ensure Palmerston remains financially sustainable and works towards building a stronger, safer and better community.





Councillor Ben Giesecke

Re-elected: 2021

Ben moved to the Northern Territory in 2004 where he began his career as a property professional after completing his Bachelor of Business (property) degree. Ben bought his first home in Moulden in 2005, however now resides with his wife in Johnston. Ben has forged a successful career in the property industry, with extensive experience in commercial and private valuations, negotiations, economics, real estate transactions and law, and investment properties.

Prior to the property industry, Ben worked as a Valuer at one of the four big banks. His extensive experience in the real estate and finance industry provides him with a keen eye for detail. With Ben's active involvement with the local multicultural community, he is looking forward to the rest of his term at City of Palmerston as Councillor to ensure Palmerston really is a place for people.



Councillor Damian Hale

Re-elected: 2021

Damian first moved to the Northern Territory in 1974 and has lived in a number of areas such as Maningrida, Katherine, Darwin before settling with his partner, Maria, in Gunn, Palmerston.

Damian has prior experience in politics in the Northern Territory holding the position of Federal Member for Solomon from 2007 - 2010. Since then, Damian is currently the NT organiser of the Australian Workers Union, working predominantly on the Inpex project.

Damian believes Palmerston is a young, vibrant, multicultural city of enormous potential where, if you work hard, you can make the most of your opportunities. You can find Damian on the golf course, out fishing or spending quality time with his family.

He looks forward to engaging with as many Palmerston residents as he can during his term and would like to see more infrastructure and playgrounds established within Palmerston, continue a strong and sustainable City into the future and deliver his responsibilities as a part of Council and to do them well.





Councillor Sarah Henderson

Re-elected: 2021

Sarah is a hardworking community advocate and businesswoman who has been an active member of the Palmerston community for three decades.

Sarah and her husband Geoff brought up their five children in Palmerston and now her grandchildren are also being raised in this vibrant community.

She has been actively involved in many different Palmerston community groups over the years. Working in motel management in Darwin for over two decades, she has gained extensive experience in running a business on a budget.

Sarah is a member of a range of committees and clubs, continuing to support the seniors of her community. When she finds spare time, Sarah enjoys growing orchids, photography, bike riding and chasing after her grandchildren.

Over this term Sarah aims to improve services, provide support to community members and to contribute to the sustainability goals of Palmerston.



Councillor Lucy Morrison

Re-elected: 2021

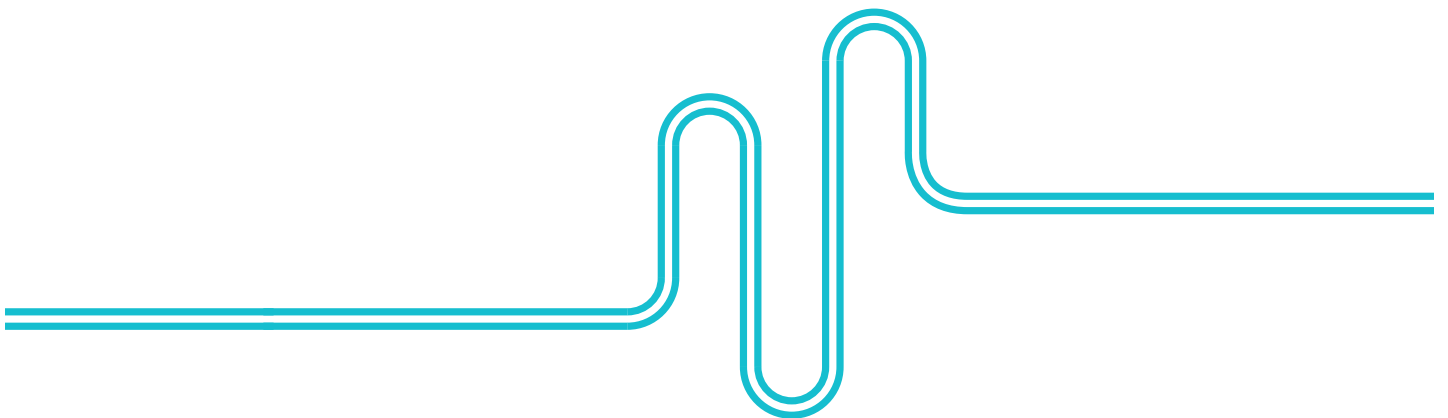
Lucy has lived in the Northern Territory since 2008, after moving to Palmerston from Queensland. She has more than 10 years' experience in the media industry having started her career as a print journalist working for newspapers both in the NT and QLD. Lucy then steered her career into communications, public relations and media advising.

Having previously worked at both Darwin and Palmerston councils and for the Northern Territory Government, Lucy has extensive experience in local and Territory government.

She is heavily involved in local sport, playing both hockey and golf, and is involved in numerous sporting committees.

Lucy is passionate about healthy living and enjoying an active lifestyle and wants to get more youth involved in sports and local activities in the community.

Over this term Lucy will continue to work towards the beautification of parks, greening the city and lake management, as well as supporting Council community events.



ORGANISATION STRUCTURE



Interim CEO

Amelia Vellar

- Office of the Mayor and Elected Members
- Executive Support
- Council and Committee Services
- Business Performance and Improvement
- Advocacy
- Strategy and Insights
- Strategic Initiatives and Partnerships
- Strategic Organisational Planning



Finance and Governance

Wati Kerta

- External and Internal Audit Programs
- Economic Development
- Financial Management
- Governance
- Procurement
- Property and Commercial
- Corporate Reporting
- Information and Records Management
- Risk Management
- Information Technology
- Asset Management



Infrastructure

Nadine Nilon

- Fleet Management
- Stormwater and Transport
- Public Lighting
- Building Maintenance
- Infrastructure Design and Delivery
- Project Management
- Waste and Resource Recovery Services
- Environmental Sustainability
- City and Statutory Planning
- Lake Management
- Resilience and Disaster Management
- Natural Environment Management
- Parks and Open Spaces
- Outdoor Workforce
- Smart Cities and Innovation



Community

Konrad Seidl

- Recreation and Leisure
- Regulatory Services
- Library Services
- Community Health and Wellbeing
- Community Facility Management
- Community Development
- Local History and Heritage
- Community Grants



People and Place

Emma Blight

- Community Consultation
- Community Events
- Marketing and Communications
- Organisational Culture and Development
- Engagement
- People
- Customer Experience
- Safety and Wellbeing
- Arts and Culture
- Placemaking

EMBRACING OPPORTUNITIES

Palmerston is a vibrant and modern hub with an abundance of opportunities. With a median age of 31.8 including many young families, Palmerston has a promising future of growth and prosperity. It is the second-largest city in the Northern Territory, with a population of 41,113, where the growth is evident through population, land and the local economy.

Palmerston is primed for economic development and innovation that helps support a bright and sustainable future. This energetic young city presents Council with the opportunity to continue to provide essential infrastructure, services, community programs, events and activities that are attractive to both current residents and future residents.

City of Palmerston continues to deliver against the six outcomes of the Community Plan being;

1 Family and community

2 Vibrant economy

3 Cultural diversity

4 A Future focus

5 Environmental sustainability

6 Governance

Through service delivery, we are committed to;

- Improving the safety of all our citizens
- Maintaining our own identity
- Providing services, facilities and amenities to support the community's needs
- Developing and maintaining our reputation for being clean and green

Results from the 2024 Community Survey indicate opportunities exist in the following areas:

- Public Safety
- Economic Development
- Advocating for the community in planning issues
- Maintaining footpaths and roads
- Increase shading and greening our city
- Maintaining parks and playgrounds

Work has already commenced towards improving safety and reducing crime in and around the Central Business District (CBD) through a Crime Prevention Through Environment Design (CPTED) audit. The results will guide design and revitalization of the Palmerston CBD. The aim of this is to decrease the likelihood of anti-social behaviour while boosting visitation to local businesses. In 2023-24, City of Palmerston commented on a number of planning and development issues for the municipality and will continue to foster and maintain relationships with developers in the future. A new footpath, road repair and reseal program is set to be released this year which will be available to the public and work continues towards upgrades and maintaining our parks and playgrounds in line with our Sustainability Strategy, Inclusive, Diverse and Accessible Policy Framework and Playspace Strategy.



NAIDOC Week, Face Painting, Palmerston Recreation Centre, 2023

COMMUNITY SATISFACTION SURVEY RESULTS

Each year, we contract an external organisation to conduct a Community Survey to gain an understanding of community’s satisfaction towards council in the services, programs, facilities, events and support that is delivered.

In 2023-24, the survey was completed by 614 people, with 600 people via a computer assisted telephone interview, and 14 people via an online questionnaire. The Community Satisfaction Survey results have seen an upward trend in results since 2018 with the overall performance of Council increasing again from 6.89/10 in 2023 to 6.98/10 this year.

Key Area	2019	2020	2021	2022	2023	2024	Change
Family and Community	6.68	6.80	7.16	6.89	6.96	7.27	+0.31
Vibrant Economy	6.01	6.28	6.55	6.24	6.44	6.44	–
Cultural Diversity	7.04	7.21	7.50	7.31	7.39	7.53	+0.14
A Future Focus	6.70	6.84	7.02	6.70	6.84	6.82	-0.02
Environmental Sustainability	7.16	7.33	7.36	7.08	7.29	7.30	+0.01
Governance	6.01	6.17	6.52	6.19	6.43	6.50	+0.07
Net Promoter Score	-9	-4	-6	-13	-18	-8	+10
Average Performance	6.56/10	6.77/10	7.02/10	6.74/10	6.89/10	6.98/10	+0.09



The six key outcomes that are measured align with that of the community plan and include; Family and Community, Vibrant Economy, Cultural Diversity, A Future Focus, Environmental Sustainability and Governance. The areas that have seen improvement in results this year is Family and Community (7.27) and Cultural Diversity (7.53).

In 2024, the survey results indicated that the top highest performing services were;

1. Providing libraries and library services to the community – 8.12 (up 0.05)
2. Kerbside waste collection 8.10 (up 0.01)
3. Providing and maintaining Archer Waster Management Facility – 8.01 (up 0.05)
4. Managing Palmerston Swimming and Fitness Centre – 7.89 (up .87)
5. Hosting enough quality community events – 7.82 (up .30)
6. Providing opportunities for recycle and reuse through the pre-cyclone clean up – 7.76 (up 0.04)
7. Supporting culturally diverse events 7.74 (up .18)
8. Managing the Palmerston Recreation Centre – 7.53 (up .38)
9. Maintaining drainage facilities – 7.47 (up .12)
10. Providing and maintaining community halls – 7.28 (up .3)

The above also indicates those scores that have seen a significant increase.

We also saw an increase in awareness of Council's slogan 'A Place for People' which has also seen a consistent incline for the past 3 years to 54.01% which is up from 48.43% the year prior.

The five lowest scoring performing services were;

1. Supporting and attracting new and existing businesses – 5.86 (down -10)
2. Supporting innovation in the business community – 6.21 (down -.07)
3. Providing you with the opportunity to comment on Council's decision making and interact with Council – 6.25 (up .11)
4. Increasing shading and greening the city – 6.45 (down -.11)
5. Promoting environmental sustainability – 6.52 (down -.3)

The results provide council with a deeper understanding to what the community's expectations are. We are committed towards continual improvement and providing the community with value for money for rates. The results are an important piece of information that allows us for inform future planning, and where we can advocate for change and innovation.



FAMILY AND COMMUNITY

Palmerston is a safe and family-friendly community where everyone belongs.



Childrens week, Palmerston Recreation Centre, Palmerston 2023

Palmerston is a safe, friendly family city that offers a high-quality lifestyle; a happy sanctuary. As a community, we want to foster the wellbeing of families and our community. In Palmerston everyone belongs, and we care for each other. When people feel safe, are secure and supported in their community, they participate actively and can fully enjoy what Palmerston has to offer.

Snapshot 2023-24



Over 78,000 people visited SWELL since the reopening



700 participants for Get Active program



4500 attended Halloween Event over two days



Commented on 46 Development proposals



Held 127 storytimes and nursery times welcoming 4996 people



Community Benefit scheme provided grant support to 173 applicants



Installed all-abilities play equipment at two parks



3,997 Animal related cases attended



16,383 attended Christmas Wonderland over eight days



5372 dogs were registered



Delivered 580 program and events in the Palmerston library with 10,368 people attending

Community Survey Scorecard

There has been a steady incline in community satisfaction for this outcome, where high scores have always been achieved. This year a standout result under the first measure of 'managing Palmerston swimming and Fitness centre' which can be attributed to the newly refurbished \$20 million facility which was opened in December 2023. We also saw consistent satisfactory rate from our other community facilities and hosting enough quality events saw a significant increase after going down slightly the year prior.

Measure	2019	2020	2021	2022	2023	2024	Change
Managing Palmerston Swimming and Fitness Centre	6.86	7.08	7.31	6.86	7.02	7.89	+0.87
Maintaining parks and playgrounds	7.26	7.34	7.27	6.99	7.03	6.95	-0.08
Providing and maintaining community halls	6.80	6.59	7.10	6.93	6.98	7.28	+0.30
Managing the Palmerston Recreation Centre	6.69	7.02	7.41	7.09	7.15	7.53	+0.38
Hosting enough quality community events	6.78	6.70	7.52	7.54	7.53	7.82	+0.30
Advocating for the community in planning issues	5.76	5.99	6.38	6.12	6.19	6.39	+0.20
Providing animal management services	6.63	6.91	7.14	6.72	6.85	7.03	+0.18
Overall:	6.67/10	6.80/10	7.16/10	6.89/10	6.96/10	7.27/10	+0.31

Future actions 2024-25

- Upgrades to playgrounds that include innovative designs, increasing diversity and accessibility of play options
- Delivery of the Pump Track and walking trails for Zuccoli Community Hub
- Delivery and education of the new Animal Management By-Laws and policies through education campaigns, incentives and accessible touch points
- Promote and deliver an extensive event season catering for the whole community
- Continue free hire by community groups for Council facilities as well as free parking and free entry to SWELL
- Targeted Youth-friendly events promoting engagement with our young population



Easter 2024, Palmerston Shopping Centre, Palmerston, 2023

WE FOCUS ON FAMILIES

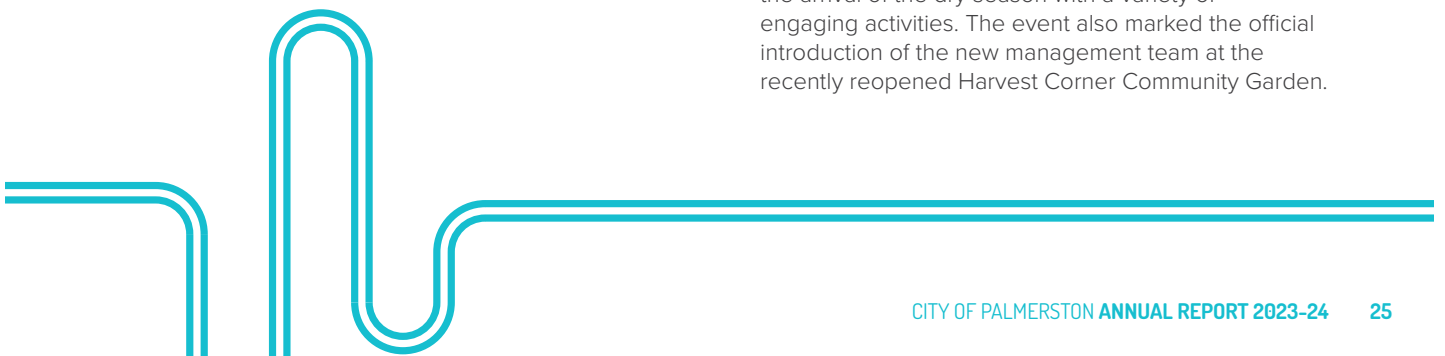
Young families make up a large portion of Palmerston's population, therefore it is important to provide opportunities, activities and initiatives that help support young families needs.

Children's Week

A large crowd of over 600 people enjoyed Children's Week in 2023, which celebrated and raised awareness for United Nation Convention on the Rights of the Child. Held in the Recreation Centre on 24 October 2023, the event provided an opportunity for children and families to meet and engage with over 25 community organisations that provide vital services and support, specifically for them in Palmerston.

Brekkie in the Park - National Families Week Edition

The focus for Brekkie in the Park activities is to help bring the community together to strengthen relationships between Council and the community. The activity engages relevant local organisations to participate in a family friendly Sunday morning activity which includes a free breakfast, activities for children and helps further promote safety in the community. There were four (4) Brekkie in the Park's held across different parks throughout Palmerston to help activate more open space areas as well as offering a closer more accessible option for families all throughout Palmerston. These included Joan Fejo Park, Roseberry, Sirius Park, Woodroffe, and Hobart Park, Johnston. A special 'National Families Week Edition' Brekkie in the Park was also held at Harvest Corner Community Garden next to the Gray Community Hall in May 2023. This event drew over 200 attendees who celebrated the arrival of the dry season with a variety of engaging activities. The event also marked the official introduction of the new management team at the recently reopened Harvest Corner Community Garden.





National Childrens Week, Paramedic and Ambulance display, Palmerston, 2023

Hooked on Palmerston

Palmerston’s own Catch and Release Fishing Competition, Hooked on Palmerston, launched again in June 2023, with registrations open the month prior. The program ran until October and attracted 822 registrations, and 60 catches submitted online. There was a total of 24 prizes across four months with a total prize pool of \$5200. The ‘Hooked-on’ Palmerston Competition offers a number of benefits appealing to a large demographic. Attracting more people to our public spaces has numerous benefits of increasing public safety as well as community connection and cohesion. Participants can engage at a time and place which is convenient to them, with many people reporting enjoyment of the quiet and serenity and to relax with friends or family after work or school. Further to the above, fishing enhances appreciation of the natural assets in Palmerston supporting conservation and sustainability efforts.

Halloween

City of Palmerston collaborated with Event Cinema and Gateway Shopping Centre to organise a free, family-friendly Halloween event over two days which included activities such as movie screenings, trick or treat, haunted house, reptiles, a 360 photo booth plus a best dressed competition. The event attracted over 4,500 attendees, an increase of 1,000 from the previous year. Working in partnership with Gateway and Event Cinema allowed for a collaborative approach reaching more people as well as positively impacting other businesses in the centre.

Christmas Wonderland

The popular Christmas Wonderland event took place again over seven nights with free entry for everyone. Visitation was the highest it’s ever been with 16,383 over the week-long period. Several new interactive elements were introduced including live entertainment with musical performances each night, Santa’s Grotto for family Santa pictures, plus the whole Goyder Square was transformed with a covered space for access during inclement weather. A special addition for this year were the Christmas Makers Market. A collaboration with Tactile Arts who are a member-based not-for-profit organisation dedicated to promoting contemporary arts and crafts in the Northern Territory’s. The Christmas Market was held in the Recreation Centre ensuring visitors could enjoy the spirit of Christmas out of the tropical heat. There were over 30 artisan stalls, local and rural, and attendee numbers for this event grew as Christmas day was close. In addition to the markets, small craft sessions were available for those wanting to create their own Christmas cards.

SWELL Opening

City of Palmerston’s new state-of-the-art Swimming, Wellness, Events, Leisure and Lifestyle (SWELL) precinct had its official opening on the first weekend of the school holidays Sunday, 17 December 2023. The events saw huge crowds with people lining up as the facility was first blessed through a Smoking ceremony. The event rolled on well into the night and included a huge array of entertainment including a DJ, roving entertainers, synchronised swimming demonstration, a Welcome to Country by The Youth Mill and then formalities led by the Mayor. The day fostered a sense of unity and shared purpose and brought well over 2,000 people through the door. Since the opening SWELL has had 78336 attend the fantastic facilities.



Darwin Symphony Orchestra

In another collaborative arrangement, City of Palmerston partnered with the Darwin Symphony Orchestra (DSO) to present Family Proms, an event targeted to young families to help inspire more children and families to the world of music. DSO brought a morning of fun, engaging, inspiring and accessible music to the Palmerston community with 350 people attending over two performances.

Other Events and Activities

Another busy event season in 2023 saw us deliver activities aimed at a diverse audience. This included working with the Palmerston RSL in delivering another touching ANZAC Day Dawn Service and march.

We partnered up with the local shopping centres around Palmerston to deliver a great and interactive Easter event across two days. Taking these activities out into high trafficked locations not only increases awareness and attendance but helps activate local businesses. There were two main events held at Gateway and Palmerston shopping centre and included loads of kids fun and activities including face painting and petting zoo, welcoming over 500 people. There was also a roaming bunny that visited other shopping centres including Bakewell, Palmerston Oasis and Zuccoli.

Our dry-season Saturday night entertainment with Flic Nics and Live at the Lake continued again this year with the inclusion of different locations around the community making it more accessible to the wider community.

Another explosive Territory Day was held at Goodline Park, Rosebery where crowds of over 1700 participated in the countdown to the spectacular fireworks display.

Public WiFi

City of Palmerston has WiFi hotspots at 11 different public locations around the municipality with the highest usage by the community at the Palmerston Library and CBD. Total users were 17,220 with usage between 4,000 – 4,600 quarterly. WiFi throughout our open spaces have much lower usage in comparison to CBD, with SWELL, Sanctuary Lakes, Gray Community Hall, Marlow Lagoon and Joan Fejo Park.

Library family programs

The library offers dedicated programs and activities targeted specifically at young families and supporting young parents, guardians and carers in providing a safe space that generates an excitement for learning and exploration. We offer several weekly programs including Nuserytime (0-1) and Storytime (1-5) which are free activities held in the library where we encourage reading, singing and dancing for on a diverse range of themes. Last year we welcomed 1,842 attendees to 50 nurserytimes, and a total of 3,154 people to our 77 storytimes.

Our school holiday programs offer a variety of engaging activities held each school holidays Monday to Friday. Activities include movie screenings, arts and crafts, animal encounters, performances, workshops and more. Last year 1,985 community members participated in over 52 different school holiday activities.

THE WELLBEING OF OUR COMMUNITY IS A FOCUS FOR ALL OUR WORK

We consider social implications of all planning and decision making, and work in collaboration to support those who provide services to the community.

City of Palmerston Library

Our library takes pride in offering a range of services, facilities, programs and activities that extend way beyond the traditional book borrowing, computer usage, and quiet reading spaces. There were 73,154 physical library collection loans, and we welcomed 137,740 visitors into the space. To meet the diverse and growing needs of our whole community, we offer services to suit all preferences and needs including printing, scanning, computer and internet access and home service. We have a diverse collection with something for everyone including print books, magazines, DVDs, graphic novels, manga, and spoken word. Our digital resources include ebooks, eaudiobooks, emagazines straight from Overdrive Libby and Borrowbox apps and learning platforms such as Transparent Language app, IELTS and much more.

In addition to the service, we also deliver programs, activities and events that foster literacy, creativity, and lifelong learning. Programs were delivered to increase inclusion and participation for older Territorians, youth, children, babies and parents, families and people who are culturally and linguistically diverse. These include our weekly programs such as Code Club, Frillies Club, Gadget and Games Club, Geek Squad and Get Tech Savvy. Our Outreach program offers a home library service and is run by staff and volunteers. The service includes delivering books to community members, and onsite visits to early childhood services offering incursions of our regular programs. This provides

social interaction and allows for further accessibility of our services to the wider community. Our Science week program was a hit last year where HealthLAB brought their mobile lab to visit and taught fun facts about your body. Our afterhours Nerf Wars event was also popular and saw the library shelving used as a tactical maze and protective barriers for enemy lines. Last year the library delivered 580 programs and events attended by 10,368 people.

Development and planning proposals

City of Palmerston are a referral authority for development proposals that occur within its municipal boundaries, including proposals to rezone and subdivide land. As such, we provide important advice, feedback and information on developments occurring in Palmerston. This year we have received and commented on 46 development proposals, which were supported by representations made by officers at Development Consent Authority meetings. As a guiding authority, we also provided input into important Northern Territory Government (NTG) strategic projects such as updates to the NTG Subdivision Development Guidelines, changes to the Telecommunication facility provisions in NT Planning Scheme 2020 as well as input towards the Greater Holtze Area Plan.



Ninja Obstacle Course, Hobart Park, Johnston

Ninja Obstacle Course

The Ninja Obstacle Course was officially opened to the public on 4 July 2023. The fully shaded obstacle course consists of eight dynamic elements designed to test agility and physical prowess. The project was in part funded by the Northern Territory Government (of the total cost of \$442,400, NTG contributed \$250,000), and has proven very popular addition to the community.

Playground upgrades

Exemplifying objectives under our Inclusive, Diverse and Accessible (IDA) Policy Framework and Play Space Strategy, we now have an all-abilities swing set at both Sister Frederick Mangan Park and Marlow Lagoon Recreation Reserve. The all-abilities swing set in Sister Frederick Mangan Park included a basket swing, a 'you-and-me' toddlers swing, and two classic swings. The play space at Marlow's saw an upgrade to the basket swing, improved pathway access, replacement of sand Softfall with rubber and provision of a new shade structure. The cost in total for both projects was approximately \$168,000. This was in part funded through the Local Roads and Community Infrastructure (LRCI) funding from the Australian Government.

Additionally, a new basketball half-court at the Marlow's Lagoon Recreational Reserve was constructed which aims to increase the provision of play opportunities for older children, teenagers and adults, a priority outcome of the Play Space Strategy. Play space areas received attention throughout the year with a general upgrade of accessible pathways, softfall under playground areas, shade, drinking water, bike racks and bin infrastructure.

Animal management, education and support

City of Palmerston acknowledges that pets are important members of the family unit and promotes responsible pet ownership for the overall safety and wellbeing of the community and the animal. Our rangers are tasked with the responsibility of enforcement and animal education, offering support during business hours and afterhours for urgent situations. There was a total of 3997 animal related cases that rangers addressed in the last financial year which included roaming and lost animals, dangerous dogs and dog attacks, abandoned animals and other animal related issues. Rangers responded to a total of 355 after-hours calls requiring their assistance.

The rangers were represented across a number of activities such as Brekkie in the Park and Seniors Day to improve awareness regarding the upcoming *City of Palmerston (Animal Management) By-Laws 2024*, which also included supporting the community consultations on expectations of animal licencing, managing dogs, ensuring registrations are maintained and cat management via the Feral Cat Program. Working with RSPCA, City of Palmerston supported an extra two free microchipping days as well as several free new pet registrations.

The popular desexing and microchipping program was offered again in December 2023 which promoted \$10 desexing and microchipping of dogs and cats within the Palmerston municipality. The fee also included registration of new animals to Palmerston. Providing access to the subsidised programs contributes towards reducing the number of strays, abandoned and unwanted animals. A total of 18 cats and 36 dogs were desexed, 14 cats and 18 dogs were microchipped, and an extra 58 dogs were registered. A total of 5,372 dogs were registered during last year's financial period.

Regulatory support services

Our rangers are also responsible for abandoned vehicles, overgrown properties and lots, public signs, parking and other safety and security issues. Over the 2023-24 year there was a total of;

- 264 cases of abandoned vehicles
- 849 cases regarding public places
- 216 cases of parking compliance
- 171 overgrown vacant lot compliance actions
- 1162 cases of other unrelated regulatory matters

Community development and programs

To help support the community, City of Palmerston develops strong relationships with organisations that provide social services to help deliver effective development and health and wellbeing opportunities for the whole community. This is delivered through various free programs, workshops, activations and facilities.

Get Active

Get Active is a free physical health and wellbeing program that offers 32 weeks of activities for the Palmerston community. In 2023-24 over 700 participants registered to attend activities which included a diverse range of providers including Yoga, Pilates, Pickle Ball, Gym for Growth and Development, Try it! F45, Zumba, and Get Wet – Get Fit. The program was supported by increased exposure in marketing and promotion and has helped local providers become established in Palmerston, while community members could participate in active and wellbeing activities without financial burden.

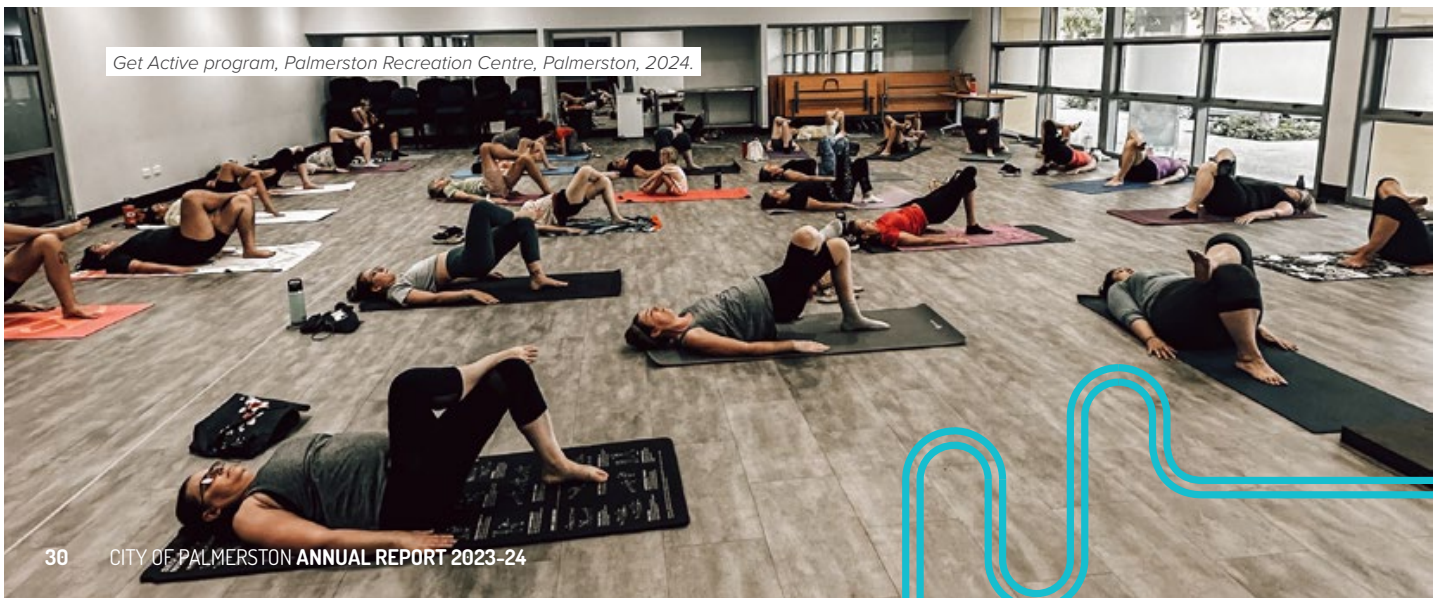
Sporting Club Development Planning Workshop

City of Palmerston collaborated with the Department of Sport, Recreation and Strategic Infrastructure in March to deliver a Sporting Club Development Planning Workshop. The purpose was to assist clubs to build their knowledge on sporting infrastructure and strengthen the organisation's ability to plan for future projects. The workshop was well attended with 28 representatives including Rugby League, Rugby Union, Volleyball, BMX, cricket, cycling, basketball, gymnastics, boxing, and soccer. The information was well received with positive feedback from clubs asking for more workshops like it in the future.

Palmerston Youth Festival

Palmerston Youth Festival 2023 was a huge success seeing over 6000 attendees across the seven days of events. The events and activities within the festival were thoughtfully designed to be free, accessible, and inclusive. The program catered to a wide range of interests, including culture, music, wellness, sports, arts, and technology. Each day offered unique experiences, allowing participants to explore new hobbies, develop skills, and connect with peers. This diversity ensured that there was something for everyone, allowing participants to explore their passions and engage in activities that resonated with their individual preferences. Events included:

- Geekfest Top End
- Youth Pride
- Sportsfest
- Palmy's Got Talent
- Rookie Cooks
- Spray it Loud
- Suburban Sounds



Palmerston Youth Festival, 2023



National Youth Week - Palmy Pool Party

Over 500 young people of Palmerston enjoyed a celebration of National Youth Week at SWELL in April 2024. National Youth Week is an annual event empowering and celebrating young Territorians aged 12 to 25. The NT theme for 2024 was *Aspire to Inspire: Celebrate Territory Spirit*, a collective call to action and to contribute to a positive future in the Territory, alongside celebrating the uniqueness and diversity that makes the Territory a special place to live, work and play. Young people of Palmerston enjoyed the new SWELL facility, including lots of fun on the Adventure Play. There was the opportunity to connect with service providers, enjoy DJ Triki, 3x3 basketball with PaRBA, a fire show, circus skills, photo booth, free BBQ, games and prizes.

Youth Christmas Party

Another example of collaboration, City of Palmerston partnered with Larrakia Nation, Palmerston and Regional Basketball Association, Territory Families and Housing and Communities for a special youth Christmas Party. The evening was filled with engaging activities: sports sessions with the Youth Drop in Sports mentors, creative art activities by Larrakia Nation and Intrepid Designers NT, and immersive video gaming experiences with Level Up Gaming. This event not only offered a fun and safe environment for 150 young people but also reinforced the Community Plan's objectives of promoting active, engaged, and supported community members. The dedication of our organisations and volunteers, ensures that Palmerston's youth have consistent access to enriching activities.

Community resources

City of Palmerston offer support to the community that want to hold their own events through our free facilities and community resources. We offer Palmerston organisations and groups the opportunity to hire a Community BBQ Trailer to use at their Palmerston events that benefit residents. In 2023-24, the Community BBQ Trailer was utilised on fourteen (14) separate occasions. Our Smoothie bike is another popular resource designed to promote healthy eating and physical activity. It serves as an innovative tool for fundraising, event catering, and educational activities. It was utilised 22 times throughout the year by community organisations. These resources help strengthen relationships, promote social interaction, and contributes to safer and more vibrant neighbourhoods.

Harvest Corner Community Garden

Following an Expression of Interest process, Harvest Corner's management was awarded to a collaboration of three (3) organisations that hold the shared mission to invigorate the garden while engaging with the community. Steps Group Australia, Helping People Achieve (HPA), and Life Without Barriers (LWB) commenced a three (3) year management agreement in January 2024 with the vision to provide a shared gardening space for the Palmerston community. Their vision will allow members to engage with each other and nature, be active and learn new skills, whilst improving health, wellbeing, and community connectedness in an inclusive environment. The new management group are working on increasing the edible plants available in the garden to share with the public, including the use of native flowering plants, increasing the biodiversity and creating sustainable plant growth for future crops. They have recently been awarded a Northern Territory (NT) Art's grant through the Northern Territory Government to provide materials for local artists to paint and create more aesthetically pleasing spaces.



Palmerston Seniors Day 2023

The seniors community is an important group that contributes greatly to the wider community. Each year, City of Palmerston help celebrate by hosting a Palmerston Seniors Day 2023 in August. Last year we welcomed 120 people who all enjoyed a morning tea, live entertainment from Kim Koole, Welcome to Country from Mary Williams, address by City of Palmerston Mayor, a two-course buffet lunch, wellbeing workshop delivered by Health Living NT, a Native Plant Give Away, Drag Bingo, and Art Workshop. Relationships Australia and Darwin Community Legal Service held information booths to speak to participants about their services and NT Police attended with their police dogs and therapy puppies to interact with guests.

Community Benefit Scheme (CBS)

City of Palmerston provides funding through our grants scheme known the Community Benefits Scheme which assists eligible community groups and organisations to deliver activities, projects and services that benefit the Palmerston community. The funding supports programs that enhance social wellbeing, developing the capability of community groups and building connectivity within the community. In 2023-24, there was \$235,260 awarded through the program and the first time that Council has awarded the full budget amount of \$230,000. This funding supported 19 community groups, 10 schools and 144 individuals. The table below shows how the program has grown in the last three years:

	2021/22	2022/23	2023/24
Community grants	\$49,013	\$17,995	\$41,010
Sponsorships		\$12,500	\$39,000
Multi-year agreements	\$85,422	\$111,500	\$116,500
Individual Representation Support	\$18,550	\$37,250	\$37,750
Annual School Awards	\$1,000	\$1,700	\$1,000
Environment Initiatives	\$18,131	\$0	\$6,000
Total	\$153,985	\$180,905	\$241,260



VIBRANT ECONOMY

Palmerston is a destination city for employment, it is a place where businesses are encouraged to set up and to grow.



International Day of People with Disability, Durack Community Centre, 2023

Our vibrant economy and business sector contribute in many positive ways to the people of Palmerston. When businesses thrive, families also thrive, and our city becomes more liveable. Jobs enable community members to set down roots – and this means that they are more likely to stay.

Snapshot 2023-24



First Business Survey sent to 2000 local businesses



\$19,000 went towards removing graffiti



Vibrant Economic Advisory Committee has met Four times



\$7.5Million in grant funding was sourced from Australian and Northern Territory Government



Launched Invest Palmerston website



SWELL 'first splash' competition with over 500 entries



12 days of Christmas marketing campaign supporting buy local



SWELL staff, SWELL facility Moulden 2023

Community Survey Scorecard

Overall measure for Vibrant economy remained unchanged from the previous year, however we did see another steady increase in the community awareness of Council's slogan 'A Place for People' with 54.01%, up by 5.59%.

Opportunities exist in the economic development space, with measures for supporting and attracting new businesses continuing to score low with a 5.86/10, down .10 from the previous year. As work continues to evolve in this space with the business survey and new website landing page, we envisage a careful and strategic approach that has a future focus, is what is required to elevate this area. Another great result with the community agreeing that 'Palmerston is A Place for People', which has received its highest score in 4 years, up .11 from last year.

Measure	2019	2020	2021	2022	2023	2024	Change
Awareness of Council's slogan 'A Place for People'	36.62%	42.74%	40.28%	43.61%	48.43%	54.01%	+5.59%
Agreement that: Palmerston is 'A Place for People'	6.83	6.80	6.83	6.56	6.70	6.81	+0.11
Agreement that: Council has a long-term vision for Palmerston economy	5.95	6.37	6.70	6.34	6.67	6.65	-0.02
Performance in: Supporting and attracting new and existing businesses	5.25	5.68	6.11	5.83	5.96	5.86	-0.10
Overall:	6.01/10	6.28/10	6.55/10	6.24/10	6.44/10	6.44/10	-

Future actions 2024-25

- Genuine community engagement through a new Community Engagement Policy and practices
- Deliver a recognised and trusted brand
- Deliver a user-friendly website that services the broader community
- Look to deliver improved marketing principles for further targeting and engagement in the community
- Local economic growth through increased local business opportunities and support
- More tools to curb criminal activity and anti-social behaviour
- Increased and ongoing participation and engagement with industry groups
- Implement efficient ways to keep Palmerston clean, safe and attractive to our community and visitors alike

IMPROVE PALMERSTON'S IMAGE

The image and brand of Palmerston is strong and reflects our vision as 'A Place for People'.

Marketing and Communication campaigns

Our marketing and communication campaigns are designed to ensure we are supporting and promoting a positive image for Palmerston. Our key communication pillars align to that of the community plan to ensure our messaging meets the expectations of the community. We strategically employed a variety of communication methods through digital and print to help increase awareness of our events, programs and initiatives, ensuring the messaging is both impactful and inclusive.

The Palmerston Youth Festival marketing campaign is an example of how we used tactical digital placements through social media, YouTube and in-app gaming to target the primary youth audience, whilst supporting this with more traditional placements through print, TV, radio and other outdoor advertising. Applying both methods in this case, reinforces the community's awareness and helps with advocacy for the festival. Overall the marketing campaign saw over 8000 visits directly to the Palmerston Youth Festival website from paid digital advertising and organic visits (through google). The paid social media campaign had an overall reach of almost 67,000 with over 3,600 links clicked either to the website, or registrations. Other digital placements included TikTok and Youtube which were both huge successes with over 85,000 completed video views on the 15 and 6 second promotional ads.

Our 12 days of Christmas campaign used less advertising placements and applied a holistic approach towards promoting a variety of messaging from across the organisation. This included supporting local businesses, free parking, dog registration, library programs, as well as emergency management information for the approaching wet season. The aim of this campaign is to amplify the breadth of what City of Palmerston offers to the community to enhance the liveability.

SWELL was set to finally open its doors late in 2023, so there was a multiphase marketing and communications campaign delivered for this project. The SWELL awareness campaign positively impacted brand recognition and the regular information about the development provided clear and transparent communication to the community. This allowed the community and wider audiences to observe the entire construction, which built excitement towards the opening. The 'First Splash' competition brought over 500 entries with the original social media post garnering over 5000 people reached and 223 click throughs. The opening was a success, and the media coverage received on SWELL was extensive, including a front Page in the NT News. In addition to traditional media, we also engaged two local media influencers to promote content which saw their videos collectively watched more than 40,000 times.

Our monthly 'what's on' campaign promotes a variety of regular monthly activities on social media, radio and print advertising and has been working well leading to awareness of the regular programs and events increasing. Promoting the activities using a consistent creative supports a strong brand that the community can recognise and trust. We are seeing consistently increasing figures in reach and engagement across our social media platforms.

Cleaning up Palmerston

To ensure Palmerston remains a clean and tidy municipality a significant amount of resourcing goes towards the upkeep and repair or replacement of assets which are important to the community. \$117,840.13 was spent on repairs due to vandalism which included broken fencing, play equipment, shade sails, broken furniture and damaged bollards. \$39,191 was spent on pothole and footpath repairs, street sign damage and an additional \$19,000 going on the removal of graffiti throughout open spaces. Street sweeping contract, and other litter responses (including illegal dumping) totalled \$383,000.



PALMERSTON'S ECONOMIC FUTURE IS BRIGHT

We have a long-term vision to build and support a sustainable economy and investigate alternative ways to help support and promote activation and movement in the Central Business District (CBD).

Supporting local business

As part of our commitment to support NT and local businesses, in 2023-24, City of Palmerston injected a considerable amount into the local economy. This helps to create local jobs, which in turn supports the local economy benefitting everything from schools to community services and creating a sustainable and thriving community. For the 2023-24 year, we awarded seven (7) contracts over \$2.6Million to the following projects:

Project	Contract value awarded
Goyder Square Security Patrols	\$ 192,674.56
Palmerston Aquatic Centre Hall and Gym Refurbishment and Roof Replacement	\$ 1,189,953.20
Christmas Wonderland	\$ 220,000
Archer Waste Management Facility - Gatehouse Relocation	\$ 288,930.29
City of Palmerston Street Lighting Upgrades	\$ 550,000.00
Men's Shed Accessible Toilet Construction	\$ 108,908.47
Archer Closed Landfill Environmental Monitoring	\$ 107,338.00
Total	\$ 2,657,804.52

To contribute further towards quality projects that contribute to the wellbeing of the community and support a vibrant economy, we received a total of \$7.5Million in grant funding from the Northern Territory and Australian governments. This funding was used for the following projects;

Australian Government	
SWELL construction	\$5,000,000
Road to recovery (Roads)	\$403,779
LRCI Phase 4 (Local Roads and Community Infrastructure)	\$389,685
FAA- General Purpose	\$24,698
FAA- Roads Purpose	\$64,045
Total	\$5,882,207*

*\$2.37M of the 2023-24 funding was received in prior years

NT Government	
SWELL Fencing	\$20,000
Lake Aerator Device	\$100,000
Fiber Sense Technology	\$500,000
Black Spot Program 22-23	\$100,467
Library Funding 23/24	\$681,150
Senior Month Grant 23/24	\$2,000
International Mens Day 23/24	\$5,000
National Australia day grant 23/24	\$10,000
Australia Day Grant 23/24	\$2,045
International Day for People with Disability 23/24	\$5,000
CPTED Grant 23/24	\$225,000
Total	1,650,662



SWELL Facility, Moulden 2023



Australia Day Lunch, Palmerston Recreation Centre, 2023

Vibrant Economy Advisory Committee

The Vibrant Economy Advisory Committee (VEAC) met four times this year. VEAC provides advice to Council relating to actions and priorities of the Palmerston Local Economic Plan. VEAC established priority actions to progress in delivering objectives against the Local Economic Plan.

Business survey

A business survey was conducted to gain an understanding of the challenges and needs of local businesses. The survey was conducted by Action Market Research (AMR) who selected 2,000 addresses within the municipality at random from the Australian Business Register database for which 9% responded. To further support local businesses, a full-time staff member was employed as our Economic Development Lead. Our Lead role was able to follow up the survey with some face-to-face consultation and talk candidly with our local businesses on the importance of the initial survey data. The survey was live from 11 March – 5 April 2024 and was promoted across social media and our website. Overall sentiment from respondents focussed on improving public safety, reducing crime and supporting employment and skill development. These areas align with our strategic measures within the PLEP, and we will continue to support these areas to ensure we meet the needs of the business community.

Website Launch - Invest in Palmerston

City of Palmerston launched the Invest in Palmerston webpage in May 2024. The economic development website provides an initial space for us to share important information on the Local economic plan and the progress, as well as any opportunities for

businesses to take advantage of. The page allows for eventual growth, and although still attached to the main website wireframe, has a separate URL, and will have separate and focussed marketing efforts. The website will roll out in phases, with the last phase having a focus on more interaction and engagement with the end user in mind.

Crime Prevention Through Environmental Design Audit (CPTED)

Through sentiment and feedback via the business survey, the Department of Chief Minister and Cabinet (DCM&C) approached City of Palmerston, seeking to collaborate on a Crime Prevention Through Environment Design (CPTED) audit and subsequent report for the Palmerston Central Business District (CBD), an area inclusive of Goyder Square. The key objective of this project is to develop a comprehensive report, leveraging CPTED principles, to guide the revitalisation and gentrification of the Palmerston CBD, including Goyder Square. The aim is to decrease the likelihood of criminal and anti-social behaviour while bolstering the sustainability of individual commercial enterprises within the vicinity.

Market Stall Workshop

A workshop was delivered in October 2023 on "How to Run a Successful Market Stall" which proved to be popular with 22 participants. The workshop provided a unique blend of personal business stories, practical setup advice, and selling strategies, reflecting our commitment to the Creative Industries Plan goals of fostering local entrepreneurship and creative skills. The feedback was positive, with attendees appreciating the practical, experience-based advice and the opportunity to transform hobbies into viable market ventures.



CULTURAL DIVERSITY

In Palmerston we celebrate
our cultures in a way that
values our diversity.



Australia Day, Palmerston Recreation Centre, 2023

Palmerston's rich mosaic of cultures is something to celebrate. Our community is strong and successful when we live in harmony and tap into the diversity of people and cultures to enrich our lives.

We all own the future of Palmerston and all people of Palmerston have the opportunity to contribute to their community.

Snapshot 2023-24



Welcomed 329 visitors to Christmas Wonderland all abilities evening



Held an AUSLAN Christmas Storytime



Welcomed over 1000 attendees to Culture Fest



222 Palmerston residents became Australian Citizens



Hosted our first ever transgender clothes swap



Introduced Readspeaker to the website (text to voice)



Painted 14 vibrant wall murals in Palmerston with Palmerston Street Art Festival



Continued strong partnerships with our network groups



Held an AUSLAN National Simultaneous Storytime at the library



Children's Week, Palmerston Recreation Centre, 2023

Community Survey Scorecard

Cultural Diversity continues to receive positive results across the measures with the highest score for providing libraries and library services to the community. There was a significant increase in results for promoting art and culture which scored 7.15, an increase of .29 from the previous year which can be contributed to the Palmerston Street Art Festival. Through the rollout of our extensive events such as Culture fest, Pride and All-abilities Christmas Wonderland, we are making positive steps towards an inclusive community.

Measure	2019	2020	2021	2022	2023	2024	Change
Supporting culturally diverse events	7.02	7.14	7.59	7.47	7.55	7.74	+0.18
Promoting art and culture (e.g. public art, murals, paving etc.)	6.28	6.56	7.07	6.87	6.86	7.15	+0.29
Providing libraries and library services to the community	8.20	8.27	8.16	8.04	8.06	8.12	+0.05
Providing recognition and support for our indigenous and multicultural community	6.68	6.88	7.18	6.86	7.09	7.13	+0.04
Overall:	7.04/10	7.21/10	7.50/10	7.31/10	7.39/10	7.53/10	+0.14

Future actions 2024-25

- Continue to invest in events and programs that increases community participation and celebrates diversity, arts and culture
- Continue to develop and nurture existing partnerships ensuring they are inclusive of emerging communities
- Inclusion and accessibility continues to be incorporated into our planning and programming
- Continue to consult with the needs of all people in our programs and planning
- Foster and improve promotion of arts and culture in our community including the awareness of local history



TO CELEBRATE OUR RICH CULTURE AND DIVERSITY

Palmerston celebrates cultural diversity with events throughout the year. Our community has opportunities to celebrate, include, understand, learn and accept. We held a large number of celebrations and events throughout the year which all had a focus on inclusivity, diversity and celebrating cultural heritage.

Christmas Wonderland All Abilities Evening

As part of our ongoing commitment to providing inclusive and accessible events in Palmerston, City of Palmerston once again hosted a dedicated Christmas Wonderland Low Sensory Event. The evening included sensory considerations such as reduced flashing lights, lower music and ticketed registration which saw us welcome 329 visitors for the evening. In addition to the event in its 2nd year running, we engaged an external expert to provide feedback on ways we can improve accessibility of the event in future which will be implemented at the 2024 event.

Citizenship Ceremonies

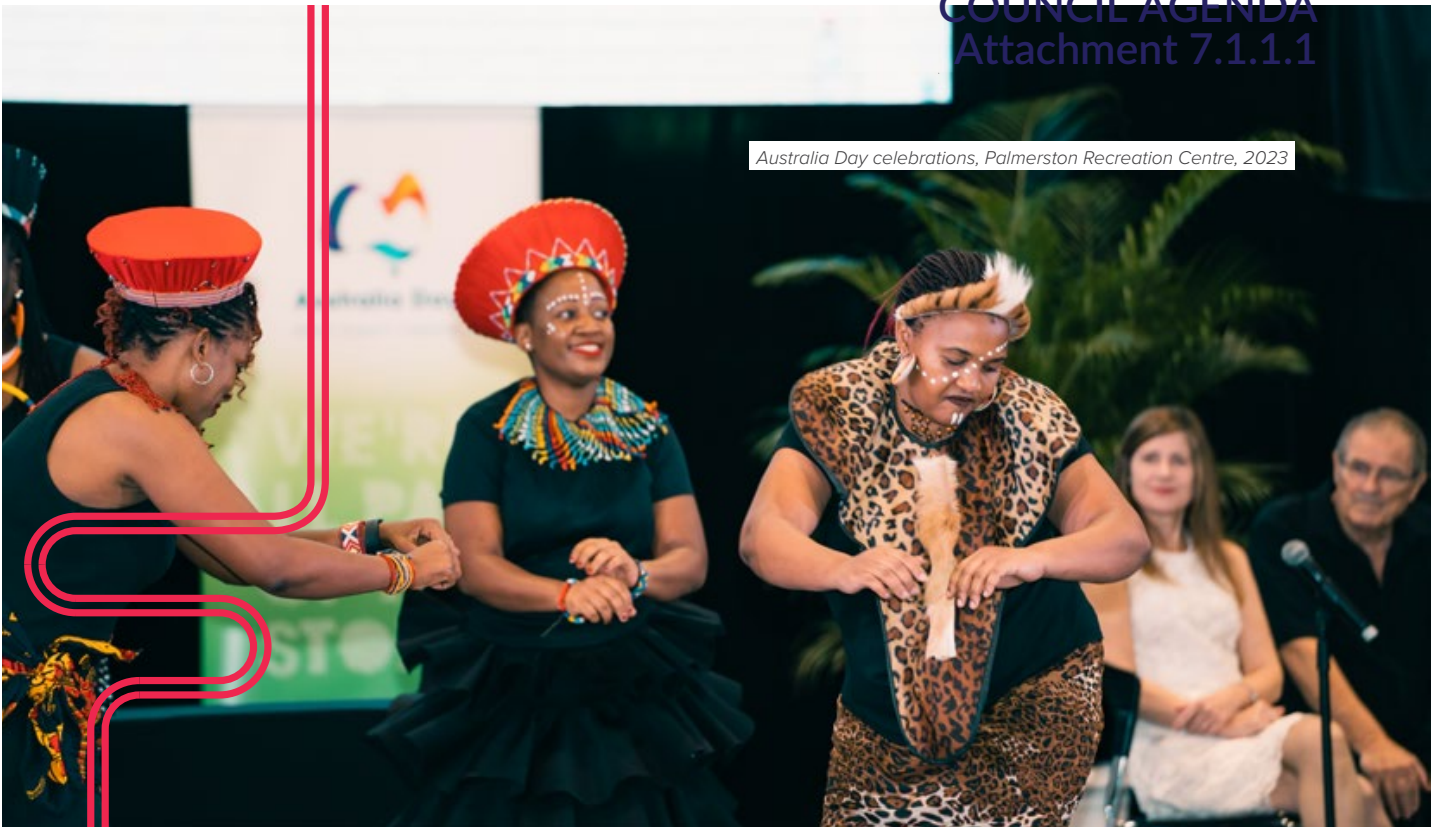
There were six (6) Citizenship Ceremonies held in 2023-24, with 222 Palmerston residents becoming Australian Citizens. There was a diverse range of cultures from around the globe including Bangladesh, Nigeria, Pakistan, Philippines, Germany, Belgium, Thailand, Wales, India, Nepal, United Arab Emirates, South Africa and more becoming permanent citizens and residents of Palmerston. The diverse nationalities contribute to a vibrant tapestry of cultural diversity within the community that we are extremely proud of.

Palmerston Australia Day Citizen of the Year Cocktail Party and Awards Ceremony

Each year we ask the community to nominate Palmerston residents for their outstanding contribution to the community through the Palmerston Australia Day Awards. To celebrate all 17 nominees, we invited them and their supporters to a Cocktail Party to acknowledge their contribution with a certificate of achievement. The Australia Day Flag Raising Ceremony and Awards was then held on Australia Day where over 350 members of the Palmerston community attended. The event showcased many inclusive and accessible elements including an AUSLAN interpreter, electric ramp, wide spacing between chairs, big screens for people sitting at the back and catering towards dietary requirements. Winners of the Palmerston Australia Day awards were announced, along with the Student of the Year awards and a Citizenship Ceremony.



Australia Day celebrations, Palmerston Recreation Centre, 2023



Culture Fest

To ensure our events continuously improve, the event saw some changes such as a slight rename from Multicultural Festival to Culture Fest and the introduction of a number of elements to focus more on grass roots community groups. This year we welcomed local community dance groups to such as SAMs Dance Studio, OPA Dance, Bailamos, PHL the Beat, Rock and Roll, and Balinese groups, who all delivered captivating performances that impressed the audience with the finale act as the African drumming and fire show. The event was a well-attended and enjoyable experience for all attendees with over 1,000 people attending and positive feedback throughout the evening. This event truly brought the community together, celebrating unity and diversity in a vibrant, welcoming environment.

International Women's Week (IWW)

The UN theme for IWW 2024 was "Invest in Women, Accelerate Progress". Week long celebrations began on the 6th of March and included themes such as Financial Independence and Freedom, self-esteem, workplace rights, and personal development. A buffet lunch was provided by STEPS group Australian students with cuisines from around the globe. The remainder of the week saw other activities such as a movie screening at Gray Community Hall, a Women's art exhibition at the library, and a Game Jam at the Recreation Centre.

Transgender Clothes Swap

As part of 2023 Trans Awareness Week, City of Palmerston supported the inaugural Transgender Clothes Swap event which was hosted by Ace at Durack Community Arts Centre. The event provided a safe space for people who are gender diverse to come and try on different styles of clothing and to come together with other members of the LGBTQIA+ community to build connections. The event was a success, thanks in part to the support from Northern Territory AIDS and Hepatitis Council (NTAHC), as well as the generous individuals who donated clothing.

Pride

To celebrate Pride month in June 2023, a Sexual and Gender Diversity Training - LGBTQIA+ education program was delivered to the community and included:

- Defining LGBTQIA+ communities and understanding identity
- Issues and barriers facing people with diverse genders and sexualities
- The role in supporting and accepting the experiences of LGBTQIA+ people
- Fostering partnerships and providing appropriate referral services
- Developing an understanding of various guidelines surrounding sexually and gender diverse individuals.

Queer Comedy Life Drawing

Participants enjoyed some serious laughs as Palmerston Pride delivered the very first Queer Comedy Life Drawing hosted by Tina Colada and featuring some of Top End's most hilarious comedy and drag performers (including Big D from Boyz2Boyz).

Queers Write

An opportunity for LGBTQIA+ emerging writers to come together and write. Participants were inspired by a variety of writing prompts designed to elicit both true and creative stories or poetry.

International Men's Day

International Men's Day was held on Sunday 19 November in the Palmerston Recreation Centre and library. International Men's Day celebrates men and boys, their achievements and highlights social issues such as health, discrimination and disadvantage. Around 150 community members enjoyed a range of activities including free breakfast, Bunnings workshops, inflatable obstacle course, men's health and service providers information stalls, bike maintenance workshop, mountain bike skills workshop and native plant giveaway.

International Day of People with Disability (IDPWD)

City of Palmerston celebrated International Day of People with Disability (IDPWD) again in November 2023 with funding support from the Northern Territory Government. Entertainment included live music with Warren, face painting, Darwin Divine Dancers and virtual reality with Level Up Esports. Therapy Dogs, AUSLAN interpreters and Santa were all there to celebrate and support the community.

Carnivale Cabaret

We held another night of theatre to target the older demographics in Palmerston and brought a Carnivale Cabaret which was held at the Durack Community Arts Centre on the grassed outdoor area. The event included a range of exciting live shows, including a 30-minute cabaret, two 10-minute fire performances, pop-up shows, and an intimate marquee for lovers of sideshow and burlesque. The event was attended by more than 550 people over the two evenings.

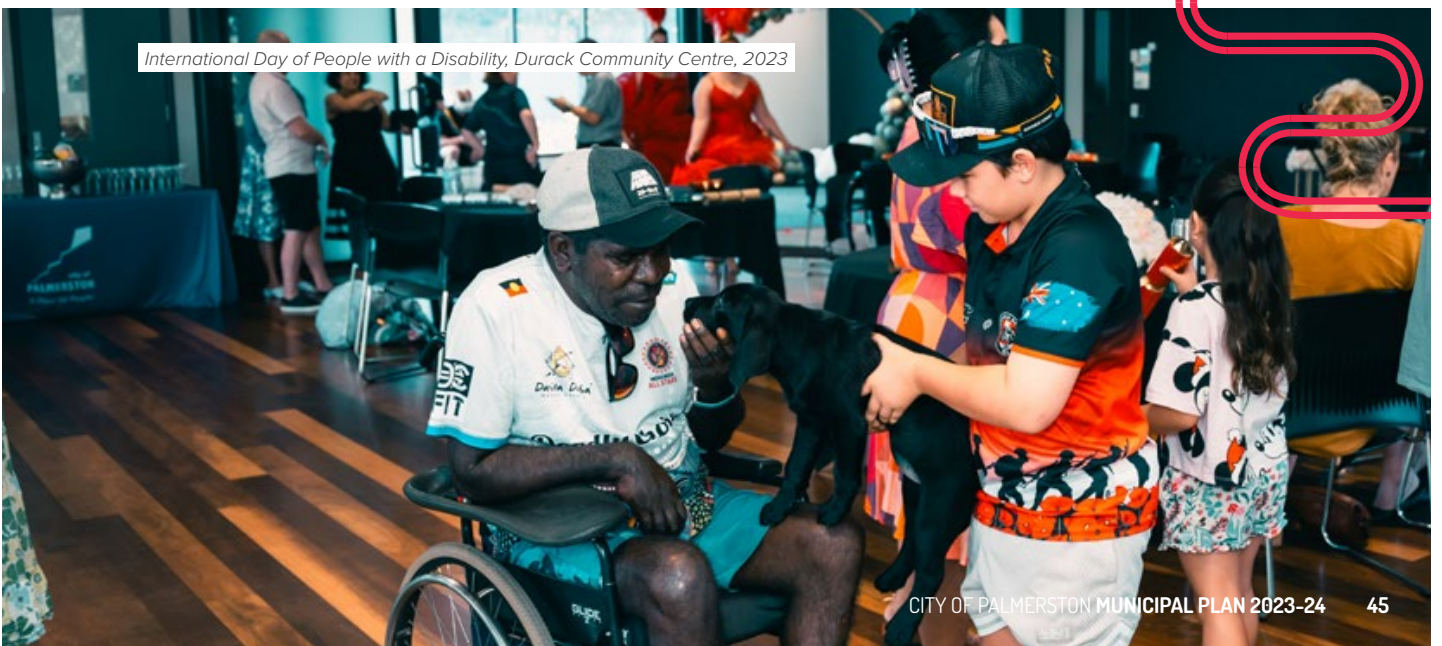
Accessible communications

To help reach our wide and diverse audience, we implemented a variety of actions set out in the Disability Inclusion and Access Plan which included:

- Accessible website with the introduction of Readspeak which is a text to voice application that has been installed and can be accessed throughout each page of the website.
- An internal accessibility design guide which focusing on accessible font type, colour contrast and language
- We continue to offer the option of online and printed forms
- Development and planning work went towards an overarching refresh of the brand and style guide including the tone of voice
- Continued the use of Monsido to help maintain the national standards of Web Content Accessibility Guidelines (WCAG) which is currently at version 2.2

We will continue to adapt and implement new communication tools and tactics to ensure we meet the growing and changing needs of the community and to ensure everyone has relevant information accessible to them.

International Day of People with a Disability, Durack Community Centre, 2023



RECOGNISE AND SUPPORT DIVERSITY THROUGH OUR PARTNERSHIPS AND LEADERSHIP

City of Palmerston has strong partnerships in the community which enable it to include diverse views and perspectives in its planning and decision making. In an effort to support community capacity and capability, we collaborate with a number of local networks including:

Palmerston Kids Network (PKN)

PKN is a committed network of people representing organisations that provide services and programs for children (0-12 years) and their families, living in Palmerston. The network meets bi-monthly for the purpose of networking, collaborating, professional development, and to provide a platform to raise awareness of issues currently being faced by the community. The Network has successfully delivered against the purpose throughout the year through events and programs delivered with and by City of Palmerston. The Network updates are provided to the Community Wellbeing Advisory Committee.

Palmerston Safe Communities Network

Safety is consistently raised as the greatest concern of Palmerston residents in the annual Community Satisfaction Survey and the Palmerston Safe Communities Network (PSCN) aims to collaborate to help support workers in this sector.

In addition to the PSCN meetings, City of Palmerston staff attend interagency meetings regularly which considers collaborative approaches to emerging hotspots and community issues. Immediate or urgent concerns are dealt with, as well strategic approaches discussed. City of Palmerston will maintain their position and attendance at these interagency meetings to assist with creating a safe and welcoming space in Palmerston.

Palmerston Seniors Network

To help support our important senior community members, the Palmerston Seniors Network was established to provide networking opportunities, sector updates and a platform for members to raise awareness of issues relevant to the senior community. Discussions cover topics like safety, reliable transportation, parking, and facilities, along with ways to better support seniors in these areas. As a result of the network, a working group was then formed to assist the preparations for the Senior's month event held at the Recreation Centre.

Palmerston and Rural Youth Services Network

One of our longstanding networks is the Palmerston and Rural Youth Services Network (PARYS) which provides a forum for people working with youth to raise awareness of current issues affecting youth, in an effort to develop strategies and actions on ways to support Palmerston young people in the 12-25 year age group. The Network meets bi-monthly and with a yearly full day forum.

The forum was held at Gray Community Hall in 2023 and brought together service providers and professionals such as Clinic 34, Headspace, Catholic Care NT (Northern Territory), Salvation Army, Northern Territory Government, YWCA, Rust 490 and Holistic Counselling and Wellbeing, who shared engaging and informative presentations that offer practical and educational experiences to the group. The ongoing collaboration of this group through the regular meetings and annual forum provided an inclusive and supportive environment that encourages open communication and learning.

Orange Sky CBD Service

The Northern Territory has the highest rate of homelessness in Australia, twelve times the national average. City of Palmerston has established a partnership with Orange Sky for the delivery of a free mobile laundry and shower service outside the Palmerston Recreation Centre. Whilst offering the laundry and shower services, the program enables Orange Sky to engage with people experiencing homelessness and connect them with other services to support their wellbeing.

Light Up Palmerston

To assist our community with spreading awareness within Palmerston, community groups and organisations can request to illuminate various Council buildings such as the water tower, recreation centre, library and Anzac Park, to highlight special events, causes and days of significance.

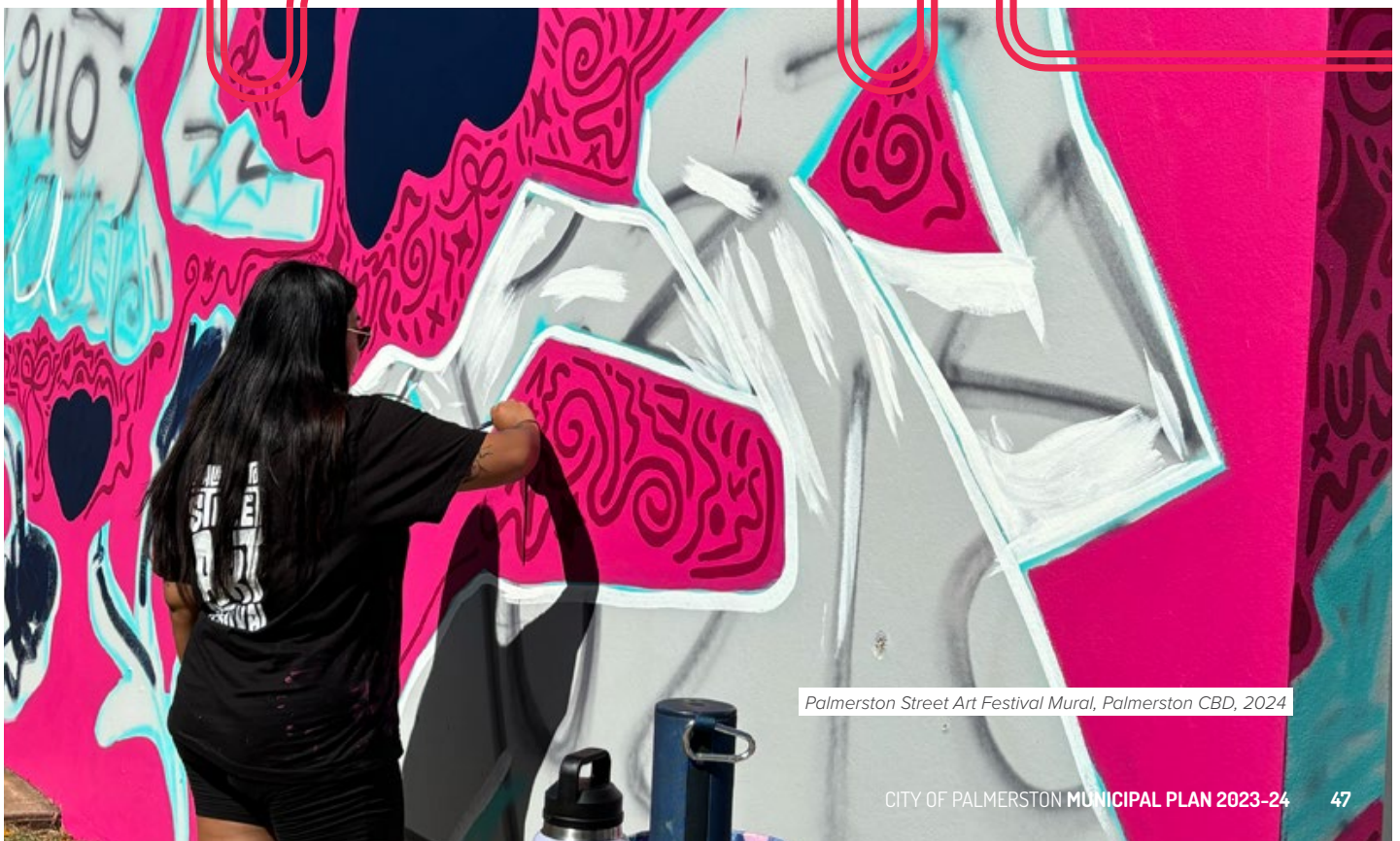
AUSLAN Storytime

An Australia wide yearly event, National Simultaneous Storytime, took place at the Palmerston Library again in 2023 reading the same story at the same time with

every other participating library around Australia. This year Deaf Connect delivered the story and songs in AUSLAN to our community. In addition to this, we also delivered Christmas stories and songs in AUSLAN at the library for the December Christmas school holiday program.

Palmerston Street Art Festival

The Palmerston Street Art Festival was a partnership with Activate Darwin and Proper Creative who have been delivering the Darwin Street Art Festival for 8 years. The first ever Palmerston Street Art Festival focused on supporting local and upcoming talent, whilst bringing vibrant colour and life into our CBD large wall murals. Held from 17 to 29 June, the festival saw 14 walls with vibrant murals, including 13 in Palmerston CBD and 1 in Roseberry. Notably, 11 of the 14 artists participating in the event hailed from the Northern Territory and 7 right here from Palmerston, showcasing our local talent. The event generated extensive media coverage, reaching over 1.5 million people across various platforms and securing national exposure. The festival concluded with a lively street party which featured local entertainment, live art demonstrations, and a variety of food and drink options, creating a festive atmosphere.



Palmerston Street Art Festival Mural, Palmerston CBD, 2024



A FUTURE FOCUS

Palmerston is an innovative city
that can sustain itself through
the challenges of the future.



Palmerston CBD aerial, 2024

Our city is full of opportunities, and we are a leading regional community in the Northern Territory.

Palmerston is an inspirational city, and we model best practices in smart cities to save money, increase efficiency and stay focused on the future.

Snapshot 2023-24



New internal Telephone system for City of Palmerston



Relocated gatehouse at Archer Waste Management Facility



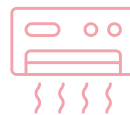
Palmerston Library launches new eresource 'Overdrive Libby'



New accessible toilet built at Mens Shed



81 plans approved for driveways



Air-conditioning upgrades in Recreation Centre and Durack Community Arts Centre



9029 facility bookings



Community Survey Scorecard

Measures for future focus remain a comparatively lower scoring area with the highest score of 7.47/10 received for maintaining drainage facilities and the most improved measure being for how innovative City of Palmerston is which scored 6.46/10 an increase of .11.

Measures for this outcome revolved around maintaining assets such as roads and footpaths by both City of Palmerston and developers. Although flexibility still achieved a low score, it did increase by .14 from the previous year which is promising result.

Measure	2019	2020	2021	2022	2023	2024	Change
Performance in:							
Supporting innovation in the business community	5.65	6.04	6.38	6.19	6.28	6.21	-0.07
How:							
Innovative is the City of Palmerston?	5.95	6.08	6.45	6.09	6.35	6.46	+0.11
Flexible is the City of Palmerston?	5.89	6.00	6.49	5.89	6.19	6.33	+0.14
Performance in:							
Ensuring roads built by developers are fit for purpose	7.10	7.22	7.38	6.99	7.11	7.05	-0.06
Maintaining roads	7.31	7.51	7.49	6.93	7.10	6.90	-0.20
Ensuring footpaths built by developers are fit for purpose	7.07	7.17	7.30	7.06	7.11	7.09	-0.02
Maintaining footpaths	6.95	6.99	7.06	6.89	6.94	6.84	-0.10
Providing shared pathways	6.81	6.92	7.08	6.83	6.98	6.88	-0.10
Maintaining shared pathways	6.88	7.00	7.07	6.81	6.96	6.92	-0.04
Maintaining drainage facilities	7.37	7.44	7.46	7.33	7.35	7.47	+0.12
Overall:	6.70/10	6.84/10	7.02/10	6.70/10	6.84/10	6.82/10	-0.02

Future actions 2024-25

- Deliver a new website for the community that provides accessible online forms and easy navigation
- Continue working towards the delivery of an Enterprise Resource Program
- Investing in programs for maintaining and renewing infrastructure and assets that allow for future proofing as our community grows
- Continue working with NT Government on joint partnerships to deliver shared connectivity, supporting greening our city and effective and efficient public lighting programs
- Delivery of a Car Parking strategy
- Continuing to find innovative ways to make it easy for our community to engage with us

WE SUPPORT AND FOSTER INNOVATION

Zuccoli precinct

This year saw the delivery of an additional 179, low-medium density residential allotments, a new lake and open space parkland, and 3 family friendly parks as part of the multi-stage Zuccoli residential neighborhood precinct. The latest stages of development within Palmerston's fastest growing suburb provides for diverse housing options and accessible public open spaces to cater for the city's growing population.

As we welcomed the opening of stage one of Zuccoli Community Hub in May 2023, the last financial year saw planning work commence for the second stage. This is set to include a number of elements including a some shade structures, BBQ facilities and design for a sensory walking trail. Works will continue in 2025 for this project.

FiberSense

FiberSense was installed throughout Palmerston CBD and Bakewell as state-of-the-art technology that uses underground fiber optic cables to detect vibrations from machinery, vehicles, pedestrians which are then converted into data that can be used for planning and improvements to the city. The installation was complete in May 2024 financial year and the digital asset system is in its first phase of deployment which includes traffic counts and measuring congestion. It's anticipated that this phase will be completed and 'live' in the new financial year. Future phases are being road-mapped and will include pedestrian groups and parking.

Improving organisational capabilities

As part of our values of continuous improvement and quality resources, City of Palmerston has introduced a number of internal improvements that will assist to deliver more effective services for the community. In November 2023, an improved telephone system was introduced which integrated better with other internal communication systems, has improved reporting capabilities and elevates operational efficiency.

Progress on the Enterprise Resource Planning (ERP) project also continued. The ERP system aims to encompass all organisation systems necessary to fulfill regulatory and rating business requirements. Projects such as this can take a considerable amount of time to complete due to the complexity and needs of each individual piece of software.

Library e-resource platform

The library introduced a new eresource platform 'Overdrive Libby' which provides members with access to thousands of ebooks, eaudiobooks, and emagazines. Libby's user-friendly interface and innovative features promise an accessible and convenient application. The platform does require internet, however, allows for downloading, so you can take your eresource while you are travelling or have limited access to the internet.

Website redevelopment

Planning and preparation for the website redevelopment was completed in 2023-24. The redevelopment marks a significant step towards fostering innovation and elevating community engagement. The current website required a major audit and complete rewrite of most of the information. We want to ensure the information that is provided to our community is up-to-date, relevant and useful. The new site aims to provide the community with an improved user experience making it easy to connect, collaborate and stay informed. We aim to build on this in future versions to ensure we create a digital space that reflects our commitment to innovation as our community grows in population and needs.

INFRASTRUCTURE IS FIT FOR PURPOSE

SWELL – Swimming Wellness Events Leisure Lifestyle

City of Palmerston’s largest infrastructure project to date opened with much excitement on 17 December 2023. The new facility includes a 50-metre pool, 20-metre warm water pool, a splash and play space, an events area, basketball half-court, new and improved accessible toilets and change rooms, and an adventure play zone unlike any other in the Top End.

Following the successful opening, significant work has been undertaken to establish the site as Palmerston’s ultimate fitness and leisure destination. The upgraded Health Club opened in May 2024 offering upgraded spaces, new equipment and a range of fitness classes. Palmerston schools and community groups are enjoying the new SWELL facility with a variety of carnivals, events and activities delivered for the Palmerston community.

Building approvals

This year there were 313 new driveway applications with 57% of these requests from Zuccoli. 63 new driveways were constructed and approved, and 4 driveways were constructed by private developers. We also issued 64 stormwater clearances and approved 86 new stormwater connections.

Community facilities

City of Palmerston has a number of purpose-built facilities that help support the community through free or reduced hire costs. The facilities range in size and each offers something different. The venues can be booked by community members for events, meetings, activities, workshops or gatherings. Usage of the venues is extremely popular and contributes to community well-being and enablement.

Facility	Number of bookings
Durack Art Centre	182
Recording Studio	227
Palmerston Recreation Centre Conference Room	473
Driver Community Hall	479
Palmerston Library Community Room	877
Gray Community Hall	1331
Palmerston Recreation Centre Community Rooms	2360
Palmerston Recreation Centre Stadium	3100

There were a total of 9,029 bookings across all facilities with the majority of usage being at the Palmerston Recreation Centre. The bookings were mostly taken by not-for-profit organisations for the purpose of wellbeing and fitness activities. Maintenance across all facilities took place throughout the year with the Recreation Centre air-conditioning system being refurbished to enhance the indoor environment for groups, community events and activities. Durack Community Arts Centre also saw air-conditioning upgrades which were completed in November 2023.

In the library the shelving in the children’s area has been upgraded to be more modern and is now on wheels which allows for adaptability and provides a larger space for activities and programs. The public computer desks have been upgraded to modern space saving designs and the front counter was relocated to a more accessible position in the library which allows staff greater vantage points of the space and entryways, giving ease of access for the community.

Archer Waste Facility Upgrade

The proposal to upgrade the Archer Waste Management Facility (AWMF) includes design and construction of a new recycling area, including a cardboard compactor, improvements to access and roads, relocation of the gate house, service upgrades, and an undercover general waste push-pit area to improve safety and functionality. The upgrades will be taken in stages, with the relocation of the gatehouse being completed in June 2024. Works commenced on site in April and included underground services, road realignment, concrete slab and gate house relocation and water tanks and pumps. The next stage of the project will see the construction of the new recycling facility including the installation of a cardboard compactor.

SWELL – Hall 2 and Gym refurbishment

In addition to the opening of SWELL pools and outdoor space, a refurbishment of an internal hall space was completed which included the replacement of the roof, and internal upgrade for a more usable community space. The gym and adjoining hall were upgraded and includes a Lotus folding wall to provide flexibility. The upgrade also included an improved accessible front entrance and was delivered in April 2024.

Mens Shed

The Men's Shed located in Yarrawonga, is a space that is provided to promote the wellbeing of men through fostering social connectedness and increasing self-esteem. The facility is provided to the group and last year saw a new accessible toilet constructed.

Driver Community Centre

This centre was a purpose-built facility dating back to the 1980's and is currently being used by a number of groups, predominantly child related activities. A Needs Assessment and concept design was completed the previous year, and community consultation commenced in August 2023. Consultation included stakeholder meetings as well as a community survey and public information stalls. The feedback received will help to inform future design work for the redevelopment of the facility.



Zuccoli Community Hub

The Master Plan for the Zuccoli Community Hub incorporates a number of stages including a dog park, walking trails, skate park, pump track, playground, children's boutique library, community centre and a garden of reflection. So far the off-leash dog park, carpark and facilities have been delivered, and opened to the public in May 2023. The proposed second stage will include a pump track and a design for walking trails. A Geotechnical assessment of the site was completed which informs the civil design, enabling the site to be appropriately developed inline with the proposed stages.

Maintaining roads and pathways

To ensure continuous improvement on connectivity, safety, and amenity of the city, our teams maintain roads through road repair, reseal and overlay programs.

During the 2023-24 the following resurfacing was completed:

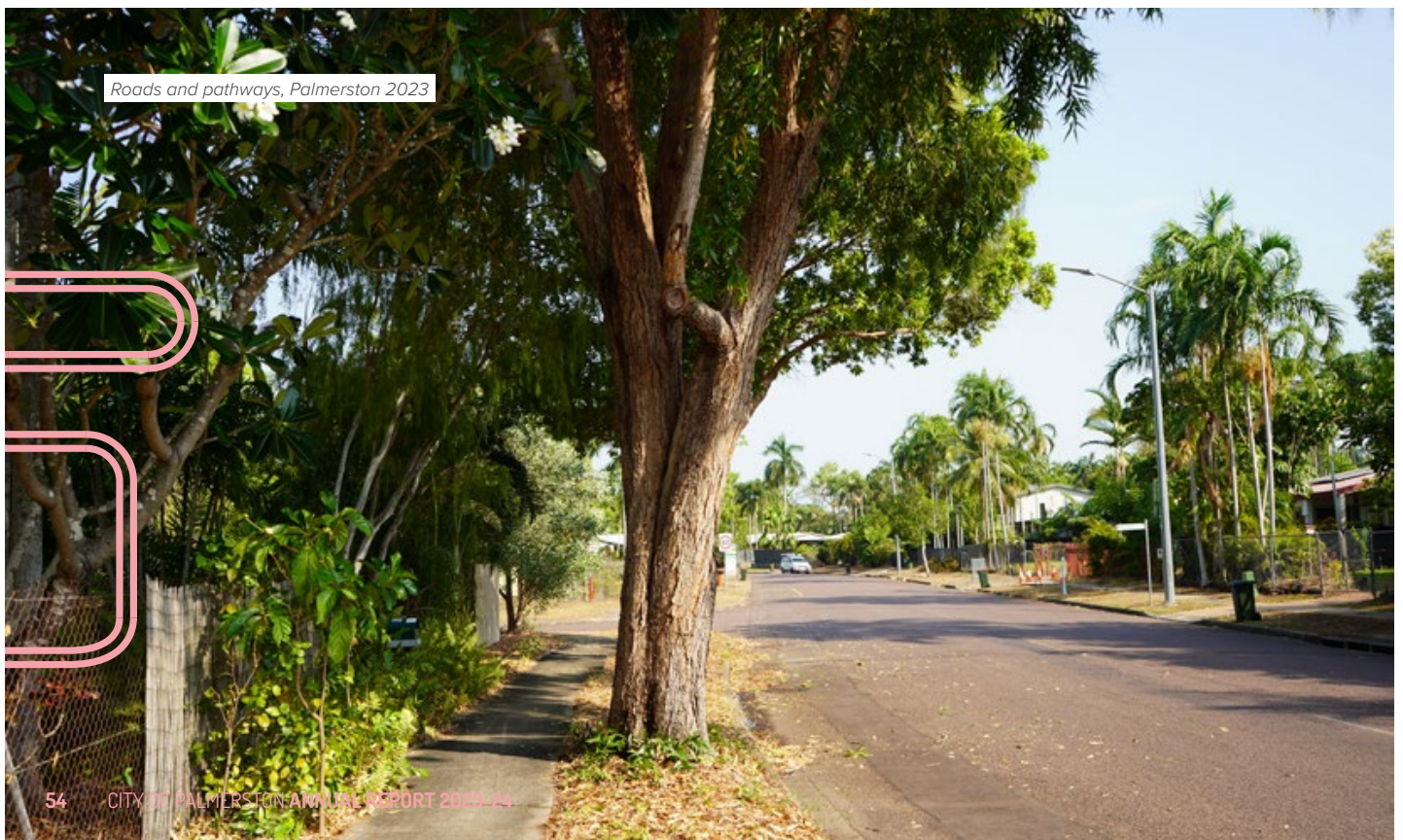
- Inverway Circuit including the roundabout at Farrar Boulevard
- Woodlake Boulevard, which was funded through the Roads to Recovery Grant
- Victoria Drive

- Lambrick Avenue
- Emery Avenue
- Lakeview Boulevard.
- Woodlake Boulevard.
- Broadarrow Circuit and Woodroffe Avenue intersection

New asphalt was also laid in three (3) cul-de-sacs at Caladium Court, Crinum Court and Izod Court.

Additionally, we ensure attention is given to road potholes, which vary throughout the year, with a higher amount over the wet season. An audit of potholes was completed first resulting in 206 being identified to be fixed. As at 30 June 2024 130 of those were filled with work continuing in to the new financial year.

Mapping and analysis have been completed using the organisations internal mapping system ArcGIS, to assist with improvements and future developments of pathways. This allows us to have a visual representation of current pathways and potential connectivity. The contract for footpath connectivity and renewals has been awarded to a local contracting service and program works will begin within priority open space areas. Overall , 180 pathway defects were identified in the 2023/24 financial year, with 83 attended to as of 30 June 2024. Pathway attention continued early in the 2024-25 financial year.





Stormwater pipe inspection, Tivendale, 2024

Civil operations

Stormwater networks are a vital community asset that assists in helping prevent unsafe conditions and property damage during periods of heavy rainfall. The networks are monitored for effectiveness through routine and responsive maintenance including cleaning of open drains, drainage easements and pipe networks.

Underground CCTV inspections of the stormwater pipe networks have been conducted in selected 'at-risk' areas and as a result priority locations for maintenance and repair have been identified.

Signage

In an effort to improve community safety and road connectivity, floodway monitoring and warning signage was installed at Bombax Street and Melastoma Drive in Moulden and James Circuit in Woodroofe. The signage provides real time traffic warnings to motorists and pedestrians when a flooding event occurs.

171 Signage repairs and replacement took place throughout the year.

Lighting management and dark spot program

Upgrade and renewal programs have continued to improve street lighting in Palmerston for the purpose of safety, and energy efficiencies. The Dark Spots Program identifies locations of 'dark' areas throughout the municipality that can be improved through public lighting.

Upgrades and renewal works were completed in the Tivendale and Wishart areas with the installation of energy efficient LED lighting. Street lighting upgrades were completed for Stockwhip Drive in Marlow's Lagoon, Allamur Court, Essington Park in Gray and Harrison Circuit in Woodroofe.

City of Palmerston continues to improve the safety, and amenity of the city by actively monitoring and managing the street lighting network to optimize operations. As at the end of June 2024, 97% of streetlights were working. Streetlight night inspections are completed throughout the year, and repairs and rectification works are administered as a priority. We have maintained a minimum of above 95% of rectification through the year.



ENVIRONMENTAL SUSTAINABILITY

Palmerston is an environmentally friendly, liveable city that promotes renewable practices and sustainability.

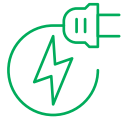


Sanctuary Lakes, Gunn, 2024

We know that our climate is changing, and we need to live within our means in Palmerston.

Our environment is important, and we need to protect and enhance our green spaces while supporting others to do the same.

Snapshot 2023-24



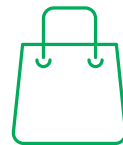
Reduced electricity consumption at Council facilities by 22%



40 stall holders at Reboot your loot



3 new Lake aerators



100m² of promotional banners made into tote bags



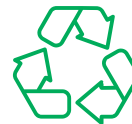
47 residents approved for verge assistance with topsoil and grass seeds



12 Hybrid and 1 fully electric council vehicles



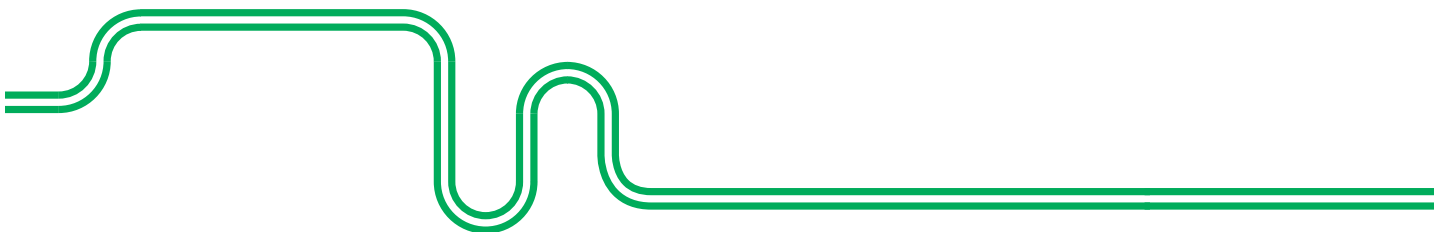
Kerbside waste collection recovered 947 tons of recycling material



Tackle recycling bins installed at Durack and Sanctuary Lakes



33% of pre-cyclone items were recycled or repurposed



Community Survey Scorecard

The community continue to score kerbside waste collection, and maintaining Archer Waste Management Facility (AWMF) considerably high with kerbside receiving 8.10/10 and maintaining AWMF receiving 8.01. Both saw an increase in scores from the previous year, however overall results remain consistent.

There was a decrease in satisfaction for Increasing shading and greening the city with a 6.45/10 score, which is down .11. Although we delivered a number of brand new shade structures across playgrounds including Shadforth Park and Dillon Park , invested heavily towards retractable shade at SWELL, we are working towards greening the municipality and will continue through increased tree planting.

Measure	2019	2020	2021	2022	2023	2024	Change
Providing opportunities for recycle and re-use through the pre-cyclone clean up	7.56	7.77	7.76	7.56	7.73	7.76	+0.04
Managing gardens and nature reserves	7.27	7.34	7.36	7.09	7.16	7.18	+0.02
Maintaining lakes	7.12	7.15	6.93	6.21	7.00	7.09	+0.10
Increasing shading and greening the city	6.27	6.52	6.72	6.56	6.56	6.45	-0.11
Kerbside waste collection	8.02	8.33	8.28	8.14	8.09	8.10	+0.01
Providing and maintaining Archer Waste Management Facility	7.78	7.87	7.95	7.74	7.96	8.01	+0.05
Promoting environmental sustainability	6.07	6.36	6.53	6.29	6.55	6.52	-0.03
Overall:	7.16/10	7.33/10	7.36/10	7.08/10	7.29/10	7.30/10	+0.01

Future actions 2024-25

- Invest in further photovoltaic (PV) solar and battery storage units in key Council facilities.
- Develop a single use plastic and reusable containers policy for events on Council land.
- Undertake review and update of the Lakes Management Plan and continue to implement management of lakes.
- Develop a Fire Management Plan.
- Continue with controlled burns and on-the-ground weed management in high-risk areas.
- Develop the Mitchell Creek Feasibility Study to provide guidance on the management of the sustainable use of this area.
- Develop an Irrigation Management Plan to improve water use efficiencies and upgrade irrigation infrastructure.

REDUCE OUR FOOTPRINT ON THE ENVIRONMENT

Energy consumption and solar power

As we continue to develop new community assets, it is expected that energy consumption increases with it. The addition of community facilities such as SWELL, Gulwa Recording Studio, Gray Community Hall and more over the past few years attribute to the increase in energy consumption. To counterbalance this, and as a commitment on reducing overall energy consumption, we have installed Solar photovoltaic (PV) systems at the library, Recreation Centre, Civic Plaza car park shade and Gray Community Hall. As a whole, these facilities generated approximately 351 MWh of electricity in the 2023/2024 financial year, reducing the overall electricity consumption by 22.37%. The emissions reduction to date since the installation of these systems is approximately 981,329kgs of Co2-e, equivalent to the planting 19,040 trees.

Palmerston Lakes

With an improvement to the quality of our lakes over the past 12 months we have continued with the ongoing maintenance including the installation of three (3) additional lakebed aerators, thanks to a grant received through the Northern Territory Recreational Fishing Grants Scheme (NTFRGS). The aerators help distribute dissolved oxygen across the lake, thereby improving water quality. Aerators were installed in Sanctuary Lakes B and C, and in Durack Lake 5. In addition to the aerators, we were also able to assist the Department of Fisheries to release 110 juvenile Barramundi into a number of our lakes again this year. Over the past 12 months lakes have remained between 90-95% weed free which is attributed to the ongoing weed management efforts from previous years.

Land biodiversity management

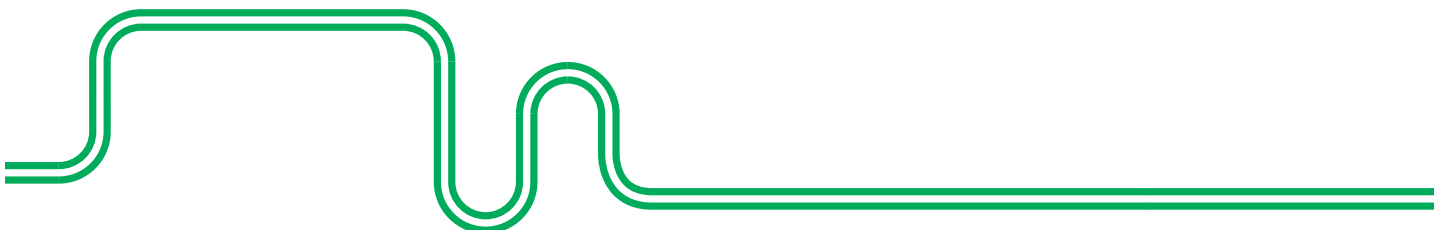
To manage some of our larger open space areas, our biodiversity management program was rolled out which includes prescribed burns, to reduce fuel loads and minimize the risk of uncontrolled wildfire, and weed spraying to reduce the spread of environmental weeds. Prescribed burns were undertaken in the Gunn Escarpment and behind the Archer Waste Management Facility. Weed spraying for environmental weeds was undertaken at Marlow Lagoon Recreational Area, Gunn Escarpment, Archer Waste Management Facility and the Archer closed landfill.

Irrigation

There were several irrigation upgrades throughout the municipality including significant works in the following spaces;

- Maurice Dog Park irrigation upgrade
- Pretty Park irrigation upgrade
- Roberts Park (Gray) – installation of a new irrigation system
- Upgrade of tree bubblers in the Farrar boulevard, Johnston roundabouts.
- President Bore (Driver) revitalization.

Upgrading old or inefficient irrigation in our parks and reserves significantly improves water use efficiency and prevents the establishment of unseen water leaks, avoiding large volumes of water wastage.



PALMERSTON IS A COOL, SHADED GREEN CITY

Greening programs

Tree canopy mapping was completed for the Palmerston municipality. This mapping evaluated areas of tree canopy across the city using an AI model, achieving a 95% accuracy rate. The mapping will be used to support decisions related to planting initiatives and urban heat mitigation programs.

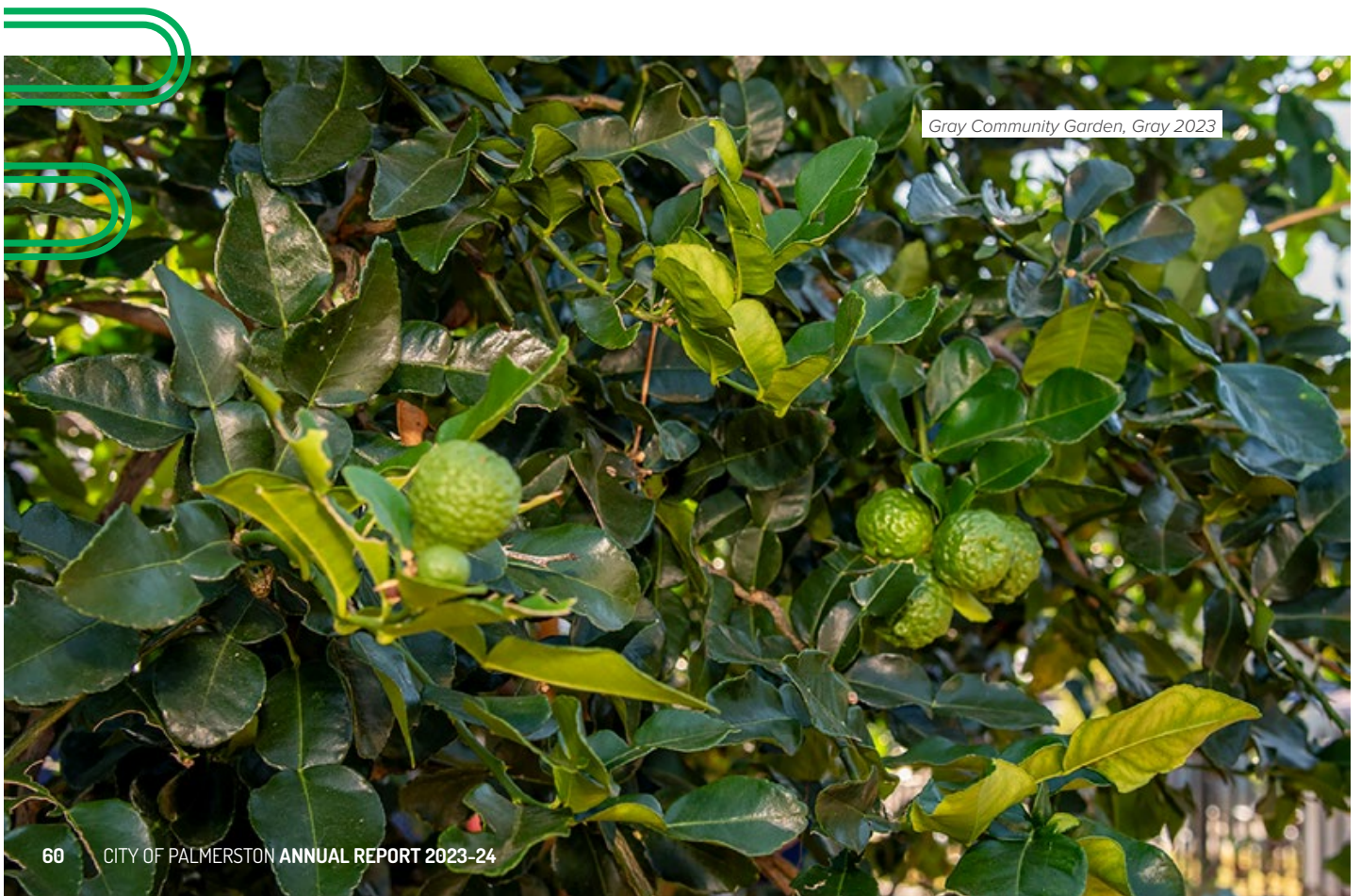
Additionally, several tree planting projects were undertaken in the 2024/25 FY. These included the planting of 180 trees along Woodlake Boulevard in Durack and Owston Avenue in Rosebery. Other successful planting initiatives included 60 native trees and bushes planted on the boundary of the Operations Centre along Temple Terrace and Toupein Road.

A total of 47 people were provided with free topsoil and grass seeds, under our Verge Assistance program, providing residents the opportunity to beautify their verges, contributing to street appeal.

Shading our community

Shade structures were installed for Shadforth Park (Durack), Dillon Park (Gray) and Marlow Lagoon Reserve. Shading play spaces activates and facilitates a more enjoyable and longer lasting experience of the city's parks. The projects have been funded through the Local Roads and Community Infrastructure (LRCI) funding from the Australian Government.

Our commitment to greening and cooling the city aims to deliver a tree planting program and there were almost 1,000 new trees planted throughout the municipality, specifically through Driver, Gray, Woodroffe and Durack. Notable for this year were the 180 trees planted Woodlake Boulevard, Owston Avenue and next to the Operations Centre on Temple Terrace and Toupein Road. Ongoing care and maintenance of tree health and growth is also delivered throughout the year, mainly during the drier months, with tree planting occurring generally towards the end of the year during build-up and wet season.





ENCOURAGE PERSONAL ACTION AND TAKING A LEADERSHIP ROLE

Waste collection and recycling

The kerbside collection of domestic waste resulted in 1,449 tons of recycling material collected in the 2023-24 financial year. Of this, 957 tons were recoverable and sent to recycling facilities for processing. The remainder 492 tons was considered contaminated and sent to landfill for disposal.

The Archer Waste Management Facility (AWMF) collected approximately 3,176 tons of general waste. Additionally, 660 tons of recyclable material was collected, including 177 tons of paper and cardboard, and approximately 410 tons of steel.

Pre-cyclone clean-up

Each year the community is provided with the opportunity to clear their yard of unwanted items. The benefit of this initiative is to encourage recycling, but also as a precaution as we enter the wet season where large objects could become dangerous during

intense weather conditions. The Pre-Cyclone clean-up is very popular with the community and is promoted around August each year via social media, NT News ads, flyers, radio ads, outdoor signage, and posters at all customer touch points. With the introduction of the City of Palmerston App, we were able to set up notifications during this period to remind residents that have the app of when their zone will be collected for hard rubbish. A total of 190.64 tonnes of waste was collected, 33% of this waste was either recycled or repurposed.

Reboot your Loot

A yearly favourite event of the community, Reboot your Loot was held once again at the Civic Plaza carpark with more than 40 stallholders. Over 150 people visited the event to look for bargains on pre-loved items. The event aims to encourage the reuse and recycling of pre-loved goods to new homes. It also fosters a space to encourage waste education in our community.

Organisational actions

As part of fleet replacement, electric and hybrid vehicles are procured where possible. Electric and hybrid vehicles are beneficial due to their lower emissions, which help combat climate change and improve air quality. City of Palmerston's fleet includes 1 fully electric and 12 hybrid vehicles including a Hino Hybrid 300 series truck.

E-waste recycling bins were introduced at Civic Plaza and Palmerston Library to help promote responsible electronic waste management and provide accessible recycling options. All staff bins were removed and replaced with strategically placed waste and recycling bins to improve recycling efforts internally. We also continue to print only on recycled paper internally and externally, whilst streamlining administrative procedures by transitioning to digital processes to reduce printing.

The library embodies sustainable practices by decreasing waste through reusable resources that can be borrowed and used repeatedly by the community. When a collection grows, older resources that are not as popular anymore are weeded from the collection to make room. These items are not discarded, but rather repurposed through the library's free book trolley. Magazines and newspapers are given to schools for craft, or resources boxed and collected by other organisations, such as corrections or shelters. The old shelving from the children's collection found various new homes throughout other organisations.

Ozfish tackle bins

In collaboration with Ozfish Unlimited, 'tackle recycling bins' were installed at Durack Lake 6 and Sanctuary Lakes. These bins are placed in strategic locations and offer recreational fishers a convenient way to responsibly dispose of used fishing line, hooks, and bait packaging. Dedicated volunteers regularly monitor and clear these bins. The materials collected are then recycled into new products, diverting waste from landfill and reducing litter in our waterways.

Home composting rebate

To encourage residents to adopt better organic waste disposal practices, we continued to offer the home composting rebate program. This initiative provides residents with up to \$50 in rebates toward the purchase of an organic recycling system for garden use. In 2023-24, the program received 17 new applications, bringing the total to 94 since its inception in 2022.

Recycling initiatives and education

In June 2024 a 'Recycle Right' Information Session was held on World Environment Day (5th June, 2024) at the Gray Community Hall. Attendees of the Recycle Right information session were given tips on best practice recycling methods that reduces contamination in our bins and increases the amount of waste that ends up in landfill.

An online education module was introduced which focuses on kerbside recycling contamination. The online tool available from the website is a useful addition to our recycling education initiatives, and a great place to start for schools, community groups and local businesses.

A joint campaign with STEPS Group in February 2024 saw more than 100m² of old promotional banners be turned into tote bags. The initiative promoted reuse of advertising material, as well as supporting a local Adult Migrant English Program which was promoted through a media release and social media. The bags are given away for free at Council events.

Tree pruning program, Palmerston, 2023





GOVERNANCE

Council is trusted by the community and invests in things that the public value.



Council to the Community, Gray, 2024

City of Palmerston strives for continuous improvement to deliver the highest possible level of services to the community, recognizing what the community values and valuing our employees.

Council is actively pursuing its communities' trust, through being open, accessible and accountable.

Snapshot 2023-24



Employed 81 people with a 16% vacancy rate as at June 2024



Engaged with the community 6 occasions



38% male 62% female employed at City of Palmerston



28 media releases receive 140 media interactions



77% staff survey participation



Social media followers 23,246 with engagement increasing by over 250%



9 health and Wellbeing activities held for employees



Website new users 180,227



82 employees received external professional development



Approved 22 sponsorships and multiyear agreements



14,809 customer experience interactions



24% of our staff is born outside of Australia

Community Survey Scorecard

The 2023-24 results have seen a slight increase in overall scores from the community in the Governance area, with a notable increase of .14 from achieving funding and getting things done by working in partnership with government and the community. Although the score is still on the lower scale comparatively, sitting at 6.58/10, governance generally scores consistently lower overall, so it's great to see there were increases in performance in this outcome.

Measure	2019	2020	2021	2022	2023	2024	Change
How:							
Accountable is the City of Palmerston Council?	6.13	6.27	6.79	6.34	6.53	6.60	+0.07
Effective is the City of Palmerston Council?	6.22	6.41	6.68	6.24	6.59	6.56	-0.03
Performance in:							
Providing you with the opportunity to comment on Council's decision making and interact with Council	5.63	5.71	5.90	5.72	6.14	6.25	+0.11
Achieving funding and getting things done by working in partnership with government and the community	6.05	6.30	6.70	6.44	6.44	6.58	+0.14
Overall:	6.01/10	6.17/10	6.52/10	6.19/10	6.43/10	6.50/10	+0.07

Future actions 2024-25

- Continually optimize towards improved engagements through social media channels such as creating opportunities for more community or influencer interactions and trialing new tactics or trends
- Deliver updated Community Engagement Policy
- Launch a new website with a fresh new style
- Delivery of a new Enterprise Agreement for employees
- Develop a talent attraction strategy to help support recruitment and retention of staff
- Ongoing staff wellbeing initiatives and take action towards workplace culture
- Look for opportunities for future partnerships to enhance deliverables to the community
- Deliver a Reconciliation Action Plan

ENSURE WE HAVE A LEADING GOVERNANCE MODEL

Council meetings

Council meetings are held the first and third Tuesday of every month, with a short community forum from 5pm, and the meeting commencing at 5:30pm. The meetings are held at Civic Plaza in the Council chambers and the agenda is available on the website the Friday prior to each meeting, with members of the public welcome to join. Community members may also submit written questions to be answered during Council meetings, however, this must be done in advance. In 2023 – 24, a total of six public questions from the community were addressed in Council meetings.

We also take the Council meetings to community facilities throughout the year with a total of 13 amount of people from the public attending the following Council to the Community meetings;

- 19 September 2023 – Durack Community Arts Centre
- 16 April 2024 – Gray Community Hall

There was a total of 22 meetings held in the 2023-24 financial year with the following attendance by the Mayor and Elected Members are as follows:

Council Meeting Date	Mayor Athina Pascoe Bell	Councillor Danielle Eveleigh	Councillor Amber Garden	Councillor Ben Giesecke	Councillor Damian Hale	Councillor Lucy Morrison	Councillor Mark Fraser	Councillor Sarah Henderson
4/07/2023	1	1	1	1	1	1	1	1
18/07/2023	1	1	1	0	0	1	1	1
1/08/2023	0	1	1	1	1	1	0	1
15/08/2023	1	1	1	1	1	1	1	1
5/09/2023	1	1	1	1	1	1	1	1
19/09/2023	1	1	1	1	1	1	1	1
3/10/2023	1	1	1	1	1	1	1	1
17/10/2023	1	1	1	1	1	0	1	1
7/11/2023	1	1	1	1	1	1	0	1
21/11/2023	1	1	1	1	1	1	1	1
12/12/2023	1	1	1	1	1	1	1	1
16/01/2024	1	1	1	1	1	1	1	0
6/02/2024	1	1	1	1	0	1	1	1
20/02/2024	1	0	1	1	1	1	1	1
5/03/2024	0	1	1	1	1	1	0	1
19/03/2024	1	1	1	1	1	1	1	1
2/04/2024	0	1	1	0	1	1	1	1
16/04/2024	1	1	0	1	0	1	1	1
7/05/2024	1	1	1	1	0	1	1	1
21/05/2024	1	1	1	0	1	1	1	1
4/06/2024	1	1	1	1	1	1	1	1
18/06/2024	1	1	0	1	1	1	1	1
TOTAL	19	21	20	19	18	21	19	21

Christmas Wonderland, Goyder Square, Palmerston CBD, 2023



Council considers a number of confidential matters each year which are initially restricted from the public. In 2023-24 a total of 65 confidential matters were considered, with 52 of those matters being released to the public since. There are 13 matters that are still sitting in confidential due to a number of reasons as indicated in the below table;

51(1)(a) information about the employment of a particular individual as a member of the staff or possible member of the staff of the council that could, if publicly disclosed, cause prejudice to the individual.	3
51(1)(c)(i) information that would, if publicly disclosed, be likely to cause commercial prejudice to, or confer an unfair commercial advantage on, any person.	1
51(1)(c)(iv) information that would, if publicly disclosed, be likely to prejudice the interests of the council or some other person.	6
51(1)(e) information provided to the council on condition that it be kept confidential and would, if publicly disclosed, be likely to be contrary to the public interest.	3

Continuous policy and strategy improvement

Council is committed to continuous improvement, ensuring the systems and processes in place deliver the best possible outcome for the community. Our Community Plan sets out parameters to work within and ensures our policies, strategies and plans all work towards those outcomes. Each year Council delivers a Municipal Plan, Budget, and Long-Term Financial Plan which considers a number of influences such as budget, social and political issues, and considers the responses from the annual community survey. The Strategies and Plans are reviewed to ensure we are responsive to community needs. A review schedule is in place to ensure compliance and reviews are undertaken at least once throughout the term of the current Council. The following strategies were reviewed in 2023-24;

Social Media strategy review

The review of the Social Media Strategy demonstrated a comprehensive understanding of the role it plays for council for the purpose of engaging with council. The positive outcomes that have been achieved through our social media channels are a direct result of the strategic direction that we have taken. As a Local Government in Australia, we are sitting above average engagement across Facebook and LinkedIn, and only .2% below Instagram engagement.

Communications Strategy Review

The review of the Communications Strategy looked at how we have tracked according to the key performance indicators aligned to the community plan and include Governance, Share of Voice, Brand Awareness and Established Presence. Overall, the results had seen a marginal increase across the board, showcasing our strategic effort towards effectively communicating with the community is working. The review noted no changes at the time, however, will be updated as the following initiatives are delivered which include the Community Engagement Policy and strategy, Website redevelopment and Brand and Style guide.

A total of six Policies were reviewed by Council 2023-24 include:

- Human Resource Management Policy – 4 July 2023
- Lease of Council property – 4 July 2023
- Social Media Policy review – 5 March 2024
- Audio/Audiovisual Conferencing - 05 March 2024 and 02 April 2024
- Recognition of Service to the Community – 2 April 2024
- Animal Management Policy - 18 June 2024

Professional development for Elected Members

In accordance with Section 71 of the Local Government Act 2019 and the Local Government Guidelines 2: allowances for Council Members, Council's Elected Members were entitled to access a Professional Development Allowance of up to \$4,000.00 during the financial year and to attend appropriate and relevant conferences or training courses.

The purpose of this allowance is to sustain a member's professional competence by keeping them informed of, and able to comply with, development in professional standards applicable to their role as a Council Member.

Elected Member	Reason	Total
Councillor Amber Garden	World Business Forum	\$2,089.38
Athina Pascoe Bell	Bachelor of Laws	\$4,000



Our people

As at 30 June 2024, there were 87 people employed as full time, part time and casual, with a vacancy rate of 16%. There was a total of 41 new employees recruited, with 49 employees exiting. We employ 38% males and 62% females with 25% of our employees born overseas. As a result of the change made to the Work Health and Safety (National Uniform Legislation) Regulations 2011 (WHS Regulations), Psychosocial hazards training was attended by all employees as a mandatory inclusion and will continue to rollout as a requirement of employment. The internal Work Health and Safety Plan was updated to incorporate this change also.

Salary breakdown as at 30 June 2024

Employee by Salary	Total employees
\$0 - \$64,445	0
\$64,446 - \$70,682	4
\$70,683 - \$76,940	12
\$76,941 - \$81,491	14
\$81,492 - \$89,358	15
\$89,359 - \$97,185	13
\$97,186 - \$106,344	5
\$106,345 - \$115,000	5
\$115,001 - \$130,000	4
\$130,001 - \$160,000	9
\$160,001 +	6
Total	87

A number of staff that were on employment contracts received ongoing permanent employment in a move to retain valued employees.

An annual staff survey is conducted every six (6) months to keep a pulse on employee satisfaction and identify culture initiatives. In the reporting period, one survey was conducted with the results below.

Survey Period	Registered Participants <i>(includes labour hire)</i>	Number of Respondents	Percentage of response	Net Promoter Score
October 2023	99	77	77%	-32

Respondents were asked on their satisfaction on the following areas:

- expectations from them as an employee
- recognition
- communication with Executive Leadership Team
- team commitment
- future
- safety
- resources.

Employees are satisfied in most areas with communication, future, recognition and resources, safety identified as areas for improvement.

Employee health and wellbeing

By fostering a supportive and balanced work environment and prioritizing employee wellbeing, we can aim to develop a healthy, productive, and engaged workforce. At City of Palmerston wellbeing programs are delivered to enhance our employee's overall health and job satisfaction. A proactive approach is designed to reduce stress, boost morale, and elevate productivity. By supporting individual growth and fostering a positive work culture, these initiatives not only contribute to the success of the organisation but also attract and retain our staff.

Employee wellbeing activities.

1. RUOK? Day awareness – Breakfast barbeque – 21 September 2023.
2. Cancer council NT Awareness sessions – 17 August 2023 and 7 September 2023.
3. Safe work month awareness breakfast barbeque – 25 October 2023.
4. End of year breakfast staff and Elected Members – 13 December 2023.
5. Celebrate International Women's Day – Musical Bingo – 8 March 2024.
6. World harmony day celebration – 21 March 2024.
7. National reconciliation week celebration – 31 May 2024.
8. Employee wellbeing activity – Ergonomic Awareness – 22 and 23 May 2024.
9. Celebrating world craft day – employee mindfulness painting activity – 19 June 2024

Managing employee safety

Ensuring a safe workplace and workforce is a priority for Council and the organisation. Consistent monitoring and addressing safety issues helps guide future policies and procedures.

In November 2023, City of Palmerston signed an Enforceable Undertaking with NT WorkSafe. City of Palmerston values the safety of all its staff and has implemented the agreed actions as required to date including:

- Provided workers with waterproof mobile phone covers
- Developed and displayed safety information material at the maintenance facility
- Provided a copy of various safety procedures to other Local Governments in the NT and extend an offer of advice on these safety parameters
- Held a water safety event at SWELL to educate the community on safety across a variety of areas including water safety, sun safety, crocodile safety, emergency services, recreational fishing safety and weed management safety.

During 2023-24 financial year, employees reported 76 incidents, both internal and external. These incidents primarily involved disruptive anti-social behavior around workplace facilities or situations where community members needed medical attention.

Directorate	Number of Incidents
Community and Culture	67
Infrastructure	3
Finance and Governance	0
Office of the CEO	1

There was only one (1) new workers compensation claim in the 2023-24 period.

Valuing our employees through upskilling

City of Palmerston strives for continuous improvement to deliver the highest possible level of services to the community, recognising what the community values and valuing our employees. As an organisation, we are committed to strengthening the skillsets of our staff through professional development and organisation-wide training initiatives. In 2023-24, 82 employees participated in training. There was a total of \$243,748 contributed to training including;

- Various tertiary qualifications including certificates, diplomas, graduate certificates and bachelor degrees
- Working with Cultural Differences
- Appropriate Workplace Behaviour
- Mental Health First Aid
- Guardian IMS training
- Psychosocial Hazards Workshop for Executives
- Manual Handling Training
- Better Business Writing
- Negotiation Skills
- Dog Safe Workplace Training
- Traffic Control Training
- Animal Management Training
- First aid training
- Fire warden training

Internally, staff are empowered to conduct training for their peers in relevance to their field of expertise. Internal training included;

- Recruitment and Merit Selection Process
- Purchase Order Training
- Budget training
- Leave Management
- Procurement
- ArcGIS
- Social media policy

Citizenship Ceremony, Gunn, 2024



COMMUNITY IS AT THE CENTRE

Customer Experience

Through our Customer Experience team, located at Civic Plaza, a total of 14,809 interactions occurred during the year which included 2,990 in-person, 10,487 phone calls and 1,332 email and website queries (this figure excludes direct customer interactions with any other teams). Phone enquiries still remain the preferred choice of contact for customers, attributing to 71% of customer interactions which was a strong reason for the upgrade to the telephone system which happened in February 2024. The highest interactions were found to be in September 2023, a clear response to rate notices and animal registrations due. Interactions by topic include regulatory services with over 5,000 enquiries, followed closely by enquiries relating to finance and rates with almost 4,500. Waste and other issues relating to facilities, roads, and assets came in next with around 2,500 enquiries.

The service provided to the community via our Customer Experience team aims to be of high standards, and our staff uphold our commitment to our customers by making it easy, performing with pride, listen, learn and act, and evaluate and improve.

Community Engagement

Community Satisfaction Survey 2023

Every year our Community Satisfaction Survey is supported through our channels including the website and social media. The survey went live on 4 August 2023 and received 35 online responses (in addition to phone calls made to residents directly by the external provider).

Driver Community Centre

Consultation for the Driver Community Centre proposed design, opened on 14 August and closed on Monday 8 October 2023. The consultation included a booklet with proposed designs and information, website updates and social media placements. The consultation identified important stakeholders and one-on-one meetings were held with seven facility users. A further 22 responses were received via the online survey.

Animal Management By-Laws

Community consultation on the Animal Management By-laws was open for 30 days from 15 January until 12 February 2024, with the aim to inform the broader community of the proposed changes that will come into effect as of 1 July 2024. The consultation was comprehensive and comprised several components to ensure the information reached as many residents of Palmerston as possible and our key stakeholders. The Palmerston community was the primary target audience, with a secondary audience of specific related animal groups. A number of key stakeholder meetings and presentations were held, eight (8) public information sessions were conducted, with printed flyers, social posts and radio ads supporting the communication campaign. In addition to this, a mailbox drop to all City of Palmerston mailboxes (15,016 properties) was completed. A total of 84 responses were received via the online survey and as a result of this consultation, slight amendments to the By-Laws were made.

2024 Community Events Feedback

In an effort for continuous improvement, increasing efficiencies and introducing sustainable practices, we have developed short feedback surveys applicable to the events that we offer via a new seamless digital consumer journey. Between April and June 2024, a total of 42 event goers have completed the feedback survey with our staff actively seeking genuine responses from the community.

Consultation on the draft Municipal Plan and Budget 2024-25

The Municipal Plan and Budget for 2024 – 25 went out for community consultation on the 13 May for a period of 28 days. A number of communication methods were used to ensure awareness was achieved, and to allow opportunities to provide feedback. These included long and short form videos on social media and our website, print ads, social media organic posts, and in person community engagements at events. There was a total of eight feedback submissions.

Animal Management Policy

In addition to the Animal Management By-Laws, the Animal Management Policy was drafted for community feedback. The 21 day community consultation was promoted via a number of avenues including public information stalls at our events including the RSPCA Million Paws Walk. We also promoted the policy feedback through our social media channels receiving more than 60 responses from the community.

Public Relations

28 media releases with a total of 140 media interactions. This includes placements across TV (broadcast), radio, newspaper and online. Some of the notable achievements in media were 2 front pages on the NT News for SWELL opening, and Palmerston Youth Festival. There was significant media response related to the Animal Management By-Laws, Palmerston Street Art Festival, Darwin Festival announcement for its Palmerston program as well as a number of earned media to help with the promotion of our extensive events season. We also engaged two local social media influencers to promote content for SWELL and collectively their videos were played more than 40,000 times (one video went viral with 35,000 views). Their audiences exceed 23,000, and the engagement rate was extremely high. This is a very effective way to promote to the local market, and a tactic that will be used moving forward.

Social media

Information is shared across City of Palmerston's social media platforms including Facebook, Instagram and LinkedIn. Important to note that statistics from City of Palmerston Library, or Palmerston Youth Festival are not included in the following results. Over the past 12 months there has been a steady incline in followers across all social media platforms, with an overall 5.8% increase in Facebook (18,502) 14.6% on Instagram (2,211) and over 20% on LinkedIn (2,533).

Across Facebook, reach through organic content has increased by 148% which is a significant result considering the amount of content posted is down by 21%. Engagements with followers have increased by 250% which is a significant result that identifies our followers are community members and engage heavily with our content.



Top 5 organic posts across Facebook

	Date	Reach	Impressions	Interactions	Reactions	Comments	Shares	Link clicks
\$10 Animal Desexing Program	5/12/2023	26380	28727	291	99	95	91	164
Taylor Swift 75 Palmerston parks and playgrounds	22/02/2024	21624	21855	189	184	32	10	63
Christmas Wonderland makers markets,	18/12/2023	20622	21333	150	106	25	19	104
SWELL Grand Opening Lightning post,	17/12/2023	17099	17826	91	71	14	6	29
Check out the Adventure Playzone at SWELL	11/12/2023	16487	19770	209	113	73	18	287

Engagement and reach across Instagram has also seen an increase across the board with a total reach of over 59,000, 833 engagements (content interactions) and 100 link clicks. As a result of the significant increase in followers on Instagram, we introduced a 'linktree' to our Instagram account where we could drive people through to our website.

Website

The number of new users on our website for the year was 180,227 which is an increase of 44% on the previous year. The analytic dashboard changed in the last financial year which brings challenges in how the data is compared. Google Analytics slowly phased out and GA4 replaced it. The calculation rates are differ slightly which may cause some discrepancies. New users, as reported above, includes anyone that clicked the link to our website regardless of whether they meant to or accidentally. Other differences include actions such as link clicks, downloads, payments or a form filled is considered as an 'event'. Of the 180,227 new users, over 300,000 sessions occurred with 1.68 million events and an engagement rate of 45.36%. Average engagement time on the website is still sitting at 52 seconds. The top sources of users of the website came from direct links, google search, and Facebook. Increases in website visits correlate with marketing campaigns, and other social and political issues that arise throughout the year.

The top pages viewed other than the home page include;

Page	Sessions	New Users	Events
SWELL	8391	5349	242
Palmerston Library	8184	4678	3157
Council Pound	8155	2506	26
Careers	7419	3882	10247
Waste management	7314	4875	22
Palmerston Youth Festival/PYF	4908	3603	12

The Website review was completed during the year, and commencement for redevelopment began. From the usage data, improvements in useability have been identified, and will be rolled out in the next financial year. Our website continues to remain compliant with the Local Government Act (2019) NT.



Staff greeting Civic centre, Palmerston, 2023

HEALTHY WORKING PARTNERSHIPS

In order to meet our objectives around healthy working partnerships, City of Palmerston is dedicated to upholding our strong relationships both internally with our team and externally with our partners and networks. This commitment enables us to provide the best possible outcomes for residents of Palmerston.

Advisory committees

In an effort to act on social and political issues that arise, we continue to work closely with our advisory committees which were again established for the 2023-24 financial year for which they hold meetings once a quarter. Members of the Palmerston community

can be a part of these committees and applications are accepted at the beginning of each year. The committees include;

- Palmerston Community Wellbeing Advisory Committee
- Palmerston Community Safety Advisory Committee
- Palmerston Vibrant Economy Advisory Committee

The role of these committees is to;

- Provide advice to Council about its strategies, programs and initiatives to continue to support the diverse community, including the resident, community groups and businesses
- Consider and endorse recommendations from relevant associated networks
- Provide general views and represent interests of the Palmerston community in a formal setting

Risk Management and Audit Committee

The Risk Management and Audit Committee (the Committee) is established as an advisory committee to City of Palmerston organisation. Currently the committee is comprised of three (3) Elected Members and three (3) independent representatives. The Committee is established by Council, pursuant to the *Local Government Act (2019)* NT and the Local Government (Accounting) Regulations with the key functions of:

- a. Monitor and review the integrity of the Council's financial management
- b. To monitor and review internal controls
- c. To make recommendations to the Council about any matters the committee considers require the Council's consideration as a result of the Committee's functions under paragraph a) or b).

The Committee met four times in 2023-24 and consist of Elected members and Independent Members including the Chair.

Networks

In addition to the networks that we actively participate and facilitate, we continue to work with community networks through our community development space which include;

- Palmerston Youth Local Action Group
- Youth Activities Grant Panel
- Communities for Children
- Palmerston Indigenous Network
- Palmerston Indigenous Village
- NT Government Quarterly Sports Forum
- Headspace Network
- Community Investment Committee
- Australian and Federal Government partnerships

Council continues to work with both the Northern Territory and Federal Governments, advocating for funding and support to further provide initiatives for the Palmerston community. In 2023-24 a total of \$5.8Million was received from the Northern Territory Government and \$16.5Million was received from the Federal Government.



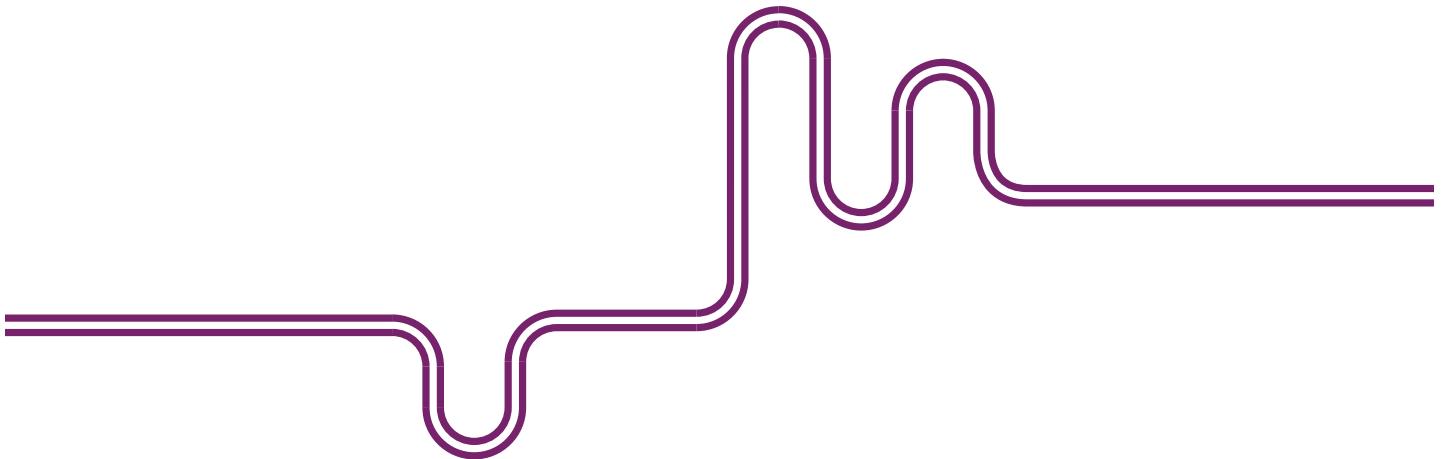
Sponsorships and partnerships

City of Palmerston approved 22 sponsorship and multiyear agreements up to the value of \$155,500 in total. These included the following;

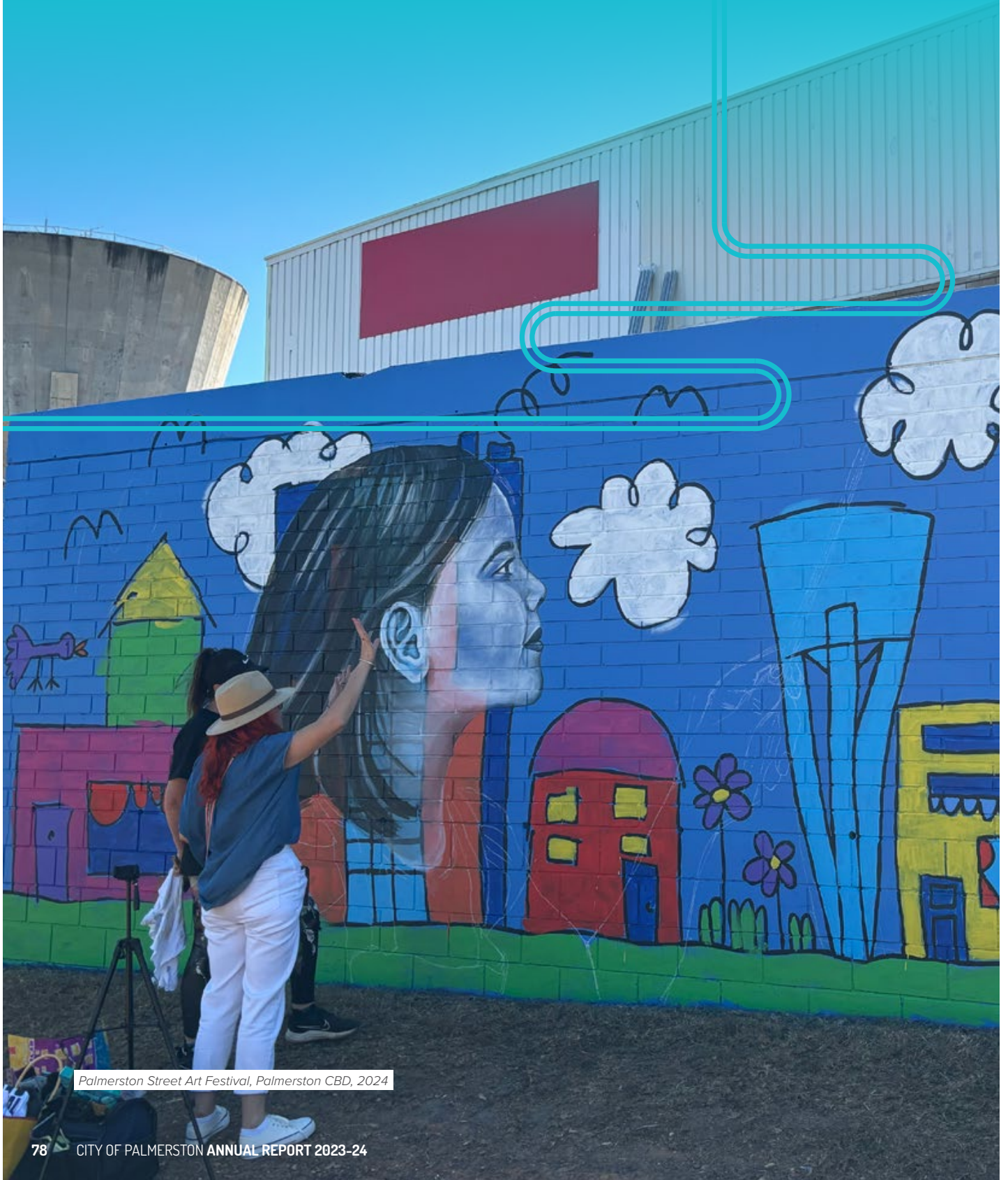
Recipient	Agreement type/purpose	Amount
Forrest Parade Primary School	Forrest Farmers Fair July 2024	\$2,000
Two-two-one mental health charity	Mental Health Professionals Conference	\$2,000
Australian Institute of Planning	Northern Territory Symposium	\$1,000
Darwin Symphony Orchestra	Family Poms Concert Series	\$25,000
Palmerston and Regional Business Association	Networking Event in the City of Palmerston	\$2,000
Darwin Basketball Association	Darwin Salties Wheelchair Basketball	\$2,000
Walking Off the War Within	Annual Walk	\$2,000
Special Children's Christmas Parties	Darwin Special Children's Christmas Party	\$3,000
Multiyear Sponsorship		
Clubhouse Territory	Multiyear Agreement	\$10,000
Palmerston Netball	Multiyear Agreement	\$10,000
Palmerston and Litchfield Seniors	Multiyear Agreement	\$20,000
Palmerston Rovers Football Club	Multiyear Agreement	\$10,000
Palmerston Magpies AFL Club	Multiyear Agreement	\$10,000
Palmerston Saints Hockey Club	Multiyear Agreement	\$1,500
RSPCA Darwin	Multiyear Agreement	\$10,000
Riding for the Disabled Top End	Multiyear Agreement	\$20,000
Palmerston Rugby Union Football Club	Multiyear Agreement	\$5,000
Northern Sharks Rugby League Football Club	Multiyear Agreement	\$10,000
Palmerston and Regional Basketball Association	Multiyear Agreement	\$10,000

Partnerships

In an effort to further support the important work we deliver for the community, we engaged in some exciting collaborative partnerships for the 2023-24 financial year which resulted in positive outcomes for the community. Notably the Palmerston Street Art Festival collaboration which saw us work with Activate Darwin and Proper Creative to launch the inaugural Palmerston Street Art Festival 2024. This important festival delivered multiple positive outcomes for Council and the community. The event gained an incredible amount of exposure nationally and internationally, with future collaborations and partnerships continuing to be developed as our Council matures and the community grows.



FINANCIAL STATEMENTS




Palmerston Street Art Festival, Palmerston CBD, 2024



'A Place for People'

 Civic Plaza, 1 Chung Wah Terrance

 08 8935 9922

 palmerston@palmerston.nt.gov.au

 palmerston.nt.gov.au

General Purpose Financial Statements

2023/24 Financial Performance Review

The financial results for the 2023-24 financial year continues to demonstrate why City of Palmerston is the Place for People.

Council's revenue base consists of Rates and Charges of \$33.38 million, Operational Grants and Subsidies \$1.5 million, \$1.88 million in Interest and Investment Income, and \$1.05 million from general Fees and Charges. These funds were used to deliver to the City of Palmerston residents and visitors, the following community initiatives and programs.

- Free entry to SWELL, with over 78,000 people visiting since its opening
- Free parking to the city centre
- Provision of free facilities for not-for-profit organisations
- Developed new partnership to deliver First Palmerston Street Art Festival
- Maintain 288 Hectares of open space, parks and gardens
- Deliver free library programs with 137,000 people visiting the library and 73,000 physical loans
- Launch of new e-resource for the Library – Overdrive Libby
- Weeklong Palmerston Youth Festival
- Christmas Wonderland, in which 16,383 people attended over 8 days
- Archer Waste Management collected over 3,000 tons of general waste. Management of 15 Lakes
- Community benefit Scheme supported 173 applicants at a value of \$235,260

After considering capital income, Council generated a net profit of \$8.7 million. This was largely due to the handover of \$8.6 million community infrastructure from subdivisions with assistance from \$8.5 million derived from capital grants income. This contributed to the successful delivery of \$20.3 million in capital infrastructure spending, delivering to the community the following significant projects:

- Swimming Wellness Events Leisure and Lifestyle (SWELL) opened in December 2023
- Upgrade of the building facilities at SWELL
- Completion of the installation of the FiberSense cable network
- Maintenance and renewal of assets including driveways, pathways, roads, stormwater, and street lighting.
- Design work for the upgrade of Driver Community Hall
- 20,677m² of roads resealed

2023-24 saw \$54.9 million injected into the economy with 89% of this being spent with local business and subcontractors, a significant achievement.

City of Palmerston remains financially well positioned to continue its delivery of services for the community. While there is an operating deficit of \$8.3 million (refer table below) this is a direct result of \$11.2 million in depreciation expenses (explained further below). A net profit was achieved overall due to the grants income in 2023-24 for new or upgrade to assets and the receipt of infrastructure assets transferred to City of Palmerston upon completion of the subdivision in Zuccoli, valued at \$8.6 million. This adds to the capital assets portfolio to be maintained on behalf of the community, although this is non-cash.

Table 1 provides a summary of financial results compared to last year,. Spending was higher compared to last year due to an increase higher expenditure on employee costs of \$1 million as our vacancy rates has improved, a \$1million increase in consultancies due to focus on SWELL, changes to Animal Management By-laws and events in 2023-24 and \$0.5 million increase in utilities compared to last year due to swimming facilities closure in previous financial year.

The full details of the Audited Financial Statements for 2023-24 financial year are available from page 78 within the Annual Report.

Table 1: Comparative years

COUNCIL AGENDA Attachment 7.1.1.2

	As at 30-Jun-24 \$'000	As at 30-Jun-23 \$'000	Variance \$'000
Revenue	38,041	38,642	(601)
Less: Expenditure	46,343	42,782	3,561
Operating Deficit	(8,302)	(4,140)	4,162
Plus Other Income			
Resources Free of Charge	8,669	6,824	1,845
Asset Disposals and FV Adjustments	(178)	(128)	50
Grants received for new or upgrade assets	8,587	9,914	(1,327)
Net Profit / (Deficit)	8,776	12,470	(3,694)

To illustrate City of Palmerston's true financial performance, it is important to compare the budgeted to actual results after excluding non-cash and accounting adjustments to income and expenditure and including capital expenditure, refer to Table 2. After these adjustments the net cash net operating surplus is 0.9 million.

Table 2: Budget versus Actuals – Net Profit/Surplus including Operational and Capital Analysis

	Original Budget 2023-24 \$'000	Revised Budget (RB) 2023-24 \$'000	Actuals (A) 2023-24 \$'000	A – RB Variance \$'000
Operating Revenue	39,662	37,512	38,041	529
Less: Operating Expenditure	45,805	46,030	46,343	313
Operating Surplus / (Deficit)	(6,143)	(8,518)	(8,302)	216
Add Capital Income	5,524	13,098	17,078	3,980
Operating Surplus / (Deficit) ¹	(619)	4,580	8,776	4,196
Add: noncash adjustments ²	8,270	8,270	3,218	(5,052)
Operating Surplus/(Deficit) after non-cash	7,651	12,850	11,994	(856)
Less Capital Expenditure	7,848	26,813	20,364	(6,449)
Surplus/(Deficit)	(197)	(13,963)	(8,370)	5,593
Less Other repayments	392	517	435	(82)
Borrowings	-	5,000	5,000	0
Plus Reserve Movement	589	9,480	1374	(816)
Net Surplus/(Deficit)	-	-	2431	2431

1. As per General Purpose Financial Statements

2. Non-cash adjustments include depreciation expense, prior year capital expense, gifted assets income and revaluations.

Table 2 illustrates the amount of cash surplus after taking into consideration all cash and non-cash outlays.

Non-cash and accounting adjustments include the following

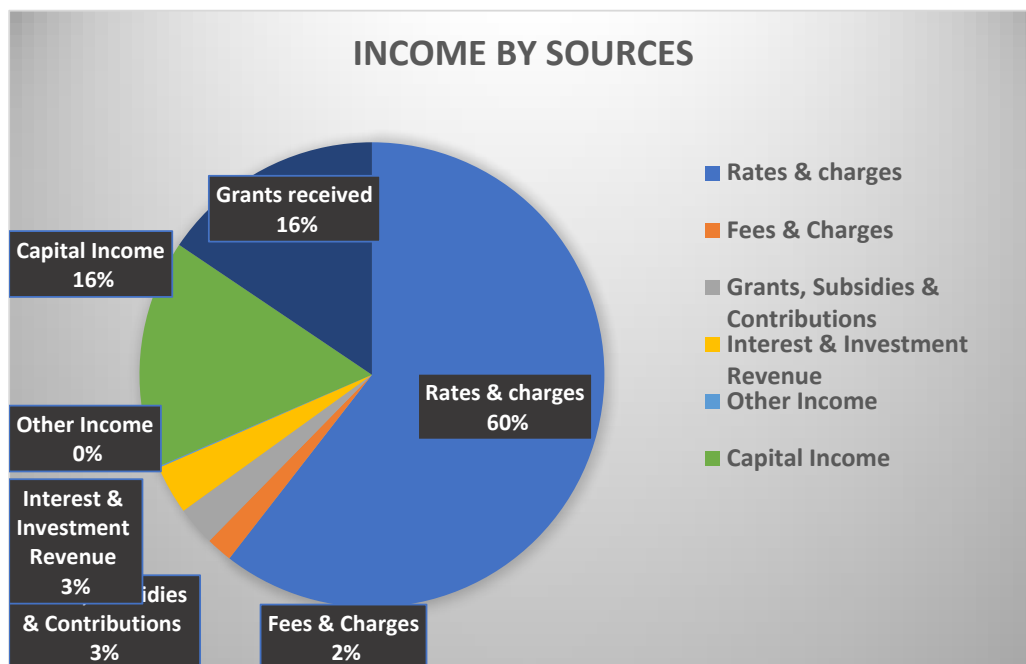
- \$11.14 million depreciation
- \$0.07 million due to impairment, derecognising the value of the parking meters.
- \$0.30 million in Revaluation decrement of Investment property
- \$0.26 million revaluation on provision for restoration

Other cash flows which need to be considered include injections from borrowings, repayment of these borrowings and also cash that has been transferred in from Council's financial reserves.

The slight improvement compared to budget is largely due to higher than anticipated interest from investments, waste charges and known items which relate to previous Council Decisions such as repayment to our financial reserves.

Revenue By Source

City of Palmerston's revenue largely comes from Rates and Annual Charges representing 72% or \$33 million of total revenue, followed by Capital Grants at 18%, Investment and Interest Income at 4% and Grants and Subsidies and Contributions at 3%.



Operational Revenue

Overall operating revenue was above expected budget by \$0.3 million, this increase is mainly attributed to higher interest income from matured investments driven by interest rate increases by Reserve Bank of Australia.

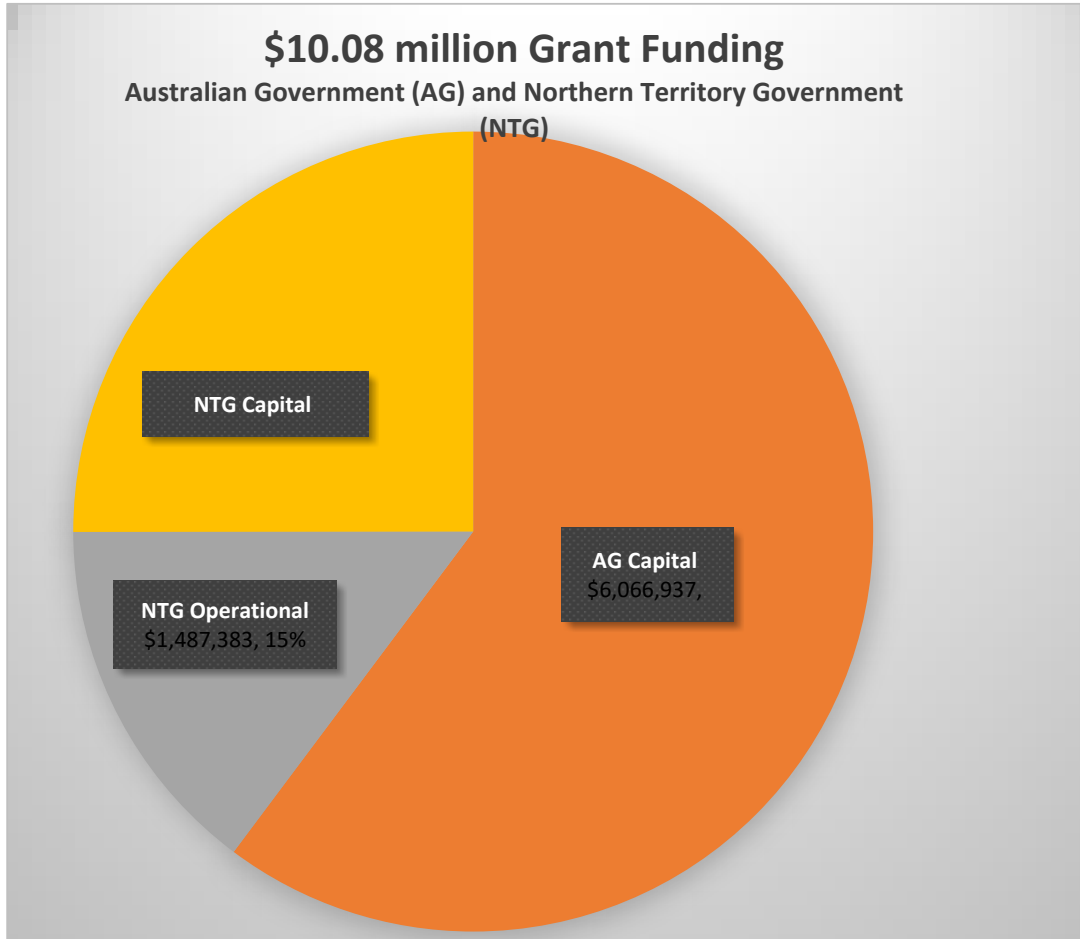
Capital Grants with performance obligations

Council only recognises grants with performance obligation as income in the financial year the performance obligation was met, most of these grants are capital grants.

During the 2023-24 financial, the Swimming Wellness Events Leisure and Lifestyle (SWELL) our biggest capital project, was completed with the \$5 million received from the Commonwealth being recognised as income, and \$0.954 million recognised from the Northern Territory Government.

A total of \$9.6 million grants was spent in the 2023-24 financial year in line with scheduled programs and resulted in a closing balance of \$2.9 million in the grant liability account.

The graph below provides a breakdown of the various grant funding City of Palmerston receives

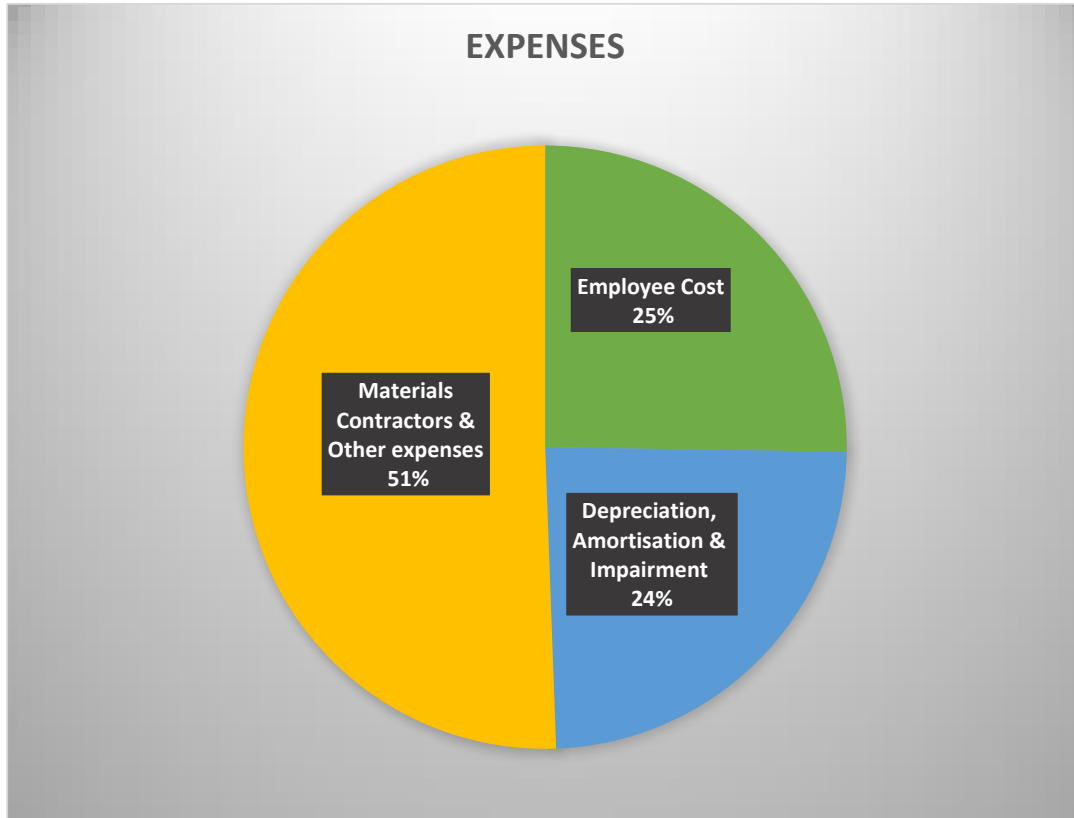


Other capital income

While a large component of the \$17.35 million capital income is grant income (\$8.6 million) there is a \$8.6 million of capital income related to gifted assets which is considered non-cash. These are assets that were handed over to Council at no cost, which include roads from subdivisions and land for parks in which Council will own and maintain these community assets.

Expenses

The total expenditure incurred in 2023-24 was \$46.3 million, this includes \$11.2 million for depreciation, amortisation and impairment which makes up 24% of total expenditure.



Expenses excluding non-cash expenditure

Overall expenses for 2023-24 is in line with budget expectations with cost savings identified across some areas of the Council. Although Employee costs of \$10.89 million appears to be below budget, these were due vacant positions resulting from recruitment challenges. Council was able to maintain its service delivery through periodically filling vacant positions using labour hire through employment agencies, which is sitting in Material and Contractors. Material and Contractors saw a slight savings which was largely due to waste management which was offset by expenses from capital construction works not meeting the definition of an asset.

Depreciation, Amortisation and Impairment

For 2023-24 the depreciation expenses of \$11.2 million. A valuation of roads, pavements, kerbs and gutters and land was undertaken as at 30 June 2024.

Elected Member Allowances and Expenses

Elected Member Allowances are paid in accordance with the Local Government guidelines and all Electoral allowances. Superannuation became payable in September 2023 to Elected Members. Council by unanimous vote agreed to make superannuation payments Elected Members as allowed under the *Superannuation Guarantee (Administration) Act 1992*.

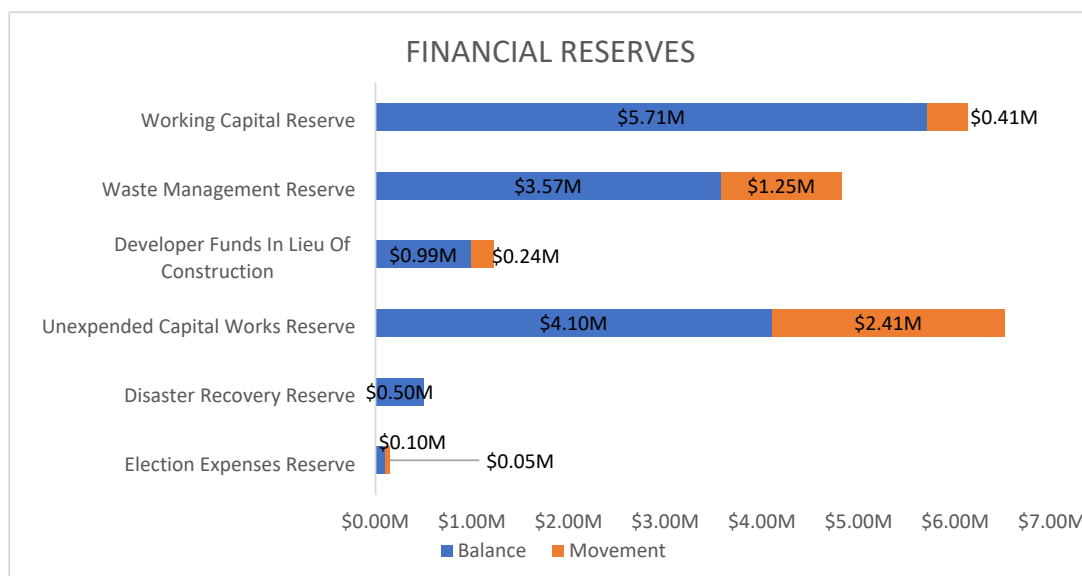
Capital Expenditure

The actual capital spend is \$20.6 million against a capital expenditure budget of \$20.36 million. The projects that are tied to grant funding and strategic projects have been rolled over for completion into the 2024-25 financial year.

When construction works are completed, there are some expenditures that are not capitalised as they do not meet the definition of an asset and therefore are expensed. A total of \$0.47 million of expenditure has been treated in this way.

Reserves

City of Palmerston allocates the accumulated cash surpluses within a financial reserve, structured in line with Council’s Financial Reserve Policy. The use of reserve provides the community with greater clarity and transparency on the level of funds held by Council and how much funds are available to the Council for discretionary use.



Council held \$14.98 million in reserves as at 30 June 2024 (prior to taking into consideration the surplus).

The Financial Reserve Policy allows for the net operational surplus identified at the end of the financial year to be transferred to the working capital reserve, or to a specific purpose reserve to be utilised against future projects.

However, due to previous Council decisions and commitments, the surplus will be required to be allocated to the following reserves.

- \$313,471 to Waste Reserves
- \$338,970 to FILOC Reserve – Making the Switch Loan
- \$50,000 transfer to Election Reserve
- \$80,000 to FILOC Reserve - SWELL Loan
- \$278,489 for Developer Contributions FILOC

City of Palmerston

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2024

A Place for People



City of Palmerston

General Purpose Financial Statements
for the year ended 30 June 2024

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City of Palmerston

General Purpose Financial Statements
for the year ended 30 June 2024

Chief Executive Officer's Statement

I, Amelia Jane Vellar, the Chief Executive Officer of City of Palmerston, hereby certify that the Annual Financial Statements:

- have been drawn up in accordance with the applicable Australian Accounting Standards, the *Local Government Act 2019* and the *Local Government (General) Regulations 2021* so as to present fairly the financial position of the Council and the results for the year ended 30 June 2024; and
- are in accordance with the accounting and other records of Council.



Amelia Jane Vellar
CHIEF EXECUTIVE OFFICER

Dated: 14 November 2024

City of Palmerston

Financial Statements 2024

Statement of Comprehensive Income for the year ended 30 June 2024

	Notes	2024 \$ '000	2023 \$ '000
Income			
Rates and Waste Charges	2a	33,383	31,515
Statutory charges	2b	82	105
User charges	2c	923	801
Grants, subsidies and contributions - operating	2g	1,500	4,387
Investment and interest income	2d	1,825	1,598
Reimbursements	2e	-	13
Other income	2f	328	223
Total income		38,041	38,642
Expenses			
Employee costs	3a	10,886	9,802
Materials, contracts and other expenses	3b	24,075	22,428
Depreciation, amortisation and impairment	3c	11,215	10,519
Borrowing costs	3d	167	33
Total expenses		46,343	42,782
Operating deficit		(8,302)	(4,140)
Physical resources received free of charge	2i	8,668	6,824
Asset disposal and fair value adjustments	4	(179)	(128)
Amounts received specifically for new or upgraded assets	2g	8,587	9,914
Net surplus		8,774	12,470
Other comprehensive income			
Amounts which will not be reclassified subsequently to operating result			
Changes in Revaluation Surplus/Reserves - Infrastructure, property, plant & equipment	9a	15,096	(2,590)
Total amounts which will not be reclassified subsequently to operating result		15,096	(2,590)
Total other comprehensive income/(loss)		15,096	(2,590)
Total comprehensive income		23,870	9,880

The above Statement of Comprehensive Income should be read in conjunction with the accompanying notes.

COUNCIL AGENDA Attachment 7.1.1.3

Financial Statements 2024

City of Palmerston

Statement of Financial Position as at 30 June 2024

	Notes	2024 \$ '000	* Restated 2023 \$ '000	* Restated 1 July 2022 \$ '000
ASSETS				
Current assets				
Cash and cash equivalent assets	5a	4,922	14,660	19,907
Trade and other receivables	5b	4,284	4,473	2,938
Other financial assets (investments)	5c	17,797	14,508	18,513
Total current assets		27,003	33,641	41,358
Non-current assets				
Other non-current assets	6c	7,285	16,142	2,207
Infrastructure, property, plant and equipment *	7a(i)	547,278	506,091	509,887
Investment property	7a(ii)	5,500	5,800	5,700
Total non-current assets *		560,063	528,033	517,794
TOTAL ASSETS *		587,066	561,674	559,152
LIABILITIES				
Current liabilities				
Trade and other payables	8a	10,174	13,571	20,684
Borrowings	8b	505	248	241
Provisions	8c	1,258	1,279	1,400
Total current liabilities		11,937	15,098	22,325
Non-current liabilities				
Trade and other payables	8a	2	–	–
Borrowings	8b	5,164	787	1,035
Provisions	8c	2,119	1,815	1,698
Total non-current liabilities		7,285	2,602	2,733
TOTAL LIABILITIES		19,222	17,700	25,058
Net assets *		567,844	543,974	534,094
EQUITY				
Accumulated surplus		227,834	217,686	201,184
Asset revaluation reserves *	9a	325,032	309,936	312,524
Other reserves	9c	14,978	16,352	20,384
Total equity *		567,844	543,974	534,094

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

(*) Refer to Note 20 for restatement

City of Palmerston

Statement of Changes in Equity
for the year ended 30 June 2024

\$ '000	Notes	Accumulated surplus	* Asset revaluation reserve	Other reserves	* Total equity
2024					
Balance at the end of previous reporting period*		217,686	309,936	16,352	543,974
Restated balance*		217,686	309,936	16,352	543,974
Net surplus for year		8,774	-	-	8,774
Other Comprehensive Income					
- Gain (Loss) on Revaluation of I,PP&E	7a	-	15,096	-	15,096
Other comprehensive income		-	15,096	-	15,096
Total comprehensive income		8,774	15,096	-	23,870
Transfers between Reserves		1,374	-	(1,374)	-
Balance at the end of period		227,834	325,032	14,978	567,844
2023 Restated *					
Balance at the end of previous reporting period*		201,184	368,316	20,384	589,884
Impact of correction of errors*	20	-	(55,790)	-	(55,790)
Restated balance*		201,184	312,526	20,384	534,094
Net surplus for year		12,470	-	-	12,470
Other Comprehensive Income					
- Gain (Loss) on Revaluation of I,PP&E	7a	-	(2,590)	-	(2,590)
Other comprehensive Loss		-	(2,590)	-	(2,590)
Total comprehensive income / (Loss)		12,470	(2,590)	-	9,880
Transfers between Reserves		4,032	-	(4,032)	-
Balance at the end of period		217,686	309,936	16,352	543,974

The above Statement of Changes in Equity should be read in conjunction with the accompanying notes.

(*) Refer Note 20 for restatement

City of Palmerston

Statement of Cash Flows
for the year ended 30 June 2024

	Notes	2024 \$ '000	2023 \$ '000
Cash flows from operating activities			
<u>Receipts</u>			
Rates and Waste Charges		33,328	31,301
Statutory Charges		82	105
User Charges		931	881
Grants, Subsidies and Contributions (operating purpose)		1,163	4,654
Investment Receipts		1,938	535
Reimbursements		–	13
Other Receipts		536	93
<u>Payments</u>			
Payments to Employees		(10,840)	(9,977)
Payments for Materials, Contracts & Other Expenses		(26,437)	(22,855)
Borrowing Interest Payments		(167)	(33)
Net cash provided by (or used in) operating activities	11b	<u>534</u>	<u>4,717</u>
Cash flows from investing activities			
<u>Receipts</u>			
Amounts Received Specifically for New/Upgraded Assets		8,043	2,824
Sale of Replaced Assets		232	300
<u>Payments</u>			
Payments for Renewal/Replacement of Assets		(19,892)	(16,852)
Net Purchase of Investment Securities		(3,289)	4,005
Net cash provided (or used in) investing activities		<u>(14,906)</u>	<u>(9,723)</u>
Cash flows from financing activities			
<u>Receipts</u>			
Proceeds from Borrowings		4,634	–
<u>Payments</u>			
Repayments of Borrowings		–	(241)
Net cash provided by (or used in) financing activities		<u>4,634</u>	<u>(241)</u>
Net Decrease in cash held		<u>(9,738)</u>	<u>(5,247)</u>
plus: Cash & Cash Equivalents at beginning of period		14,660	19,907
Cash and cash equivalents held at end of period	11a	<u>4,922</u>	<u>14,660</u>
Additional Information:			
plus: Investments on hand – end of year	5c	17,797	14,508
Total cash, cash equivalents and investments		<u>22,719</u>	<u>29,168</u>

The above Statement of Cash Flows should be read in conjunction with the accompanying notes.

City of Palmerston

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

Contents of the Notes accompanying the General Purpose Financial Statements

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City of Palmerston

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

Note 1. Summary of material accounting policies

The material accounting policies adopted by Council in the preparation of these financial statements are set out below.

These policies have been consistently applied to all the years presented, unless otherwise stated.

(1) Basis of preparation

1.1 Compliance with Australian Accounting Standards

This general purpose financial report has been prepared in accordance with Australian Accounting Standards as they apply to not-for-profit entities, other authoritative pronouncements of the Australian Accounting Standards Board, Interpretations, the requirements of the *Local Government Act 2019*, the Local Government (General) Regulations 2021 and other relevant Northern Territory legislation.

The financial report was authorised for issue on xx November 2024.

1.2 Historical cost convention

Except as stated below, these financial statements have been prepared in accordance with the historical cost convention.

1.3 Critical Accounting Estimates

The preparation of financial statements in conformity with Australian Accounting Standards requires the use of certain critical accounting estimates and requires management to exercise its judgement in applying Council's accounting policies.

The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are specifically referred to in the relevant sections of these Notes.

1.4 Rounding

All amounts in the financial statements have been rounded to the nearest thousand dollars (\$'000).

(2) The local government reporting entity

City of Palmerston is incorporated under the *NT Local Government Act 2019* and has its principal place of business at 1 Chung Wah Terrace, Palmerston. These financial statements include the Council's direct operations through which Council controls resources to carry on its functions. In the process of reporting on the Council as a single unit, all transactions and balances between activity areas have been eliminated.

(3) Income recognition

Income is measured at the fair value of the consideration received or receivable. Revenue from contracts with customers is recognised when control of the goods or services are transferred to the customer at an amount that reflects the consideration to which the Council expects to be entitled in exchange for those goods and services. Performance obligations may be completed at a point in time or over time.

3.1 Grants

The Council recognises grant revenues under *AASB 1058 Income of Not-for-Profit Entities* (AASB 1058) or *AASB 15 Revenue from Contracts with Customers* (AASB 15) when appropriate.

In cases where there is an 'enforceable' contract with a customer with 'sufficiently specific' performance obligations, the transaction is accounted for under AASB 15 where income is recognised when (or as) the performance obligations are satisfied (i.e. when it transfers control of a product or service to a customer). Revenue is measured based on the consideration to which the Council expects to be entitled in a contract with a customer.

In other cases, AASB 1058 applies when a not-for-profit (NFP) entity enters into transactions where the consideration to acquire an asset is significantly less than the fair value of the asset principally to enable the entity to further its objectives. The excess of the asset recognised (at fair value) over any 'related amounts' is recognised as income immediately, except in the case where a financial asset has been received to enable the Council to acquire or construct a recognisable non-financial asset that is to be controlled by the Council. In this case, the Council recognises the excess as a liability that is recognised over time in profit and loss when (or as) the entity satisfies its obligations under the transfer.

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City of Palmerston

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

Note 1. Summary of material accounting policies (continued)

3.2 Rates Revenue

Rates revenue is recognised at the commencement of the rating period to which they relate. Prepaid rates at the end of the reporting period are classified as a current liability.

3.3 Non-cash contributions

Non-cash contributions with a value in excess of the recognition thresholds as stated in Note 1 – 6.2 are recognised as revenue and as non-current assets. Non-cash contributions below the thresholds are recorded as revenue and expenses. Physical assets contributed to Council by developers in the form of road works, stormwater and park equipment are recognised as revenue when the development becomes "on maintenance" (i.e. the Council obtains control of the assets and becomes liable for any ongoing maintenance) and there is sufficient data in the form of drawings and plans to determine the approximate specifications and values of such assets. All non-cash contributions are recognised at the fair value of the contribution received on the date of acquisition.

3.4 Developer Charges

Developers also pay infrastructure charges for the construction of assets, such as roads and stormwater drainage. Infrastructure charges are recognised as income when received.

3.5 Rental income

Rental revenue from investment and other property is recognised as income on a periodic straight-line basis over the lease term.

3.6 Interest and dividends

Interest received from term deposits is accrued over the term of the investment. No dividends were received during the reporting period.

3.7 Sales revenue

Sale of goods is recognised when the significant risks and rewards of ownership are transferred to the buyer, generally when the customer has taken undisputed delivery of the goods.

3.8 Statutory and User Charges

Statutory and User Charges are recognised upon unconditional entitlement to the funds. Generally, this is upon lodgement of the relevant applications or documents, issuing of the infringement notice or when the service is provided.

(4) Cash, cash equivalents and other financial instruments

Cash assets include all amounts readily convertible to cash on hand at Council's option with an insignificant risk of changes in value with a maturity of three months or less from the date of acquisition.

Receivables for rates and annual charges are secured over the subject land, and bear interest at rates determined in accordance with the Local Government Act 2019. Other receivables are generally unsecured and do not bear interest.

All receivables are reviewed as at the reporting date and adequate allowance made for amounts the receipt of which is considered doubtful.

All financial instruments are recognised at fair value at the date of recognition, except for trade receivables from a contract with a customer, which are measured at the transaction price. A detailed statement of the accounting policies applied to financial instruments forms part of Note 13.

(5) Inventories

Council does not hold any inventories.

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City of Palmerston

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

Note 1. Summary of material accounting policies (continued)

(6) Infrastructure, property, plant and equipment

6.1 Initial recognition

All assets are initially recognised at cost. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition.

All non-current assets purchased or constructed are capitalised as the expenditure is incurred and depreciated as soon as the asset is held "ready for use". Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition, including architects' fees and engineering design fees and all other costs incurred. The cost of non-current assets constructed by the Council includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overhead.

6.2 Materiality

Assets with an economic life in excess of one year are only capitalised where the cost of acquisition exceeds materiality thresholds established by Council for each type of asset. In determining (and in annually reviewing) such thresholds, regard is had to the nature of the asset and its estimated service life.

Examples of capitalisation thresholds applied during the year are given below. No capitalisation threshold is applied to the acquisition of land or interests in land.

Furniture & Fittings	\$10,000
Plant & Equipment	\$10,000
Buildings & Other Structures	\$10,000
Roads and Pavement	\$10,000
Footpaths, Cycleways and Driveways	\$10,000
Kerb and Gutter	\$10,000
Motor Vehicles	\$10,000
Water and Irrigation	\$10,000
Intangible Assets	\$10,000
Stormwater Drainage	\$10,000
Land Improvement	\$10,000
Streetlights	\$10,000

6.3 Subsequent recognition

All material asset classes are revalued on a regular basis such that the carrying values are not materially different from fair value. Significant uncertainties exist in the estimation of fair value of a number of asset classes including land, buildings and associated structures and infrastructure. Further detail of these uncertainties, and of existing valuations, methods and valuers are provided at Note 7(c).

6.4 Depreciation of non-current assets

Other than land, all infrastructure, property, plant and equipment assets recognised are systematically depreciated over their useful lives on a straight-line basis which, in the opinion of Council, best reflects the consumption of the service potential embodied in those assets.

Depreciation methods, useful lives and residual values of classes of assets are reviewed annually.

Major depreciation periods for each class of asset are listed below. Depreciation periods for infrastructure assets have been estimated based on the best information available to Council, as well as from an Engineering firm who undertook a review of the infrastructure assets in 2018. Extreme care should be used in interpreting financial information based on these estimates.

Plant, Furniture & Equipment

Furniture and Equipment	3 to 100 years
Motor Vehicles	5 to 10 years
Plant & Equipment	5 to 15 years

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City of Palmerston

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

Note 1. Summary of material accounting policies (continued)

Building & Other Structures

Buildings 25 to 100 years

Infrastructure

Roads – Earthworks 100 years
 Roads – Pavement 35 to 100 years
 Roads – Seal 10 to 60 years
 Roads - Other 35 to 100 years
 Footpaths, Cycleways and Driveways 15 to 100 years
 Kerb and Gutter 60 years
 Driveways 15 to 100 years
 Water and Irrigation 25 to 30 years
 Stormwater Drainage 60 to 100 years
 Streetlights 75 to 100 years

Other Assets

Land Improvement 10 to 100 years

6.5 Impairment

Assets whose future economic benefits are not dependent on the ability to generate cash flows, and where the future economic benefits would be replaced if Council were deprived thereof, are not subject to impairment testing as such assets are measured at fair value and their recoverable amount is materially the same as their fair value.

Other assets that are subject to depreciation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount (which is the higher of the present value of future cash inflows or value in use).

Where an asset that has been revalued is subsequently impaired, the impairment is first offset against such amount as stands to the credit of that class of assets in Asset Revaluation Reserve, any excess being recognised as an expense.

6.6 Borrowing costs

Borrowing costs in relation to qualifying assets (net of offsetting investment revenue) have been capitalised in accordance with *AASB 123 Borrowing Costs*. The amounts of borrowing costs recognised as an expense or as part of the carrying amount of qualifying assets are disclosed in Note 3, and the amount (if any) of interest revenue offset against borrowing costs in Note 2.

(7) Investment property

Investment property comprises land &/or buildings that are principally held for long-term rental yields, capital gains or both that is not occupied by Council.

Investment property is carried at fair value, representing an open-market value determined annually by external valuers.

Annual changes in the fair value of Investment Properties are recorded in the Income Statement as part of "Fair value adjustments".

Full valuations are carried out every year.

The last full valuation for Council's Investment Properties was dated 30/06/2024.

(8) Payables

8.1 Goods and services

Creditors are amounts due to external parties for the supply of goods and services and are recognised as liabilities when the goods and services are received. Creditors are normally paid 28 days after the month of invoice, but Council has extended its support to local businesses by continuing to pay earlier than 28 days. No interest is payable on these amounts.

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City of Palmerston

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

Note 1. Summary of material accounting policies (continued)

8.2 Payments received in advance and deposits

Amounts other than the Financial Assistance Grants, received in advance of service delivery, and security deposits held against possible damage to Council assets, are recognised as liabilities until the service is delivered or damage reinstated, or the amount is refunded as the case may be.

(9) Borrowings

Borrowings are initially recognised at fair value, net of transaction costs incurred and are subsequently measured at amortised cost. Any difference between the proceeds (net of transaction costs) and the redemption amount is recognised in the income statement over the period of the borrowings using the effective interest method.

Borrowings are carried at their principal amounts which represent the present value of future cash flows associated with servicing the debt. Interest is accrued over the period to which it relates, and is recorded as part of "Payables".

(10) Employee benefits

10.1 Salaries, wages and compensated absences

Liabilities for employees' entitlements to salaries, wages and compensated absences expected to be paid or settled within 12 months of reporting date are accrued at nominal amounts (including payroll based oncosts) measured in accordance with AASB 119.

Liabilities for employee benefits not expected to be paid or settled within 12 months are measured as the present value of the estimated future cash outflows (including payroll based oncosts) to be made in respect of services provided by employees up to the reporting date. Present values are calculated using government guaranteed securities rates with similar maturity terms.

No accrual is made for sick leave as Council experience indicates that, on average, sick leave taken in each reporting period is less than the entitlement accruing in that period, and this experience is expected to recur in future reporting periods. Council does not make payment for untaken sick leave.

10.2 Superannuation

The Council makes employer superannuation contributions in respect of its employees. Details of the accounting policies applied and Council's involvement with the schemes are reported in Note 17.

(11) Provisions for reinstatement, restoration and rehabilitation

Council is in the final stages of taking remedial action regarding a pollution abatement notice over 240 Elrundie Avenue, Archer, NT. Costs associated with remedial action and after care management have been measured and recognised. After care management costs consist of a provision for thirty years potential monitoring. The provision is in accordance with AASB 137 – Provisions, Contingent Liabilities and Contingent Assets. The after-care management plan provision estimate has been discounted over the period and is reviewed annually.

(12) Leases

Council Lease arrangements have been accounted for in accordance with Australian Accounting Standard AASB 16. In respect of finance leases, Council applies the short-term lease recognition exemption to its short-term leases of machinery and equipment (i.e., those leases that have a lease term of 12 months or less from the commencement date). It also applies the low-value assets recognition exemption to leases of office equipment that are considered to be low value. Lease payments on short-term leases and leases of low-value assets are recognised as an expense on a straight-line basis over the lease term.

In respect of operating leases, where the lessor substantially retains all of the risks and benefits incident to ownership of the leased items, lease payments are charged to expense over the lease term.

(13) Construction Contracts

Construction works undertaken by Council for third parties are generally on an agency basis where the third party reimburses Council for actual costs incurred, and usually do not extend beyond the reporting period. As there is no profit component, such works are treated as 100% completed. Reimbursements not received are recognised as receivables and reimbursements received in advance are recognised as "payments received in advance".

City of Palmerston

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

Note 1. Summary of material accounting policies (continued)

For works undertaken on a fixed price contract basis, revenues and expenses are recognised on a percentage of completion basis. Costs incurred in advance of a future claimed entitlement are classified as work in progress in inventory. When it is probable that total contract costs will exceed total contract revenue, the expected loss is recognised as an expense immediately.

(14) GST implications

In accordance with UIG abstract 1031 "Accounting for the Goods and Services Tax"

- Receivables and creditors include GST receivable and payable.
- Except in relation to input taxed activities, revenues and operating expenditures exclude GST receivable and payable.
- Non-current assets and capital expenditures include GST net of any recoupment.
- Amounts included in the Statement of Cash Flows are disclosed on a gross basis.

(15) New accounting standards and UIG interpretations

Council has assessed all the standards / interpretations which are not yet effective and have determined that there is no expected material impact on the reported financial position or performance.

(16) Comparative figures

To ensure comparability with the current reporting period's figures, some comparative period line items and amounts may have been reclassified or individually reported for the first time within these financial statements and/or the notes.

(17) Disclaimer

Nothing contained within these statements may be taken to be an admission of any liability to any person under any circumstance.

Note 2. Income

	2024	2023
	\$ '000	\$ '000
(a) Rates and Waste Charges		
General rates		
Residential	21,000	20,126
Commercial	2,560	2,416
Industrial	2,167	2,078
Other	4	-
Total general rates	25,731	24,620
Other rates (including service charges)		
Waste Management Service	7,652	6,895
Total other rates (including service charges)	7,652	6,895
Total rates	33,383	31,515

City of Palmerston

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

Note 2. Income (continued)

	2024	2023
	\$ '000	\$ '000
(b) Statutory charges		
Animal registration fees and fines	49	65
Parking fines / expiation fees	13	13
Other licences, fees & fines	20	27
<u>Total statutory charges</u>	<u>82</u>	<u>105</u>

(c) User charges

Sundry	5	6
Developer Charges	163	58
Animal Control	35	50
Rent and Hire of Council Equipment	334	320
Library	40	41
Rate Searches and Dog Registrations	287	278
Licences and Permits	59	48
<u>Total user charges</u>	<u>923</u>	<u>801</u>

(d) Investment and interest income

Interest on investments		
- Banks and other	1,199	974
- Interest on Overdue Rates and Charges	172	178
Investment property rental income	454	446
<u>Total investment income</u>	<u>1,825</u>	<u>1,598</u>

(e) Reimbursements

Private works	-	13
<u>Total reimbursements</u>	<u>-</u>	<u>13</u>

(f) Other income

Insurance and other recoupments - infrastructure, IPP&E	13	-
Sundry	315	223
<u>Total other income</u>	<u>328</u>	<u>223</u>

(g) Grants, subsidies and contributions

Capital grants, subsidies and contributions

Amounts received specifically for new or upgraded assets	8,112	9,914
Amounts to be received specifically for new or upgraded assets	475	-

continued on next page ...

City of Palmerston

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

Note 2. Income (continued)

	2024 \$ '000	2023 \$ '000
Total amounts received specifically for new or upgraded assets	8,587	9,914
Operating grants, subsidies and contributions		
Other grants, subsidies and contributions - operating		
Other grants, subsidies and contributions	1,500	4,387
Total other grants, subsidies and contributions - operating	1,500	4,387
The functions to which these grants relate are shown in Note 12.		
Total grants, subsidies, contributions	10,087	14,301
(i) Sources of grants		
Commonwealth government	6,067	820
Northern Territory Government	4,007	13,478
Other	13	3
Total	10,087	14,301

(h) Conditions over grants and contributions

Grants and contributions which were obtained on the condition that they be expended for specified purposes or in a future period, but which are not yet expended in accordance with those conditions, are as follows:

Unexpended at the close of the previous reporting period	4,583	12,836
Less:		
<i>Expended during the current period from grants received in previous reporting periods</i>		
Government Grants	(2,614)	(9,113)
Subtotal	(2,614)	(9,113)
Plus:		
<i>Amounts received in this reporting period but not yet expended in accordance with the conditions</i>		
Government Grants	700	860
Subtotal	700	860
Unexpended at the close of this reporting period	2,669	4,583
Net increase (decrease) in assets subject to conditions in the current reporting period	(1,914)	(8,253)

(i) Physical resources received free of charge

Roads and Pavement	1,302	1,505
Stormwater drainage	4,584	3,767
Street Lights	977	583
Footpaths, Cycleways and Driveways	797	536
Other - Gifted Assets	1,008	433
Total physical resources received free of charge	8,668	6,824

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City of Palmerston

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

Note 2. Income (continued)

	as at 30/06/23		Movements		as at 30/06/24	
	Opening Balance \$ '000		Received/ Receivable \$ '000	Expended \$ '000		Closing Balance \$ '000
(j) Reconciliation of government grants						
Grants (with discretion on use)						
General purpose (untied)						
Grants Commission grant - general purpose	–		25	(25)		–
Grants Commission grant - roads funding	–		65	(65)		–
Public Library Annual funding	–		681	(681)		–
Subtotal	–		771	(771)		–
Specific purpose (recurrent)						
Palmerston Regional Economic Grant 23/24	–		75	(75)		–
Senior Month Grant 23/24	–		2	(2)		–
International Mens Day 23/24	–		5	(5)		–
Australia Day Grant 23/24	–		2	(2)		–
Palmerston Targeted Youth Grant - lake skates & passion 22/23	5		–	(5)		–
Palmerston Youth Festival 2022-23	300		–	(300)		–
National Australia Day Grant 23-24	–		10	(10)		–
Goyder Security 2023-24	100		–	(100)		–
International Day for people with Disability 23-24	–		5	(5)		–
Subtotal	405		324	(729)		–
Total other grants	405		1,095	(1,500)		–
Grants specifically for new/upgraded assets						
Specific purpose (recurrent)						
Road to Recovery 23-24	–		404	(404)		–
Local Government Immediate Priority Grant (IPG)-Custom Holding Animal Pen	110		–	(9)		101
SWELL Grant AG (BBRF)	–		5,000	(5,000)		–
Palmerston Youth Drop In & Emergency	1,034		90	(456)		668
Various Asset Improvements	346		–	(250)		96
SWELL Fencing - NTG	–		20	(20)		–
Black Spot Program 22-23	–		100	(100)		–
Fiber Sense Technology (NTG) 23-24	–		500	(500)		–
Lake Areator Device Grant (Fishery Grant)	–		100	(100)		–
Local Roads and Community Infrastructure Program 4	–		390	(79)		311
Local Roads and Community Infrastructure Program 3	173		–	(173)		–
Archer Waste Management Facility 21/22	103		–	(103)		–
Archer Recycling Modernisation Grant	10		–	(10)		–
Greening, Cooling, Lighting and Pathways	1,652		–	(347)		1,305
Local Government Immediate Priority Grant (IPG) - Zuccoli Community Hub 2022-23	250		–	(62)		188
Local Government Immediate Priority Grant (IPG) - SWELL Secondary Space 2022-23	200		–	(200)		–
Swimming Wellness Events Leisure and Lifestyle (SWELL)- NTG	299		–	(299)		–
Total grants specifically for new/upgraded assets	4,177		6,604	(8,112)		2,669

City of Palmerston

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

Note 3. Expenses

	Notes	2024 \$ '000	2023 \$ '000
(a) Employee costs			
Salaries and wages		7,929	7,262
Employee leave expense		1,462	1,263
Superannuation - defined contribution plan contributions	17	1,042	891
Workers' compensation insurance		123	160
Other		330	226
Total operating employee costs		10,886	9,802

Total Number of Approved Full Time Equivalent Employees at the end of reporting period

98 96

	2024 \$ '000	2023 \$ '000
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(b) Materials, contracts and other expenses

(i) Prescribed expenses

Auditor's remuneration			
- Auditing the financial reports		55	50
- Other auditors		53	37
Bad and doubtful debts		83	53
Elected members' expenses		397	324
Minimum Lease Payments		33	29
Subtotal - prescribed expenses		621	493

(ii) Other materials, contracts and expenses

Contractors		11,943	12,182
Energy		1,348	898
Legal expenses		405	487
Professional services		1,932	1,418
Sundry		7,826	6,950
Subtotal - other material, contracts and expenses		23,454	21,935

Total materials, contracts and other expenses		24,075	22,428
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(c) Depreciation, amortisation and impairment

(i) Depreciation and amortisation

Land improvements		954	812
Buildings and other structures		929	745
Infrastructure			
- Stormwater drainage		2,345	2,309
- Roads and Pavement		3,275	3,243
- Kerbs and Guttering		258	254
- Footpaths, Cycleways & Driveways		1,253	1,232
- Water and Irrigation		663	602
- Street Lights		876	837
Plant and equipment		148	122
Furniture and fittings		192	146

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City of Palmerston

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

Note 3. Expenses (continued)

	2024 \$ '000	2023 \$ '000
Motor Vehicles	251	217
Subtotal	11,144	10,519
(ii) Impairment		
Land improvements - Parking meter	71	-
Subtotal	71	-
Total depreciation, amortisation and impairment	11,215	10,519
(d) Borrowing costs		
Interest on loans	167	33
Total Borrowing costs	167	33

Note 4. Asset disposal and fair value adjustments

	2024 \$ '000	2023 \$ '000
Infrastructure, property, plant and equipment		
(i) Assets renewed or directly replaced		
Proceeds from disposal	232	136
Less: carrying amount of assets sold	(111)	-
Gain (loss) on disposal	121	136
(ii) Assets surplus to requirements		
Less: carrying amount of assets sold	-	(364)
Gain (loss) on disposal	-	(364)
Fair value adjustments		
Investment property - fair value increase / (decrease)	(300)	100
Total fair value adjustments	(300)	100
Net gain (loss) on disposal or revaluation of assets	(179)	(128)

Note 5. Current assets

	2024 \$ '000	2023 \$ '000
(a) Cash and cash equivalent assets		
Cash on hand at bank	4,922	7,660
Short term deposits and bills, etc.	-	7,000
Total cash and cash equivalent assets	4,922	14,660

continued on next page ...

City of Palmerston

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

Note 5. Current assets (continued)

	2024 \$ '000	2023 \$ '000
(b) Trade and other receivables		
Rates - general and other	2,671	2,368
Accrued revenues	815	1,193
Debtors - general	109	42
GST recoupment	730	919
Prepayments	88	18
Sundry	9	4
Animal Control	111	98
Parking and Traffic	20	17
Subtotal	4,553	4,659
Less: Expected Credit Losses	(269)	(186)
Total trade and other receivables	4,284	4,473

(c) Other financial assets (investments)

Term Deposits Over 90 Days	17,797	14,508
Total other financial assets (investments)	17,797	14,508

Amounts included in other financial assets that are not expected to be received within 12 months of reporting date are disclosed in Note 13.

City of Palmerston

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

Note 6. Non-current assets

	2024 \$ '000	2023 \$ '000
Other non-current assets		
Other		
Capital works-in-progress	7,285	16,142
Total other	7,285	16,142
Total other non-current assets	7,285	16,142
Work in Progress Reconciliation		
	2024	2023
Opening Work In Progress	16,142	2,207
Less: Capitalised prior year Work In Progress	(10,777)	(426)
Less: Expensed prior year Work In Progress	(6)	(59)
Net Work In Progress from prior year	5,359	1,722
Capital Expenditure for this year	20,365	17,306
Add: Transfer from land improvements	-	732
Less: Capitalised this year	(17,970)	(3,159)
Less: Expensed this year	(468)	(459)
Net Work In Progress this year	1,927	14,420
Closing Work In Progress	7,285	16,142

City of Palmerston

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

Note 7. Infrastructure, Property, Plant & Equipment and Investment Property

(a) Infrastructure, property, plant and equipment

Fair Value Level	as at 30/06/23										as at 30/06/24									
	*At Fair Value \$'000	At Cost \$'000	Accumulated Depreciation \$'000	*Carrying amount \$'000	Asset Additions New / Upgrade \$'000	Gifted Assets \$'000	WDV of Disposals \$'000	Depreciation Expenses (Note 3c) \$'000	Impairment (recognised in P/L) (Note 3c) & Transfers \$'000	Revaluation Increments (ARR) (Note 9) \$'000	Revaluation Increments to Equity (ARR) (Note 9) \$'000	At Fair Value \$'000	At Cost \$'000	Accumulated Depreciation \$'000	Carrying amount \$'000					
3	78,648	-	-	78,648	-	-	-	-	-	-	8,739	87,387	-	-	87,387					
3	17,559	-	(7,272)	10,287	10,206	353	(73)	(954)	(71)	-	-	27,878	-	(8,060)	19,818					
3	48,563	-	(18,386)	30,177	12,855	-	-	(929)	-	-	-	61,418	-	(19,315)	42,103					
3	227,460	-	(53,179)	174,281	3	4,584	-	(2,345)	-	-	-	232,047	-	(55,524)	176,523					
3	169,117	-	(56,332)	112,785	1,568	1,302	-	(3,275)	-	9,390	-	211,279	-	(89,508)	121,771					
3	25,086	-	(8,297)	16,789	-	339	-	(258)	-	(3,033)	-	31,130	-	(17,314)	13,816					
3	87,502	-	(22,967)	64,535	1,144	797	(3)	(1,253)	-	-	-	69,441	-	(24,220)	45,221					
3	19,627	-	(10,431)	9,196	117	316	-	(663)	-	-	-	20,061	-	(11,094)	8,967					
3	36,244	-	(9,415)	26,829	98	977	-	(876)	-	-	-	37,320	-	(10,290)	27,030					
	-	1,608	(782)	826	1,789	-	-	(148)	-	-	-	-	3,397	(929)	2,468					
	-	2,321	(1,311)	1,010	554	-	-	(192)	-	-	-	-	2,876	(1,503)	1,373					
	-	1,372	(624)	748	414	-	(111)	(251)	-	-	-	-	1,373	(572)	801					
Total infrastructure, property, plant and equipment	689,786	5,301	(188,996)	506,091	28,748	8,668	(187)	(11,144)	(71)	(3,033)	18,129	777,961	7,646	(238,329)	547,278					
Comparatives*	700,471	3,677	(194,261)	509,887	3,586	6,824	(428)	(10,519)	-	(664)	10,627	689,786	5,301	(188,996)	506,091					

(* Refer to Note 20 for restatement

continued on next page ...

City of Palmerston

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

Note 7. Infrastructure, Property, Plant & Equipment and Investment Property (continued)

(b) Investment property

	Fair Value Level	Asset movements during the reporting period									
		as at 30/06/23					as at 30/06/24				
		At Fair Value \$ '000	At Cost \$ '000	Accumulated Depreciation \$ '000	Carrying amount \$ '000	Asset Additions New / Upgrade \$ '000	Revaluation Increments/ Decrements to P&L - Investment Properties (Note 4) \$ '000	At Fair Value \$ '000	At Cost \$ '000	Accumulated Depreciation \$ '000	Carrying amount \$ '000
Buildings and structures	3	5,800	-	-	5,800	-	(300)	5,500	-	-	5,500
Total investment property		5,800	-	-	5,800	-	(300)	5,500	-	-	5,500
Comparatives		5,700	-	-	5,700	-	100	5,800	-	-	5,800

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City of Palmerston

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

Note 7. Infrastructure, Property, Plant & Equipment and Investment Property

(c) Valuation of infrastructure, property, plant & equipment and investment property

Valuation of assets

The fair value of assets and liabilities must be estimated in accordance with various Accounting Standards for either recognition and measurement requirements or for disclosure purposes.

AASB 13 Fair Value Measurement requires all assets and liabilities measured at fair value to be assigned to a "level" in the fair value hierarchy as follows:

Level 1: Unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3: Inputs for the asset or liability that are not based on observable market data (unobservable inputs).

Refer to Note 7a for the disclosure of the Fair Value Levels of Infrastructure, Property, Plant and Equipment Assets.

Information on valuations

Fair value hierarchy level 3 valuations land - Valuations of crown land, community land and land subject to other restrictions on use or disposal, shown at Note 7(a) being based on fair value hierarchy level 3 valuation inputs, are based on prices for similar assets in an active market, but include adjustments for specific advantages or disadvantages attaching to the particular asset that are not directly or indirectly observable in that market, or the number and / or amount of observable adjustments of which are so great that the valuation is more fairly described as being based on level 3 valuation inputs. Generally these are land zoned public open space or land that can only be used as parks, buffers, gardens and walkways. A discount is applied to recognise that there is no other higher use.

Fair value hierarchy level 3 valuations of buildings, infrastructure and other assets - There is no known market for buildings, infrastructure and other assets. These assets are valued at depreciated current replacement cost. This method involves:

- The determination of the cost to construct the asset (or its modern engineering equivalent) using current prices for materials and labour, the quantities of each being estimated based on recent experience of this or similar Councils, or on industry construction guides where these are more appropriate.
- The calculation of the depreciation that would have accumulated since original construction using current estimates of residual value and useful life under the prime cost depreciation method adopted by Council.

This method has significant inherent uncertainties, relying on estimates of quantities of materials and labour, residual values and useful lives, and the possibility of changes in prices for materials and labour, and the potential for development of more efficient construction techniques. Accordingly, formal sensitivity analysis does not provide useful information.

Other information

At 1 July 2004 upon the transition to AIFRS, Council elected pursuant to AASB 1.D5 to retain a previously established deemed cost under GAAP as its deemed cost. With subsequent addition at cost, this remains as the basis of recognition of non-material asset classes.

Upon revaluation, the current new replacement cost and accumulated depreciation are re-stated such that the difference represents the fair value of the asset determined in accordance with AASB 13 Fair Value Measurement: accumulated depreciation is taken to be the difference between current new replacement cost and fair value.

Highest and best use

The following non financial assets of Council are being utilised at other than their highest and best use:

Land zoned public open space and used as parks, buffers, gardens and walkways have a restricted use and therefore unlikely that it would be developed for a higher use.

City of Palmerston

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

Note 7. Infrastructure, Property, Plant & Equipment and Investment Property

Transition to AASB 13 - Fair Value Measurement

The requirements of AASB 13 Fair Value Measurement have been applied to all valuations undertaken since 1 July 2013 as shown by the valuation dates by individual asset classes below.

Land

- Basis of valuation: Fair Value
- Date of valuation: 30 June 2024
- Valuer: Valuations NT

Land Improvements

- Basis of valuation: Fair Value
- Date of valuation: 1 July 2022
- Valuer: Asset Val Pty Ltd

Buildings & Other Structures

- Basis of valuation: Fair Value
- Date of valuation: 30 June 2023
- Valuer: Assetic Australia Pty Ltd

Infrastructure

Roads & Pavements

- Basis of valuation: Fair Value
- Date of valuation: 30 June 2024
- Valuer: Valuations NT

Kerbs and Guttering

- Basis of valuation: Fair Value
- Date of valuation: 30 June 2024
- Valuer: Valuations NT

Footpaths, Cycleways and Driveways

- Basis of valuation: Fair Value
- Date of valuation: 30 June 2021
- Valuer: Assetic Australia Pty Ltd

Stormwater Drainage

- Basis of valuation: Fair Value
- Date of valuation: 1 July 2022
- Valuer: Asset Val Pty Ltd

Water & Irrigation

- Basis of valuation: Fair Value
- Date of valuation: 1 July 2022
- Valuer: Asset Val Pty Ltd

Street Lights

- Basis of valuation: Fair Value
- Date of valuation: 1 July 2021
- Valuer: Assetic Australia Pty Ltd

Plant & Equipment

- Basis of valuation: Cost

Furniture & Fittings

- Basis of valuation: Cost

Motor Vehicles

- Basis of valuation: Cost

Investment Property

- Basis of valuation: Fair Value

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City of Palmerston

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

Note 7. Infrastructure, Property, Plant & Equipment and Investment Property

- Date of valuation: 30 June 2024.
- Valuer: Herron Todd White (Northern Territory) Pty Ltd

Note 8. Liabilities

	Notes	2024 Current \$ '000	2024 Non Current \$ '000	2023 Current \$ '000	2023 Non Current \$ '000
(a) Trade and other payables					
Unearned Grant Income		2,669	–	4,583	–
Goods and services		2,029	2	5,739	–
Rent received in advance		38	–	38	–
Rates received in advance	20	1,968	–	1,879	–
Other Payables		19	–	19	–
Accrued expenses - employee entitlements		453	–	403	–
Accrued expenses - other		2,018	–	783	–
Deposits, retentions and bonds		980	–	127	–
Total trade and other payables		10,174	2	13,571	–
(b) Borrowings					
Loans		505	5,164	248	787
Total borrowings		505	5,164	248	787
All interest bearing liabilities are secured over the future revenues of the Council.					
(c) Provisions					
Employee entitlements (including oncosts)		1,116	286	1,159	247
Future reinstatement / restoration, etc.		142	1,833	120	1,568
Total provisions		1,258	2,119	1,279	1,815

City of Palmerston

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

Note 9. Reserves

	as at 30/06/23				as at 30/06/24
	Opening Balance \$ '000	Increments (Decrements) \$ '000	Transfers \$ '000	Impairments \$ '000	Closing Balance \$ '000
(a) Asset revaluation reserve*					
Land - other*	61,682	8,739	-	-	70,421
Land improvements	3,612	-	-	-	3,612
Buildings and other structures	15,851	-	-	-	15,851
Infrastructure					
- Stormwater drainage	125,750	-	-	-	125,750
- Roads and Pavement	64,407	9,390	-	-	73,797
- Kerbs and Guttering	3,576	(3,033)	-	-	543
- Footpaths, Cycleways & Driveways	23,428	-	-	-	23,428
- Water and Irrigation	7,095	-	-	-	7,095
- Water Infrastructure	4,464	-	-	-	4,464
Motor Vehicles	71	-	-	-	71
Total asset revaluation reserve*	309,936	15,096	-	-	325,032
Comparatives* *	312,526	(2,590)	-	-	309,936

(*) Refer to Note 20 for restatement

	as at 30/06/23				as at 30/06/24
	Opening Balance \$ '000	Tfrs to Reserve \$ '000	Tfrs from Reserve \$ '000	Other Movements \$ '000	Closing Balance \$ '000
(b) Other reserves					
Developer Funds Reserve	754	535	(300)	-	989
Unexpended Capital Works Reserve	6,513	4,104	(6,513)	-	4,104
Election Expenses Reserve	50	50	-	-	100
Disaster Recovery Reserve	500	-	-	-	500
Waste Management Reserve	2,324	1,281	(30)	-	3,575
Major Initiatives Reserve	915	-	(915)	-	-
Working Capital Reserve	5,296	1,397	(983)	-	5,710
Total other reserves	16,352	7,367	(8,741)	-	14,978
Comparatives	20,384	6,513	(10,545)	-	16,352

Purposes of reserves

Asset Revaluation Reserve

The asset revaluation reserve is used to record increments and decrements arising from changes in fair value of non-current assets (less any subsequent impairment losses, where applicable).

Externally Restricted Reserves

Unexpended Grants and Contributions Reserve

This reserve holds the balance of unexpended grants and contributions received from external contributors. The funds are held in this reserve until expensed in line with the funding conditions. External restrictions apply in line with the individual funding agreements.

AASB 1058 supersedes all the income recognition requirements relating to Council, previously in AASB 1004.

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City of Palmerston

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

Note 9. Reserves (continued)

Under AASB 1058 the future timing of income recognition will depend on whether the transaction gives rise to a liability or other performance obligation related to an asset received by Council.

Internally Restricted Reserves

Election Expenses Reserve

This reserve shall be increased annually over the Council term. This reserve should not exceed \$150,000.

Disaster Recovery Reserve

This reserve shall be maintained at or near \$500,000. External funds received after the event for the purpose of disaster recovery shall be used to maintain the reserve on this level of funds.

Developer Funds Reserve

This reserve holds the balance of unexpended funds in lieu of construction received by developers.

Unexpended Capital Works Reserve

This reserve holds the balance of unexpended capital works funds that are requested to be carried forward to the following financial year.

Major Initiatives Reserve

This reserve will fund major initiatives for the future development of the City of Palmerston in line with identified major capital works, the Municipal Plan and the Long-Term Financial Plan. Specific initiatives must be identified, and funds are to be allocated to those.

Waste Management Reserve

This reserve holds funds for the direct and indirect expenditures for the rehabilitation of the Archer landfill and for development of the Archer transfer station to accommodate expected future requirements.

Unrestricted Reserves

Working Capital Reserve

This reserve holds funds that have not been allocated to a specific purpose.

Note 10. Assets subject to restrictions

	2024 \$ '000	2023 \$ '000
<p>The uses of the following assets are restricted, wholly or partially, by legislation or other externally imposed requirements. The assets are required to be utilised for the purposes for which control was transferred to Council, or for which the revenues were originally obtained.</p>		
Cash and financial assets		
Unexpended amounts received from Government	2,669	4,583
Total cash and financial assets	2,669	4,583
Total assets subject to externally imposed restrictions	2,669	4,583

City of Palmerston

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

Note 11. Reconciliation to Statement of Cash Flows

	Notes	2024 \$ '000	2023 \$ '000
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(a) Reconciliation of cash

Cash assets comprise highly liquid investments with short periods to maturity subject to insignificant risk of changes of value. 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:

Total Cash & Cash Equivalent Assets	5	4,922	14,660
Balances per Statement of Cash Flows		4,922	14,660

(b) Reconciliation of change in net assets to cash from operating activities

Net surplus/(deficit)		8,774	12,470
Non-cash items in income statements			
Depreciation, amortisation and impairment		11,215	10,519
Fair value adjustments		300	(100)
Non-cash asset acquisitions		(8,668)	(6,824)
Grants for capital acquisitions treated as investing activity		(8,587)	(9,914)
Net (gain) loss on disposals		(121)	228
		2,913	6,379
Add (less): changes in net current assets			
Net (increase)/decrease in receivables		106	(1,007)
Change in allowances for under-recovery of receivables		83	(54)
Net increase/(decrease) in trade and other payables		(2,851)	(516)
Net increase/(decrease) in unpaid employee benefits		(4)	(85)
Net increase/(decrease) in other provisions		287	—
Net cash provided by (or used in) operations		534	4,717

(c) Non-cash financing and investing activities

Acquisition of assets by means of:

Physical resources received free of charge	2i	8,668	6,824
Amounts recognised in income statement		8,668	6,824
Total non-cash financing and investing activities		8,668	6,824

(d) Financing arrangements

Unrestricted access was available at balance date to the following lines of credit:

Corporate credit cards		100	100
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The bank overdraft facilities may be drawn at any time and may be terminated by the bank without notice.

City of Palmerston

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

Note 12(a). Functions

Income, Expenses and Assets have been directly attributed to the following Functions / Activities.
Details of these Functions/Activities are provided in Note 12(b).

	OPERATING INCOME		OPERATING EXPENSES		OPERATING SURPLUS (DEFICIT)		GRANTS INCLUDED IN OPERATING INCOME		TOTAL ASSETS HELD (CURRENT & NON-CURRENT)	
	2024 Budget	2024 Actual	2024 Budget	2024 Actual	2024 Budget	2024 Actual	2024 Budget	2024 Actual	2023 Actual	2024 Actual
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
Functions										
General Public Service	33,535	37,839	24,163	24,941	9,372	12,898	12,314	(2,958)	(1,594)	28,200
Public Order and Safety	573	378	1,188	1,247	(615)	(869)	(413)	(110)	(10)	10
Economic Affairs	1,811	1,428	2,611	3,111	(800)	(1,683)	1,101	(1,021)	(774)	361,402
Environmental Protection	7,909	7,858	7,296	7,120	613	738	427	(375)	(176)	842
Housing and Community Amenities	320	-	1,232	1,024	(912)	(1,024)	(386)	(320)	-	32,733
Recreation, Culture and Religion	7,539	7,656	9,478	8,896	(1,939)	(1,240)	(663)	(7,443)	(8,551)	163,879
Social Protection	2	12	63	57	(61)	(45)	(53)	(2)	(12)	-
Total functions*	51,689	55,171	46,031	46,396	5,658	8,775	12,327	(12,229)	(10,086)	587,066
										561,674

Revenues and expenses exclude net gain (loss) on disposal or revaluation of assets and physical resources received free of charge.

City of Palmerston

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

Note 12(b). Components of functions

The activities relating to Council functions are as follows:

GENERAL PUBLIC SERVICES

General public services include administrative, legislative and executive affairs, financial and fiscal affairs, external affairs, governance and general services.

PUBLIC ORDER AND SAFETY

Animal control, enforcement of local government regulations and emergency services.

ECONOMIC AFFAIRS

General economic, industrial development, roads and other business undertakings.

ENVIRONMENTAL PROTECTION

Waste management; pollution reduction; protection of biodiversity and landscape; and best practice management of the natural environment.

HOUSING AND COMMUNITY AMENITIES

Street lighting and other community amenities.

RECREATION, CULTURE AND RELIGION

Public libraries, community centres, facilities and venues and other cultural services.

SOCIAL PROTECTION

Administration of social services and assistance delivered to seniors and diverse communities.

GOVERNANCE

Audit & Assurance, Planning and Performance, Legal Services and Major Projects.

City of Palmerston

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

Note 13. Financial instruments

Recognised financial instruments

Bank, deposits at call, short term deposits

Accounting Policy:

Initially recognised at fair value and subsequently measured at amortised cost; interest is recognised when earned.

Terms & Conditions:

Deposits are returning fixed interest rates between 4.87% and 5.5% (2023: 3.25% and 5.1%). Short term deposits have an average maturity of 205 days and an average interest rate of 5.14% (2023: 174 days and 4.44%).

Carrying Amount:

Approximates fair value due to the short term to maturity.

Receivables - rates and associated charges

Accounting Policy:

Initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.

Terms & Conditions:

Secured over the subject land, arrears attract interest of 8% (2023: 8%). Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries in the Territory.

Carrying Amount:

Approximates fair value (after deduction of any allowance).

Receivables - fees and other charges

Accounting policy:

Initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.

Terms and conditions:

Unsecured, and do not bear interest. Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries.

Carrying amount:

Approximates fair value (after deduction of any allowance).

Receivables - other levels of government

Accounting policy:

Initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.

Terms and conditions:

Amounts due have been calculated in accordance with the terms and conditions of the respective programs following advice of approvals, and do not bear interest. All amounts are due by Departments and Agencies of State and Federal Governments.

Carrying amount:

Approximates fair value.

Liabilities - creditors and accruals

Accounting Policy:

Liabilities are recognised at amortised cost for amounts to be paid in the future for goods and services received, whether or not billed to the Council.

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City of Palmerston

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

Note 13. Financial instruments (continued)

Terms & Conditions:

Liabilities are normally settled on 30 day terms.

Carrying Amount:

Amortised cost

Liabilities - interest bearing borrowings

Accounting Policy:

Initially recognised at fair value and subsequently at amortised cost using the effective interest rate.

Terms & Conditions:

Secured over future revenues, borrowings are repayable on a quarterly basis; interest is charged at a fixed rate of 2.78% per annum for PAN loan and between 5.29% and 5.51% for SWELL loan.

Carrying Amount:

Approximates fair value.

Liabilities - leases

Accounting policy:

Accounted for in accordance with AASB 16 as stated in Note 16.

	Due < 1 year \$ '000	Due > 1 year & ≤ 5 years \$ '000	Due > 5 years \$ '000	Total Contractual Cash Flows \$ '000	Carrying Values \$ '000
2024					
Financial assets					
Cash and cash equivalents	4,922	–	–	4,922	4,922
Receivables	4,284	–	–	4,284	4,284
Other financial assets	17,797	–	–	17,797	17,797
Total financial assets	27,003	–	–	27,003	27,003
Financial liabilities					
Payables	10,174	–	–	10,174	10,176
Current borrowings	505	–	–	505	505
Non-current borrowings	–	5,164	–	5,164	5,164
Total financial liabilities	10,679	5,164	–	15,843	15,845
2023					
Financial assets					
Cash and cash equivalents	14,660	–	–	14,660	14,660
Receivables	3,722	–	–	3,722	3,722
Other financial assets	14,508	–	–	14,508	14,508
Total financial assets	32,890	–	–	32,890	32,890
Financial liabilities					
Payables	7,071	–	–	7,071	7,071
Current borrowings	248	–	–	248	248
Non-current borrowings	–	787	–	787	787
Total financial liabilities	7,319	787	–	8,106	8,106

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City of Palmerston

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

Note 13. Financial instruments (continued)

The following interest rates were applicable to Council's borrowings at balance date:

	2024		2023	
	Weighted Avg Interest Rate \$ '000	Carrying Value \$ '000	Weighted Avg Interest Rate \$ '000	Carrying Value \$ '000
Fixed interest rates	2.78%	5,669	2.78%	1,035
		<u>5,669</u>		<u>1,035</u>

Net fair value

All carrying values approximate fair value for all recognised financial instruments. There is no recognised market for the financial assets of the Council.

Risk exposures

Credit Risk represents the loss that would be recognised if counterparties fail to perform as contracted. The maximum credit risk on financial assets of the Council is the carrying amount, net of any impairment. All Council investments are made in accordance with the Council's investment policy. Except as detailed in Notes 5 in relation to individual classes of receivables, exposure is concentrated within the Council's boundaries, and there is no material exposure to any individual debtor.

Market Risk is the risk that fair values of financial assets will fluctuate as a result of changes in market prices. All of Council's financial assets are denominated in Australian dollars and are not traded on any market, and hence neither market risk nor **currency risk** apply.

Liquidity Risk is the risk that Council will encounter difficulty in meeting obligations with financial liabilities. In accordance with the model Treasury Management Policy (LGA Information Paper 15), liabilities have a range of maturity dates. Council also has available a range of bank overdraft and standby borrowing facilities that it can access.

Interest Rate Risk is the risk that future cash flows will fluctuate because of changes in market interest rates. Council has a balance of both fixed and variable interest rate borrowings and investments. Cash flow fluctuations are managed holistically in seeking to minimise interest costs over the longer term in a risk averse manner.

Expected Credit Losses (ECL)

Council uses an allowance matrix to measure expected credit losses for receivables from individual customers, which comprise a large number of small balances. Rates and annual charges are secured over subject land and an allowance for such receivables is made based on credit history.

Set out below is the movement in the allowance for expected credit losses:

	2024 \$ '000	2023 \$ '000
As at 1 July	186	132
Provisions	83	54
As at 30 June	<u>269</u>	<u>186</u>

City of Palmerston

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

Note 14. Capital expenditure and investment property commitments

	2024 \$ '000	2023 \$ '000
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(a) Capital commitments

Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:

Other	537	16,799
	537	16,799

These expenditures are payable:

Not later than one year	537	16,799
	537	16,799

(b) Other expenditure commitments

Other non-capital expenditure commitments in relation to investment properties at the reporting date but not recognised in the financial statements as liabilities:

Waste Management Services	96	88
Other Maintenance Contracts	48	163
Landscaping and Mowing	218	139
Civil Works	74	158
Other	354	420
	790	968

These expenditures are payable:

Not later than one year	790	968
	790	968

City of Palmerston

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

Note 15. Financial indicators

\$ '000	Amounts 2024	Indicator 2024	Indicators 2023 2022		Benchmark
Current Ratio					
Current assets less externally restricted assets	<u>27,003</u>	2.26	2.23	1.85	> 1.50
Current liabilities	<u>11,937</u>				
Rate Coverage Percentage					
Rate revenues	<u>25,731</u>	55.18%	50.70%	55.95%	> 60.00%
Total revenues (Operating & Capital)	<u>46,628</u>				
Rates and Waste Charges Outstanding					
Rates and Waste charges outstanding	<u>2,671</u>	8.00%	7.51%	6.37%	< 5.00%
Rates and Waste charges collectable	<u>33,383</u>				
Operating Ratio					
EBTIDA (Earnings before tax, interest, depreciation and amortisation)	<u>3,080</u>	8.10%	16.59%	15.18%	> 0.00%
Operating Revenue	<u>38,041</u>				
Own Revenue					
Own funding	<u>36,541</u>	96.06%	88.65%	89.45%	> 60.00%
Total operating revenue	<u>38,041</u>				
Interest Cover Ratio					
EBTIDA (Earnings before tax, interest, depreciation and amortisation)	<u>3,080</u>	18.44	194.27	135.83	> 4.00
Borrowing Cost (Interest)	<u>167</u>				
Asset Sustainability Ratio					
Capital Expenditure	<u>20,365</u>	181.59%	164.52%	98.76%	> 89.00%
Depreciation	<u>11,215</u>				
Debt Service Ratio					
EBTIDA (Earnings before tax, interest, depreciation and amortisation)	<u>3,080</u>	4.58	22.81	19.80	> 2.00
Borrowing costs (Principal and interest)	<u>672</u>				
Cash Expense Ratio					
Cash & Cash equivalents	<u>4,922</u>	0.14	0.45	1.27	> 0.25
Total Expenses (less Depreciation & Borrowing costs)	<u>34,961</u>				

City of Palmerston

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

Note 16. Leases

Council as a lessor

Leases Providing Revenue to the Council

Council owns various buildings, plant and other facilities that are available for hire or lease (on a non-cancellable basis wherever practicable) in accordance with the published revenue policy. Rentals received from such leases are disclosed as rent and hire of non-investment property in Note 2.

(i) Investment property

Rentals received, and outgoings reimbursed, in relation to Investment Property are also disclosed in Note 2. These lease agreements, all of which are classified as operating leases, are made on a non-cancellable basis wherever practicable.

	2024	2023
	\$ '000	\$ '000
Future minimum rentals receivable under non-cancellable operating leases as at 30 June, are as follows:		
Not later than one year	582	730
Later than one year and not later than 5 years	41	493
	623	1,223

(ii) Lease Payment Commitments of Council

Council has entered into non-cancellable operating leases for various items of computer and other plant and equipment.

No contingent rentals were paid during the current or previous reporting periods.

No lease imposes any additional restrictions on Council in relation to additional debt or further leasing.

Leases in relation to computer and office equipment permit Council, at expiry of the lease, to elect to re-lease return or acquire the equipment leased.

No lease contains any escalation clause.

Commitments under non-cancellable operating leases that have not been recognised in the financial statements are as follows:

Not later than one year	25	11
Later than one year and not later than 5 years	25	-
Later than 5 years	-	-
	50	11

Note 17. Superannuation

Employer contributions are based on a fixed percentage of employee earnings in accordance with superannuation guarantee legislation (11% in 2023/24; 10.50% in 2022/23). The Council makes employer superannuation contributions in respect of its employees to the following schemes:

HOSTPLUS Superannuation Scheme

HOSTPLUS Superannuation Fund (formerly Statewide Super) receives both employer and employee contributions on a progressive basis. No further liability accrues to the Council as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

City of Palmerston

Financial Statements 2024

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

Note 17. Superannuation (continued)

Contributions to other superannuation schemes

The Council also makes contributions to other superannuation schemes selected by employees under the "choice of fund" legislation. All such schemes are of the accumulation type, where the superannuation benefits accruing to the employee are represented by their share of the net assets of the scheme, and no further liability attaches to the Council.

Note 18. Contingencies and assets/liabilities not recognised in the balance sheet

The following assets and liabilities do not qualify for recognition in the Statement of Financial Position, but knowledge is considered relevant to the users of the financial report in making and evaluating decisions about the allocation of scarce resources.

Land under roads

The Council is of the opinion that it is not possible to attribute a value sufficiently reliably for these assets to qualify for recognition, and accordingly land under roads has not been recognised in the reports.

City of Palmerston

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

Note 19. Related party transactions

Key management personnel

Transactions with key management personnel

Key Management Personnel include the CEO, Directors, General Managers and Elected Members.

The related parties of the Council include:

- the key management personnel (KMP) because they have authority and responsibility for planning, directing and controlling the activities of the Council directly; and
- spouses, children and dependants who are close family members of the KMP and;
- any entities controlled or jointly controlled by KMP or controlled or jointly controlled by their close family members.

	2024 \$ '000	2023 \$ '000
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The compensation to key management personnel comprises:

Salaries, Allowances, and Other Short-Term and Long-Term Benefits	1,727	1,529
Total	1,727	1,529

i) Retirement Benefits

No retirement benefits have been made by the Council to KMP during the reporting year.

(ii) Loans to Responsible Persons

No loans have been made, guaranteed or secured by the Council to KMP during the reporting year.

(iii) Other Transactions

Other than the amount paid as taxpayers or residents (e.g. rates, swimming pool entry fees, etc.) no other transactions have been made with the KMP during the year.

(iv) Outstanding Amounts

As at 30 June 2024, there were no outstanding amounts receivable from the Council's KMP.

City of Palmerston

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

Note 19. Related party transactions (continued)

CEO REMUNERATION

Regulation 13(a) of the Local Government (General) Regulations require Council, to include a disclosure of the total remuneration provided to each person appointed as the actual, acting or temporary CEO during the financial year. Below table provides the total remuneration paid to the actual and acting CEOs during 1 July 2023 to 30 June 2024.

Remuneration	Actual CEO	Acting CEO	Acting CEO	Acting CEO
	Luccio Franco Cercarelli	Amelia Vellar	Nadine Nilon	Wati Kerta
Dates	1 July 2023 - 30 June 2024	7 July 2023, 26 July 2023-30 July 2023 01 Aug 2023-03 Aug 2023 11 Aug 2023 24 Oct 2023 27 Nov 2023-29 Nov 2023 25 Jan 2024 26 Feb 2024 - 03 Mar 2024 05 Mar 2024 03 Jun 2024 - 16 Jun 2024 17 Jun 2024 - 25 Jun 2024	29 Sep 2023-29 Sep 2023 10 Oct 2023-14 Oct 2023 25 Oct 2023 21 Feb 24-25 Feb 24 8 Apr 2024 30 May 2024 - 02 Jun 2024 26 Jun 2023 - 29 Jun 2023	12 Feb 2024-14 Feb 2024
Short Term Benefits (1)	\$371,059	\$14,874	\$7,944	\$1,005
Non cash benefits	\$15,380	\$0	\$0	\$0
Other Long term benefits (2)	\$7,780	\$1,013	\$0	\$432
TOTAL	\$394,219	\$15,887	\$7,944	\$1,437

- (1) Short Term Benefits include employer funded superannuation contributions.
- (2) Other long term benefits include Long Service Leave Accruals for the 2023/24 financial year.

Note 20. Restatement of prior year comparatives

Correction of errors relating to a previous reporting period

Council management reviewed prior year information during the year ended 30 June 2024 and identified an error within the 2023 comparatives.

In reviewing the land valuation undertaken in 2019, Council Management identified that there was a material variance between the 2019 and 2024 valuation as a result of a different approach in valuing Council land. In assessing the 2023 comparative figures, it was determined that the prior years land and land revaluation reserve balance was overstated and would be adjusted to better reflect fair value of land using the same revaluation methodology as 2024 which Council are of the view better reflects fair value.

The change in methodology better represents the value of land held by the City of Palmerston.

Council assessed the prior period error and the impact of the financial statements for the year ended 30 June 2024. Therefore the 2023 comparative figures have been restated under AASB 108 Accounting Policies, Changes in Accounting Estimate and Errors.

City of Palmerston

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

Note 20. Restatement of prior year comparatives (continued)

As the adjustment made are in land and land revaluation reserves, adjustments only impacts the Statement of Financial Position and Statements of Changes in Equity. There is no impact to the Statement of Comprehensive Income or the Statement of Cashflow for the comparative period.

The effect of this change in valuation on the financial statements is as follows:

- Land held as at 1 July 2022 has been adjusted to \$78.65 million, being a decrement of \$55.79 million which reduces the land assets by this value with a corresponding adjustment to the asset revaluation reserve. This flows through to the comparative 30 June 2023 balance.

Financial Statement Presentation

Statement of Financial Position Extract as at 1 July 2022

	As reported on 30 June 2022 \$000	Adjustment \$000	As restated 1 July 2022 \$000
ASSETS			
Infrastructure, property, plant and equipment	565,677	(55,790)	509,887
Total Non-current Assets	573,584	(55,790)	517,794
TOTAL ASSETS	614,942	(55,790)	559,152
NET ASSETS	589,884	(55,790)	534,094
EQUITY			
Asset Revaluation Reserve	368,316	(55,790)	312,526
Total Equity	589,884	(55,790)	534,094

Statement of Financial Position Extract as at 30 June 2023

	As reported on 30 June 2023 \$000	Adjustment \$000	As restated 30 June 2023 \$000
ASSETS			
Infrastructure, property, plant and equipment	561,881	(55,790)	506,091
Total Non-current Assets	583,823	(55,790)	528,033
TOTAL ASSETS	617,464	(55,790)	561,674
NET ASSETS	599,764	(55,790)	543,974
EQUITY			
Asset Revaluation Reserve	365,726	(55,790)	309,936
Total Equity	599,764	(55,790)	543,974



Independent Auditor's Report

To the Chief Executive Officer of City of Palmerston

Opinion

We have audited the **Financial Report** of City of Palmerston (the Council).

In our opinion, the accompanying Financial Statements give a true and fair view of the Council's financial position as at 30 June 2024, and of its financial performance and its cash flows for the year then ended, in accordance with *Australian Accounting Standards and the Northern Territory Local Government Act 2019*.

The **Financial Report** comprises:

- Statement of financial position as at 30 June 2024
- Statement of comprehensive income, Statement of changes in equity, and Statement of cash flows for the year then ended
- Notes, including material accounting policies
- Chief Executive Officer's Statement.

Basis for opinion

We conducted our audit in accordance with *Australian Auditing Standards*. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the Financial Report* section of our report.

We are independent of the Council in accordance with the ethical requirements of the *Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our audit of the Financial Report in Australia. We have fulfilled our other ethical responsibilities in accordance with these requirements.

Emphasis of matter – Restatement of comparative balances

We draw attention to Note 20 to the Financial Report, which states that the amounts reported in the previously issued 30 June 2023 Financial Report have been restated and disclosed as comparatives in this Financial Report. Our opinion is not modified in respect of these matters.

Other information

Other Information is financial and non-financial information in the Council's annual reporting which is provided in addition to the Financial Report and the Auditor's Report. The Chief Executive Officer is responsible for the Other Information.

Our opinion on the Financial Report does not cover the Other Information and, accordingly, we do not express an audit opinion or any form of assurance conclusion thereon.

In connection with our audit of the Financial Report, our responsibility is to read the Other Information. In

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doing so, we consider whether the Other Information is materially inconsistent with the Financial Report or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

We are required to report if we conclude that there is a material misstatement of this Other Information and based on the work we have performed on the Other Information that we obtained prior to the date of this Auditor's Report we have nothing to report.

Responsibilities of the Chief Executive Officer for the Financial Report

The Chief Executive Officer is responsible for:

- preparing the Financial Report in accordance with *the Northern Territory Local Government Act 2019*, including giving a true and fair view of the financial position and performance of the Council, and in compliance with *Australian Accounting Standards*
- implementing necessary internal control to enable the preparation of a Financial Report in accordance with *the Northern Territory Local Government Act 2019*, including giving a true and fair view of the financial position and performance of the Council, and that is free from material misstatement, whether due to fraud or error
- assessing the Council's ability to continue as a going concern and whether the use of the going concern basis of accounting is appropriate. This includes disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless they either intend to liquidate the Council or to cease operations, or have no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Council's financial reporting process.

Auditor's responsibilities for the audit of the Financial Report

Our objective is:

- 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 our 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. They 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.

A further description of our responsibilities for the audit of the Financial Report is located at the *Auditing and Assurance Standards Board* website at: http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf. This description forms part of our Auditor's Report.

KPMG

Luke Snowdon
Partner
Darwin
14 November 2024



A Place for People

8 CLOSURE OF MEETING TO PUBLIC

THAT pursuant to *section 99(2) and 293(1) of the Local Government Act 2019 and section 51(1)(a) of the Local Government (General) Regulations 2021* the meeting be closed to the public to consider the Confidential items of the Agenda.