

**CITY OF
MANDURAH**

NOTICE OF MEETING

ORDINARY COUNCIL

Members of Council are advised that a meeting will be held in the Council Chambers, 83 Mandurah Terrace, Mandurah and the meeting will be live streamed on:

Tuesday 24 March 2026 at 5:30 pm

CASEY MIHOVLOVICH

Chief Executive Officer

13 March 2026

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1 OPENING OF MEETING AND ANNOUNCEMENT OF VISITORS

Members of the public are advised that the Council Meeting is being livestreamed in accordance with the City's Council Meetings – Live Streaming, Recording and Electronic Attendance Policy. By being present at this meeting, members of the public consent to the City live streaming and publishing their voice on the City's website. Members of the public are not subject to video live streaming and only their voice will be captured. For further information on the live streaming of Council Meetings please click here [Live Streaming of Council Meetings](#)

2 ACKNOWLEDGEMENT OF COUNTRY

George Walley kindly prepared this statement for me.

People have been here for a long time. I want to acknowledge the presence of people over that long time with firstly the Bindjareb Noongar people who continue to have an ongoing connection to this land. They have been here for over 50,000 years. This place Mandjoogoordap or Mandurah, acknowledges a beautiful name, full of intent of people living here and others visiting here. That intent gives us an idea of their ancestral land usage over that long period. Mandurah, the gathering place is unique because even today we still gather here in the most beautiful place for many important reasons. Let us embrace the notion of people being in this space as we move forward as one community.

3 APOLOGIES

Leave of Absence	Apologies
Councillor P Rogers	

4 DISCLAIMER

Members of the public are advised that any decisions made at the meeting tonight, can be revoked, pursuant to the *Local Government Act 1995*. Therefore, members of the public should not rely on any decisions until formal notification in writing by Council has been received.

5 ANSWERS TO QUESTIONS TAKEN ON NOTICE

Gary Buckland

Question 1: Project Timelines & Budget

In the last 15 years, can any of the councillors tell me a project that stayed within budget and finished on time?

City of Mandurah Response

The City has implemented a robust project management framework to ensure effective and efficient delivery of City projects. A recent example is the Wanjeep Traffic Management Project - *Road improvement works to assist with managing vehicle speeds*, which was delivered in the 2024/2025 financial year. The project was delivered on time and within budget.

Question 2: Dredging

I asked a question at a previous Council meeting about the cost of dredging in the canals and have heard nothing about that.

City of Mandurah Response

A response was provided in the Council meeting minutes of 16 December 2025 as below:

The estimated cost of the 2025 dredging works at the Port Mandurah canals is approximately \$570,000. The City has an obligation to maintain a navigable channel for safe passage of vessels and the associated dredging works are funded through a Specified Area Rate, under which Port Mandurah residents are responsible for funding 59% of the maintenance costs associated with the Port Mandurah canals, including dredging activities, and the City is responsible for the funding the remaining 41% of the maintenance costs.

Question 3: Caravan Fire

Regarding the Caravan fire on the new block near the near Gymnasium – who paid for the clean up?

City of Mandurah Response

The property owner covered the cost of the clean-up.

6 AMENDMENT TO STANDING ORDERS

Modification to *Standing Orders Local Law 2016* – electronic attendance at meeting.

7 PUBLIC QUESTION TIME

Public Question time provides an opportunity for members of the public to ask a question of Council. For more information regarding Public Question Time, please visit the City's website [About Council Meetings](#) or telephone 9550 3787.

8 PUBLIC STATEMENT TIME

Any person or group wishing to make a Public Statement to Council regarding a matter concerning local government must complete an application form. For more information regarding Public Statement Time, please visit the City's website [About Council Meetings](#) or telephone 9550 3787.

9 LEAVE OF ABSENCE REQUESTS

Nil

10 PETITIONS

Nil

11 PRESENTATIONS

Nil

12 DEPUTATIONS

Any person or group wishing to make a Deputation to Council regarding a matter listed on this agenda for consideration must complete an application form. For more information regarding making a deputation, please visit the City's website [About Council Meetings](#) or telephone 9550 3787.

13 CONFIRMATION OF MINUTES

13.1 Ordinary Council Meeting held on 24 February 2026

RECOMMENDATION

That the Minutes of the Ordinary Council Meeting held on 24 February 2026 be confirmed.

Minutes are available on the City's website [Agendas and Minutes](#)

14 ANNOUNCEMENTS BY THE PRESIDING MEMBER (WITHOUT DISCUSSION)

15 DECLARATIONS OF FINANCIAL, PROXIMITY AND IMPARTIALITY INTERESTS

16 QUESTIONS FROM ELECTED MEMBERS

16.1 Questions of which due notice has been given

16.2 Questions of which notice has not been given

17 BUSINESS LEFT OVER FROM PREVIOUS MEETING

Nil

18 RECOMMENDATIONS OF COMMITTEES

Nil

19 REPORTS

Subject: 19.1 Amendments to Code of Conduct Elected Members, Committee Members and Candidates

Summary

On 17 December 2025, new *Local Government Regulations Amendment (Local Government Amendment Act 2024) Regulations 2025* were published to implement key components of local government reform relating to the role and powers of the new Local Government Inspector and associated oversight powers. As part of the amendments, changes were made to the Model Code of Conduct to reflect the new complaints handling system.

Council is therefore required to update its Code of Conduct for Elected Members, Committee Members and Candidates (Code of Conduct) and the Council Code of Conduct Complaints Management Policy POL-GVN 09 to reflect the changes to the *Local Government (Model Code of Conduct) Regulations 2021*.

In accordance with section 5.104(2) of the *Local Government Act 1995*, Council is required to adopt the amendments to the Code of Conduct and Complaints Policy by 1 April 2026.

Disclosure of Interest

Nil

Previous Relevant Documentation

- G. 12/12/24 17 December 2024 Council Policies – adopted minor amendments to Council Code of Conduct Complaints Policy POL-GVN 09.
- G.5/8/21 24 August 2021 Code of Conduct Complaints Management Policy (CC.4/8/21) – As per committee of council recommendation (CC.4/8/21), adopted the Code of Conduct Complaints Management Council Policy.
- G.11/2/21 23 February 2021 Code of Conduct and CEO Standards

Background

On 17 December 2025, new Local Government Inspector Regulations and Consequential Regulations were published to implement key components of local government reform relating to the role and powers of the new Local Government Inspector and associated oversight powers.

The *Local Government Regulations Amendment (Local Government Amendment Act 2024) Regulations 2025* (Inspector Consequential Regulations) were implemented to amend the following existing regulations:

- *Local Government (Administration) Regulations 1996*
- *Local Government (Audit) Regulations 1996*
- *Local Government (Financial Management) Regulations 1996*
- *Local Government (Functions and General) Regulations 1996*

- *Local Government (Model Code of Conduct) Regulations 2021 (the Model Conduct Regulations).*

The Inspector Consequential Regulations deal with the following key matters:

- Updated references to the Inspector, where applicable, to reflect the Inspector's role and functions.
- New provisions to prescribe information that must be treated on a confidential basis at council and committee meetings.
- A new register to deal with misconduct and adverse findings.
- Prescribing offences and penalties for failure to complete mandatory council member training, including a requirement to repay advance payments of fees and allowances.
- Updating the Model Code of Conduct to reflect the new complaints handling system.
- Placing certain restrictions on payment of a council member's legal expenses for appeals relating to financial penalties imposed or misconduct.
- Updating the compliance audit return process to reflect it becoming a responsibility of the Inspector.
- Prescribing how a local government CEO may deal with unreasonable complaints from members of the public.

Comment

Code of Conduct

The changes to the Model Code of Conduct are outlined in Part 6 of the *Local Government Regulations Amendment (Local Government Amendment Act 2024) Regulations 2025* and are summarised as follows:

- Updates throughout the Code of Conduct to recognise the role and powers of the Local Government Inspector and inspectorate officers.
- New Clause 14A to provide for the appointment of a monitor.
- New Clause 14B relating to the performance of the local government's functions under Clauses 12 and 13 and providing for circumstances where the council can authorise one or more persons to perform a function for and on behalf of the local government.

Amendments to the Code of Conduct for Elected Members, Committee Members and Candidates is provided at Attachment 1 (with tracked changes), taking into account the amendments made to the *Model Conduct Regulations*. A final version of the Code of Conduct for Elected Members, Committee Members and Candidates is provided for Council endorsement at Attachment 2.

Confidentiality

It is now a requirement under section 8A.36 of the Act that the existence of a complaint, as well as any details relating to it, cannot be disclosed unless expressly authorised by law. This applies to all parties involved in the process, including complainants, respondents, elected members and employees. Unauthorised disclosure constitutes an offence and carries substantial penalties.

The requirements prohibit the disclosure of information by:

- a complainant
- a person who is the subject of a complaint (respondent)
- any person who performs functions under the Act in respect of a complaint
- any person who becomes aware of a complaint as a result of a process under the Act.

The confidentiality provisions do not apply to information already in the public domain. Disclosure is authorised in a range of circumstances set out in section 8A.35(6) of the Act, with information relating to a breach complaint being confidential except as prescribed by regulation 11(a)–(l) of the Inspector Regulations and section 8A.36 of the Act.

Regulation 11 provides that the disclosure of information relating to a complaint is authorised in certain circumstances, including (but not limited to) where a finding is made.

There are changes to who can preside at Council meetings where a behavioural report is being presented. In accordance with section 5.105, neither the complainant nor the respondent may:

- (a) preside at any part of a council or committee meeting relating to the complaint; or
- (b) participate in, or be present during, any discussion or decision-making procedure of a council or committee relating to the complaint.

Council Code of Conduct Complaints Management Policy POL-GVN 09

Under the Code of Conduct, Council has the ultimate responsibility for dealing with complaints and/or dismissal of complaints under Clauses 12 and 13 of the Model Code of Conduct. These functions cannot be delegated. However, due to the recent amendments to the Model Code, Council may either:

- authorise a committee of the council, comprising council members only, to perform a function for and on behalf of the local government Clause 14B(2); or
- authorise a person who is none of the persons listed in clause 14B(3), to perform a function for and on behalf of the local government (deal with a complaint).
- New clause 14B(5) also makes it clear that employees can continue to provide advice and assistance to Council, and that the ability for the CEO to procure advice for Council (s5.41(3)(a)) is not affected.

It is recommended that a further workshop be held with Elected Members to determine whether there is appetite to authorise an independent person to deal with a behavioural complaint on behalf of Council in the next 12 months.

In the meantime, the Council Code of Conduct Complaints Management Policy POL-GVN 09 requires a number of amendments to ensure the Policy is aligned with the recent changes to the Model Code Regulations. Additional amendments are also recommended to improve the process.

The key amendments are set out in the table below:

POLICY REFERENCE	PROPOSED AMENDMENT	COMMENT
Clause 3 Applicability	Insert: This Policy applies where the Local Government Inspector refers a complaint to the Local Government under regulation 6 of the <i>Local Government (Local Government Inspector) Regulations 2025</i> (Inspector Regulations) to be dealt with by the City under the City's Code of Conduct.	Reflects the requirement under the Inspector Regulations.
Clause 7.2 Complaints	Remove 7.2 (f) (f) Complaint is frivolous, trivial, vexatious, misconceived or without substance.	There is no ability for the Authorised person (CEO) to not receive a complaint if it

not to be actioned		meets the requirements under 7.1 of the Policy.
<p>Clause 8</p> <p>Independent Complaints Assessor</p>	<p>Insert:</p> <p>The Independent Complaints Assessor must be selected from the Common Use Arrangement HRS2021 – Human Resource and Investigation Services (Category 1).</p>	<p>The City has previously utilised the WALGA Supplier Panel for procuring investigation services; however, it is recommended that the Department of Finance (DoF) Common Use Arrangements (CUAs) be utilised due to the broader range of specialised suppliers being available.</p> <p>Common Use Arrangement HRS2021 – Human Resource and Investigation Services (Category 1) is considered appropriate for investigating complaints received under the Code of Conduct. There are currently 19 contractors available to provide services to local governments under the CUA.</p> <p>Contractors are appointed to a CUA through a competitive procurement process managed by the Department of Finance, which ensures:</p> <ul style="list-style-type: none"> • value for money; • fairness and probity; • compliance with WA procurement legislation; and • consistent risk, insurance and due diligence requirements across government.

<p>Clause 8 Independent Complaints Assessor</p>	<p>Insert: The ICA will be required to make a declaration that the ICA is impartial and has no close association with any member of the council or any employee of the local government.</p> <p>Insert: The Independent Complaints Assessor cannot be:</p> <ul style="list-style-type: none"> a. a member of the council of any local government; b. a member of the governing body of any regional subsidiary; c. an employee of any local government or regional subsidiary; d. an employee of WALGA or the Local Government Professionals Australia (WA); or e. a member of the governing body of, or an employee of, a body corporate the activities of which are, wholly or partly, advocating or otherwise acting for, or on behalf of, 1 or more of the following — <ul style="list-style-type: none"> i. local governments; ii. members of councils; <p>employees of local governments</p>	<p>Align with the Model Code Regulations, noting that the ICA is not performing a function of Council.</p>
<p>Clause 11 Council to make a determination</p>	<p>Insert: 11.1 Confidentiality Requirements Under section 8A.36 of the Act, Council must ensure that the handling, discussion, and determination of any Complaint Report is conducted in a manner that does not disclose:</p> <ul style="list-style-type: none"> a. That a complaint has been made; or b. Any details relating to the complaint, <p>unless disclosure is expressly authorised under the Act. Unauthorised disclosure by a complainant, an individual who is subject of a complaint, Elected Members or any other person who becomes aware of any detail of a complaint knowing it to be relevant to the complaint constitutes an offence and may attract a penalty of up to \$10,000.</p> <p>11.2 Meeting Procedures – Closed Session Council will consider the Complaint Report behind closed doors.</p>	<p>Amendments in accordance with the Act and Inspector Regulations confidentiality requirements.</p>

<p>Clause 15 Confidentiality</p>	<p>Insert: Under section 8A.36 of the Act, all information relating to a complaint, including its existence and any details, must remain confidential unless disclosure is expressly authorised by law. This applies to all parties involved (including the complainant and respondent) in a complaint, including behavioural breach allegations. Unauthorised disclosure is an offence and may attract a penalty of up to \$10,000</p>	<p>Amendments in accordance with the Act with regard to confidentially</p>

Council has previously authorised the following person/s to receive complaints and/or withdrawal of complaints in accordance with Clause 11(3) of the Code:

- The City’s Chief Executive Officer is authorised to receive complaints and withdrawal of complaints under the *Local Government (Model Code of Conduct) Regulations 2021*.
- The Director Business Services is authorised to receive complaints and withdrawal of complaints under the *Local Government (Model Code of Conduct) Regulations 2021*, where the complainant is the City’s Chief Executive Officer.

Council is requested to Authorise the above positions in the resolution to Council.

Refer to Attachment 3 for the track change version of the Complaints Policy and Attachment 4 for the clean version.

Statutory Environment

Local Government Act 1995

Section 8A.36 Confidentiality about complaints

In this section —

complaint means —

(a) a complaint to which section 5.105 applies; or

(b) a breach complaint; or

(c) a general complaint about an individual.

(2) A person to whom this subsection applies in relation to a complaint must not, directly or indirectly, disclose or use information that the complaint has been made or information about any detail of the complaint. Penalty for this subsection: a fine of \$10 000.

(3) Subsection (2) applies to the following —

(a) a complainant;

(b) an individual who is the subject of a complaint;

(c) a person who performs a function under this Act in respect of a complaint;

(d) a person who, as a result of anything done under this Act, becomes aware of any detail of a complaint knowing it to be relevant to the complaint.

(4) Subsection (2) does not apply to the disclosure or use of information that is —

(a) already in the public domain; or

- (b) statistical or other information that could not reasonably be expected to lead to the identification of any person to whom it relates.*
- (5) A person does not commit an offence under subsection (2) if the disclosure or use of the information is authorised under subsection (6).*
- (6) The disclosure or use of information to which subsection (2) applies is authorised if the information is disclosed or used in any of the following circumstances —*
- (a) for the purpose of, or in connection with the performance of, a function under this Act;*
 - (b) for the purpose of, or in connection with, the Minister performing a function in relation to a local government;*
 - (c) as required under a written law;*
 - (d) for the purpose of, or in connection with, obtaining or providing legal advice or representation in relation to the complaint;*
 - (e) for the purpose of any legal proceedings under this Act;*
 - (f) if a sanction has been imposed under a local government's code of conduct or under section 8A.14(5), 8A.18(4), 8A.21(2), 8A.25(1) or a complaint has been dealt with under section 8A.34(5) or (6);*
 - (g) if the Inspector directs that the disclosure or use is in the public interest;*
 - (h) other circumstances prescribed by the regulations.*
- (7) Subsection (6) does not limit the operation of section 8B.46 in relation to the disclosure of information.*

Section 104 - Adoption of model code of conduct

....

- (2) Within 3 months after the day on which regulations amending the model code come into operation, the local government must amend* the adopted code of conduct to incorporate the amendments made to the model code.*

** Absolute majority required.*

Section 105 - Dealing with complaint alleging behaviour breach

- (1) A complaint made by a person (the complainant) to a local government alleging a behavioural breach under the local government's code of conduct by a person (the respondent) must be dealt with under the code of conduct unless —*
- (a) regulations made for the purposes of subsection (3) require the complaint to be referred to the Inspector; and*
 - (b) the Inspector refers the complaint to be dealt with under Part 8A Division 5.*

Local Government (Local Government Inspector) Regulations 2025

Regulation 11 – Confidentiality about complaints (s.8A.36 of Act)

For the purposes of section 8A.36(6)(h) of the Act, the disclosure or use of information to which section 8A.36(2) of the Act applies is authorised if any of the following has occurred —

- (a) the complaint is dismissed or withdrawn under the adopted code of conduct of the local government concerned;*
- (b) a finding is made under the adopted code of conduct of the local government concerned as to whether the alleged breach the subject of the complaint has occurred;*

- (c) *the Inspector declines to accept the complaint under section 8A.8(1) of the Act;*
- (d) *the Inspector declines to continue dealing with the complaint under section 8A.8(2) of the Act;*
- (e) *the Inspector declines to accept the complaint under section 8A.9 of the Act;*
- (f) *the complaint is withdrawn under section 8A.16(1) of the Act (unless section 8A.16(4) of the Act applies);*
- (g) *the Inspector publishes information relating to the complaint under section 8A.20(1) or 8A.26(1) of the Act;*
- (h) *on an allegation under section 8A.24(1) of the Act, the State Administrative Tribunal refuses to find that the person against whom the allegation was made committed a specified breach;*
- (i) *the Inspector declines to accept the complaint under section 8A.31(1) of the Act;*
- (j) *the Inspector declines to continue dealing with the complaint under section 8A.31(2) of the Act;*
- (k) *the Inspector declines to accept the complaint under section 8A.32 of the Act;*
- (l) *after receiving a report in relation to the complaint from an investigator under section 8A.34 of the Act, the Inspector decides that the complaint is not to be dealt with any further under that section.*

Local Government (Model Code of Conduct) Regulations 2021

Regulation 12 – Dealing with a complaint

- (1) *After considering a complaint, the local government must, unless it dismisses the complaint under clause 13 or the complaint is withdrawn under clause 14(1), make a finding as to whether the alleged breach the subject of the complaint has occurred. Note for this subclause: See also clause 14A in relation to the appointment of a monitor to assist the local government to deal with matters raised by a complaint.*
- (2) *Before making a finding in relation to the complaint, the local government must give the person to whom the complaint relates a reasonable opportunity to be heard.*
- (3) *A finding that the alleged breach has occurred must be based on evidence from which it may be concluded that it is more likely that the breach occurred than that it did not occur.*
- (4) *If the local government makes a finding that the alleged breach has occurred, the local government may —*
 - (a) *take no further action; or*
 - (b) *prepare and implement a plan to address the behaviour of the person to whom the complaint relates.*
- (5) *When preparing a plan under subclause (4)(b), the local government must consult with the person to whom the complaint relates.*
- (6) *A plan under subclause (4)(b) may include a requirement for the person to whom the complaint relates to do 1 or more of the following —*
 - (a) *engage in mediation;*
 - (b) *undertake counselling;*
 - (c) *undertake training;*
 - (d) *take other action the local government considers appropriate.*

- (7) *If the local government makes a finding in relation to the complaint, the local government must give the complainant, and the person to whom the complaint relates, written notice of —*
- (a) *its finding and the reasons for its finding; and*
 - (b) *if its finding is that the alleged breach has occurred — its decision under subclause (4).*

Regulation 13 – Dismissal of complaint

- (1) *The local government must dismiss a complaint if it is satisfied that —*
- (a) *the behaviour to which the complaint relates occurred at a council or committee meeting; and*
 - (b) *either —*
 - (i) *the behaviour was dealt with by the person presiding at the meeting; or*
 - (ii) *the person responsible for the behaviour has taken remedial action in accordance with a local law of the local government that deals with meeting procedures.*
- (2) *If the local government dismisses a complaint, the local government must give the complainant, and the person to whom the complaint relates, written notice of its decision and the reasons for its decision.*

Regulation 14 - Withdrawal of complaint

- (1) *A complainant may withdraw their complaint at any time before the local government makes a finding in relation to the complaint.*
- (2) *The withdrawal of a complaint must be —*
- (a) *in writing; and*
 - (b) *given to a person authorised under clause 11(3).*

Regulation 14B Performance of a local government’s functions under cl.12 and 13

- (1) *The local government’s functions under clauses 12 and 13 must be performed by the council.*
- (2) *Despite subclause (1), the council may, by resolution carried with an absolute majority of the council, authorise a committee of the council comprising council members only to perform a function for and on behalf of the local government.*
- (3) *Despite subclause (1), the council may, by resolution carried with an absolute majority of the council, authorise a person who is none of the following to perform a function for and on behalf of the local government —*
- (a) *a member of the council of any local government;*
 - (b) *a member of the governing body of any regional subsidiary;*
 - (c) *an employee of any local government or regional subsidiary;*
 - (d) *an employee of WALGA or the Local Government Professionals Australia (WA);*
 - (e) *a member of the governing body of, or an employee of, a body corporate the activities of which are, wholly or partly, advocating or otherwise acting for, or on behalf of, 1 or more of the following —*
 - (i) *local governments;*
 - (ii) *members of councils;*
 - (iii) *employees of local governments.*

(4) A resolution made under subclause (3) must include the following —

(a) a statement to the effect that the council is satisfied that the person being authorised is suitably qualified and experienced to perform the function;

(b) an explanation as to why the council is satisfied as referred to in paragraph (a);

(c) a statement to the effect that the council is satisfied that the person being authorised is impartial and has no close association with any member of the council or any employee of the local government.

(5) Nothing in this clause prevents an employee of the local government from providing, in relation to the performance of a function, any advice or other assistance to the council, a committee authorised under subclause (2) or a person authorised under subclause (3).

Policy Implications

The *Local Government Regulations Amendment (Local Government Amendment Act 2024) Regulations 2025* necessitate updates to the:

1. City's Code of Conduct for Elected Members, Committee Members and Candidates; and
2. Code of Conduct Complaints Management Policy POL-GVN 09.

Financial Implications

Provisions are made within the City's operational budget to appoint investigators for complaints that are referred to those parties to manage.

Economic Implications

N/A

Environmental Implications

N/A

Risk Implications

Failure to comply with the new legislative framework poses significant regulatory, reputational, and operational risks. Non-compliance with confidentiality requirements may result in penalties. Incorrect referral or handling of complaints may compromise procedural fairness and expose the City to legal risk.

Council has three months from the day on which the amendment regulations came into operation to adopt the revised Code of Conduct and to incorporate the amendments made to the Model Code of Conduct (that is by 1 April 2026). Should this not happen, the Model Code of Conduct is taken to be the local government's adopted Code of Conduct until the local government adopts a revised Code of Conduct in alignment with the Model Code of Conduct.

Strategic Implications

The following strategies from the City of Mandurah Strategic Community Plan 2024-2044 are relevant to this report:

Leadership

- Sound decisions based on evidence and meaningful engagement

- A committed, innovative, effective, and values driven Council and workforce

Conclusion

Council is required to update its Code of Conduct for Elected Members, Committee Members and Candidates and the Council Code of Conduct Complaints Management Policy POL-GVN 09 to reflect the changes to the *Local Government (Model Code of Conduct) Regulations 2021*.

Officer Recommendation

That Council:

- 1. Adopts the amendments to the Code of Conduct for Elected Members, Committee Members and Candidates as per Attachment 2.***
- 2. Approve the amendments to the Code of Conduct Complaints Management Policy POL-GVN 09 as per Attachment 4.**
- 3. Authorises the Chief Executive Officer to receive complaints and withdrawal of complaints in accordance with Regulation 11(3) of the *Local Government (Model Code of Conduct) Regulations 2021*.***
- 4. Authorises the Director Business Services to receive complaints and withdrawal of complaints in accordance with Regulation 11(3) of the *Local Government (Model Code of Conduct) Regulations 2021* when the Chief Executive Officer is the complainant. ***
- 5. Notes that an Elected Member workshop will be held before April 2027 to seek input on the option available under 14B of the *Local Government (Model Code of Conduct) Regulations 2021* to delegate the function of Council to an independent person to deal with complaints.**

****Absolute Majority Required****

Attachments

1. Code of Conduct for Elected Members, Committee Members and Candidates (Tracked) [19.1.1 - 15 pages]
2. Code of Conduct for Elected Members, Committee Members and Candidates (Clean) [19.1.2 - 15 pages]
3. POL-GVN 09 Code of Conduct Complaints Management Policy (Tracked) [19.1.3 - 14 pages]
4. POL-GVN 09 Code of Conduct Complaints Management Policy (Clean) [19.1.4 - 14 pages]



CODE OF CONDUCT FOR ELECTED MEMBERS, COMMITTEE MEMBERS AND CANDIDATES



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Introduction

In accordance with section 5.104 of the *Local Government Act 1995* every Western Australian local government is to adopt a code of conduct to be observed by elected members, committee members and local government election candidates. A local government's code of conduct is to reflect the model code of conduct prescribed by section 5.103(1) of the Local Government Act 1995 which includes:

- general principles to guide behaviour
- requirements relating to behaviour
- provisions specified to be rules of conduct.

This Code of Conduct for Elected Members, Committee Members and Candidates (the **Ceode**) has been adopted for this purpose and ensures **that** the roles and responsibilities of Elected Members (being the Mayor and Councillors), committee members and candidates are understood and respected.

This enables professional relationships to be established and maintained in the interests of providing good governance, overall integrity and good government for the community.

The **Ceode** sets out principles and standards of behaviour for elected members, committee members and candidates must observe and is intended to promote accountable and ethical decision-making and conduct.

Division 1 — Preliminary provisions

1. Citation

This is the *City of Mandurah Code of Conduct for Council Members, Committee Members and Candidates*.

2. Terms used

(1) In this code —

Act means the *Local Government Act 1995*;

candidate means a candidate for election as a council member;

complaint means a complaint made under clause 11(1);

publish includes to publish on a social media platform.

(2) Other terms used in this code that are also used in the Act have the same meaning as they have in the Act, unless the contrary intention appears.

Division 2 — General principles

3. Overview of Division

This Division sets out general principles to guide the behaviour of council members, committee members and candidates.

4. Personal integrity

(1) A council member, committee member or candidate should —

- (a) act with reasonable care and diligence; and
- (b) act with honesty and integrity; and
- (c) act lawfully; and
- (d) identify and appropriately manage any conflict of interest; and
- (e) avoid damage to the reputation of the local government.

(2) A council member or committee member should —

- (a) act in accordance with the trust placed in council members and committee members; and
- (b) participate in decision-making in an honest, fair, impartial and timely manner; and
- (c) actively seek out and engage in training and development opportunities to improve the performance of their role; and
- (d) attend and participate in briefings, workshops and training sessions provided or arranged by the local government in relation to the performance of their role.

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(1) A council member, committee member or candidate should —

- (a) treat others with respect, courtesy and fairness; and
- (b) respect and value diversity in the community.

(2) A council member or committee member should maintain and contribute to a harmonious, safe and productive work environment.

6. Accountability

A council member or committee member should —

- (a) base decisions on relevant and factually correct information; and
- (b) make decisions on merit, in the public interest and in accordance with statutory obligations and principles of good governance and procedural fairness; and
- (c) read all agenda papers given to them in relation to council or committee meetings; and
- (d) be open and accountable to, and represent, the community in the district.

Division 3 — Behaviour

7. Overview of Division

This Division sets out —

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

8. Personal integrity

(1) A council member, committee member or candidate —

- (a) must ensure that their use of social media and other forms of communication complies with this code; and
- (b) must only publish material that is factually correct.

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- (a) must not be impaired by alcohol or drugs in the performance of their official duties; and
- (b) must comply with all policies, procedures and resolutions of the local government.

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- (a) must not bully or harass another person in any way; and
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- (c) must not use offensive or derogatory language when referring to another person; and
- (d) must not disparage the character of another council member, committee member or candidate or a local government employee in connection with the performance of their official duties; and
- (e) must not impute dishonest or unethical motives to another council member, committee member or candidate or a local government employee in connection with the performance of their official duties.

10. Council or committee meetings

When attending a council or committee meeting, a council member, committee member or candidate —

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

(f) must immediately cease to engage in any conduct that has been ruled out of order by the person presiding at the meeting.

11. Complaint about alleged breach

(1) A person may make a complaint, in accordance with subclause (2), alleging a breach of a requirement set out in this Division.

(2) A complaint must be made —

(a) in writing in the form approved by the local government; and

(b) to a person authorised under subclause (3); and

(c) within 1 month after the occurrence of the alleged breach.

(3) The local government must, in writing, authorise 1 or more persons to receive complaints and withdrawals of complaints.

(4) A complaint must be dealt with under clauses 12 to 15 unless —

(a) the complaint is referred to the Inspector in accordance with subclause (5); and

(b) the Inspector refers the complaint to be dealt with under Part 8A Division 5 of the Act.

Note for this subclause: See section 5.105(1) of the Act.

(5) If the Local Government (Model Code of Conduct) Regulations 2021 regulation 3A applies to a complaint, a person authorised under subclause (3) must refer the complaint to the Inspector under section 5.105(3) of the Act.

(6) A complaint must also be dealt with under clauses 12 to 15 if the Inspector refers the complaint to the local government under the Local Government (Local Government Inspector) Regulations 2025 regulation 6.

12. Dealing with complaint

(1) After considering a complaint, the local government must, unless it dismisses the complaint under clause 13 or the complaint is withdrawn under clause 14(1), make a finding as to whether the alleged breach the subject of the complaint has occurred.

Note for this subclause: See also clause 14A in relation to the appointment of a monitor to assist the local government to deal with matters raised by a complaint.

(2) Before making a finding in relation to the complaint, the local government must give the person to whom the complaint relates a reasonable opportunity to be heard.

(3) A finding that the alleged breach has occurred must be based on evidence from which it may be concluded that it is more likely that the breach occurred than that it did not occur.

(4) If the local government makes a finding that the alleged breach has occurred, the local government may —

(a) take no further action; or

(b) prepare and implement a plan to address the behaviour of the person to

whom the complaint relates.

(5) When preparing a plan under subclause (4)(b), the local government must consult with the person to whom the complaint relates.

(6) A plan under subclause (4)(b) may include a requirement for the person to whom the complaint relates to do 1 or more of the following —

- (a) engage in mediation;
- (b) undertake counselling;
- (c) undertake training;
- (d) take other action the local government considers appropriate.

(7) If the local government makes a finding in relation to the complaint, the local government must give the complainant, and the person to whom the complaint relates, written notice of —

- (a) its finding and the reasons for its finding; and
- (b) if its finding is that the alleged breach has occurred — its decision under subclause (4).

13. Dismissal of complaint

(1) The local government must dismiss a complaint if it is satisfied that —

- (a) the behaviour to which the complaint relates occurred at a council or committee meeting; and
- (b) either —
 - (i) the behaviour was dealt with by the person presiding at the meeting; or
 - (ii) the person responsible for the behaviour has taken remedial action in accordance with a local law of the local government that deals with meeting procedures.

(2) If the local government dismisses a complaint, the local government must give the complainant, and the person to whom the complaint relates, written notice of its decision and the reasons for its decision.

14. Withdrawal of complaint

(1) A complainant may withdraw their complaint at any time before the local government makes a finding in relation to the complaint.

(2) The withdrawal of a complaint must be —

- (a) in writing; and
- (b) given to a person authorised under clause 11(3).

14A. Appointment of monitor

(1) The Inspector may appoint a monitor for the local government to assist the local government to deal with matters raised by a complaint.

(2) If the Inspector appoints a monitor —

(a) the Inspector may direct the local government to defer further dealing with the complaint until the monitor reports to the Inspector on the outcome of the monitoring assignment; and

(b) the local government must comply with the direction.

14B. Performance of local government's functions under cl. 12 and 13

(1) The local government's functions under clauses 12 and 13 must be performed by the council.

(2) Despite subclause (1), the council may, by resolution carried with an absolute majority of the council, authorise a committee of the council comprising council members only to perform a function for and on behalf of the local government.

(3) Despite subclause (1), the council may, by resolution carried with an absolute majority of the council, authorise a person who is none of the following to perform a function for and on behalf of the local government —

(a) a member of the council of any local government;

(b) a member of the governing body of any regional subsidiary;

(c) an employee of any local government or regional subsidiary;

(d) an employee of WALGA or the Local Government Professionals Australia (WA);

(e) a member of the governing body of, or an employee of, a body corporate the activities of which are, wholly or partly, advocating or otherwise acting for, or on behalf of, 1 or more of the following —

(i) local governments;

(ii) members of councils;

(iii) employees of local governments.

(4) A resolution made under subclause (3) must include the following —

(a) a statement to the effect that the council is satisfied that the person being authorised is suitably qualified and experienced to perform the function;

(b) an explanation as to why the council is satisfied as referred to in paragraph (a);

(c) a statement to the effect that the council is satisfied that the person being authorised is impartial and has no close association with any member of the council or any employee of the local government.

(5) Nothing in this clause prevents an employee of the local government from providing, in relation to the performance of a function, any advice or other assistance to the council, a committee authorised under subclause (2) or a person authorised under subclause (3).

15. Other provisions about complaints

(1) A complaint about an alleged breach by a candidate cannot be dealt with by the local government unless the candidate has been elected as a council member.

(2) The procedure for dealing with complaints may be determined by the local

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government to the extent that it is not provided for in this Division.

- (3) Clauses 14A and 14B do not apply in relation to a complaint made before 1 January 2026.

Note for this clause: See also section 5.105(4) and (5) of the Act for restrictions on the activities of a person who makes a complaint or who is alleged to have breached a requirement set out in this Division.

Division 4 — Rules of conduct

Notes for this Division:

1. Under section ~~5.105(1)~~8A.3(1) of the Act a council member commits a ~~minor-conduct~~ breach if the council member contravenes a rule of conduct. ~~This Section 8A.3(2) of the Act~~ extends ~~this~~ to the contravention of a rule of conduct that occurred when the council member was a candidate.
2. A ~~minor-conduct~~ breach is dealt with ~~by a standards panel~~ under ~~section 5.110 Part 8A Division 5~~ of the Act.

16. Overview of Division

- (1) This Division sets out rules of conduct for council members and candidates.
- (2) A reference in this Division to a council member includes a council member when acting as a committee member.

17. Misuse of local government resources

- (1) In this clause —

electoral purpose means the purpose of persuading electors to vote in a particular way at an election, referendum or other poll held under the Act, the *Electoral Act 1907* or the *Commonwealth Electoral Act 1918*;

resources of a local government includes —

- (a) local government property; and
(b) services provided, or paid for, by a local government.
- (2) A council member must not, directly or indirectly, use the resources of a local government for an electoral purpose or other purpose unless authorised under the Act, or by the local government or the CEO, to use the resources for that purpose.

18. Securing personal advantage or disadvantaging others

- (1) A council member must not make improper use of their office —

(a) to gain, directly or indirectly, an advantage for the council member or any other person; or

(b) to cause detriment to the local government or any other person.

- (2) Subclause (1) does not apply to conduct that contravenes section 5.93 of the Act or *The Criminal Code* section 83.

19. Prohibition against involvement in administration

(1) A council member must not undertake a task that contributes to the administration of the local government unless authorised by the local government or the CEO to undertake that task.

(2) Subclause (1) does not apply to anything that a council member does as part of the deliberations at a council or committee meeting.

20. Relationship with local government employees

(1) In this clause —

local government employee means a person —

(a) employed by a local government under section 5.36(1) of the Act; or

(b) engaged by a local government under a contract for services.

(2) A council member or candidate must not —

(a) direct or attempt to direct a local government employee to do or not to do anything in their capacity as a local government employee; or

(b) attempt to influence, by means of a threat or the promise of a reward, the conduct of a local government employee in their capacity as a local government employee; or

(c) act in an abusive or threatening manner towards a local government employee.

(3) Subclause (2)(a) does not apply to anything that a council member does as part of the deliberations at a council or committee meeting.

(4) If a council member or candidate, in their capacity as a council member or candidate, is attending a council or committee meeting or other organised event (for example, a briefing or workshop), the council member or candidate must not orally, in writing or by any other means —

(a) make a statement that a local government employee is incompetent or dishonest; or

(b) use an offensive or objectionable expression when referring to a local government employee.

(5) Subclause (4)(a) does not apply to conduct that is unlawful under *The Criminal Code* Chapter XXXV.

21. Disclosure of information

(1) In this clause —

closed meeting

(a) means a ~~council or committee meeting, or a~~ part of a council or committee meeting, that is closed to members of the public under section 5.23(2), (3) or (4) of the Act; and

(b) includes a council or committee meeting held before 1 January 2026, or a part of a council or committee meeting held before 1 January 2026, that was closed to members of the public under section 5.23(2) of the Act as in force before 1 January 2026;

confidential document means a document marked by the CEO, or by a person authorised by the CEO, to clearly show that the information in the document is not to be disclosed;

document includes a part of a document;

non-confidential document means a document that is not a confidential document.

(2) A council member must not disclose information that the council member —

(a) derived from a confidential document; or

(b) acquired at a closed meeting other than information derived from a non-confidential document.

(3) Subclause (2) does not prevent a council member from disclosing information —

(a) at a closed meeting; or

(b) to the extent specified by the council and subject to such other conditions as the council determines; or

(c) that is already in the public domain; or

(d) to an officer of the Department; or

(e) to the Minister; or

(f) to a legal practitioner for the purpose of obtaining legal advice; or

(g) if the disclosure is required or permitted by law.

22. Disclosure of interests

(1) In this clause —

interest —

(a) means an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person having the interest; and

(b) includes an interest arising from kinship, friendship or membership of an association.

(2) A council member who has an interest in any matter to be discussed at a council or committee meeting attended by the council member must disclose the nature of the interest —

(a) in a written notice given to the CEO before the meeting; or

(b) at the meeting immediately before the matter is discussed.

(3) Subclause (2) does not apply to an interest referred to in section 5.60 of the Act.

(4) Subclause (2) does not apply if a council member fails to disclose an interest because the council member did not know —

(a) that they had an interest in the matter; or

(b) that the matter in which they had an interest would be discussed at the meeting and the council member disclosed the interest as soon as possible after the discussion began.

(5) If, under subclause (2)(a), a council member discloses an interest in a written notice given to the CEO before a meeting, then —

(a) before the meeting the CEO must cause the notice to be given to the person who is to preside at the meeting; and

(b) at the meeting the person presiding must bring the notice and its contents to the attention of the persons present immediately before any matter to which the disclosure relates is discussed.

(6) Subclause (7) applies in relation to an interest if —

(a) under subclause (2)(b) or (4)(b) the interest is disclosed at a meeting; or

(b) under subclause (5)(b) notice of the interest is brought to the attention of the persons present at a meeting.

(7) The nature of the interest must be recorded in the minutes of the meeting.

23. Compliance with plan requirement

If a plan under clause 12(4)(b) in relation to a council member includes a requirement referred to in clause 12(6), the council member must comply with the requirement.

ATTACHMENT 1

Complaint About Alleged Breach Form - Code of conduct for council members, committee members and candidates

Schedule 1, Division 3 of the *Local Government (Model Code of Conduct) Regulations 2021*

- NOTE:** A complaint about an alleged breach must be made —
- (a) in writing in the form approved by the local government
 - (b) to an authorised person
 - (c) within one month after the occurrence of the alleged breach.

Name of person who is making the complaint:
Name: <hr/> <p style="text-align: center;"><u>Given Name(s)</u> <u>Family Name</u></p>

Contact details of person making the complaint:
Address: _____
Email: _____
Contact number: _____

Name of the local government (city, town, shire) concerned:

Name of council member, committee member, candidate alleged to have committed breach:

State the full details of the alleged breach. Attach any supporting evidence to your complaint form.

Date of alleged breach:
_____ / _____ / 20_____

SIGNED:
Complainant's signature:
Date of signing: _____ / _____ / 20_____

Received by Authorised Officer
Authorised Officer's Name:
Authorised Officer's Signature:
Date received: _____ / _____ / 20_____

NOTE TO PERSON MAKING THE COMPLAINT:

This form should be completed, dated and signed by the person making a complaint of an alleged breach of the Code of Conduct. The complaint is to be specific about the alleged breach and include the relevant section/subsection of the alleged breach.

The complaint must be made to the authorised officer within one month after the occurrence of the alleged breach.

Signed complaint form is to be forwarded to:

Chief Executive Officer:

CEO@mandurah.wa.gov.au or Chief Executive Officer, City of Mandurah, PO Box 210, MANDURAH WA 6210

Where the Complainant is the Chief Executive Officer the complaint is to be forwarded to:

**Director Business Services
City of Mandurah
PO Box 210
MANDURAH WA 6210**



CODE OF CONDUCT FOR ELECTED MEMBERS, COMMITTEE MEMBERS AND CANDIDATES



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(b) prepare and implement a plan to address the behaviour of the person to whom the complaint relates.

(5) When preparing a plan under subclause (4)(b), the local government must consult with the person to whom the complaint relates.

(6) A plan under subclause (4)(b) may include a requirement for the person to whom the complaint relates to do 1 or more of the following —

- (a) engage in mediation;
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- (c) undertake training;
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(1) The local government's functions under clauses 12 and 13 must be performed by the council.

(2) Despite subclause (1), the council may, by resolution carried with an absolute majority of the council, authorise a committee of the council comprising council members only to perform a function for and on behalf of the local government.

(3) Despite subclause (1), the council may, by resolution carried with an absolute majority of the council, authorise a person who is none of the following to perform a function for and on behalf of the local government —

- (a) a member of the council of any local government;
- (b) a member of the governing body of any regional subsidiary;
- (c) an employee of any local government or regional subsidiary;
- (d) an employee of WALGA or the Local Government Professionals Australia (WA);
- (e) a member of the governing body of, or an employee of, a body corporate the activities of which are, wholly or partly, advocating or otherwise acting for, or on behalf of, 1 or more of the following —
 - (i) local governments;
 - (ii) members of councils;
 - (iii) employees of local governments.

(4) A resolution made under subclause (3) must include the following —

- (a) a statement to the effect that the council is satisfied that the person being authorised is suitably qualified and experienced to perform the function;
- (b) an explanation as to why the council is satisfied as referred to in paragraph (a);
- (c) a statement to the effect that the council is satisfied that the person being authorised is impartial and has no close association with any member of the council or any employee of the local government.

(5) Nothing in this clause prevents an employee of the local government from providing, in relation to the performance of a function, any advice or other assistance to the council, a committee authorised under subclause (2) or a person authorised under subclause (3).

15. Other provisions about complaints

- (1) A complaint about an alleged breach by a candidate cannot be dealt with by the local government unless the candidate has been elected as a council member.
- (2) The procedure for dealing with complaints may be determined by the local government to the extent that it is not provided for in this Division.
- (3) Clauses 14A and 14B do not apply in relation to a complaint made before 1 January 2026.

Note for this clause: See also section 5.105(4) and (5) of the Act for restrictions on the activities of a person who makes a complaint or who is alleged to have breached a requirement set out in this Division.

Division 4 — Rules of conduct

Notes for this Division:

1. Under section 8A.3(1) of the Act a council member commits a conduct breach if the council member contravenes a rule of conduct. Section 8A.3(2) of the Act extends this to the contravention of a rule of conduct that occurred when the council member was a candidate.
2. A conduct breach is dealt with under Part 8A Division 5 of the Act.

16. Overview of Division

- (1) This Division sets out rules of conduct for council members and candidates.
- (2) A reference in this Division to a council member includes a council member when acting as a committee member.

17. Misuse of local government resources

- (1) In this clause —

electoral purpose means the purpose of persuading electors to vote in a particular way at an election, referendum or other poll held under the Act, the *Electoral Act 1907* or the *Commonwealth Electoral Act 1918*;

resources of a local government includes —

- (a) local government property; and
 - (b) services provided, or paid for, by a local government.
- (2) A council member must not, directly or indirectly, use the resources of a local government for an electoral purpose or other purpose unless authorised under the Act, or by the local government or the CEO, to use the resources for that purpose.

18. Securing personal advantage or disadvantaging others

- (1) A council member must not make improper use of their office —
 - (a) to gain, directly or indirectly, an advantage for the council member or any other person; or

(b) to cause detriment to the local government or any other person.

(2) Subclause (1) does not apply to conduct that contravenes section 5.93 of the Act or *The Criminal Code* section 83.

19. Prohibition against involvement in administration

(1) A council member must not undertake a task that contributes to the administration of the local government unless authorised by the local government or the CEO to undertake that task.

(2) Subclause (1) does not apply to anything that a council member does as part of the deliberations at a council or committee meeting.

20. Relationship with local government employees

(1) In this clause —

local government employee means a person —

(a) employed by a local government under section 5.36(1) of the Act; or

(b) engaged by a local government under a contract for services.

(2) A council member or candidate must not —

(a) direct or attempt to direct a local government employee to do or not to do anything in their capacity as a local government employee; or

(b) attempt to influence, by means of a threat or the promise of a reward, the conduct of a local government employee in their capacity as a local government employee; or

(c) act in an abusive or threatening manner towards a local government employee.

(3) Subclause (2)(a) does not apply to anything that a council member does as part of the deliberations at a council or committee meeting.

(4) If a council member or candidate, in their capacity as a council member or candidate, is attending a council or committee meeting or other organised event (for example, a briefing or workshop), the council member or candidate must not orally, in writing or by any other means —

(a) make a statement that a local government employee is incompetent or dishonest; or

(b) use an offensive or objectionable expression when referring to a local government employee.

(5) Subclause (4)(a) does not apply to conduct that is unlawful under *The Criminal Code* Chapter XXXV.

21. Disclosure of information

(1) In this clause —

closed meeting

- (a) means a part of a council or committee meeting that is closed to members of the public under section 5.23(2), (3) or (4) of the Act; and
- (b) includes a council or committee meeting held before 1 January 2026, or a part of a council or committee meeting held before 1 January 2026, that was closed to members of the public under section 5.23(2) of the Act as in force before 1 January 2026;

confidential document means a document marked by the CEO, or by a person authorised by the CEO, to clearly show that the information in the document is not to be disclosed;

document includes a part of a document;

non-confidential document means a document that is not a confidential document.

(2) A council member must not disclose information that the council member —

- (a) derived from a confidential document; or
- (b) acquired at a closed meeting other than information derived from a non-confidential document.

(3) Subclause (2) does not prevent a council member from disclosing information —

- (a) at a closed meeting; or
- (b) to the extent specified by the council and subject to such other conditions as the council determines; or
- (c) that is already in the public domain; or
- (d) to an officer of the Department; or
- (e) to the Minister; or
- (f) to a legal practitioner for the purpose of obtaining legal advice; or
- (g) if the disclosure is required or permitted by law.

22. Disclosure of interests

(1) In this clause —

interest —

- (a) means an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person having the interest; and
- (b) includes an interest arising from kinship, friendship or membership of an association.

(2) A council member who has an interest in any matter to be discussed at a council or committee meeting attended by the council member must disclose the nature of the interest —

(a) in a written notice given to the CEO before the meeting; or

(b) at the meeting immediately before the matter is discussed.

(3) Subclause (2) does not apply to an interest referred to in section 5.60 of the Act.

(4) Subclause (2) does not apply if a council member fails to disclose an interest because the council member did not know —

(a) that they had an interest in the matter; or

(b) that the matter in which they had an interest would be discussed at the meeting and the council member disclosed the interest as soon as possible after the discussion began.

(5) If, under subclause (2)(a), a council member discloses an interest in a written notice given to the CEO before a meeting, then —

(a) before the meeting the CEO must cause the notice to be given to the person who is to preside at the meeting; and

(b) at the meeting the person presiding must bring the notice and its contents to the attention of the persons present immediately before any matter to which the disclosure relates is discussed.

(6) Subclause (7) applies in relation to an interest if —

(a) under subclause (2)(b) or (4)(b) the interest is disclosed at a meeting; or

(b) under subclause (5)(b) notice of the interest is brought to the attention of the persons present at a meeting.

(7) The nature of the interest must be recorded in the minutes of the meeting.

23. Compliance with plan requirement

If a plan under clause 12(4)(b) in relation to a council member includes a requirement referred to in clause 12(6), the council member must comply with the requirement.

ATTACHMENT 1

Complaint About Alleged Breach Form - Code of conduct for council members, committee members and candidates

Schedule 1, Division 3 of the *Local Government (Model Code of Conduct) Regulations 2021*

NOTE: A complaint about an alleged breach must be made —
(a) in writing in the form approved by the local government
(b) to an authorised person
(c) within one month after the occurrence of the alleged breach.

Name of person who is making the complaint:
Name: _____ _____ <u>Given Name(s)</u> _____ <u>Family Name</u>

Contact details of person making the complaint:
Address: _____
Email: _____
Contact number: _____

Name of the local government (city, town, shire) concerned:

Name of council member, committee member, candidate alleged to have committed breach:

State the full details of the alleged breach. Attach any supporting evidence to your complaint form.

Date of alleged breach:
_____ / _____ / 20_____

SIGNED:
Complainant's signature:
Date of signing: _____ / _____ / 20_____

Received by Authorised Officer
Authorised Officer's Name:
Authorised Officer's Signature:
Date received: _____ / _____ / 20_____

NOTE TO PERSON MAKING THE COMPLAINT:

This form should be completed, dated and signed by the person making a complaint of an alleged breach of the Code of Conduct. The complaint is to be specific about the alleged breach and include the relevant section/subsection of the alleged breach.

The complaint must be made to the authorised officer within one month after the occurrence of the alleged breach.

Signed complaint form is to be forwarded to:

Chief Executive Officer:

CEO@mandurah.wa.gov.au or Chief Executive Officer, City of Mandurah, PO Box 210, MANDURAH WA 6210

Where the Complainant is the Chief Executive Officer the complaint is to be forwarded to:

**Director Business Services
City of Mandurah
PO Box 210
MANDURAH WA 6210**

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1. Objective

In accordance with regulation 15(2) of the *Local Government (Model Code of Conduct) Regulations 2021* and the City of Mandurah Code of Conduct for Elected Members, Committee Members and Candidates (the Code of Conduct), the Policy details the process for dealing with complaints about alleged breaches of the Code of Conduct.

This Policy establishes a framework for an effective and transparent complaints handling processes. The principles of procedural fairness and natural justice apply to all complaints under this Policy.

2. Statement

In accordance with Section 5.104 of the *Local Government Act 1995* (the Act), Council adopted the Code of Conduct.

The Code of Conduct reflects the model code of conduct prescribed by Section 5.103(1) of the Act which includes:

- general principles to guide behaviour – Division 2
- requirements relating to behaviour – Division 3
- provisions specified to be rules of conduct – Division 4

The Code of Conduct sets out principles and standards of behaviour elected members, committee members and candidates must observe and is intended to promote accountable and ethical decision-making and conduct.

For the purposes of this Policy a complaint is one that alleges a breach of Division 3 – Behaviour, of the Code of Conduct.

3. Applicability

This Policy applies to:

- a. Elected members, committee members and candidates where a Complaint has been received by the City under the City's Code of Conduct.
- b. Authorised Person; and
- c. Independent Complaints Assessor.

A Complaint about an alleged breach by a candidate cannot be dealt with unless the candidate has been elected as an Elected Member for the City of Mandurah.

This Policy does not apply to complaints involving allegations of:

- serious improper conduct, corruption, fraud or other criminal conduct which must be referred to the appropriate authority.
- ~~minor~~ Conduct B breach of Division 4 – Rules of Conduct of the *Local Government (Model Code of Conduct) Regulations 2021* which must be referred to the appropriate authority Local Government Inspector.

This Policy applies where the Local Government Inspector refers a complaint to the Local Government under regulation 6 of the *Local Government (Local Government Inspector) Regulations 2025* (Inspector Regulations) to be dealt with by the City under the City's Code of Conduct.

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4. Procedural Fairness

4.1 Principles

The principles of procedural fairness and natural justice, will apply when dealing with a Complaint under this Policy, including:

- a. Respondent will be afforded a reasonable opportunity to respond and provide supporting documentation to be used by the Independent Complaints Assessor during the investigation and before any findings, as well as before finalising the proposed Plan that is recommended to be implemented;
- b. Council should be objective and impartial, with an absence of bias or the perception of bias; and
- c. any findings made will be based on proper and genuine consideration of the evidence.

4.2 Consistency

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

5. Making a complaint

In accordance with clause 11 of the Code of Conduct, a Complaint must be made within one month after the occurrence of the alleged breach.

The Complaint must be in writing using the approved Complaints Form which requires the following:

- a. Name and contact details of the person who is making the Complaint (anonymous complaints will not be accepted);
- b. Name of the Elected Member, Candidate or Committee Member who allegedly breached the Code of Conduct;
- c. Details of the alleged breach of a requirement of Division 3 – Behaviour, accompanied with supporting information to be attached to the Form; and
- d. Marked confidential and submitted to the Authorised Person via codecomplaints@mandurah.wa.gov.au or delivered to 3 Peel Street Mandurah WA 6210.

In relation to candidate Complaints no action will be taken until the results of the election are declared by the Returning Officer. If the Respondent is elected, then the Complaint will be dealt with in accordance with this Policy.

If the Respondent is not elected, the Authorised Person will provide the Complainant with notice that the Respondent has not been elected and that the Complaint cannot be dealt with.

6. Authorised Person

In accordance with clause 11(3) of the Code of Conduct:

- a. The Chief Executive Officer (CEO) is authorised to receive Complaints and withdrawal Complaints; or
- b. Where the Complainant is the CEO, the Director of Business Services is authorised to receive Complaints and withdrawal Complaints.

The Authorised Person is responsible for:

- a. receiving Complaints in accordance with Part 7 of this Policy;

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- b. communicating with the Complainant to advise the Complaint has been accepted or rejected in accordance with this Policy and the Code of Conduct;
- c. engaging an Independent Complaints Assessor in accordance with the Council Procurement Policy POL CPM-02;
- d. liaising with and providing administrative support to the Independent Complaints Assessor appointed under this Policy;
- e. liaising with the City to facilitate the calling and convening of Council meetings if required;
- f. taking necessary steps to terminate the Complaint if the Complaint is withdrawn in accordance with this Policy; and
- g. undertaking their functions in accordance with this Policy.

7. Receiving Complaints

7.1 Processing a Complaint

Within 7 days of a Complaint being lodged, the Authorised Person will ensure that the Complaint meets the following requirements:

- a. has been made within one month after the occurrence of the alleged breach;
- b. is in writing and within the approved Form and all sections of the Form are complete;
- c. the Complaint is relating to an alleged breach of Division 3 – Behaviour of the Code; and
- d. the Complaint is about a current Elected Member or Committee Member or a candidate that has nominated for the upcoming local government election.

For Complaints that do not meet the requirements as specified in Part 7.1 of this Policy, the Authorised Person will give notice as to the reasons the Complaint will not be actioned.

7.2 Complaints not to be actioned

A Complaint shall not be actioned [under this Policy](#) if the Complaint meets at least one of the following:

- a. It is withdrawn by the Complainant;
- b. The alleged breach is greater than one month;
- c. The alleged conduct relates to a person who is not an elected member of the City, or a person who was a candidate and was not elected;
- d. The allegation is not a breach of the Standards of Behaviour set out Division 3 of the Code of Conduct;
- e. Not on the Complaint Form approved by Council;
- ~~f. Complaint is frivolous, trivial, vexatious, misconceived or without substance.~~
- ~~g-f.~~ Complaint made anonymously;
- ~~h-g.~~ Alleging a ~~breach of the Rules of Conduct~~ **Breach** Division 4 of the Code of Conduct;
- ~~i-h.~~ Complaint has been dealt with by the presiding member at a Committee or Council Meeting;
- ~~j-i.~~ Duplicate of a Complaint made by the same person for the same matter; or
- ~~k-j.~~ The Complaint is of the same subject matter that has been dealt with, or dismissed by the local government.

The Authorised Person is permitted to obtain advice from the Independent Complaints Assessor to determine whether the complaint should be actioned. In these circumstances a further 7 days is permitted for the Authorised Person to obtain this advice.

For Complaints that do not meet the requirements as specified in Part 7.2 of this Policy, the Authorised Person will give notice as to the reasons the Complaint will not be actioned.

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7.3 Complaints to be actioned

For Complaints that meet these requirements as per Part 7 of this Policy, the Authorised Person will:

- a. confirm receipt of the Complaint;
- b. provide a copy of this Policy;
- c. explain the application of confidentiality;
- d. advise that the complaint has been referred to an Independent Complaints Assessor for further action.

Note: Where the Complaint relates to a candidate of the upcoming local government election, no action will be taken unless the candidate is elected to office.

8. Independent Complaints Assessor

An Independent Complaints Assessor will be appointed by the Authorised Person to conduct the complaints process in accordance with this Policy. The Independent Complaints Assessor must be selected from the Common Use Arrangement HRS2021 – Human Resource and Investigation Services (Category 1). Prior to commencing the complaints process, the Authorised Person will develop a scope of work through consultation with the Independent Complaints Assessor.

The Independent Complaints Assessor is an impartial third party, specialising in complaints management, required to undertake the functions in accordance with this Policy and must ensure that the principles of procedural fairness and natural justice are upheld and maintained throughout the process. All complaints processes must be conducted without bias and in an impartial and objective manner without any actual or perceived conflict of interest. The ICA will be required to make a declaration that the ICA is impartial and has no close association with any member of the council or any employee of the local government.

To be eligible to be engaged as the Independent Complaints Assessor, a person must, at a minimum, meet the following requirements:

- a. an understanding of local government; and
- b. knowledge and experience of investigative processes including but not limited to procedural fairness requirements; and
- c. knowledge and experience of one or more of the following:
 - i. investigations
 - ii. law
 - iii. public administration
 - iv. alternative dispute resolution.

The Independent Complaints Assessor cannot be:

- a. a member of the council of any local government;
- b. a member of the governing body of any regional subsidiary;
- c. an employee of any local government or regional subsidiary;
- d. an employee of WALGA or the Local Government Professionals Australia (WA); or
- e. a member of the governing body of, or an employee of, a body corporate the activities of which are, wholly or partly, advocating or otherwise acting for, or on behalf of, 1 or more of the following —
 - i. local governments;
 - ii. members of councils;
 - iii. employees of local governments.

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In accordance with this Policy, a Complaint must be managed through the following Complaint processes:

- a. Alternative Dispute Resolution in accordance with Part 8.3 of this Policy; and/or
- b. Investigation in accordance with Part 8.4 of this Policy.

Complaints must be managed in a cost effective and efficient manner. In instances where the scope of work expands the Independent Complaints Assessor, they must seek approval from the Authorised Person.

8.1 Notice to the Complainant

Within 7 days after receiving a Complaint from the Authorised Person, the Independent Complaints Assessor will provide written notice to the Complainant that:

- a. confirms receipt of the Complaint;
- b. provides a copy of this Policy which includes the complaint management pathways;
- c. outlines the process that will be followed and the possible outcomes;
- d. explains the application of confidentiality to the complaint; and
- e. if necessary, seeks clarification or additional information.

The Complainant will be provided with 7 days to provide clarification or additional information (if necessary). All reasonable attempts will be made to contact the Complainant.

In the event that the Complainant does not respond to any request for clarification or additional information, the Independent Complaints Assessor shall write to the Complainant using the contact information provided on the Complaint Form advising them that they have 7 days to provide a response.

If the Complainant does not respond then the Complaint will be managed in accordance with Part 8.4 of this Policy.

8.2 Notice to the Respondent

Within 14 days after receiving a Complaint from the Authorised Person, the Independent Complaints Assessor will provide written notice to the Respondent that:

- a. advises that a Complaint has been made in accordance with the Code of Conduct;
- b. includes a copy of the Complaints Form (in accordance with Part 15 of this Policy – confidentiality) and any supporting information provided;
- c. provides a copy of this Policy which includes the complaint management pathways;
- d. outlines the process that will be followed, the opportunities that will be afforded to the Respondent to be heard and the possible outcomes; and
- e. if applicable, advises that further information has been requested from the Complainant and will be provided in due course.

The Respondent will be invited to make a written submission in relation to the matter within at least 14 days. All reasonable attempts will be made to contact the Respondent.

If the event that the Respondent requests an extension of time to provide a response, the Independent Complaints Assessor may grant an extension of up to 14 days. No additional extensions are to be granted.

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If the Respondent fails to provide a response within the period stated (including the extension of time) the Independent Complaints Assessor shall write to the Respondent's last known place of residence or email to the Respondent's email address, advising them that they have 7 days to provide a response.

If the Respondent does not respond then the Complaint will be managed in accordance with Part 8.4 of this Policy.

8.3 Alternative Dispute Resolution

Alternative Dispute Resolution may support both parties to reach a mutually satisfactory outcome that resolves the issues giving rise to the Complaint. Alternative Dispute Resolution requires the consent of both parties to the Complaint and may not be appropriate in all circumstances.

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

The objective of Alternative Dispute Resolution is to reach an agreed resolution that satisfies the Complainant that the formal process is no longer required, allowing them to withdraw the Complaint, in accordance with Part 10 of this Policy.

If Alternative Dispute Resolution is commenced, both the Complainant and Respondent may decline to proceed with the process at any time. The process may also be terminated on the advice of the Independent Complaints Assessor.

If Alternative Dispute Resolution is terminated or does not result in the withdrawal of the Complaint, the Independent Complaints Assessor will resume an investigation as required under Part 8.4 of this Policy.

8.4 Investigation

The Independent Complaints Assessor is given the necessary powers and authority to undertake an investigation process in accordance with the Code of Conduct, this Policy and industry best practice. Noting that work must be carried out within agreed scope of works and where there is a request to expand the scope, approval is obtained from the Authorised Person.

The Independent Complaints Assessor may:

- a. inquire with all parties to provide any evidence or statements relevant to the Complaint;
- b. obtain any information from other parties in relation to policies, procedures and practices including access to relevant records or witness statements; and
- c. seek advice or expert guidance that may be reasonably necessary to assist them with their investigation or the conduct of their investigation.

The Independent Complaints Assessor may take evidence in the form of one or more of the following:

- a. oral or written evidence;
- b. documentary evidence; and
- c. expert or technical evidence.

All investigations of a complaint are to observe due process and procedural fairness. Procedural fairness for an investigation shall include:

- a. ability for the Respondent to provide an opportunity to respond to the complaint;
- b. all parties given a reasonable opportunity to respond;
- c. careful consideration of all evidence obtained during the course of the investigation;

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- d. maintaining confidentiality;
- e. conducting the investigation in accordance with the Code of Conduct and this Policy;
- f. taking into account relevant considerations;
- g. investigation recommendations being appropriately documented;
- h. ensuring any conflicts of interest are managed appropriately;
- i. acting fairly, without bias and in an impartial manner; and
- j. conducting the investigation without undue delay.

8.5 Records Management

The Independent Complaints Assessor must comply with the records management requirements as outlined in the contract for service. Once the investigation is finalised all records must be provided to the Authorised Person who will ensure that the records are maintained in accordance with the City's record-keeping system with restricted access to ensure confidentiality.

9. Complaint Report

The complaints process must ensure that the Respondent is provided with a reasonable opportunity to respond before forming any opinions, or drafting the Complaint Report, proposed Plan or recommendations. This includes evidence to Council must be of a sufficient quality and relevance to lead to a conclusion the conduct alleged, on the balance of probabilities, likely occurred.

The Independent Complaints Assessor will prepare a Complaint Report for Council that will include:

- a. the substance of the complaint;
- b. the nature and extent of the investigation into the complaint;
- c. the evidence obtained during the investigation into the complaint, including the complaint documents, the Respondent documents and any relevant attachments;
- d. outline of the process followed, including how the Respondent was provided with an opportunity to be heard;
- e. a statement of reasons as to why the matter was one that could not or should not be resolved by alternative means;
- f. a description of any attempts made to resolve the matter by use of alternative means (Alternative Dispute Resolution);
- g. include recommendations on each decision that may be made by Council;
- h. include reasons for each recommendation; and
- i. any recommended plan prepared to address the behaviour of the person to whom the complaint relates.

The Independent Complaints Assessor will liaise with the Authorised Person to include the Complaint Report in the Agenda for the Council Meeting. The Authorised Person will be responsible for the preparation of a Confidential Report which will include the Complaint Report and proposed Plan.

Prior to the Complaint Report being presented to Council, the Authorised Person will contact the Complainant and Respondent, providing a summary of the Independent Complaints Assessor Complaints Report.

9.1 Submission from Respondent

In accordance with clause 12(5) of the Code of Conduct, the Respondent must be consulted when preparing the Plan. All reasonable attempts will be made to contact the Respondent.

The Independent Complaints Assessor shall provide the Respondent with a copy of the findings included in the draft Complaint Report and proposed Plan. The Respondent will be invited to make a written submission which will be considered as part of the proposed Plan. A copy of the Respondent's

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submission will also be provided within the Complaints Report. Council will consider any submissions made by the Respondent before adopting and implementing a proposed Plan.

The Respondent will be given 14 days to make a submission. In the event that the Respondent requests an extension of time to make a submission, the Independent Complaints Assessor may grant an extension of up to 7 days.

If the Respondent does not provide a submission or fails to respond within the time stated (including an extension of time), the Independent Complaints Assessor shall write to the Respondent advising that they have 7 days to provide a response.

In instances where Council decides to prepare an alternate Plan, Council must consult with the Respondent in accordance with clause 12(5) of the Code of Conduct. The Authorised Person will instruct the Independent Complaints Assessor to invite the Respondent to make a written submission.

The Respondent will be given 14 days to make a submission on the alternate Plan. In the event that the Respondent requests an extension of time to make a submission, the Independent Complaints Assessor may grant an extension of up to 7 days.

If the Respondent does not provide a submission or fails to respond within the time stated (including an extension of time), the Independent Complaints Assessor shall write to the Respondent advising that they have 7 days to provide a response.

If the Respondent does not provide a submission or fails to respond, the Independent Complaints Assessor will provide an updated Complaints Report outlining the consultation process undertaken on the alternate Plan. Council will consider the updated Complaints Report and make a determination in relation to whether Council approves the alternate Plan.

The Independent Complaints Assessor may at any time prior to issuing a draft Complaint Report and Plan, issue an amended Complaint Report and Plan to the Respondent in relation to the matter referred to them.

Where the Independent Complaints Assessor issues an amended Complaint Report and Plan, they must provide the Respondent with a further opportunity to make a written submission in response to the amended report within at least 14 days. The amended Complaint Report and Plan will be presented to Council for consideration once the Respondent has had an opportunity to provide comments in response to the amendments.

10 Withdrawal of complaint

A Complainant may withdraw their Complaint at any time before Council makes a Finding in relation to the Complaint.

The withdrawal of a Complaint must be in writing and given to an Authorised Person.

11 Council to make a determination

Decisions made under this Policy will reflect the principles of procedural fairness.

Council will determine matters relating to Complaints, including:

- a. Dismissing a behaviour Complaint and providing reasons for any such dismissal.

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- b. Making a Finding as to whether an alleged complaint has or has not occurred, based upon evidence from which it may be concluded that it is more likely that the breach occurred than it did not occur.

Where a Finding is made that a breach has occurred, determining:

- a. To take no further action; or
- b. Prepare and implement a Plan to address the behaviour of the person to whom the complaint relates.

11.1 Confidentiality Requirements

Under section 8A.36 of the Act, Council must ensure that the handling, discussion, and determination of any Complaint Report is conducted in a manner that does not disclose:

- a. That a Complaint has been made;- or
- b. Any details relating to the Complaint,

unless disclosure is expressly authorised under the Act. Unauthorised disclosure by a Complainant, an individual who is subject of a Complaint, Elected Members or any other person who becomes aware of any detail of a Complaint knowing it to be relevant to the Complaint constitutes an offence and may attract a penalty of up to \$10,000.

11.2 Meeting Procedures – Closed Session

Council will consider the Complaint Report behind closed doors.

11.34 Options for determination

Council will consider the Complaint Report and proposed Plan and give due regard to the recommendations. In accordance with the Code of Conduct the following decisions are available:

a. Dismissing a complaint

If the behaviour that is the subject of the Complaint is alleged to have occurred at a Council or Committee Meeting, the Council will determine whether or not to dismiss the Complaint in accordance with clause 13 of the Code of Conduct.

If the Council dismisses a Complaint, the Authorised Person must give the Complainant and the Respondent written notice of the decision and the reasons for the decision in accordance with clause 13.2 of the Code of Conduct. This action is to be undertaken in accordance with the *City of Mandurah Standing Orders Local Law 2016*. This concludes the process of this Complaint.

If the Complaint is not dismissed, the processes outlined in this Policy must be followed.

b. Breach did not occur

If Council finds that the alleged Breach did not occur, the Authorised Person must give the Complainant and the Respondent written notice of the Finding and the reasons for the Finding in accordance with clause 12(7)(a) of the Code of Conduct. This action is to be undertaken in accordance with the *City of Mandurah Standing Orders Local Law 2016*. This concludes the process of this Complaint.

c. Breach did occur

If Council finds that the alleged breach did occur, the Council will decide whether to take no further action in accordance with clause 12(4)(a) of the Code of Conduct or adopt the proposed

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Plan or prepare an alternate Plan to address the behaviour in accordance with clause 12(4)(b) of the Code of Conduct and this Policy.

i. No further action

If the Council decides to take no further action, the Authorised Person must give the Complainant and the Respondent written notice of this decision and the reasons for the Finding in accordance with clause 12(7)(a) of the Code of Conduct. This action is to be undertaken in accordance with the *City of Mandurah Standing Orders Local Law 2016*. This concludes the process of this Complaint.

ii. Determining a Plan

Council may decide to adopt the proposed Plan or an alternate Plan. If Council decides to adopt an alternate Plan, Council must consult with the Respondent in accordance with clause 12(5) of the Code of Conduct. Council will consider any submissions made by the Respondent before adopting and implementing an alternate Plan.

11.46 Dismissal of a complaint

The Council must dismiss a Complaint in accordance with clause 13(1)(a) and (b) of the Code of Conduct if it is satisfied that:

- a. the behaviour to which the Complaint relates is a breach of Division 3 of the Code of Conduct and occurred at a Council or Committee Meeting; and
- b. either :
 - i. the behaviour was dealt with by the person presiding at the meeting; or
 - ii. the Respondent has taken remedial action in accordance with the *City of Mandurah Standing Orders Local Law 2016*.

11.573 Finding

A Finding that the alleged Breach has occurred must be based on evidence from which it may be concluded that it is more likely that the breach occurred than that it did not occur (refer clause 12(3) of the Code of Conduct).

This may involve first considering whether the behaviour occurred, on the balance of probabilities, and then whether that behaviour constituted a breach of a requirement of Division 3 of the Code of Conduct.

11.684 Action

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

- a. the nature and seriousness of the breach(es);
- b. the Respondent's submission in relation to the contravention;
- c. the Respondent and Complainants willingness to participate in the Complaint;
- d. whether the Respondent has breached the Code knowingly or carelessly;
- e. whether the Respondent has remedied or rectified their conduct;
- f. the degree of reckless intention or negligence of the Respondent;
- g. the harm or potential harm to the reputation of the Council or the City in general arising from the conduct;
- h. likelihood or not of the Respondent committing further breaches of the Code;
- i. personal circumstances at the time of conduct; and
- j. any other matters which may be regarded as contributing to or the conduct or mitigating its seriousness.

11.795 The Plan

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The proposed Plan may include requirements for the Respondent to do one or more of the following:

- a. engage in mediation;
- b. undertake counselling;
- c. undertake training;
- d. take other action that Council considers appropriate (e.g. an apology).

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

The proposed Plan may also outline:

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

If the Respondent has been consulted on the proposed Plan and Council makes no additions then a Notice of Council determination can be provided.

If the Council decides to prepare an alternate Plan, Council must consult with the Respondent in accordance with clause 12(5) of the Code of Conduct. The Council will consider any submissions made by the Respondent before adopting and implementing an alternate Plan. Refer to Part [119.4](#) of this Policy.

12 Notice of Council Determination

When Council makes a finding in relation to a complaint, written notice will be provided [to the Complainant and Respondent](#) which includes:

- a. its finding and the reasons for its finding; and
- b. if its finding is that the alleged breach has occurred.

The Authorised Person must notify the Complainant and Respondent of Council's decision.

13 Non-compliance with Plan

The Authorised Person will monitor compliance of a Council adopted Plan.

If the person subject of the [Complaint](#), fails to comply with the Plan, as adopted by Council, it will be a breach of clause 23 of the *Local Government (Model Code of Conduct) Regulations 2021* and reported as a [minor Conduct Breach](#) to the [Standards Panel/Local Government Inspector](#).

14 Declaration of Interest

An Elected Member who is a Complainant or a Respondent should consider their responsibilities in relation to declaration of interests under the Act.

An Elected Member who is a Complainant or a Respondent may choose to remove themselves from the agenda item deliberations relating to the Complaint.

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15 Confidentiality

Under Section 8A.36 of the Act, all information relating to a Complaint, including its existence and any details, must remain confidential unless disclosure is expressly authorised by law. This applies to all parties involved in a Complaint, including behavioural breach allegations. Unauthorised disclosure is an offence and may attract a penalty of up to \$10,000.

~~14.115.1~~ **Complaint Report**

~~There is no direct statutory provision for confidentiality of behaviour breach allegations under the Act or Local Government (Model Code of Conduct) Regulations 2021.~~

The Authorised Person will prepare the Agenda on the basis that the part of the meeting that deals with the Complaint Report will be held behind closed doors.

~~The names of the Respondent and the Complainant will be made public in the resolution contained in the meeting minutes, including the determination of the Complaint~~

~~14.215.2~~ **Complainant and Respondent confidentiality**

The City will take all reasonable steps to maintain confidentiality in accordance with the Act when dealing with the Complaint, in order to protect both the Complainant and Respondent. This includes the following:

- a. The name of the Complainant will be provided to the Respondent only to the extent it is necessary for dealing with the Complaint.
- b. Complainant and Respondents contact information (phone, email, address) will not be provided to either party.
- c. Complainant's and Respondent's name and contact information will not be included in the meeting agenda as the item will be considered behind closed doors.
- ~~d.~~ Determination or outcome of the complaint will Information that is to be stated in the minutes in the resolutions of the minutes is only to the extent permitted by the Act.
- ~~e-e.~~ The Complainant and Respondent should be aware that the Complaint Report may be subject to a Freedom Of Information (FOI) request, noting that they must be consulted before any documents are released, and exemptions may apply.

Complainants and Respondents will be advised of the level of legal confidentiality they can expect obligations under the Act, the limited circumstances where disclosure is permitted and that breaches of confidentiality on their part may prejudice the progress of their Complaint.

~~14.315.3~~ **Authorised Person and Contractors**

Authorised Person and contractors who have a role in handling a specific Complaint will be provided with sufficient information to fulfil their role. They must manage this information securely, and must not disclose or inappropriately use this information.

The Authorised Person must maintain confidentiality in accordance with the Act and the City of Mandurah Code of Conduct and any external contractors engage will be required to comply with confidentiality provisions within the applicable contract.

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1516 Support

Elected Members have access to the Employee Assistance Program. The Program provides independent support for personal and work related problems by trained and qualified Counsellors.

1617 Rules of Conduct Complaints – Division 4

Complaints regarding an allegation of a breach of Division 4 – Rules of Conduct are to be [directed referred](#) to the [Local Government Standards Panel/Inspector](#).

1718 Serious or Criminal Complaints

Complaints involving allegations of serious improper conduct, corruption, fraud or other criminal conduct which must be referred to the appropriate authority.

1819 Definitions

Authorised Person – In accordance with clause 11-(3) of the Code:

The CEO is authorised to receive complaints and withdrawal complaints under the Code; or

Where the complainant is the CEO the Director of Business Services is authorised to receive complaints and withdrawal complaints under the Code.

Behavioural Breach means a [breach](#) of Division 3 – Behaviour of the City of Mandurah Code of Conduct for Elected Members, Committee Members and Candidates.

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

Code of Conduct means the City of Mandurah Code of Conduct for Elected Members, Committee Members and Candidates.

Complaint is one that alleges a [Behavioural Breach](#) of Division 3 – Behaviour of the City of Mandurah Code of Conduct for Elected Members, Committee Members and Candidates.

Complaint Report include the complaint documents, the respondent documents, and any relevant attachments.

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

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

Committee Member means a Council Member or other person who has been appointed by the Council to be a member of a Committee, in accordance with Section 5.10(1) of the Act.

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Conduct Breach means a breach of Division 4 of the Code of Conduct provisions relating to honest or impartial performance of an Elected Member, misuse of information, material or office.

Independent Complaints Assessor means a person appointed by the Authorised Person in accordance with this Policy.

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

Local Government Inspector means the Inspector appointed in accordance with the Act and under the *Local Government (Local Government Inspector) Regulations 2025* has the power to investigate, monitor, and enforce local government compliance.

Plan means a Plan that may be prepared and implemented under clause 8.2(5)12.4(b) of the Code of Conduct, to address the behaviour of the person to whom the complaint relates (the Respondent), if a Finding has been made that a Breach has occurred.

Respondent means a person who is the subject of a Complaint where the Complainant is alleging a Behavioural Breach of the Code of Conduct has occurred.

Legislative Context

Local Government Act 1995

Local Government (Administration) Regulations 1996

Local Government (Election) Regulations 1996

Local Government (Local Government Inspector) Regulations 2025

Local Government (Model Code of Conduct) Regulations 2021

Code of Conduct – Elected Members, Committee Members and Candidates

Responsible Directorate: Business Services

Responsible Department: Governance

Reviewer: Director Business Services

Creation date and reference: G.5/8/21, 24 August 2021

Last Review: G.12/12/24, 17 December 2024

Amendments			
Version #	Council Approval Date, Reference	Date Document In force	Date Document Ceased
1	Committee of Council, 10 August 2021, CC.4/8/21 Council Approval, 24 August 2021, G.5/8/21	25 August 2021	17 December 2024
2	Council Approval, 17 December 2024, G.12/12/24	18 December 2024	

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1. Objective

In accordance with regulation 15(2) of the *Local Government (Model Code of Conduct) Regulations 2021* and the City of Mandurah Code of Conduct for Elected Members, Committee Members and Candidates (the Code of Conduct), the Policy details the process for dealing with complaints about alleged breaches of the Code of Conduct.

This Policy establishes a framework for an effective and transparent complaints handling processes. The principles of procedural fairness and natural justice apply to all complaints under this Policy.

2. Statement

In accordance with Section 5.104 of the *Local Government Act 1995* (the Act), Council adopted the Code of Conduct.

The Code of Conduct reflects the model code of conduct prescribed by Section 5.103(1) of the Act which includes:

- general principles to guide behaviour – Division 2
- requirements relating to behaviour – Division 3
- provisions specified to be rules of conduct – Division 4

The Code of Conduct sets out principles and standards of behaviour elected members, committee members and candidates must observe and is intended to promote accountable and ethical decision-making and conduct.

For the purposes of this Policy a complaint is one that alleges a breach of Division 3 – Behaviour, of the Code of Conduct.

3. Applicability

This Policy applies to:

- a. Elected members, committee members and candidates where a Complaint has been received by the City under the City's Code of Conduct.
- b. Authorised Person; and
- c. Independent Complaints Assessor.

A Complaint about an alleged breach by a candidate cannot be dealt with unless the candidate has been elected as an Elected Member for the City of Mandurah.

This Policy does not apply to complaints involving allegations of:

- serious improper conduct, corruption, fraud or other criminal conduct which must be referred to the appropriate authority.
- Conduct Breach of Division 4 – Rules of Conduct of the *Local Government (Model Code of Conduct) Regulations 2021* which must be referred to the Local Government Inspector.

This Policy applies where the Local Government Inspector refers a complaint to the Local Government under regulation 6 of the *Local Government (Local Government Inspector) Regulations 2025* (Inspector Regulations) to be dealt with by the City under the City's Code of Conduct.

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4. Procedural Fairness

4.1 Principles

The principles of procedural fairness and natural justice, will apply when dealing with a Complaint under this Policy, including:

- a. Respondent will be afforded a reasonable opportunity to respond and provide supporting documentation to be used by the Independent Complaints Assessor during the investigation and before any findings, as well as before finalising the proposed Plan that is recommended to be implemented;
- b. Council should be objective and impartial, with an absence of bias or the perception of bias; and
- c. any findings made will be based on proper and genuine consideration of the evidence.

4.2 Consistency

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

5. Making a complaint

In accordance with clause 11 of the Code of Conduct, a Complaint must be made within one month after the occurrence of the alleged breach.

The Complaint must be in writing using the approved Complaints Form which requires the following:

- a. Name and contact details of the person who is making the Complaint (anonymous complaints will not be accepted);
- b. Name of the Elected Member, Candidate or Committee Member who allegedly breached the Code of Conduct;
- c. Details of the alleged breach of a requirement of Division 3 – Behaviour, accompanied with supporting information to be attached to the Form; and
- d. Marked confidential and submitted to the Authorised Person via codecomplaints@mandurah.wa.gov.au or delivered to 3 Peel Street Mandurah WA 6210.

In relation to candidate Complaints no action will be taken until the results of the election are declared by the Returning Officer. If the Respondent is elected, then the Complaint will be dealt with in accordance with this Policy.

If the Respondent is not elected, the Authorised Person will provide the Complainant with notice that the Respondent has not been elected and that the Complaint cannot be dealt with.

6. Authorised Person

In accordance with clause 11(3) of the Code of Conduct:

- a. The Chief Executive Officer (CEO) is authorised to receive Complaints and withdrawal Complaints; or
- b. Where the Complainant is the CEO, the Director of Business Services is authorised to receive Complaints and withdrawal Complaints.

The Authorised Person is responsible for:

- a. receiving Complaints in accordance with Part 7 of this Policy;
- b. communicating with the Complainant to advise the Complaint has been accepted or rejected in accordance with this Policy and the Code of Conduct;

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- c. engaging an Independent Complaints Assessor in accordance with the Council Procurement Policy POL CPM-02;
- d. liaising with and providing administrative support to the Independent Complaints Assessor appointed under this Policy;
- e. liaising with the City to facilitate the calling and convening of Council meetings if required;
- f. taking necessary steps to terminate the Complaint if the Complaint is withdrawn in accordance with this Policy; and
- g. undertaking their functions in accordance with this Policy.

7. Receiving Complaints

7.1 Processing a Complaint

Within 7 days of a Complaint being lodged, the Authorised Person will ensure that the Complaint meets the following requirements:

- a. has been made within one month after the occurrence of the alleged breach;
- b. is in writing and within the approved Form and all sections of the Form are complete;
- c. the Complaint is relating to an alleged breach of Division 3 – Behaviour of the Code; and
- d. the Complaint is about a current Elected Member or Committee Member or a candidate that has nominated for the upcoming local government election.

For Complaints that do not meet the requirements as specified in Part 7.1 of this Policy, the Authorised Person will give notice as to the reasons the Complaint will not be actioned.

7.2 Complaints not to be actioned

A Complaint shall not be actioned under this Policy if the Complaint meets at least one of the following:

- a. It is withdrawn by the Complainant;
- b. The alleged breach is greater than one month;
- c. The alleged conduct relates to a person who is not an elected member of the City, or a person who was a candidate and was not elected;
- d. The allegation is not a breach of the Standards of Behaviour set out Division 3 of the Code of Conduct;
- e. Not on the Complaint Form approved by Council;
- f. Complaint made anonymously;
- g. Alleging a Conduct Breach Division 4 of the Code of Conduct;
- h. Complaint has been dealt with by the presiding member at a Committee or Council Meeting;
- i. Duplicate of a Complaint made by the same person for the same matter; or
- j. The Complaint is of the same subject matter that has been dealt with, or dismissed by the local government.

The Authorised Person is permitted to obtain advice from the Independent Complaints Assessor to determine whether the complaint should be actioned. In these circumstances a further 7 days is permitted for the Authorised Person to obtain this advice.

For Complaints that do not meet the requirements as specified in Part 7.2 of this Policy, the Authorised Person will give notice as to the reasons the Complaint will not be actioned.

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7.3 Complaints to be actioned

For Complaints that meet these requirements as per Part 7 of this Policy, the Authorised Person will:

- a. confirm receipt of the Complaint;
- b. provide a copy of this Policy;
- c. explain the application of confidentiality;
- d. advise that the complaint has been referred to an Independent Complaints Assessor for further action.

Note: Where the Complaint relates to a candidate of the upcoming local government election, no action will be taken unless the candidate is elected to office.

8. Independent Complaints Assessor

An Independent Complaints Assessor will be appointed by the Authorised Person to conduct the complaints process in accordance with this Policy. The Independent Complaints Assessor must be selected from the Common Use Arrangement HRS2021 – Human Resource and Investigation Services (Category 1). Prior to commencing the complaints process, the Authorised Person will develop a scope of work through consultation with the Independent Complaints Assessor.

The Independent Complaints Assessor is an impartial third party, specialising in complaints management, required to undertake the functions in accordance with this Policy and must ensure that the principles of procedural fairness and natural justice are upheld and maintained throughout the process. All complaints processes must be conducted without bias and in an impartial and objective manner without any actual or perceived conflict of interest. The ICA will be required to make a declaration that the ICA is impartial and has no close association with any member of the council or any employee of the local government.

To be eligible to be engaged as the Independent Complaints Assessor, a person must, at a minimum, meet the following requirements:

- a. an understanding of local government; and
- b. knowledge and experience of investigative processes including but not limited to procedural fairness requirements; and
- c. knowledge and experience of one or more of the following:
 - i. investigations
 - ii. law
 - iii. public administration
 - iv. alternative dispute resolution.

The Independent Complaints Assessor cannot be:

- a. a member of the council of any local government;
- b. a member of the governing body of any regional subsidiary;
- c. an employee of any local government or regional subsidiary;
- d. an employee of WALGA or the Local Government Professionals Australia (WA); or
- e. a member of the governing body of, or an employee of, a body corporate the activities of which are, wholly or partly, advocating or otherwise acting for, or on behalf of, 1 or more of the following —
 - i. local governments;
 - ii. members of councils;
 - iii. employees of local governments.

In accordance with this Policy, a Complaint must be managed through the following Complaint processes:

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- a. Alternative Dispute Resolution in accordance with Part 8.3 of this Policy; and/or
- b. Investigation in accordance with Part 8.4 of this Policy.

Complaints must be managed in a cost effective and efficient manner. In instances where the scope of work expands the Independent Complaints Assessor, they must seek approval from the Authorised Person.

8.1 Notice to the Complainant

Within 7 days after receiving a Complaint from the Authorised Person, the Independent Complaints Assessor will provide written notice to the Complainant that:

- a. confirms receipt of the Complaint;
- b. provides a copy of this Policy which includes the complaint management pathways;
- c. outlines the process that will be followed and the possible outcomes;
- d. explains the application of confidentiality to the complaint; and
- e. if necessary, seeks clarification or additional information.

The Complainant will be provided with 7 days to provide clarification or additional information (if necessary). All reasonable attempts will be made to contact the Complainant.

In the event that the Complainant does not respond to any request for clarification or additional information, the Independent Complaints Assessor shall write to the Complainant using the contact information provided on the Complaint Form advising them that they have 7 days to provide a response.

If the Complainant does not respond then the Complaint will be managed in accordance with Part 8.4 of this Policy.

8.2 Notice to the Respondent

Within 14 days after receiving a Complaint from the Authorised Person, the Independent Complaints Assessor will provide written notice to the Respondent that:

- a. advises that a Complaint has been made in accordance with the Code of Conduct;
- b. includes a copy of the Complaints Form (in accordance with Part 15 of this Policy – confidentiality) and any supporting information provided;
- c. provides a copy of this Policy which includes the complaint management pathways;
- d. outlines the process that will be followed, the opportunities that will be afforded to the Respondent to be heard and the possible outcomes; and
- e. if applicable, advises that further information has been requested from the Complainant and will be provided in due course.

The Respondent will be invited to make a written submission in relation to the matter within at least 14 days. All reasonable attempts will be made to contact the Respondent.

If the event that the Respondent requests an extension of time to provide a response, the Independent Complaints Assessor may grant an extension of up to 14 days. No additional extensions are to be granted.

If the Respondent fails to provide a response within the period stated (including the extension of time) the Independent Complaints Assessor shall write to the Respondent's last known place of residence or email to the Respondent's email address, advising them that they have 7 days to provide a response.

If the Respondent does not respond then the Complaint will be managed in accordance with Part 8.4 of this Policy.

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8.3 Alternative Dispute Resolution

Alternative Dispute Resolution may support both parties to reach a mutually satisfactory outcome that resolves the issues giving rise to the Complaint. Alternative Dispute Resolution requires the consent of both parties to the Complaint and may not be appropriate in all circumstances.

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

The objective of Alternative Dispute Resolution is to reach an agreed resolution that satisfies the Complainant that the formal process is no longer required, allowing them to withdraw the Complaint, in accordance with Part 10 of this Policy.

If Alternative Dispute Resolution is commenced, both the Complainant and Respondent may decline to proceed with the process at any time. The process may also be terminated on the advice of the Independent Complaints Assessor.

If Alternative Dispute Resolution is terminated or does not result in the withdrawal of the Complaint, the Independent Complaints Assessor will resume an investigation as required under Part 8.4 of this Policy.

8.4 Investigation

The Independent Complaints Assessor is given the necessary powers and authority to undertake an investigation process in accordance with the Code of Conduct, this Policy and industry best practice. Noting that work must be carried out within agreed scope of works and where there is a request to expand the scope, approval is obtained from the Authorised Person.

The Independent Complaints Assessor may:

- a. inquire with all parties to provide any evidence or statements relevant to the Complaint;
- b. obtain any information from other parties in relation to policies, procedures and practices including access to relevant records or witness statements; and
- c. seek advice or expert guidance that may be reasonably necessary to assist them with their investigation or the conduct of their investigation.

The Independent Complaints Assessor may take evidence in the form of one or more of the following:

- a. oral or written evidence;
- b. documentary evidence; and
- c. expert or technical evidence.

All investigations of a complaint are to observe due process and procedural fairness. Procedural fairness for an investigation shall include:

- a. ability for the Respondent to provide an opportunity to respond to the complaint;
- b. all parties given a reasonable opportunity to respond;
- c. careful consideration of all evidence obtained during the course of the investigation;
- d. maintaining confidentiality;
- e. conducting the investigation in accordance with the Code of Conduct and this Policy;
- f. taking into account relevant considerations;
- g. investigation recommendations being appropriately documented;
- h. ensuring any conflicts of interest are managed appropriately;
- i. acting fairly, without bias and in an impartial manner; and
- j. conducting the investigation without undue delay.

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8.5 Records Management

The Independent Complaints Assessor must comply with the records management requirements as outlined in the contract for service. Once the investigation is finalised all records must be provided to the Authorised Person who will ensure that the records are maintained in accordance with the City's record-keeping system with restricted access to ensure confidentiality.

9. Complaint Report

The complaints process must ensure that the Respondent is provided with a reasonable opportunity to respond before forming any opinions, or drafting the Complaint Report, proposed Plan or recommendations. This includes evidence to Council must be of a sufficient quality and relevance to lead to a conclusion the conduct alleged, on the balance of probabilities, likely occurred.

The Independent Complaints Assessor will prepare a Complaint Report for Council that will include:

- a. the substance of the complaint;
- b. the nature and extent of the investigation into the complaint;
- c. the evidence obtained during the investigation into the complaint, including the complaint documents, the Respondent documents and any relevant attachments;
- d. outline of the process followed, including how the Respondent was provided with an opportunity to be heard;
- e. a statement of reasons as to why the matter was one that could not or should not be resolved by alternative means;
- f. a description of any attempts made to resolve the matter by use of alternative means (Alternative Dispute Resolution);
- g. include recommendations on each decision that may be made by Council;
- h. include reasons for each recommendation; and
- i. any recommended plan prepared to address the behaviour of the person to whom the complaint relates.

The Independent Complaints Assessor will liaise with the Authorised Person to include the Complaint Report in the Agenda for the Council Meeting. The Authorised Person will be responsible for the preparation of a Confidential Report which will include the Complaint Report and proposed Plan.

Prior to the Complaint Report being presented to Council, the Authorised Person will contact the Complainant and Respondent, providing a summary of the Independent Complaints Assessor Complaints Report.

9.1 Submission from Respondent

In accordance with clause 12(5) of the Code of Conduct, the Respondent must be consulted when preparing the Plan. All reasonable attempts will be made to contact the Respondent.

The Independent Complaints Assessor shall provide the Respondent with a copy of the findings included in the draft Complaint Report and proposed Plan. The Respondent will be invited to make a written submission which will be considered as part of the proposed Plan. A copy of the Respondent's submission will also be provided within the Complaints Report. Council will consider any submissions made by the Respondent before adopting and implementing a proposed Plan.

The Respondent will be given 14 days to make a submission. In the event that the Respondent requests an extension of time to make a submission, the Independent Complaints Assessor may grant an extension of up to 7 days.

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If the Respondent does not provide a submission or fails to respond within the time stated (including an extension of time), the Independent Complaints Assessor shall write to the Respondent advising that they have 7 days to provide a response.

In instances where Council decides to prepare an alternate Plan, Council must consult with the Respondent in accordance with clause 12(5) of the Code of Conduct. The Authorised Person will instruct the Independent Complaints Assessor to invite the Respondent to make a written submission.

The Respondent will be given 14 days to make a submission on the alternate Plan. In the event that the Respondent requests an extension of time to make a submission, the Independent Complaints Assessor may grant an extension of up to 7 days.

If the Respondent does not provide a submission or fails to respond within the time stated (including an extension of time), the Independent Complaints Assessor shall write to the Respondent advising that they have 7 days to provide a response.

If the Respondent does not provide a submission or fails to respond, the Independent Complaints Assessor will provide an updated Complaints Report outlining the consultation process undertaken on the alternate Plan. Council will consider the updated Complaints Report and make a determination in relation to whether Council approves the alternate Plan.

The Independent Complaints Assessor may at any time prior to issuing a draft Complaint Report and Plan, issue an amended Complaint Report and Plan to the Respondent in relation to the matter referred to them.

Where the Independent Complaints Assessor issues an amended Complaint Report and Plan, they must provide the Respondent with a further opportunity to make a written submission in response to the amended report within at least 14 days. The amended Complaint Report and Plan will be presented to Council for consideration once the Respondent has had an opportunity to provide comments in response to the amendments.

10 Withdrawal of complaint

A Complainant may withdraw their Complaint at any time before Council makes a Finding in relation to the Complaint.

The withdrawal of a Complaint must be in writing and given to an Authorised Person.

11 Council to make a determination

Decisions made under this Policy will reflect the principles of procedural fairness.

Council will determine matters relating to Complaints, including:

- a. Dismissing a behaviour Complaint and providing reasons for any such dismissal.
- b. Making a Finding as to whether an alleged complaint has or has not occurred, based upon evidence from which it may be concluded that it is more likely that the breach occurred than it did not occur.

Where a Finding is made that a breach has occurred, determining:

- a. To take no further action; or
- b. Prepare and implement a Plan to address the behaviour of the person to whom the complaint relates.

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11.1 Confidentiality Requirements

Under section 8A.36 of the Act, Council must ensure that the handling, discussion, and determination of any Complaint Report is conducted in a manner that does not disclose:

- a. That a Complaint has been made; or
- b. Any details relating to the Complaint,

unless disclosure is expressly authorised under the Act. Unauthorised disclosure by a Complainant, an individual who is subject of a Complaint, Elected Members or any other person who becomes aware of any detail of a Complaint knowing it to be relevant to the Complaint constitutes an offence and may attract a penalty of up to \$10,000.

11.2 Meeting Procedures – Closed Session

Council will consider the Complaint Report behind closed doors.

11.3 Options for determination

Council will consider the Complaint Report and proposed Plan and give due regard to the recommendations. In accordance with the Code of Conduct the following decisions are available:

a. Dismissing a complaint

If the behaviour that is the subject of the Complaint is alleged to have occurred at a Council or Committee Meeting, the Council will determine whether or not to dismiss the Complaint in accordance with clause 13 of the Code of Conduct.

If the Council dismisses a Complaint, the Authorised Person must give the Complainant and the Respondent written notice of the decision and the reasons for the decision in accordance with clause 13.2 of the Code of Conduct. This action is to be undertaken in accordance with the *City of Mandurah Standing Orders Local Law 2016*. This concludes the process of this Complaint.

If the Complaint is not dismissed, the processes outlined in this Policy must be followed.

b. Breach did not occur

If Council finds that the alleged Breach did not occur, the Authorised Person must give the Complainant and the Respondent written notice of the Finding and the reasons for the Finding in accordance with clause 12(7)(a) of the Code of Conduct. This action is to be undertaken in accordance with the *City of Mandurah Standing Orders Local Law 2016*. This concludes the process of this Complaint.

c. Breach did occur

If Council finds that the alleged breach did occur, the Council will decide whether to take no further action in accordance with clause 12(4)(a) of the Code of Conduct or adopt the proposed Plan or prepare an alternate Plan to address the behaviour in accordance with clause 12(4)(b) of the Code of Conduct and this Policy.

i. No further action

If the Council decides to take no further action, the Authorised Person must give the Complainant and the Respondent written notice of this decision and the reasons for the Finding in accordance with clause 12(7)(a) of the Code of Conduct. This action is to be undertaken in accordance with the *City of Mandurah Standing Orders Local Law 2016*. This concludes the process of this Complaint.

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ii. Determining a Plan

Council may decide to adopt the proposed Plan or an alternate Plan. If Council decides to adopt an alternate Plan, Council must consult with the Respondent in accordance with clause 12(5) of the Code of Conduct. Council will consider any submissions made by the Respondent before adopting and implementing an alternate Plan.

11.4 Dismissal of a complaint

The Council must dismiss a Complaint in accordance with clause 13(1)(a) and (b) of the Code of Conduct if it is satisfied that:

- a. the behaviour to which the Complaint relates is a breach of Division 3 of the Code of Conduct and occurred at a Council or Committee Meeting; and
- b. either :
 - i. the behaviour was dealt with by the person presiding at the meeting; or
 - ii. the Respondent has taken remedial action in accordance with the *City of Mandurah Standing Orders Local Law 2016*.

11.5 Finding

A Finding that the alleged Breach has occurred must be based on evidence from which it may be concluded that it is more likely that the breach occurred than that it did not occur (refer clause 12(3) of the Code of Conduct).

This may involve first considering whether the behaviour occurred, on the balance of probabilities, and then whether that behaviour constituted a breach of a requirement of Division 3 of the Code of Conduct.

11.6 Action

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

- a. the nature and seriousness of the breach(es);
- b. the Respondent's submission in relation to the contravention;
- c. the Respondent and Complainants willingness to participate in the Complaint;
- d. whether the Respondent has breached the Code knowingly or carelessly;
- e. whether the Respondent has remedied or rectified their conduct;
- f. the degree of reckless intention or negligence of the Respondent;
- g. the harm or potential harm to the reputation of the Council or the City in general arising from the conduct;
- h. likelihood or not of the Respondent committing further breaches of the Code;
- i. personal circumstances at the time of conduct; and
- j. any other matters which may be regarded as contributing to or the conduct or mitigating its seriousness.

11.7 The Plan

The proposed Plan may include requirements for the Respondent to do one or more of the following:

- a. engage in mediation;
- b. undertake counselling;
- c. undertake training;
- d. take other action that Council considers appropriate (e.g. an apology).

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

The proposed Plan may also outline:

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

If the Respondent has been consulted on the proposed Plan and Council makes no additions then a Notice of Council determination can be provided.

If the Council decides to prepare an alternate Plan, Council must consult with the Respondent in accordance with clause 12(5) of the Code of Conduct. The Council will consider any submissions made by the Respondent before adopting and implementing an alternate Plan. Refer to Part 11.4 of this Policy.

12 Notice of Council Determination

When Council makes a finding in relation to a complaint, written notice will be provided to the Complainant and Respondent which includes:

- a. its finding and the reasons for its finding; and
- b. if its finding is that the alleged breach has occurred.

The Authorised Person must notify the Complainant and Respondent of Council's decision.

13 Non-compliance with Plan

The Authorised Person will monitor compliance of a Council adopted Plan.

If the person subject of the Complaint, fails to comply with the Plan, as adopted by Council, it will be a breach of clause 23 of the *Local Government (Model Code of Conduct) Regulations 2021* and reported as a Conduct Breach to the Local Government Inspector.

14 Declaration of Interest

An Elected Member who is a Complainant or a Respondent should consider their responsibilities in relation to declaration of interests under the Act.

An Elected Member who is a Complainant or a Respondent may choose to remove themselves from the agenda item deliberations relating to the Complaint.

15 Confidentiality

Under Section 8A.36 of the Act, all information relating to a Complaint, including its existence and any details, must remain confidential unless disclosure is expressly authorised by law. This applies to all parties involved in a Complaint, including behavioural breach allegations. Unauthorised disclosure is an offence and may attract a penalty of up to \$10,000.

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15.1 Complaint Report

The Authorised Person will prepare the Agenda on the basis that the part of the meeting that deals with the Complaint Report will be held behind closed doors.

15.2 Complainant and Respondent confidentiality

The City will take all reasonable steps to maintain confidentiality in accordance with the Act when dealing with the Complaint, in order to protect both the Complainant and Respondent. This includes the following:

- a. The name of the Complainant will be provided to the Respondent only to the extent it is necessary for dealing with the Complaint.
- b. Complainant and Respondents contact information (phone, email, address) will not be provided to either party.
- c. Complainant's and Respondent's name and contact information will not be included in the meeting agenda as the item will be considered behind closed doors.
- d. Information that is to be stated in the resolutions of the minutes is only to the extent permitted by the Act.
- e. The Complainant and Respondent should be aware that the Complaint Report may be subject to a Freedom Of Information (FOI) request, noting that they must be consulted before any documents are released, and exemptions may apply.

Complainants and Respondents will be advised of the legal confidentiality obligations under the Act, the limited circumstances where disclosure is permitted and that breaches of confidentiality on their part may prejudice the progress of their Complaint.

15.3 Authorised Person and Contractors

Authorised Person and contractors who have a role in handling a specific Complaint will be provided with sufficient information to fulfil their role. They must manage this information securely and must not disclose or inappropriately use this information.

The Authorised Person must maintain confidentiality in accordance with the Act and the City of Mandurah Code of Conduct and any external contractors engage will be required to comply with confidentiality provisions within the applicable contract.

16 Support

Elected Members have access to the Employee Assistance Program. The Program provides independent support for personal and work related problems by trained and qualified Counsellors.

17 Conduct Complaints – Division 4

Complaints regarding an allegation of a breach of Division 4 – Rules of Conduct are to be referred to the Local Government Inspector.

18 Serious or Criminal Complaints

Complaints involving allegations of serious improper conduct, corruption, fraud or other criminal conduct which must be referred to the appropriate authority.

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19 Definitions

Authorised Person – In accordance with clause 11(3) of the Code:

The CEO is authorised to receive complaints and withdrawal complaints under the Code; or

Where the complainant is the CEO the Director of Business Services is authorised to receive complaints and withdrawal complaints under the Code.

Behavioural Breach means a breach of Division 3 – Behaviour of the City of Mandurah Code of Conduct for Elected Members, Committee Members and Candidates.

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

Code of Conduct means the City of Mandurah Code of Conduct for Elected Members, Committee Members and Candidates.

Complaint is one that alleges a Behavioural Breach of Division 3 – Behaviour of the City of Mandurah Code of Conduct for Elected Members, Committee Members and Candidates.

Complaint Report include the complaint documents, the respondent documents, and any relevant attachments.

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

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

Committee Member means a Council Member or other person who has been appointed by the Council to be a member of a Committee, in accordance with Section 5.10(1) of the Act.

Conduct Breach means a breach of Division 4 of the Code of Conduct provisions relating to honest or impartial performance of an Elected Member, misuse of information, material or office.

Independent Complaints Assessor means a person appointed by the Authorised Person in accordance with this Policy.

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

Local Government Inspector means the Inspector appointed in accordance with the Act and under the *Local Government (Local Government Inspector) Regulations 2025* has the power to investigate, monitor, and enforce local government compliance.

Plan means a Plan that may be prepared and implemented under clause 12.4(b) of the Code of Conduct, to address the behaviour of the person to whom the complaint relates (the Respondent), if a Finding has been made that a Breach has occurred.

Respondent means a person who is the subject of a Complaint where the Complainant is alleging a Behavioural Breach of the Code of Conduct has occurred.

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Legislative Context

Local Government Act 1995
Local Government (Administration) Regulations 1996
Local Government (Election) Regulations 1996
Local Government (Local Government Inspector) Regulations 2025
Local Government (Model Code of Conduct) Regulations 2021
 Code of Conduct – Elected Members, Committee Members and Candidates

Responsible Directorate: Business Services
Responsible Department: Governance
Reviewer: Director Business Services
Creation date and reference: G.5/8/21, 24 August 2021
Last Review: G.12/12/24, 17 December 2024

Amendments			
Version #	Council Approval Date, Reference	Date Document In force	Date Document Ceased
1	Committee of Council, 10 August 2021, CC.4/8/21 Council Approval, 24 August 2021, G.5/8/21	25 August 2021	17 December 2024
2	Council Approval, 17 December 2024, G.12/12/24	18 December 2024	

Subject: 19.2 Local Government Electoral Reform

Summary

The Western Australian Local Government Association (WALGA) has requested that Local Governments provide Council-endorsed feedback to inform WALGA's advocacy on Local Government electoral reforms expected to be proposed by the State Government, specifically:

- full spill elections every 4 years; and
- compulsory voting at Local Government elections

Council is requested to endorse a position on the expected electoral reforms and provide a response to WALGA by 27 March 2026.

Previous Relevant Documentation

Council Min. No	Date of Meeting	Precis of report/resolution
G. 10/10/24	22 October 2024	Local Government Elections – Advocacy Positions

Background

WALGA is undertaking sector engagement regarding Local Government electoral reforms expected to be proposed by the State Government.

In June 2025, Hon Hannah Beazley MLA, Minister for Local Government, expressed support for a four-year election cycle, citing concerns about voter fatigue and the rising costs of conducting biennial elections. These messages were repeated in Minister Beazley's address at WALGA's 2025 Local Government Convention, which also raised the possibility of compulsory voting. These comments have prompted renewed interest and discussion across the sector.

Comment

WALGA has released an Electoral Reform Discussion Paper (refer Attachment 1) seeking comment from Local Governments in relation to the following:

- full spill elections every 4 years; and
- compulsory voting at Local Government elections.

The purpose of this Discussion Paper is to undertake early sector engagement to ensure WALGA's positions reflect the sector's current views and enable timely, well-informed and effective engagement with the anticipated State Government reform proposals. The Discussion Paper and a short survey was circulated to Elected Members to seek feedback on the advocacy topics.

The feedback from Elected Members has been utilised to inform the "New position" of Council, as set out in the table below:

<p>Advocacy Topic</p> <p>1. Election frequency</p> <p>(a) half spill elections every two years; OR (b) full spill elections every four years</p>	
<p>Council's previous position</p> <p>The City of Mandurah Councils position 22 October 2024: Terms of Office - Council supports that the sector continues to support four-year terms with a two year spill.</p>	<p>New position</p> <p>City officer recommendation is that the sector continues to support four-year terms with a two year spill.</p> <p>An “all-in/all-out” model presents a number of potential risks for local governments, including:</p> <ul style="list-style-type: none"> • Loss of continuity and institutional knowledge, particularly where a significant number of new Elected Members are elected at the same time. • Potential disruption to strategic projects, programs and long-term initiatives that have been previously resolved or endorsed by Council. • Increased administrative and governance costs, including the need for more extensive induction, training and onboarding processes for newly elected members. • Financial impact will be less for an all-in/all/out model as the costs will only occur every four years instead of two years. The postage and distribution of ballot papers are a significant portion of the total cost of an election and these costs are fixed, therefore the less frequent an election is held, the less cost incurred for the local government. <p>Maintaining a half spill every two year election cycle supports greater continuity in decision-making, preserves corporate knowledge within Council, and assists in ensuring stability in governance and strategic oversight.</p> <p>An analysis over the last two elections, shows that there is a higher likelihood of Elected Members who renominate are re-elected. In the 2023 Ordinary Election 50% of Elected Members were re-elected. In the 2025 Ordinary Election 71.43% of Elected Members were re-elected. Combined total percentage of Elected Members over two election cycles is 61.54%. However, the history of previous elections should not be the only factor when considering the risk of ensuring knowledge and continuity of Council is maintained.</p>
<p>Advocacy Topic</p> <p>Voting at Local Government elections</p> <p>(a) Supports compulsory voting in Local Government Elections; OR (b) Supports voluntary voting in Local Government Elections</p>	

Council's previous position	New position
<p>The City of Mandurah Councils position 22 October 2024: Participation – Council supports that the sector continues to support voluntary voting at Local Government elections</p>	<p>City officer recommendation is that participation in Local Government elections remain voluntary.</p> <p>It is further recommended that any consideration of introducing compulsory voting be subject to additional consultation with the local government sector and the broader community, particularly in relation to the potential administrative and financial impacts on the conduct of Local Government elections.</p> <p>This matter should also be considered in conjunction with other related advocacy positions, including the potential introduction of electronic voting.</p> <p>The City supports the trial of electronic voting for Local Government elections, subject to appropriate safeguards being implemented to address cybersecurity, integrity, and system reliability risks associated with electronic voting platforms.</p> <p>Introducing compulsory voting would likely transfer significant additional costs to local governments, which already bear the full financial responsibility for administering elections. It may also increase the risk of party-political campaigning at the local government level, potentially undermining the traditionally independent, community focused nature of local government.</p> <p>Should compulsory voting be introduced in the future, consideration should be given to the voting method adopted. From an administrative and cost perspective:</p> <ul style="list-style-type: none"> • the First Past the Post voting method would be less complex and more cost-effective to administer than Optional Preferential Voting; and • whether an in-person or postal election occurs to ensure the most cost effective is considered

Consultation

A survey was provided to Elected Members to form a basis of the recommendations to Council.

Statutory Environment

Local Government Act 1995

Local Government (Election) Regulations 1996

Policy Implications

Nil.

Financial Implications

There are no immediate financial implications associated with this report. It should be noted that 2025 was a Local Government (Mayoral) Election and the cost to the City of Mandurah was \$419,895.29. This represented a 65% increase from the previous Mayoral election due to additional WAEC staff time to count the votes (due to Optional Preferential Voting system).

Economic Implications

Nil.

Environmental Implications

Nil.

Risk Implications

The Council could deem not to resolve a position in relation to the matters outlined in this Report and not participate in the WALGA review to determine sector advocacy positions in relation to Local Government Elections.

Strategic Implications

The following strategies from the City of Mandurah Strategic Community Plan 2024-2044 are relevant to this report:

Leadership

- A committed, innovative, effective, and values driven Council and workforce

Conclusion

Council is requested to resolve and provide its advocacy position on a range of themes associated with local government elections.

Officer Recommendation

That Council recommends that WALGA adopt the following Local Government Election Advocacy Positions:

- 1. Election Frequency – Council supports that the sector continues to support four-year terms with a two-year spill.**
- 2. Participation – Council supports that the sector continues to support voluntary voting at Local Government elections.**

Attachments

1. WALGA Electoral Reform Discussion Paper [19.2.1 - 11 pages]

Electoral Reform Discussion Paper

1. Background

1.1. Purpose

The purpose of this discussion paper is to request Council-endorsed Local Government feedback to inform WALGA's advocacy on Local Government electoral reforms expected to be proposed by the State Government, specifically:

- full spill elections every 4 years; and
- compulsory voting at Local Government elections

These options have been raised in statements by the Minister for Local Government, Hon Hannah Beazley MLA, but no formal proposals have yet been provided for consultation. While WALGA has relevant advocacy positions (discussed further below), the purpose of this discussion paper is to undertake early sector engagement to ensure WALGA's positions reflect the sector's current views and enable timely, well-informed and effective engagement with the anticipated State Government reform proposals.

1.2. WALGA existing advocacy positions

1.2.1. Elections

WALGA has established advocacy positions reflecting the sector's support of voluntary voting and elections of half the offices on Council every two years. These advocacy positions are provided in Appendix 1.

In late 2024 WALGA conducted a review of its Elections Advocacy Positions to ensure they reflected the sector's contemporary view.

Local Government responses at that time indicated strong (98%) support for half spills every two years, which was reflected in the adopted Advocacy Position [2.5.16 Elections](#).

While voluntary voting was supported by an overall majority of responses (74%), compulsory voting was supported by a majority (64%) of metropolitan respondents and a majority (61%) of Class 1 and 2 respondents.

State Council requested that the WALGA secretariat undertake further investigation of the implications of compulsory and voluntary participation in Local Government elections before reporting back to State Council.

In the interim, Advocacy Position [2.5.15 Participation in Local Government Elections](#) was retained, expressing support for voluntary voting with a note that further work was being undertaken.

This investigation was ongoing when the Minister for Local Government raised the prospect of further Local Government election reform.

A State by State comparison of electoral statistics is provided in Appendix 2.



1.2.2. Election costs

In 2024, WALGA conducted a review of five Local Government biennial election cycles up to and including the 2023 Local Government elections. The review demonstrated significant cost increases and concerns about the lack of transparency in costings provided by the Western Australian Electoral Commission (WAEC).

In September 2024, State Council adopted Advocacy Position [2.5.18 Local Government Elections Analysis 2015-2023](#), calling for an independent audit of the WAEC's cost allocation methods and the introduction of Service Level Agreements to ensure transparency of costing methodology.

Cost implications are a relevant consideration in assessing the appropriateness of any proposed electoral reform. However, the current lack of transparency in costing methodology makes it impossible to confidently forecast cost impacts.

This discussion paper seeks to identify the factors associated with each reform proposal that may affect election costs. This is further complicated by the interaction of possible reform options and external economic factors.

WALGA has requested that the Department of Local Government, Regulation and Industry Safety (LGIRS) and the Western Australian Electoral Commission, undertake modelling to identify the cost implications of any proposed reforms.

A comparison of available electoral costs data, State by State, is included as Table 4 in Appendix 2.

WALGA has contacted other Local Government associations to ask if they have experienced changes in costs associated with [compulsory four-year, all-in all-out](#), local government elections. As this has been the approach in most jurisdictions for some time, responses were largely unable to address changes in cost.

2. Election Frequency

Current situation

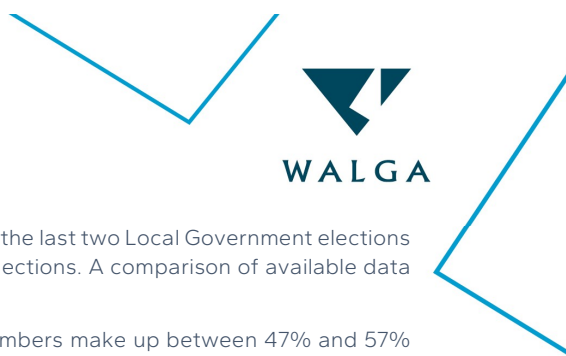
Western Australia holds biennial elections, with half of the offices on Council elected every two years for four-year terms. All other Australian jurisdictions hold full spill elections every four years (four-year terms).

Considerations

Considerations include:

- Voter participation and fatigue
- Continuity, knowledge retention and mentorship for new Council Members
- Stable whole-of-Council mandate and collective accountability
- Capacity for candidate recruitment
- Administrative requirements
- Extraordinary vacancies and backfilling
- Timing and transitional arrangements

Re-election rates



WALGA has analysed the composition of Councils following the last two Local Government elections in other Australian jurisdictions, all of which have full spill elections. A comparison of available data on re-election rates is included as Table 2 in Appendix 2.

This data suggests that on average, re-elected Council Members make up between 47% and 57% of Council following full spill elections.

By comparing over 700 consecutive ordinary election results, the review identified nine occasions when the membership of Council following an ordinary election was 100% different from the Council following the previous ordinary election. However, four of these local governments held mid-term extraordinary elections, meaning the changes in membership occurred over two or more elections within a four-year period.

Costs

In one respect, a change to a four-year cycle would reduce costs by reducing the number of elections. However, the cost of each election may increase. The WAEC uses the number of vacancies to inform quotations for the conduct of elections. Full spill elections would double the number of vacancies, with possible increased costs associated with printing and postage and increased staffing for the count.

WALGA cannot definitively determine an overall cost impact to Local Government without the requisite cost-modelling from the WAEC. WALGA has requested that the WAEC provide this modelling to LGIRS. The cost impact of a change in election frequency may also vary between Local Governments.

Questions

1. Does your Local Government support half spill elections every two years or full spill elections every four years?
2. What are the key considerations informing this view?
3. If full spill elections every four years were introduced, what transitional arrangements and consequential amendments may be required?
4. Any other comments?

3. Compulsory or Voluntary Voting

Current situation

Voting in Local Government elections is voluntary in Western Australia and South Australia. All other Australian jurisdictions have compulsory voting.

Considerations

Considerations include:

- Voter participation and democratic legitimacy
- Voter engagement, awareness and/or fatigue
- Administrative and enforcement requirements
- Application to owner and occupier rolls

Participation rates

A comparison of available participation data is included as Table 3 in Appendix 1.

Costs



The WAEC uses expected participation rates to inform quotations for the conduct of elections. It is likely that an increased participation rate would increase election costs through higher reply-paid charges and increased staffing for the count. However, in-person elections become more cost effective than postal elections at higher participation rates.

WALGA cannot definitively determine an overall cost impact to Local Government without the requisite cost-modelling from the WAEC. WALGA has requested that the WAEC provide this modelling to LGIRS. The cost impact of compulsory voting may also be different for each Local Government depending on their current participation rates and methods for holding elections, and whether these would change significantly.

Tasmania implemented compulsory voting in Local Government elections in 2022. Local Government Association Tasmania (LGAT) advised that this resulted in reasonably significant cost increases. The Tasmanian Electoral Commission reported a \$9.32 per elector cost for the first compulsory Local Government elections in 2022, a 35% increase from \$6.92 in 2018. An analysis of the factors contributing to this increase is not available and it may be challenging to draw direct comparisons between Tasmania and WA.

It is likely that the cost impact of compulsory voting would be moderated if elections also transition to a 4 yearly cycle.

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Questions

5. Does your Local Government support compulsory voting or voluntary voting in Local Government elections?
6. If the frequency of Local Government elections were changed to every 4 years, would your Local Government support compulsory or voluntary voting?
7. What are the key considerations informing this view?
8. Any other comments?

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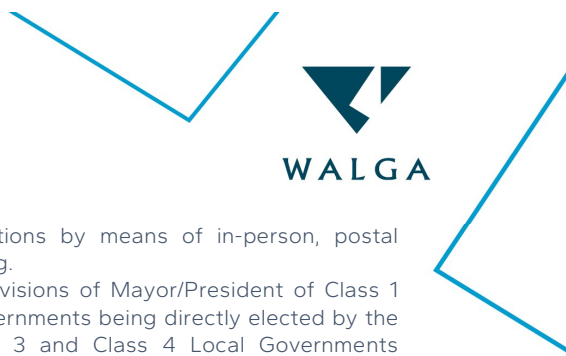
Appendix 1- WALGA Elections Advocacy Positions

2.5.15 Participation in Local Government Elections

Position Statement	<p>The Local Government sector supports voluntary participation in Local Government elections.</p> <p><i>Noting that State Council at its 6 December 2024 State Council meeting resolved that the WALGA Secretariat further investigate implications of compulsory and voluntary participation in Local Government elections and report back to State Council.</i></p>
Background	<p>Voluntary participation in Local Government elections is a long-established position of the Local Government sector, and was confirmed as a result of sector feedback received during the Local Government reform process.</p>
State Council Resolution	<p>December 2024 - 090.5/2024</p> <p>February 2022 – 312.1/2022</p> <p>December 2020 – 142.6/2020</p> <p>March 2019 – 06.3/2019</p> <p>December 2017 – 121.6/2017</p> <p>October 2008 – 427.5/2008</p>
Supporting Documents	<p>Advocacy Positions for a New Local Government Act</p> <p>WALGA submission: Local Government Reform Proposal (February 2022)</p>

2.5.16 Elections

Position Statement	<p>The Local Government sector supports:</p> <ol style="list-style-type: none">1. Councillors serve four-year terms with elections every two years and half of the Council positions spilled at each election.2. First-Past-The-Post (FPTP) voting system for Local Government elections. If Optional Preferential Voting (OPV) remains as the primary method of voting, the sector supports the removal of the 'proportional' part of the voting method for general elections.3. First-Past-The-Post (FPTP) voting system for internal Council elections.
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4. Councils holding elections by means of in-person, postal and/or electronic voting.
5. Current legislative provisions of Mayor/President of Class 1 and Class 2 Local Governments being directly elected by the community and Class 3 and Class 4 Local Governments determining whether its Mayor or President is elected by the Council or by the community.

Background

The sector positions on Local Government elections have been long-established. This was confirmed as a result of sector feedback received during the Local Government reform process.

Following the 2023 Local Government Elections where legislative reforms to Local Government elections processes were first implemented, sector wide consultation was conducted on key elements of the elections advocacy positions to determine if they accurately reflected the sector's contemporary view.

State Council Resolution

- December 2024 - 091.5/2024
- February 2022 – 312.1/2022
- December 2020 – 142.6/2020
- March 2019 – 06.3/2019
- December 2017 – 121.6/2017
- October 2008 – 427.5/2008

2.5.18 Local Government Elections Analysis 2015-2023

Position Statement

That WALGA advocate to the State Government:

1. For an independent Local Government election audit, focusing on the Western Australia Electoral Commission's (WAEC) service delivery and cost allocation methods and costing applications used, to confirm that marginal cost recovery principles are applied and that the costing program is being effectively managed.
2. For the requirement for the WAEC to develop and implement Service Level Agreements with Local Governments, similar to those agreements currently used in New South Wales and Victorian Local Government elections and that includes:
 - a. transparency of costing methodology,
 - b. direct engagement with Local Governments pre and post elections, and
 - c. the roles and responsibilities of the WAEC and Local Governments in the conduct of elections.



- 3. For a review of the legislative framework that would allow for more than one election services provider to conduct Local Government elections.
- 4. For a mandated WAEC Report to Parliament specific to Local Government elections post each election cycle, outlining costs, results, voter turnout and matters for improvement both in the conduct of elections and the legislation, if relevant.

Background

A comprehensive review and analysis of five election cycles up to and including the 2023 Local Government election against the backdrop of legislative reforms to the Local Government electoral process in Western Australia was carried out by WALGA.

With a focus on postal elections conducted exclusively by the Western Australian Electoral Commission (WAEC), the analysis has found evidence of the rising cost and reduced service level of conducting Local Government elections in Western Australia.

Elected Member feedback, costs vs service comparisons and engagement by the sector with WALGA's governance services over the 2023 Local Government election period, are the basis for the position outlined above.

State Council Resolution September 2024 - 065.4/2024



Appendix 2 - Election Statistics

The data in the following tables is derived from publicly available reports issued by the respective State Electoral Commissions for the elections they conducted. The different content and format of reporting in each jurisdiction can make direct comparisons challenging.

Table 1: Comparative overview

Jurisdiction	Compulsory/optional voting	Frequency	Postal/In Person
Western Australia	Optional	Half spill every 2 years	Postal or in person
South Australia	Optional	Full spill every 4 years.	Postal.
Northern Territory	Compulsory	Full spill every 4 years	Postal or in person.
Queensland	Compulsory	Full spill every 4 years.	Postal or in person.
New South Wales	Compulsory	Full spill every 4 years.	In person.
Victoria	Compulsory	Full spill every 4 years.	Postal
Tasmania	Compulsory	Full spill every 4 years.	Postal

Table 2: Average percentage of returning Council Members (at individual Council level)

States with full spills only. Calculated using publicly reported ordinary election results including elections conducted by private providers.

State	Most recent election year Average % of Council Members who were Council Members the previous term	Previous election year Average % of Council Members who were Council Members the previous term
Queensland	2024 47%	2021 49%
New South Wales	2024 54%	2021 49%
Victoria	2024 46%	2020 47%
South Australia	2022 57%	2018 48%
Tasmania	2022 53%	2018 54%



Table 3: Percentage of all elected candidates who were returning Council Members (at State level)

States with full spills only. Official state level percentage reported by electoral commissions for elections they conducted.

State	Most recent election year % of returning Council Members	Previous election year % of returning Council Members
Queensland	2024 43.2%	2021 46.0%
New South Wales	2021 56.8%	2016/17 (amalgamations) 60.6%
Victoria	2024 43.0%	2020 51.9%
South Australia	2022 50.0%	2018 55.3%
Tasmania	2022 46.0%	2018 48.0%

Table 4: Election participation rates

State	Election Year	Election Year	Election Year
WA	2023 31.2%	2021 30.2%	2019 29.1%
NSW	2024 84.54%	2021 (2020 postponed) 83.56%	2016/2017 (amalgamations) 2017: 79.58% 2016: 79.27%
NT	2025 <i>Official report not yet available.</i>	2021 61.3%	2017 58.5%
QLD	2024 82.31%	2020 (COVID impacted) 77.71%	2016 83.04%
SA	2022 32.9%	2018 31.6%	2014 31.99%
TAS	2022 (First election with compulsory voting) 84.79%	2018 58.72%	2014 54.58%
VIC	2024 81.46%	2020 81.47%	2016 72.15%



Table 5: Election costs

Election costs invoiced to Local Governments.

State	Election Year	Election Year	Election Year
WA	2023 <i>postal elections only</i> \$5.17 per elector 1,763,392 electors (115 districts)	2021 <i>postal elections only</i> \$4.06 per elector 1,727,712 electors (92 districts)	2019 <i>postal elections only</i> \$3.70 per elector 1,619,431 electors (86 districts)
NSW	2024 \$55.67million 5,242,086 electors (125 councils)	2021 \$46million (<i>budgeted</i>) 4,838,137 electors (122 councils)	2016/2017 2017 \$19.17 million 2.73 million electors (45 councils) 2016 \$14.11 million 1.97million electors (76 councils)
NT	2025 NA	2021 \$1,864,193 142,546 electors	2017 \$1,593,775 133,927 electors
SA	2022 \$8.93million (ex GST) \$6.93 per elector (ex GST)	2018 \$6.57million (ex GST) \$5.41 per elector (ex GST)	2014 \$4.36million (ex GST) \$3.77 per elector (ex GST)
TAS	2022 <i>voting became compulsory</i> \$9.32 per elector 410,975 electors	2018 \$6.92 per elector 356,810 electors	2014 <i>first all-in all-out</i> \$5.59 per elector 375,355 electors

Note: Data in this table is taken from reports published by the relevant Electoral Commissions. Due to differences in the ways electoral costs are apportioned, a per elector cost is only provided if it was reported. Data for QLD and VIC is not clearly discernible in Election Reports, and therefore not presented in this table.

Subject: 19.3 Local Law Review

Summary

In accordance with section 3.16(2) of the *Local Government Act 1995* (the Act) and following Council's resolution at the Ordinary Council Meeting held on 25 November 2025, the City of Mandurah (City) advertised the review of the following local laws:

- [City of Mandurah Bush Fire Brigades Local Law 2011](#)
- [City of Mandurah Fencing Local Law 2015](#)
- [City of Mandurah Parking and Parking Facilities Local Law 2015](#)

The purpose of this report is for Council to determine whether to retain, repeal or amend the City's Bush Fire Brigades Local Law, Fencing Local Law and Parking and Parking Facilities Local Law (Local Laws) that were reviewed as part of the City's statutory Local Law Review Program (Review Program).

Following a decision of Council, further consultation will be undertaken with Elected Members to obtain their input on the Local Law amendments.

Disclosure of Interest

Nil

Previous Relevant Documentation

- G.6/11/25 25 November 2025 Council resolved to commence Local Law Review
- G.19/1/19 29 January 2019 2018 Amendment Local Law, final adoption (*Bush Fire Brigades Local Law*)
- G.18/5/19 28 May 2019 Fencing Amendment Local Law 2018 Undertaking
- G.32/3/19 26 March 2019 2019 Amendment Local Law, final adoption (*Fencing Local Law*)
- G.16/5/17 9 May 2017 2017 Amendment Local Law, final adoption (*Parking and Parking Facilities Local Law*).

Background

At the Ordinary Council Meeting of 25 November 2025, Council resolved to undertake a review of the Local Laws (Stage 1) in accordance with section 3.16 of the Act which requires all local laws to be reviewed periodically (Section 3.16 Review).

The Local Government Reform has introduced significant changes to the Section 3.16 Review process, including the extension of the local law review period from 8 years to 15 years. Under the amended Act, any local law not reviewed within 15 years will automatically lapse.

The amended local law provisions under the Act came into effect on 7 December 2024 triggering a two-year transitional period for local governments to complete reviews of any overdue local laws. Accordingly, the City must review and report on all overdue local laws by December 2026 to ensure they remain valid and enforceable.

The Local Laws were adopted more than eight years ago and have not yet undergone a Section 3.16 Review and are subject to this transitional requirement.

Comment

Following the public notice and consultation process as part of the Section 3.16 Review, City officers are recommending to Council that the Local Laws require amendment to reflect contemporary practices, ensure alignment with current legislation, and better support the City's operational objectives and processes.

The amendments across the Local Laws will enable the City to address contemporary issues faced by Western Australian local governments, streamline administrative processes and improve safety, accessibility, and clarity for both the community and enforcement officers.

A summary of the amendments required to the Local Laws is set out below, along with the proposed timeframes for consultation with Elected Members.

Bush Fire Brigades Local Law

The review identified that the Bush Fire Brigades Local Law requires amendment, including but not limited to, updating outdated terminology and definitions, aligning the provisions with the WALGA template, incorporate external stakeholder recommendations and ensure the local law remains legally compliant and operationally effective.

Fencing Local Law

The review identified opportunities to improve the Fencing Local Law, including but not limited to, removal of provisions now superseded by the Residential Design Codes (RCodes) and existing Local Planning Policy, update terminology and materials to reflect contemporary fencing practices and ensure consistency with current planning and building standards. Redundant clauses will be deleted to improve clarity, reduce duplication, and maintain alignment with WA State Government planning frameworks.

Parking and Parking Facilities Local Law

The review identified a series of amendments aimed at modernising the local law, improving operational clarity, and responding to parking challenges and new technologies. Key proposed changes include, but not limited to, new definitions (including e-rideables and electric vehicle charging bays), new controls for boat ramp related parking including rigging bays and boat trailer only areas, and updated provisions for electric vehicle charging bays.

The review will also consider the provision to apply paid parking in the District of Mandurah if a Council decide in the future to determine an area where paid parking applies. The review also proposes increased modified penalties to reflect contemporary enforcement requirements and align with recent local government local laws.

Consultation with Elected Members

Should Council proceed with this recommendation to amend the Local Laws, City officers will commence drafting the new proposed Amendment Local Law for further consideration by Council. This will include Elected Member workshops to provide input into the amendments.

Following Elected Member consultation, the implementation of these amendments will be completed in accordance with section 3.12 of the Act which is considered as 'making' a new local law (Stage 2).

Any amendment to a local law is subject to scrutiny by the Joint Standing Committee on Delegated Legislation (JSCDL). Proposed changes should be informed by stakeholder engagement to ensure they are reasonable and legally enforceable. As part of the section 3.12 process, the City will undertake a minimum of 6 weeks of public consultation and consultation with the relevant Ministers.

Careful consideration will be given to local laws held by other local governments and the decisions of the JSCDL. City officers will also undertake further consultation with internal officers and Elected Members to ensure collaboration during the development process.

Any submissions will be reported to Council for consideration prior to the final adoption and submission to the JSCDL.

A summary of the local law process is set out below:

Stage of the Making of a Local Law Process	Requirement	Status/ Date of Compliance
Stage1 Review of Local Law s3.16 Procedure	Within a period of 15 years after the day on which a local law commenced or a determination in respect of the local law, a local government must carry out a review of the local law to determine whether it considers that the local law should be repealed, be amended or remain unchanged. (section 3.16 (1))	25 November 2025 Status: complete
Stage 1A	Local public notice must be given stating that – (a) The local government proposes to review the local law; (b) A copy may be inspected or obtained; and (c) Submissions about the local law may be made (before a day to be specified in the notice), being not less than 6 weeks after the notice is given. (section 3.16 (2))	16 January 2026 Closing date for public consultation Status: complete
Stage1B – current stage	After the last day for submissions, the City must consider any submissions received and prepare a report for Council to determine (by absolute majority) whether it considers that the local law should be repealed or amended. (Section 3.16 (2)). Noting at the time Council does not need to resolve what the amendments will be to the local law.	For Council approval: 24 March 2026
Stage 2 Making of Local Law Stage 2A - Drafting and Development	Workshop with Elected Members to review and develop the amendments to the local law.	A workshop to be scheduled in coming months.
Stage 2B - s3.12 Procedure	At a council meeting the person presiding is to give notice to the meeting of the purpose and effect of the proposed local law in the prescribed manner. (Section 3.12(2)) Purpose and effect to be included in both the agenda and minutes for the meeting. (<i>Local Government (Function and General) Regulations Reg 3</i>)	Date to be determined
Stage 2C(i)	Local public notice must be given stating that – (a) The local government proposes to make a local law and summarise the purpose and effect of the local law; (b) A copy may be inspected or obtained; and	Date to be determined

Stage of the Making of a Local Law Process	Requirement	Status/ Date of Compliance
	(c) Submissions about the local law may be made (before a day to be specified in the notice), being not less than 6 weeks after the notice is given (Section 3.12(3))	
2C(ii)	A copy of the notice and a copy of the proposed local law is given to the Departmental CEO and any other department assisting the administration of an Act under which the local law is proposed to be made (Section 3.12(3))	Date to be determined
2D	After the last day of submissions, the local government is to consider any submissions and may make the local law as proposed or make a local law that is not significantly different from what was proposed (Section 3.12(4)) *absolute majority required	Date to be determined
2E	Once adopted, local laws must be advertised in the Government Gazette and a copy must be given to the Departmental CEO and any other department assisting the administration of an Act under which the local law is made (Section 3.12(5))	Date to be determined
2F	Local public notice must be given stating – (a) The title of the local laws; (b) Summarizing the purpose and effect of the local law, specifying the date the local laws come into force; and (c) The local law is published on the City's website and that copies of the local law may be inspected at or obtained. (Section 3.12(6))	Date to be determined
2G	Within 10 working days of gazettal, copies of Local Laws to be provided to the Joint Standing Committee on Delegated Legislation (JSCDL) including explanatory or other material relating to them. (Section 3.12(7)) *Note: The JSCDL has the authority to recommended to Parliament that a local law is disallowed if it determines that the process as detailed in the Act is not followed, or the proposed local law does not meet the standard prescribed.	Date to be determined.

Access and Inclusion Advisory Group

This item was considered by the Access and Inclusion Advisory Group (AIAG) at its meeting of 12 February 2026, and the following feedback relevant to the Parking and Parking Facilities Local Law (Parking Local Law) is set out below:

Recommendation	Officer Comment
Ongoing misuse of ACROD bays, including use as drop-off zones. The group supports continued enforcement and improved signage/education.	The Parking Local Law currently includes enforcement framework for misuse of ACROD bays and the City would encourage confidential public reporting of misuse. ACROD misuse should remain an enforcement priority and the Parking Local Law should align with the Local Government (Parking for People with Disabilities) Regulations 2014.
Issues with overstaying time limits.	Existing provisions enable the City to enforce parking breaches through infringements and targeted compliance activity. Consideration will be given to increasing parking infringement penalties to ensure they provide an appropriate level of deterrence.
Parking on footpaths.	The local law contains provisions prohibiting parking on footpaths, enforceable through infringement notices and compliance patrols.
Request for increased ranger presence at known hotspots.	The City is considering targeted patrols at identified hotspots to ensure enforcement remains proportionate, consistent and responsive to community needs, within existing resources.
Need for public awareness that not all disabilities are visible	Ongoing communications and education to promote respectful use of accessible parking is supported.

The AIAG provided additional commentary on infrastructure and design elements of parking, however these matters fell outside the Parking Local Law. The feedback has been passed on to the relevant City officers for review, including requests for additional event parking and wider, more accessible bays, with a focus on aligned footpaths and kerb ramps adjacent to the parking bays to support safe movement.

Consultation

The City advertised the intention to undertake a review of the Local Laws by local public notice in the Mandurah Times, placed on noticeboards at the Administration Building, at all City libraries and the City's Website and social media platforms.

Local public notice was given for a period of no less than six weeks inviting public submissions and concluded on 16 January 2026. The outcome of the public consultation is as follows:

External Consultation	Comment
<i>Bush Fire Brigades Local Law</i>	
<ul style="list-style-type: none"> Members of the community 	No public submissions were received.
<ul style="list-style-type: none"> Department of Fire and Emergency Services (DFES) 	General comments were provided for consideration, including: <ul style="list-style-type: none"> Implementation of the WALGA Model Bush Fire Brigades Local Law Updating definitions Extend protective mechanisms relating to procedural fairness

<ul style="list-style-type: none"> All voluntary Bush Fire Brigades in Mandurah 	No submissions were received
<ul style="list-style-type: none"> Bush Fire Advisory Committee (BFAC) 	BFAC noted that clause 3.9 currently provides that “one brigade member is to be nominated” to the BFAC for appointment as a Fire Control Officer (FCO). BFAC advised that allowing more than one nominee would improve operational flexibility and ensure adequate coverage, while still permitting the appointment of a single FCO where appropriate.
Fencing Local Law	
<ul style="list-style-type: none"> Members of the community 	No public submissions were received.
Parking & Parking Facilities Local Law	
<ul style="list-style-type: none"> Members of the community 	No public submissions were received.

As part of the section 3.12 process for making a new local law, additional consultation will occur and relevant identified parties will be provided the opportunity to give feedback on the future proposed Amendment Local Law. The City will undertake engagement with internal City teams, including Building and Compliance, Planning Services, Ranger Services and Emergency Management. External stakeholders will include DFES, voluntary Bush Fire Brigades, Peel Chamber of Commerce and Industry. The City may consult with other agencies or community groups as required.

Statutory Environment

Local Government Act 1995

Section 3.16 - Periodic Review of Local Laws:

- (3) *After the last day for submissions, the local government is to consider any submissions made and cause a report of the review to be prepared and submitted to its council.*
- (4) *When its council has considered the report, the local government may determine (absolute majority required) whether or not it considers that the local law should be repealed or amended.*

Policy Implications

Nil

Financial Implications

A budget of \$20,000 has been allocated for the local law reviews. Whilst the majority of drafting will be undertaken by Governance and Legal Services, the City will incur fees for public advertising costs and publishing in the Government Gazette.

Risk Implications

The section 3.16 review will ensure legal compliance with the Act and administrative law principles. In addition, the review of the Local Law is required to prevent risk to reputation, health and environment. It will improve efficiency, without creating undue or unacceptable risk to the City.

Strategic Implications

The following strategies from the City of Mandurah Strategic Community Plan 2024-2044 are relevant to this report:

Economy

- Well-planned, sustainable urban development
- A thriving city that residents are proud to call home and people want to visit
- A supportive business environment where investment is encouraged, and entrepreneurship prospers
- A highly skilled workforce supported by strong education and training opportunities

Community

- Safe and connected communities
- Inclusive and welcoming places, spaces and neighbourhoods
- Modern health facilities and services that are local, accessible, affordable, and fit for purpose

Environment

- Nature has a voice in all decision-making
- A shared responsibility for our environment with a focus on engagement, education and respect
- Our natural environment is celebrated, protected and restored for generations to come
- Our built environment is clean, accessible and sustainable

Leadership

- Sound decisions based on evidence and meaningful engagement
- Effective advocacy focused on the needs of the community and strong relationships with key stakeholders
- Well-maintained assets and facilities that meet the needs of our community
- Responsible, transparent, value for money delivery of well planned, sustainable, projects, programs and services
- A committed, innovative, effective, and values driven Council and workforce

Conclusion

The review has identified that all three Local Laws require amendment to remain contemporary, enforceable, and aligned with operational needs and community expectations. Detailed amendment proposals will be provided in later Reports to Council as part of the s3.12 process.

Officer Recommendation

That Council:

- 1. Receives and acknowledges the outcome of the public consultation as detailed in this Report in relation to the:**
 - 1.1. *City of Mandurah Bush Fire Brigades Local Law 2011***
 - 1.2. *City of Mandurah Fencing Local Law 2015***
 - 1.3. *City of Mandurah Parking and Parking Facilities Local Law 2015***
- 2. Determines its intention to amend the following local laws upon the commencement of section 3.12 of the *Local Government Act 1995*:**
 - 2.1. *City of Mandurah Bush Fire Brigades Local Law 2011***
 - 2.2. *City of Mandurah Fencing Local Law 2015***
 - 2.3. *City of Mandurah Parking and Parking Facilities Local Law 2015***
- 3. Notes the amendments of the local laws above will be subject to further reports to Council in accordance with section 3.12 of the *Local Government Act 1995*.**

- 4. Notes that further Elected Member workshops will be held to seek input on the amendments to each of the proposed local laws prior to advertising.**

Attachments

Nil

Subject: 19.4 Monthly Financial Report - February 2026

Summary

The Financial Report for February 2026 together with associated commentaries, notes on investments, balance sheet information, schedule of accounts and the tenders awarded under delegation by the Chief Executive Officer are presented for Elected Members' consideration.

Disclosure of Interest

Nil

Previous Relevant Documentation

Council Min. No	Date of Meeting	Precis of report/resolution
G.5/6/24	25/06/2025	Budget Adoption 2025/26

Background

Nil

Comment

The Financial Report for February 2026 shows an actual surplus for this period of \$49 million. The current surplus ensures the City has sufficient liquidity to continue meeting its operational and financial obligations through to 30 June 2026, including payment of suppliers, delivery of service levels, and progress of approved capital works.

In July each year the City issues invoices for Rates and Refuse, leading to a substantial surplus at the beginning of the financial year. As the year progresses, this surplus gradually diminishes reduces due to the City's budgetary expenditures. The Financial Report for February 2026 shows that as of February 2026, \$95.7 million (88.4%) of the rates have been received, which demonstrates that the City is on track to meet its target.

A summary of the financial position for February 2026 is detailed in the table below:

	Current Budget	YTD Budget (a)	YTD Actual (b)	Var. (b)-(a)	Var.% (b)-(a)/(a)
	\$ 000s	\$ 000s	\$ 000s	\$ 000s	%
Opening Funding Surplus / (Deficit)	600	600	894	294	49%
Revenue					
Revenue from operating activities	154,830	144,008	147,998	3,990	3%
Capital revenue, grants and Contribution	23,499	15,666	1,852	(13,813)	-88%
	178,328	159,674	149,851	(9,823)	
Expenditure					
Operating Expenditure	(175,111)	(114,890)	(105,823)	9,068	-8%
Capital Expenditure	(48,172)	(34,097)	(14,461)	19,636	-58%
	(223,283)	(148,987)	(120,283)	28,704	
Non-cash amounts excluded from operating activities	35,718	23,812	21,666	(2,146)	-9%
Non-cash amounts excluded from investing activities	(1,089)	(1,089)	2,792	3,881	-356%
Other Capital Movements	9,021	(5,943)	(5,959)	(16)	0%
Closing Funding Surplus / (Deficit)	(705)	28,066	48,960	20,894	74%

The following table highlights the status of the City's key capital projects for the 2025/2026 financial year:

Project	2025/26 Actuals Incl. CMT \$`000s	2025/26 Annual Budget \$`000s	On Time / On Budget	Asset Classification	Comment
Mandurah Performing Arts Centre – HVAC Renewal	241	4,735	The project schedule is being reviewed taking into account the operational requirements of the ManPAC. The proposed construction program will be prepared as part of the detailed design phase, expected to be completed by May 2026. The project is expected to be delivered within budget.	<i>Buildings</i>	Detailed design is progressing and expected to be completed by May 2026. The final timetable for the construction works is being developed as part of the detailed design phase. Project has been included in the Mid-Year review to be deferred into 2026/2027
Coodanup Foreshore	909	1,337	Stages 1 and 2 are complete. Stage 3 is expected to be completed within budget. Stage 4 is expected to be delivered this financial year within budget.	<i>Parks</i>	Stages 1 and 2 were completed in December 2023. Stage 3 - Landscape construction was completed in October 2025. Stage 4 - Currently in design, with final amendments being made as part of community consultation. Construction works are now expected to commence, shortly after the conclusion of the community consultation process, in April 2026.

Falcon Coastal Shared Path	274	412	<p>Funding received via the Australian Government Active Transport Fund.</p> <p>The project is expected to be completed by 2028 within budget.</p>	Roads	<p>The detailed design will be updated to incorporate the outcomes of the community consultation process and the design review.</p> <p>Completion of the updated detailed design is now anticipated by May 2026. Onsite construction works are expected to commence in late 2026.</p>
Pinjarra - Anstruther Road Intersection Upgrade	165	600	<p>The project is expected to be delivered this financial year within budget.</p>	Roads	<p>Traffic signal improvements have been approved by Main Roads WA.</p> <p>Construction works commenced in November 2025 with anticipated completion date in early June 2026.</p>
Yalgorup National Park	125	315	<p><i>The Yalgorup National Park project is a 10-year economic and tourism initiative.</i></p> <p><i>The Quail Road extension construction will commence following the City receiving EBCA approval.</i></p>	Roads	<p>Quail Road design is being finalised following the Department of Biodiversity, Conservation and Attractions (DBCA) and adjacent landowner consultation. The Federal Government has advised that no further assessment or approval is required under the Environmental Protection and Biodiversity Conservation (EPBC) Act. The State Government Environmental approval will proceed as a stand-alone application.</p>

2025/26 Budget Variations

The February 2026 Monthly Financial Report includes all information prior to undertaking the 2025/2026 Mid Year Budget Review. The following budget variations are not incorporated into the proposed 2025/2026 Mid Year Budget Review adjustments and will be made alongside Council resolution relating to the Mid Year Budget Review.

2025 Christmas in Mandurah

The 2025 Christmas in Mandurah event had an approved expenditure budget of \$786,278 and a revenue budget of \$10,578 for fees and charges. Prior to the event, the City secured additional external funding, including \$120,000 from Lotterywest and \$10,000 from Tourism WA. In addition, actual fees and charges revenue exceeded the adopted budget by \$11,259.

To align the project budget with the additional revenue received, expenditure incurred, and scheduled Christmas light repairs to be completed prior to year end, it is recommended that both the revenue and expenditure budgets be increased by a total of \$141,259.

Port Bouvard Recreation and Sporting Club Tank Upgrade

An inspection of two water tanks located at the Port Bouvard Recreation and Sporting Club (PBR&SC) premises was undertaken in August 2025. Based on the findings of the inspection, it was recommended that the tanks be upgraded due to the condition of the tank roofs, the requirement for internal liners, and the need for general site maintenance to extend the service life of the Club assets. The estimated cost to undertake the upgrade works is \$25,000.

The City is seeking approval to pay the full cost of the repair to PBR&SC assets, due to an earlier commitment made by the City, which was based on an oversight that the assets were City owned.

By way of background, PBR&SC are currently in a 21-year lease with the Club over 1 Thisbe Drive, Dawesville which expired on 30 June 2024 and remains in holding over whilst the City negotiates a new lease arrangement. The current lease is a hybrid of a ground and community lease and is inconsistent with the Council policy position under the Council's Community and Recreation Facilities Policy (CRFP) and contains several outdated clauses.

Under the current lease arrangement, the City has the obligation to undertake all structural repairs for the leased premises. However, the City has the ability to recover costs associated with the preservation (including renovating or replacing), operation, maintenance, upkeep, repair, servicing, inspection and management of assets through the outgoings provisions of the lease. Effectively, this includes a right to recover the cost of all structural repairs and extends to the water tanks which are located at the Northern end of the leased site and are used by PBR&SC for irrigation and watering of the bowling greens.

However, during earlier correspondence with PBR&SC, City officers committed to investigating the condition of the existing on-site concrete water tanks, including the potential cost of lining and re-roofing the tanks and whether the works could be accommodated within an existing or future City budget allocation.

At the time this commitment was made, City officers were not aware of the ability to recover via outgoings structural repairs, as historically PBR&SC had undertaken all structural additions, repair and replacement for the duration of the lease term, despite the obligation sitting with the City. Following a subsequent review of all assets located within the PBR&SC lease premises, it was confirmed that the water tanks are assets installed by PBR&SC and therefore the City has the option to recover the costs associated with the repair or maintenance of the tanks from the Club.

Due to the earlier commitment made to PBR&SC, the City has agreed that it will undertake the works to replace the tank roofs and install liners and will not seek to recover these costs from the Club through the lease outgoings provisions. To enable the recommended tank upgrades to proceed, it is recommended that a new capital project budget of \$25,000 be approved, to be funded from the Asset Management Reserve.

Council should note that the City is currently in negotiation with the PBR&SC to enter into a community lease arrangement. Under a community lease, the Club will be required to contribute to

a Building Capital Contribution in addition to the community lease rates as per the City's Fees and Charges Schedule. As part of the new lease arrangement, the City will be responsible for the structural maintenance of the Club House and will make it clear that all other assets will be the responsible of the Club, for the purposes of renewal, upgrade, general maintenance and structural maintenance.

Additionally, City officers have now actioned a number of improvements to the control environment including:

- Flagging assets in the City's asset management system as "club owned" where a lease includes a provision for all structural repair and replacement at the cost of the to ensure that City officers do not undertake works to Club owned assets, where there is no responsibility to do so;
- Commenced an audit on all Club and Community Facilities to verify asset ownership; and
- Formed a project team to undertake a financial review of all Club and Community Facilities to determine the actual costs for the City associated with the buildings. This analysis will be used to inform the percentage of rate payer investment for community lease, licence and hire charges.

Mandurah Ocean Marina Chalet Renewal

The Mandurah Ocean Marina Chalets comprise 39 accommodation units located within the Dolphin Quay precinct and provide an important, affordable short-stay accommodation option for visitors to Mandurah. A structural assessment undertaken in November 2025 identified a number of emerging structural issues that require rectification to ensure the ongoing safety, functionality and longevity of the chalets. The assessment confirmed that essential works are required, including floor reinforcement works to 15 chalets, estimated at \$112,500, and various decking and stair upgrades, estimated at \$50,000.

To address these essential structural works, it is recommended that a new capital project budget of \$162,500 be approved to enable the timely delivery of the required remediation works to be funded from an increase in the Chalets revenue. In the 2026/2027 Budget process, a new reserve will be created for the City's share of profits from the Chalets operations for future capital renewal.

MARC Indoor Pirate Playground

The City is currently obtaining updated quotations for the development of technical specifications for the design and construction of a new indoor pirate playground at the Mandurah Aquatic and Recreation Centre (MARC). The quotations received to date indicate that the approved budget of \$40,000 is insufficient to undertake the required scope of work, with an additional \$15,000 required.

It is proposed that this \$15,000 budget increase be funded from savings generated within the MARC Indoor Door & Reception Improvement capital project. The City currently has \$550,000 in the first year of its Long Term Financial Plan to complete the construction.

Peel Hockey Water Tanks

A budget variation of \$50,000 is proposed to support a State Election Commitment to the Peel Hockey Association for the replacement of existing onsite water tanks with two new tanks. The State Election Commitment received was \$50,000 which will fully fund the proposed works. The works are subject to approval through the City's Community Initiated Infrastructure Process prior to commencement and the release of funding.

The existing water tanks are critical to the operation of the wet hockey surface. Replacing the tanks will improve water quality and reduce ongoing maintenance requirements, ensuring the facility can

continue to meet current operational needs and support the future growth of hockey in the Peel region.

To enable delivery of this State Election Commitment, it is recommended that a new capital project expenditure and revenue budget of \$50,000 be approved to allow completion of the water tanks project.

Statutory Environment

Local Government Act 1995 Section 6.4 Financial Report
Local Government (Financial Management) Regulations 1996 Part 4 Financial Reports
Local Government (Audit) Regulations 1996

Policy Implications

Nil

Financial Implications

Any material variances that have an impact on the outcome of the budgeted surplus position are explained in the Monthly Financial Report, as detailed in Attachment 1.

Economic Implications

Nil

Environmental Implications

Nil

Risk Implications

The Financial Report and its attachments are utilised as a key indicator to monitor against the strategic risks.

Strategic Implications

The following strategies from the City of Mandurah Strategic Community Plan 2024-2044 is relevant to this report:

Leadership

- Responsible, transparent, value for money delivery of well planned, sustainable, projects, programs and services

Conclusion

The City strives to manage its finances adequately and maintain expenditure within budget to ensure services that have been approved through the budget process are fully funded.

It is recommended that Council receive the Monthly Financial Report and the Schedule of Accounts.

Officer Recommendation

That Council:

- 1 Receives the Financial Report for February 2026 as detailed in Attachment 1 of the report.**

- 2 Receives the Schedule of Accounts for the following amounts as detailed in Attachment 2 of the report:**

Total Municipal Fund	\$ 9,327,180.09
Total Trust Fund	\$ 0.00
	<u>\$ 9,327,180.09</u>

- 3 Approves the following budget variations for 2025/26 annual budget:**

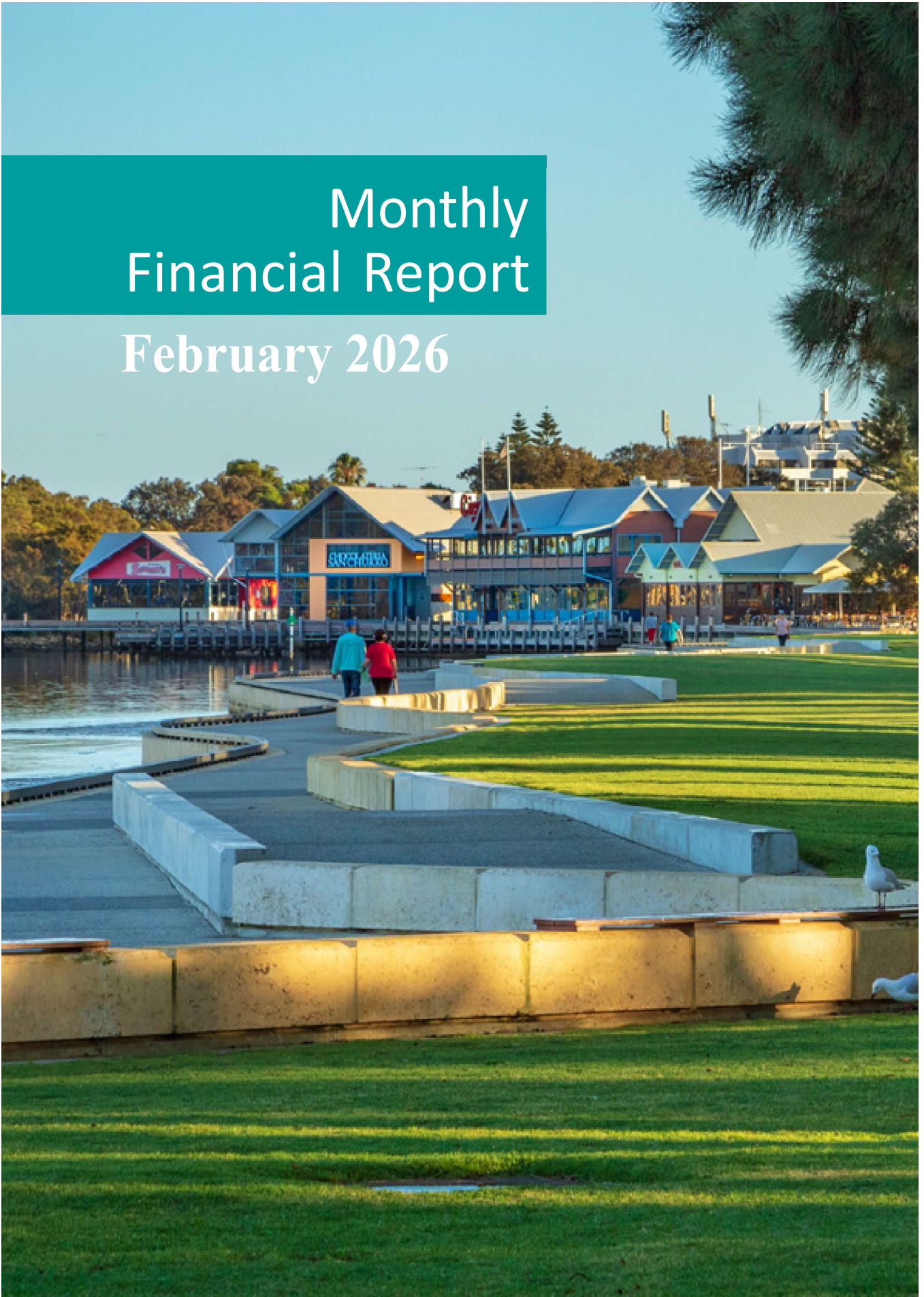
- 3.1 New operating expenditure of \$141,259* for the Christmas in Mandurah Event**
- To be fund from an increase in operating grant revenue \$130,000*
 - To be funded from increase in fees and charges \$11,259*
- 3.2 New capital expenditure of \$25,000* for the Port Bouvard Recreation and Sporting Club Tank Upgrade**
- To be funded from a transfer out of \$25,000* from Asset Management Reserve
- 3.3 New capital expenditure of \$162,500* for the Mandurah Ocean Marina Chalet Renewal**
- To be funded from an increase in Chalet revenue of \$162,500*
- 3.4 New capital expenditure of \$15,000* for the MARC Indoor Playground**
- To be fund from savings of \$15,000* in MARC Indoor Door & Reception Improvement capital project.
- 3.5 New capital expenditure of \$50,000* for the New Peel Hockey Water Tanks**
- To be fund from an increase in Grant Revenue of \$50,000*

***Absolute Majority Required**

Attachments

1. Financial Report - February 2026 [19.4.1 - 26 pages]
2. Schedule of Accounts - Electronic Only [19.4.2 - 31 pages]

Monthly Financial Report February 2026



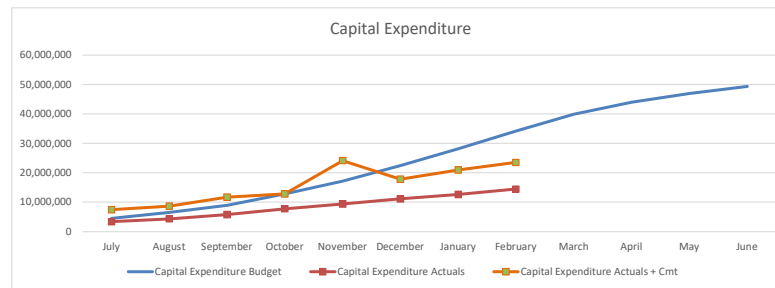
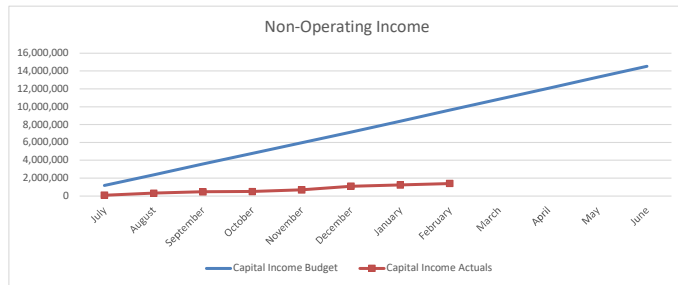
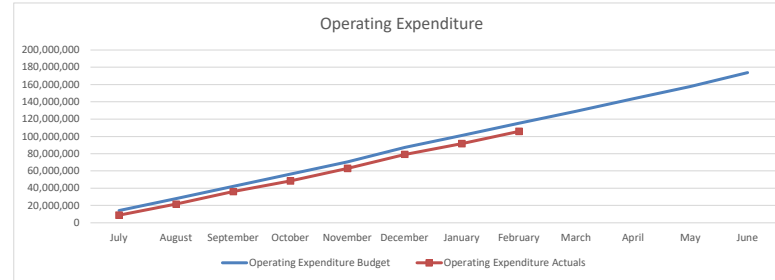
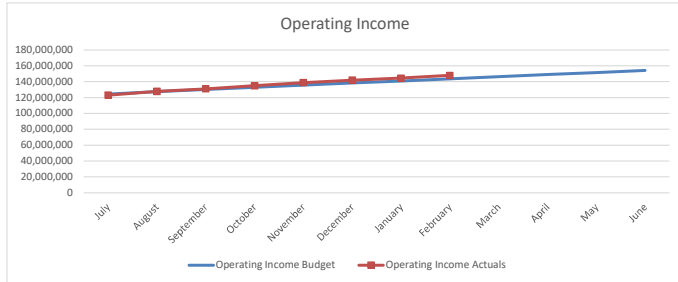
City of Mandurah

February 2026

<h3 style="color: #004a87; margin: 0;">\$705K</h3> <p style="font-size: small; margin: 0;">Estimated deficit at 30 June 2026 with proposed budget amendments</p>	<h3 style="color: #004a87; margin: 0;">Executive Summary</h3> <ul style="list-style-type: none"> Actual Rates Raised \$104.4M Actual Rates Received \$95.7M (88.4% collected) Actual Operating Revenue \$148M Actual Capital Revenue \$1.4M Actual Operating Expenditure \$105.8M Actual Capital Expenditure \$14.5M Actual Proceeds from Sale of Assets \$0.4M
<h3 style="color: #004a87; margin: 0;">\$49M</h3> <p style="font-size: small; margin: 0;">Year to Date Actual Surplus</p>	<h3 style="color: #004a87; margin: 0;">Investments</h3> <p style="font-size: x-small; margin: 0;">\$ Millions</p>
<h3 style="color: #004a87; margin: 0;">Sundry Debtors Outstanding</h3>	<h3 style="color: #004a87; margin: 0;">Year to Date Revenue Actuals Compared to Annual Budget</h3> <p style="font-size: x-small; margin: 0;">\$ Millions</p>
<h3 style="color: #004a87; margin: 0;">Grants Received in 25/26 year</h3> <p style="font-size: small; margin: 0;">28.52% Grants received - Accrual Basis</p>	<h3 style="color: #004a87; margin: 0;">Year to Date Expenditure Actuals Compared to Annual Budget</h3> <p style="font-size: x-small; margin: 0;">\$ Millions</p>
<h3 style="color: #004a87; margin: 0;">Rates Outstanding</h3> <ul style="list-style-type: none"> <li style="display: flex; align-items: center; margin-bottom: 5px;"> 63 Properties with >\$10K outstanding ▼ <li style="display: flex; align-items: center; margin-bottom: 5px;"> 616 Properties \$3K to \$10K outstanding ▼ <li style="display: flex; align-items: center; margin-bottom: 5px;"> 1 Properties commenced legal action in 25/26 = <li style="display: flex; align-items: center; margin-bottom: 5px;"> \$2.34M Estimated Value of Rates Exemptions = 	<h3 style="color: #004a87; margin: 0;">CEO Delegation Tenders</h3> <ul style="list-style-type: none"> <li style="display: flex; align-items: center; margin-bottom: 5px;"> 2 Tenders accepted/rejected during the month through CEO delegation
<h3 style="color: #004a87; margin: 0; text-align: center;">Year to Date Capital Actuals Compared to Annual Budget*</h3> <p style="font-size: x-small; margin: 0; text-align: center;">\$ Millions</p>	

*Commitments are raised based on contract amounts. Contracts may span multiple financial years causing commitments to display over the total budget for the year.

Ordinary Council Meeting Agenda - 24 March 2026



CITY OF MANDURAH
MONTHLY FINANCIAL REPORT
For the Period Ended 28 February 2026

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**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2026**

BY NATURE OR TYPE

	Ref Note	Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening Funding Surplus / (Deficit)		600,000	600,000	893,701	293,701	48.95%	
Revenue from operating activities							
Rates		102,985,169	102,985,169	104,355,366	1,370,197	1.33%	
Operating grants, subsidies and contributions		7,541,647	5,146,098	4,503,338	(642,760)	(12.49%)	▼
Fees and charges		39,527,624	32,693,271	35,524,468	2,831,197	8.66%	
Interest earnings		4,685,824	3,123,883	3,326,853	(202,970)	6.50%	
Other revenue		89,326	59,550	170,600	111,050	186.48%	▲
Profit on disposal of assets		-	-	117,763	117,763	100.00%	▲
		154,829,590	144,007,971	147,998,388	3,990,417	2.77%	
Expenditure from operating activities							
Employee costs		(62,026,746)	(39,513,801)	(37,944,280)	1,569,521	3.97%	
Materials and contracts		(69,644,594)	(46,416,727)	(40,925,260)	5,491,467	11.83%	▲
Utility charges		(5,030,247)	(3,353,500)	(3,156,241)	197,259	5.88%	
Depreciation on non-current assets		(35,612,864)	(23,741,909)	(21,966,472)	1,775,437	7.48%	
Interest expenses		(1,181,148)	(787,432)	(826,601)	(39,169)	(4.97%)	
Insurance expenses		(1,615,556)	(1,077,038)	(907,109)	169,929	15.78%	▲
Other expenditure		-	-	(53,135)	(53,135)	100.00%	▼
Loss on disposal of assets	1(a) & 4	-	-	(43,413)	(43,413)	100.00%	▼
		(175,111,155)	(114,890,407)	(105,822,511)	9,067,896	7.89%	
Non-cash amounts excluded from operating activities	1(a)	35,718,031	23,812,021	21,665,694	(2,146,326)	(9.01%)	
Amount attributable to operating activities		15,436,466	52,929,585	63,841,572	10,911,987	(20.62%)	
Investing activities							
Non-operating grants, subsidies and contributions		13,177,960	8,785,307	1,405,768	(7,379,538)	(84.00%)	▼
Proceeds from disposal of assets	4	10,320,740	6,880,494	446,692	(6,433,801)	(93.51%)	▼
Payments for property, plant and equipment	6	(48,171,865)	(34,096,883)	(14,460,794)	19,636,089	57.59%	▲
Amount attributable to investing activities		(24,673,165)	(18,431,083)	(12,608,333)	5,822,749	31.59%	
Non-cash amounts excluded from investing activities	1(b)	(1,089,126)	(1,089,126)	2,792,069	3,881,195	(356.36%)	
Amount attributable to investing activities		(25,762,291)	(19,520,209)	(9,816,264)	9,703,944	49.71%	
Financing Activities							
Proceeds from new debentures	7	7,150,000	-	-	0	0.00%	
Unspent Loans Utilised		264,973	-	-	0	0.00%	
Repayment of debentures	7	(4,946,758)	(3,297,839)	(3,453,547)	(155,708)	(4.72%)	
Payment of lease liability		(374,738)	(249,825)	(117,432)	132,393	52.99%	▲
Principal elements of interest earning liability		(998,925)	(749,194)	(741,816)	7,378	0.98%	
Transfer from reserves	8	19,417,159	-	-	0	0.00%	
Transfer to reserves	8	(11,490,677)	(1,646,627)	(1,646,627)	0	0.00%	
Amount attributable to financing activities		9,021,034	(5,943,485)	(5,959,422)	(15,937)	(0.27%)	
Closing Funding Surplus / (Deficit)	1(d)	(704,792)	28,065,891	48,959,587	20,893,696	74.45%	

KEY INFORMATION

▲▼ Indicates a variance between Year to Date (YTD) Actual and YTD Budget data as per the adopted materiality threshold.

Refer to Note 13 for an explanation of the reasons for the variance.

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2026

NOTE 1
STATEMENT OF FINANCIAL ACTIVITY INFORMATION

(a) Non-cash items excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with Local Government (Financial Management) Regulation 1996.

	Notes	Annual Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities				
		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	4	-	-	(117,763)
Movement in liabilities associated with restricted cash		105,167	70,112	249,677
Movement in pensioner deferred rates (non-current)		-	-	(215,943)
Movement in employee benefit provisions (non-current)		-	-	(303,496)
Movement in Liabilities		-	-	43,335
Add: Loss on asset disposals	4	-	-	43,413
Add: Depreciation on assets		35,612,864	23,741,909	21,966,472
Total non-cash items excluded from operating activities		35,718,031	23,812,021	21,665,694

(b) Non-cash items excluded from investing activities

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

Adjustments to investing activities				
Movement in non current liabilities for transfers to acquire or construct non-financial assets to be controlled by the entity				
Movement in current liabilities for transfers to acquire or construct non-financial assets to be controlled by the entity associated with restricted cash		(1,089,126)	(635,324)	2,792,069
Total non-cash amounts excluded from investing activities		(1,089,126)	(635,324)	2,792,069

(c) Adjustments to net current assets in the Statement of Financial Activity

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with regulation 32 of the Local Government (Financial Management) Regulations 1996 to agree to the surplus/(deficit) after imposition of general rates.

	Actual Closing 30 Jun 2025	Budget Closing 30 Jun 2026	Year to Date 28 Feb 2026
Adjustments to net current assets			
Less: Reserves - restricted cash	(65,678,157)	(63,912,022)	(67,324,784)
Less: - Financial assets at amortised cost - self supporting loans	(47,106)	-	(23,770)
Less: Unspent loans	(625,629)	-	(625,629)
Less: Inventory - Land Held for Resale	(445,000)	(445,000)	(445,000)
Less: Clearing accounts	-	-	3,337
Add: Borrowings	6,509,258	3,408,759	2,056,785
Add: Other liabilities	1,866,747	-	5,068,495
Add: Lease liability	173,812	1,023,531	224,048
Add: Provisions - employee	4,509,712	806,283	4,142,901
Add: Loan Facility offset	-	-	10,000,000
Total adjustments to net current assets	(53,736,363)	(59,118,449)	(46,923,617)

(d) Net current assets used in the Statement of Financial Activity

Current assets				
Cash and cash equivalents	2	61,810,975	80,461,516	98,636,147
Rates receivables	3	5,061,263	3,055,524	13,574,461
Receivables	3	3,522,190	2,607,617	7,216,802
Other current assets		24,648,414	2,273,976	2,550,725
Less: Current liabilities				
Payables		(21,969,391)	(14,511,115)	(9,589,969)
Borrowings	7	(6,509,258)	(3,408,759)	(2,056,785)
Interest earning liabilities		-	-	(257,111)
Unspent non-operating grant, subsidies and contributions liability		(1,866,747)	(2,461,785)	(4,908,492)
Lease liabilities		(173,812)	(1,023,531)	(224,048)
Provisions		(9,893,570)	(8,579,786)	(9,058,526)
Less: Total adjustments to net current assets	1(c)	(53,736,363)	(59,118,449)	(46,923,617)
Closing Funding Surplus / (Deficit)		893,701	(704,792)	48,959,586

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2026

OPERATING ACTIVITIES
NOTE 2
CASH AND INVESTMENTS

	Total Amount	Interest rate	Total Interest Earnings at Maturity Date	S&P rating	Deposit Date	Maturity Date	Term days
	\$		\$				
Cash on hand	11,645,618			AA-			
Municipal Bank Account (inc. Bonds Investments & Notice Savers)	11,645,618	Variable			NA	NA	
ANZ	32,894		242	AA-			
ANZ TD 10	32,894	3.00%	242		1/01/2026	1/04/2026	90
NAB	35,564,188		383,051	AA-			
NAB TD 114	3,232,909	4.45%	46,616		4/02/2026	4/06/2026	120
NAB TD 115	3,208,335	4.40%	34,056		17/02/2026	17/05/2026	89
NAB TD 125	3,061,678	4.10%	30,980		8/12/2025	9/03/2026	91
NAB TD 126	3,061,678	4.10%	30,980		8/12/2025	9/03/2026	91
NAB TD 127	3,061,678	4.10%	30,980		8/12/2025	9/03/2026	91
NAB TD 133	3,072,799	4.25%	31,867		30/01/2026	30/04/2026	90
NAB TD 131	3,072,922	4.20%	31,497		25/01/2026	25/04/2026	90
NAB TD 134	3,072,799	4.25%	31,867		30/01/2026	30/04/2026	90
NAB TD 42 - 36-976-7906	3,584,837	4.40%	38,476		10/02/2026	11/05/2026	90
Reserve 44 - 70-586-3025	3,569,838	4.40%	37,893		18/02/2026	18/05/2026	89
Reserve 45 - 70-568-6989	3,564,714	4.40%	37,839		18/02/2026	18/05/2026	89
Westpac	40,940,722		834,193	AA-			
WBC TD 102	3,233,122	4.50%	116,798		21/05/2025	21/03/2026	304
WBC TD 110	3,224,370	4.27%	111,085		2/07/2025	2/05/2026	304
WBC TD 119	3,042,312	4.29%	42,312		20/11/2025	20/03/2026	120
WBC TD 120	3,042,312	4.29%	42,312		20/11/2025	20/03/2026	120
WBC TD 121	3,042,312	4.29%	42,312		20/11/2025	20/03/2026	120
WBC TD 122	3,074,423	4.31%	43,308		2/12/2025	2/04/2026	121
WBC TD 123	3,074,423	4.31%	43,308		2/12/2025	2/04/2026	121
WBC TD 124	3,074,423	4.31%	43,308		2/12/2025	2/04/2026	121
WBC TD 128	3,075,116	4.44%	33,302		24/01/2026	24/04/2026	90
WBC TD 129	3,075,116	4.44%	33,302		24/01/2026	24/04/2026	90
WBC TD 130	3,075,116	4.44%	33,302		24/01/2026	24/04/2026	90
Reserve TD WBC 2 - 032-108 267897	3,453,838	4.50%	124,772		18/05/2025	18/03/2026	304
Reserve TD WBC 3 - 032-108 267926	3,453,838	4.50%	124,772		18/05/2025	18/03/2026	304
CBA	11,795,987		125,776	AA-			
CBA TD 47 - B33713404	4,727,684	4.42%	50,409		11/02/2026	11/05/2026	89
CBA TD 48 - B33713404	7,068,303	4.42%	75,367		11/02/2026	11/05/2026	89
Total Municipal and Reserve Funds	99,979,408		1,343,261.33				

Interest revenue	
Investment Interest Accrued	841,680
Investment Interest Matured	1,742,904
Rates Interest	742,268
	3,326,853

Municipal Cash	Total Restricted Cash
\$37.12 M	\$72.86 M

Loan Offset Facility	Amount	Interest rate on loans	Monthly Interest Saved	YTD Interest Saved
Westpac	10,000,000	5.39%	12,490	114,024

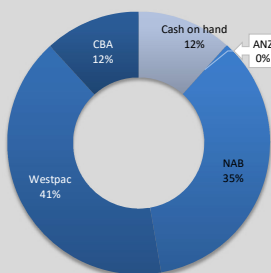
KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments highly liquid investments with original maturities of twelve months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

The local government classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

% of Investments with each institution



Invested Funds Maturing Timeline



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2026**

**OPERATING ACTIVITIES
NOTE 3
RECEIVABLES**

Rates Receivable	30-Jun-25	28/02/2025	28 Feb 26
	\$		\$
Opening Arrears Previous Years	3,721,461	3,721,461	3,963,715
Rates levied	98,363,858	98,174,002	104,355,366
Less - Collections to date	(98,121,604)	(92,377,860)	(95,706,750)
Equals Current Outstanding	3,963,715	9,517,602	12,612,331
Net Rates Collectable	3,963,715	9,517,602	12,612,331
% Collected	96.1%	90.7%	88.4%

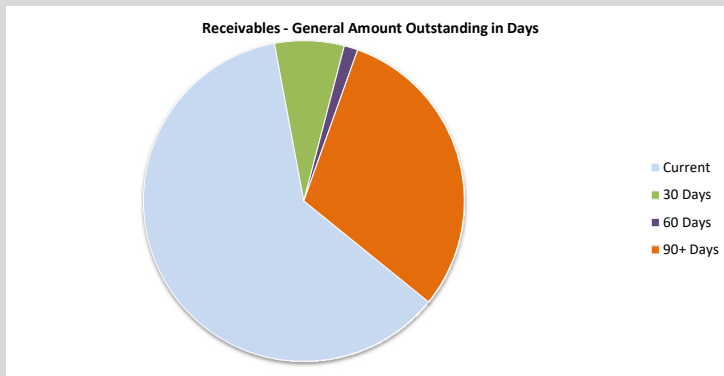
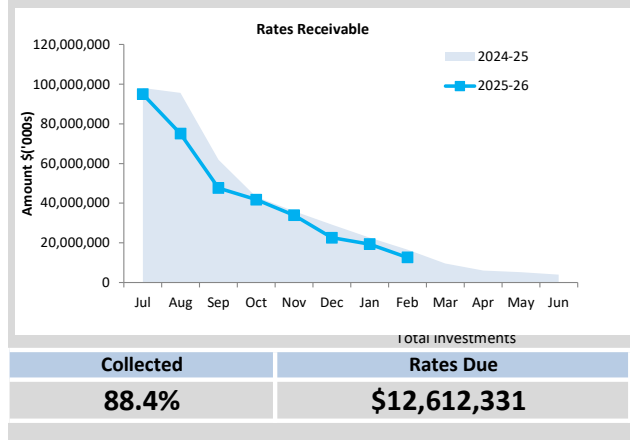
	28 Feb 25	28 Feb 26
- No. of Legal Proceedings Commenced for the financial year	0	1
- No. of properties > \$10,000 outstanding	84	63
- No. of properties between \$3,000 and \$10,000 outstanding	523	616
- Value of Rates Concession	49,247	51,256
- Estimated Value of Rates Exemptions	2,243,551	2,335,088

Receivables - General	28-Feb-25	Current	30 Days	60 Days	90+ Days	28 Feb 26
	\$	\$	\$	\$	\$	\$
Balance per Trial Balance						
Sundry receivable	1,073,401	1,414,934	171,012	8,051	587,996	2,181,993
Recreation Centres	45,226	0	36,422	6,592	14,884	57,898
Mandurah Ocean Marina	0	114,534	0	0	0	114,534
GST receivable	389,675	546,237	0	0	0	546,237
Allowance for impairment of receivables	(215,611)	0	0	0	(269,893)	(269,893)
Infringements	1,180,135	16,484	31,397	32,967	704,082	784,930
Total Receivables General Outstanding	2,472,826	2,092,189	238,830	47,610	1,037,069	3,415,699
Percentage		61.3%	7%	1.4%	30.4%	

Other Receivables	28-Feb-25	Current	30 Days	60 Days	90+ Days	28 Feb 26
	\$	\$	\$	\$	\$	\$
Balance per Trial Balance						
Pensioners rates and ESL deferred	3,958,784	0	0	0	3,659,438	3,659,438
Other Receivables	716,090	0	0	0	832,900	832,900
Total Other Receivables Outstanding	4,674,874	0	0	0	4,492,338	4,492,338
Percentage		0%	0%	0%	100%	

KEY INFORMATION

Rates and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of rates and other receivables is reviewed on an ongoing basis. Other receivables that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.



Debtors Due
\$3,415,699
Over 30 Days
39%
Over 90 Days
30%

Collected	Rates Due
88.4%	\$12,612,331

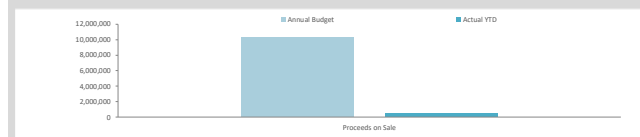
Ordinary Council Meeting Agenda - 24 March 2026

ATTACHMENT 19.4.1 TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2026

OPERATING ACTIVITIES
NOTE 4
DISPOSAL OF ASSETS

Asset	Asset ID	Directorate	Net Book Value		Budget		YTD Actual			
			Proceeds	(Loss)	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
			\$	\$	\$	\$	\$	\$	\$	\$
Land			8,954,091	8,954,091	0	0	0	0	0	0
Light Passenger Vehicles - Replacement										
TOYOTA RAV4 MH33058	C03720	Built & Natural Environment	13,967	13,967	0	0	16,020	23,384	7,364	0
TOYOTA RAV4 MH33038	C04520	Built & Natural Environment	13,732	13,732	0	0	15,748	24,787	9,039	0
SUBARU IMPREZA MH35968	C07220	Built & Natural Environment	9,707	9,707	0	0	10,660	17,742	7,082	0
SUBARU FG SX MH35958	C08500	Built & Natural Environment	13,365	13,365	0	0	14,568	16,005	2,037	0
MAZDA CX-5B MH38988	C05220	Built & Natural Environment	16,708	16,708	0	0	0	0	0	0
TOYOTA RAV4 MH39688	C00320	Built & Natural Environment	16,429	16,429	0	0	0	0	0	0
MAZDA CX-5 MH34428	C02820	Built & Natural Environment	16,277	16,277	0	0	17,460	14,333	0	(3,127)
TOYOTA RAV 4 MH42378	C07720	Built & Natural Environment	15,531	15,531	0	0	0	0	0	0
MAZDA CX-5 MH41798	C01020	Built & Natural Environment	15,784	15,784	0	0	17,000	21,338	4,338	0
SUBARU XV MH41008	C07320	Built & Natural Environment	18,559	18,559	0	0	19,900	22,378	2,478	0
NISSAN X-TRAIL MH46788	C00821	Built & Natural Environment	19,352	19,352	0	0	0	0	0	0
NISSAN X-TRAIL MH46778	C05321	Built & Natural Environment	19,352	19,352	0	0	0	0	0	0
TOYOTA RAV4 MH35858	C04221	Built & Natural Environment	16,906	16,906	0	0	0	0	0	0
MH8978 - MAZDA CX-5B	C00623		0	0	0	0	18,573	0	0	(18,573)
Light Commercial Vehicles - Replacement										
DMAX 21MY SX MH35928	U00920	Built & Natural Environment	15,048	15,048	0	0	0	0	0	0
FORD RANGER MH31988	U00120	Built & Natural Environment	24,776	24,776	0	0	0	0	0	0
ISUZU D-MAX 21MY SX CREW C/C HI-RIDE 4X2 MH353	U07020	Built & Natural Environment	16,903	16,903	0	0	18,245	24,039	5,794	0
NAVARA NAV/D/21MYRX MH32198	U05520	Built & Natural Environment	18,398	18,398	0	0	0	0	0	0
FORD RANGER MH30088	U06320	Built & Natural Environment	24,455	24,455	0	0	0	0	0	0
DMAX 21MY SX MH41048	U01421	Built & Natural Environment	20,273	20,273	0	0	0	0	0	0
DMAX 21MY SX MH43068	U03721	Built & Natural Environment	20,475	20,475	0	0	0	0	0	0
ISUZU D-MAX 21MY SX CREW 4X2 MH44088	U06400	Built & Natural Environment	17,618	17,618	0	0	0	0	0	0
NISSAN NAVARA RX MH44068	U00520	Built & Natural Environment	13,434	13,434	0	0	0	0	0	0
ISUZU D-MAX MH44318	U02121	Built & Natural Environment	21,009	21,009	0	0	0	0	0	0
ISUZU D-MAX SX 4X2 MH45008	U09021	Built & Natural Environment	23,928	23,928	0	0	0	0	0	0
FORD RANGER MH43948	U01121	Built & Natural Environment	28,129	28,129	0	0	0	0	0	0
FORD RANGER MH48028	U03021	Built & Natural Environment	20,047	20,047	0	0	0	0	0	0
ISUZU MU-X MH33768	U08121	Built & Natural Environment	32,758	32,758	0	0	34,300	30,811	0	(3,369)
FORD RANGER MH43958	U08221	Built & Natural Environment	28,153	28,153	0	0	29,700	23,611	0	(6,089)
ISUZU D-MAX MH33828	U08321	Built & Natural Environment	19,818	19,818	0	0	21,000	34,293	13,293	0
FORD RANGER MH35328	U04421	Built & Natural Environment	16,518	16,518	0	0	17,425	19,065	1,640	0
ISUZU DMAX MH35258	U01821	Built & Natural Environment	25,429	25,429	0	0	0	0	0	0
ISUZU 21 MY SX MH32298	U06121	Built & Natural Environment	29,216	29,216	0	0	0	0	0	0
FORD TRANSIT CUSTOM MH39388	U01520	Built & Natural Environment	16,940	16,940	0	0	18,475	30,242	11,767	0
MH34518-ISUZU D-MAX SX	U00221		0	0	0	0	25,500	20,242	0	(5,258)
Trucks & Buses Replacements										
HINO 1214 MH3624	T05115	Built & Natural Environment	39,394	39,394	0	0	0	0	0	0
HINO 917 MH1429A	T03016	Built & Natural Environment	21,608	21,608	0	0	0	0	0	0
HINO 917 MH1627A	T03716	Built & Natural Environment	25,874	25,874	0	0	0	0	0	0
HINO 917 MH1625A	T04016	Built & Natural Environment	20,325	20,325	0	0	0	0	0	0
HINO SCARAB MESTRAL HINO 1426 1GWL205	T05019	Built & Natural Environment	136,965	136,965	0	0	0	0	0	0
Trailers										
JETWAVE DRABIN CLEANER MH30408	V02917	Built & Natural Environment	5,041	5,041	0	0	0	0	0	0
SOUTHWEST CARGO	V04116	Built & Natural Environment	3,784	3,784	0	0	0	0	0	0
SOUTHWEST BOX/TRADE	V042	Built & Natural Environment	0	0	0	0	0	0	0	0
SOUTHWEST CARGO	V04316	Built & Natural Environment	3,784	3,784	0	0	0	0	0	0
PARK BODY BOXTOP	V06316	Built & Natural Environment	3,960	3,960	0	0	0	0	0	0
Parks & Mowers										
KLEVERA RTV UTILITY MH2715	U10819	Built & Natural Environment	7,282	7,282	0	0	0	0	0	0
RAZORBACK CMK2302 RAZORBA	M00521	Built & Natural Environment	5,673	5,673	0	0	0	0	0	0
Toro Groundsmaster-3310 MH63728	M01521	Built & Natural Environment	26,730	26,730	0	0	0	0	0	0
TORO GROUNDMASTER 2200 MH63738	M01521	Built & Natural Environment	10,582	10,582	0	0	0	0	0	0
TORO REELMASTER 1HOG168	M02522	Built & Natural Environment	39,162	39,162	0	0	0	0	0	0
MH761X-NEW HOLLAND -3050 TRACTOR	P602		0	0	0	0	15,907	15,427	0	(480)
Miscellaneous Equipment										
SILVAN SQUATPAK SPRAY N/A	P156	Built & Natural Environment	0	0	0	0	0	0	0	0
OTHER ASSES		Built & Natural Environment	0	24,008	0	0	0	0	0	0
Carryovers - Miscellaneous										
GENELITE GENERATOR PLG-CM5505	P63820	Recreation Services	91,287	91,287	0	0	0	0	0	0
Carryovers - Trucks and Buses										
MITSUBISHI CENTER MH380Y	T017	Parks Central	26,320	26,320	0	0	0	0	0	0
HINO 917 MH958Y	T036	Parks North	29,606	29,606	0	0	0	0	0	0
ISUZU FVR 3000 MH954Y	T009	Civil Construction	65,907	65,907	0	0	0	0	0	0
HINO 1426 MH950W	T022	Civil Maintenance	36,504	36,504	0	0	0	0	0	0
HINO GH1728 MH637Y	T038	Civil Construction	68,383	68,383	0	0	0	0	0	0
HINO 921 MH1428A	T03916	City Traffic	0	0	0	0	21,921	52,191	30,270	0
Carryovers - Parks and Mowers										
Tractor	P603	Parks and Mowers - Replacement	25,461	25,461	0	0	23,554	27,325	3,771	0
RTV Utility	U10519	Parks and Mowers - Replacement	5,010	5,010	0	0	4,935	13,719	8,784	0
RTV Utility	U10619	Parks and Mowers - Replacement	5,010	5,010	0	0	4,935	15,041	10,106	0
Carryovers - Trailers										
SOUTHWEST 8x5 BOXTOP MH92151	V03420	Civil Construction	0	0	0	0	6,517	0	0	(6,517)
			10,296,732	10,320,740	0	0	372,343	446,692	117,763	(43,433)

KEY INFORMATION



Proceeds on Sale		
Annual Budget	YTD Actual	%
\$10,320,740	\$446,692	4%

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2026**

CEO delegation – accepted/rejected tenders during the month
Awarded under Financial Authorisation \$250,000 and above

**NOTE 5
TENDERS/QUOTES AWARDED FOR THE MONTH**

Tender code	Tender Description	Company Awarded to	Contract Term	Contract Amount
T17-2025	Level 3 Bridge Inspection of Fathom Turn Pedestrian Bridge	AIE Engineering and Construction Management Pty Ltd	Project	\$119,323
T18-2025	Provision of VOIP Microsoft Phone System	Della Maddalena Family Trust No 3 T/As Winthrop Australia	Support service is for a period of two years with two one-year extension options	\$399,532

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2026**

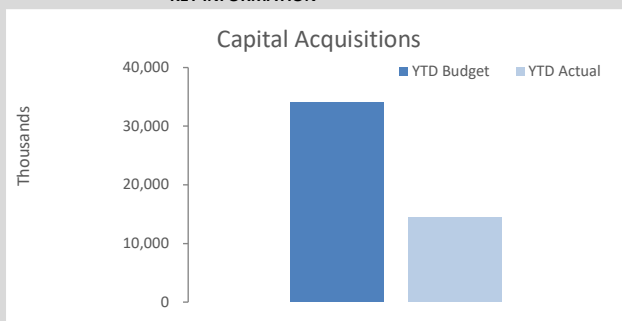
**INVESTING ACTIVITIES
NOTE 6
CAPITAL ACQUISITIONS**

Capital Acquisitions	Adopted Budget	Annual Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$		\$	\$	\$
Buildings	8,378,596	11,970,657	8,467,237	2,724,160	(5,743,077)
Equipment	200,000	280,612	187,075	6,040	(181,034)
Machinery	2,891,120	4,227,728	2,818,486	1,482,139	(1,336,346)
Infrastructure - Roads	13,832,059	15,118,101	10,036,697	5,250,314	(4,786,383)
Bridges	444,678	241,517	122,781	44,678	(78,103)
Parks	8,969,470	11,312,100	8,690,643	3,840,681	(4,849,962)
Drainage	586,146	871,176	616,166	317,096	(299,070)
Coastal & Estuary	5,015,819	4,025,322	3,074,698	783,154	(2,291,544)
Other Infrastructure	150,000	124,652	83,101	-	(83,101)
Capital Expenditure Totals	40,467,887	48,171,865	34,096,883	14,448,262	(19,648,621)
Capital Acquisitions Funded By:					
	\$		\$	\$	\$
City of Mandurah Contribution	14,465,163	13,860,201	24,471,368	12,595,801	(11,875,567)
Capital grants and contributions	12,052,916	13,177,960	8,714,415	1,405,768	(7,308,647)
Borrowings	7,510,655	7,775,629	-	-	-
Other (Disposals & C/Fwd)	989,153	1,366,649	911,100	446,692	(464,407)
Cash Backed Reserves					
Asset Management Reserve	5,300,000	9,691,073	-	-	-
Sustainability Reserve	57,500	57,500	-	-	-
Sanitation Reserve	92,500	1,109,589	-	-	-
Major Public Artworks	-	125,000	-	-	-
Specified Area Rates - Mandurah Quay Canals	-	49,152	-	-	-
Plant Reserve	-	959,112	-	-	-
Capital Funding Total	40,467,887	48,171,865	34,096,883	14,448,262	(19,648,621)

SIGNIFICANT ACCOUNTING POLICIES

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

KEY INFORMATION



Acquisitions	Annual Budget	YTD Actual	% Spent
	\$48.17 M	\$14.45 M	30%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$13.18 M	\$1.41 M	11%

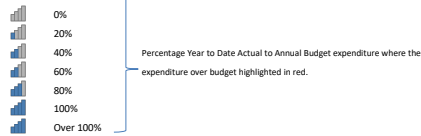
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NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 28 FEBRUARY 2026

INVESTING ACTIVITIES NOTE 6 CAPITAL ACQUISITIONS (CONTINUED)

Capital Expenditure Total

Level of Completion Indicators



Level of completion indicator, please see table at the end of this note for further detail.

	Account Description	Adopted Budget	Annual Budget	YTD Budget	YTD Actual	Remaining Unspent Funds	Comment
	Land						
	Buildings						
	750736 Operations Centre Redevelopment	500,000	271,283	197,522	90,183	181,100	Consultant work underway
	750756 MPAC HVAC Renewal (Design)	4,705,157	4,734,564	3,629,524	127,097	4,607,468	Refer to Financial Report, Key Capital Projects table. Ongoing Program. Budget Variation for overspend to be processed at Budget Review.
	750776 Minor City Maintenance Capital Renewals	100,000	100,000	66,667	289,268	(189,268)	
	750790 New - MARC Sports Court Upgrade	326,373	326,373	27,998	27,998	298,375	Procurement underway
	750789 New - Falcon Men's Shed	692,957	51,207	155,357	49,707	1,500	Concept Only
	750827 NEW - Peelwood Reserve Oval Storage	202,232	202,232	154,613	4,431	197,801	Design 50% complete
	750788 BLD - Community Shed (Dower St)	245,678	245,678	245,678	172,419	73,259	Concept Only
	750799 BLD - Meadow Springs Sport Fac Ext Paint	163,244	163,244	18,244	16,444	146,800	Construction to commence Q4.
	750813 BLD - Southern Estuary Hall Demolition	123,244	123,244	13,244	13,244	110,000	Construction to commence Q4
	750805 BLD - MARC Indoor Door & Reception Imp	113,244	113,244	113,244	64,481	48,763	Construction 95% complete
	750800 BLD - MARC Squash Court Glass Walls	103,244	103,244	91,994	49,049	54,195	Construction to commence Q3
	750806 BLD - Mandurah Bowl Club Floorcovering	104,984	104,984	104,984	95,484	9,500	Complete
	750820 BLD - Renew - Falcon Bay Ablution Roof	83,244	83,244	28,244	15,694	67,550	Construction to commence Q3
	750804 BLD - South Mand Football Cl Sewer Conv	83,244	83,244	83,244	13,244	70,000	Construction to commence Q4
	750784 BLD - CASM workshop upgrade	60,386	60,386	60,386	11,136	49,250	Design Only
	750824 BLD - 25-26 - Site Main Switchboard	75,007	75,007	58,340	34,144	40,863	Ongoing Program
	750825 NEW - Town Beach SLS Storage	35,437	35,437	35,437	8,037	27,400	Design 30% complete
	750819 BLD - South Mand Tennis Club Roof Repl	64,984	64,984	64,984	24,984	40,000	Design Only
	750786 BLD - Antenna Mast Removal	50,244	50,244	8,829	13,244	37,000	Construction to commence Q4
	750798 BLD - Port Bouvard SLC HVAC	50,020	50,020	50,020	15,020	35,000	Design Only
	750809 BLD - Mandurah Family & CC Roof Cover	59,984	59,984	59,984	30,664	29,320	Design 20% complete
	750796 BLD - South Dist BF Ops Demolition	48,244	48,244	13,244	13,244	35,000	Construction to commence Q4
	750787 Basketball half court noise mitigation	35,354	35,354	10,354	701	34,654	Construction to commence Q3
	750785 New - HHRC Basketball Backboard Winches	39,748	39,748	28,081	31,069	8,680	Complete
	750823 NEW - Falcon Pavilion New Bin Storage	35,917	35,917	35,917	2,517	33,400	Construction to commence Q4
	750801 BLD - 5th Mand FC Stormwater	54,984	54,984	54,984	24,984	30,000	Construction to commence Q4
	750810 BLD - Coodanup Comm Centre Roof Repairs	54,984	54,984	39,984	40,209	14,775	Construction complete. Finances to be finalised
	750802 BLD - MARC Indoor Pirate Playground	49,984	49,984	49,984	24,984	25,000	Design Only
	750816 BLD - Madora Bay South Ablution	38,244	38,244	13,244	24,294	13,950	Construction to commence Q3
	750807 BLD - Mandurah Museum Roof Replacement	44,984	44,984	44,984	24,984	20,000	Design Only
	750792 BLD - MARC Café/Squash Thoroughfare	33,244	13,244	19,911	13,244	(0)	Project cancelled
	750695 Waste Management Centre Upgrade Fire Fighting Infrastructure	0	647,872	427,369	57,212	590,660	Construction 50% complete
	750660 Waste Management Centre Tipping Shed	0	262,741	175,161	214,145	48,596	Complete
	750783 WMC - safety improvement projects	0	106,476	66,222	75,996	30,480	Construction 70% complete
	750770 MPAC Entry Door Renewal	0	25,000	16,667	0	25,000	Construction to commence Q4
	750769 MPAC Access and Operational Safety Upgrd	0	240,000	160,000	0	240,000	Construction to commence Q3
	750771 MPAC Fire Detection and Protec Sys Upgrd	0	317,454	211,636	45,150	272,304	Construction to commence Q4
	750741 Avalon Foreshore Ablution Renewal	0	298,370	198,914	221,556	76,814	Complete
	750732 Dawesville Community Centre	0	1,677,262	1,118,175	487,053	1,190,209	Landscape construction works 10% complete.
	750763 Asbestos Removal Program	0	30,000	20,000	0	30,000	Ongoing Program

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Level of completion indicator, please see table at the end of this note for further detail.

Account Description		Adopted Budget	Annual Budget	YTD Budget	YTD Actual	Remaining Unspent Funds	Comment
750773	Rushton Park Kiosk Lower Level Tiling Repairs	0	62,800	41,867	0	62,800	Construction to commence Q4
750828	BLD - Admin Building FIP Replacement	0	25,851	17,234	0	25,851	Construction complete. Finances to be finalised
750687	LED Buildings Plan	0	24,945	16,630	12,609	12,336	Ongoing Program
750689	Works & Services Building Refurb	0	151,258	100,839	54,248	97,009	Construction 90% complete
750761	Administration Centre Facade Renewal	0	156,005	104,004	154,757	1,249	Construction complete. Finances to be finalised
750681	MARC Roof Repairs	0	19,525	13,017	0	19,525	Construction complete. Finances to be finalised
750733	Cinema HVAC Replacement	0	57,562	38,375	27,762	29,800	Construction complete. Finances to be finalised
750753	Site Main Switchboard Program	0	50,000	33,333	7,470	42,530	Ongoing Program
750829	BLD - Falcon Library CU-3 Replacement	0	250,000	107,143	0	250,000	Design Complete
750830	NEW - Canopus Display Shed	1	50,000	21,429	0	50,000	Procurement underway
Bridges							
880017	BRG Fathom Turn Footbridge Maintenance	283,849	33,849	33,849	33,849	0	Procurement underway
880018	BRG - 2025-26 Level Three Inspections	160,829	160,829	60,829	10,829	150,000	Procurement underway
880012	Lakelands Madora Bay Pedestrian Bridge	0	46,839	28,103	0	46,839	Design 80% complete
Parks							
700619	Dawesville SE Foreshore	866,168	972,217	936,867	529,193	443,024	Construction 60% complete
700627	Roy Tuckey Reserve BMX Pump Track Renewal	227,483	227,483	187,007	58,870	168,613	Construction 10% complete
700629	Eastern Foreshore Boardwalk Renewal	361,978	404,593	390,388	116,783	287,810	Design 50% complete
700575	Coodanup Foreshore Park Upgrade	717,890	1,336,910	913,903	646,263	690,647	Refer to Financial Report, Key Capital Projects table.
700635	Norwich Reserve Upgrade	533,514	533,514	474,764	275,210	258,304	Construction 80% complete
700639	Peel Hockey Association Surface Renewal	877,642	877,642	617,642	9,295	868,347	Construction 80% complete
700516	Yalgorup National Park	914,533	314,533	244,634	73,300	241,234	Refer to Financial Report, Key Capital Projects table.
700683	New - Regional Multi-use Facility	468,670	468,670	369,917	53,908	414,762	Procurement underway
700659	PRK 25-26 Boardwalk and Beach Access Rnwl	734,210	734,210	569,644	44,823	689,387	Construction to commence Q4
700662	PRK 25-26 Merlin Res Sport Light Renewal	401,656	201,656	123,322	2,856	198,800	Design 40% complete
700658	PRK Mississippi Res Playground Upgrade	459,877	459,877	364,639	76,082	383,795	Construction 10% complete
700656	PRK 25-26 Playground Renewal	338,682	338,682	244,515	280,079	58,602	Construction 90% complete
700680	PRK 25-26 Fencing Renewal	256,708	256,708	216,711	148,862	107,845	Construction 90% complete
700666	PRK 25-26 Parks Furniture Renewal	164,728	164,728	115,394	104,553	60,175	Complete
700672	PRK 25-26 Park Fixtures New	120,354	120,354	80,354	123,620	(3,265)	Complete. Budget Variation for overspend to be processed at Budget Review.
700654	PRK 25-26 Shade Sails New	116,728	116,728	116,728	74,564	42,164	Construction 50% complete
700671	PRK 25-26 Hermitage Bore Renewal	90,354	90,354	79,104	354	90,000	Construction 20% complete
700655	PRK 25-26 Softfall Rubber Renewal	65,275	65,275	65,275	51,861	13,414	Complete
700664	PRK 25-26 Signage Renewal	60,354	60,354	40,354	44,101	16,253	Ongoing Program
700684	NEW - Lakelands Youth Park	68,980	68,980	57,076	18,980	50,000	Procurement underway
930050	Caddadup Recycled Water Supply (MAR)	188,881	188,881	149,595	23,881	165,000	Feasibility study in progress
700653	25-26 Res Elect Meter Replacement	50,354	50,354	33,688	354	50,000	Ongoing Program
700681	PRK 25-26 Bin Enclosures Upgrade	66,728	66,728	50,061	56,612	10,116	Complete
700667	PRK Sports Court Renewal	42,354	42,354	37,060	354	42,000	Construction complete. Finances to be finalised
700673	PRK 25-26 Signage New	40,354	40,354	27,021	26,802	13,552	Ongoing Program
700677	PRK 25-26 Retaining Wall	21,131	21,131	14,466	31,445	(10,314)	Construction to commence Q3. Budget Variation for overspend to be processed at Budget Review.
700678	NEW - Bortolo Goal Compound	17,232	17,232	12,232	22,788	(5,556)	Complete. Budget Variation for overspend to be processed at Budget Review.
700657	PRK Bardoc Reserve Upgrade	67,483	67,483	57,483	58,909	8,574	Design Only
700670	NEW - Playground, Kardan Loop, Falcon	15,520	15,520	10,520	5,761	9,759	Design Only
700628	24-25 Boardwalk and Beach Access Renewal	0	511,848	341,232	238,151	273,698	Construction 80% complete
700586	BW Warrungup Spring Reserve Boardwalk	0	119,162	79,441	27,783	91,378	Construction 90% complete
700634	MARC Double Sided Digital Sign Renewal	0	139,112	92,742	119,736	19,376	Complete
700650	Lakes Lawn Cemetary Recovery	0	227,877	151,918	48,299	179,578	Construction 95% complete
700633	MARC Outdoor Shade Structures New	0	93,516	62,344	99,882	(6,366)	Complete. Budget Variation for overspend to be processed at Budget Review.
700652	Pinjarra Rd Tuart Tree Support System	0	66,055	44,037	0	66,055	Construction to commence Q4
700685	PRK - Rushton North Lighting	0	338,022	225,348	0	338,022	Construction to commence Q4
700577	Merlin Street Reserve Activation Plan	0	0	0	(12,532)	12,532	Construction complete. Finances to be finalised
700637	Shade Structures Renewal Program	0	16,911	11,274	10,066	6,844	Ongoing Program
700614	Reserve Meter Renewal Program	0	50,000	33,333	0	50,000	Ongoing Program
700686	Meadow Springs Cricket Nets	0	50,000	33,333	0	50,000	Construction to commence Q4

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Level of completion indicator, please see table at the end of this note for further detail.

Account Description		Adopted Budget	Annual Budget	YTD Budget	YTD Actual	Remaining Unspent Funds	Comment
700687	Lakelands Dugouts	0	82,000	54,667	0	82,000	Consultant work underway
930045	Major Public Artworks	0	125,000	83,333	35,523	89,477	Ongoing Program
Roads							
501192	Falcon Coastal Shared Path	658,902	412,448	285,526	91,219	321,230	Refer to Financial Report, Key Capital Projects table.
501264	Lakes Road - Murdoch Drive Blackspot	125,457	0	112	0	0	Withdrawn project
501265	Lynda Street and Baroy Street Blackspot	382,478	382,478	160,521	16,533	365,945	Design 80% complete
501267	Wanjeep Street Blackspot	614,883	0	(1,310)	0	0	Withdrawn project
501291	Pinjarra Road	1,844,765	2,553,754	1,923,617	916,955	1,636,799	Construction 60% complete
501294	Decorative Streetlighting Renewal Project Design	608,181	478,181	536,990	13,181	465,000	Ongoing Project
501331	RDS - Renew - Clarice St	1,234,062	1,234,062	1,234,062	973,072	260,991	Construction 90% complete
501304	RDS - Upgrade - Tims Thicket Road	1,233,742	1,233,742	33,742	42,516	1,191,225	Construction 10% complete
501339	RDS - Resurface - Karinga & Surrounds	659,716	659,716	659,716	164,587	495,130	Construction complete. Finances to be finalised
501308	TMP - BS - Tuckey Street	645,545	645,545	99,906	29,906	615,639	Design 20% complete
501313	TMP - BS Pinjarra-Anstruther Rd Intersct	599,616	599,616	385,272	84,674	514,941	Refer to Financial Report, Key Capital Projects table.
501309	RDS - Renew - Tims Thicket Road	595,767	595,767	24,204	123,399	472,368	Construction 70% complete
501336	RDS - Resurface - St Annes & Surrounds	528,209	528,209	528,209	395,588	132,621	Construction complete. Finances to be finalised
501334	RDS - Resurface - Kookaburra & Surrounds	497,786	497,786	497,786	442,536	55,251	Construction complete. Finances to be finalised
501329	RDS - Resurface - Canterbury & Surrounds	484,509	484,509	19,764	107,686	376,822	Construction 20% complete
501306	RDS - Resurface - Elmore Way	305,027	305,027	305,027	222,427	82,599	Construction complete. Finances to be finalised
501311	TMP - LATM - Oakmont Avenue	284,171	284,171	12,345	12,345	271,826	Design 60% complete
501338	RDS - Resurface - Angalore Road	262,049	262,049	262,049	243,456	18,593	Construction complete. Finances to be finalised
501333	RDS - Resurface - La Grange & Augusta	241,945	241,945	241,945	169,520	72,424	Construction complete. Finances to be finalised
501332	RDS - Resurface - McLarty Road	229,452	229,452	229,452	68,107	161,345	Construction 30% complete
501335	RDS - Resurface - Carnoustie Gardens	202,818	202,818	202,818	156,320	46,498	Construction complete. Finances to be finalised
501341	RDS - Resurface - Hestia Way	179,637	179,637	179,637	148,385	31,253	Construction complete. Finances to be finalised
501326	PTH - Renewal - Old Coast Road Bypass	135,738	135,738	62,570	2,570	133,168	Construction to commence Q3
501320	PTH - Renew - Mandurah Road	132,170	132,170	115,649	2,570	129,600	Consultant work underway
501337	RDS - Resurface - Cuvier Place	116,948	9,608	68,118	9,608	0	Withdrawn project
501330	CPK - City Centre Parking Plan Delivery	107,819	107,819	54,790	2,819	105,000	Ongoing Project
501318	TMP - LATM - Glencoe Parade	104,855	104,855	71,472	7,929	96,927	Design 80% complete
501321	PTH - Renew - Caddadup Reserve	101,570	101,570	101,570	2,570	99,000	Consultant work underway
501322	RDS - Resurface - Waste Mgmt Centre	107,749	107,749	107,749	140,199	(32,450)	Construction complete. Finances to be finalised. Budget Variation for overspend to be processed at Budget Review.
501328	RDS - Resurface - Blossom Place	93,960	93,960	3,960	18,696	75,265	Construction complete. Finances to be finalised
501317	TMP - Dandaragan Drive	55,718	55,718	55,718	2,718	53,000	Consultant work underway
501344	SLF - 25-26 Street Furniture Renewal	46,650	46,650	31,816	2,150	44,500	Ongoing Program
501343	SLF - 25-26 Street Furniture New	42,150	42,150	28,816	7,225	34,925	Ongoing Program
501319	TMP - Westview Parade, Wannanup	39,470	39,470	4,460	4,433	35,037	Design 80% complete
501316	TMP - Cossack Way	36,984	36,984	13,896	1,896	35,088	Consultant work underway
501325	PTH - Realign - Lively Place	37,570	37,570	37,570	15,966	21,604	Construction complete. Finances to be finalised
501345	SLF - City Centre Lighting Audit	37,150	37,150	37,150	2,150	35,000	Ongoing Project
501303	RDS - Renew - The Glen	58,111	58,111	38,111	33,111	25,000	Design Only
501312	TMP - Arramall Trail	21,844	21,844	21,844	1,213	20,631	Consultant work underway
501327	PTH - Renew - Estuary Road	17,570	17,570	15,374	2,570	15,000	Design Only
501324	PTH - Renewal - Old Coast Road	16,737	16,737	2,570	2,570	14,167	Consultant work underway
501340	RDS - Renew - Finistere Island Retreat	38,111	38,111	38,111	33,111	5,000	Design Only
501314	CPK Merlin St Carpark Renewal	9,290	9,290	9,290	4,290	5,000	Design 80% complete
501310	CPK Doddies Beach Carpark Renewal	9,498	9,498	9,498	4,498	5,000	Design Only
501307	RDS - Renew - Grafton Drive	38,111	38,111	33,111	41,412	(3,301)	Design Only
501305	PTH - Tanjinn Street, Dawesville PAW	7,570	7,570	7,570	2,570	5,000	Design 20% complete
501193	23-24 TM Clarice St	0	191,460	127,640	47,890	143,569	Construction complete. Finances to be finalised
501129	Trails Project	0	406,159	270,773	26,457	379,702	Design complete
501194	TM Mandurah Tce/Adonis Rd	0	0	26,394	0	0	Withdrawn project
501235	RC Peel Street Stage 4	0	70,000	213,401	55,278	14,722	Construction complete. Finances to be finalised
501175	24-25 TM Discretionary Traffic Management	0	148,953	99,302	19,959	128,995	Ongoing Program
501292	New Street Furniture and Minor Works	0	44,190	29,460	7,698	36,492	Ongoing Program
501293	PTH 24-25 Shared Path Renewal Program	0	287,794	191,863	224,457	63,338	Construction 40% complete
501260	Mewburn Centre Carpark Upgrade	0	13,290	8,860	22,129	(8,839)	Design only. Budget Variation for overspend to be processed at Budget Review.
501346	RDS - Preservation RRG - Coolbah Ave	0	532,000	228,000	67,885	464,115	Construction 20% complete

Ordinary Council Meeting Agenda - 24 March 2026

Level of completion indicator, please see table at the end of this note for further detail.

Account Description		Adopted Budget	Annual Budget	YTD Budget	YTD Actual	Remaining Unspent Funds	Comment
501347	RDS - Resurface - Cyprus Gardens	0	107,340	48,830	7,307	100,033	Construction to commence Q3
501263	RDS - Resurface - Cyprus Gardens	0	0	0	0	0	
Drainage							
600226	DRG - Parkview Street	176,238	176,238	21,238	11,238	165,000	Construction to commence Q4
600207	DRG - Cygni Street	156,238	156,238	156,238	143,007	13,232	Construction 90% complete
600211	DRG - Tara Street	101,238	101,238	101,238	18,207	83,031	Construction to commence Q3
600220	DRG - Durham Crescent	71,238	71,238	71,238	15,627	55,612	Design 80% complete
600225	DRG - Mississippi Drive	16,238	16,238	16,238	11,238	5,000	Design Only
600209	DRG - Portmarnock Circle	16,238	16,238	16,238	11,238	5,000	Design Only
600213	DRG - Scenic Dr and Philante St Int	16,238	16,238	16,238	11,238	5,000	Design Only
600208	DRG - Mandurah Gardens Est	16,238	16,238	11,238	12,419	3,820	Design Only
600219	DRG - Lyeita Street	16,238	16,238	16,238	11,238	5,000	Design Only
600198	DR Mary Street Drainage Renewal	0	285,030	190,020	71,645	213,386	Construction 30% complete
Coastal & Estuary							
911008	Mandurah Quay Seawall Repair	1,768,134	1,889,352	1,548,946	326,018	1,563,334	Construction 20% complete
911014	C&M - 25-26 Town Beach Seawall Renewal	1,217,856	1,217,856	851,189	149,306	1,068,550	Construction 10% complete
911020	C&M - 25-26 Birchley Rd Boat Ramp Upgr	957,013	82,013	10,346	63,453	18,560	Deferred project
911016	C&M - 25-26 Waterside Foreshore seawall	325,761	40,761	40,761	10,761	30,000	Design Only
911018	C&M - 25-26 Memorial Park Seawall	278,010	58,010	58,010	28,010	30,000	Design Only
911019	C&M - 25-26 Darwin Tce Public Jetty Renew	30,237	30,237	20,237	10,237	20,000	Design Only
911015	C&M - 25-26 Doddys Beach Protection	191,882	191,882	191,882	53,333	138,549	Consultant work underway Project to be withdrawn at Budget Review, as the planning is now incorporated into other City Masterplans.
911013	C&M - Mandjar Bay Concept Planning	155,575	155,575	143,075	55,575	100,000	Design Only
911017	C&M - 25-26 Breakwater Pde Entry Seawall	91,351	91,351	41,351	21,370	69,981	Design Only
911021	In-Water Floating Pontoon	0	55,850	37,233	62,146	(6,296)	Procurement underway
911007	Donnelly Gardens Seawall Repair	0	212,435	131,667	2,944	209,491	Construction 10% complete
Equipment							
930043	Christmas Decorations Program	200,000	210,612	140,408	0	210,612	Ongoing Program
820185	All Terrain Wheelchair	0	0	0	6,040	(6,040)	Insurance Claim in Progress budget for revenue and expenses to be updated at BR
820195	Furniture & Equipment	0	0	0	0	0	
820198	CCTV Storage	0	70,000	46,667	0	70,000	Procurement Underway
Plant & Machinery							
770001	Replacement Light Passenger Vehicles	455,000	455,000	303,333	173,442	281,558	Ongoing Program
770002	Replacement Light Commercial Vehicles	884,000	884,000	589,333	180,562	703,438	Ongoing Program
770006	Trucks and Buses	1,130,500	2,051,918	1,367,946	891,350	1,160,568	Ongoing Program
770009	Parks and Mowers	283,000	437,189	291,460	157,441	279,748	Ongoing Program
770010	New - Heavy Vehicles Plant and Equipment	40,000	40,000	26,667	39,460	540	Ongoing Program
770011	Miscellaneous Equipment	17,500	257,500	171,667	17,519	239,981	Ongoing Program
770007	Trailers	81,120	81,120	54,080	22,365	58,755	Ongoing Program
770012	New - Vehicle and Small Plant Program	0	21,001	14,000	0	21,001	Ongoing Program
Other Infrastructure							
930048	LTFP Program - CSRFF	150,000	124,652	83,101	0	124,652	Ongoing Program
700055	Waterfront Project	0	555,443	370,295	147,662	407,781	Construction 90% complete
700665	New - Western Foreshore Leisure Precinct	613,647	613,647	506,980	165,647	448,000	Design Only
Grand Total		40,467,887	48,171,865	34,096,883	14,448,262	33,723,603	

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2026

FINANCING ACTIVITIES
NOTE 7
BORROWINGS

Repayments - Borrowings

Information on Borrowings Particulars	1 July 2025 \$	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
Law, order, public safety									
Bortolo Fire Track Water Infrastructure	32,250	-	-	2,362	5,055	29,888	7,217	1,222	423
Community amenities									
Halls Head Recycled Water 2019/20	116,439	-	-	13,419	19,256	103,020	94,533	3,851	6,455
Ablutions 2021/22	178,490	-	-	22,070	31,209	156,420	141,396	565	3,248
Waste Water Reuse [349]	34,182	-	-	16,138	22,692	18,044	11,694	942	2,864
Halls Head Ablution Block [350]	22,843	-	-	10,754	15,121	12,089	7,855	630	1,912
Recreation and culture									
Falcon Seawall	449,687	-	-	78,970	113,909	370,717	319,182	3,487	15,713
Mandjar Square Stage 3 and 4	251,679	-	-	35,657	49,977	216,022	192,753	7,982	16,306
Novara Foreshore Stage 3	101,343	-	-	14,366	20,613	86,977	76,982	3,249	5,517
Falcon Skate Park Upgrade	65,726	-	-	7,949	11,042	57,777	54,222	2,167	4,358
Falcon Bay Foreshore Stage 3 of 4	163,970	-	-	20,588	28,505	143,382	130,912	5,192	10,702
Mandjar Square Final Stage	164,078	-	-	20,569	29,040	143,508	130,962	5,234	9,610
Westbury Way North side POS Stage 3	117,537	-	-	13,365	18,670	104,172	95,728	3,891	7,618
Smart Street Mall Upgrade 2019/20	248,071	-	-	33,899	46,006	214,171	202,043	7,360	16,700
Smart Street Mall 2020/21	710,247	-	-	89,759	110,305	620,488	598,366	5,795	22,998
Enclosed Dog Park	14,508	-	-	1,301	1,817	13,207	15,024	487	918
Falcon Bay Upgrade - Stage 4 of 5	176,793	-	-	21,411	32,768	155,382	137,459	2,542	5,625
Novara Foreshore Stage 4	69,844	-	-	6,751	9,421	63,093	58,217	2,110	4,196
Bortolo Reserve - Shared Use Parking and Fire Track Facility	190,419	-	-	24,839	34,251	165,581	149,366	1,378	6,856
South Harbour Paving Upgrade Stage 2	35,612	-	-	3,236	4,520	32,376	30,024	1,196	2,255
Eastern/ Western Foreshore 2020/21	671,687	-	-	90,931	129,194	580,756	537,058	5,587	4,915
Falcon Skate Park Upgrade 2020/21	53,033	-	-	5,295	6,810	47,739	44,659	1,361	3,363
Eastern/ Western Foreshore 2021/22	1,057,173	-	-	125,140	201,616	932,033	818,949	11,275	7,488
Parks and Reserves Upgrades 2021/22	344,126	-	-	42,495	64,453	301,631	268,007	1,705	3,213
Mandurah Library Re Roofing Project	83,629	-	-	7,659	13,175	75,970	68,186	2,812	2,790
Enclosed Dog Park 2021/22	129,152	-	-	15,240	22,540	113,912	102,566	1,116	2,178
Falcon Bay Upgrade - Stage 4 of 5 2021/22	51,152	-	-	5,105	9,435	46,047	40,224	1,437	516
Novara Foreshore Stage 4 2021/22	162,736	-	-	20,020	29,261	142,717	128,340	632	2,164
Smart Street Mall 2021/22	437,105	-	-	52,703	82,018	384,402	340,378	3,540	4,148
Falcon Reserve Activation Plan Stage 3	297,787	-	-	34,123	51,993	263,664	246,073	1,701	2,620
2022/23 Parks and Reserves Upgrades	290,167	-	-	33,514	51,179	256,653	239,018	1,414	2,058
Kangaroo Paw Park	229,309	-	-	26,502	40,177	202,806	189,149	1,026	2,024
Seascapes Boardwalk	149,003	-	-	17,468	25,991	131,535	123,131	444	1,315
Bruce Cresswell Reserve	146,040	-	-	16,618	25,655	129,422	120,465	934	1,100
Falcon Bay Stage 5 of 5	108,679	-	-	12,560	18,262	96,118	90,527	424	1,545
Mandurah Community Museum Roof and Gutters	96,899	-	-	11,264	17,068	85,635	79,655	384	686
2022/23 South Harbour Upgrades	76,835	-	-	8,880	12,221	67,955	64,911	256	1,494
Pleasant Grove Foreshore	44,383	-	-	3,613	7,386	40,770	37,036	1,675	682
Smart Street Mall Upgrade	44,138	-	-	3,598	7,367	40,540	36,808	1,666	665
Parks & Reserves Program	3,177,416	-	-	199,542	272,557	2,977,874	2,909,917	100,986	191,749
Parks & Reserves Upgrade 24-25	1,180,902	-	-	62,057	99,244	1,118,845	1,081,604	37,732	59,339
Parks & Reserves Upgrade 25-26			2,000,000		0		2,000,000		0
Halls Head Bowling Club upgrade [331]	129,500	-	-	27,927	43,842	101,573	82,304	3,489	3,447
MARC Redevelopment Stage 1 [340]	91,169	-	-	61,816	86,974	29,353	-	1,869	2,744
MARC Redevelopment Stage 2 [341]	162,227	-	-	155,074	163,038	7,153	-	1,118	4,607
Eastern Foreshore Wall [344]	126,209	-	-	98,497	127,115	27,712	-	2,639	4,188
MARC Stage 2 [345]	198,052	-	-	143,400	198,437	54,652	-	2,096	3,597
Falcon Bay Seawall [351]	54,668	-	-	27,066	40,795	27,602	14,162	1,486	1,880
MARC Solar Plan [353]	75,077	-	-	15,800	23,560	59,277	48,788	1,847	3,566
Novara Foreshore Development [355]	140,551	-	-	34,865	52,139	105,687	82,287	1,130	2,553
Falcon Bay Foreshore Upgrades [356]	144,895	-	-	32,349	53,201	112,546	85,262	3,709	1,173
Mandjar Square Development [358]	175,056	-	-	42,807	64,221	132,249	105,329	945	1,872
Lakelands DOS [360]	792,519	-	-	218,072	329,814	574,446	463,103	6,232	8,743
Transport									

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2026

FINANCING ACTIVITIES
NOTE 7
BORROWINGS

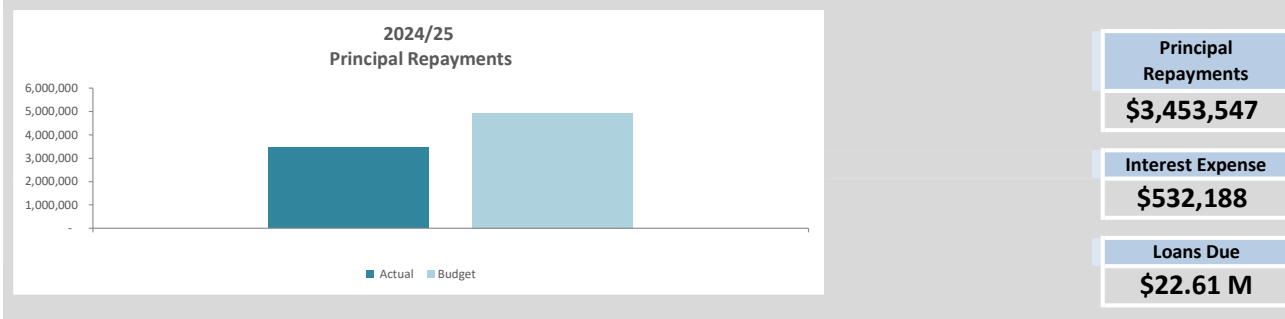
Repayments - Borrowings

Information on Borrowings Particulars	1 July 2025	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
New Road Construction 2018/19	744,243	-	-	129,863	177,241	614,379	550,176	6,438	24,473
New Boardwalks 18/19	252,515	-	-	40,606	51359	211,909	192,273	3,287	14117
Pinjarra Road Carpark	101,343	-	-	14,366	20613	86,977	76,982	3,249	5517
Coodanup Drive - Road Rehabilitation	51,166	-	-	7,128	10017	44,038	39,023	1,673	3336
South Harbour Upgrade 2019/20	134,200	-	-	15,628	22075	118,572	108,978	4,248	7604
New Road Construction 2019/20	404,120	-	-	71,194	99842	332,927	301,056	1,702	14874
New Roads 2020/21	366,177	-	-	48,683	62140	317,494	297,550	2,257	12573
Carryover Roads 2020/21	354,133	-	-	43,114	65568	311,019	275,822	2,088	3178
Roads 2021/22	179,941	-	-	22,083	31611	157,858	141,800	620	2719
Carparks 2021/22	118,730	-	-	14,322	20752	104,408	94,159	724	2152
Cambria Island Abutment Wall	42,183	-	-	4,283	7706	37,900	33,354	1,116	508
RC Pinjarra Road Stage 3	371,737	-	-	42,192	66212	329,544	305,562	2,584	2257
RC Pinjarra Road Stage 4	371,752	-	-	42,192	66211	329,560	305,578	2,584	2258
Cambria Island Abutment Walls Repair	199,791	-	-	22,246	34813	177,545	165,151	1,794	1837
SP Halls Head PSP	149,003	-	-	17,468	25991	131,535	123,131	444	1315
RC Peel Street	84,018	-	-	9,658	12950	74,360	71,380	286	2008
Torcello Mews Canal PAW Renewal	75,295	-	-	8,707	12061	66,589	63,528	253	1384
Halls Head Pde Beach Central CP Stage 2	73,473	-	-	8,507	11819	64,967	61,880	205	1247
Halls Head Parade Car Park Stage 2a	39,191	-	-	2,997	6555	36,193	32,395	1,483	281
Senior Citizens Carpark	10,258	-	-	690	935	9,568	9,331	390	728
Roads & Drainage Program	2,184,422	-	-	137,182	187379	2,047,240	2,000,517	69,426	131824
Roads & Drainage Program 24-25	2,200,048	-	-	115,552	184898	2,084,496	2,015,102	72,603	110553
Roads & Drainage Program 25-26	-	-	2,500,000	-	0	-	2,500,000	-	0
New Road Construction [342]	104,503	-	-	77,503	102,550	27,000	-	2,081	2,788
WMC Tims Thicket [343]	21,316	-	-	12,370	17,503	8,946	2,158	551	1,796
Road Construction [346]	84,706	-	-	42,816	65,514	41,891	19,064	2,152	1,672
MARC Carpark [347]	65,448	-	-	32,421	48,269	33,027	17,544	1,739	2,795
MPAC Forecourt [348]	28,517	-	-	13,446	18,906	15,071	9,781	786	2,388
Mandurah Marina [352]	75,063	-	-	15,824	23,597	59,239	48,706	1,846	3,564
MARC Carpark [354]	109,431	-	-	23,573	37,865	85,858	68,092	2,932	2,019
Mandurah Foreshore Boardwalk Renewal [357]	160,058	-	-	39,488	58,832	120,570	95,096	691	1,883
New Road Construction [359]	423,719	-	-	111,097	166656	312,622	257,332	2,255	4215
Smoke Bush Retreat Footpath [361]	38,379	-	-	7,657	10,681	30,722	26,599	1,165	2,627
Economic services									
Mandurah Ocean Marina Chalets Refurbishment	106,292	-	-	13,191	19,399	93,101	83,511	411	1,294
Other property and services									
Civic Building - Tuckey Room Extension	252,716	-	-	36,027	51,184	216,689	192,182	7,812	14,182
Building Renewal & Upgrades Program	1,301,276	-	-	81,722	111,628	1,219,554	1,191,715	41,358	78,528
Mandurah Quay Seawall Repair	0	1,650,000	-	-	-	0	1,650,000	0	0
Building Renewal & Upgrades Program 24-25	720,736	-	0	38,342	60,512	682,393	659,488	23,009	36,180
25-26 Building Renewal & Upgrades	-	-	1,000,000	-	-	-	1,000,000	-	-
Total	26,064,892	0	7,150,000	3,453,547	4,946,758	22,611,346	27,987,832	532,188	981,370
Current borrowings	4,946,758	-	7,150,000	3,453,547	4,946,758	2,056,785	4,946,758	532,188	981,370
Non-current borrowings	21,118,134	-	-	-	-	20,554,561	23,041,074	-	-
	26,064,892	-	-	-	-	22,611,346	27,987,832	-	-

All debenture repayments were financed by general purpose revenue.

KEY INFORMATION

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2026

OPERATING ACTIVITIES

NOTE 8

CASH RESERVES

Cash Backed Reserve

Reserve Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Building	1,617,101	252,918	347,243	8,954,091	0	0	0	10,824,110	1,964,344
Parking	529,269	13,801	17,422	0	0	0	0	543,070	546,691
Asset Management	26,970,114	555,920	595,686	733,526	0	(9,691,073)	0	18,568,486	27,565,800
Cultural Centre	493	0	0	0	0	0	0	493	493
Sustainability	296,619	7,734	7,919	0	0	(57,500)	0	246,853	304,538
Waste Facilities Reserve Fund	10,715,277	198,278	223,957	0	0	(3,932,463)	0	6,981,092	10,939,234
Interest Free Loans	191,704	0	0	0	0	0	0	191,704	191,704
CLAG	1,415	37	688	20,000	0	0	0	21,452	2,103
Mandurah Ocean Marina	195,681	5,102	6,441	0	0	0	0	200,783	202,122
Waterways	625,392	15,688	4,711	0	0	(494,238)	0	146,842	630,103
Port Mandurah Canals Stage 2 Maintenance	102,363	2,669	3,369	0	0	0	0	105,032	105,732
Mariners Cove Canals	93,266	2,432	3,070	0	0	0	0	95,698	96,336
Port Bouvard Canal Maintenance Contributions	293,559	7,654	9,663	0	0	0	0	301,213	303,222
Unspent Grants & Contributions	4,242,098	0	0	0	0	(855,251)	0	3,386,846	4,242,098
Long Service Leave	3,396,631	92,787	89,450	0	0	(701,115)	0	2,788,302	3,486,081
Bushland and Environmental Protection	1,866,955	43,217	61,279	0	0	0	0	1,910,172	1,928,234
Coastal Storm Contingency	284,175	7,410	9,354	0	0	0	0	291,585	293,529
Digital Futures	62,516	1,630	2,058	0	0	0	0	64,146	64,574
Decked Carparking	1,108,828	28,912	36,499	0	0	0	0	1,137,740	1,145,327
Specified Area Rates - Waterside Canals	115,404	5,535	0	0	0	(2,942)	0	117,997	115,404
Specified Area Rates - Port Mandurah Canals	200,290	6,270	6,887	64,900	0	(142,556)	0	128,904	207,177
Specified Area Rates - Mandurah Quay Canals	313,859	16,614	16,654	27,019	0	(49,152)	0	308,340	330,513
Specified Area Rates - Mandurah Ocean Marina	1,144,422	35,484	0	149,815	0	0	0	1,329,721	1,144,422
Specified Area Rate - Port Bouvard Canals	173,219	9,836	8,465	0	0	0	0	183,055	181,684
Specified Area Rate - Mariners Cove	5,927	487	487	260	0	0	0	6,674	6,414
Specified Area Rate - Eastport	67,024	2,824	2,824	962	0	0	0	70,810	69,848
Sportclubs Maintenance Levy	449,570	10,183	14,749	0	0	0	0	459,753	464,319
City Centre Land Acquisition Reserve	2,131,064	55,567	70,148	0	0	0	0	2,186,631	2,201,212
Lakelands Community Infrastructure Reserve	1,211,619	31,593	39,883	0	0	0	0	1,243,212	1,251,502
Plant Reserve	1,911,487	48,694	32,115	0	0	(959,112)	0	1,001,069	1,943,602
Workers Compensation Reserve	329,536	8,593	10,847	0	0	0	0	338,129	340,383
Restricted Cash Reserve	4,104,069	47,864	0	0	0	(2,351,907)	0	1,800,027	4,104,069
Community Safety	492,213	12,834	14,443	0	0	(54,848)	0	450,199	506,656
Public Art Reserve	434,996	11,537	10,315	0	0	(125,000)	0	321,533	445,311
Large-Scale Arts and Culture Attraction Reserve	0	0	0	0	0	0	0	0	0
	65,678,155	1,540,105	1,646,627	9,950,573	0	(19,417,159)	0	57,751,674	67,324,783

Ordinary Council Meeting Agenda - 24 March 2026

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2026

NOTE 9

OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Operating Grant, Subsidies and Contributions Liability				Operating Grants, Subsidies and Contributions Revenue			
	Liability 1-Jul	Increase in Liability	Liability Reduction (As revenue)	Liability 30-Jun	Adopted Budget	Budget Variations	Annual Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Operating Grants and Subsidies								
General purpose funding								
2025-26 Financial Assistance Grant - Local Roads	0	0	0	0	2,399,744	0	2,399,744	1,668,917
2025-26 Financial Assistance Grant - General Roads	0	0	0	0	1,638,400	0	1,638,400	0
Law, order, public safety								
Southern Districts Bush Fire Brigade LGGS: DFES	0	0	0	0	35,000	0	35,000	42,243
Bushfire Mitigation: DFES	0	0	0	0	20,660	0	20,660	0
SES LGGS: 2025/26 DFES	0	0	0	0	51,000	0	51,000	78,147
Bushfire Risk Mitigation Coordinator Grant: City of Cockburn	7,075	20,737	(19,712)	8,101	0	0	0	19,712
Bushfire Risk Mitigation Coordinator Grant: DFES	14,151	77,223	(39,423)	51,950	82,948	0	82,948	39,423
CoM Housing Needs Analysis - DPIRD	50,000	0	0	50,000	0	50,000	50,000	0
Stronger Suburbs Cocooning Project	34,303	84,851	(64,184)	54,970	115,850	34,303	150,153	64,184
Education and welfare								
Waterwise Verge Grant: Water Corp	0	0	0	0	10,000	0	10,000	0
Paint the Town ReAd: Department of Communities	33,673	0	(33,673)	0	30,526	33,673	64,199	33,673
Suicide Prevention Grant: WA Mental Health Commission	0	17,500	0	17,500	0	17,500	17,500	0
WA Bike Month 25	0	2,000	(2,000)	0	0	0	0	2,000
International Day of People with Disability Grant	0	1,000	(1,000)	0	0	1,000	1,000	1,000
Community amenities								
Bus Shelter Maintenance Assistance Scheme: PTA	0	0	0	0	18,623	0	18,623	0
Direct Grant	0	0	0	0	503,803	0	503,803	479,187
Recreation and culture								
Crabfest: Tourism WA 2026	0	0	0	0	140,000	0	140,000	0
Crab Fest: Galati Group - Spud Shed	0	20,000	0	20,000	0	0	0	0
Christmas Pageant	0	20,000	0	20,000	0	0	0	0
Christmas Light Trails	0	50,000	0	50,000	0	0	0	0
Christmas Carols	0	50,000	0	50,000	0	0	0	0
Christmas: Tourism WA	0	7,000	0	7,000	0	0	0	0
Every Club Funding 2026: DLGSC	0	0	0	0	20,480	0	20,480	0
Every Club Funding 2025: DLGSC	37,908	0	0	37,908	0	37,908	37,908	0
Gnoonie Youth Football Cup: Healthway	0	0	0	0	0	0	0	0
Southern Beaches CHRMAP: DPLH	98,000	28,000	0	126,000	0	140,000	140,000	0
Mandurah Estuarine CHRMAP - DPLH	0	100,000	0	100,000	0	0	0	0
Community Action Plan: Alcohol and Drug Foundation	13,639	0	(13,639)	0	16,925	19,764	36,689	13,639
CASM Signage	18,730	0	(18,730)	0	0	18,730	18,730	18,730
Australia Day 2026 Community Events Grant Program	0	12,000	0	12,000	15,000	0	15,000	0
CASM Art in Residency - DLGSCI	42,000	0	0	42,000	0	42,000	42,000	0
Better Beginnings Community Garden Storytime – Let’s Grow Together!	30,000	0	(8,273)	21,727	0	30,000	30,000	8,273
Gnoonie Cup	0	10,000	(10,000)	0	3,072	0	3,072	10,700
Community Gardens Grant Program	10,000	0	0	10,000	0	10,000	10,000	0
Other property and services								
Urban Greening Round Two Funding	40,000	0	(40,000)	0	0	40,000	40,000	40,000
TOTALS	429,479	500,311	(250,634)	679,156	5,102,031	474,878	5,576,908	2,519,828

* The Note 9 above relates to Operating Grants, Subsidies and Contributions with contract liability

Ordinary Council Meeting Agenda - 24 March 2026

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2026

NOTE 10
NON-OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Non Operating Grants, Subsidies and Contributions Liability				Non Operating Grants, Subsidies and Contributions Revenue				
	Liability	Increase	Liability	Liability	Adopted	Budget	Annual Budget	YTD Revenue	
	1-Jul	Liability	(As revenue)	30-Jun	Budget Revenue	Variations	Annual Budget	Actual (b)	
	\$	\$	\$	\$	\$	\$	\$	\$	
Non-Operating Grants and Subsidies									
Community amenities									
750741	Avalon Foreshore Ablution Renewal	-	-	0	-	248,370	248,370	0	
911014	C&M - 25-26 Town Beach Seawall Renewal	-	462,000	(31,450)	430,550	1,100,000	-	1,100,000	31,450
911015	C&M - 25-26 Doddis Beach Protection	-	-	-	0	75,000	-	75,000	0
Recreation and culture									
750790	New - MARC Sports Court Upgrade	-	-	-	0	298,375	-	298,375	0
750789	New - Falcon Men's Shed	-	-	-	0	446,750	(446,750)	-	0
750827	NEW - Peelwood Reserve Oval Storage	-	-	-	0	200,000	-	200,000	0
750800	BLD - MARC Squash Court Glass Walls	-	-	-	0	30,000	-	30,000	0
750732	Dawesville Community Centre	-	1,737,167	(487,053)	1,250,114	-	1,677,262	-	487,053
700683	New - Regional Multi-use Facility	-	-	-	0	414,762	-	414,762	0
700639	Peel Hockey Association Surface Renewal	-	72,000	(1,653)	70,347	340,000	-	340,000	1,653
700662	PRK 25-26 Merlin Res Sport Light Renewal	-	-	-	0	400,000	(200,000)	200,000	0
700685	PRK - Rushton North Lighting - State Government	-	100,000	-	100,000	-	100,000	100,000	0
700685	PRK - Rushton North Lighting - Club Night Lights Program	-	112,674	-	112,674	-	112,674	112,674	0
700686	Meadow Springs Cricket Nets	-	50,000	-	50,000	-	50,000	50,000	0
700687	Lakelands Dugouts	-	-	-	0	-	82,000	82,000	0
750825	NEW - Town Beach SLS Storage	-	30,000	(2,600)	27,400	-	-	-	2,600
750830	Canopus Display Shed	-	-	-	0	-	50,000	50,000	0
Transport									
880017	BRG Fathom Turn Footbridge Maintenance	-	-	-	0	167,000	(167,000)	-	0
501291	Pinjarra Road	-	480,000	(480,000)	0	1,200,000	472,659	1,672,659	480,000
501331	RDS - Renew - Clarice St	-	-	-	0	1,000,000	-	1,000,000	0
501304	RDS - Upgrade - Tims Thicket Road	-	320,000	(8,775)	311,225	800,000	-	800,000	8,775
501192	Falcon Coastal Shared Path	-	-	-	0	298,500	23,546	322,046	0
501339	RDS - Resurface - Karinga & Surrounds	-	-	-	0	200,000	-	200,000	0
501308	TMP - BS - Tuckey Street	-	164,170	-	164,170	410,426	-	410,426	0
501267	Wanjeeep Street Blackspot	-	-	-	0	409,667	(409,667)	-	0
501313	TMP - BS Pinjarra-Anstruther Rd Intersect	-	228,633	(56,641)	171,992	381,055	-	381,055	56,641
501309	RDS - Renew - Tims Thicket Road	-	160,000	(99,195)	60,805	400,000	-	400,000	99,195
501336	RDS - Resurface - St Annes & Surrounds	-	-	-	0	400,000	-	400,000	0
501334	RDS - Resurface - Kookaburra & Surrounds	-	-	-	0	279,615	-	279,615	0
501329	RDS - Resurface - Canterbury & Surrounds	-	-	-	0	400,000	-	400,000	0
501346	Preservation - Coolibah Ave	-	141,867	(67,885)	73,982	-	354,667	354,667	67,885
501265	Lynda Street and Baroy Street Blackspot	100,924	-	-	100,924	256,367	-	256,367	0
501306	RDS - Resurface - Elmore Way	-	-	-	0	200,000	-	200,000	0
501311	TMP - LATM - Oakmont Avenue	-	30,706	-	30,706	181,217	-	181,217	0
501264	Lakes Road - Murdoch Drive Blackspot	-	-	-	0	98,666	(98,666)	-	0
501330	CPK - City Centre Parking Plan Delivery	-	-	-	0	50,000	-	50,000	0
501318	TMP - LATM - Glencoe Parade	-	26,706	(3,223)	23,483	66,766	-	66,766	3,223
501343	SLF - 25-26 Street Furniture New	-	-	-	0	20,000	-	20,000	0
501193	23-24 TM Clarice St	68,659	-	(47,890)	20,768	-	103,745	103,745	47,890
501129	Trails Project	195,452	-	(26,457)	168,995	-	231,294	231,294	26,457
501194	TM Mandurah Tce/Adonis Rd	21,535	-	-	21,535	-	-	-	0
700516	Yalgorup National Park	1,046,527	-	(8,767)	1,037,760	850,000	(599,999)	250,001	8,767
911020	C&M - 25-26 Birchley Rd Boat Ramp Upgr	-	-	-	0	678,750	(678,750)	-	0
501213	23-24 RS Charon Rd	1,906	-	-	1,906	-	-	-	0
501196	23-24 TM Wanjeeep St	2,265	-	(2,265)	(0)	-	-	-	0
501235	RC Peel Street Stage 4	-	-	-	0	-	20,573	20,573	20,573
		1,437,267	4,115,923	(1,323,854)	4,229,336	12,052,916	925,958	12,978,873	1,342,162
Non-Operating Contributions									
Recreation and culture									
700639	Peel Hockey Association Surface Renewal	-	-	-	0	-	-	-	50,000
Transport									
700650	Lakes Lawn Cemetery Recovery	-	-	-	0	-	173,235	173,235	0
Other property and services									
750828	BLD - Admin Building FIP Replacement	-	-	-	0	-	25,851	25,851	0
770007	Trailers	-	-	-	0	-	-	-	8,566
820185	All Terrain Wheelchair	-	-	-	0	-	-	-	5,040
		0	0	0	0	0	199,086	199,086	63,606
Total Non-operating grants, subsidies and contributions									
		1,437,267	4,115,923	(1,323,854)	4,229,336	12,052,916	1,125,044	13,177,959	1,405,768

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2026**

**NOTE 11
PROPOSED BUDGET VARIATIONS FOR COUNCIL APPROVAL**

The following are for consideration for Council to approve as budget variations

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
							(704,792)
100145-3400-1733-61129	2025 Christmas In Mandurah		Operating Expenses			(141,259)	(846,051)
100145-3400-1263-41400	2025 Christmas In Mandurah - Grant Revenue		Operating Revenue		130,000		(716,051)
100145-3400-1263-41130	2025 Christmas in Mandurah - Fees and charges		Operating Revenue		11,259		(704,792)
750833-6100-1001-61129	Port Bouv Rec Club Tank Upgrade		Capital Expenses			(25,000)	(729,792)
	Asset Management Reserve		Other: Transfer Out of Reserve		25,000		(704,792)
750835-6100-1001-61129	BLD - Mandurah Ocean Marina Chalet Renewal		Capital Expenses			(162,500)	(867,292)
100010-5820-1263-41130	Administration Chalets General Operati Revenue		Operating Revenue		162,500		(704,792)
750802-6100-1001-61129	BLD - MARC Indoor Pirate Playground		Capital Expenses			(15,000)	(719,792)
750805-6100-1001-61129	BLD - MARC Indoor Door & Reception Imp		Capital Expenses		15,000		(704,792)
XXXXXX-6600-1001-61129	Peel Hockey Water Tanks		Capital Expenses			(50,000)	(754,792)
XXXXXX-6600-1263-41403	Peel Hockey Water Tanks Grant Revenue - State Election Commitment		Capital Revenue		50,000		(704,792)
				0	393,759	(393,759)	(704,792)

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2026**

Amendments to original budget since budget adoption. Surplus/(Deficit)
A positive number in the amended budget running balance represents an estimated closing surplus.
A negative number in the amended budget running balance represents an estimated closing deficit

**NOTE 12
BUDGET AMENDMENTS APPROVED**

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
							(504,792)
	2024/25 Capital Carryover - Capital adjustment	June OCM G. 11/06/25	Capital Expenses			(4,989,906)	(5,494,698)
	2024/25 Capital Carryover - Loan adjustment	June OCM G. 11/06/25	Other: Unutilised Loans		144,577		(5,350,121)
	2024/25 Capital Carryover - Reserve adjustment	June OCM G. 11/06/25	Other: Transfer Out of Reserve		3,034,995		(2,315,126)
	2024/25 Capital Carryover - Proceeds adjustment	June OCM G. 11/06/25	Capital Revenue		35,481		(2,279,645)
	2024/25 Capital Carryover - Grants and contributions adjustments	June OCM G. 11/06/25	Capital Revenue		1,774,853		(504,792)
	2024/25 Capital Carryover - Grants and contributions adjustments	June OCM G. 11/06/25	Other: Transfer Out of Reserve		225,117		(279,675)
	2024/25 Capital Carryover - Contract Liability	June OCM G. 11/06/25	Non Cash Item	(225,117)			(504,792)
	Operating Carryovers - Reduction in Contracts and Materials	June OCM G. 11/06/25	Operating Expenses			(1,882,385)	(2,387,177)
	Operating Carryovers - Unspent Grant Reserve	June OCM G. 11/06/25	Other: Transfer Out of Reserve		156,680		(2,230,497)
	Operating Carryovers - Restricted Cash Reserve	June OCM G. 11/06/25	Other: Transfer Out of Reserve		1,725,705		(504,792)
	Operating Carryovers - Increase in Operating Revenue	June OCM G. 11/06/25	Operating Revenue		152,135		(352,657)
	Operating Carryovers - Contract Liability	June OCM G. 11/06/25	Non Cash Item	(152,135)			(504,792)
	2024/25 Mid-Year Budget Review Budget Reinstatement - Capital adjustment	June OCM G. 11/06/25	Capital Expenses			(3,692,843)	(4,197,635)
	2024/25 Mid-Year Budget Review Budget Reinstatement - Loan adjustment	June OCM G. 11/06/25	Other: Unutilised Loans		65,848		(4,131,787)
	2024/25 Mid-Year Budget Review Budget Reinstatement - Proceeds adjustment	June OCM G. 11/06/25	Capital Revenue		318,007		(3,813,780)
	2024/25 Mid-Year Budget Review Budget Reinstatement - Grants and contributions adjustment	June OCM G. 11/06/25	Capital Revenue		486,647		(3,327,133)
	2024/25 Mid-Year Budget Review Budget Reinstatement - Reserve adjustment	June OCM G. 11/06/25	Other: Transfer Out of Reserve		2,822,341		(504,792)
	2024/25 Mid-Year Budget Review Budget Reinstatement - Unspent Grants Reserve adjustment	June OCM G. 11/06/25	Other: Transfer Out of Reserve		140,719		(364,073)
	2024/25 Mid-Year Budget Review Budget Reinstatement - Contract Liability	June OCM G. 11/06/25	Non Cash Item	(140,719)			(504,792)
700685-6600-1001-61129	Rushton North Lighting	June OCM G. 11/06/25	Capital Expenses			(338,022)	(842,814)
700685-6600-1263-41403	Rushton North Lighting - State Election Promise Grant	June OCM G. 11/06/25	Capital Revenue		100,000		(742,814)
700685-6600-1263-41403	Rushton North Lighting - Club Night Lights Program Grant	June OCM G. 11/06/25	Capital Revenue		112,674		(630,140)
930044-6600-1001-61129	CSRFF Small Grant Program	June OCM G. 11/06/25	Capital Expenses		100,000		(530,140)
930048-6500-1001-61129	LTFP Program - CSRFF	June OCM G. 11/06/25	Capital Expenses		25,348		(504,792)
100010-4390-1267-61001	Administration - Health Promotion - Grant Expenditure	Aug OCM G. 17/08/25	Operating Expenses			(17,500)	(522,292)
100010-4390-1263-41400	Suicide Prevention Grant - WA Mental Health Commission	Aug OCM G. 17/08/25	Operating Revenue		17,500		(504,792)
100170-4200-1263-61129	CASM Artist in Residency and Mentorship Program	Aug OCM G. 17/08/25	Operating Expenses			(42,000)	(546,792)
100170-4200-1263-41400	CASM Artist in Residency and Mentorship Program Grant - LGSCI	Aug OCM G. 17/08/25	Operating Revenue		42,000		(504,792)
100010-4120-1169-61001	Administration - Strategic Planning - Corporate Projects	Aug OCM G. 17/08/25	Operating Expenses			(50,000)	(554,792)
100010-4120-1263-41400	Administration - Strategic Planning -Operating Grants - PDC	Aug OCM G. 17/08/25	Operating Revenue		50,000		(504,792)
100010-1110-1001-61129	Administration - Economic Development - CoM Project Management Projects	Aug OCM G. 17/08/25	Operating Expenses			(200,000)	(704,792)
750695-6100-1001-61129	Waste Management Centre Upgrade Fire Fighting Infrastructure	Aug OCM G. 17/08/25	Capital Expenses			(150,000)	(854,792)
	Waste Facilities Reserve	Aug OCM G. 17/08/25	Other: Transfer Out of Reserve		150,000		(704,792)
750828-6100-1001-61129	BLD - Admin Building FIP Replacement	Aug OCM G. 17/08/25	Capital Expenses			(25,851)	(730,643)
750828-6100-1305-41452	Insurance Claim Proceeds - Contributions - Non-Operating	Aug OCM G. 17/08/25	Capital Revenue		25,851		(704,792)
930045-6600-1001-61129	Major Public Artworks	Aug OCM G. 17/08/25	Capital Expenses			(125,000)	(829,792)
	Public Art Reserve	Aug OCM G. 17/08/25	Other: Transfer Out of Reserve		125,000		(704,792)
124012-5850-2150-61129	Mandurah Estuary Bridge Duplication - Fishing Platform project	Aug OCM G. 17/08/25	Operating Expenses			(160,000)	(864,792)
	Restricted Cash Reserve	Aug OCM G. 17/08/25	Other: Transfer Out of Reserve		160,000		(704,792)
100010-5410-1738-41130	Administration - Design and Development - Works in City Managed Reserves Permit - Fees and Charges	Aug OCM G. 19/08/25	Operating Revenue		300,000		(404,792)

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2026**

Amendments to original budget since budget adoption. Surplus/(Deficit)
A positive number in the amended budget running balance represents an estimated closing surplus.
A negative number in the amended budget running balance represents an estimated closing deficit

**NOTE 12
BUDGET AMENDMENTS APPROVED**

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
100004-5410-1001-60001	Payroll Services - Design and Development - Salaries and Wages	Aug OCM G. 19/08/25	Operating Expenses			(300,000)	(704,792)
	2024-25 Operating Carryover Adjustment - Increase in Materials/Contracts	Sept OCM G. 3/10/25	Operating Expenses			(385,484)	(1,090,276)
	2024-25 Operating Carryovers - Restricted Cash Reserve	Sept OCM G. 3/10/25	Other: Transfer Out of Reserve		316,303		(773,973)
	2024-25 Operating Carryovers - Unspent Grant Reserve	Sept OCM G. 3/10/25	Other: Transfer Out of Reserve		21,056		(752,917)
	2024-25 Operating Carryover Adjustment - Increase in Grants/Contributions	Sept OCM G. 3/10/25	Operating Revenue		212,243		(540,674)
	2024-25 Operating Carryover Adjustment - Non Cash Grant Movements	Sept OCM G. 3/10/25	Non Cash Item	(164,118)			(704,792)
	Capital Carryover - Capital adjustment	Sept OCM G. 3/10/25	Capital Expenses			(2,631,032)	(3,335,824)
	Capital Carryover - Loan adjustment	Sept OCM G. 3/10/25	Other: Unutilised Loans		54,548		(3,281,276)
	Capital Carryover - Net Reserve adjustment	Sept OCM G. 3/10/25	Other: Transfer Out of Reserve		1,882,642		(1,398,634)
	Capital Carryover - Proceeds adjustment	Sept OCM G. 3/10/25	Other: Proceeds From Sale of Assets		24,008		(1,374,626)
	Capital Carryover - Grants adjustments	Sept OCM G. 3/10/25	Capital Revenue		669,834		(704,792)
	Capital Carryover - Unspent Grant Reserve adjustment	Sept OCM G. 3/10/25	Other: Transfer Out of Reserve		1,067,260		362,468
	Capital Carryovers - Contract Liability	Sept OCM G. 3/10/25		(1,067,260)			(704,792)
700686-6600-1001-61001	Meadow Springs Cricket Nets	Sept OCM G. 3/10/25	Capital Expenses			(50,000)	(754,792)
700686-6600-1001-41403	Meadow Springs Cricket Nets - State Election Grant Funding	Sept OCM G. 3/10/25	Capital Revenue		50,000		(704,792)
101012-4505-1263-41400	International Day for People with Disability	Oct OCM G. 8/11/25	Operating Revenue		1,000		(703,792)
101012-4505-1263-61001	International Day for People with Disability	Oct OCM G. 8/11/25	Operating Expenses			(1,000)	(704,792)
700687-6600-1001-41403	Lakelands Dugouts - State Election Grant Funding	Oct OCM G. 8/11/25	Capital Revenue		82,000		(622,792)
700687-6600-1001-61001	Lakelands Dugouts	Oct OCM G. 8/11/25	Capital Expenses			(82,000)	(704,792)
700633-6600-1001-61129	MARC Shadesails	Oct OCM G. 8/11/25	Capital Expenses			(20,000)	(724,792)
750792-6100-1001-61129	MARC Café/Squash Thoroughfare	Oct OCM G. 8/11/25	Capital Expenses		20,000		(704,792)
	Waste	Oct OCM G. 8/11/25	Other: Transfer Out of Reserve		20,000		(684,792)
750783-6100-1001-61129	Waste - Safety Improvement Projects	Oct OCM G. 8/11/25	Capital Expenses			(20,000)	(704,792)
131007-5410-1263-61129	Waltham Street Design and Development	Oct OCM G. 8/11/25	Operating Expenses			(149,899)	(854,691)
	2024-25 Operating Carryovers - Restricted Cash Reserve	Oct OCM G. 8/11/25	Other: Transfer Out of Reserve		149,899		(704,792)
163046-4000-1263-41400	Canopus Restoration Project	Oct OCM G. 8/11/25	Operating Revenue		50,000		(654,792)
163046-4000-1263-61001	Canopus Restoration Project	Oct OCM G. 8/11/25	Operating Expenses			(50,000)	(704,792)
100010-1000-1169-61001	Administration Chief Executive Corporate Project	Oct OCM G. 8/11/25	Operating Expenses		55,850		(648,942)
911021-6400-1001-61001	In-water floating pontoon	Oct OCM G. 8/11/25	Capital Expenses			(55,850)	(704,792)
700662-6600-1001-61129	PRK 25-26 Merlin Reserve Renewal	Nov OCM G. 6/12/25	Capital Expenses		200,000		(504,792)
700662-6600-1263-41403	PRK 25-26 Merlin Reserve Renewal - State Election Commitment Grant	Nov OCM G. 6/12/25	Capital Revenue			(200,000)	(704,792)
501264-6250-1001-XXXXX	Lakes Road - Murdoch Drive	Nov OCM G. 6/12/25	Capital Expenses		125,457		(579,335)
XXXXXX-XXXX-XXXX-60206	Lakes Road - Murdoch Drive design and management OH	Nov OCM G. 6/12/25	Capital Expenses			(5,590)	(584,925)
501264-6250-1263-41403	Lakes Road - Murdoch Drive Blackspot Grant	Nov OCM G. 6/12/25	Capital Revenue			(98,666)	(683,591)
	Asset Management Reserve	Nov OCM G. 6/12/25	Other: Transfer Into Reserve			(21,201)	(704,792)
501194-6250-1001-61001	23-24 TM Mandurah Tce/Adonis Rd	Nov OCM G. 6/12/25	Capital Expenses		110,853		(593,939)
	Asset Management Reserve	Nov OCM G. 6/12/25	Other: Transfer Out of Reserve			(31,917)	(625,856)
501194-6250-1263-41403	23-24 TM Mandurah Tce/Adonis Rd Grant	Nov OCM G. 6/12/25	Capital Revenue			(78,936)	(704,792)
501267-6250-1001-61001	Wanjeep Street Blackspot	Nov OCM G. 6/12/25	Capital Expenses		614,883		(89,909)
XXXXXX-XXXX-XXXX-60206	Wanjeep Street Blackspot design & management OH	Nov OCM G. 6/12/25	Capital Expenses			(26,338)	(116,247)
	Asset Management Reserve	Nov OCM G. 6/12/25	Other: Transfer Out of Reserve			(178,878)	(295,125)

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2026**

Amendments to original budget since budget adoption. Surplus/(Deficit)
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**NOTE 12
BUDGET AMENDMENTS APPROVED**

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
501267-6250-1263-41403	Wanjeep Street Blackspot Grant	Nov OCM G. 6/12/25	Capital Revenue			(409,667)	(704,792)
501235-6250-1001-61129	RC Peel Street Stage 4	Nov OCM G. 6/12/25	Capital Expenses		700,284		(4,508)
501235-6250-1263-41403	RC Peel Street Stage 4 Regional Road Group Grant	Nov OCM G. 6/12/25	Capital Revenue			(164,150)	(168,658)
	Asset Management Reserve	Nov OCM G. 6/12/25	Other: Transfer Into Reserve			(536,134)	(704,792)
501291-6250-1001-6XXXX	Pinjarra Rd	Nov OCM G. 6/12/25	Capital Expenses			(708,989)	(1,413,781)
501291-6250-1263-41403	Pinjarra Rd - Regional Road Group Grant	Nov OCM G. 6/12/25	Capital Revenue		472,659		(941,122)
	Asset Management Reserve	Nov OCM G. 6/12/25	Other: Transfer Out of Reserve		236,330		(704,792)
New-6250-1001-61129	Preservation - Coolibah Ave	Nov OCM G. 6/12/25	Capital Expenses			(532,000)	(1,236,792)
New-6250-1263-41403	Coolibah Ave - Regional Road Group Grant	Nov OCM G. 6/12/25	Capital Revenue		354,667		(882,125)
	Asset Management Reserve	Nov OCM G. 6/12/25	Other: Transfer Out of Reserve		177,333		(704,792)
501337-6250-1001-6XXXX	RDS - Resurface - Cuvier Place	Nov OCM G. 6/12/25	Capital Expenses		107,340		(597,451)
New-6250-1001-6XXXX	RDS - Resurface - Cyprus Gardens	Nov OCM G. 6/12/25	Capital Expenses			(107,340)	(704,792)
750789-6100-1001-61129	Falcon Men's Shed	Nov OCM G. 6/12/25	Capital Expenses		641,750		(63,042)
750789-6100-1263-41403	Falcon Men's Shed Grant	Nov OCM G. 6/12/25	Capital Revenue			(446,750)	(509,792)
	Asset Management Reserve	Nov OCM G. 6/12/25	Other: Transfer Into Reserve			(195,000)	(704,792)
911020-6400-1001-61129	Birchley Rd Boat Ramp Upgrade	Nov OCM G. 6/12/25	Capital Expenses		875,000		170,208
911020-6400-1263-41403	Birchley Rd Boat Ramp Upgrade - Grant	Nov OCM G. 6/12/25	Capital Revenue			(678,750)	(508,542)
	Asset Management Reserve	Nov OCM G. 6/12/25	Other: Transfer Out of Reserve			(196,250)	(704,792)
501192-6250-1001-61129	New - Falcon Coastal Shared Path	Nov OCM G. 6/12/25	Capital Expenses		300,000		(404,792)
	Asset Management Reserve	Nov OCM G. 6/12/25	Other: Transfer Out of Reserve			(94,392)	(499,184)
	Asset Management Reserve	Nov OCM G. 6/12/25	Other: Transfer Into Reserve			(205,608)	(704,792)
750736-6100-1001-61129	Operations Centre Redevelopment	Nov OCM G. 6/12/25	Capital Expenses		428,717		(276,075)
	Asset Management Reserve	Nov OCM G. 6/12/25	Other: Transfer Out of Reserve			(200,000)	(476,075)
	Asset Management Reserve	Nov OCM G. 6/12/25	Other: Transfer Into Reserve			(228,717)	(704,792)
880017-6150-1001-61129	BRG Fathom Turn Footbridge Maintenance	Nov OCM G. 6/12/25	Capital Expenses		250,000		(454,792)
880017-6150-1263-41403	BRG Fathom Turn Footbridge Maintenance	Nov OCM G. 6/12/25	Capital Revenue			(167,000)	(621,792)
	Asset Management Reserve	Nov OCM G. 6/12/25	Other: Transfer Into Reserve			(83,000)	(704,792)
911018-6400-1001-61129	C&M - 25-26 Memorial Park Seawall	Nov OCM G. 6/12/25	Capital Expenses		220,000		(484,792)
	Asset Management Reserve	Nov OCM G. 6/12/25	Other: Transfer Out of Reserve			(220,000)	(704,792)
911016-6400-1001-61129	C&M - 25-26 Waterside Foreshore seawall	Nov OCM G. 6/12/25	Capital Expenses		285,000		(419,792)
	Asset Management Reserve	Nov OCM G. 6/12/25	Other: Transfer Out of Reserve			(285,000)	(704,792)
501294-6250-1001-61129	Decorative Street Lighting Renewal	Nov OCM G. 6/12/25	Capital Expenses		380,000		(324,792)
	Asset Management Reserve	Nov OCM G. 6/12/25	Other: Transfer Out of Reserve			(380,000)	(704,792)
700516-6600-1001-61129	Yalgorup National Park	Nov OCM G. 6/12/25	Capital Expenses		810,223		105,431
700516-6600-1263-41403	Yalgorup National Park - DPIRD Grant	Nov OCM G. 6/12/25	Capital Revenue			(810,223)	(704,792)
	Unspent Grant Reserve	Nov OCM G. 6/12/25	Other: Transfer Out of Reserve			(810,223)	(1,515,015)
	Capital Revenue Adjustment - Contract Liability	Nov OCM G. 6/12/25	Non Cash Item	810,223			(704,792)
New-6100-1001-61129	Falcon Library Compressor Unit Replacement	Nov OCM G. 6/12/25	Capital Expenses			(250,000)	(954,792)
	Asset Management Reserve	Nov OCM G. 6/12/25	Other: Transfer Out of Reserve		250,000		(704,792)
New-6100-1001-61129	Canopus Display Shed	Nov OCM G. 6/12/25	Capital Expenses			(50,000)	(754,792)
163046-4000-1263-61001	Place & Community Projects- Operating Expenditure	Nov OCM G. 6/12/25	Operating Expenses		50,000		(704,792)
New-6100-1001-61129	Canopus Display Shed	Nov OCM G. 6/12/25	Capital Revenue		50,000		(654,792)
163046-4000-1263-41400	Canopus Display Shed operating	Nov OCM G. 6/12/25	Operating Revenue			(50,000)	(704,792)

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2026**

Amendments to original budget since budget adoption. Surplus/(Deficit)
A positive number in the amended budget running balance represents an estimated closing surplus.
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**NOTE 12
BUDGET AMENDMENTS APPROVED**

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
New	CCTV - Storage Server Upgrade	Nov OCM G. 6/12/25	Capital Expenses			(70,000)	(774,792)
100004-3310-1650-60053	Organisational Training and Development	Nov OCM G. 6/12/25	Operating Expenses		70,000		(704,792)
				(939,126)	24,678,617	(23,939,490)	(704,792)

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2026**

**NOTE 13
EXPLANATION OF MATERIAL VARIANCES**

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

The material variance adopted by Council for the 2025-26 year is 10.00%

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
Revenue from operating activities				
Operating grants, subsidies and contributions	(642,760)	(12.49%)	▼ Timing	Variance primarily due to budgeted grants/contributions not yet received. Will be monitored throughout the remainder of the year.
Other revenue	111,050	186.48%	▲ Timing	Variance primarily due to containers deposit scheme & Fuel Tax Credit rebate received.
Profit on disposal of assets	117,763	100.00%	▲ Permanent	Favourable non-cash variance due to asset disposals. At budget it was projected disposal proceeds would equal book value. Actual disposals have been more favourable for some fleet assets. Refer to note 4 for the asset disposals.
Expenditure from operating activities				
Materials and contracts	5,491,467	11.83%	▲ Timing	Variance in expenditure due to timing of projects.
Insurance expenses	169,929	15.78%	▲ Timing	Variance mainly due to timing of insurance claims, will be monitored during the year
Other expenditure	(53,135)	100.00%	▼ Permanent	Variance relates to accounting adjustment made throughout the year.
Loss on disposal of assets	(43,413)	100.00%	▼ Permanent	Non-cash variance due to assets sales. At budget it was projected disposal proceeds would equal book value. Actual disposals have been less favourable for some fleet assets. Refer to note 4 for details of assets disposals.
Investing Activities				
Non-operating Grants, Subsidies and Contributions	(7,379,538)	(84.00%)	▼ Timing	Capital grants are recognised in line with capital expenditure.
Proceeds from Disposal of Assets	(6,433,801)	(93.51%)	▼ Timing	At budget it was projected disposal proceeds would equal book value. Actual timing of disposals will vary throughout the year. Refer to note 4 for further details.
Capital Acquisitions	19,636,089	57.59%	▲ Timing	Variance due timing of capital projects. Refer to note 6 for further details.
Financing Activities				
Payment of lease liability	132,393	52.99%	▲ Timing	Varying repayment terms on lease agreements and new take up of IT leases occurring within the year

Subject: 19.5 Mid Year Budget Review 2025/2026

Summary

In accordance with regulation 33A of the *Local Government (Financial Management) Regulations 1996*, local governments must carry out a review of its annual budget between 1 January and 31 March each financial year. This Mid-Year Budget Review is an opportunity to evaluate the first six months of the financial year and make any changes to the annual budget as required.

An extensive review of the City of Mandurah (the City) financial performance between 1 July 2025 and 31 January 2026 has now been conducted. Through this process the City has reviewed the operating and capital budgets and changes in revenue, grants and borrowings. Additionally, as part of the Council efficiency program the City has identified \$704,792 in budget savings achieved up to 31 January 2026 and has reflected the one off and permanent cost savings in the Mid-Year Review. This has resulted in a revised closing position of \$0 which indicates a Balanced Budget.

It is recommended that Council adopt the Mid-Year Budget Review for 2025/2026 as per Attachments 1 and 2.

Disclosure of Interest

Nil.

Previous Relevant Documentation

G.10/06/25	24 June 2025	Budget Adoption 2025/26
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Background

Council adopted the 2025/2026 Budget at its meeting of 24 June 2025. Monthly financial reports are presented to Council to enable the monitoring of budget and variations to occur to ensure transparency and oversight of the City's financial performance.

Comment

Overview of Mid-Year Budget Results

The City of Mandurah 2025/2026 Annual Budget (Annual Budget) was adopted with a 4.08% rate increase for all rate categories, initially projecting a closing deficit of \$504,792. Throughout the financial year, Council has resolved budget variations through the Monthly Financial Statement resolutions, resulting in a current budget deficit of \$704,792.

Following the extensive review of the City's financial performance between the period of 1 July 2025 and 31 January 2026, the Mid-Year Budget Review has delivered net savings resulting in an overall balanced budget. These adjustments are detailed below.

	Adopted Budget	Current Budget	Budget Review	Var. (b)-(a)	Var.% (b)-(a)/(a)
	\$ 000s	\$ 000s	\$ 000s	\$ 000s	%
Opening Funding Surplus / (Deficit)	600	600	894	294	49%
Revenue					
Revenue from operating activities	154,055	154,830	156,772	1,943	2%
Capital revenue, grants and Contribution	21,846	22,410	20,612	(1,798)	-6%
	175,901	177,239	177,384	145	
Expenditure					
Operating Expenditure	(172,017)	(175,111)	(175,165)	(54)	2%
Capital Expenditure	(40,468)	(48,172)	(41,284)	6,888	2%
	(212,485)	(223,283)	(216,449)	6,834	
Non-cash amounts excluded from operating activities	35,718	35,718	35,710	(8)	0%
Other Capital Movements	(239)	9,021	2,462	(6,559)	-1130%
Closing Funding Surplus / (Deficit)	(505)	(705)	0	705	-100%

The Mid-Year Budget Review has been undertaken with the following key results:

- The projected closing deficit of \$704,792 is now expected to be a closing surplus of \$0 (i.e. balanced budget) due to the following major budget movements:
 - Operating Activities:
 - Operating Revenue has increased by \$1.6M (including the Finance Assistance Grant adjustments).
 - Operating Expenditure has increased by \$53,641 (including depreciation – non cash).
 - Investing and Financing Activities
 - Capital expenditure has decreased by \$6.9M
 - Capital grants and contributions has decreased by \$1.7M
 - Proceeds on disposal of assets has increased by \$132,806
 - Proceeds from new borrowings has decreased by \$3.4M
 - Transfer to Reserve has increased by \$5M
 - Transfer from Reserve has increased by \$1.4M
 - Increase to the 2024/2025 surplus carry forward at 1 July 2025 based on the actuals from the audited financial statements of \$293,701.

Operating Revenue

The total operating revenue has increased from the current budget by \$1.6M. This increase is primarily being driven by a \$756,600 adjustment to operating grants and \$807,822 increase in fees and charges with the major adjustments being explained below:

1. Increase in Operating grants, subsidies and contributions primarily due to:
 - Increase in Financial Assistance Grants of \$515,657 over budget
 - New Estuarine CHRMAP grant of \$100,000
2. Increase in fees and charges primarily due to:
 - Increase in Waste revenue of \$500,155 due to increased commercial income and general operations
 - Increase in Mandurah Aquatic and Recreation Centres revenue by \$289,000
 - Increase in building services and planning fees of \$163,815
 - Decrease in Managed Reserves Permit revenue of \$240,000

- Increase in interest revenue \$65,000 mainly due to additional Rates instalment interest as additional ratepayers choose the instalment options and overdue penalty interest

Operating Expenditure

Overall the total operating expenditure has increased from the current budget by \$53,641 (including depreciation). The increase is a result of a number of adjustments across multiple business units, with the major adjustments explained below:

- Decrease in depreciation on non-current assets (non-cash) of \$114,228 due to review of actual depreciation compared to expected depreciation for the year.
- Decrease in employee costs of \$522,174 which primarily relates to decrease of \$154,563 for MARC labour costs, \$156,423 in short term contract positions have now expired, and \$211,188 for other minor variances in employee costs.
- Increase in materials and contracts of \$165,924 to account for an expected increase in fuel prices expected towards the end of the financial year.
- Increase of \$324,236 in utility costs for gas and water based on current actual spend.
- Increase of \$44,605 in interest expenditure relating to finance leases.
- Increase in \$106,000 related to doubtful debts considered unrecoverable which is a non-cash item.

This is summarised in the table below:

Operating Expenditure	Increase/ (Decrease)
Employee Costs	\$(522,174)
Materials and Contracts	\$165,924
Utilities	\$324,236
Depreciation	\$(114,228)
Interest Expenses	\$44,605
Other Expenditure	\$155,278
Total	\$53,641

Capital Projects

A review of the capital projects has been undertaken with the full list of adjustments and commentary provided in Attachment 2. The capital budget is recommended to decrease to \$41.3M. This is a decrease of \$6.9M against the current capital budget of \$48.2M. As part of the Mid-Year Review City officers have reviewed the progress of all Capital Projects to determine whether the projects will be delivered and/or committed for this financial year. Through this review City officers are recommending that \$6.4M in capital projects be carried forward to be completed next financial year.

Asset Class	Adopted Budget	Current Budget	Budget Review	Capital Expenditure Variance	Variances	
					External Grants & Contributions	CoM Funding (inc Loans & Reserves)
Buildings	8,378,595	11,970,657	8,245,816	(3,724,841)	(371,146)	(3,353,695)
Bridges	444,678	241,517	241,517	-	-	-
Parks	8,355,823	10,143,010	9,629,098	(513,913)	(465,647)	(48,266)
Roads	13,832,059	15,118,101	14,158,012	(960,088)	(883,381)	(76,707)
Drainage	586,146	871,176	871,176	-	-	-
Coastal & Estuary	5,015,819	4,025,322	4,076,043	50,721	-	50,721
Equipment	200,000	280,612	305,652	25,040	5,040	20,000
Plant & Machinery	2,891,120	4,227,728	2,960,939	(1,266,790)	(132,806)	(1,133,984)
Other infrastructure	763,647	1,293,742	796,090	(497,652)	-	(497,652)
Grand Total	40,467,886	48,171,865	41,284,343	(6,887,522)	(1,847,940)	(5,039,582)

Major changes to the capital expenditure budget include:

- Deferral of the Mandurah Performing Arts Centre Heating, Ventilation and Air Conditioning system (\$4.6M) to the 2026/2027 financial year due to ManPAC requiring a longer lead time due to their bookings and the requirement to close significant parts of the facility during renewal works.
- Plant and Machinery acquisitions have been reviewed and decreased by \$1.1M due to present market lead times with fleet items to be delivered next financial year.
- Partial deferral of New MARC Sports Court Upgrade (\$0.15m) New Regional Multi-Use Facility (\$0.2m) budget to align with grant funding approvals and anticipated project delivery and expenditure timeframe.
- Partial deferred of Western Foreshore Leisure Precinct (\$0.2m) due to the timelines for the major land transaction process and associated community engagement, and the completion on the Mandurah estuary bridge duplication project and the relevance to overall site planning and related infrastructure.

Attachment 2 contains a full list of adjustments to capital projects under each program.

Efficiency Program

Council adopted the Council Financial Position and Performance Policy POL-FCM 09 on 24 June 2025 which incorporates an efficiency principle, requiring resources to be efficient, prioritised and optimised in-service delivery for the community.

Stemming from this Policy, Council adopted an efficiency target to be incorporated in the Long Term Financial Plan (LTFP) 2026 – 2035 which sets to permanently reduce costs over the life of the plan by \$2.5M. For the 2025/2026 Financial Year, the City was required to implement a permanent cost reduction measure, by way of an efficiency target of \$250,000. This efficiency target requires City officers to identify and embed improved processes, more efficient management of contracts and examine service levels to realise \$250,000 in permanent cost reduction by 30 June 2026.

The efficiency target is driven from improved management of the Materials and Contracts Budget. Where efficiencies are identified, the relevant operating budget is required to be reduced accordingly to reflect the permanent reduction in cost. Additionally, City officers are required to identify one-off cost savings throughout the financial year. The difference between an efficiency program and a one-off cost saving, is the budget is decreased not only for the current financial year, but also over the life of the LTFP.

In the Mid-Year budget review process, City officers have identified the savings totalling \$217,710 (refer to the table below) as at the 31 January 2026. The Mid-Year Review Budget has been adjusted to reflect these permanent savings and this will also reduce the LTFP (future budgets). Further savings will be identified in the second half of the year and reported to Council at year end.

Team	Cost efficiency	Saving per Annum (or value generation)	Comments
Seniors and Community Centre	Cash collection fee	\$2,000 per annum	Reduced frequency of cash collection services due to implementation of Perfect Gym POS and increasing use of EFTPOS as opposed to cash in centre. Budget to be adjusted at Mid-Year Review.
Comms/IT	Domain licensing	\$1,683 per annum	The cost of maintaining a number of domains for the City is \$153 each, or \$1683.00 annually for all

			of them, plus administrative overhead for our team. Budget to be adjusted at Mid-Year Review.
People Services	Training	\$124,027 per annum	Reduction to budget for training across the City. Historically the full allocation of training has not been spent.
People Services	Uniforms	\$40,000 per annum	Reduction to budget for uniforms across the City. Historically the full allocation of uniforms has not been spent.
Various	Subscriptions and Publications	\$50,000 per annum	Reduction to budgets for subscriptions and publications across the City. Historically the full allocation of subscriptions and publications has not been spent.

Statutory Environment

Local Government (Financial Management) Regulations 1996 regulation 33A – Review of budget

33A. Review of budget

- (1) *Between 1 January and the last day of February in each financial year a local government is to carry out a review of its annual budget for that year.*
- (2A) *The review of an annual budget for a financial year must —*
 - (a) *consider the local government’s financial performance in the period beginning on 1 July and ending no earlier than 31 December in that financial year; and*
 - (b) *consider the local government’s financial position as at the date of the review; and*
 - (c) *review the outcomes for the end of that financial year that are forecast in the budget; and*
 - (d) *include the following —*
 - (i) *the annual budget adopted by the local government;*
 - (ii) *an update of each of the estimates included in the annual budget;*
 - (iii) *the actual amounts of expenditure, revenue and income as at the date of the review;*
 - (iv) *adjacent to each item in the annual budget adopted by the local government that states an amount, the estimated end-of-year amount for the item.*
- (2) *The review of an annual budget for a financial year must be submitted to the council on or before 31 March in that financial year. (3) A council is to consider a review submitted to it and is to determine* whether or not to adopt the review, any parts of the review or any recommendations made in the review.*

Local Government Act 1995

- (3) *Where a local government has exercised a power to borrow and —*
 - (a) *it does not wish to proceed with the performance of the function or the exercise of the power for which the power to borrow was exercised; or*
 - (b) *after having completed the performance of the function or the exercise of the power for which the power to borrow was exercised, any part of the money borrowed, credit obtained or financial accommodation arranged has not been expended or utilized,*

the local government may resolve to expend the money or utilize the credit or financial accommodation for another purpose if one month’s local public notice is given of the proposed change of purpose. **

**Absolute majority required.*

Policy Implications

Council Financial and Performance Policy POL-FCM 09

Financial Implications

City officers have found savings to ensure a balanced budget for the 2025/2026 financial year. There is no negative financial impact as a result of the Mid-Year Budget Review.

Economic Implications

Nil

Environmental Implications

Nil

Risk Implications

The Mid-Year Budget Review is required to be submitted to council by 31 March 2026. A delay in adopting the review would result in non-compliance with regulation 33A of the *Local Government (Financial Management) Regulations 1996*.

Strategic Implications

The following strategies from the City of Mandurah Strategic Community Plan 2024-2044 is relevant to this report:

Leadership

- Responsible, transparent, value for money delivery of well planned, sustainable, projects, programs and services

Conclusion

A Mid-Year Budget Review has been undertaken in accordance with the *Local Government (Financial Management) Regulations 1996*. This report presents the results of the Review for the period 1 July 2025 to 31 January 2026 and highlights the significant positive and negative variations that require budget amendment.

This report recommends that the Council notes the results of the Mid-Year Budget Review, and by absolute majority decision, approves the recommended budget amendments required to the 2025/2026 Budget as a result of the Review.

Officer Recommendation

That Council:

- 1. Adopts the 2025/2026 Budget Review as outlined in Attachment 1 Statement of Financial Activity – Budget Review and Attachment 2 Budget Review Capital Acquisition Adjustments.***
- 2. Notes the efficiency program savings achieved for the period July 2025 to January 2026 of \$217,710 and achievement of the permanent cost savings in the Mid-Year Budget Review.**

***Absolute Majority Required**

Attachments

1. Statement of Financial Activity - Budget Review [**19.5.1** - 15 pages]
2. Budget Review Capital Acquisition Adjustments [**19.5.2** - 2 pages]

CITY OF MANDURAH

BUDGET REVIEW REPORT

FOR THE PERIOD ENDED 31 JANUARY 2026

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Ordinary Council Meeting Agenda - 24 March 2026

CITY OF MANDURAH
STATEMENT OF BUDGET REVIEW
(NATURE OR TYPE)
FOR THE PERIOD ENDED 31 JANUARY 2026

Note	Budget v Actual			Predicted		
	Adopted Budget	Current Budget (a)	YTD Actual (b)	Variance Permanent (c)	Year End (a)+(c)	
	\$		\$	\$	\$	
OPERATING ACTIVITIES						
Net current assets at start of financial year surplus/(deficit)						
4.5.4	600,000	600,000	893,701	293,701	893,701	▲
Revenue from operating activities (excluding rates)						
Specified area rates	469,336	469,336	469,369	0	469,336	
Operating grants, subsidies and contributions	4.1.1 7,066,770	7,541,647	3,852,135	756,600	8,298,247	▲
Fees and charges	4.1.2 39,227,624	39,527,624	33,050,997	807,822	40,335,446	▲
Interest earnings	4.1.3 4,685,824	4,685,824	2,996,489	65,000	4,750,824	▲
Other revenue	4.1.4 89,326	89,326	163,037	(16,595)	72,731	▼
Profit on asset disposals	0	0	81,603	0	0	
	51,538,880	52,313,757	40,613,630	1,612,828	53,926,585	
Expenditure from operating activities						
Employee costs	4.2.1 (61,440,073)	(62,026,746)	(33,183,378)	522,174	(61,504,572)	▼
Materials and contracts	4.2.2 (67,136,922)	(69,644,594)	(34,944,170)	(165,924)	(69,810,518)	▲
Utility charges	4.2.3 (5,030,247)	(5,030,247)	(2,644,635)	(324,236)	(5,354,483)	▲
Depreciation on non-current assets	4.2.4 (35,612,864)	(35,612,864)	(19,447,932)	114,228	(35,498,636)	▼
Interest expenses	4.2.5 (1,181,148)	(1,181,148)	(504,884)	(44,605)	(1,225,753)	▲
Insurance expenses	4.2.6 (1,615,556)	(1,615,556)	(793,046)	(0)	(1,615,556)	
Other expenditure	4.2.7 0	0	(53,135)	(155,279)	(155,279)	▲
Loss on asset disposals	4.2.8 0	0	(38,155)	0	0	
	(172,016,810)	(175,111,155)	(91,609,335)	(53,641)	(175,164,796)	
Non-cash amounts excluded from operating activities	4.5.5 35,718,031	35,718,031	18,034,889	(8,228)	35,709,803	▼
Amount attributable to operating activities	(84,159,899)	(86,479,367)	(32,067,114)	1,844,659	(84,634,708)	
INVESTING ACTIVITIES						
Non-operating grants, subsidies and contributions	4.3.1 12,052,916	13,177,960	1,228,161	(1,665,134)	11,512,826	▼
Purchase land and buildings	4.4.1 (8,378,595)	(11,970,657)	(2,429,448)	3,724,841	(8,245,816)	▲
Purchase plant and equipment	4.4.2 (3,091,120)	(4,508,340)	(1,032,539)	1,253,749	(3,254,591)	▲
Purchase furniture and equipment	4.4.3 0	0	(6,040)	(12,000)	(12,000)	▼
Purchase and construction of infrastructure-roads	4.4.4 (14,445,706)	(15,118,101)	(4,565,648)	960,089	(14,158,012)	▲
Purchase and construction of infrastructure-other	4.4.5 (14,552,465)	(16,574,767)	(4,605,779)	960,844	(15,613,923)	▲
Proceeds from disposal of assets	4.3.2 9,943,244	10,320,740	307,262	(132,806)	10,187,935	▼
	(18,471,725)	(24,673,165)	(11,104,031)	5,089,583	(19,583,582)	
Non-cash amounts excluded from investing activities	4.4.7 (150,000)	(1,089,126)	2,511,002	0	(1,089,126)	
Amount attributable to investing activities	(18,621,725)	(25,762,291)	(8,593,029)	5,089,583	(20,672,708)	
FINANCING ACTIVITIES						
Repayment of debentures	4.4.6 (4,946,758)	(4,946,758)	(3,008,506)	0	(4,946,758)	
Principal elements of interest bearing liability payments	4.5.6 (998,927)	(998,927)	(741,816)	0	(998,927)	
Principal elements of finance lease payments	4.5.7 (374,738)	(374,738)	(114,569)	135,560	(239,178)	▼
Proceeds from new borrowings	4.3.3 7,150,000	7,150,000	0	(3,429,129)	3,720,871	▼
Unspent loans utilised	4.3.4 0	264,973	0	289,785	554,758	▲
Proceeds from new interest earning liabilities	4.5.8 0	0	0	0	0	
Transfers to cash backed reserves (restricted assets)	4.5.1 (10,737,151)	(11,490,675)	0	(4,914,631)	(16,405,306)	▲
Transfers from cash backed reserves (restricted assets)	4.5.2 9,668,574	19,417,159	0	1,358,950	20,776,108	▲
Amount attributable to financing activities	(239,001)	9,021,033	(3,864,891)	(6,559,465)	2,461,568	
Budget deficiency before general rates	(103,020,625)	(103,220,625)	(44,525,034)	374,777	(102,845,848)	
Estimated amount to be raised from general rates	4.5.3 102,515,833	102,515,833	103,815,022	330,015	102,845,848	▲
Closing funding surplus(deficit)	3 (c) (504,792)	(704,792)	59,289,988	704,792	0	▲

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 31 JANUARY 2026

1. BASIS OF PREPARATION

The budget review has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost rather than at fair value. The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from *AASB 16* which would have required the City of Mandurah to measure any vested improvements at zero cost.

Accounting policies which have been adopted in the preparation of this budget review have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the budget review has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the City of Mandurah controls resources to carry on its functions have been included in the financial statements forming part of this budget review.

In the process of reporting on the local government as a single unit, all transactions and balances between those Funds (for example, loans and transfers between Funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements.

CRITICAL ACCOUNTING ESTIMATES

The preparation of a budget review in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

ROUNDING OFF FIGURES

All figures shown in this budget review are rounded to the nearest dollar.

2025-26 ACTUAL BALANCES

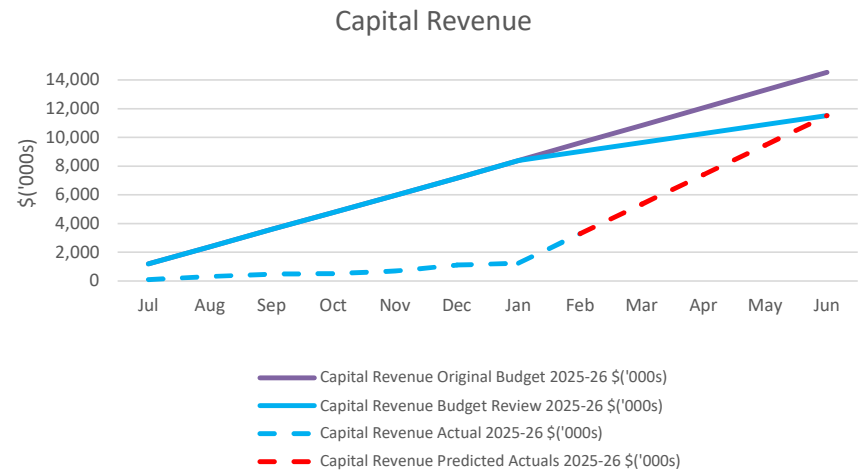
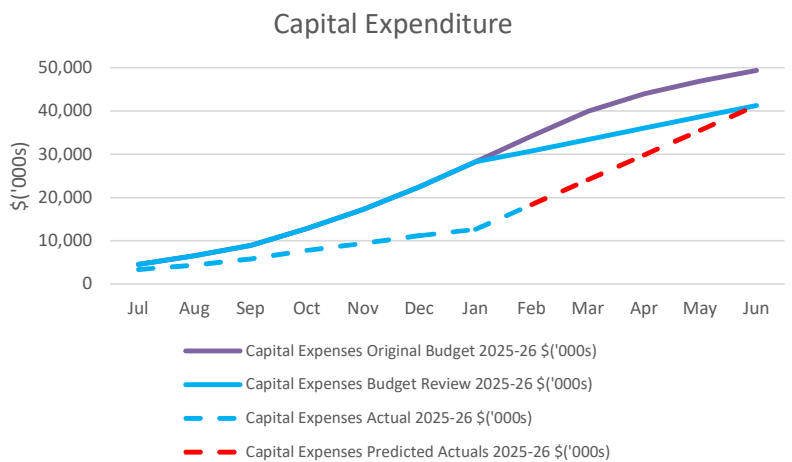
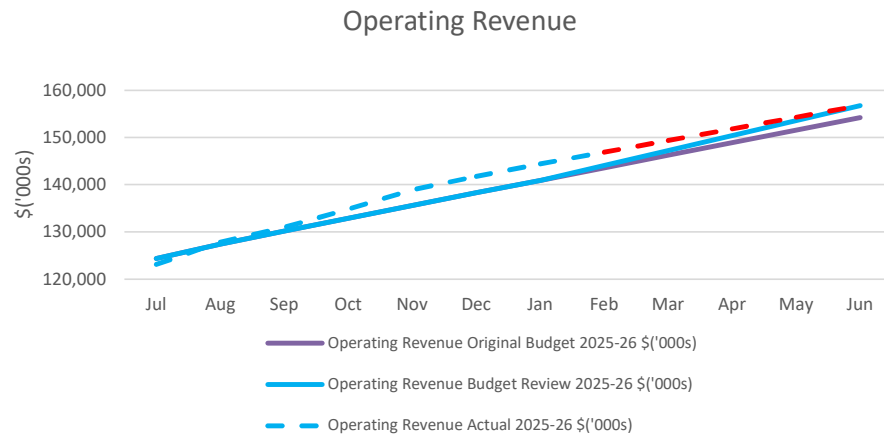
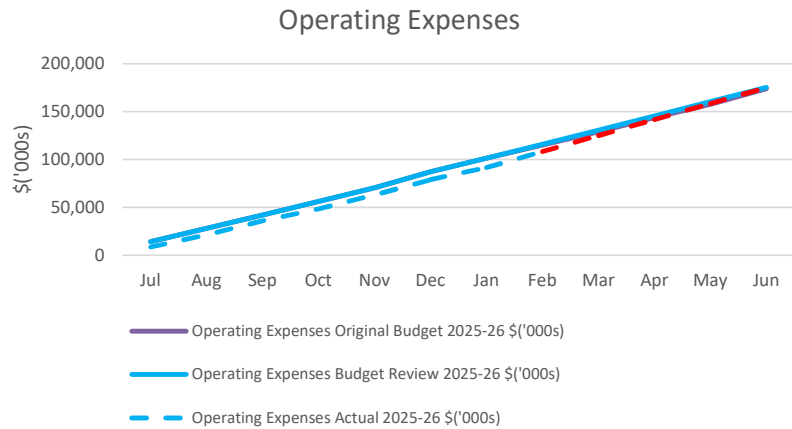
Balances shown in this budget review report as YTD Actual are as forecast at the time of budget review preparation and are subject to final adjustments.

BUDGET COMPARATIVE FIGURES

Unless otherwise stated, the budget comparative figures shown in the budget review relate to the original budget estimate for the relevant item of disclosure.

CITY OF MANDURAH
SUMMARY GRAPHS - BUDGET REVIEW
FOR THE PERIOD ENDED 31 JANUARY 2026

2. SUMMARY GRAPHS - BUDGET REVIEW



This information is to be read in conjunction with the accompanying financial statements and notes.

**CITY OF MANDURAH
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 31 JANUARY 2026**

3 NET CURRENT FUNDING POSITION

EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

Operating activities excluded from budgeted deficiency

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

(a) Operating activities excluded from budgeted deficiency

The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.

	Actuals - Used for Budget 30 June 2025	Audited Actuals 30 June 2025	Adopted Budget 30 June 2026	Actual 31 January 2026
			\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	(210,821)	(275,878)	0	(81,603)
Less: Movement in non-current pensioner deferred rates	0	(359,101)	0	(215,943)
Less: Fair value adjustments to financial assets at fair value through profit and loss	0	6,215	0	0
Less: Movement in liabilities associated with restricted cash	0	150,000	105,167	239,677
Less: Non-cash movement in assets	0	(500,939)	0	(1,894,929)
Add: Loss on asset disposals	1,927,839	2,765,679	0	38,155
Add: Write-Off of WIP / Duplicated Assets	0	1,539,236	0	0
Add: Non-cash movements in non-current assets and liabilities	787,732	(681,186)	0	501,601
Add: Depreciation on non-current assets	35,618,670	35,876,845	35,612,864	19,447,932
Non-cash amounts excluded from operating activities	38,123,420	38,520,871	35,718,031	18,034,889

(b) Investing activities excluded from budgeted deficiency

The following non-cash revenue or expenditure has been excluded from amounts attributable to investing activities within the Rate Setting Statement in accordance with *Financial Management Regulation 32*.

Adjustments to investing activities

Less: Movement in unspent non-operating grants liability	(150,000)	(4,441,191)	(150,000)	2,511,002
Add: Property, plant and equipment received in-kind	0	(12,186,424)	0	0
Non cash amounts excluded from investing activities	(150,000)	(16,627,615)	(150,000)	2,511,002

(c) Current assets and liabilities excluded from budgeted deficiency

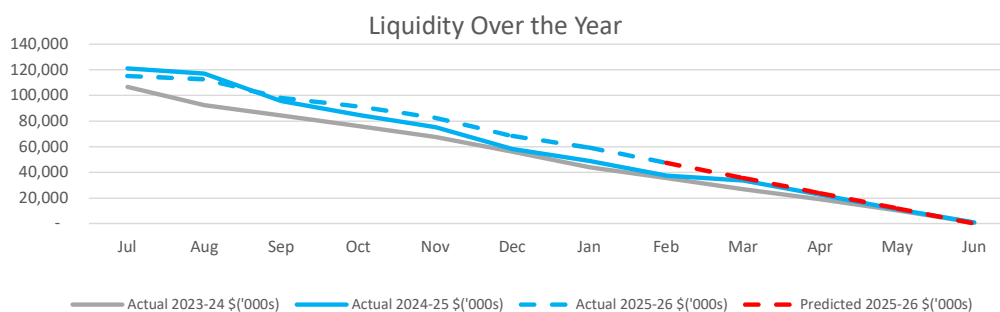
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement.

Adjustments to net current assets

Less: Restricted cash	(71,838,505)	(65,678,155)	(72,907,082)	(55,678,157)
Less : Current assets not expected to be received at end of year	0	(47,106)	0	(23,770)
Add: Long term borrowings	1,205,517	6,509,258	3,408,759	2,501,826
Add: Lease Liabilities	36,369	173,812	1,023,531	247,008
Add: Current portion of unspent non-operating grants held in reserve	0	1,866,747	0	0
Add: Provisions - employee	701,115	4,509,712	806,283	4,157,641
Add: Other liabilities not expected to cleared at end of year	(445,000)	(445,000)	(445,000)	3,489,131
Add: Unspent portion of borrowings	(360,655)	(625,629)	0	(625,629)
Total adjustments to net current assets	(70,701,159)	(53,736,361)	(68,113,509)	(45,931,950)

(d) Composition of estimated net current assets

Current assets				
Cash unrestricted	14,224,527	13,358,200	13,739,567	29,816,385
Cash restricted	74,859,087	48,452,776	75,917,009	70,921,208
Financial assets - unrestricted	0	47,106	0	0
Financial assets - restricted	0	19,717,755	0	0
Receivables - rates	3,555,524	5,061,263	3,055,524	20,281,773
Receivables - other	2,457,617	3,522,189	2,607,617	7,355,881
Other current assets	1,507,184	3,878,677	1,407,184	2,315,365
Inventories	891,792	1,004,876	866,792	445,000
	<u>97,495,731</u>	<u>95,042,842</u>	<u>97,593,693</u>	<u>131,135,612</u>
Less: current liabilities				
Payables	(14,161,115)	(21,969,393)	(14,511,115)	(9,283,713)
Contract liabilities	(17,767)	(429,480)	(367,767)	0
Unspent non-operating grants	(1,594,018)	(1,437,267)	(2,094,018)	(4,617,424)
Lease liabilities	(36,369)	(173,812)	(1,023,531)	(247,008)
Long term borrowings	(1,205,517)	(6,509,258)	(3,408,759)	(2,758,937)
Provisions	(9,179,786)	(9,893,570)	(8,579,786)	(9,006,592)
	<u>(26,194,572)</u>	<u>(40,412,780)</u>	<u>(29,984,976)</u>	<u>(25,913,675)</u>
Net current assets				
	<u>71,301,159</u>	<u>54,630,062</u>	<u>67,608,717</u>	<u>105,221,937</u>
Less: Total adjustments to net current assets				
	<u>(70,701,159)</u>	<u>(53,736,361)</u>	<u>(68,113,509)</u>	<u>(45,931,950)</u>
Closing funding surplus / (deficit)				
	<u>600,000</u>	<u>893,701</u>	<u>(504,792)</u>	<u>59,289,987</u>



**CITY OF MANDURAH
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 31 JANUARY 2026**

3 COMMENTS/NOTES - NET CURRENT FUNDING POSITION (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

Bank overdrafts are shown as short term borrowings in current liabilities.

FINANCIAL ASSETS AT AMORTISED COST

The City of Mandurah classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

TRADE AND OTHER RECEIVABLES

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Trade receivables are held with the objective to collect the contractual cashflows and therefore measures them subsequently at amortised cost using the effective interest rate method.

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

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

INVENTORIES

General

Inventories are measured at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

CONTRACT ASSETS

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the City of Mandurah prior to the end of the financial year that are unpaid and arise when the City of Mandurah becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

PREPAID RATES

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

EMPLOYEE BENEFITS

Short-Term Employee Benefits

Provision is made for the City of Mandurah's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The City of Mandurah's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current of financial trade and other payables in the statement position. City of Mandurah's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

PROVISIONS

Provisions are recognised when the City of Mandurah has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

CONTRACT LIABILITIES

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to be controlled by the City of Mandurah are recognised as a liability until such time as the City of Mandurah satisfies its obligations under the agreement.

CITY OF MANDURAH
 NOTES TO THE REVIEW OF THE ANNUAL BUDGET
 FOR THE PERIOD ENDED 31 JANUARY 2026

4. PREDICTED VARIANCES

Comments/Reason for Variance	<u>Variance \$ Permanent</u>
4.1 OPERATING REVENUE (EXCLUDING RATES)	
4.1.1 OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS	
Net Increase of Financial Assistance Grants relating to 2026 and 2027 financial years	515,657
New Estuarine CHRMAP grant funding	100,000
Additional overall minor variances within business units	140,943
4.1.2 FEES AND CHARGES	
Increase in Building and Compliance Services revenue	163,815
Decrease for Managed Reserves Permit revenue	(240,000)
Increase for MARC Café, Programs and Health & Fitness revenue	289,000
Increase in Waste Transfer commercial revenue (transfer to reserve)	500,155
Other overall minor variances within business units.	94,853
4.1.3 INTEREST EARNINGS	
Decrease in interest earned due to lower interest rates than expected on Statutory Budget	(50,000)
Other minor overall increase in interest earned	115,000
4.1.4 OTHER REVENUE	
Additional overall minor variances within business units	(16,595)
Predicted Variances Carried Forward	1,612,828

CITY OF MANDURAH
 NOTES TO THE REVIEW OF THE ANNUAL BUDGET
 FOR THE PERIOD ENDED 31 JANUARY 2026

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$ Permanent
Predicted Variances Brought Forward	1,612,828
4.2 OPERATING EXPENSES	
4.2.1 EMPLOYEE COSTS	
MARC decrease in Employee Costs	154,563
Short term contract positions to not be renewed	156,423
Overall minor variances to Employee Costs	211,188
4.2.2 MATERIAL AND CONTRACTS	
Fuel costs increase due to expected increase in oil and gas price	(100,000)
Overall minor adjustments to materials and contracts	(65,924)
4.2.3 UTILITY CHARGES	
Reallocation in Utilities from Materials and Contracts	(345,225)
Overall minor adjustment to utilities	20,989
4.2.4 DEPRECIATION (NON CURRENT ASSETS)	
Review of asset and leases depreciation based on actuals	114,228
4.2.5 INTEREST EXPENSES	
Increase in interest expenses for finance loans	(44,605)
4.2.6 INSURANCE EXPENSES	
Nil	0
4.2.7 OTHER EXPENDITURE	
Elected Member superannuation - Changes in regulation	(49,279)
Financial - Doubtful Debts Expenses	(106,000)
4.2.8 LOSS ON ASSET DISPOSAL	
Nil	0
Predicted Variances Carried Forward	1,559,186

CITY OF MANDURAH
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 31 JANUARY 2026

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$ Permanent
Predicted Variances Brought Forward	1,559,186
4.3 CAPITAL REVENUE	
4.3.1 NON OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS	
Resurface - Canterbury & Surrounds: Adjustment of Roads to Recovery funding to align with 2025/26 grant allocation	(400,000)
Resurface - Kookaburra & Surrounds: Adjustment of Roads to Recovery funding to align with 2025/26 grant allocation	140,385
Resurface - St Annes & Surrounds: Adjustment of Roads to Recovery funding to align with 2025/26 grant allocation	(114,293)
Resurface - Karinga & Surrounds: Adjustment of Roads to Recovery funding to align with 2025/26 grant allocation	(200,000)
Renew - Clarice St: Adjustment of Roads to Recovery funding to align with 2025/26 grant allocation	(450,000)
Pinjarra - Anstruther Rd Intersect: Increase of Blackspot grant funding	190,527
Avalon Foreshore Ablution Building Renewal: Reduction in Local Roads and Community Infrastructure grant funding received in the previous financial year	(152,771)
Merlin Reserve Renewal: Decreased due to deferral of state grant funding	(120,000)
Regional Multi-use Facility: Decrease due to deferral of Department of Creative Industries, Tourism and Sport grant funding	(172,412)
MARC Sports Court Upgrade: Decrease due to deferral of Department of Creative Industries, Tourism and Sport grant funding	(148,375)
Peelwood Reserve Oval Storage: Decrease due to deferral of Department of Creative Industries, Tourism and Sport grant funding	(150,000)
Lakes Lawn Cemetery Recovery: Reduced scope of project	(173,235)
Minor overall adjustments in grant funding in capital projects	85,040
4.3.2 PROCEEDS FROM DISPOSAL OF ASSETS	
Reviewed expected fleet disposal proceeds for FY26	(132,806)
4.3.3 PROCEEDS FROM NEW DEBENTURES	
Reduction in loans withdrawn during the year	(3,429,129)
4.3.4 PROCEEDS FROM UNUTILISED LOANS	
Utilising loans for Park and Reserves, Roads and Sustainability	289,785
Predicted Variances Carried Forward	(3,378,098)

CITY OF MANDURAH
 NOTES TO THE REVIEW OF THE ANNUAL BUDGET
 FOR THE PERIOD ENDED 31 JANUARY 2026

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$ Permanent
Predicted Variances Brought Forward	(3,378,098)
4.4 CAPITAL EXPENSES	
4.4.1 LAND AND BUILDINGS	
Refer to Attachment 2.2 for details on Budget Review adjustments required.	3,724,841
4.4.2 PLANT AND EQUIPMENT	
Refer to Attachment 2.2 for details on Budget Review adjustments required.	1,253,749
4.4.3 FURNITURE AND EQUIPMENT	
Refer to Attachment 2.2 for details on Budget Review adjustments required.	(12,000)
4.4.4 INFRASTRUCTURE ASSETS - ROADS	
Refer to Attachment 2.2 for details on Budget Review adjustments required.	960,089
4.4.5 INFRASTRUCTURE ASSETS - OTHER	
Refer to Attachment 2.2 for details on Budget Review adjustments required.	960,844
4.4.6 REPAYMENT OF DEBENTURES	
Nil	0
4.4.7 NON-CASH AMOUNT EXCLUDED FROM INVESTING ACTIVITIES	
Nil	0
Predicted Variances Carried Forward	3,509,425

Ordinary Council Meeting Agenda - 24 March 2026

CITY OF MANDURAH NOTES TO THE REVIEW OF THE ANNUAL BUDGET FOR THE PERIOD ENDED 31 JANUARY 2026

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$ Permanent
Predicted Variances Brought Forward	3,509,425
4.5 OTHER ITEMS	
4.5.1 TRANSFER TO RESERVES (RESTRICTED ASSETS)	
Financial Assistance Grant prepayment expected to be received in 2025/2026 related to 2026/2027	(2,328,579)
Asset Management Reserve - Capital Projects	(1,072,577)
Actual 2024/2025 surplus allocation to be transferred to Asset Management Reserve	(293,701)
Plant and Equipment net results between new acquisition and proceeds from disposals and items to be delivered next financial year	(1,133,986)
Mosquito control reserve transfer to assist mosquito management this financial year	4,212
Public Art Reserve: annual transfer in (\$90,000)	(90,000)
4.5.2 TRANSFER FROM RESERVES (RESTRICTED ASSETS)	
Reduction on transfer from Asset Management Reserve - Capital projects	(471,174)
Decrease in Waste reserve utilisation due to increased revenue from Waste activities	(611,682)
Financial Assistance Grant prepayment relating to 2025/2026, received in 2024/2025	2,328,579
Other minor adjustments to Unspent Grants and Contributions reserve related to carryovers	113,226
4.5.3 RATE REVENUE	
Increase in Rate Revenue	330,015
4.5.4 OPENING FUNDING SURPLUS(DEFICIT)	
Difference between adopted budget opening surplus and actual surplus as at 30 June 2025	293,701
4.5.5 NON-CASH WRITE BACK OF PROFIT (LOSS)	
Net depreciation and doubtful debts adjustment for the year	(8,228)
4.5.6 PRINCIPAL ELEMENTS OF INTEREST BEARING LIABILITY PAYMENTS	
Nil	0
4.5.7 PRINCIPAL ELEMENTS OF FINANCE LEASE PAYMENTS	
Increase in lease repayments due to updated lease's schedule	135,560
4.5.8 PROCEEDS FROM INTEREST BEARING LIABILITY PAYMENTS	
Nil	0
Total Predicted Variances as per Annual Budget Review	704,793

Ordinary Council Meeting Agenda - 24 March 2026

CITY OF MANDURAH
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 31 JANUARY 2026

5. BUDGET AMENDMENTS

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

GL Account Code	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	Budget Adoption		Opening Surplus(Deficit)				(504,792)
	2024/25 Capital Carryover - Capital adjustment	June OCM G. 11/06/25	Capital Expenses			(4,989,906)	(5,494,698)
	2024/25 Capital Carryover - Loan adjustment	June OCM G. 11/06/25	Other: Unutilised Loans		144,577		(5,350,121)
	2024/25 Capital Carryover - Reserve adjustment	June OCM G. 11/06/25	Other: Transfer Out of Reserve		3,034,995		(2,315,126)
	2024/25 Capital Carryover - Proceeds adjustment	June OCM G. 11/06/25	Capital Revenue		35,481		(2,279,645)
	2024/25 Capital Carryover - Grants and contributions adjustments	June OCM G. 11/06/25	Capital Revenue		1,774,853		(504,792)
	2024/25 Capital Carryover - Grants and contributions adjustments	June OCM G. 11/06/25	Other: Transfer Out of Reserve		225,117		(279,675)
	2024/25 Capital Carryover - Contract Liability	June OCM G. 11/06/25	Non Cash Item	(225,117)			(504,792)
	Operating Carryovers - Reduction in Contracts and Materials	June OCM G. 11/06/25	Operating Expenses			(1,882,385)	(2,387,177)
	Operating Carryovers - Unspent Grant Reserve	June OCM G. 11/06/25	Other: Transfer Out of Reserve		156,680		(2,230,497)
	Operating Carryovers - Restricted Cash Reserve	June OCM G. 11/06/25	Other: Transfer Out of Reserve		1,725,705		(504,792)
	Operating Carryovers - Increase in Operating Revenue	June OCM G. 11/06/25	Operating Revenue		152,135		(352,657)
	Operating Carryovers - Contract Liability	June OCM G. 11/06/25	Non Cash Item	(152,135)			(504,792)
	2024/25 Mid-Year Budget Review Budget Reinstatement - Capital adjustment	June OCM G. 11/06/25	Capital Expenses			(3,692,843)	(4,197,635)
	2024/25 Mid-Year Budget Review Budget Reinstatement - Loan adjustment	June OCM G. 11/06/25	Other: Unutilised Loans		65,848		(4,131,787)
	2024/25 Mid-Year Budget Review Budget Reinstatement - Proceeds adjustment	June OCM G. 11/06/25	Capital Revenue		318,007		(3,813,780)
	2024/25 Mid-Year Budget Review Budget Reinstatement - Grants and contributions adjustment	June OCM G. 11/06/25	Capital Revenue		486,647		(3,327,133)
	2024/25 Mid-Year Budget Review Budget Reinstatement - Reserve adjustment	June OCM G. 11/06/25	Other: Transfer Out of Reserve		2,822,341		(504,792)
	2024/25 Mid-Year Budget Review Budget Reinstatement - Unspent Grants Reserve adjustment	June OCM G. 11/06/25	Other: Transfer Out of Reserve		140,719		(364,073)
	2024/25 Mid-Year Budget Review Budget Reinstatement - Contract Liability	June OCM G. 11/06/25	Non Cash Item	(140,719)			(504,792)
700685-6600-1001-61129	Rushton North Lighting	June OCM G. 11/06/25	Capital Expenses			(338,022)	(842,814)
700685-6600-1263-41403	Rushton North Lighting - State Election Promise Grant	June OCM G. 11/06/25	Capital Revenue		100,000		(742,814)
700685-6600-1263-41403	Rushton North Lighting - Club Night Lights Program Grant	June OCM G. 11/06/25	Capital Revenue		112,674		(630,140)
930044-6600-1001-61129	CSRFF Small Grant Program	June OCM G. 11/06/25	Capital Expenses		100,000		(530,140)
930048-6500-1001-61129	LTFP Program - CSRFF	June OCM G. 11/06/25	Capital Expenses		25,348		(504,792)
100010-4390-1267-61001	Administration - Health Promotion - Grant Expenditure	Aug OCM G. 17/08/25	Operating Expenses			(17,500)	(522,292)
100010-4390-1263-41400	Suicide Prevention Grant - WA Mental Health Commission	Aug OCM G. 17/08/25	Operating Revenue		17,500		(504,792)
100170-4200-1263-61129	CASM Artist in Residency and Mentorship Program	Aug OCM G. 17/08/25	Operating Expenses			(42,000)	(546,792)
100170-4200-1263-41400	CASM Artist in Residency and Mentorship Program Grant - LGSCI	Aug OCM G. 17/08/25	Operating Revenue		42,000		(504,792)
100010-4120-1169-61001	Administration - Strategic Planning - Corporate Projects	Aug OCM G. 17/08/25	Operating Expenses			(50,000)	(554,792)
100010-4120-1263-41400	Administration - Strategic Planning - Operating Grants - PDC	Aug OCM G. 17/08/25	Operating Revenue		50,000		(504,792)
100010-1110-1001-61129	Administration - Economic Development - CoM Project Management Projects	Aug OCM G. 17/08/25	Operating Expenses			(200,000)	(704,792)
750695-6100-1001-61129	Waste Management Centre Upgrade Fire Fighting Infrastructure	Aug OCM G. 17/08/25	Capital Expenses			(150,000)	(854,792)
	Waste Facilities Reserve	Aug OCM G. 17/08/25	Other: Transfer Out of Reserve		150,000		(704,792)
750828-6100-1001-61129	BLD - Admin Building FIP Replacement	Aug OCM G. 17/08/25	Capital Expenses			(25,851)	(730,643)
750828-6100-1305-41452	Insurance Claim Proceeds - Contributions - Non-Operating	Aug OCM G. 17/08/25	Capital Revenue		25,851		(704,792)
930045-6600-1001-61129	Major Public Artworks	Aug OCM G. 17/08/25	Capital Expenses			(125,000)	(829,792)
	Public Art Reserve	Aug OCM G. 17/08/25	Other: Transfer Out of Reserve		125,000		(704,792)
124012-5850-2150-61129	Mandurah Estuary Bridge Duplication - Fishing Platform project	Aug OCM G. 17/08/25	Operating Expenses			(160,000)	(864,792)
	Restricted Cash Reserve	Aug OCM G. 17/08/25	Other: Transfer Out of Reserve		160,000		(704,792)
100010-5410-1738-41130	Administration - Design and Development - Works in City Managed Reserves Permit - Fees and Charges	Aug OCM G. 19/08/25	Operating Revenue		300,000		(404,792)
100004-5410-1001-60001	Payroll Services - Design and Development - Salaries and Wages	Aug OCM G. 19/08/25	Operating Expenses			(300,000)	(704,792)
	2024-25 Operating Carryover Adjustment - Increase in Materials/Contracts	Sept OCM G. 3/10/25	Operating Expenses			(385,484)	(1,090,276)

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CITY OF MANDURAH
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 31 JANUARY 2026

5. BUDGET AMENDMENTS

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

GL Account Code	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
	2024-25 Operating Carryovers - Restricted Cash Reserve	Sept OCM G. 3/10/25	Other: Transfer Out of Reserve		316,303		(773,973)
	2024-25 Operating Carryovers - Unspent Grant Reserve	Sept OCM G. 3/10/25	Other: Transfer Out of Reserve		21,056		(752,917)
	2024-25 Operating Carryover Adjustment - Increase in Grants/Contributions	Sept OCM G. 3/10/25	Operating Revenue		212,243		(540,674)
	2024-25 Operating Carryover Adjustment - Non Cash Grant Movements	Sept OCM G. 3/10/25	Non Cash Item	(164,118)			(704,792)
	Capital Carryover - Capital adjustment	Sept OCM G. 3/10/25	Capital Expenses			(2,631,032)	(3,335,824)
	Capital Carryover - Loan adjustment	Sept OCM G. 3/10/25	Other: Unutilised Loans		54,548		(3,281,276)
	Capital Carryover - Net Reserve adjustment	Sept OCM G. 3/10/25	Other: Transfer Out of Reserve		1,882,642		(1,398,634)
	Capital Carryover - Proceeds adjustment	Sept OCM G. 3/10/25	Other: Proceeds From Sale of Assets		24,008		(1,374,626)
	Capital Carryover - Grants adjustments	Sept OCM G. 3/10/25	Capital Revenue		669,834		(704,792)
	Capital Carryover - Unspent Grant Reserve adjustment	Sept OCM G. 3/10/25	Other: Transfer Out of Reserve		1,067,260		362,468
	Capital Carryovers - Contract Liability	Sept OCM G. 3/10/25		(1,067,260)			(704,792)
700686-6600-1001-61001	Meadow Springs Cricket Nets	Sept OCM G. 3/10/25	Capital Expenses			(50,000)	(754,792)
700686-6600-1001-41403	Meadow Springs Cricket Nets - State Election Grant Funding	Sept OCM G. 3/10/25	Capital Revenue		50,000		(704,792)
101012-4505-1263-41400	International Day for People with Disability	Oct OCM G. 8/11/25	Operating Revenue		1,000		(703,792)
101012-4505-1263-61001	International Day for People with Disability	Oct OCM G. 8/11/25	Operating Expenses			(1,000)	(704,792)
700687-6600-1001-41403	Lakelands Dugouts - State Election Grant Funding	Oct OCM G. 8/11/25	Capital Revenue		82,000		(622,792)
700687-6600-1001-61001	Lakelands Dugouts	Oct OCM G. 8/11/25	Capital Expenses			(82,000)	(704,792)
700633-6600-1001-61129	MARC Shadesails	Oct OCM G. 8/11/25	Capital Expenses			(20,000)	(724,792)
750792-6100-1001-61129	MARC Café/Squash Thoroughfare	Oct OCM G. 8/11/25	Capital Expenses		20,000		(704,792)
	Waste	Oct OCM G. 8/11/25	Other: Transfer Out of Reserve		20,000		(684,792)
750783-6100-1001-61129	Waste - Safety Improvement Projects	Oct OCM G. 8/11/25	Capital Expenses			(20,000)	(704,792)
131007-5410-1263-61129	Waltham Street Design and Development	Oct OCM G. 8/11/25	Operating Expenses			(149,899)	(854,691)
	2024-25 Operating Carryovers - Restricted Cash Reserve	Oct OCM G. 8/11/25	Other: Transfer Out of Reserve		149,899		(704,792)
163046-4000-1263-41400	Canopus Restoration Project	Oct OCM G. 8/11/25	Operating Revenue		50,000		(654,792)
163046-4000-1263-61001	Canopus Restoration Project	Oct OCM G. 8/11/25	Operating Expenses			(50,000)	(704,792)
100010-1000-1169-61001	Administration Chief Executive Corporate Project	Oct OCM G. 8/11/25	Operating Expenses		55,850		(648,942)
911021-6400-1001-61001	In-water floating pontoon	Oct OCM G. 8/11/25	Capital Expenses			(55,850)	(704,792)
700662-6600-1001-61129	PRK 25-26 Merlin Reserve Renewal	Nov OCM G. 6/12/25	Capital Expenses		200,000		(504,792)
700662-6600-1263-41403	PRK 25-26 Merlin Reserve Renewal - State Election Commitment Grant	Nov OCM G. 6/12/25	Capital Revenue			(200,000)	(704,792)
501264-6250-1001-XXXXX	Lakes Road - Murdoch Drive	Nov OCM G. 6/12/25	Capital Expenses		125,457		(579,335)
XXXXXX-XXXX-XXXX-60206	Lakes Road - Murdoch Drive design and management OH	Nov OCM G. 6/12/25	Capital Expenses			(5,590)	(584,925)
501264-6250-1263-41403	Lakes Road - Murdoch Drive Blackspot Grant	Nov OCM G. 6/12/25	Capital Revenue			(98,666)	(683,591)
	Asset Management Reserve	Nov OCM G. 6/12/25	Other: Transfer Into Reserve			(21,201)	(704,792)
501194-6250-1001-61001	23-24 TM Mandurah Tce/Adonis Rd	Nov OCM G. 6/12/25	Capital Expenses		110,853		(593,939)
	Asset Management Reserve	Nov OCM G. 6/12/25	Other: Transfer Out of Reserve			(31,917)	(625,856)
501194-6250-1263-41403	23-24 TM Mandurah Tce/Adonis Rd Grant	Nov OCM G. 6/12/25	Capital Revenue			(78,936)	(704,792)
501267-6250-1001-61001	Wanjeep Street Blackspot	Nov OCM G. 6/12/25	Capital Expenses		614,883		(89,909)
XXXXXX-XXXX-XXXX-60206	Wanjeep Street Blackspot design & management OH	Nov OCM G. 6/12/25	Capital Expenses			(26,338)	(116,247)
	Asset Management Reserve	Nov OCM G. 6/12/25	Other: Transfer Out of Reserve			(178,878)	(295,125)
501267-6250-1263-41403	Wanjeep Street Blackspot Grant	Nov OCM G. 6/12/25	Capital Revenue			(409,667)	(704,792)
501235-6250-1001-61129	RC Peel Street Stage 4	Nov OCM G. 6/12/25	Capital Expenses		700,284		(4,508)
501235-6250-1263-41403	RC Peel Street Stage 4 Regional Road Group Grant	Nov OCM G. 6/12/25	Capital Revenue			(164,150)	(168,658)
	Asset Management Reserve	Nov OCM G. 6/12/25	Other: Transfer Into Reserve			(536,134)	(704,792)
501291-6250-1001-6XXXX	Pinjarra Rd	Nov OCM G. 6/12/25	Capital Expenses			(708,989)	(1,413,781)
501291-6250-1263-41403	Pinjarra Rd - Regional Road Group Grant	Nov OCM G. 6/12/25	Capital Revenue		472,659		(941,122)

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5. BUDGET AMENDMENTS

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

GL Account Code	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
	Asset Management Reserve	Nov OCM G. 6/12/25	Other: Transfer Out of Reserve		236,330		(704,792)
New-6250-1001-61129	Preservation - Coolibah Ave	Nov OCM G. 6/12/25	Capital Expenses			(532,000)	(1,236,792)
New-6250-1263-41403	Coolibah Ave - Regional Road Group Grant	Nov OCM G. 6/12/25	Capital Revenue		354,667		(882,125)
	Asset Management Reserve	Nov OCM G. 6/12/25	Other: Transfer Out of Reserve		177,333		(704,792)
501337-6250-1001-6XXXX	RDS - Resurface - Cuvier Place	Nov OCM G. 6/12/25	Capital Expenses		107,340		(597,451)
New-6250-1001-6XXXX	RDS - Resurface - Cyprus Gardens	Nov OCM G. 6/12/25	Capital Expenses			(107,340)	(704,792)
750789-6100-1001-61129	Falcon Men's Shed	Nov OCM G. 6/12/25	Capital Expenses		641,750		(63,042)
750789-6100-1263-41403	Falcon Men's Shed Grant	Nov OCM G. 6/12/25	Capital Revenue			(446,750)	(509,792)
	Asset Management Reserve	Nov OCM G. 6/12/25	Other: Transfer Into Reserve			(195,000)	(704,792)
911020-6400-1001-61129	Birchley Rd Boat Ramp Upgrade	Nov OCM G. 6/12/25	Capital Expenses		875,000		170,208
911020-6400-1263-41403	Birchley Rd Boat Ramp Upgrade - Grant	Nov OCM G. 6/12/25	Capital Revenue			(678,750)	(508,542)
	Asset Management Reserve	Nov OCM G. 6/12/25	Other: Transfer Out of Reserve			(196,250)	(704,792)
501192-6250-1001-61129	New - Falcon Coastal Shared Path	Nov OCM G. 6/12/25	Capital Expenses		300,000		(404,792)
	Asset Management Reserve	Nov OCM G. 6/12/25	Other: Transfer Out of Reserve			(94,392)	(499,184)
	Asset Management Reserve	Nov OCM G. 6/12/25	Other: Transfer Into Reserve			(205,608)	(704,792)
750736-6100-1001-61129	Operations Centre Redevelopment	Nov OCM G. 6/12/25	Capital Expenses		428,717		(276,075)
	Asset Management Reserve	Nov OCM G. 6/12/25	Other: Transfer Out of Reserve			(200,000)	(476,075)
	Asset Management Reserve	Nov OCM G. 6/12/25	Other: Transfer Into Reserve			(228,717)	(704,792)
880017-6150-1001-61129	BRG Fathom Turn Footbridge Maintenance	Nov OCM G. 6/12/25	Capital Expenses		250,000		(454,792)
880017-6150-1263-41403	BRG Fathom Turn Footbridge Maintenance	Nov OCM G. 6/12/25	Capital Revenue			(167,000)	(621,792)
	Asset Management Reserve	Nov OCM G. 6/12/25	Other: Transfer Into Reserve			(83,000)	(704,792)
911018-6400-1001-61129	C&M - 25-26 Memorial Park Seawall	Nov OCM G. 6/12/25	Capital Expenses		220,000		(484,792)
	Asset Management Reserve	Nov OCM G. 6/12/25	Other: Transfer Out of Reserve			(220,000)	(704,792)
911016-6400-1001-61129	C&M - 25-26 Waterside Foreshore seawall	Nov OCM G. 6/12/25	Capital Expenses		285,000		(419,792)
	Asset Management Reserve	Nov OCM G. 6/12/25	Other: Transfer Out of Reserve			(285,000)	(704,792)
501294-6250-1001-61129	Decorative Street Lighting Renewal	Nov OCM G. 6/12/25	Capital Expenses		380,000		(324,792)
	Asset Management Reserve	Nov OCM G. 6/12/25	Other: Transfer Out of Reserve			(380,000)	(704,792)
700516-6600-1001-61129	Yalgorup National Park	Nov OCM G. 6/12/25	Capital Expenses		810,223		105,431
700516-6600-1263-41403	Yalgorup National Park - DPIRD Grant	Nov OCM G. 6/12/25	Capital Revenue			(810,223)	(704,792)
	Unspent Grant Reserve	Nov OCM G. 6/12/25	Other: Transfer Out of Reserve			-810223	(1,515,015)
	Capital Revenue Adjustment - Contract Liability	Nov OCM G. 6/12/25	Non Cash Item	810223			(704,792)
New-6100-1001-61129	Falcon Library Compressor Unit Replacement	Nov OCM G. 6/12/25	Capital Expenses			(250,000)	(954,792)
	Asset Management Reserve	Nov OCM G. 6/12/25	Other: Transfer Out of Reserve		250,000		(704,792)
New-6100-1001-61129	Canopus Display Shed	Nov OCM G. 6/12/25	Capital Expenses			(50,000)	(754,792)
163046-4000-1263-61001	Place & Community Projects- Operating Expenditure	Nov OCM G. 6/12/25	Operating Expenses		50000		(704,792)
New-6100-1001-61129	Canopus Display Shed	Nov OCM G. 6/12/25	Capital Revenue		50000		(654,792)
163046-4000-1263-41400	Canopus Display Shed operating	Nov OCM G. 6/12/25	Operating Revenue			(50,000)	(704,792)
New	CCTV - Storage Server Upgrade	Nov OCM G. 6/12/25	Capital Expenses			(70,000)	(774,792)
100004-3310-1650-60053	Organisational Training and Development	Nov OCM G. 6/12/25	Operating Expenses		70,000		(704,792)
	Amended Budget Cash Position as per Council Resolution			(939,126)	24,678,617	(23,939,490)	(704,792)

Account Description	Adopted Budget	Current Budget	Budget Review	Current v's Budget Review Variance	Comment
Buildings					
750756 MPAC HVAC Renewal (Design)	4,705,157	4,734,564	110,197	4,624,368	Deferral to the 2026/2027 financial year due to scheduling being reviewed taking into account the operational requirements of the ManPAC
750776 Minor City Maintenance Capital Renewals	100,000	100,000	786,767	(686,767)	Additional budget is required to cover an existing overspend, unscheduled capital expenditure within operating projects, and a provision for potential expenditure in the final four months of the financial year.
750790 New - MARC Sports Court Upgrade	326,373	326,373	177,998	148,375	Partial Deferral to align with grant funding approvals and anticipated project delivery and expenditure timeframe.
750827 NEW - Peelwood Reserve Oval Storage	202,232	202,232	52,232	150,000	Project partially deferred, with construction of storage shed scheduled for 2026/27.
750806 BLD - Mandurah Bowl Club Floorcovering	104,984	104,984	95,484	9,500	Project completed; budget adjusted to reflect actual expenditure.
750820 BLD - Renew - Falcon Bay Ablution Roof	83,244	83,244	201,244	(118,000)	Additional budget is required to deliver the full scope of works due to higher-than-anticipated cost estimates.
750824 BLD - 25-26 - Site Main Switchboard	75,007	75,007	167,537	(92,530)	Switchboard and Reserve Meter projects have been consolidated into this single project to enhance project management and improve reporting efficiency.
750796 BLD - South Dist BF Ops Demolition	48,244	48,244	58,244	(10,000)	Additional budget required as scope increased to include demolition of a shed.
750802 BLD - MARC Indoor Pirate Playground	49,984	49,984	64,984	(15,000)	Additional budget is required for design due to higher-than-anticipated cost estimates.
750816 BLD - Madora Bay South Ablution	38,244	38,244	73,244	(35,000)	Additional budget is required to deliver the full scope of works due to higher-than-anticipated cost estimates.
750660 Waste Management Centre Tipping Shed	0	262,741	214,145	48,596	Project completed; budget adjusted to reflect actual expenditure.
750770 MPAC Entry Door Renewal	0	25,000	0	25,000	Remaining unspent budget to be amalgamated into new BLD - MPAC Renewal project.
750769 MPAC Access and Operational Safety Upgrd	0	240,000	0	240,000	Remaining unspent budget to be amalgamated into new BLD - MPAC Renewal project.
750771 MPAC Fire Detection and Protec Sys Upgrd	0	317,453	45,150	272,303	Remaining unspent budget to be amalgamated into new BLD - MPAC Renewal project.
750741 Avalon Foreshore Ablution Renewal	0	298,370	221,556	76,814	Project completed; budget adjusted to reflect actual expenditure.
750687 LED Buildings Plan	0	24,945	12,609	12,336	Project completed; budget adjusted to reflect actual expenditure.
750689 Works & Services Building Refurb	0	151,258	306,258	(155,000)	Additional budget required as scope increased to include pillar rectification works.
750753 Site Main Switchboard Program	0	50,000	7,470	42,530	Remaining unspent budget to be amalgamated into BLD - 25-26 - Site Main Switchboard project.
750831 BLD - MPAC Renewal	0	0	712,683	(712,683)	MPAC projects have been consolidated into this single project to enhance project management and improve reporting efficiency.
750832 SES - Training Roof Facility and Screen	0	0	50,000	(50,000)	additional budget as required due to identified need for renewal
750830 NEW - Canopus Display Shed	0	50,000	100,000	(50,000)	Additional budget is required for construction due to higher-than-anticipated cost estimates.
Parks					
700683 New - Regional Multi-use Facility	468,670	468,670	296,258	172,412	Partial Deferral to align with grant funding approvals and anticipated project delivery and expenditure timeframe.
700659 PRK 25-26 Boardwalk and Beach Access Rnwl	734,210	734,210	722,210	12,000	Budget reduced to fund the boardwalk component of the PRK 2025/26 Retaining Wall project.
700662 PRK 25-26 Merlin Res Sport Light Renewal	401,656	201,656	81,656	120,000	Project partially deferred, with construction of shed scheduled for 2026/27.
700680 PRK 25-26 Fencing Renewal	256,708	256,708	202,008	54,700	Project nearing completion; budget adjusted to reflect actual plus committed expenditure.
700672 PRK 25-26 Park Fixtures New	120,354	120,354	123,620	(3,265)	Additional budget required to cover a minor overspend, funded from the PRK 25-26 Shade Sails New project.
700654 PRK 25-26 Shade Sails New	116,728	116,728	113,463	3,265	Budget reduced to fund the small overspend on the PRK 25-26 Park Fixtures New project.
700655 PRK 25-26 Softfall Rubber Renewal	65,275	65,275	51,861	13,414	Project completed; budget adjusted to reflect actual expenditure.
700681 PRK 25-26 Bin Enclosures Upgrade	66,728	66,728	56,329	10,399	Project completed; budget adjusted to reflect actual expenditure.
700677 PRK 25-26 Retaining Wall	21,131	21,131	33,131	(12,000)	Budget for boardwalk works to be funded from PRK 25-26 Boardwalk and Beach Access Renewal project.
700678 NEW - Bortolo Goal Compound	17,232	17,232	22,788	(5,556)	Additional budget required to cover a minor overspend.
700634 MARC Double Sided Digital Sign Renewal	0	139,112	119,736	19,376	Project completed; budget adjusted to reflect actual expenditure.
700650 Lakes Lawn Cemetery Recovery	0	227,877	149,189	78,689	Budget reduced based on revised cost estimates.

Ordinary Council Meeting Agenda - 24 March 2026

Account Description	Adopted Budget	Current Budget	Budget Review	Current v's Budget Review Variance	Comment	
700633	MARC Outdoor Shade Structures New	0	93,516	99,882	(6,366)	Additional budget required to cover a minor overspend.
700637	Shade Structures Renewal Program	0	16,911	10,066	6,844	Project completed; budget adjusted to reflect actual expenditure.
700614	Reserve Meter Renewal Program	0	50,000	0	50,000	Remaining unspent budget to be amalgamated into BLD - 25-26 - Site Main Switchboard project.
Roads						
501339	RDS - Resurface - Karinga & Surrounds	659,716	659,716	162,943	496,774	Project completed; budget adjusted to reflect actual expenditure.
501336	RDS - Resurface - St Annes & Surrounds	528,209	528,209	390,268	137,941	Project completed; budget adjusted to reflect actual expenditure.
501334	RDS - Resurface - Kookaburra & Surrounds	497,786	497,786	446,475	51,311	Project completed; budget adjusted to reflect actual expenditure.
501306	RDS - Resurface - Elmore Way	305,027	305,027	222,972	82,055	Project completed; budget adjusted to reflect actual expenditure.
501338	RDS - Resurface - Angalore Road	262,049	262,049	243,456	18,593	Project completed; budget adjusted to reflect actual expenditure.
501333	RDS - Resurface - La Grange & Augusta	241,945	241,945	169,520	72,424	Project completed; budget adjusted to reflect actual expenditure.
501335	RDS - Resurface - Carnoustie Gardens	202,818	202,818	155,363	47,455	Project completed; budget adjusted to reflect actual expenditure.
501341	RDS - Resurface - Hestia Way	179,637	179,637	148,385	31,253	Project completed; budget adjusted to reflect actual expenditure.
501330	CPK - City Centre Parking Plan Delivery	107,819	107,819	57,819	50,000	Budget reduced based on forecast expenditure, with the project continuing in 2026/27.
501322	RDS - Resurface - Waste Mgmt Centre	107,749	107,749	140,199	(32,450)	Additional budget required as night-shift work was necessary to complete the scope of works. The additional budget will be funded from the Waste Management Reserve.
501327	PTH - Renew - Estuary Road	17,570	17,570	0	17,570	Project deferred, with design scheduled for 2028/29 and delivery in 2029/30.
501260	Mewburn Centre Carpark Upgrade	0	13,290	26,128	(12,838)	Additional budget required to complete urgent demolition works.
Coastal & Estuary						
911013	C&M - Mandjar Bay Concept Planning	155,575	155,575	0	155,575	Project cancelled, with planning to be undertaken as part of the C&M – Western Foreshore Coastal Protection project.
911021	In-Water Floating Pontoon	0	55,850	62,146	(6,296)	Additional budget is required due to higher-than-anticipated cost estimates.
911022	C&M - Western Foreshore Coastal Protection	0	0	200,000	(200,000)	Budget for the coastal protection component of works has been transferred from the New – Western Foreshore Leisure Precinct to this stand-alone project.
Plant						
770001	Replacement Light Passenger Vehicles	455,000	455,000	346,646	108,354	Fleet schedule reviewed due to present market lead times with fleet items to be delivered next financial year.
770002	Replacement Light Commercial Vehicles	884,000	884,000	740,053	143,947	Fleet schedule reviewed due to present market lead times with fleet items to be delivered next financial year.
770006	Trucks and Buses	1,130,500	2,051,918	1,104,019	947,899	Fleet schedule reviewed due to present market lead times with fleet items to be delivered next financial year.
770009	Parks and Mowers	283,000	437,189	340,847	96,342	Fleet schedule reviewed due to present market lead times with fleet items to be delivered next financial year.
770010	New - Heavy Vehicles Plant and Equipment	40,000	40,000	39,460	540	Fleet schedule reviewed due to present market lead times with fleet items to be delivered next financial year.
770011	Miscellaneous Equipment	17,500	257,500	70,519	186,981	Fleet schedule reviewed due to present market lead times with fleet items to be delivered next financial year.
770007	Trailers	81,120	81,120	82,785	(1,665)	Fleet schedule reviewed due to present market lead times with fleet items to be delivered next financial year.
770012	New - Vehicle and Small Plant Program	0	21,001	236,610	(215,609)	Fleet schedule reviewed due to present market lead times with fleet items to be delivered next financial year.
Equipment						
820185	All Terrain Wheelchair	0	0	6,040	(6,040)	Additional budget is required. This was part of an insurance claim
820195	Furniture & Equipment	0	0	12,000	(12,000)	Additional budget is required for replacement of end of life equipment
820198	CCTV Storage	0	70,000	77,000	(7,000)	Additional budget is required due to higher-than-anticipated cost estimates.
Other Infrastructure						
930048	LTFP Program - CSRFF	150,000	124,652	25,000	99,652	As the State's CSRFF program is currently on hold, the remaining budget is not required for 2025/26.
700665	New - Western Foreshore Leisure Precinct	613,647	613,647	215,647	398,000	Partial deferred due to the timelines for the major land transaction process and associated community engagement, and the completion on the Mandurah estuary bridge duplication project and the relevance to overall site planning and related infrastructure.
Grand Total		14,922,830	18,149,821	11,262,299	6,887,522	

20 MOTIONS OF WHICH NOTICE HAS BEEN GIVEN

Nil

21 NOTICE OF MOTIONS FOR CONSIDERATION AT THE FOLLOWING MEETING

Nil

22 LATE AND URGENT BUSINESS ITEMS

23 CONFIDENTIAL ITEMS

24 CLOSE OF MEETING