

NOTICE OF MEETING

ORDINARY COUNCIL

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

Tuesday 18 April 2022 at 5.30pm

MARK R NEWMAN
Chief Executive Officer
6 April 2023

AGENDA

1. OPENING OF MEETING AND ANNOUNCEMENT OF VISITORS

2. ACKNOWLEDGEMENT OF COUNTRY

3. APOLOGIES

4. IMPORTANT NOTE

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

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 mandurah.wa.gov.au 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 mandurah.wa.gov.au or telephone 9550 3787.

9. LEAVE OF ABSENCE REQUESTS

10. PETITIONS

11. PRESENTATIONS**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 mandurah.wa.gov.au or telephone 9550 3787.

13. CONFIRMATION OF MINUTES

13.1 Ordinary Council Meeting: 28 March 2023

Minutes available on the City's website via mandurah.wa.gov.au/council/council-meetings/agendas-and-minutes

14. ANNOUNCEMENTS BY THE PRESIDING MEMBER (WITHOUT DISCUSSION)**15. DECLARATIONS OF FINANCIAL, PROXIMITY AND IMPARTIALITY INTERESTS****16. QUESTIONS FROM ELECTED MEMBERS (WITHOUT DISCUSSION)**

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**18. RECOMMENDATIONS OF COMMITTEES**

18.1 Adoption of Recommendations of the Audit and Risk Committee Meeting: 3 April 2023

<i>Minute</i>	<i>Item</i>	<i>Page No</i>	<i>Interests Declared / Additional Information</i>
AR.2/3/23	2021/22 Financial Statements	4-71	
AR.3/3/23	Strategic Risk Assessment	72-80 Confidential Pages 1-58	
AR.5/3/23	Confidential Report: CEO Review of Risk Management, Internal Controls & Compliance	Confidential Pages 59-75	

19. REPORTS

No.	Item	Page No	Note
1	Halls Head Coastal Shared Path and Blue Bay Car Park	81-90	Absolute Majority Required
2	Lease - Lot 111 (No. 58) Sutton Street Mandurah and Request for Lease Expansion – Lot 112 (No.56) Sutton Street Mandurah: Peel Harvey Catchment Council	91-97	
3	Restart Mandurah Now – Industry and Business Incentive Scheme Program Review	98-119	Absolute Majority Required
4	Annual Report and Annual Electors Meeting	120-185	Absolute Majority Required

20. MOTIONS OF WHICH NOTICE HAS BEEN GIVEN**21. NOTICE OF MOTIONS FOR CONSIDERATION AT THE FOLLOWING MEETING****22. LATE AND URGENT BUSINESS ITEMS****23. CONFIDENTIAL ITEMS****24. CLOSE OF MEETING**

1	SUBJECT:	2021/22 Financial Statements
	DIRECTOR:	Business Services
	MEETING:	Audit and Risk Committee
	MEETING DATE:	3 April 2023

Summary

In accordance with the *Local Government Act 1995* and the *Local Government (Audit) Regulations 1996*, an Audit Committee is to examine the Annual Financial Statements, review any significant matters raised by the auditor and ensure that appropriate action is taken in respect to those matters raised.

The audit of the Annual Financial Statements for 2021/22 is nearing completion. After the Audit and Risk Committee has considered the closing report presented by Ernst & Young, they will provide the file and their report to the Office of the Auditor General (OAG) who will review and provide the audit and management reports.

A copy of the Annual Financial Statements is detailed in Attachment 1.1 for endorsement. The indication is that the City's Annual Financial Statements is not fairly and appropriately presented in accordance with the Australian Accounting Standards Board and the *Local Government Act 1995*. This is due to the auditors qualifying the audit report based on the completeness of the asset database.

At the April 2023 Ordinary Council Meeting, there will be additional recommendations that will be included in this report. The additional two points that will be included are:

1. To request that Council receive the final audit report issued by the Office of the Auditor General. The Office of the Auditor General cannot issue their final audit and management reports until after the Audit and Risk Committee due to Ernst and Young having to meet with the Audit and Risk Committee to present the closing report presentation before the Office of the Auditor General will conduct a final review of the file.
2. To request that Council receive the final management report issued by the Office of the Auditor General.

Disclosure of Interest

Nil

Previous Relevant Documentation

Nil

Background

Since the 2020/21 year, the City's annual financial statements audit has fallen under the Office of the Auditor General. It is a requirement under the *Local Government Act 1995* that an approved auditor must audit the accounts and annual financial report of a local government at least once in respect of each financial year. The OAG contracted the City's audit to Ernst & Young.

Comment

The key points to note from the Statement of Comprehensive Income by Program and Statement of Comprehensive Income by Nature and Type are:

- *Revenue*
Operating revenue is approximately \$2.98 million above adopted budget due to additional grants and contributions being received including the prepayment of the first quarter financial

assistance grants which was \$1.5 million, fees and charges performing better than expected, including Town Planning Applications (\$113,000), Building Applications (\$165,000) and commercial income from the Waste Transfer Station (\$189,000).

- **Expenses**

Total expenses are approximately \$2.2 million below adopted budget, however the following points are noted:

- Employee costs were under budget by \$900,000 due to a high vacancy rate compared to previous years.
- Materials and contracts were under budget by \$5.95 million due to delay in the Waste to Energy plant being operational (\$2.5 million), Economic Development projects and grants underspent (\$1.04 million) and the remaining amount relates to general savings across the organisation.
- Depreciation which is a non-cash expense was higher than what was budgeted by \$2.6 million. It has a nil impact to the closing surplus as the total amount is taken out for the closing surplus calculation.

It is also noted that the operating position for 2021/22 has increased from the budgeted deficit of \$571,372 to a surplus of \$3,864,653. The surplus will be carried forward to fund the budget deficit of \$539,420 in 2022/23 and the balance of \$3,325,233 is recommended to be transferred to the Asset Management Reserve which may be required to be used for the Mandurah Performing Arts Centre roof replacement and the Mandurah Aquatic and Recreation Centre roof replacement. This will be included as a proposed budget variation in the next Monthly Financial Report to Council.

Statement of Financial Position

Key points to note are:

- **Cash and cash equivalents**

Cash holdings have decreased by approximately \$6.5 million over the year. This is compared to a budgeted decrease of \$17.4 million. The difference is primarily due to the proposed 2021/2022 capital projects not being completed and requiring these funds to be carried forward into the 2022/23 financial year.

- **Reserves – Cash backed**

The City has a total amount of \$51.3 million in reserves on 30 June 2022. This is an increase of \$6.5 million from the previous year (2020/21) due to increase holdings in the Asset Management Reserve to be spent in the 2022/23 year (\$4.7 million), transfer of excess funds of \$2.04 million to the Waste Reserve and an increase in the restricted cash reserve of \$650,000, which is to be used in 2022/23 financial year to complete projects that were expected to be completed in 2021/22 financial year.

Rates Setting Statement

- The City shows a surplus for the year ended 30 June 2022 of \$3,864,653. The surplus will be carried forward to fund the budget deficit of \$539,420 in 2022/23 and the balance of \$3,325,233 is recommended to be transferred to the Asset Management Reserve which may be required to be used for the Mandurah Performing Arts Centre roof replacement and the Mandurah Aquatic and Recreation Centre roof replacement.

Audit Opinion

The audit report that is issued will be a qualified audit opinion. This means that the auditors cannot verify the values are fair and appropriately presented in the financial statements. The values that are qualified relate to the City's building asset category and the infrastructure asset categories of roads; drainage; parks; and coastal and estuary. During the 2021/2022 financial year, the City officers commenced a comprehensive review of its asset portfolio.

This review identified a significant number of assets that have never been recorded in the City's asset database. The review process was as follows:

- Consultant engaged to identify all road assets;
- City officers undertook site inspections to ensure all assets have been identified for each asset category, except drainage (due to these assets being underground) and assessment of the condition of the asset.
- City officers compared the assets identified in the consultant's report and internal inspection to the existing data captured in the City's asset database.
- City officers added assets identified through the above actions into the City's asset database and assigned a value based on the valuation unit rates that were provided in September 2023.
- For drainage, the City officers have undertaken a grid-by-grid search comparing the City's asset database and overlaid this with the City's road data to identify missing assets.

Since the new Enterprise Resource Planning software system has gone live and an increase in internal controls has been implemented, the City officers have identified many assets that were not in the asset database. A notable change to internal controls is where the operations employees are now required to assign a work order to an asset. When maintenance is required to assets, City officers create a work order. This work order cannot be processed unless an asset has been attached to the activity. If the asset cannot be found, the City officers are alerting the asset management and finance teams. This then triggers a found asset procedure to be followed to ensure the asset is added to the asset database. The City officers have been recognised for their commitment to continuous improvement and over the last 18 months, there is greater confidence in the asset database. During the 2022/23 financial year, it is expected that there will be assets that have been identified and will be required to be entered into the assets database. City officers are confident that all assets in the building asset category and the classes of roads, parks and coastal and estuary for infrastructure asset category can be measured reliably by 30 June 2023.

It is expected that with a continued focus and importance placed in this asset management area, retention of knowledgeable and experienced staff and maintaining the strong relationship between asset management and finance areas, the City's asset portfolio will be confidently reliable and accurate.

The drainage class within the infrastructure asset category will require significant resources to identify all assets and assess their condition. This process is complex and requires a significant investment from Council, due to the location of the assets being underground. Subject to market availability and pricing, the estimated cost for the identification and value of drainage assets is \$29.7 million. The Council will need to determine whether this investment is value for money or explore other options that can provide assurance of the valuation of the drainage asset class.

Consultation

Nil

Statutory Environment

The Annual Financial Statements are prepared in accordance with the Australian Accounting Standards.

The *Local Government Act 1995* states:

7.9. Audit to be conducted

- (1) *An auditor is required to examine the accounts and annual financial report submitted for audit and, by the 31 December next following the financial year to which the accounts and report relate or such later date as may be prescribed, to prepare a report thereon and forward a copy of that report to —*
 - (a) *the mayor or president; and*
 - (b) *the CEO of the local government; and*

- (c) the Minister.
- 7.12AB. *Conducting a financial audit*
The auditor must audit the accounts and annual financial report of a local government at least once in respect of each financial year.
- 7.12AD. *Reporting on a financial audit*
 - (1) The auditor must prepare and sign a report on a financial audit.
 - (2) The auditor must give the report to —
 - (a) the mayor, president or chairperson of the local government; and
 - (b) the CEO of the local government; and
 - (c) the Minister.
- 7.12A. Duties of local government with respect to audits
- ...
- (2) Without limiting the generality of subsection (1), a local government is to meet with the auditor of the local government at least once in every year.
- (3) A local government must —
 - (aa) examine an audit report received by the local government; and
 - (a) determine if any matters raised by the audit report, require action to be taken by the local government; and
 - (b) ensure that appropriate action is taken in respect of those matters.
- (4) A local government must —
 - (a) prepare a report addressing any matters identified as significant by the auditor in the audit report, and stating what action the local government has taken or intends to take with respect to each of those matters; and
 - (b) give a copy of that report to the Minister within 3 months after the audit report is received by the local government.
- (5) Within 14 days after a local government gives a report to the Minister under subsection (4)(b), the CEO must publish a copy of the report on the local government's official website.

The Local Government (Audit) Regulations 1996 states:

9. *Performance of audit*

- ...
- (2) An auditor must carry out an audit in accordance with the Australian Auditing Standards made or formulated and amended from time to time by the Auditing and Assurance Standards Board established by the Australian Securities and Investments Commission Act 2001 (Commonwealth) section 227A.
- (3) An auditor must carry out the work necessary to form an opinion whether the annual financial report —
 - (a) is based on proper accounts and records; and
 - (b) fairly represents the results of the operations of the local government for the financial year and the financial position of the local government at 30 June in accordance with —
 - (i) the Act; and
 - (ii) the Australian Accounting Standards (to the extent that they are not inconsistent with the Act).
- 10. *Report by auditor*
 - (1) An auditor's report is to be forwarded to the persons specified in section 7.9(1) within 30 days of completing the audit.
 - (2) The report is to give the auditor's opinion on —
 - (a) the financial position of the local government; and
 - (b) the results of the operations of the local government.
 - (3) The report is to include —
 - (a) any material matters that in the opinion of the auditor indicate significant adverse trends in the financial position or the financial management practices of the local government; and

- (b) *any matters indicating non-compliance with Part 6 of the Act, the Local Government (Financial Management) Regulations 1996 or applicable financial controls in any other written law; and*
- (c) *details of whether information and explanations were obtained by the auditor; and*
- (d) *a report on the conduct of the audit; and*
- (e) *the opinion of the auditor as to whether or not the following financial ratios included in the annual financial report are supported by verifiable information and reasonable assumptions —*
 - (i) *the asset consumption ratio; and*
 - (ii) *the asset renewal funding ratio.*
- (4) *Where it is considered by the auditor to be appropriate to do so, the auditor is to prepare a management report to accompany the auditor's report and to forward a copy of the management report to the persons specified in section 7.9(1) with the auditor's report.*

Policy Implications

Nil

Financial Implications

Appropriate financial management is essential to the effective operations of the local government.

Risk Analysis

Nil

Strategic Implications

The following strategy from the City of Mandurah Strategic Community Plan 2020-2040 is relevant to this report:

Organisational Excellence:

- Ensure the City has the capacity and capability to deliver quality services and facilities through accountable and transparent business practices, governance, risk and financial management.

Conclusion

The City continues to maintain a balanced financial position. The Council has committed to a Long Term Financial Plan that shows improvements in the financial ratios over time to ensure the City achieves a strong financial position in the long term. Cash holdings have decreased however, they remain at levels sufficient to provide funds for future projects. The City has reported a surplus of \$3,864,653 in the Rate Setting Statement with this surplus being carried forward to fund the budget deficit of \$539,420 in 2022/23 and the balance of \$3,325,233 is recommended to be transferred to the Asset Management Reserve which may be required to be used for the Mandurah Performing Arts Centre roof replacement and the Mandurah Aquatic and Recreation Centre roof replacement. This will be included as a proposed budget variation in next month's Monthly Financial Report to Council.

NOTE:

- Refer **Attachment 1.1 Annual Financial Statements 2021/22**
Attachment 1.2 Audit Report – Office of the Auditor General
Confidential Attachment 1.3 Audit Management Letter

Officer Recommendation

That the Audit and Risk Committee recommend that Council:

1. Receive the Annual Financial Statements 2021/22 as detailed in Attachment 1.1.
2. Note the Closing Report as presented by the Office of the Auditor General at Item 7: Presentations of the Agenda.

Committee Recommendation

That the Audit and Risk Committee recommend that Council:

1. Receive the Annual Financial Statements 2021/22 as detailed in Attachment 1.1.
2. Note the Closing Report as presented by the Office of the Auditor General at Item 7: Presentations of the Agenda.

Officer Amended Recommendation

That Council:

1. **Receive the Annual Financial Statements 2021/22 as detailed in Amended Attachment 1.1.**
2. **Note the Closing Report as presented by the Office of the Auditor General at Item 7: Presentations of the Audit and Risk Committee Agenda.**
3. **Receive the audit report issued by the Office of the Auditor General as detailed in Attachment 1.2.**
4. **Receive the audit management letter and note City officer comments, as detailed in Confidential Attachment 1.3.**

Note: The Officer Amended Recommendation is requesting the following changes to the Audit and Risk Committee Recommendation:

- **Attachment 1.1 has been amended as a result of the Office of the Auditor General completing their audit and requiring minor wording changes to the Notes to the Annual Financial Statements.**
- **Recommendation 3 has been added for Council to receive the audit report by the Office of the Auditor General. As part of the audit process, this is not issued until after the Audit and Risk Committee has been presented with the Closing Report.**
- **Recommendation 4 has been added for Council to receive the audit management letter from the Office of the Auditor General.**

CITY OF MANDURAH
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

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

We are built in nature - a meeting place surrounded by unique waterways, where the wellbeing of our people and our environment are nurtured; where business in the community can thrive and entrepreneurship is celebrated. We will be the place where a thriving regional city and the heart of a village meet. This is our Mandjoogoordap.

Principal place of business:
 3 Peel St, Mandurah WA 6210

**CITY OF MANDURAH
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

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

STATEMENT BY CHIEF EXECUTIVE OFFICER

The attached financial report of the City of Mandurah for the financial year ended 30th June 2022 is based on proper accounts and records to present fairly the financial position of the City of Mandurah at 30 June 2022 and the results of the operations for the financial year then in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Signed on the

day of

2023

Chief Executive Officer

Mark Robert Newman

Name of Chief Executive Officer

CITY OF MANDURAH
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2022 Actual	2022 Budget	2021 Actual
		\$	\$	\$
Revenue				
Rates	27(a),2(a)	82,607,155	82,683,569	80,353,712
Operating grants, subsidies and contributions	2(a)	6,136,973	3,016,346	6,060,170
Fees and charges	26(c),2(a)	28,620,474	28,181,414	26,322,211
Interest earnings	2(a)	1,003,316	1,350,000	790,529
Other revenue	2(a)	1,758,573	1,919,923	1,973,167
		120,126,491	117,151,252	115,499,789
Expenses				
Employee costs		(47,357,304)	(48,255,732)	(46,583,884)
Materials and contracts		(47,730,040)	(53,685,459)	(44,089,341)
Utility charges		(4,354,197)	(4,494,203)	(4,005,691)
Depreciation	10(a)	(32,440,340)	(29,868,215)	(31,654,295)
Finance costs	2(b)	(739,333)	(748,253)	(769,545)
Insurance		(1,720,769)	(1,095,774)	(1,594,874)
Other expenditure	2(b)	(161,752)	0	(512,458)
		(134,503,735)	(138,147,636)	(129,210,088)
		(14,377,244)	(20,996,384)	(13,710,299)
Capital grants, subsidies and contributions	2(a)	11,809,911	17,656,844	10,818,117
Profit on asset disposals	10(b)	232,699	0	0
Loss on asset disposals	10(b)	(5,756,262)	0	(7,525,377)
Fair value adjustments to financial assets at fair value through profit or loss		827,981	0	4,525
Fair value adjustments to investment property	12	6,137,308	0	0
Loss on revaluation of Other infrastructure - other infrastructure	9(a)	(125,180)	0	0
		13,126,457	17,656,844	3,297,265
Net result for the period	26(b)	(1,250,787)	(3,339,540)	(10,413,034)
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	18	96,991,102	0	(3,115,609)
Total other comprehensive income for the period	18	96,991,102	0	(3,115,609)
Total comprehensive income for the period		95,740,315	(3,339,540)	(13,528,643)

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

CITY OF MANDURAH
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2022

	NOTE	2022 \$	2021 \$
CURRENT ASSETS			
Cash and cash equivalents	3	47,406,827	53,866,550
Trade and other receivables	5	5,202,665	6,443,291
Other financial assets	4(a)	24,104,590	9,111,103
Inventories	6	957,480	540,691
Other assets	7	3,867,795	2,407,241
TOTAL CURRENT ASSETS		81,539,357	72,368,876
NON-CURRENT ASSETS			
Trade and other receivables	5	1,545,959	1,475,315
Other financial assets	4(b)	674,994	448,285
Property, plant and equipment	8	272,195,383	254,428,252
Infrastructure	9	761,906,420	698,379,689
Right-of-use assets	11(a)	433,934	759,271
Investment property	12	10,683,760	4,860,000
TOTAL NON-CURRENT ASSETS		1,047,440,450	960,350,812
TOTAL ASSETS		1,128,979,807	1,032,719,688
CURRENT LIABILITIES			
Trade and other payables	13	17,443,277	16,239,800
Other liabilities	14	5,893,352	5,986,307
Lease liabilities	11(b)	371,198	438,797
Borrowings	15	4,710,362	5,677,779
Employee related provisions	16	8,867,295	8,966,506
Other provisions	17	671,448	481,416
TOTAL CURRENT LIABILITIES		37,956,932	37,790,605
NON-CURRENT LIABILITIES			
Other liabilities	14	4,524,318	4,100,675
Lease liabilities	11(b)	80,486	347,168
Borrowings	15	19,142,781	18,883,553
Employee related provisions	16	626,772	689,483
TOTAL NON-CURRENT LIABILITIES		24,374,357	24,020,879
TOTAL LIABILITIES		62,331,289	61,811,484
NET ASSETS		1,066,648,518	970,908,204
EQUITY			
Retained surplus		206,674,242	214,458,861
Reserve accounts	30	51,301,746	44,767,915
Revaluation surplus	18	808,672,530	711,681,428
TOTAL EQUITY		1,066,648,518	970,908,204

This statement is to be read in conjunction with the accompanying notes.
 Council Meeting Audit and Risk Committee
 18 April 2023 Report

CITY OF MANDURAH
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	RETAINED SURPLUS \$	RESERVE ACCOUNTS \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2020		230,440,636	39,199,174	714,797,037	984,436,847
Comprehensive income for the period					
Net result for the period		(10,413,034)	0	0	(10,413,034)
Other comprehensive income for the period	18	0	0	(3,115,609)	(3,115,609)
Total comprehensive income for the period		(10,413,034)	0	(3,115,609)	(13,528,643)
Transfers from reserves	30	8,293,848	(8,293,848)	0	0
Transfers to reserves	30	(13,862,589)	13,862,589	0	0
Balance as at 30 June 2021		214,458,861	44,767,915	711,681,428	970,908,204
Comprehensive income for the period					
Net result for the period		(1,250,787)	0	0	(1,250,787)
Other comprehensive income for the period	18	0	0	96,991,102	96,991,102
Total comprehensive income for the period		(1,250,787)	0	96,991,102	95,740,315
Transfers from reserves	30	16,161,074	(16,161,074)	0	0
Transfers to reserves	30	(22,694,905)	22,694,905	0	0
Balance as at 30 June 2022		206,674,242	51,301,746	808,672,530	1,066,648,518

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

CITY OF MANDURAH
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2022 Actual \$	2022 Budget \$	2021 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		84,111,578	83,233,569	80,853,593
Operating grants, subsidies and contributions		6,186,856	2,926,736	4,814,887
Fees and charges		29,063,988	28,681,414	26,341,807
Interest received		1,003,316	1,350,000	524,914
Goods and services tax received/(paid)		(362,966)	50,000	309,108
Other revenue		1,758,573	1,919,923	1,702,541
		121,761,345	118,161,642	114,546,850
Payments				
Employee costs		(47,350,612)	(48,255,732)	(46,967,112)
Materials and contracts		(48,637,302)	(53,485,459)	(38,634,024)
Utility charges		(4,354,197)	(4,494,203)	(4,005,691)
Finance costs		(739,333)	(748,253)	(769,545)
Insurance paid		(1,720,769)	(1,095,774)	(1,594,874)
Other expenditure		(161,752)	0	(512,458)
		(102,963,965)	(108,079,421)	(92,483,704)
Net cash provided by (used in) operating activities	19(b)	18,797,380	10,082,221	22,063,146
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for financial assets at amortised cost		(15,038,453)	0	(9,015,866)
Payments for purchase of property, plant & equipment		(5,608,870)	(9,574,646)	(4,286,859)
Payments for construction of infrastructure		(18,164,257)	(35,433,182)	(17,298,830)
Non-operating grants, subsidies and contributions		12,053,620	12,621,757	12,063,441
Proceeds from financial assets at fair values through profit and loss		550,423	0	0
Proceeds from sale of property, plant & equipment	10(b)	1,707,242	1,108,878	2,232,437
Net cash provided by (used in) investing activities		(24,500,295)	(31,277,193)	(16,305,677)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	29(a)	(5,338,920)	(5,432,960)	(5,337,258)
Payments for principal portion of lease liabilities	29(d)	(592,153)	(685,027)	(589,163)
Payments for principal portion of interest bearing liabilities		998,143	0	(298,281)
Payments for financial assets at amortised cost - community loans		0	0	100,000
Proceeds from financial assets at amortised cost - community loans		95,815	82,553	(100,668)
Proceeds from interest bearing liabilities		(550,424)	0	612,248
Proceeds from new borrowings	29(a)	4,630,731	9,826,754	3,668,837
Net cash provided by (used in) financing activities		(756,808)	3,791,320	(1,944,285)
Net increase (decrease) in cash held		(6,459,723)	(17,403,652)	3,813,184
Cash at beginning of year		53,866,550	45,313,466	50,053,366
Cash and cash equivalents at the end of the year	19(a)	47,406,827	27,909,814	53,866,550

CITY OF MANDURAH
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2022 Actual \$	2022 Budget \$	2021 Actual \$
NET CURRENT ASSETS - At start of financial year - surplus/(deficit)	28(c)	4,538,223	700,000	1,194,780
OPERATING ACTIVITIES				
Revenue from operating activities (excluding general rate)				
Rates (excluding general rate)	27(b)	435,632	432,938	434,064
Operating grants, subsidies and contributions		6,136,973	3,016,346	6,060,170
Fees and charges		28,620,474	28,181,414	26,322,211
Interest earnings		1,003,316	1,350,000	790,529
Other revenue		1,758,573	1,919,923	1,973,167
Profit on asset disposals	10(b)	232,699	0	0
Fair value adjustments to financial assets at fair value through profit or loss		827,981	0	4,525
Fair value adjustments to investment property	12	6,137,308	0	0
		45,152,956	34,900,621	35,584,666
Expenditure from operating activities				
Employee costs		(47,357,304)	(48,255,732)	(46,583,884)
Materials and contracts		(47,730,040)	(53,685,459)	(44,089,341)
Utility charges		(4,354,197)	(4,494,203)	(4,005,691)
Depreciation		(32,440,340)	(29,868,215)	(31,654,295)
Finance costs		(739,333)	(748,253)	(769,545)
Insurance		(1,720,769)	(1,095,774)	(1,594,874)
Other expenditure		(161,752)	0	(512,458)
Loss on asset disposals	10(b)	(5,756,262)	0	(7,525,377)
Loss on revaluation of non-current assets		(125,180)	0	0
		(140,385,177)	(138,147,636)	(136,735,465)
Non-cash amounts excluded from operating activities	28(a)	31,922,309	30,817,059	40,923,432
Amount attributable to operating activities		(63,309,912)	(72,429,956)	(60,227,367)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions		11,809,911	17,656,844	10,818,117
Proceeds from disposal of assets	10(b)	1,707,242	1,108,878	2,232,437
Proceeds from financial assets at amortised cost - community loans		95,815	82,553	(100,668)
Payments for financial assets at amortised cost - community loans		0	0	100,000
Purchase of property, plant and equipment	8(a)	(5,487,258)	(9,574,646)	(4,286,859)
Purchase and construction of infrastructure	9(a)	(18,160,071)	(35,433,182)	(17,740,573)
		(10,034,361)	(26,159,553)	(8,977,546)
Non-cash amounts excluded from investing activities	28(b)	(246,323)	(5,035,087)	(603,762)
Amount attributable to investing activities		(10,280,684)	(31,194,640)	(9,581,308)
FINANCING ACTIVITIES				
Repayment of borrowings	29(a)	(5,338,920)	(5,432,960)	(5,337,258)
Proceeds from borrowings	29(a)	4,630,731	9,826,754	3,668,837
Payments for principal portion of lease liabilities	29(d)	(592,153)	(685,027)	(589,163)
Loans Utilised		(1,868,047)	0	744,828
Payments for principal portion of interest bearing liabilities		998,143	0	(298,281)
Proceeds from interest bearing liabilities		(550,424)	0	612,248
Transfers to reserves (restricted assets)	30	(22,694,905)	(3,004,611)	(13,862,589)
Transfers from reserves (restricted assets)	30	16,161,074	19,398,437	8,293,848
Amount attributable to financing activities		(9,254,501)	20,102,593	(6,767,530)
Surplus/(deficit) before imposition of general rates		(78,306,873)	(82,822,003)	(75,381,425)
Total amount raised from general rates	27(a)	82,171,523	82,250,631	79,919,648
Surplus/(deficit) after imposition of general rates	28(c)	3,864,650	(571,372)	4,538,223

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

CITY OF MANDURAH
FOR THE YEAR ENDED 30 JUNE 2022
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1. BASIS OF PREPARATION

The financial report comprises general purpose financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements
Section 6.4(2) of the Local Government Act 1995 read with the *Local Government (Financial Management) Regulations 1996* prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the City to measure any vested improvements at zero cost.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

The local government reporting entity
All funds through which the City controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 31 of the financial report.

Judgements and estimates
The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting
- estimation of Interest rate swaps
- estimation of expected credit losses

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

2. REVENUE AND EXPENSES

(a) Revenue Recognition

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

For the year ended 30 June 2022

Nature or type	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	82,607,155	0	82,607,155
Operating grants, subsidies and contributions	6,136,973	0	0	0	6,136,973
Fees and charges	28,620,474	0	0	0	28,620,474
Interest earnings	0	0	724,844	278,472	1,003,316
Other revenue	784,985	0	0	973,588	1,758,573
Non-operating grants, subsidies and contributions	0	11,809,911	0	0	11,809,911
Total	35,542,432	11,809,911	83,331,999	1,252,060	131,936,402

For the year ended 30 June 2021

Nature or type	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	80,353,712	0	80,353,712
Operating grants, subsidies and contributions	6,060,170	0	0	0	6,060,170
Fees and charges	26,322,211	0	0	0	26,322,211
Interest earnings	0	0	559,790	230,739	790,529
Other revenue	1,056,992	0	0	916,175	1,973,167
Non-operating grants, subsidies and contributions	0	10,818,117	0	0	10,818,117
Total	33,439,373	10,818,117	80,913,502	1,146,914	126,317,906

Note	2022 Actual	2022 Budget	2021 Actual
Interest earnings			
Interest on reserve funds	145,262	250,000	162,864
Rates instalment and penalty interest (refer Note 27(e))	724,844	640,000	559,790
Other interest earnings	133,210	460,000	67,875
	1,003,316	1,350,000	790,529
(b) Expenses			
Auditors remuneration			
- Audit of the Annual Financial Report	88,000	154,153	81,385
	88,000	154,153	81,385
Finance costs			
Borrowings	29(a) 245,261	723,433	313,481
Interest rate swap	236,124	0	232,027
Interest bearing liabilities	238,537	0	199,266
Lease liabilities	29(d) 19,411	24,820	24,771
	739,333	748,253	769,545
Other expenditure			
Sundry expenses	161,752	0	512,458
	161,752	0	512,458

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

3. CASH AND CASH EQUIVALENTS

Cash at bank and on hand
Term deposits
Total cash and cash equivalents

Held as
- Unrestricted cash and cash equivalents
- Restricted cash and cash equivalents

Note	2022	2021
	\$	\$
	18,740,715	18,114,502
	28,666,112	35,752,048
19(a)	47,406,827	53,866,550
	16,688,733	15,917,030
19(a)	30,718,094	37,949,520
	47,406,827	53,866,550

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents

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

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

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

Restricted financial assets

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

Details of restrictions on financial assets can be found at Note 19.

4. OTHER FINANCIAL ASSETS

(a) Current assets

Financial assets at amortised cost

Other financial assets at amortised cost

Term deposits
Community Loans

Held as
- Unrestricted other financial assets at amortised cost
- Restricted other financial assets at amortised cost

(b) Non-current assets

Financial assets at amortised cost
Financial assets at fair value through profit and loss

Financial assets at amortised cost

Financial assets at amortised cost - community loans

Financial assets at fair value through profit and loss

Units in Local Government House Trust

	2022	2021
	\$	\$
	24,104,590	9,111,103
	24,104,590	9,111,103
	24,054,319	9,015,866
	50,271	95,237
	24,104,590	9,111,103
	50,271	95,237
19(a)	24,054,319	9,015,866
	24,104,590	9,111,103
	268,274	319,123
	406,720	129,162
	674,994	448,285
	268,274	319,123
	268,274	319,123
	406,720	129,162
	406,720	129,162

SIGNIFICANT ACCOUNTING POLICIES

Other financial assets at amortised cost

The City classifies financial assets at amortised cost if 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.
- term deposits with original terms greater than three months are classified as other financial assets at amortised cost.

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierarchy (see Note 25 (i)) due to the observable market rates.

Interest received is presented under cashflows from operating activities in the Statement of Cash Flows where it is earned from financial assets held for cash management purposes.

Financial assets at fair value through profit and loss

The City classifies the following financial assets at fair value through profit and loss:

- debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income.
- equity investments which the City has not elected to recognise fair value gains and losses through other comprehensive income.

Impairment and risk

Information regarding impairment and exposure to risk can be found at Note 23.

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

5. TRADE AND OTHER RECEIVABLES

Current

	Note	2022 \$	2021 \$
Rates receivable		2,327,689	3,487,767
Trade and other receivables		1,364,759	1,533,593
GST receivable		779,732	416,766
Receivables for employee related provisions	16	0	25,279
Allowance for credit losses of trade and other receivables	23(b)	(210,870)	(158,610)
Other receivables Infringements		863,730	1,045,501
Other receivables Pensioner Rebates and ESL		77,625	92,995

Non-current

Pensioner's rates and ESL deferred		1,545,959	1,475,315
		1,545,959	1,475,315

SIGNIFICANT ACCOUNTING POLICIES

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 grants, contributions, reimbursements, and goods sold and services performed in the ordinary course of business.

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

Impairment and risk exposure

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 23.

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

Trade and other receivables are held with the objective to collect the contractual cashflows and therefore the City measures them subsequently at amortised cost using the effective interest rate method.

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 value is considered immaterial.

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

6. INVENTORIES

	Note	2022	2021
Current		\$	\$
Fuel and materials		512,480	540,691
Land held for resale		445,000	0
		957,480	540,691

The following movements in inventories occurred during the year:

Balance at beginning of year	540,691	306,530
Inventory movement	416,789	234,161
Balance at end of year	957,480	540,691

SIGNIFICANT ACCOUNTING POLICIES

General

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Land held for resale

Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development.

Land held for resale (Continued)

Borrowing costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed onto the buyer at this point.

Land held for resale is classified as current except where it is held as non-current based on the Council's intentions to release for sale.

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

7. OTHER ASSETS

Other assets - current

Prepayments

Accrued income

2022	2021
\$	\$
1,939,164	1,680,216
1,928,631	727,025
3,867,795	2,407,241

SIGNIFICANT ACCOUNTING POLICIES

Other current assets

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

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

Movement in the balances of each class of property, plant and equipment between the beginning and the end of the current financial year.

	Note	Land \$	Buildings - non- specialised \$	Total land and buildings \$	Furniture and equipment \$	Plant and equipment \$	Work in Progress \$	Total property, plant and equipment \$
Balance at 1 July 2020		94,245,200	146,763,740	241,008,940	2,056,797	12,925,753	3,109,110	259,100,600
Additions		0	1,464,095	1,464,095	309,829	1,756,165	756,770	4,286,859
Disposals		(1,380,000)	(291,726)	(1,671,726)	0	(917,727)	0	(2,589,453)
Depreciation	10(a)	0	(4,807,607)	(4,807,607)	(229,863)	(1,332,284)	0	(6,369,754)
Balance at 30 June 2021		92,865,200	143,128,502	235,993,702	2,136,763	12,431,907	3,865,880	254,428,252
Comprises:								
Gross balance amount at 30 June 2021		92,865,200	152,593,511	245,458,711	2,656,610	15,097,988	3,865,880	267,079,189
Accumulated depreciation at 30 June 2021		0	(9,465,009)	(9,465,009)	(519,847)	(2,666,081)	0	(12,650,937)
Balance at 30 June 2021		92,865,200	143,128,502	235,993,702	2,136,763	12,431,907	3,865,880	254,428,252
Additions		1,695,000	4,737,780	6,432,780	285,977	1,523,000	(2,754,499)	5,487,258
Found Assets (a)		7,890,000	0	7,890,000	148,851	0	0	8,038,851
Disposals		(1,445,000)	(32,813)	(1,477,813)	(62,459)	(529,543)	0	(2,069,815)
Revaluation increments / (decrements) transferred to revaluation surplus		(7,035,200)	20,841,166	13,805,966	0	0	0	13,805,966
Depreciation	10(a)	0	(5,703,199)	(5,703,199)	(246,896)	(1,413,582)		(7,363,677)
Transfers		(445,000)	313,548	(131,452)	0	0	0	(131,452)
Balance at 30 June 2022		93,525,000	163,284,984	256,809,984	2,262,236	12,011,782	1,111,381	272,195,383
Comprises:								
Gross balance amount at 30 June 2022		93,525,000	163,381,149	256,906,149	2,964,502	15,859,888	1,111,381	276,841,920
Accumulated depreciation at 30 June 2022		0	(96,165)	(96,165)	(702,266)	(3,848,106)	0	(4,646,537)
Balance at 30 June 2022		93,525,000	163,284,984	256,809,984	2,262,236	12,011,782	1,111,381	272,195,383

(a) Assets were identified during the 2022 financial year and have been included as "Found Assets".

These assets are existing assets not included in the financial statements previously. These assets have been recognised through the asset revaluation reserve in the Council Meeting period as it is impractical to restate the financials for the found assets. The City and Risk Committee

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Land and buildings					
Land		Market Approach	Independent registered valuer	June 2022	Selection of Land similar approximate utility
Buildings - non-specialised		Depreciated Replacement Cost	Independent registered valuer	June 2022	Historical cost per square floor area. Consumed benefit/obsolescence of asset.

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

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

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

9. INFRASTRUCTURE

(a) Movements in Balances

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

Note	Infrastructure - roads	Other infrastructure - drainage	Other infrastructure - parks	Other infrastructure - coastal and estuary	Other infrastructure - bridges	Other infrastructure - other infrastructure	Work in Progress	Total Infrastructure
	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2020	325,747,819	133,640,706	130,195,765	48,267,936	63,179,164	5,575,951	8,840,457	715,447,798
Additions	3,794,955	690,162	923,197	3,755	434,042	0	11,894,462	17,740,573
(Disposals)	(2,009,665)	(160,998)	(4,625,937)	(370,949)	0	(812)	0	(7,168,361)
Revaluation increments / (decrements) transferred to revaluation surplus	0	0	0	(62,954)	0	0	(3,052,655)	(3,115,609)
Depreciation	10(a) (9,576,417)	(2,658,738)	(9,060,769)	(2,264,631)	(761,074)	(203,083)		(24,524,712)
Balance at 30 June 2021	317,956,692	131,511,132	117,432,256	45,573,157	62,852,132	5,372,056	17,682,264	698,379,689
Comprises:								
Gross balance at 30 June 2021	514,525,382	185,840,334	159,793,453	95,218,006	72,130,247	6,231,299	17,682,264	1,051,420,985
Accumulated depreciation at 30 June 2021	(196,568,690)	(54,329,202)	(42,361,197)	(49,644,849)	(9,278,115)	(859,243)	0	(353,041,296)
Balance at 30 June 2021	317,956,692	131,511,132	117,432,256	45,573,157	62,852,132	5,372,056	17,682,264	698,379,689
Additions	1,091,628	164,752	1,720,292	0	0	0	15,183,399	18,160,071
Found Assets (a)	1,705,447	3,675,444	15,318,251	2,169,457	0	0	0	22,868,599
(Disposals)	(514,665)	(65,252)	(3,856,818)	(435,287)	0	(288,968)	0	(5,160,990)
Revaluation increments / (decrements) transferred to revaluation surplus	17,847,612	23,565,932	(611,494)	3,908,710	7,566,926	0	0	52,277,686
Revaluation (loss) / reversals transferred to profit or loss	0	0	0	0	0	(125,180)	0	(125,180)
Depreciation	10(a) (9,576,024)	(2,366,508)	(9,368,713)	(2,268,725)	(717,791)	(195,694)	0	(24,493,455)
Transfers	0	0	0	516,915	(516,915)	0	0	0
Balance at 30 June 2022	328,510,690	156,485,500	120,633,774	49,464,227	69,184,352	4,762,214	32,865,663	761,906,420
Comprises:								
Gross balance at 30 June 2022	563,829,155	214,197,104	174,860,082	105,378,120	88,325,118	5,766,723	32,865,663	1,185,221,965
Accumulated depreciation at 30 June 2022	(235,318,465)	(57,711,604)	(54,226,308)	(55,913,893)	(19,140,766)	(1,004,509)	0	(423,315,545)
Balance at 30 June 2022	328,510,690	156,485,500	120,633,774	49,464,227	69,184,352	4,762,214	32,865,663	761,906,420

(a) Assets were identified during the 2022 financial year and have been included as "Found Assets".

These assets are existing assets not included in the financial statements previously. These assets have been recognised through the asset revaluation reserve in the current reporting period as it is impractical to restate the financials for the found assets. The City is undertaking a review of the asset database

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

9. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Infrastructure - roads		Depreciated Replacement Cost	Independent registered valuer	June 2022	Construction costs, current condition, remaining useful lives. Consumed economic benefit/obsolescence of asset.
Other infrastructure - drainage		Depreciated Replacement Cost	Independent registered valuer	June 2022	Construction costs, current condition, remaining useful lives. Consumed economic benefit/obsolescence of asset.
Other infrastructure - parks		Depreciated Replacement Cost	Independent registered valuer	June 2022	Construction costs, current condition, remaining useful lives. Consumed economic benefit/obsolescence of asset.
Other infrastructure - coastal and estuary		Depreciated Replacement Cost	Independent registered valuer	June 2022	Construction costs, current condition, remaining useful lives. Consumed economic benefit/obsolescence of asset.
Other infrastructure - bridges		Depreciated Replacement Cost	Independent registered valuer	June 2022	Construction costs, current condition, remaining useful lives. Consumed economic benefit/obsolescence of asset.
Other infrastructure - other infrastructure		Depreciated Replacement Cost	Independent registered valuer	June 2022	Construction costs, current condition, remaining useful lives. Consumed economic benefit/obsolescence of asset.

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

During the period there were no changes in the valuation techniques used to determine the fair value of infrastructure using level 3 inputs.

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

10. FIXED ASSETS

(a) Depreciation

	Note	2022 Actual \$	2022 Budget \$	2021 Actual \$
Buildings - non-specialised	8(a)	5,703,199	3,744,083	4,807,607
Furniture and equipment	8(a)	246,896	218,567	229,863
Plant and equipment	8(a)	1,413,582	1,310,143	1,332,284
Infrastructure - roads	9(a)	9,576,024	9,466,875	9,576,417
Other infrastructure - drainage	9(a)	2,366,508	2,363,780	2,658,738
Other infrastructure - parks	9(a)	9,368,713	8,900,870	9,060,769
Other infrastructure - coastal and estuary	9(a)	2,268,725	2,252,161	2,264,631
Other infrastructure - bridges	9(a)	717,791	738,996	761,074
Other infrastructure - other infrastructure	9(a)	195,694	203,083	203,083
Right-of-use assets - plant and equipment	11(a)	583,208	669,657	759,829
		32,440,340	29,868,215	31,654,295

Depreciation rates

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

Asset Class	Useful life
Buildings - non-specialised	25 to 100 years
Furniture and equipment	3 to 25 years
Plant and equipment	3 to 20 years
Infrastructure - roads	1 to 100 years
Infrastructure - drainage	1 to 80 years
Infrastructure - parks	5 to 100 years
Infrastructure - coastal and estuary	20 to 60 years
Infrastructure - bridges	60 to 100 years
Infrastructure - other	5 to 100 years
Right of use - plant and equipment	Based on the remaining lease

10. FIXED ASSETS (Continued)

(b) Disposals of assets

	2022 Actual Net Book Value	2022 Actual Sale Proceeds	2022 Actual Profit	2022 Actual Loss	2022 Budget Net Book Value	2022 Budget Sale Proceeds	2022 Budget Profit	2022 Budget Loss	2021 Actual Net Book Value	2021 Actual Sale Proceeds	2021 Actual Profit	2021 Actual Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land - freehold land	1,445,000	945,000	0	(500,000)	0	0	0	0	1,380,000	1,221,204	0	(158,796)
Buildings - non-specialised	32,813	0	0	(32,813)	0	0	0	0	291,726	0	0	(291,726)
Furniture and equipment	62,459	0	0	(62,459)	0	0	0	0	0	0	0	0
Plant and equipment	529,543	762,242	232,699	0	1,108,878	1,108,878	0	0	917,727	1,011,233	0	93,506
Infrastructure - roads	514,665	0	0	(514,665)	0	0	0	0	2,009,665	0	0	(2,009,665)
Other infrastructure - drainage	65,252	0	0	(65,252)	0	0	0	0	160,998	0	0	(160,998)
Other infrastructure - parks	3,856,818	0	0	(3,856,818)	0	0	0	0	4,625,937	0	0	(4,625,937)
Other infrastructure - coastal and estuary	435,287	0	0	(435,287)	0	0	0	0	370,949	0	0	(370,949)
Other infrastructure - other infrastructure	288,968	0	0	(288,968)	0	0	0	0	812	0	0	(812)
	7,230,805	1,707,242	232,699	(5,756,262)	1,108,878	1,108,878	0	0	9,757,814	2,232,437	0	(7,525,377)

Infrastructure assets are replaced with no sale proceeds resulting in the written down value being the loss on sale.

10. FIXED ASSETS (Continued)

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

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

Initial recognition and measurement for assets held at cost

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

Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the City includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets that are land, buildings, infrastructure and investment properties acquired between scheduled revaluation dates of the asset class in accordance with the mandatory measurement framework, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next revaluation date in accordance with the mandatory measurement framework.

Revaluation

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

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

Revaluation (continued)

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

Depreciation

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

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

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

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

Depreciation on revaluation

When an item of property, plant and equipment and infrastructure is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- (i) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset. For example, the gross carrying amount may be restated by reference to observable market data or it may be restated proportionately to the change in the carrying amount. The accumulated depreciation at the date of the revaluation is adjusted to equal the difference between the gross carrying amount and the carrying amount of the asset after taking into account accumulated impairment losses; or
- (ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

The City has adopted the first option above.

Amortisation

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

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

Amortisation is included within depreciation in the Statement of Comprehensive Income and in Note 10(a).

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

11. LEASES

(a) Right-of-Use Assets

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

	Note	Right-of-use assets - plant and equipment	Right-of-use assets Total
		\$	\$
Balance at 1 July 2020		4,293,141	4,293,141
Additions		264,938	264,938
Gains/(losses) from sale and leaseback transactions		(7,933)	(7,933)
Depreciation		(759,829)	(759,829)
Balance at 30 June 2021		759,271	759,271
Lease adjustments		257,871	257,871
Depreciation	10(a)	(583,208)	(583,208)
Balance at 30 June 2022		433,934	433,934

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

		2022 Actual	2021 Actual
		\$	\$
Depreciation on right-of-use assets	10(a)	(583,208)	(759,829)
Interest expense on lease liabilities	29(d)	(19,411)	(24,771)
Low-value asset lease payments recognised as expense		(434,666)	(368,524)
Gains/(losses) from sale and leaseback transactions		0	143
Total amount recognised in the statement of comprehensive income		(1,037,285)	(1,152,981)
 Total cash outflow from leases		 (611,564)	 (613,934)
 (b) Lease Liabilities			
Current		371,198	438,797
Non-current		80,486	347,168
	29(d)	451,684	785,965

Secured liabilities and assets pledged as security

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

SIGNIFICANT ACCOUNTING POLICIES

Leases

At inception of a contract, the City assesses if the contract contains or is a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the City uses its incremental borrowing rate.

All contracts that are classified as short-term leases (i.e. a lease with a term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Leases for right-of-use assets are secured over the asset being leased.

Details of individual lease liabilities required by regulations are provided at Note 29(d).

Right-of-use assets - valuation measurement

Right-of-use assets are measured at cost. This means that all right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not included in the Statement of Financial Position). The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which are reported at fair value.

Refer to Note 10 under revaluation for details on the significant accounting policies applying to vested improvements.

Right-of-use assets - depreciation

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shorter. Where a lease transfers ownership of the underlying asset, or the cost of the right-of-use asset reflects that the

City anticipates to exercise a purchase option, the specific asset is amortised over the useful life of the underlying asset.

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

11. LEASES (Continued)

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

The table below represents a maturity analysis of the undiscounted lease payments to be received after the reporting date.

Less than 1 year

1 to 2 years

2 to 3 years

2022 Actual	2021 Actual
\$	\$
278,881	337,319
0	383,910
0	0
278,881	721,229

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

Refer to note 12 for details of leased investment property

SIGNIFICANT ACCOUNTING POLICIES

The City as Lessor

Upon entering into each contract as a lessor, the City assesses if the lease is a finance or operating lease.

The contract is classified as a finance lease when the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases not within this definition are classified as operating leases. Rental income received from operating leases is recognised on a straight-line basis over the term of the specific lease.

Initial direct costs incurred in entering into an operating lease (eg legal cost, cost to setup) are included in the carrying amount of the leased asset and recognised as an expense on a straight-line basis over the lease term.

When a contract is determined to include lease and non-lease components, the City applies AASB 15 to allocate the consideration under the contract to each component.

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

12. INVESTMENT PROPERTY

Non-current assets - at fair value

	2022 Actual \$	2022 Budget \$	2021 Actual \$
Carrying balance at 1 July	4,860,000	0	4,860,000
Transfers	(313,548)	0	0
Net gain/(loss) from fair value adjustment	6,137,308	0	0
Closing balance at 30 June	10,683,760	0	4,860,000

Amounts recognised in profit or loss for investment properties

Rental income	551,651	0	705,851
Direct operating expenses from property that generated rental income	39,894	0	23,910
Fair value gain recognised in other income	6,137,308	0	0

Leasing arrangements

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

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

Less than 1 year	551,651	0	705,951
1 to 2 years	285,717	0	270,235
2 to 3 years	0	0	0
3 to 4 years	0	0	0
4 to 5 years	0	0	0
> 5 years	0	0	0
	837,368	0	976,186

SIGNIFICANT ACCOUNTING POLICIES

Investment properties

Investment properties are principally freehold buildings, held for long-term rental yields and not occupied by the City. Investment properties are carried at fair value. In accordance with the significant accounting policies disclosed at Note 10.

Fair value of investment properties

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

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

13. TRADE AND OTHER PAYABLES

Current

Sundry creditors
Prepaid rates
Accrued payroll liabilities
ATO liabilities
Bonds and deposits held
Other payables - receipts in advance
Other payables - other accrued expenses
Other payables - retention monies

2022	2021
\$	\$
4,048,965	5,290,226
4,153,066	3,738,077
1,233,182	1,064,535
0	33
7,272,942	5,114,097
235,512	140,719
95,954	652,315
403,656	239,798
17,443,277	16,239,800

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

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

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

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

Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the City prior to the end of the financial year that are unpaid and arise when the City becomes obliged to make future payments in respect of the purchase of these goods and services.

The amounts are unsecured, are recognised as a current liability and are usually paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

Prepaid rates

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

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

14. OTHER LIABILITIES

Current

Contract liabilities
 Capital grant/contributions liabilities
 Other Liabilities - Interest Earning Liabilities

Non-current

Capital grant/contributions liabilities
 Other Liabilities - Interest Earning Liabilities
 Other Liabilities - Interest Rate Swap

Reconciliation of changes in contract liabilities

Opening balance
 Additions
 Revenue from contracts with customers included as a contract liability at the start of the period

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

Reconciliation of changes in capital grant/contribution liabilities

Opening balance
 Additions
 Revenue from capital grant/contributions held as a liability at the start of the period

Expected satisfaction of capital grant/contribution liabilities

Less than 1 year
 1 to 2 years
 2 to 3 years
 3 to 4 years
 4 to 5 years
 > 5 years

	2022	2021
	\$	\$
Contract liabilities	45,000	89,910
Capital grant/contributions liabilities	5,314,125	5,536,246
Other Liabilities - Interest Earning Liabilities	534,227	360,151
	5,893,352	5,986,307
Capital grant/contributions liabilities	1,215,909	1,065,909
Other Liabilities - Interest Earning Liabilities	3,308,409	2,484,342
Other Liabilities - Interest Rate Swap	0	550,424
	4,524,318	4,100,675
Opening balance	89,910	0
Additions	45,000	89,910
Revenue from contracts with customers included as a contract liability at the start of the period	(89,910)	0
	45,000	89,910
Opening balance	6,602,155	0
Additions	5,464,125	6,602,155
Revenue from capital grant/contributions held as a liability at the start of the period	(5,536,246)	0
	6,530,034	6,602,155
Less than 1 year	5,314,125	0
1 to 2 years	150,000	5,536,246
2 to 3 years	0	0
3 to 4 years	0	0
4 to 5 years	0	0
> 5 years	1,065,909	1,065,909
	6,530,034	6,602,155

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

SIGNIFICANT ACCOUNTING POLICIES

Contract liabilities

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

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

Capital grant/contribution liabilities

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

Non-current capital grant/contribution liabilities fair values are based on discounted cash flows of expected cashflows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 25(i)) due to the unobservable inputs, including own credit risk.

Interest bearing liabilities

Interest-bearing liabilities are recognised initially at fair value and net of directly attributable transaction costs. After initial recognition, the interest-bearing liabilities are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit or loss.

Interest rate swap

The City uses derivative financial instruments, interest rate swaps, to hedge its interest rate risks. Such derivatives are initially recognised at fair value on the date on which a derivative contract is entered into and are subsequently remeasured at fair value. Derivatives are carried as financial assets when the fair value is positive and as financial liabilities when the fair value is negative. The balance at 30 June 2022 relates to a floating to fix swap with original notional amount of \$12 million. The fair value was determined by the bank using its valuation model (level 2 fair value).

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

15. BORROWINGS

	Note	2022			2021		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Debentures		4,710,362	19,142,781	23,853,143	5,677,779	18,883,553	24,561,332
Total secured borrowings	29(a)	4,710,362	19,142,781	23,853,143	5,677,779	18,883,553	24,561,332

Secured liabilities and assets pledged as security

Debentures, bank overdrafts and bank loans are secured by a floating charge over the assets of the City of Mandurah.

The City of Mandurah has complied with the financial covenants of its borrowing facilities during the 2022 and 2021 years.

SIGNIFICANT ACCOUNTING POLICIES

Borrowing costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 25(i)) due to the unobservable inputs, including own credit risk.

Risk

Information regarding exposure to risk can be found at Note 23.

Details of individual borrowings required by regulations are provided at Note 29(a).

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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16. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

Current provisions

Employee benefit provisions

Annual Leave

Long Service Leave

Non-current provisions

Long Service Leave

	2022	2021
	\$	\$
Annual Leave	4,275,289	4,390,248
Long Service Leave	4,592,006	4,576,258
	8,867,295	8,966,506
Long Service Leave	626,772	689,483
	626,772	689,483
	9,494,067	9,655,989

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

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

Amounts are expected to be settled on the following basis:

Less than 12 months after the reporting date

More than 12 months from reporting date

Note	2022	2021
	\$	\$
Less than 12 months after the reporting date	4,257,321	4,390,248
More than 12 months from reporting date	5,236,746	5,265,741
	9,494,067	9,655,989

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

5

	-	25,279
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SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

The City's obligations for employees' annual leave, long service leave and other employee leave entitlements are recognised as employee related provisions in the Statement of Financial Position.

Short-term employee benefits

Provision is made for the City's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The City's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position.

Other long-term employee benefits

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The City's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the City does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

CITY OF MANDURAH
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17. OTHER PROVISIONS

	Note	Provision for Workers Compensation	Total
		\$	\$
Opening balance at 1 July 2021			
Current provisions		481,416	481,416
		<u>481,416</u>	<u>481,416</u>
Additional provision		190,032	190,032
Balance at 30 June 2022		<u>671,448</u>	<u>671,448</u>
Comprises			
Current		671,448	671,448
		<u>671,448</u>	<u>671,448</u>

Other provisions

Amounts in relation to Worker's Compensation which are reliably expected to be paid out within 12 months of the reporting date are classified as current. Exact timing of payment of non-current obligations is unable to be reliably estimated as it is dependent on factors beyond the control of the local government.

Provisions

Provisions are recognised when the City has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

18. REVALUATION SURPLUS

	2022 Opening Balance	2022 Revaluation Increment	2022 Revaluation (Decrement)	Total Movement on Revaluation	2022 Closing Balance	2021 Opening Balance	2021 Revaluation Increment	2021 Revaluation (Decrement)	Total Movement on Revaluation	2021 Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land - freehold land	74,535,470	854,800	0	854,800	75,390,270	74,535,470	0	0	0	74,535,470
Revaluation surplus - Buildings - non-specialised	69,012,339	20,841,166	0	20,841,166	89,853,505	69,012,339	0	0	0	69,012,339
Revaluation surplus - Furniture and equipment	852,774	148,851	0	148,851	1,001,625	852,774	0	0	0	852,774
Revaluation surplus - Plant and equipment	188,092	0	0	0	188,092	188,092	0	0	0	188,092
Revaluation surplus - Infrastructure - roads	209,409,041	19,553,059	0	19,553,059	228,962,100	209,409,041	0	0	0	209,409,041
Revaluation surplus - Other infrastructure - drainage	95,224,109	27,241,376	0	27,241,376	122,465,485	95,224,109	0	0	0	95,224,109
Revaluation surplus - Other infrastructure - parks	189,564,223	14,706,757	0	14,706,757	204,270,980	189,564,223	0	0	0	189,564,223
Revaluation surplus - Other infrastructure - coastal and estuarine	38,540,536	6,078,167	0	6,078,167	44,618,703	38,603,490	0	(62,954)	(62,954)	38,540,536
Revaluation surplus - Other infrastructure - bridges	16,663,696	7,566,926	0	7,566,926	24,230,622	16,663,696	0	0	0	16,663,696
Revaluation surplus - Other infrastructure - cultural	17,691,148	0	0	0	17,691,148	17,691,148	0	0	0	17,691,148
Revaluation surplus - Work in Progress	0	0	0	0	0	3,052,655	0	(3,052,655)	(3,052,655)	0
	711,681,428	96,991,102	0	96,991,102	808,672,530	714,797,037	0	(3,115,609)	(3,115,609)	711,681,428

Movements on revaluation of property, plant and equipment (including infrastructure) are not able to be reliably attributed to a program as the assets were revalued by class as provided for by AASB 116 Aus 40.1.

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

19. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	Note	2022 Actual \$	2022 Budget \$	2021 Actual \$
Cash and cash equivalents	3	47,406,827	27,909,814	53,866,550
Restrictions				
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents	3	30,718,094	16,080,216	37,949,520
- Financial assets at amortised cost	4	24,054,319	9,015,866	9,015,866
		54,772,413	25,096,082	46,965,386
The restricted financial assets are a result of the following specific purposes to which the assets may be used:				
Restricted reserve accounts	30	51,301,746	24,888,945	44,767,915
Unspent loans	29(c)	3,470,667	207,137	2,197,471
Total restricted financial assets		54,772,413	25,096,082	46,965,386

(b) Reconciliation of Net Result to Net Cash Provided By Operating Activities

Net result		(1,250,787)	(3,339,540)	(10,413,034)
Non-cash items:				
Adjustments to fair value of financial assets at fair value through profit and loss		(827,981)	0	(4,525)
Adjustments to fair value of investment property		(6,137,308)	0	0
Depreciation/amortisation		32,440,340	29,868,215	31,654,295
(Profit)/loss on sale of asset		5,523,563	0	7,525,377
Loss on revaluation of fixed assets		125,180	0	0
Assets received for substantially less than fair value		125,798	0	0
Changes in assets and liabilities:				
(Increase)/decrease in trade and other receivables		1,169,982	1,050,000	(566,394)
(Increase)/decrease in other assets		(1,460,554)	0	1,178,108
(Increase)/decrease in inventories		28,211	0	(234,161)
Increase/(decrease) in trade and other payables		1,203,477	250,000	4,785,091
Increase/(decrease) in employee related provisions		(161,922)	0	(413,382)
Increase/(decrease) in other provisions		190,032	0	341,434
Increase/(decrease) in other liabilities		(117,031)	(5,124,697)	715,521
Non-operating grants, subsidies and contributions		(12,053,620)	(12,621,757)	(12,505,184)
Net cash provided by/(used in) operating activities		18,797,380	10,082,221	22,063,146

(c) Undrawn Borrowing Facilities

Credit Standby Arrangements

Bank overdraft limit	0	0
Bank overdraft at balance date	0	0
Credit card limit	700,000	700,000
Credit card balance at balance date	(41,598)	(26,292)
Total amount of credit unused	658,402	673,708

Loan facilities

Loan facilities - current	4,710,362	5,677,779
Loan facilities - non-current	19,142,781	18,883,553
Lease liabilities - current	371,198	438,797
Lease liabilities - non-current	80,486	347,168
Total facilities in use at balance date	23,853,143	25,347,297

Unused loan facilities at balance date

3,470,667	2,197,471
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CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

20. CONTINGENT LIABILITIES

The City has no identified contingent liabilities at the reporting date.

21. CAPITAL COMMITMENTS

	2022	2021
	\$	\$
Contracted for:		
- capital expenditure projects	3,901,280	5,046,438
- plant & equipment purchases	1,412,166	82,017
	5,313,446	5,128,455
Payable:		
- not later than one year	5,313,446	5,128,455

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

22. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration	Note	2022 Actual	2022 Budget	2021 Actual
		\$	\$	\$
Elected member - Mayor Rhys Williams				
Mayor's annual allowance		93,253	89,753	89,753
Meeting attendance fees		47,516	47,516	47,516
Other expenses		943	1,500	1,000
ICT expenses		0	0	3,500
Travel, Training and accommodation expenses		2,540	8,000	0
		144,252	146,769	141,769
Elected member - Deputy Mayor Caroline Knight				
Deputy Mayor's annual allowance		27,115	22,438	22,438
Meeting attendance fees		31,678	31,678	31,678
Other expenses		490	1,500	500
Annual allowance for ICT expenses		0	0	3,500
Travel, Training and accommodation expenses		1,784	4,000	1,928
		61,068	59,616	60,044
Elected member - Councillor Darren Lee				
Meeting attendance fees		0	31,678	17,502
Other expenses		0	1,500	117
Annual allowance for ICT expenses		0	3,500	1,934
Travel, Training and accommodation expenses		0	4,000	0
		0	40,678	19,553
Elected member - Councillor Matthew Rogers				
Meeting attendance fees		9,312	31,678	31,678
Other expenses		0	1,500	500
Annual allowance for ICT expenses		1,029	3,500	3,500
Travel, Training and accommodation expenses		0	4,000	0
		10,341	40,678	35,678
Elected member - Councillor Lynn Rodgers				
Meeting attendance fees		9,312	31,678	31,678
Other expenses		0	1,500	0
Annual allowance for ICT expenses		1,029	3,500	3,500
Travel, Training and accommodation expenses		0	4,000	0
		10,341	40,678	35,178
Elected member - Councillor Merv Darcy				
Meeting attendance fees		15,839	31,678	31,678
Other expenses		0	1,500	500
Annual allowance for ICT expenses		1,750	3,500	3,500
Travel, Training and accommodation expenses		23	4,000	0
		17,612	40,678	35,678
Elected member - Councillor Peter Jackson				
Meeting attendance fees		31,678	31,678	31,678
Other expenses		1,000	1,500	500
Annual allowance for ICT expenses		3,500	3,500	3,500
Travel, Training and accommodation expenses		0	4,000	0
		36,178	40,678	35,678
Elected member - Councillor Dave Schumacher				
Meeting attendance fees		31,678	31,678	31,678
Other expenses		320	1,500	0
Annual allowance for ICT expenses		3,500	3,500	3,500
Travel, Training and accommodation expenses		236	4,000	0
		35,734	40,678	35,178
Elected member - Councillor Peter Rogers				
Meeting attendance fees		31,678	31,678	31,678
Other expenses		1,105	1,500	500
Annual allowance for ICT expenses		3,500	3,500	3,500
Travel, Training and accommodation expenses		3,747	4,000	0
		40,030	40,678	35,678

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

22. RELATED PARTY TRANSACTIONS

Elected member - Councillor Don Pember

Meeting attendance fees	31,678	31,678	30,094
Other expenses	452	1,500	419
Annual allowance for ICT expenses	3,500	3,500	3,325
Travel, Training and accommodation expenses	23	4,000	0
	35,653	40,678	33,838

Elected member - Councillor Candice Di Prinzio

Meeting attendance fees	31,678	31,678	31,678
Other expenses	0	1,500	0
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel, Training and accommodation expenses	0	4,000	0
	35,178	40,678	35,178

Elected member - Councillor Ahmed Zilani

Meeting attendance fees	31,678	31,678	31,678
Other expenses	1,188	1,500	965
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel, Training and accommodation expenses	627	4,000	1,197
	36,993	40,678	37,340

Elected member - Councillor Jenny Green

Meeting attendance fees	31,678	31,678	31,678
Other expenses	844	1,500	421
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel, Training and accommodation expenses	146	4,000	1,174
	36,168	40,678	36,773

Elected member - Councillor Daniel Wilkins

Meeting attendance fees	22,305	0	0
Other expenses	77	0	0
Annual allowance for ICT expenses	2,464	0	0
Travel, Training and accommodation expenses	0	0	0
	24,846	0	0

Elected member - Councillor James Pond

Meeting attendance fees	22,305	0	0
Other expenses	577	0	0
Annual allowance for ICT expenses	2,464	0	0
Travel, Training and accommodation expenses	30	0	0
	25,377	0	0

Elected member - Councillor Amber Kearns

Meeting attendance fees	22,305	0	0
Other expenses	88	0	0
Annual allowance for ICT expenses	2,464	0	0
Travel, Training and accommodation expenses	0	0	0
	24,857	0	0

Elected member - Councillor Ryan Burns

Meeting attendance fees	22,305	0	0
Other expenses	1,032	0	0
Annual allowance for ICT expenses	2,464	0	0
Travel, Training and accommodation expenses	0	0	0
	25,801	0	0

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

	2022 Actual	2022 Budget	2021 Actual
	\$	\$	\$
Mayor's annual allowance	93,253	89,753	89,753
Deputy Mayor's annual allowance	27,115	22,438	22,438
Meeting attendance fees	424,622	427,652	411,892
Other expenses	8,117	19,500	5,422
ICT expenses	0	0	3,500
Annual allowance for ICT expenses	38,165	38,500	40,259
Travel, Training and accommodation expenses	9,156	56,000	4,299
	600,428	653,843	577,563

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

22. RELATED PARTY TRANSACTIONS

(b) Key Management Personnel (KMP) Compensation

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

		2022 Actual	2021 Actual
		\$	\$
Short-term benefits - employee		1,917,422	1,735,603
Short-term benefits - Council member	22(a)	600,428	577,563
Post-employment benefits		286,351	256,325
Employee - other long-term benefits		47,336	43,568
Employee - termination benefits		35,789	0
		2,887,326	2,613,059

Short-term employee benefits

These amounts include all salary and fringe benefits awarded to KMP except for details in respect to fees and benefits paid to council members which may be separately found in the table above.

Post-employment benefits

These amounts are the current-year's cost of the City's superannuation contributions made during the year.

Other long-term benefits

These amounts represent annual leave and long service leave entitlements accruing during the year.

Termination benefits

These amounts represent termination benefits paid to KMP (Note: may or may not be applicable in any given year).

Council member costs

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

(c) Transactions with related parties

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

No outstanding balances or provisions for doubtful debts or guarantees exist in relation to related parties at year end.

In addition to KMP compensation above the following transactions occurred with related parties:

	2022 Actual	2021 Actual
	\$	\$
Purchase of goods and services *	832,513	716,636
Short term employee benefits - other related parties	0	630

* relates to funding for the Mandurah Performing Arts Centre

(d) Related Parties

The City's main related parties are as follows:

i. Key management personnel

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

ii. Other Related Parties

An associate person of KMP was employed by the City under normal employment terms and conditions.

Any entity that is controlled by or over which KMP, or close family members of KMP, have authority and responsibility for planning, directing and controlling the activity of the entity, directly or indirectly, are considered related parties in relation to the City.

iii. Entities subject to significant influence by the City

An entity that has the power to participate in the financial and operating policy decisions of an entity, but does not have control over those policies, is an entity which holds significant influence. Significant influence may be gained by share ownership, statute or agreement.

23. FINANCIAL RISK MANAGEMENT

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

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

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

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

(a) Interest rate risk

Cash and cash equivalents

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

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

	Weighted Average Interest Rate %	Carrying Amounts \$	Fixed Interest Rate \$	Variable Interest Rate \$	Non Interest Bearing \$
2022					
Cash and cash equivalents	0.42%	47,406,827	28,666,112	18,740,715	
Financial assets at amortised cost - term deposits	1.55%	24,054,319	24,054,319	0	
2021					
Cash and cash equivalents	0.90%	53,866,550	35,752,048	18,114,502	
Financial assets at amortised cost - term deposits	0.36%	9,015,866	9,015,866	0	

Sensitivity

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

	2022 \$	2021 \$
Impact of a 1% movement in interest rates on profit and loss and equity*	187,407	181,145

* Holding all other variables constant

Borrowings

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The City manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The City does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 29(a).

23. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

Trade and Other Receivables

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

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

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

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

The expected loss rates are based on the payment profiles of rates and fees and charges over a period of 36 months before 1 July 2021 or 1 July 2022 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of ratepayers and residents to settle the receivables. Housing prices and unemployment rates have been identified as the most relevant factor in repayment rates, and accordingly adjustments are made to the expected credit loss rate based on these factors.

The loss allowance as at 30 June 2022 and 30 June 2021 for rates receivable was determined as follows:

	Less than 1 year past due	More than 1 year past due	More than 2 years past due	More than 3 years past due	Total	Note
30 June 2022						
Rates receivable						
Expected credit loss	0.00%	0.00%	0.00%	0.00%		
Gross carrying amount	219,207	209,838	222,409	3,222,194	3,873,648	
Loss allowance	0	0	0	0	0	5
30 June 2021						
Rates receivable						
Expected credit loss	0.00%	0.00%	0.00%	0.00%		
Gross carrying amount	357,628	53,884	224,212	4,327,358	4,963,082	
Loss allowance	0	0	0	0	0	5

The loss allowance as at 30 June 2022 and 30 June 2021 was determined as follows for trade receivables.

	Less than 1 month past due	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total	
30 June 2022						
Trade and other receivables						
Expected credit loss	2.13%	0.58%	0.07%	6.69%		
Gross carrying amount	1,172,191	92,852	13,535	949,912	2,228,490	
Loss allowance	47,423	12,854	1,449	149,144	210,870	5
30 June 2021						
Trade and other receivables						
Expected credit loss	0.002%	5.00%	0.002%	6.00%		
Gross carrying amount	838,820	306,964	57,357	355,731	1,558,872	
Loss allowance	2,985	74,979	3,698	76,948	158,610	5

23. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

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

	Rates receivable		Trade and other receivables		Contract Assets	
	2022 Actual	2021 Actual	2022 Actual	2021 Actual	2022 Actual	2021 Actual
Opening loss allowance as at 1 July	\$ 0	\$ 0	\$ 158,610	\$ 139,014	\$ 0	\$ 0
Increase in loss allowance recognised in profit or loss during the year	0	0	200,566	19,596	0	0
Receivables written off during the year as uncollectible	0	0	(148,306)	0	0	0
Closing loss allowance at 30 June	0	0	210,870	158,610	0	0

Trade receivables and contract assets are written off where there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include, amongst others, the failure of a debtor to engage in a repayment plan with the City, and a failure to make contractual payments for a period of greater than 120 days past due.

Impairment losses on trade receivables and contract assets are presented as net impairment losses within operating profit. Subsequent recoveries of amounts previously written off are credited against the same line item.

Contract Assets

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

CITY OF MANDURAH
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FOR THE YEAR ENDED 30 JUNE 2022

23. FINANCIAL RISK MANAGEMENT (Continued)

(c) Liquidity risk

Payables and borrowings

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The City manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required and disclosed in Note 19(c).

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

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying values
	\$	\$	\$	\$	\$
2022					
Trade and other payables	17,443,277	0	0	17,443,277	17,443,277
Borrowings	4,710,362	15,434,858	3,707,923	23,853,143	23,853,143
Interest bearing liabilities	829,801	3,139,012	1,057,013	5,025,826	3,842,636
Lease liabilities	422,074	29,610	0	451,684	451,684
	23,405,514	18,603,480	4,764,936	46,773,930	45,590,740
2021					
Trade and other payables	16,239,800	0	0	16,239,800	16,239,800
Borrowings	5,677,779	15,300,924	6,954,720	27,933,423	24,561,332
Interest bearing liabilities	581,781	2,223,580	1,289,885	4,095,246	2,844,493
Lease liabilities	531,743	354,136	0	885,879	785,965
	23,031,103	17,878,640	8,244,605	49,154,348	44,431,590

24. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

No events occurred after balance sheet date.

25. OTHER SIGNIFICANT ACCOUNTING POLICIES

a) Goods and services tax (GST)

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

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

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

b) Current and non-current classification

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

c) Rounding off figures

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

d) Comparative figures

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

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

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

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

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

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

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

h) Interest earnings

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

i) Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

j) Impairment of assets

In accordance with Australian Accounting Standards the City's cash generating non-specialised assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

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

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

For non-cash generating specialised assets that are measured under the revaluation model, such as roads, drains, public buildings and the like, no annual assessment of impairment is required. Rather AASB 116.31 applies and revaluations need only be made with sufficient regularity to ensure the carrying value does not differ materially from that which would be determined using fair value at the end of the reporting period.

k) Initial application of accounting standards

During the current year, no new or revised Australian Accounting Standards and Interpretations were compiled, became mandatory and were applicable to its operations.

New accounting standards for application in future years

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

- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of

Liabilities as Current or Non-current

- AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements

2018-2020 and Other Amendments

- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates

- AASB 2021-7 Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections

It is not expected these standards will have an impact on the financial report.

26. FUNCTION AND ACTIVITY

(a) Service objectives and descriptions

City operations as disclosed in this financial report encompass the following service orientated functions and activities.

Objective

Description

Governance

To provide a decision making process for the efficient allocation of scarce resources.

Includes the activities of members of Council and the administrative support available to the Council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific local government services.

General purpose funding

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

Law, order, public safety

To provide services to help ensure a safer and environmentally conscious community.

Supervision of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.

Health

To provide an operational framework for environmental and community health.

Supervision of local laws, food control, mosquito and disease control.

Education and welfare

To provide services to disadvantaged persons, the elderly, children and youth.

Operation of senior citizen's centre, youth centre and assistance to various community and voluntary services associated with families, children, aged and disabled.

Community amenities

To provide services required by the community.

Rubbish collection services, recycling services, operation of transfer station, cemetery services, administration of town planning scheme and protection of the environment.

Recreation and culture

To establish and effectively manage infrastructure and resources which will help the social well being of the community.

Maintenance of halls, parks, playgrounds, sports grounds, recreation centres, various reserves and beaches; operation of libraries and other arts and cultural facilities.

Transport

To provide safe, effective and efficient transport services to the community.

Construction and maintenance of roads, drainage, works, footpaths, parking facilities and traffic signs. Maintenance of bus shelters and cleaning of streets.

Economic services

To help promote the local government and its economic wellbeing.

Marketing & promotion of tourism, visitor centres, economic development, implementation of building and development controls.

Other property and services

To monitor and control operating accounts.

Private works, administration and public works overheads, works depots and council plant operations.

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

26. FUNCTION AND ACTIVITY (Continued)

(b) Income and expenses

Income excluding grants, subsidies and contributions

	2022 Actual	2022 Budget	2021 Actual
	\$	\$	\$
Governance	7,410	2,056	399
General purpose funding	85,026,561	84,428,055	81,995,818
Law, order, public safety	661,413	644,702	767,039
Health	209,803	214,108	88,426
Education and welfare	430,605	415,721	400,467
Community amenities	16,892,478	16,077,422	14,804,222
Recreation and culture	6,016,725	6,696,644	5,915,272
Transport	2,519,417	2,457,668	2,346,448
Economic services	8,392,500	1,966,941	2,252,084
Other property and services	905,414	1,231,589	873,969
	121,062,326	114,134,906	109,444,144

Grants, subsidies and contributions

General purpose funding	4,409,678	1,524,807	3,177,214
Law, order, public safety	116,703	153,760	363,763
Health	277,959	251,240	312,971
Education and welfare	158,206	92,238	519,857
Community amenities	13,742	16,240	60,427
Recreation and culture	1,465,149	8,469,599	1,334,714
Transport	6,378,050	10,073,006	4,400,322
Economic services	4,781,730	8,320	6,472,157
Other property and services	345,667	83,980	236,862
	17,946,884	20,673,190	16,878,287

Total Income

	139,009,210	134,808,096	126,322,431
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Expenses

Governance	(5,727,513)	(6,376,498)	(5,784,597)
General purpose funding	(2,889,582)	(2,038,437)	(2,980,566)
Law, order, public safety	(3,775,474)	(3,435,126)	(3,628,639)
Health	(2,185,772)	(2,169,892)	(2,134,974)
Education and welfare	(4,768,374)	(5,085,586)	(4,806,393)
Community amenities	(20,781,730)	(23,938,381)	(20,436,231)
Recreation and culture	(52,581,052)	(45,280,250)	(44,387,262)
Transport	(25,250,783)	(25,715,732)	(26,422,412)
Economic services	(5,690,633)	(7,752,743)	(6,437,159)
Other property and services	(16,609,084)	(16,354,991)	(19,717,232)

Total expenses

	(140,259,997)	(138,147,636)	(136,735,465)
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Net result for the period

	(1,250,787)	(3,339,540)	(10,413,034)
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CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

26. FUNCTION AND ACTIVITY (Continued)

(c) Fees and Charges

	2022 Actual	2022 Budget	2021 Actual
	\$	\$	\$
General purpose funding	1,008,317	753,329	826,923
Law, order, public safety	572,788	570,414	630,282
Health	199,702	214,108	61,148
Education and welfare	422,137	414,693	387,725
Community amenities	16,335,461	15,738,218	14,378,694
Recreation and culture	5,588,895	6,439,722	5,656,662
Transport	2,005,339	1,983,188	1,838,830
Economic services	2,243,793	1,966,941	2,246,843
Other property and services	244,042	100,801	295,104
	28,620,474	28,181,414	26,322,211

(d) Total Assets

	2022	2021
	\$	\$
Governance	11,729,638	11,104,166
General purpose funding	3,726,664	4,831,467
Law, order, public safety	12,437,210	1,197,235
Health	7,500	106,445
Education and welfare	5,390,349	4,531,998
Community amenities	4,262,358	8,688,579
Recreation and culture	350,361,553	302,613,796
Transport	588,075,307	532,596,160
Economic services	101,823,598	98,427,371
Other property and services	878,934	845,933
Unallocated	50,286,696	67,776,538
	1,128,979,807	1,032,719,688

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

27. RATING INFORMATION

(a) General Rates

RATE TYPE		Rate in	Number of	2021/22 Actual Rateable Value *	2021/22 Actual Rate Revenue	2021/22 Actual Interim Rates	2021/22 Actual Back Rates	2021/22 Actual Total Revenue	2021/22 Budget Rate Revenue	2021/22 Budget Interim Rate	2021/22 Budget Back Rate	2021/22 Budget Total Revenue	2020/21 Actual Total Revenue
Rate Description	Basis of valuation	\$	Properties	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Residential Improved	Gross rental valuation	0.09767	33,517	531,299,222	51,892,022	655,809	21,542	52,569,373	51,893,500	650,000	0	52,543,500	50,776,633
Urban Development	Gross rental valuation	0.13294	12	3,386,200	450,161	(183,879)	(626)	265,656	450,161	0	0	450,161	412,760
Business Improved	Gross rental valuation	0.0946	989	146,783,332	13,885,703	8,018	(15,652)	13,878,069	13,888,198	0	0	13,888,198	13,647,452
Residential Vacant	Gross rental valuation	0.16593	1,796	21,165,495	3,511,991	64,073	(12,814)	3,563,250	3,529,539	0	0	3,529,539	3,473,081
Business Vacant	Gross rental valuation	0.16858	118	3,306,044	557,333	(5,395)	(886)	551,052	547,420	0	0	547,420	542,948
Sub-Total			36,432	705,940,293	70,297,210	538,626	(8,436)	70,827,400	70,308,818	650,000	0	70,958,818	68,852,874
Minimum payment		Minimum											
		\$											
Residential Improved	Gross rental valuation	1,128	8,315	82,986,958	9,379,320	(27,029)	(1,190)	9,351,101	9,377,064	0	0	9,377,064	9,228,734
Urban Development	Gross rental valuation	1,128	0	0	0	0	0	0	0	0	0	0	0
Business Improved	Gross rental valuation	1,128	374	2,150,930	421,872	(544)	0	421,328	424,128	0	0	424,128	417,063
Residential Vacant	Gross rental valuation	934	1,669	6,995,412	1,558,846	43,451	17,003	1,619,300	1,559,780	0	0	1,559,780	1,483,781
Business Vacant	Gross rental valuation	1,128	18	94,510	20,304	473	1,383	22,160	11,280	0	0	11,280	10,623
Sub-Total			10,376	92,227,810	11,380,342	16,351	17,196	11,413,889	11,372,252	0	0	11,372,252	11,140,201
			46,808	798,168,103	81,677,552	554,977	8,760	82,241,289	81,681,070	650,000	0	82,331,070	79,993,075
								(69,766)				(80,439)	(73,427)
Concessions on general rates (Refer note 27(d))													
Total amount raised from general rates								82,171,523				82,250,631	79,919,648
* Rateable value is based on the value of properties at the time the rate is raised.													
) Rates (excluding general rates)													
Specified Area Rates		Rate in											
		\$											
Port Mandurah	Gross rental valuation	0.004	886	20,337,390	79,316	144	12	79,472	78,706	0	0	78,706	78,696
Waterside	Gross rental valuation	0.000	317	6,462,690	0	0	0	0	0	0	0	0	0
Mandurah Ocean Marina	Gross rental valuation	0.014	882	21,213,902	303,359	730	84	304,173	303,359	0	0	303,359	304,479
Mandurah Quay	Gross rental valuation	0.002	406	6,635,500	15,925	28	0	15,953	15,670	0	0	15,670	15,671
Port Bouvard Eastport	Gross rental valuation	0.002	422	8,557,950	12,837	105	1	12,943	12,837	0	0	12,837	12,841
Port Bouvard Northport	Gross rental valuation	0.004	325	5,761,245	23,045	43	3	23,091	22,366	0	0	22,366	22,373
Mariners Cove	Gross rental valuation	0.000	444	9,294,230	0	0	0	0	0	0	0	0	4
Sub-Total			3,682	78,262,907	434,482	1,050	100	435,632	432,938	0	0	432,938	434,064
Total amount raised from rates (excluding general rates)								435,632				432,938	434,064
) Total Rates								82,607,155				82,683,569	80,353,712

The entire balance of rates revenue has been recognised at a point in time in accordance with AASB 1058 *Income for not-for-profit entities*.

27. RATING INFORMATION (Continued)

(d) Specified Area Rate

Specified Area Rate	Purpose of the rate	Area/properties Rate Imposed	2021/22 Actual Rate Applied to Costs	2021/22 Actual Rate Set Aside to Reserve	2021/22 Actual Reserve Applied to Costs	2021/22 Budget Rate Applied to Costs	2021/22 Budget Rate Set Aside to Reserve	2021/22 Budget Reserve Applied to Costs
Port Mandurah	Contribution toward maintaining and managing the canals in accordance with the Artificial Waterways Policy – Canals and Core Management Group.	All canal frontage properties located within the defined area of Port Mandurah Canals.	\$ 79,472	\$ 0	\$ 204,266	\$ 13,806	\$ 64,900	\$ 346,454
Waterside	Contribution toward maintaining and managing the canals.	All properties within the Waterside Canals.	0	0	2,526	0	0	12,250
Mandurah Ocean Marina	To provide for an enhanced maintenance standard and asset replacement costs.	All properties within the Mandurah Ocean Marina.	146,287	157,886	0	303,359	0	0
Mandurah Quay	Maintenance of the marina (i.e. the water body and walls) and is levied to cover the life cycle expenses of the marina.	All properties within the Mandurah Quay sub-division.	3,955	11,998	0	7,000	8,670	0
Port Bouvard Eastport	Recoup the costs of litter removal from the canal waterbody together with the costs of water quality testing, canal management fee, surveying and minor maintenance.	All canal frontages on the Eastport canals.	5,164	7,780	0	12,837	0	508
Port Bouvard Northport	Recoup the costs of litter removal from the canal waterbody together with the costs of water quality testing, canal management fee, surveying and minor maintenance/canal cleaning.	All canal frontages on the Northport canals.	12,351	10,740	0	22,366	0	2,634
Mariners Cove	Contribution toward maintaining and managing the canals in accordance with the Artificial Waterways Policy – Canals and Core Management Group.	All canal frontages on the Mariners Cove canals.	0	0	5,572	0	0	11,145
			247,229	188,404	212,364	359,368	73,570	372,991

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

27. RATING INFORMATION (Continued)

Waivers or Concessions

Rate or Fee and
Charge to which
the Waiver or
Concession is Granted

Type

Waiver/
Concession

Discount

%

Discount

\$

2022
Actual

\$

2022
Budget

\$

2021
Actual

\$

General rates

Rate

Concession

65%-100%

69,766

80,439

73,427

69,766

80,439

73,427

Total discounts/concessions (Note 27)

69,766

80,439

73,427

Rate or Fee and
Charge to which
the Waiver or
Concession is Granted

Circumstances in which
the Waiver or Concession is
Granted and to whom it was
available

Objects of the Waiver
or Concession

Reasons for the Waiver
or Concession

General rates

Peel Health Hub

Majority charitable entities with the exception of a State Government

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

27. RATING INFORMATION (Continued)

(e) Interest Charges & Instalments

Instalment Options	Date Due	Instalment Plan Admin Charge	Instalment Plan Interest Rate	Unpaid Rates Interest Rate
		\$	%	%
Option One				
Single full payment	25/08/2021	0.0	0.00%	7.00%
Option Two				
First instalment	25/08/2021	0.0	5.50%	7.00%
Second instalment	14/02/2022	3.0	5.50%	7.00%
Option Three				
First instalment	25/08/2021	0.0	5.50%	7.00%
Second instalment	25/10/2021	3.0	5.50%	7.00%
Third instalment	10/01/2022	3.0	5.50%	7.00%
Fourth instalment	10/03/2022	3.0	5.50%	7.00%

	2022 Actual	2022 Budget	2021 Actual
	\$	\$	\$
Interest on unpaid rates	337,561	280,000	224,655
Interest on instalment plan	387,283	360,000	335,135
Charges on instalment plan	100,600	112,019	95,735
	825,444	752,019	655,525

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

28. RATE SETTING STATEMENT INFORMATION

		2021/22 2021/22 Budget 2020/21	2021/22 Budget 2020/21
		(30 June 2022)	(30 June 2021)
		Carried Forward)	Carried Forward)
Note			
		\$	\$
(a) Non-cash amounts excluded from operating activities			
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> .			
Adjustments to operating activities			
Less: Profit on asset disposals	10(b)	(232,699)	0
Less: Non-cash movement in assets		371,620	0
Less: Movement in liabilities associated with restricted cash		(44,910)	(89,610)
Less: Fair value adjustments to financial assets at fair value through profit and loss		(827,981)	0
Add: Loss on disposal of assets	10(b)	5,756,262	0
Add: Loss on revaluation of fixed assets	9(a)	125,180	0
Add: Depreciation	10(a)	32,440,340	29,868,215
Non-cash movements in non-current assets and liabilities:			
Investment property	12	(6,137,308)	0
Pensioner deferred rates		(70,644)	0
Employee benefit provisions		(62,711)	1,038,454
Contract liabilities		0	0
Other liabilities		423,643	0
Liabilities		181,517	0
Non-cash amounts excluded from operating activities		31,922,309	30,817,059
(b) Non-cash amounts excluded from investing activities			
The following non-cash revenue or expenditure has been excluded from amounts attributable to investing activities within the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> .			
Adjustments to investing activities			
Movement in non-current capital grant/contribution liability		(150,000)	0
Non cash non-operating grants, subsidies and contributions		125,798	0
Movement in current unspent non-operating grants associated with restricted cash		(222,121)	(5,035,087)
Non-cash amounts excluded from investing activities		(246,323)	(5,035,087)
(c) Surplus/(deficit) after imposition of general rates			
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.			
Adjustments to net current assets			
Less: Reserve accounts	30	(51,301,746)	(24,888,945)
- Current portion of community loan receivables		(50,271)	(80,000)
- Inventory		(445,000)	0
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	15	4,710,362	9,826,754
- Unspent portion of borrowings	29(c)	(3,470,667)	(207,137)
- Current portion of contract liability held in reserve		5,342,116	0
- Current portion of lease liabilities	11(b)	371,198	759,243
- Current portion of interest bearing liabilities	14	534,227	0
- Bonds and deposits held		0	3,417,743
- Employee benefit provisions	16	4,592,006	5,216,724
Total adjustments to net current assets		(39,717,775)	(5,955,618)

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

28. RATE SETTING STATEMENT INFORMATION

Net current assets used in the Rate Setting Statement

Total current assets	81,539,357	35,281,290	72,368,876
Less: Total current liabilities	(37,956,932)	(29,897,044)	(37,790,605)
Less: Total adjustments to net current assets	(39,717,775)	(5,955,618)	(30,040,048)
Net current assets used in the Rate Setting Statement	3,864,650	(571,372)	4,538,223

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

29. BORROWING AND LEASE LIABILITIES

(a) Borrowings

		Actual							Budget			
		Principal at	New Loans	Principal	Principal at 30	New Loans	Principal	Principal at	Principal at 1	New Loans	Principal	Principal at
Purpose	Note	1 July 2020	During 2020-21	Repayments During 2020-21	June 2021	During 2021-22	Repayments During 2021-22	30 June 2022	July 2021	During 2021-22	Repayments During 2021-22	30 June 2022
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Office Building [272]		215,016	0	(215,016)	0	0	0	0	0	0	0	0
IT Communications Equipment [318(i)]		67,470	0	(18,277)	49,193	0	(18,587)	30,606	50,109	0	(16,847)	33,262
Rushton Park Redevelopment [318(ii)]		334,327	0	(92,688)	241,639	0	(94,263)	147,376	243,182	0	(88,447)	154,735
Meadow Springs Recreation Facility [318(iii)]		250,493	0	(69,625)	180,868	0	(70,808)	110,060	181,049	0	(67,388)	113,661
Drainage [318(iv)]		83,835	0	(23,063)	60,772	0	(23,455)	37,317	62,134	0	(21,059)	41,075
Road Construction [318(v)]		836,324	0	(231,504)	604,820	0	(235,436)	369,384	601,950	0	(227,434)	374,516
Mandurah Rugby Club [320]		42,468	0	(41,818)	650	0	(649)	1	666	0	(667)	(1)
Mandurah Cricket Club [321]		14,145	0	(13,930)	215	0	(215)	0	203	0	(203)	0
Falcon Bay Seawall [351]		244,835	0	(37,904)	206,931	0	(38,993)	167,938	207,063	0	(37,509)	169,554
Halls Head Ablution Block [350]		97,505	0	(15,099)	82,406	0	(15,543)	66,863	82,441	0	(14,959)	67,482
Waste Water Reuse [349]		146,255	0	(22,671)	123,584	0	(23,327)	100,257	123,654	0	(22,445)	101,209
MPAC Forecourt [348]		121,886	0	(18,886)	103,000	0	(19,434)	83,566	103,054	0	(18,701)	84,353
MARC Carpark [347]		292,521	0	(45,367)	247,154	0	(46,662)	200,492	247,320	0	(44,888)	202,432
Road Construction [346]		385,053	0	(59,730)	325,323	0	(61,445)	263,878	325,550	0	(59,091)	266,459
MARC Stage 2 [345]		1,228,894	0	(209,980)	1,018,914	0	(212,706)	806,208	1,018,305	0	(192,185)	826,120
Mandurah Football & Sporting Club [324]		165,129	0	(80,737)	84,392	0	(82,689)	1,703	84,506	0	(82,264)	2,242
Mandurah Rugby Club [325]		12,698	0	(6,187)	6,511	0	(6,354)	157	6,493	0	(6,331)	162
Ablutions - Netball Centre [329(i)]		88,582	0	(42,896)	45,686	0	(43,855)	1,831	45,756	0	(43,702)	2,054
Road Construction [329(ii)]		188,410	0	(93,361)	95,049	0	(95,449)	(400)	95,200	0	(95,116)	84
Drainage Construction [329(iii)]		63,624	0	(30,279)	33,345	0	(30,956)	2,389	33,394	0	(30,849)	2,545
Peelwood Oval - Parking [329(iv)]		24,957	0	(12,616)	12,341	0	(12,898)	(557)	12,361	0	(12,854)	(493)
Parks Construction [329(v)]		87,089	0	(42,896)	44,193	0	(43,855)	338	44,263	0	(43,702)	561
Path Construction [329(vi)]		13,856	0	(7,570)	6,286	0	(7,739)	(1,453)	6,298	0	(7,712)	(1,414)
IT Equipment [329(vii)]		25,701	0	(12,616)	13,085	0	(12,898)	187	13,105	0	(12,854)	251
Street Lighting [329(viii)]		18,103	0	(10,094)	8,009	0	(10,319)	(2,310)	8,026	0	(10,283)	(2,257)
Land Purchase [330]		1,223,995	0	(634,643)	589,352	0	(589,349)	3	590,202	0	(590,181)	21
Bowling Club Relocation [326]		1,092,882	0	(561,700)	531,182	0	(531,170)	12	531,954	0	(531,913)	41
Parks - Falcon Bay Reserve [333(i)]		72,390	0	(23,740)	48,650	0	(24,368)	24,282	48,700	0	(24,066)	24,634
Road Construction [333(ii)]		320,984	0	(108,149)	212,835	0	(111,011)	101,824	213,063	0	(109,632)	103,431
Waste Trailers and Dolly [336]		240,815	0	(57,886)	182,929	0	(59,521)	123,408	183,076	0	(58,331)	124,745
New Pedestrian Bridge Construction [335]		481,195	0	(117,099)	364,096	0	(120,377)	243,719	364,418	0	(117,999)	246,419
MARC Redevelopment [338]		763,964	0	(164,848)	599,116	0	(167,334)	431,782	599,424	0	(156,515)	442,909
New Road Construction [339]		544,949	0	(114,636)	430,313	0	(116,597)	313,716	430,550	0	(111,602)	318,948
WMC Tims Thicket [343]		98,545	0	(15,494)	83,051	0	(16,002)	67,049	83,091	0	(15,451)	67,640
MARC Redevelopment Stage 2 [341]		1,277,816	0	(225,884)	1,051,932	0	(228,130)	823,802	1,052,367	0	(207,471)	844,896
New Road Construction [342]		651,651	0	(112,634)	539,017	0	(113,931)	425,086	539,226	0	(103,365)	435,861
MARC Redevelopment Stage 1 [340]		503,911	0	(83,733)	420,178	0	(85,319)	334,859	420,414	0	(80,042)	340,372
Eastern Foreshore Wall [344]		835,933	0	(146,808)	689,125	0	(147,422)	541,703	689,175	0	(134,120)	555,055
Halls Head Bowling Club upgrade [331]		310,796	0	(36,811)	273,985	0	(38,130)	235,855	274,166	0	(36,250)	237,916
Mandurah Marina [352]		173,489	0	(20,309)	153,180	0	(21,053)	132,127	153,272	0	(20,000)	133,272
MARC Solar Plan [353]		173,489	0	(20,308)	153,181	0	(21,046)	132,135	153,272	0	(20,000)	133,272
MARC Carpark [354]		260,243	0	(30,471)	229,772	0	(31,578)	198,194	229,922	0	(29,993)	199,929
Novara Foreshore Development [355]		346,980	0	(40,638)	306,342	0	(41,913)	264,429	306,543	0	(40,000)	266,543
Falcon Bay Foreshore Upgrades [356]		346,980	0	(40,638)	306,342	0	(42,116)	264,226	306,543	0	(40,000)	266,543
Mandurah Foreshore Boardwalk Renewal [357]		390,262	0	(45,718)	344,544	0	(48,299)	296,245	344,778	0	(44,993)	299,785
Mandjar Square Development [358]		433,630	0	(50,805)	382,825	0	(53,893)	328,932	383,089	0	(49,996)	333,093
New Road Construction [359]		1,191,883	0	(163,642)	1,028,241	0	(163,701)	864,540	1,028,594	0	(143,054)	885,540
Lakelands DOS [360]		2,365,995	0	(325,665)	2,040,330	0	(327,151)	1,713,179	2,041,053	0	(282,919)	1,758,134
Smoke Bush Retreat Footpath [361]		86,736	0	(10,149)	76,587	0	(10,523)	66,064	76,622	0	(10,006)	66,616
New Road Construction 2018/19		1,497,356	0	(167,853)	1,329,503	0	(157,234)	1,172,269	1,329,448	0	(145,594)	1,183,854
Mandjar Square Stage 3 and 4		908,175	0	(104,239)	803,936	0	(45,592)	758,344	804,174	0	(88,290)	715,884
Falcon Seawall Meeting		458,859	0	(45,846)	413,013	0	(95,267)	317,746	413,273	0	(43,828)	369,445

New Boardwalks 18/19	458,859	0	(45,846)	413,013	0	(43,373)	369,640	413,273	0	(43,828)	369,445
Civic Building - Tuckey Room Extension	458,860	0	(45,846)	413,014	0	(43,776)	369,238	413,273	0	(43,828)	369,445
Novara Foreshore Stage 3	183,582	0	(18,327)	165,255	0	(17,131)	148,124	165,348	0	(17,530)	147,818
Pinjarra Road Carpark	183,582	0	(18,327)	165,255	0	(17,131)	148,124	165,348	0	(17,530)	147,818
Coodanup Drive - Road Rehabilitation	91,791	0	(9,150)	82,641	0	(8,558)	74,083	82,674	0	(8,765)	73,909
South Harbour Upgrade	230,000	0	(20,772)	209,228	0	(19,676)	189,552	209,373	0	(21,180)	188,193
Falcon Skate Park Upgrade	120,000	0	(11,916)	108,084	0	(11,283)	96,801	108,152	0	(11,081)	97,071
Falcon Bay Foreshore Stage 3 of 4	300,000	0	(27,106)	272,894	0	(25,676)	247,218	273,089	0	(27,626)	245,463
New Road Construction 2019/20	900,000	0	(101,885)	798,115	0	(94,810)	703,305	798,415	0	(83,446)	714,969
Mandjar Square Final Stage	300,000	0	(27,106)	272,894	0	(25,689)	247,205	273,089	0	(27,626)	245,463
Halls Head Recycled Water 2019/20	200,000	0	(18,068)	181,932	0	(17,122)	164,810	182,060	0	(18,418)	163,642
Westbury Way North side POS Stage 3	200,000	0	(18,063)	181,937	0	(17,113)	164,824	182,065	0	(18,417)	163,648
Smart Street Mall Upgrade 2019/20	500,000	0	(49,690)	450,310	0	(48,975)	401,335	450,640	0	(46,159)	404,481
Smart Street Mall 2020/21	0	1,102,206	0	1,102,206	0	(97,402)	1,004,804	1,102,165	0	(96,868)	1,005,297
New Roads 2020/21	0	600,023	0	600,023	0	(56,147)	543,876	650,000	0	(57,134)	592,866
Enclosed Dog Park	0	20,151	0	20,151	0	(1,686)	18,465	20,151	0	(1,774)	18,377
Falcon Bay Upgrade - Stage 4 of 5	0	280,011	0	280,011	0	(23,624)	256,387	280,000	0	(24,610)	255,390
Novara Foreshore Stage 4	0	100,004	0	100,004	0	(8,428)	91,576	100,000	0	(8,784)	91,216
Bortolo Reserve - Shared Use Parking and Fire Track Facility	0	300,011	0	300,011	0	(25,309)	274,702	300,000	0	(26,377)	273,623
South Harbour Paving Upgrade Stage 2	0	50,002	0	50,002	0	(4,208)	45,794	50,000	0	(4,392)	45,608
Eastern/ Western Foreshore 2020/21	0	1,140,973	0	1,140,973	0	(109,833)	1,031,140	1,140,930	0	(100,278)	1,040,652
Falcon Skate Park Upgrade 2020/21	0	75,456	0	75,456	0	(6,352)	69,104	75,453	0	(6,636)	68,817
Ablutions 2020/21	0	0	0	0	0	0	0	0	200,000	(17,580)	182,420
Ablutions 2021/22	0	0	0	0	0	0	0	0	70,000	0	70,000
Ablutions 2020/21 & 2021/22 (consolidation of above Ablution loans)	0	0	0	0	250,000	51	250,051	0	0	0	0
Eastern/ Western Foreshore 2021/22	0	0	0	0	1,534,387	313	1,534,700	0	1,629,070	(143,186)	1,485,884
Smart Street Mall 2021/22	0	0	0	0	630,439	128	630,567	0	897,835	(78,912)	818,923
Enclosed Dog Park 2021/22	0	0	0	0	179,849	37	179,886	0	179,849	(15,818)	164,031
Novara Foreshore Stage 4 2021/22	0	0	0	0	230,000	47	230,047	0	230,000	(20,218)	209,782
Falcon Bay Upgrade - Stage 4 of 5 2021/22	0	0	0	0	71,440	14	71,454	0	90,000	(7,913)	82,087
Parks and Reserves Upgrades 2021/22	0	0	0	0	495,000	101	495,101	0	609,000	0	609,000
Mandurah Library Re Roofing Project	0	0	0	0	115,000	23	115,023	0	155,000	0	155,000
Falcon Reserve Activation Plan	0	0	0	0	0	0	0	0	400,000	0	400,000
Rushton Park Precinct	0	0	0	0	0	0	0	0	70,000	0	70,000
Western Foreshore Yr 3	0	0	0	0	0	0	0	0	800,000	0	800,000
District Cooling System	0	0	0	0	0	0	0	0	600,000	0	600,000
Carryover Roads 2020/21	0	0	0	0	500,000	102	500,102	0	500,000	(43,945)	456,055
Roads 2021/22	0	0	0	0	250,000	51	250,051	0	1,250,000	0	1,250,000
Boardwalks 2021/22	0	0	0	0	0	0	0	0	250,000	0	250,000
Carparks 2021/22	0	0	0	0	165,639	34	165,673	0	438,000	0	438,000
Pedestrian Bridge Mandurah Road	0	0	0	0	0	0	0	0	908,000	0	908,000
Cambria Island Abutment Wall	0	0	0	0	58,977	12	58,989	0	400,000	0	400,000
Mandurah Ocean Marina Chalets Refurbishment	0	0	0	0	150,000	31	150,031	0	150,000	0	150,000
Total	26,229,753	3,668,837	(5,337,258)	24,561,332	4,630,731	(5,338,920)	23,853,143	24,621,989	9,826,754	(5,432,960)	29,015,783

Loans have terms up to 10 years and are secured against the general funds and income, entitlement and receipts arising from the general rates of the City of Mandurah. Loans are subject to the Debt Service Cover Ratio financial covenant. The City complied with the financial covenant for both 2022 and 2021.

Borrowing Interest Repayments

Purpose	Note	Function and activity	Loan Number	Institution	Interest Rate	Actual for year ending 30 June 2022	Budget for year ending 30 June 2022	Actual for year ending 30 June 2021
						\$	\$	\$
Office Building [272]		Other property and services	2	Westpac	0.00%	0	0	(1,933)
IT Communications Equipment [318(i)]		Other property and services	3	Westpac	2.68%	(215)	(1,060)	(526)
Rushton Park Redevelopment [318(ii)]		Recreation and culture	3	Westpac	2.68%	(1,088)	(5,565)	(2,666)
Meadow Springs Recreation Facility [318(iii)]		Recreation and culture	3	Westpac	2.68%	(818)	(4,240)	(2,002)
Drainage [318(iv)]		Transport	3	Westpac	2.68%	(271)	(1,325)	(663)
Road Construction [318(v)]		Transport	3	Westpac	2.68%	(2,719)	(14,309)	(6,658)
Mandurah Rugby Club [320]		Recreation and culture	4	Westpac	0.00%	0	0	(493)
Mandurah Cricket Club [321]		Recreation and culture	5	Westpac	0.00%	0	0	(182)
Falcon Bay Seawall [351]		Recreation and culture	6	Westpac	2.21%	(3,822)	(5,319)	(4,923)
Halls Head Ablution Block [350]		Community amenities	7	Westpac	2.21%	(1,522)	(2,117)	(1,978)
Waste Water Reuse [349]		Community amenities	8	Westpac	2.21%	(2,280)	(3,176)	(2,949)
MPAC Forecourt [348]		Transport	9	Westpac	2.21%	(1,900)	(2,647)	(2,462)
MARC Carpark [347]		Transport	10	Westpac	2.21%	(4,567)	(6,352)	(5,873)
Road Construction [346]		Transport	11	Westpac	2.21%	(5,995)	(8,361)	(7,722)
MARC Stage 2 [345]		Recreation and culture	12	Westpac	2.21%	(5,527)	(26,058)	(8,264)
Mandurah Football & Sporting Club [324]		Recreation and culture	13	Westpac	1.98%	(877)	(1,316)	(2,843)
Mandurah Rugby Club [325]		Recreation and culture	14	Westpac	1.98%	(68)	(101)	(245)
Ablutions - Netball Centre [329(i)]		Recreation and culture	15	Westpac	1.98%	(447)	(672)	(1,478)
Road Construction [329(ii)]		Transport	15	Westpac	1.98%	(973)	(1,463)	(3,218)
Drainage Construction [329(iii)]		Transport	15	Westpac	1.98%	(316)	(474)	(1,044)
Peelwood Oval - Parking [329(iv)]		Transport	15	Westpac	1.98%	(132)	(198)	(435)
Parks Construction [329(v)]		Recreation and culture	15	Westpac	1.98%	(447)	(672)	(1,478)
Path Construction [329(vi)]		Transport	15	Westpac	1.98%	(79)	(119)	(261)
IT Equipment [329(vii)]		Other property and services	15	Westpac	1.98%	(132)	(198)	(435)
Street Lighting [329(viii)]		Transport	15	Westpac	1.98%	(105)	(158)	(348)
Land Purchase [330]		Other property and services	16	Westpac	1.98%	(2,454)	(8,424)	(8,282)
Bowling Club Relocation [326]		Recreation and culture	17	Westpac	1.98%	(3,089)	(7,721)	(7,870)
Parks - Falcon Bay Reserve [333(i)]		Recreation and culture	18	Westpac	2.44%	(707)	(1,012)	(1,338)
Road Construction [333(ii)]		Transport	18	Westpac	2.44%	(3,222)	(4,610)	(6,094)
Waste Trailers and Dolly [336]		Community amenities	19	Westpac	2.56%	(3,178)	(4,381)	(4,824)
New Pedestrian Bridge Construction [335]		Transport	20	Westpac	2.56%	(6,306)	(8,697)	(9,596)
MARC Redevelopment [338]		Recreation and culture	21	Westpac	2.68%	(3,954)	(14,785)	(6,452)
New Road Construction [339]		Transport	22	Westpac	2.68%	(5,408)	(10,630)	(7,379)
WMC Tims Thicket [343]		Transport	23	Westpac	2.21%	(1,564)	(2,129)	(2,085)
MARC Redevelopment Stage 2 [341]		Recreation and culture	24	Westpac	2.21%	(6,146)	(26,817)	(8,404)
New Road Construction [342]		Transport	25	Westpac	2.21%	(3,199)	(13,779)	(4,510)
MARC Redevelopment Stage 1 [340]		Recreation and culture	26	Westpac	2.21%	(5,460)	(10,750)	(7,059)
Eastern Foreshore Wall [344]		Recreation and culture	27	Westpac	2.21%	(4,272)	(17,584)	(4,896)
Halls Head Bowling Club upgrade [331]		Recreation and culture	28	Westpac	2.21%	(5,323)	(7,214)	(6,654)
Mandurah Marina [352]		Transport	29	Westpac	2.21%	(2,972)	(4,036)	(3,727)
MARC Solar Plan [353]		Recreation and culture	30	Westpac	2.21%	(2,979)	(4,036)	(3,727)
MARC Carpark [354]		Transport	31	Westpac	2.21%	(4,458)	(6,055)	(5,577)
Novara Foreshore Development [355]		Recreation and culture	32	Westpac	2.34%	(6,146)	(8,072)	(7,434)
Falcon Bay Foreshore Upgrades [356]		Recreation and culture	33	Westpac	2.21%	(5,943)	(8,072)	(7,434)
Mandurah Foreshore Boardwalk Renewal [357]		Transport	34	Westpac	2.21%	(5,762)	(9,079)	(8,354)
Mandjar Square Development [358]		Recreation and culture	35	Westpac	2.21%	(6,179)	(10,088)	(9,279)
New Road Construction [359]		Transport	36	Westpac	2.21%	(6,315)	(26,973)	(6,386)
Lakelands DOS [360]		Recreation and culture	37	Westpac	2.21%	(9,291)	(53,536)	(10,790)
Smoke Bush Retreat Footpath [361]		Transport	38	Westpac	2.21%	(1,489)	(2,018)	(1,875)
New Road Construction 2018/19		Transport	39	Westpac	1.57%	(8,636)	(35,366)	(13,108)
Mandjar Square Stage 3 and 4		Recreation and culture	40	Westpac	1.57%	(4,664)	(21,390)	(5,441)
Falcon Seawall		Recreation and culture	41	Westpac	1.57%	(5,264)	(11,012)	(8,994)
New Boardwalks 18/19		Transport	42	Westpac	1.57%	(6,884)	(11,012)	(8,994)
Civic Building - Tuckey Room Extension		Other property and services	43	Westpac	1.57%	(6,481)	(11,012)	(8,995)
Novara Foreshore Stage 3		Recreation and culture	44	Westpac	1.57%	(2,967)	(4,406)	(3,609)
Pinjarra Road Carpark		Transport	45	Westpac	1.57%	(2,967)	(4,406)	(3,609)
Coodanup Drive - Road Rehabilitation		Transport	46	Westpac	1.57%	(1,486)	(2,203)	(1,818)
South Harbour Upgrade		Transport	47	Westpac	3.14%	(4,037)	(5,592)	(5,054)
Falcon Skate Park Upgrade		Recreation and culture	48	Westpac	3.14%	(2,070)	(2,887)	(2,633)
Falcon Bay Foreshore Stage 3 of 4		Recreation and culture	49	Westpac	3.14%	(5,266)	(7,294)	(6,586)

New Road Construction 2019/20	Transport	50	Westpac	3.14%	(5,410)	(21,290)	(7,231)
Mandjar Square Final Stage	Recreation and culture	51	Westpac	3.14%	(5,253)	(7,294)	(6,586)
Halls Head Recycled Water 2019/20	Community amenities	52	Westpac	3.14%	(3,502)	(4,863)	(4,393)
Westbury Way North side POS Stage 3	Recreation and culture	53	Westpac	3.14%	(3,511)	(4,863)	(4,398)
Smart Street Mall Upgrade 2019/20	Recreation and culture	54	Westpac	3.14%	(6,695)	(12,029)	(10,927)
Smart Street Mall 2020/21	Recreation and culture	55	Westpac	3.08%	(5,051)	(29,624)	0
New Roads 2020/21	Transport	56	Westpac	3.08%	(4,564)	(17,470)	0
Enclosed Dog Park	Recreation and culture	57	Westpac	3.08%	(338)	(542)	0
Falcon Bay Upgrade - Stage 4 of 5	Recreation and culture	58	Westpac	3.08%	(4,702)	(7,526)	0
Novara Foreshore Stage 4	Recreation and culture	59	Westpac	3.08%	(1,679)	(2,688)	0
Bortolo Reserve - Shared Use Parking and Fire Track Facility	Recreation and culture	60	Westpac	3.08%	(5,038)	(8,063)	0
South Harbour Paving Upgrade Stage 2	Recreation and culture	61	Westpac	3.08%	(840)	(1,344)	0
Eastern/ Western Foreshore 2020/21	Recreation and culture	62	Westpac	3.08%	(5,634)	(30,666)	0
Falcon Skate Park Upgrade 2020/21	Recreation and culture	63	Westpac	3.08%	(1,267)	(2,028)	0
Ablutions 2020/21	Community amenities	0	Westpac	0.00%	0	(5,375)	0
Ablutions 2021/22	Community amenities	67	Westpac	3.72%	(51)	0	0
Eastern/ Western Foreshore 2021/22	Recreation and culture	68	Westpac	3.72%	(313)	(43,785)	0
Smart Street Mall 2021/22	Recreation and culture	76	Westpac	3.72%	(129)	0	0
Enclosed Dog Park 2021/22	Recreation and culture	73	Westpac	3.72%	(37)	0	0
Novara Foreshore Stage 4 2021/22	Recreation and culture	75	Westpac	3.72%	(47)	0	0
Falcon Bay Upgrade - Stage 4 of 5 2021/22	Recreation and culture	74	Westpac	3.72%	(15)	0	0
Parks and Reserves Upgrades 2021/22	Recreation and culture	69	Westpac	3.72%	(101)	0	0
Mandurah Library Re Roofing Project	Recreation and culture	71	Westpac	3.72%	(23)	0	0
Falcon Reserve Activation Plan	Recreation and culture	0	Westpac	0.00%	0	(24,131)	0
Rushton Park Precinct	Recreation and culture	0	Westpac	0.00%	0	(4,834)	0
Western Foreshore Yr 3	Recreation and culture	0	Westpac	0.00%	0	(6,182)	0
District Cooling System	Recreation and culture	0	Westpac	0.00%	0	(2,419)	0
Carryover Roads 2020/21	Recreation and culture	64	Westpac	3.72%	(102)	0	0
Roads 2021/22	Transport	65	Westpac	3.72%	(51)	(13,439)	0
Boardwalks 2021/22	Transport	0	Westpac	0.00%	0	0	0
Carparks 2021/22	Transport	66	Westpac	3.72%	(34)	0	0
Pedestrian Bridge Mandurah Road	Transport	0	Westpac	0.00%	0	0	0
Cambria Island Abutment Wall	Transport	70	Westpac	3.72%	(12)	0	0
Mandurah Ocean Marina Chalets Refurbishment	Economic services	72	Westpac	3.72%	(31)	0	0
							0
							0
Total					(245,261)	(723,433)	(313,481)
Total Interest Repayments	2(b)				(245,261)	(723,433)	(313,481)

CITY OF MANDURAH
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29. BORROWING AND LEASE LIABILITIES (Continued)

(b) New Borrowings - 2021/22

Particulars/Purpose	Institution	Loan Type	Term Years	Interest Rate %	Amount Borrowed		Amount (Used)		Total Interest & Charges \$	Actual Balance Unspent \$
					2022 Actual \$	2022 Budget \$	2022 Actual \$	2022 Budget \$		
Eastern/ Western Foreshore 2021/22	Westpac		10	2.80%	1,534,387	1,629,070	313	(1,629,070)	0	1,534,700
Smart Street Mall 2021/22	Westpac		10	2.80%	630,439	897,835	128	(897,835)	0	630,567
Enclosed Dog Park 2021/22	Westpac		10	2.80%	179,849	179,849	37	(179,849)	0	179,886
Novara Foreshore Stage 4 2021/22	Westpac		10	2.80%	230,000	230,000	47	(230,000)	0	230,047
Falcon Bay Upgrade - Stage 4 of 5 2021/22	Westpac		10	2.80%	71,440	90,000	14	(90,000)	0	71,454
Ablutions 2020/21	Westpac		10	2.80%	250,000	200,000	51	(200,000)	0	250,051
Carryover Roads 2020/21	Westpac		10	2.80%	500,000	500,000	102	(500,000)	0	500,102
Ablutions 2021/22	Westpac		10	2.80%	0	70,000	0	(70,000)	0	0
Roads 2021/22	Westpac		10	2.80%	250,000	1,250,000	51	(1,250,000)	0	250,051
Boardwalks 2021/22	Westpac		10	2.80%	0	250,000	0	(250,000)	0	0
Carparks 2021/22	Westpac		10	2.80%	165,639	438,000	34	(438,000)	0	165,673
Pedestrian Bridge Mandurah Road	Westpac		10	2.80%	0	908,000	0	(908,000)	0	0
Cambria Island Abutment Wall	Westpac		10	2.80%	58,977	400,000	12	(400,000)	0	58,989
Mandurah Ocean Marina Chalets Refurbishment	Westpac		10	2.80%	150,000	150,000	31	(150,000)	0	150,031
Parks and Reserves Upgrades 2021/22	Westpac		10	2.80%	495,000	609,000	101	(609,000)	0	495,101
Mandurah Library Re Roofing Project	Westpac		10	2.80%	115,000	155,000	23	(155,000)	0	115,023
Falcon Reserve Activation Plan	Westpac		10	2.80%	0	400,000	0	(400,000)	0	0
Rushton Park Precinct	Westpac		10	2.80%	0	70,000	0	(70,000)	0	0
Western Foreshore Yr 3	Westpac		10	2.80%	0	800,000	0	(800,000)	0	0
District Cooling System	Westpac		10	2.80%	0	600,000	0	(600,000)	0	0
					4,630,731	9,826,754	944	(9,826,754)	0	4,631,675

* WA Treasury Corporation

(c) Unspent Borrowings

Particulars	Institution	Date Borrowed	Unspent Balance 1 July 2021 \$	Borrowed During Year \$	Used During Year \$	Unused Balance 30 June 2022 \$
Bighton Lane	Westpac	6/02/2019	43,022	0	0	43,022
Brighton Plaza	Westpac	6/02/2019	14,115	0	0	14,115
WMC Tims Thicket	Westpac	6/02/2019	150,000	0	0	150,000
Lakelands DOS	Westpac	6/02/2019	511,158	0	(158,760)	352,398
Mandurah Foreshore Boardwalk Stage 3	Westpac	6/02/2019	38,704	0	0	38,704
Pinjarra Road Carpark	Westpac	6/02/2019	11	0	0	11
Halls Head Recycled Water	Westpac	30/06/2020	29,927	0	0	29,927
Eastern/ Western Foreshore 20/21	Westpac	30/06/2021	1,140,973	1,534,387	(604,416)	2,070,944
Smart Street Mall 2020/21	Westpac	30/06/2021	269,561	630,439	(506,717)	393,283
Ablutions 2021/22	Westpac	29/06/2022	0	250,000	(193,584)	56,416
Falcon Bay Upgrade - Stage 4 of 5 2021/22	Westpac	29/06/2022	0	71,440	(53,323)	18,117
Parks and Reserves Upgrades 2021/22	Westpac	29/06/2022	0	250,000	(178,172)	71,828
Mandurah Library Re Roofing Project	Westpac	29/06/2022	0	115,000	(9,063)	105,937
Carparks 2021/22	Westpac	29/06/2022	0	81,000	(45,677)	35,323
Cambria Island Abutment Wall	Westpac	29/06/2022	0	58,977	(21,374)	37,603
Mandurah Ocean Marina Chalets Refurbishment	Westpac	29/06/2022	0	150,000	(96,961)	53,039
			2,197,471	3,141,243	(1,868,047)	3,470,667

(d) Lease Liabilities

Purpose	Note	Actual							Budget			
		Principal at	Adjustments/	Principal	Principal at 30	Adjustments/	Principal	Principal at 30	Principal at 1	New Leases	Principal	Principal at
		1 July 2020	New Leases	Repayments	June 2021	New Leases	Repayments	June 2022	July 2021	During 2021-22	Repayments	30 June 2022
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Gym Equipment		497,712	0	(204,031)	293,681	53,780	(201,033)	146,428	280,933	36,186	(216,779)	100,340
Software		39,613	164,739	(139,523)	64,829	73,096	(109,575)	28,350	61,017	54,592	(119,626)	(4,017)
IT Equipment		541,299	30,089	(164,499)	406,889	62,385	(214,260)	255,014	584,114	364,234	(259,364)	688,984
Survey Equipment		33,321	61,735	(77,376)	17,680	67,886	(63,674)	21,892	16,705	286,246	(85,358)	217,593
Tech One		3,060,060	(3,060,060)	0	0	0	0	0	0	0	0	0
Records - Postage Meter		6,620	0	(3,734)	2,886	725	(3,611)	0	2,720	17,985	(3,900)	16,805
Total Lease Liabilities	11(b)	4,178,625	(2,803,497)	(589,163)	785,965	257,872	(592,153)	451,684	945,489	759,243	(685,027)	1,019,705

Lease Interest Repayments

Purpose	Note	Function and activity	Lease Number	Institution	Lease Interest Rate	Actual for year ending 30 June 2022	Budget for year ending 30 June 2022	Actual for year ending 30 June 2021	Lease Term
						\$	\$	\$	
Gym Equipment		Recreation and culture		MAIA - Marc Equipment		(6,646)	(7,291)	(12,748)	Various
Software		Other property and services		MAIA - Business Systems		(1,033)	(1,538)	(8,958)	Various
IT Equipment		Other property and services		HP and Fuji		(11,336)	(14,064)	(1,924)	Various
Survey Equipment		Other property and services		MAIA - Survey		(357)	(1,876)	(975)	27 months
Records - Postage Meter		Other property and services		Pitney Bowes		(39)	(51)	(166)	75 months
Total Interest Repayments	2(b)					(19,411)	(24,820)	(24,771)	

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30. RESERVE ACCOUNTS

Restricted by legislation/agreement

Cash in Lieu of Parking Reserve

Restricted by council

Building Reserve

Asset Management Reserve

Cultural Centre Reserve

Museum Reserve

Property Acquisition Reserve

Sustainability Reserve

Waste Reserve

Community Improvements Reserve

Traffic Bridge Reserve

Tims Thicket Septage Reserve

Tims Thicket Inert Reserve

Inert Landfill Reserve

Arts and Craft Centre Reserve

Sand Pit Restoration Reserve

Interest Free Loans Reserve

CLAG Reserve

Emergency Relief Fund Reserve

Mandurah Ocean Marina Reserve

Waterways Reserve - Stingray Wharf

Interest on Investments Reserve

Port Mandurah Canals Stage 2 Maintenance Reserve

Mariners Cove Canals Reserve

Port Bouvard Canal Maintenance Contributions Reserve

Soccer Club Rooms Refurbishment Reserve

Unspent Grants Reserve

Leave Reserve

Carbon Offset Reserve

Bushland Acquisition Reserve

Port Bouvard Surf Life Saving Clubrooms Reserve

Coastal Storm Contingency Reserve

Refurbishment Bortolo Pavillion Reserve

Refurbishment Rushton Park Reserve

Refurbishment Meadow Springs Pavillion Reserve

Digital Futures Reserve

Decked Carparking Reserve

Specified Area Rates - Waterside Canals

Specified Area Rates - Port Mandurah Canals

Specified Area Rates - Mandurah Quay Canals

	2022 Actual Opening Balance	2022 Actual Transfer to	2022 Actual Transfer (from)	2022 Actual Closing Balance	2022 Budget Opening Balance	2022 Budget Transfer to	2022 Budget Transfer (from)	2022 Budget Closing Balance	2021 Actual Opening Balance	2021 Actual Transfer to	2021 Actual Transfer (from)	2021 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by legislation/agreement												
Cash in Lieu of Parking Reserve	479,332	2,106	0	481,438	481,868	9,051	0	490,919	476,232	3,100	0	479,332
	479,332	2,106	0	481,438	481,868	9,051	0	490,919	476,232	3,100	0	479,332
Restricted by council												
Building Reserve	1,674,855	340,993	(388,686)	1,627,162	1,793,339	8,658	(1,332,385)	469,612	1,750,807	10,831	(86,783)	1,674,855
Asset Management Reserve	10,688,231	7,407,655	(2,678,620)	15,417,266	10,498,996	1,805,409	(4,944,899)	7,359,506	3,414,420	7,273,811	0	10,688,231
Cultural Centre Reserve	149,781	66,194	0	215,975	147,301	0	0	147,301	149,781	0	0	149,781
Museum Reserve	0	0	0	0	0	0	0	0	160,150	0	(160,150)	0
Property Acquisition Reserve	0	0	0	0	0	0	0	0	3,913,886	0	(3,913,886)	0
Sustainability Reserve	625,422	2,324	(96,542)	531,204	627,556	6,923	(259,000)	375,479	660,440	4,045	(39,063)	625,422
Waste Reserve	4,008,943	2,497,088	(452,365)	6,053,666	2,618,886	17,922	(1,238,520)	1,398,288	2,382,544	1,626,399	0	4,008,943
Community Improvements Reserve	0	0	0	0	0	0	0	0	33,233	0	(33,233)	0
Traffic Bridge Reserve	49,886	0	(49,886)	0	0	0	0	0	399,886	0	(350,000)	49,886
Tims Thicket Septage Reserve	0	0	0	0	0	0	0	0	75,697	0	(75,697)	0
Tims Thicket Inert Reserve	0	0	0	0	0	0	0	0	105,041	0	(105,041)	0
Inert Landfill Reserve	0	0	0	0	0	0	0	0	39,728	0	(39,728)	0
Arts and Craft Centre Reserve	0	0	0	0	0	0	0	0	229,699	0	(229,699)	0
Sand Pit Restoration Reserve	0	0	0	0	0	0	0	0	66,970	0	(66,970)	0
Interest Free Loans Reserve	50,325	95,237	0	145,562	0	0	0	0	200,984	325	(150,984)	50,325
CLAG Reserve	6,407	11,917	(6,407)	11,917	62,967	1,183	0	64,150	62,405	41	(56,039)	6,407
Emergency Relief Fund Reserve	0	0	0	0	0	0	0	0	3,295	0	(3,295)	0
Mandurah Ocean Marina Reserve	177,219	778	0	177,997	178,781	3,358	0	182,139	176,073	1,146	0	177,219
Waterways Reserve - Stingray Wharf	733,673	91,302	(13,425)	811,550	252,829	4,497	(13,425)	243,901	277,341	456,332	0	733,673
Interest on Investments Reserve	0	0	0	0	0	0	0	0	12,771	0	(12,771)	0
Port Mandurah Canals Stage 2 Maintenance Reserve	92,705	407	0	93,112	92,244	1,733	0	93,977	92,106	599	0	92,705
Mariners Cove Canals Reserve	84,466	371	0	84,837	85,113	1,599	0	86,712	83,920	546	0	84,466
Port Bouvard Canal Maintenance Contributions Reserve	265,862	1,168	0	267,030	266,811	5,012	0	271,823	264,143	1,719	0	265,862
Soccer Club Rooms Refurbishment Reserve	0	0	0	0	0	0	0	0	29,292	0	(29,292)	0
Unspent Grants Reserve	8,707,386	8,183,631	(8,117,368)	8,773,649	4,977,235	0	(4,352,834)	624,401	7,974,498	732,888	0	8,707,386
Leave Reserve	4,576,258	15,748	0	4,592,006	4,178,270	971,036	(883,534)	4,265,772	5,103,667	0	(527,409)	4,576,258
Carbon Offset Reserve	0	0	0	0	0	0	0	0	130,117	0	(130,117)	0
Bushland Acquisition Reserve	3,000,000	5,720	(1,698,080)	1,307,640	3,032,619	0	0	3,032,619	3,000,000	0	0	3,000,000
Port Bouvard Surf Life Saving Clubrooms Reserve	0	0	0	0	0	0	0	0	18,000	0	(18,000)	0
Coastal Storm Contingency Reserve	257,363	1,131	0	258,494	258,513	4,856	0	263,369	255,699	1,664	0	257,363
Refurbishment Bortolo Pavillion Reserve	0	0	0	0	0	0	0	0	6,000	0	(6,000)	0
Refurbishment Rushton Park Reserve	0	0	0	0	0	0	0	0	13,500	0	(13,500)	0
Refurbishment Meadow Springs Pavillion Reserve	0	0	0	0	0	0	0	0	8,712	0	(8,712)	0
Digital Futures Reserve	69,192	249	(12,575)	56,866	83,943	1,577	0	85,520	83,029	447	(14,284)	69,192
Decked Carparking Reserve	1,004,210	4,412	0	1,008,622	1,008,698	18,947	0	1,027,645	997,716	6,494	0	1,004,210
Specified Area Rates - Waterside Canals	118,986	512	(2,526)	116,972	96,574	1,689	(6,737)	91,526	101,760	17,226	0	118,986
Specified Area Rates - Port Mandurah Canals	415,584	80,401	(283,738)	212,247	416,495	65,654	(336,260)	145,889	345,992	69,592	0	415,584
Specified Area Rates - Mandurah Quay Canals	209,361	16,925	(3,955)	222,331	211,228	12,798	0	224,026	199,550	9,811	0	209,361

Council Meeting

18 April 2023

Audit and Risk Committee
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Specified Area Rates - Mandurah Ocean Marina	403,902	160,355	0	564,257	362,949	6,818	0	369,767	220,269	183,633	0	403,902
Specified Area Rate - Port Bouvard Canals	120,423	23,668	(12,351)	131,740	120,090	2,253	(134)	122,209	118,299	2,124	0	120,423
Specified Area Rate - Mariners Cove	15,857	46	(5,572)	10,331	13,002	46	(10,656)	2,392	22,719	102	(6,964)	15,857
Specified Area Rate - Eastport	35,919	13,136	(5,164)	43,891	29,141	544	(175)	29,510	28,010	7,909	0	35,919
Sports Club Maintenance Levy Reserve	188,306	54,239	0	242,545	196,367	15,911	0	212,278	141,402	48,604	(1,700)	188,306
City Centre Land Acquisition Reserve	1,006,509	4,422	0	1,010,931	1,011,007	0	0	1,011,007	3,000,000	6,509	(2,000,000)	1,006,509
City Facility Relocation Reserve	0	0	0	0	58,531	0	0	58,531	214,531	0	(214,531)	0
Lakelands Community Infrastructure Reserve	1,097,302	4,821	0	1,102,123	1,102,206	20,703	0	1,122,909	1,090,206	7,096	0	1,097,302
Plant Reserve	1,582,499	1,143,187	(711,626)	2,014,060	1,656,314	14,308	(895,181)	775,441	952,687	629,812	0	1,582,499
Workers Compensation Reserve	481,416	192,147	0	673,563	113,201	2,126	0	115,327	111,968	369,448	0	481,416
Restricted Cash Reserve	2,390,335	2,272,612	(1,622,188)	3,040,759	5,249,697	0	(5,124,697)	125,000	(1)	2,390,336	0	2,390,335
	44,288,583	22,692,799	(16,161,074)	50,820,308	40,800,903	2,995,560	(19,398,437)	24,398,026	38,722,942	13,859,489	(8,293,848)	44,288,583
	44,767,915	22,694,905	(16,161,074)	51,301,746	41,282,771	3,004,611	(19,398,437)	24,888,945	39,199,174	13,862,589	(8,293,848)	44,767,915

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

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

Name of Reserve	Anticipated date of use	Purpose of the reserve
Cash in Lieu of Parking Reserve		Parking - Provide additional parking areas
Building Reserve		Building - Future new building capital requirements
Asset Management Reserve		Asset Management - Renewal and upgrade of current infrastructure
Cultural Centre Reserve		Cultural Centre - Equipment/plant replacement for Mandurah Performing Arts Centre and the provision of standby financing
Museum Reserve		Museum - Operation of museum
Property Acquisition Reserve		Property Acquisition - Future property purchases in areas other than the City Centre
Sustainability Reserve		Sustainability - Development of Mandurah as a sustainable city
Waste Reserve		Waste Facilities Reserve Fund - Future waste treatment initiatives
Community Improvements Reserve		Community Improvements - Provision of community facilities
Traffic Bridge Reserve		Traffic Bridge - Replacement of Mandurah Traffic Bridge
Tims Thicket Septage Reserve		Tims Thicket Septage - Future site restoration
Tims Thicket Inert Reserve		Tims Thicket Inert - Future site restoration and development
Inert Landfill Reserve		Inert Landfill - Future site restoration and development
Arts and Craft Centre Reserve		Arts and Craft Centre - Provision of new arts and craft facility
Sand Pit Restoration Reserve		Sand Pit Restoration - Costs associated with closure of Red Road site
Interest Free Loans Reserve		Interest Free Loans - Interest-free loans to sporting & community groups for minor capital projects
CLAG Reserve		CLAG - Contiguous Local Authority Group for control of mosquitoes
Emergency Relief Fund Reserve		Emergency Relief Fund - Capital grants to local emergency service groups. Availability of funds for emergencies/disaster in Mandurah
Mandurah Ocean Marina Reserve		Mandurah Ocean Marina - Future maintenance/asset replacement at Mandurah Ocean Marina
Waterways Reserve - Stingray Wharf		Waterways - Future maintenance/asset replacement of specific waterways infrastructure
Interest on Investments Reserve		Interest on Investments - Allocation for once-off purchases
Port Mandurah Canals Stage 2 Maintenance Reserve		Port Mandurah Canals Stage 2 Maintenance - Stage 2 Future maintenance of canals
Mariners Cove Canals Reserve		Mariners Cove Canals - Future maintenance of canals
Port Bouvard Canal Maintenance Contributions Reserve		Port Bouvard Canal Maintenance Contributions - Contribution Future maintenance of canals
Soccer Club Rooms Refurbishment Reserve		Soccer Club Rooms Refurbishment - To maintain presentation and functionality of the Club House
Unspent Grants Reserve		Unspent Grants & Contributions - Operating and non-operating grants and contributions tied to future expenditure
Leave Reserve		Long Service Leave - To fund the long service and sick leave liability of Council's staff
Carbon Offset Reserve		Carbon Offset - Fund initiatives which provide an offset to the environmental impact of the City's waste management activities
Bushland Acquisition Reserve		Bushland Acquisition - For the purchase & protection of bushland and environmentally sensitive sites within the City
Port Bouvard Surf Life Saving Clubrooms Reserve		Port Bouvard Surf Life Saving Clubrooms - To maintain presentation and functionality of the Club House

Audit and Risk Committee

Report

Coastal Storm Contingency Reserve
 Refurbishment Bortolo Pavillion Reserve
 Refurbishment Rushton Park Reserve
 Refurbishment Meadow Springs Pavillion Reserve
 Digital Futures Reserve
 Decked Carparking Reserve
 Specified Area Rates - Waterside Canals
 Specified Area Rates - Port Mandurah Canals
 Specified Area Rates - Mandurah Quay Canals
 Specified Area Rates - Mandurah Ocean Marina
 Specified Area Rate - Port Bouvard Canals
 Specified Area Rate - Mariners Cove
 Specified Area Rate - Eastport
 Sports Club Maintenance Levy Reserve
 City Centre Land Acquisition Reserve
 City Facility Relocation Reserve
 Lakelands Community Infrastructure Reserve
 Plant Reserve
 Workers Compensation Reserve
 Restricted Cash Reserve

Coastal Storm Contingency - Provide for coastal emergency works due to storm damage
 Refurbishment Bortolo Pavilion - To maintain presentation and functionality of the Club House
 Refurbishment Rushton Park - To maintain presentation and functionality of the Club House
 Refurbishment Meadow Springs Pavilion - To maintain presentation and functionality of the Club House
 Digital Futures - Fund development, investigation or commissioning of digital technology initiatives
 Decked Carparking - Amount received from Landcorp in June 2006, set aside for Decked Carparking
 Specified Area Rates - Waterside Canals - Future maintenance of canals
 Specified Area Rates - Port Mandurah Canals - Future maintenance of canals
 Specified Area Rates - Mandurah Quay Canals - Future maintenance of canals
 Specified Area Rates - Mandurah Ocean Marina - Future maintenance/asset replacement at Mandurah Ocean Marina
 Specified Area Rate - Port Bouvard Canals - Future maintenance of canals
 Specified Area Rate - Mariners Cove - Future maintenance of canals
 Specified Area Rate - Eastport - Future maintenance of canals
 Sports Clubs Maintenance Levy - To maintain various city buildings leased to clubs
 City Centre Land Acquisition Reserve - For future property purchases within the City Centre area
 City Facility Relocation Reserve - To fund long term strategic relocation of city facilities
 Lakelands Community Infrastructure Reserve - Contribute to the construction of the community infrastructure on Lot 2300 Seppings Parade Lakelands
 Plant reserve - Replacement of heavy plant and equipment
 Workers Compensation - For the purposes of funding previous year workers compensation claims that are open and still have costs required to be paid by the City of M:
 Restricted cash carried forward for future use

CITY OF MANDURAH
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31. TRUST FUNDS

Funds held at balance date which are required to be held in trust and which are not included in the financial statements are as follows:

	1 July 2021	Amounts Received	Amounts Paid	30 June 2022
	\$	\$	\$	\$
Cash in Lieu	1,246,090	168	0	1,246,258
	1,246,090	168	0	1,246,258

CITY OF MANDURAH
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32. MAJOR LAND TRANSACTIONS

(a) Details

Lots 139, 141, 143 Wedgetail Retreat

(b) Current year transactions

Other revenue

- Sale proceeds

Other expenditure

- Cost of goods sold

2022 Actual	2022 Budget	2021 Actual
\$	\$	\$
0	515,000	381,000
(27,000)	(32,000)	(32,000)
(27,000)	483,000	349,000

(c) Expected future cash flows

Cash outflows

- Development costs

Cash inflows

- Sale proceeds

Net cash flows

2022/23	2023/24	2024/25	2025/26	Total
\$	\$	\$	\$	\$
(20,000)	0	0	0	(20,000)
(20,000)	0	0	0	(20,000)
445,000	0	0	0	445,000
445,000	0	0	0	445,000
425,000	0	0	0	425,000

(d) Assets and liabilities

Land held for resale included within Note 6

Current Inventory

Land held for resale

2022	2021
\$	\$
445,000	0

CITY OF MANDURAH
Independent Auditor's Report

Please refer to Attachment 1.2

2	SUBJECT:	Strategic Risk Assessment
	DIRECTOR:	Business Services
	MEETING:	Audit and Risk Committee
	MEETING DATE:	3 April 2023

Summary

The Audit and Risk Committee is required to review the minor amendments to the Council Risk Management Policy POL-RKM 01 (Attachment 2.1), the annual assessment of the Strategic Risk Register (Confidential Attachment 2.2) and the Strategic Risk Appetite Statement (Confidential Attachment 2.3) before making a recommendation to Council.

The Audit and Risk Committee is also required to note the amendments to the City of Mandurah Risk Management Framework RKM02 (Confidential Attachment 2.4) and the ongoing improvements to the risk management.

Disclosure of Interest

N/A

Previous Relevant Documentation

- | | | |
|--------------|-------------------|--|
| • AR3/6/22 | 9 March 2022 | Strategic Risk Assessment 2023 |
| • AR.8/12/21 | 6 December 2022 | Strategic Risk Ratings and Quarterly Update |
| • AR.11/9/21 | 13 September 2021 | Quarterly Strategic Risk Update |
| • AR.8/6/21 | 14 June 2021 | Quarterly Strategic Risk Update |
| • G.8/3/21 | 8 March 2021 | Strategic Risk Ratings, Treatments and Control Library |
| • G.6/12/20 | 15 December 2020 | Strategic Risk Register |
| • G.11/6/20 | 23 June 2020 | Risk Management Policy |

Background

At its meeting on 8 March 2021, Council adopted the risk appetite statements and levels for each strategic risk. The levels were set according to the City's current position and resourcing levels are reflective of the current investment that Council has made in these areas. On 9 March 2022, Council adopted amendments to the Strategic Risk Register. The Audit and Risk Committee receive quarterly updates on the Strategic Risks and Control Library.

Comment

Risk Management Policy and Framework

Risk Management Policy POL-RKM 01 has now been reviewed and no major amendments are recommended. Refer to Attachment 2.1 which incorporates minor administrative amendments.

A number of amendments have been made to the City of Mandurah Risk Management Framework RKM02 (RM Framework) which reflect the maturity of the risk management and risk culture at the City. An overview of the amendments is below:

- Additional information on internal control management to address the process improvement recommendation from the CEO's review of governance, risk and internal controls, as provided to Audit and Risk Committee on 3 April 2023;
- Removing of the strategic risk assessment process to reduce duplication with the Risk Management Procedure;

- Additional information on risk appetite, capacity and tolerance and how these concepts support improved decision making by the organisation; and
- Referencing the City's new risk management system (software), to be launched in April to enable a more efficient method of managing and reporting risk.

Strategic Risk Assessment

In accordance with the RM Framework, the Audit and Risk Committee and the CEO are required to undertake an annual assessment of the strategic risks for the organisation (refer to Confidential Attachment 2.2).

Utilising the RM Framework, the eight Strategic Risks have now been assessed.

An outline of the actions that the City has undertaken for the annual review is set out below:

- An annual evaluation of strategic risk controls was completed by the City of Mandurah Management Team (CoMMT) to evaluate the level of effectiveness for each risk control.
- A Strategic Risk Workshop was held with the Executive Leadership Team (ELT) and CoMMT to review the strategic risks – causes and impacts, controls and actions.
- A further workshop was held with ELT to finalise the Strategic Risk assessments, with a focus on reviewing the risk appetite statements and tolerances (refer to Confidential Attachment 2.3).
- Utilising the outcomes of the workshops and the evaluated controls, City officers then applied the controls to the inherent rating of each strategic risk resulting in the residual risk ratings (refer to Confidential Attachment 2.2).
- The residual risk ratings were compared with Council's risk appetite to evaluate whether the City's risk exposure was within acceptable levels. This comparison identified that the level of strategic risk is within Council's risk appetite.
- Risk actions were identified for each risk to be implemented over the next 12 months (refer to Confidential Attachment 2.2).

Consultation

ELT and CoMMT have completed the quarterly review of the Strategic Risk Controls.

Policy Implications

Risk Management Policy (POL-RKM 01)
Risk Management Framework (RKM02)

Risk Implications

Effective management and the regular monitoring of strategic risks enables Council and the organisation to better anticipate and control events that may adversely impact the achievement of the Strategic Community Plan objectives. Maintaining up-to-date strategic risk ratings provides a robust understanding of the level of risk exposure that the City must manage and maintain within Council's accepted risk appetite thresholds. This positively contributes to, and supports, the City's capability and capacity.

Financial Implications

Maintaining a current and accurate understanding of the extent of the City's residual risk levels enables better 'risk aware' decision-making which assists to protect and limit financial loss.

The financial costs of undertaking risk management activities are to be included in planning and budgeting as a part 'business as usual' expenses or project costs, as the case may be.

Strategic Implications

The following strategy from the City of Mandurah Strategic Community Plan 2020 – 2040 is relevant to this report:

Organisational Excellence:

- Ensure the City has the capacity and capability to deliver quality services and facilities through accountable and transparent business practices, governance, risk and financial management.

Conclusion

It is recommended that the Audit and Risk Committee approve the changes to the Risk Management Policy Pol RKM 01, Strategic Risk Appetite Statement and the Strategic Risk Register and note the improvements to the Risk Management Framework.

NOTE:

Refer	<i>Attachment 2.1</i>	<i>Council Risk Management Policy POL-RKM 01</i>
	<i>Confidential Attachment 2.2</i>	<i>Strategic Risk Register</i>
	<i>Confidential Attachment 2.3</i>	<i>Strategic Risk Appetite Statement</i>
	<i>Confidential Attachment 2.4</i>	<i>City of Mandurah Risk Management Framework RKM02</i>

Officer Recommendation

That the Audit and Risk Committee recommend that Council:

1. Approve amendments to the Council Risk Management Policy POL-RKM 01 as per Attachment 2.1.
2. Approve the annual review of the Strategic Risk Register as per Confidential Attachment 2.2 and the amended Strategic Appetite Statement as per Confidential Attachment 2.3

Committee Recommendation

That Council adopts the:

1. Approve amendments to the Council Risk Management Policy POL-RKM 01 as per Attachment 2.1.
2. Approve the annual review of the Strategic Risk Register as per Confidential Attachment 2.2 and the amended Strategic Appetite Statement as per Confidential Attachment 2.3

Amended Officer Recommendation

That Council adopts the:

1. Approve amendments to the Council Risk Management Policy POL-RKM 01 as per Attachment 2.1.
2. Approves the inclusion of 'inadequate identification of assets within the City's asset portfolio' as a risk cause to the Financial Strategic Risk Register as per Confidential Attachment 2.2

3. Approve the annual review of the Strategic Risk Register as per Confidential Attachment 2.2 and the amended Strategic Appetite Statement as per Confidential Attachment 2.3

Comment: The inclusion of recommendation two, reflects the addition of the risk cause in the finance strategic risk.

Risk Management Policy

POL-RKM 01

Introduction

As a public authority, the City of Mandurah (the City) is exposed to a broad range of risks which, if not managed, could adversely impact on its ability to achieve the strategic community objectives.

Therefore, the City will implement a risk management system encompassing a Risk Management Framework, this Policy and Risk Management Procedure to identify and address, where practicable, areas of risk within the City. The system adopted will be consistent with *Australian and New Zealand Standard ISO 31000:2018 Risk Management Guidelines* (the Standard).

The intent of this Policy is to create an environment where Council, management and staff accept direct responsibility for risk management, through development, implementation and improvement of effective risk management practices. Risk management is the responsibility of everyone and will be treated as an integral part of the City's culture, policies, protocols and processes.

Objectives

The objectives of risk management and this Policy are:

- **Protection:** to safeguard the City's assets - people, financial sustainability, environment, property, reputation and information;
- **Improved quality:** to use risk management principles as a tool for improving the reliability, effectiveness and efficiency of services and infrastructure to a consistently high standard;
- **Increase success:** to strengthen financial and non-financial outcomes by using risk assessments to make better informed decisions and clearly articulate what is achievable;
- **Minimise adverse impacts:** to undertake effective management of risks in order to prevent loss, damage and minimise harm from the City's services and infrastructure on the community, visitors and the environment; and
- **Opportunity and innovation:** to capitalise on opportunities identified, foster creativity and facilitate innovation for future success within a sound environment.

1 APPLICABILITY

This Policy applies to all risk management activities undertaken by City officers, volunteers, appointed representatives and where applicable, contractors.

2 POLICY REQUIREMENTS

2.1 The City will manage risk in accordance with the Standard, and will, at all levels of the organisation, ensure the following is achieved:

- Design and implement a Risk Management Framework that is consistent with the Standard to provide a common approach to all risk management activities across the City;
- Identify, assess and prioritise the strategic risks for each objective stated in the *City of Mandurah Strategic Community Plan* and ensure risk treatments are implemented progressively based on the level of risk and the effectiveness of the current controls;

- Manage all identified risks and undertake regular review of all identified risks;
- Integrate risk management processes into existing business planning cycles and operational processes across all levels of the organisation;
- Act in accordance with relevant legislation and consider political, social, natural and economic environments when managing risks;
- Create and actively promote a culture of risk awareness across the City through implementation, expectation and equipping staff with risk management tools for individual and organisational development; and
- Ensure resources and operational capabilities are identified and allocated to all aspects of the City's Risk Management Framework.

2.2 All levels of the City shall incorporate the following principles of Risk Management. These principles are the City's commitment to create, value and foster effective and efficient risk management practices.

The City's risk management approach is:

- A. **integrated** into all management planning and operational processes undertaken or overseen by The City;
- B. a **structured and comprehensive** approach that is applied to ensure risk management processes are systematic and timely;
- C. **customised** to fit seamlessly within The City's diverse strategic, operational and project-based activities and in proportion to the external and internal context in which the City operates;
- D. **inclusive** of internal and external stakeholder's knowledge, views and perceptions for transparency and better-informed decision-making;
- E. **dynamic, current and responsive** to anticipate and manage change in a meaningful and timely manner;
- F. based on the **best available information** considering historical, current and future expectations as would be reasonably foreseeable;
- G. the **responsibility of all**, from Council to the CEO to every employee, forming an essential element in the City's 'One Team' culture; and
- H. **continually improved**.

2.3 The City will use the following elements of the Standard as the model for implementing and managing the risk management process within the City's business operations:

- **General**

The City will ensure the risk management process becomes an integral part of management, embedded in the culture and practices, and tailored to its business processes.

- **Communication and consultation**

The City will communicate and consult with external and internal stakeholders as appropriate during all stages of the risk management process and will address issues relating to the risk - its causes, its consequences (if known) and the measures being taken to treat it. This process will ensure accountability on the part of those implementing the risk management process.

- **Establish the scope, context and criteria**

By establishing the context, the City will articulate its risk objectives, consider the external and internal parameters, set the scope and criteria for the risk management process. This will be undertaken in full consideration of the need to justify the resources required for carrying out risk management.

- **Risk identification**

The City will identify sources of risk, areas of impacts, events (including changes in circumstances) and their causes and potential consequences. The aim of this step is to generate a comprehensive list of risks based on those events that may create, enhance, prevent, degrade, accelerate or delay the achievement of the City's objectives.

- **Risk analysis**

The City will identify causes and sources of risk, the positive and negative consequences, and the likelihood of those consequences occurring. Existing controls, their effectiveness and efficiency, will also be considered. The analysis will identify the inherent risk level and residual risk level once controls and treatments have been applied.

- **Risk evaluation**

The City will compare the level of risk with the established context and criteria for the risk. Risk controls and treatment will then be considered. Such decisions will take into account the wider context including the risk tolerance thresholds of internal and external stakeholders that may be impacted by the risk. Decisions will be made in accordance with any legal requirements and obligations the City may have.

- **Risk treatment**

The City will select the most appropriate and viable risk treatment option taking into consideration a number of factors including, the costs, expected benefit, legal obligations, economic viability, environment, social responsibilities and economic factors. Risk treatments will maintain the City's risk exposure within Council's risk appetite thresholds. Any risks that exceed the residual risk level acceptable threshold will be reported to the CEO and Council for input and sign-off.

- **Monitoring and review**

The City will implement and integrate a 'monitor and review' process to report on achievements of the risk management objectives. Treatment and action plans will also be monitored to ensure continual improvement of the City's performance. Monitoring and review will take place at all stages of the process and in compliance with legislative requirements.

- **Recording and reporting**

The City will ensure all risk management activities are accurately recorded and traceable. Results of the monitoring and review processes will be reported as appropriate through external and internal avenues including, but not limited to, quarterly reports to the Audit and Risk Committee and an annual report to Council. Reports will be used to assess and review the effectiveness of the risk management framework and identify specific areas of need.

- **Responsibility/Accountability**

The Chief Executive Officer is responsible for the allocation of roles, responsibilities and accountabilities. These are outlined in the Risk Management Framework and Risk Management Procedure.

Risk management is everyone's responsibility:

- All employees are accountable for managing risk within their area of responsibility in accordance with the Risk Management Framework and Procedures.
- The Audit and Risk Committee, in accordance with the Terms of Reference, is to monitor and receive reports concerning the development and implementation of the Risk Management Framework and supports Council in fulfilling its governance and risk management oversight responsibilities.
- The Executive Leadership and Management Teams create an environment where managing risk is accepted as the personal responsibility of each member of the organisation, and integrated with planning and operational processes.
- Each Business Area is accountable for the management of risks within their area of responsibility in ways that are consistent with the Risk Management Framework and Procedures.

Legislative Context

Local Government Act 1995
Local Government (Audit) Regulations 1996
Work Health and Safety Act 2020
Work Health and Safety (General) Regulations 2022
Health (Miscellaneous Provisions) Act 1911
Health (Public Buildings) Regulations 1992

Related Documents

AS ISO 31000:2018 – *Risk Management – Guidelines*
City of Mandurah Risk Management Framework FRW-RKM 02
City of Mandurah Audit and Risk Committee Terms of Reference
City of Mandurah Strategic Community Plan
Strategic Risk Appetite Statement POL-RKM 01 (a) - confidential

Risk Management Policy

POL-RKM 01



Responsible Directorate: Business Services

Responsible Department: Governance Services

Reviewer: Director Business Services

Creation date and reference: Minute AR.6/6/07, 26 June 2007

Last Review: tba

Amendments			
Version #	Council Approval Date, Reference	Date Document In force	Date Document Ceased
2	Minute G.15/9/09	16/09/2009	15/12/2009
3	Minute G.43/12/09	16/12/2009	24/02/2015
4	Minute G.35/2/15	25/02/2015	23/07/2019
5	Policy Manual Review, Minute G.12/7/19	24/07/2019	23/06/2020
6	Minute G.11/6/20	24/06/2020	-
7			

1	SUBJECT:	Halls Head Coastal Shared Path and Blue Bay Car Park
	DIRECTOR:	Built & Natural Environment
	MEETING:	Council Meeting
	MEETING DATE:	18 April 2023

Summary

Council is requested to consider proposed amendments to the design of the Halls Head Coastal Shared Path in the location of Blue Bay Carpark.

City officers recently provided public notification of the commencement of the construction phase of the Halls Head Coastal Shared Path. During this notification period, the local community identified a strong desire to retain angled parking to the north of the main Blue Bay Carpark, in order to keep the ocean outlook and preserve as much parking as possible at the location. It is noted that the previously advertised design sees the replacement of thirty 90-degree angled parking bays with eight parallel parking bays, to accommodate the new three metre wide coastal shared path.

City officers have subsequently undertaken a design review and identified an option to retain angled parking and also achieve the required design standards for the coastal shared path.

The revised design provides twelve 45-degree angled parking bays which would retain an ocean outlook. The additional estimated cost of this option is \$124,000 which includes a section of reinforced concrete path to ensure the long-term stability of the path along the top of the dune.

Council is therefore requested to endorse the revised design for the Halls Head Coastal Shared Path and Blue Bay Carpark, as shown in *Attachment 1.1*, and to approve an additional funding allocation to the project of \$124,000 to be funded from the reallocation from existing capital works projects.

Council is also requested to note the outcomes of City officers investigations into the three petitions that were presented to the Council Meeting in February 2023, in relation to:

- Speed calming measures on Halls Head Parade between Mary Street and Leighton Road;
- The closure of carparks along Halls Head Parade from 9pm to 5am; and
- CCTV cameras to be installed in carparks along Halls Head Parade.

Disclosure of Interest

Nil

Location Halls Head Parade, Halls Head



Previous Relevant Documentation

- | | | |
|--------------|------------|---|
| • G.2/2/23 | 28/02/2023 | Resolution to receive a petition for traffic calming of Halls Head Parade |
| • G.3/2/23 | 28/02/2023 | Resolution to receive a petition for the closure of car parks on Halls Head Parade |
| • G.4/2/23 | 28/02/2023 | Resolution to receive a petition for the installation of CCTV in carparks along Halls Head Parade |
| • G.6/6/22 | 28/06/2022 | Adoption of the Annual Budget 2022/23 |
| • CC.11/5/21 | 11/05/2021 | Proposed Intersection Treatment: Halls Head Parade/Leighton Road Intersection. |
| • G.23/6/20 | 23/06/2020 | Long Term Cycle Network: Updates to 2018 Cycle Plan. |

Background

Halls Head Parade Coastal Shared Path

Following Council's adoption of the Long-Term Cycling Network (LTCN) at the Council Meeting in June 2020, the City received a Department of Transport West Australian Bicycle Network (WABN) grant for the design and construction of the Halls Head Coastal Shared Path (Shared Path). The Shared Path consists of a 3 metre wide asphalt shared path on the west side of Halls Head Parade from Sharland Street to Janis Street (south). The WABN grant provided 50% of the funding required for the Shared Path.

Concept designs were completed in October 2020, and community consultation was finalised in late December 2020. Community consultation included letters being sent to nearby residents, direct engagement with several community groups and a broader community engagement exercise via the Mandurah Matters platform and social media posts. Four large format signs were also installed at Janis

St, Blue Bay, Roberts Point and Doddi's Beach to inform the community of the project and request feedback (refer to Figure 1).



Figure 1 – Large Format sign installed at Blue Bay as part of the Community Consultation.

Following a review of the outcomes of the community consultation process, City officers progressed the detailed design and Council approved funding for the Shared Path as part of the its 2022/2023 Budget.

Blue Bay Carpark

The removal of the thirty 90-degree angled parking bays was previously presented to the Committee of Council and Council Meetings in May 2021. Council was advised that the existing 90-degree angled car parking bays were identified as being non-compliant with current Australian Standards following a Road Safety Audit which recommended that the parking bays be reconfigured to reduce the severity and occurrence of rear-end crashes.

A concept plan including the eight parallel parking bays are shown in Figure 2.



Figure 2 – Blue Bay Car Park Concept Plan

During the public notification period for the Shared Path construction, in early 2023, the City was advised that there was community concern about removing the 90-degree angled car parking bays to the north of the main Blue Bay Carpark (refer to Figure 3). The main issues raised were the loss of elevated beach and ocean views and available car parking bays.



Figure 3 – Existing Blue Bay North Carpark

Petitions to the Council Meeting in February 2023

At the Council Meeting in February 2023, a petition with 36 signatures was presented to Council requesting action to resolve traffic issues with increased speed calming devices along Halls Head Parade between Leighton Road and Mary Street.

A petition with 35 signatures was also presented requesting the closure of carpark areas along Halls Head Parade from 9pm to 5am.

Additionally, a petition with 38 signatures was presented requesting CCTV cameras to be installed in carpark areas along Halls Head Parade.

Council resolved that the above petitions be received and referred to City officers in Built and Natural Environment.

Comment

Blue Bay Carpark Options

City officers have investigated a number of options for the Blue Bay Carpark.

Option 1 - 90-degree angled car parking bays

Retention of the 90-degree angled parking in accordance with relevant Australian Standards guidelines was investigated, however, the space available was not sufficient to achieve both 90-degree angled parking and the Shared Path within the available land footprint. In order to accommodate the 90-degree angled parking bays, the Shared Path would need to be constructed beyond the existing edge of the dune. This would require either the construction of retaining walls to widen the available area or the construction of an elevated platform that would accommodate the Shared Path.

Extending the road reserve levels into the beach foreshore supported by retaining walls was considered inappropriate at this location due to the significant scale and cost of the retaining wall works required and the impact on the dune ecosystem.

An elevated platform would be approximately 70 metres in length and would allow the parking bays to be retained. Further geotechnical investigation would be required to determine the suitability and impact of the structure on the dune environment. Further, the design and construction of the elevated platform structure in a coastal location presents significant design, construction and maintenance challenges and costs.

It is estimated that the design and construction of the elevated platform required to retain the 90-degree angled parking bays would add approximately \$500,000 to \$750,000 to the Shared Path project.

Option 2 - 45-degree angled car parking bays

Construction of 45-degree angled parking in accordance with relevant Australian Standards guidelines was also investigated. Angled car parking at 45-degree or less was found to be achievable within the available land footprint, with a reduction to the width of the Shared Path to 2.5 metres.

45-degree angled car parking provides for more parking bays over parallel bays, with twelve bays being achievable, and also retains similar coastal views as provided with the existing 90-degree angled parking bays.

To proceed with the construction of the shared path directly adjacent to the top of the dune, it would be necessary to construct a section of approximately 50 metres of the Shared Path from reinforced concrete with a cantilevered design in lieu of the standard asphalt construction. This would reduce the risk of batter instability and the impacts from coastal erosion.

It is estimated that the design and construction of the reinforced concrete path, to provide 45-degree angled parking bays, would add approximately \$100,000 to \$124,000 to the Shared Path project.

Option 3 – parallel car parking bays

This option does not achieve car parking bays with coastal views that has been raised by the local community as an important aspect of the Blue Bay Carpark.

However, there is no additional financial impact on the Shared Path project.

City officer recommendation

The provision of 45-degree angled parking bays offers a balanced outcome through the retention of ocean views and maximising car parking bays. It is noted that although there is an additional cost associated with this option the construction of a reinforced concrete section of path provides protection against future erosion and undermining at the top of the dune batter.

Petitions to the Council Meeting in February 2023

Traffic Issues - Halls Head Parade

The section of Halls Head Parade between Mary Street and Leighton Road is classified as a local distributor road. Local distributor roads carry traffic within a local area in addition to connect traffic with higher-order roads. Main Roads Western Australia identifies local distributor roads as having posted speed limits between 50 and 60 km/hr with traffic volumes less than 6,000 vehicles per day. The speed limit for this section of Halls Head Parade is 50 km/hr.

The most recent traffic count data collected for Halls Head Parade between Mary Street and Leighton Roads are shown.

Section	Date	85 th Percentile Speed (km/hr)	Average Daily Vehicle Volume
Valley Road - Oversby Street	March 2023	53.6	1,245
Mippi Road - Leighton Road	May 2021	39.8	1,039
Valley Road - Oversby Street	February 2020	53.8	1,176
Janis Street - Shayne Street	January 2019	50.9	2,148
Sharland Street - Shayne Street	February 2019	48.5	1,380
Oversby Street - Sharland Street	August 2018	52.6	1,420

The traffic count data indicates that the 85th percentile speed, being the speed, that 85 percent of vehicles travel at or below, and the traffic volumes recorded are within expected limits. Additionally, traffic counts completed between Valley Road and Oversby Road, show a high level of consistency over the period between February 2020 and March 2023, indicating that traffic conditions have remained relatively stable.

In addition, the City is presently completing a number of Local Area Traffic Management (LATM) projects on Halls Head Parade including a raised intersection treatment at the intersection of Leighton Road, a modified T-intersection treatment at the intersection of Shayne Street and road narrowing to accommodate the Halls Head Coastal Shared Path.

Based on the above, City officers do not recommend any further interventions at this time. However, following the finalisation of the above LATM projects, the City will undertake a further traffic study on Halls Head Parade to review traffic conditions and determine whether any further actions are needed. This study is expected be carried out within 12 months of the completion of the Shared Path.

Proposed Closure of Car Parking

Closure of the car parking areas is considered to unreasonably restrict legitimate users of the carparking bays including access for early morning and evening beach activities. There are also cost and operational issues related to closing the carpark including scheduling of unlocking and locking and management of vehicles parked in the carpark at and after closure hours. For these reasons City officers do not recommend closures of the subject carparking bays.

Car Park CCTV

The installation of permanent CCTV for car parking areas is not currently included in the City's current CCTV master plan. However, the City has installed temporary CCTV modules during summer months at the Blue Bay Carpark following the requests of local residents concerned by reported anti-social behaviour. It is understood that the temporary CCTV installations at the Blue Bay Carpark has not directly lead to any criminal convictions through the WA Police.

Due to the relatively high cost and uncertain benefit offered by permanent CCTV at the Blue Bay Carpark, City officers recommend that the use of temporary CCTV is continued on a recurrent and 'as needed' basis.

Consultation

Local Resident Comments

The City has received feedback from a limited stakeholder consultation process. The feedback received can be summarised as follows;

- Residents who identified a strong desire to maintain the 90-degree parking have continued to express their preference to do so. However, there is a recognition that the 45-degree parking option is a better solution than the parallel parking option as there is a retention of a northern coastal view not achieved by the parallel parking bays. Additionally, comments received requested that consideration be given to elevating the northern parking bays so as to continue to provide an unobstructed view of the ocean from the northern carpark.

Whilst the retention of the 90-degree parking has been previously addressed, the elevation of the parking bays would be further considered in the detailed design should the 45-degree option be adopted.

- Some residents identified a preference for the location of the southern carpark landscaped area to be adjacent to the shared path rather than adjacent to Halls Head Parade, noting that it may offer more value to be located adjacent to the shared path.

This option was considered by officers as it may provide an opportunity to create an opportunity for activation of the shared path, however, the current location adjacent to Halls Head Parade is preferred as improves intersection sightlines for vehicles exiting the carpark. This would significantly improve the safety of the current intersection, as parked vehicles current are able to obstruct the views of vehicles exiting the car park at the Halls Head and Leighton intersection.

Department of Transport

The Department of Transport (DoT) has advised City officers that its preference is to retain the full 3-metre width of the coastal shared path, however, the DoT has acknowledged the community feedback outlined in this report and confirmed that it would not oppose a reduced path width to 2.5 metres for the section adjacent to the parking bays.

Statutory Environment

N/A

Policy Implications

N/A

Financial Implications

The adoption of the recommended parking solution will require the allocation of an additional \$124,000 to the Halls Head Coastal Shared Path budget to be funded from reallocation from the following capital works projects;

- | | |
|--|-----------|
| • Street Lighting New (501091) | \$ 38,209 |
| • Street Lighting New 2022/23 (501180) | \$ 22,456 |

• Biara Court PAW Renewal (50115)	\$ 63,335
Total	\$124,000

The City has completed the street lighting upgrades for this financial year under budget and has identified a saving of \$60,665 available to be reallocated to the Halls Head Shared Path project. Further, Biara Court PAW renewal project is unable to commence this financial year allowing the reallocation of \$63,335 to the Halls Head Shared Path project.

Risk Analysis

The delay or compromise of the Shared Path design principles poses a risk to the WABN grant funding agreement. Whilst the Department of Transport is amenable to the minor design variations presented in *Attachment 1.1*, should further design variations occur, funding for the project may be compromised.

Strategic Implications

The following strategies from the City of Mandurah Strategic Community Plan 2020 – 2040 are relevant to this report:

Social:

- Promote safety within the community through urban design.
- Provide a range of social, recreational and cultural experiences for our residents and visitors to enjoy and take pride in.
- Provide diverse and sustainable places and spaces that enable people to lead an active lifestyle.

Health:

- Provide and facilitate quality community infrastructure that is accessible, and conducive to a healthy, active community.
- Promote the importance of healthy choices, an active lifestyle and the role the natural environment plays in achieving health outcomes.

Environment:

- Protect and manage our local natural environment ensuring our actions don't adversely impact our waterways.

Conclusion

Council is requested to endorse the revised design for the Halls Head Coastal Shared Path and Blue Bay Carpark, as shown in *Attachment 1.1*, and to approve an additional funding allocation to the project of \$124,000 to be funded from reallocation from the following capital works projects;

• Street Lighting New	\$ 38,209
• Street Lighting New 2022/23	\$ 22,456
• Biara Court PAW Renewal	\$ 63,335
Total	\$124,000

Council is also requested to note the outcomes of City officers investigations into the three petitions that were presented to the Council Meeting in February 2023, in relation to:

- Speed calming measures on Halls Head Parade between Mary Street and Leighton Road;
- The closure of carparks along Halls Head Parade from 9pm to 5am; and
- CCTV cameras to be installed in carparks along Halls Head Parade.

NOTE:

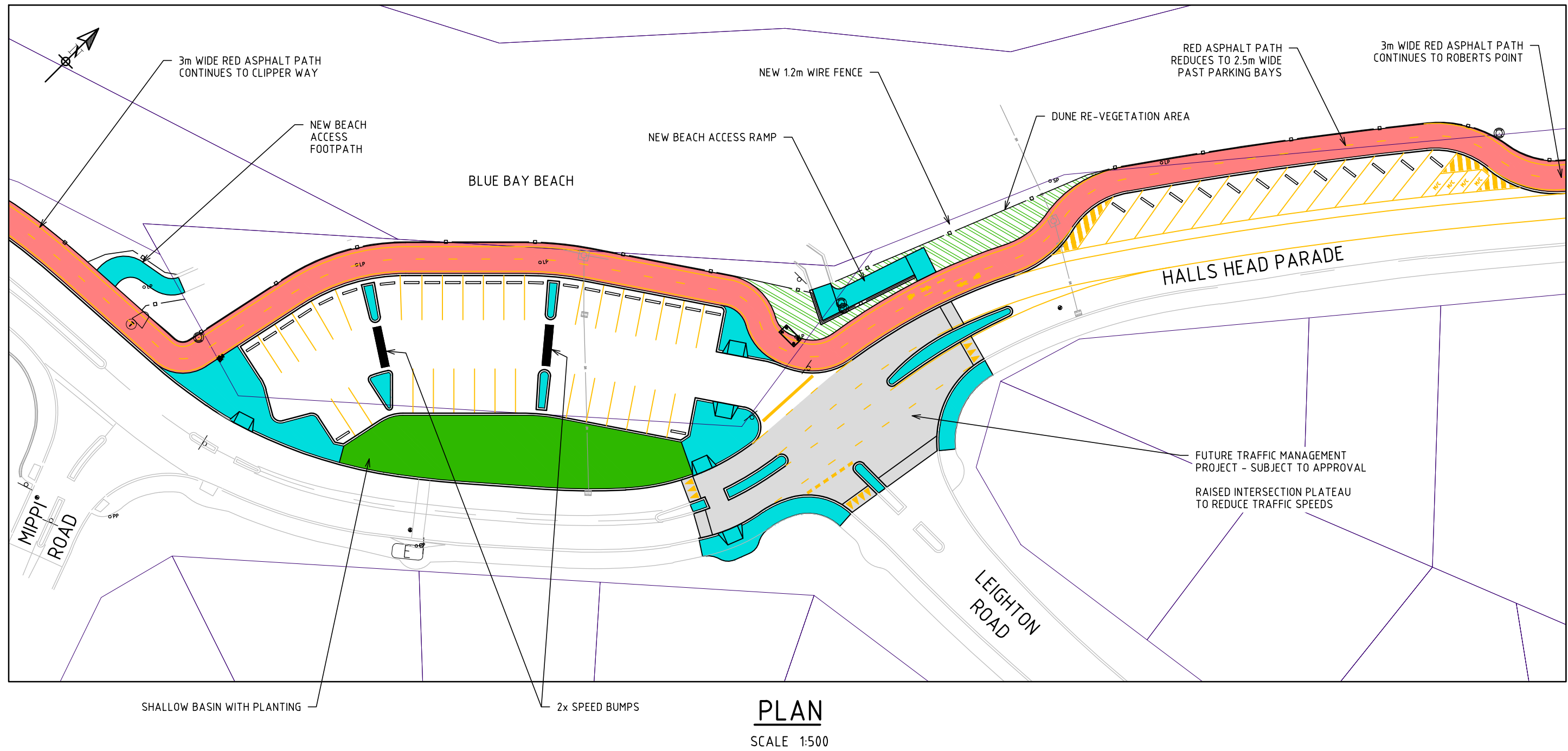
- **Refer Attachment 1.1 Halls Head Coastal Shared Path and Blue Bay Carpark Revised Design**

RECOMMENDATION

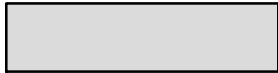
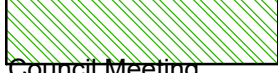
That Council:

1. Approves the amended Halls Head Parade Coastal Shared Path and Blue Bay Carpark Plan as shown in Attachment 1.1.
2. Approves the following budget variations
 - Increase in capital expenditure of \$124,000* for the Halls Head PSP project to be allocated from;
 - Street Lighting New \$ 38,209*
 - Street Lighting New 2022/23 \$ 22,456*
 - Biara Court PAW Renewal \$ 63,335*
3. Notes the outcomes of City officers investigations into the petitions that were presented to the Council Meeting in February 2023.
4. Notes that City officers will advise the above referred petition organisers accordingly.

ABSOLUTE MAJORITY REQUIRED



LEGEND:

	BLACK ASPHALT SPEED PLATEAU
	RED ASPHALT SHARED PATH
	NEW GREY CONCRETE FOOTPATH
	SHALLOW BASIN WITH PLANTING
	DUNE RE-VEGETATION AREA



3 Peel Street PO Box 210
Mandurah WA 6210
T (08) 9550 3777
F (08) 9550 3888

HALLS HEAD PARADE - HALLS HEAD

PRINCIPAL SHARED PATH

BLUE BAY CAR PARK

RECOMMENDED LAYOUT

FOR INFORMATION ONLY

A3

DWG NO.

FP 2656 2B

2	SUBJECT:	Lease - Lot 111 (No. 58) Sutton Street Mandurah and Request for Lease Expansion – Lot 112 (No.56) Sutton Street Mandurah: Peel Harvey Catchment Council
	DIRECTOR:	Business Services
	MEETING:	Council
	MEETING DATE:	18 April 2023

Summary

Council is requested to approve a lease of office space at Lot 111 (No. 58) Sutton Street, Mandurah to Peel Harvey Catchment Council (PHCC) for a term of five years, with a further term of five years. Rent and preparation charges are to be set at the community group rate as per the City's Fees and Charges Schedule 2022/2023.

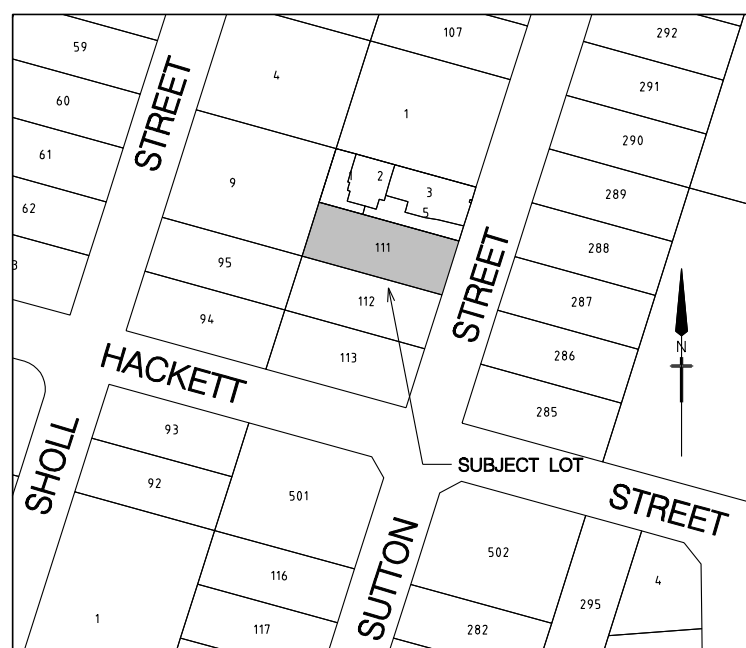
PHCC has separately requested an additional temporary lease across a portion of Lot 112 (No. 56) Sutton Street and Lot 95 (No. 57) Sholl Street, Mandurah for the purpose of storing water research infrastructure vehicles and trailer. Information is provided within the report pertaining to this aspect for Council's consideration.

Disclosure of Interest

Nil.

Location

Property address	Current use
Lot 111 (No. 58) Sutton Street, Mandurah	PHCC's office lease area; subject lot
Lot 112 (No. 56) Sutton Street, Mandurah	Formalised carpark utilised by PHCC and the public
Lot 113 (No. 54) Sutton Street, Mandurah	Vacant lot - informal overflow carpark utilised by PHCC and the public
Lot 95 (No. 57) Sholl Street, Mandurah	Formalised public 'all day' carpark
Lot 94 (No. 55) Sholl Street, Mandurah	Formalised public 'all day' carpark, including sullage dump point for caravans





Previous Relevant Documentation

- G.19/1/13 29 January 2013 Council authorises PHCC lease of Lot 111, currently undergoing refurbishment, as office accommodation, at a community rate (currently \$860 per annum) via a 5 year lease (with a further 5 year option) and the City's contribution of \$63,000 to site works and officer time as project manager.
- G.50/2/12 28 February 2012 Council authorises City to undertake tender for office refurbishment, City to contribute \$63,000 towards office renovations to accommodate PHCC, finalise lease with PHCC.
- G.24/3/11 22 March 2011 Council agrees to assist PHCC with interim office accommodation via lease.
- G.42/6/10 22 June 2010 Council authorises advertisement for lease of Lot 111 (No.58) Sutton Street.

Background

In March 2010, the City acquired three adjoining lots (Lots 111, 112 and 113 Sutton Street) for \$2.98million to complement the City's freehold ownership of Lots 94 and 95 Sholl Street which together would form part of the City's long-term parking solution. In March 2011, Council approved the City to assist PHCC to find suitable office accommodation for a short-term basis. Subsequently in February 2012, Council authorised the City to tender for renovation and refurbishment works at 58 Sutton Street to accommodate PHCC. The City funded \$63,000 towards the project and commenced lease negotiations with PHCC for Lot 111. A term of up to 10 years was considered suitable and would be reassessed upon conclusion to align with the City's requirements in regard to the City Centre development plans.

PHCC were granted a lease in 2013 with a term of 5 years, with an option of a further 5 years with the rent being set at the 'community group' rate in accordance with the City's Fees and Charges Schedule. It was envisaged that PHCC would be able to utilise the facility for ten years until the larger area (combined five lots) was required by the City for commercial and/or car parking use.

At the request of PHCC, and as part of the 2018/2019 financial budget, the City resurfaced, curbed and line-marked the 12 car bay parking area on Lot 112, which was previously informal crushed limestone. This parking area did not form part of the lease area and remains available to the public to use.

Comment

New Lease over Lot 111

The original 5 + 5 year lease between the City and PHCC is due to expire on 19 May 2023. The City is proposing to offer PHCC a new lease with a 5 + 5 year term at the community rate for lease fees under the City's Fees & Charges. This rental amount is currently \$1,059 per annum (2022/2023). The standard community leasing terms to apply, including public liability insurance for a minimum of \$20mil and PHCC being responsible for all maintenance except of a structural and capital nature.

It is recommended that the City include in the lease term a 12 months notice of termination, where the City, at any time, will have the ability to terminate the lease. Further information on this condition is set out in the report.

Requested lease over Lot 112

In 2019, PHCC prepared a business case for funding their 'Peel Waterways Research Infrastructure Project' (Central Hub). One of the key project outcomes was to develop a research facility Central Hub equipped with office facilities, meeting spaces, kitchen and ablution amenities, beds for overnight accommodation, refrigerated sample storage areas etc.

In support of this initiative the City's CEO provided permission for the Central Hub to be located on Lot 112 on a temporary basis, conditional on the City's future use for the site. The City's understanding is that PHCC is currently not progressing with the construction of a Central Hub at this time.

In addition to the development of a Central Hub, PHCC's business case included the proposal to purchase 2x purpose-built mobile laboratories (vehicles) and 2x purpose-built fit-for-purpose river health assessment trailers. PHCC is now seeking a location to store these additional assets and vehicles, and are unable to securely store these expensive assets within their property boundary of Lot 111. PHCC has contacted the City requesting additional land for this purpose. Attachment 2.1 illustrates their proposed vehicle storage and access improvements on Lot 112.



Figure 3: Conceptual images of a mobile laboratory



Figure 4: Conceptual images of the river health assessment trailers

Property Strategy

At its meeting of the 27 September 2022, Council endorsed the Property Strategy Stage 1 - Guiding Principles. Lots 94, 95, 111 – 113 are noted in the City's Property Strategy as sites to be retained for City growth opportunities. City Officers have undertaken a review of the request from PHCC, taking into consideration the Guiding Principles in the Property Strategy.

An overview of the Property Strategy and Guiding Principles is below:

- Guiding Principle 4 states 'all freehold land identified for City Growth or Investment purposes should be development ready'. In accordance with this Guiding Principle 4 retaining Lot 112 unencumbered and 'development ready' represents a significant opportunity to facilitate Investment attraction opportunities and job creation through ground lease or sale as the highest and best use of the site.
- Guiding Principle 1 – All Social and Community assets should be located on Crown Land, with no new assets to be developed on freehold land, where possible. Leasing a portion of Lot 112 to PHCC will impact the City's ability to easily dispose of the properties should city growth opportunities arise with the possible requirement for demolition of any construction impacting the achievable current value of the land to the City.

In consideration of the Council endorsed Property Strategy and the PHCC request for additional space it is recommended Council provide PHCC with a 5 year lease over Lot 112 on the basis that the City may terminate the lease at any time, through the provision of 12 months' notice. This will enable the City the flexibility to manage this property within the Guiding Principles of the Property Strategy and support PHCC to address their storage requirements in the short term.

The City recommends that the following lease conditions be incorporated:

- Additional area on Lot 112 for the purpose of storing vehicles, fencing and access only.
- All modifications at the PHCC's cost.
- The use of the site is temporary and caution investment in improvements. At any time, the City has the ability to provide 12 months' notice for termination of the lease.

In addition, the City will assist PHCC to find alternative locations in order for PHCC to continue operations in the long term.

Consultation

The City has consulted with PHCC regarding to the request for additional leased area.

Statutory Environment

Exemption on Disposition of Property – *Section 30 Local Government (Functions and General) Regulations 1996*.

30. Dispositions of property excluded from Act s. 3.58

- (1) A disposition that is described in this regulation as an exempt disposition is excluded from the application of section 3.58 of the Act.
- (2) A disposition of land is an exempt disposition if —

...

Or

- (b) the land is disposed of to a body, whether incorporated or not —
 - (i) the objects of which are of a charitable, benevolent, religious, cultural, educational, recreational, sporting or other like nature; and
 - (ii) the members of which are not entitled or permitted to receive any pecuniary profit from the body's transactions;

Policy Implications

N/A

Financial Implications

PHCC's costs

- Costs to PHCC as per the 'community rates' under the 2022/2023 Schedule of Fees and Charges would include rental of \$1,059 per annum with preparation charges of \$1,235.00 (GST inclusive) per lease agreement, plus site plan preparation (currently \$70 per hour).
- If proposal is approved, PHCC to be responsible for all costs associated with the new lease expansion.
- PHCC to incur all costs related to the proposal. Note, the City officers recommend that the parking provided is not exclusive use (no private parking signage).

City's costs - loss of potential revenue

The market rental valuation of Lot 111 (58) Sutton Street in March 2011 (no recent valuation has been undertaken) outlined that Council could expect a lease of the property would generate a fair rental return to the City of approximately \$20,000 per annum with an ongoing annual maintenance cost estimated at \$5,000.

Land valuations conducted in late 2022 indicates the following sale potential for the following lots:

Lot 111 (58) Sutton Street	\$755,000
Lot 112 (56) Sutton Street	\$755,000
Lot 95 (57) Sholl Street	\$605,000

Risk Analysis

If Council supports the additional lease expansion over Lot 112, the following potential risks include:

- Level of investment that PHCC has incurred as a result of the expansion of the leased area and improvements to the existing site. If the lease was terminated, it is unknown if the structures could be reused and it would be PHCC responsibility to relocate these to the new site, unless Council resolve to provide financial support.
- Upon any future termination of a temporary lease, PHCC, with assistance of the City, would need to strategically plan for a new suitable location to store their vehicles.

Strategic Implications

The following strategies from the City of Mandurah Strategic Community Plan 2020 – 2040 are relevant to this report:

Economic:

- Establish and leverage opportunities with key stakeholders to achieve sustainable economic outcomes with due consideration to environmental impacts.

Environment:

- Create opportunities for the community to promote and preserve our local natural environment.
- Educate and provide leadership on environmental and climate change related issues.

Conclusion

Approval of a lease for office space to PHCC at Lot 111 (No. 58) Sutton Street, Mandurah for a term of five years, with a further term of five years is proposed for consideration. Rent is to be set at the community rate as per the City's Fees and Charges Schedule 2022/2023, currently \$1,059 per annum.

Council is further requested to consider PHCC's request to temporarily increase their lease footprint across part of Lot 112 (No. 56) Sutton Street, including an egress point to be created via part of Lot 95 (No. 57) Sholl Street, Mandurah. The City officers recommend that the City works with PHCC to undertake strategic planning that seeks to identify sustainable growth opportunities at an alternate location into the future, realising the temporary nature of its current location.

NOTE:

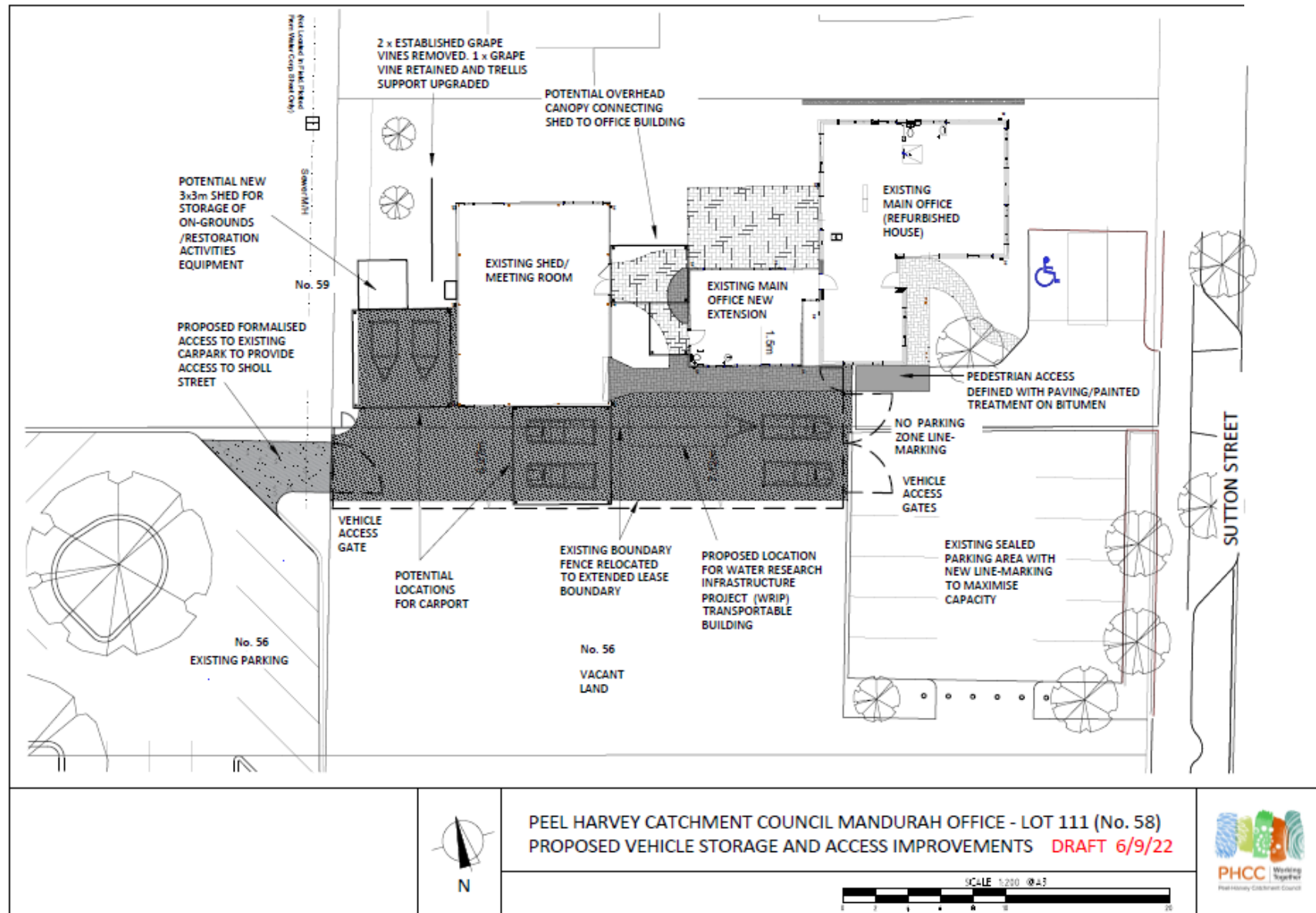
- Refer **Attachment 2.1 PHCC's Proposed Vehicle Storage and Access Improvements**

RECOMMENDATION

That Council:

1. Approves the leasing of Lot 111 (No. 58) Sutton Street, Mandurah to Peel Harvey Catchment Council for a term of five years, with an option of a further five years (5+5 years) and a 12 months' notice of termination, where the City, at any time, will have the ability to terminate the lease.
2. Approves Peel Harvey Catchment Council being charged at the 'Sporting and Community Group' rates as per the City's Schedule of Fees and Charges for all lease fees (currently \$1,059 (inc GST) per annum) and preparation costs associated with the lease.
3. Approves the leasing of Lot 112 (No. 56) Sutton Street, Mandurah Lot to Peel Harvey Catchment Council for a term of five years (with holding over provision thereafter) with the following conditions:
 - a. For the purpose of storing vehicles and utilising connected access from Lot 112 to Lot 95 with re-aligned fencing
 - b. Inclusion of a 12 months' notice of termination, where the City, at any time, will have the ability to provide a 12 month termination notice.
 - c. All modification works to be at the full expense of Peel Harvey Catchment Council.
 - d. The proposed design in Attachment 2.1 to be reviewed/modified as reasonably determined by the City as 'Landlord', as well as the relevant planning/development and building approvals sought, as required.
 - e. Peel Harvey Catchment Council to cover the lease preparation costs of \$1,235.00 (GST inclusive) as per the City's Schedule of Fees and Charges
4. Council acknowledge that the location (both Lot 111 and 112) are temporary and the City of Mandurah will work with Peel Harvey Catchment Council to explore alternative locations as part the Transform Mandurah 'Australian Waterways Centre of Excellence'.
5. Request that the Chief Executive Officer notify Peel Harvey Catchment Council that a review of the level of investment into the current location should be considered due to the temporary nature of the lease.

ATTACHMENT 2.1



3	SUBJECT:	Restart Mandurah Now – Industry and Business Incentive Scheme Program Review
	DIRECTOR:	Strategy & Economic Development
	MEETING:	Council Meeting
	MEETING DATE:	18 April 2023

Summary

The Restart Mandurah grants programs were introduced in 2020 to fund economic and place initiatives in response to the State of Emergency and COVID-19 pandemic. The program ended at 30 June 2022 with a portion of unspent funds remaining in the funding program.

The Restart Mandurah Now – Industry and Business Incentive Scheme comprised 4 funding streams (Ready Now, Grow Now, Invest Now and Activate Now) which were administered over the 2020/21 and 2021/22 financial years. The Ready Now, Grow Now and Invest Now grant streams used funds from the Restart Mandurah Funding Program, and the Activate Now grant stream was funded from the City Centre operating budget, replacing a business and event activation/ partnership program in place at the time).

This report provides a brief overview of the program outcomes for the Restart Mandurah Now – Industry and Business Incentive Scheme. It recommends that the Ready Now, Grow Now and Invest Now grant streams are now formally closed. It also recommends that remaining funds from the Scheme be reallocated for the purposes of progressing the endorsed Transform Mandurah priority projects, as well as projects identified through City Strategies (with Council approval via the Monthly Finance Report to be sought prior to any funds being expended).

The report also recommends continuation/ recommencement of the Activate Now grant stream (to be renamed the City Centre Business Incentive Grant Program), with amendments proposed to the guidelines to refine the purpose and better suit the current environment. This program is proposed to continue to be funded from the City Centre operating budget, in line with the previous Activate Now grant stream, and the previous business and event partnership program before it).

The City will continue to manage outstanding grants/projects from the Restart Mandurah Now – Industry and Business Incentive Scheme (approved before the program end at 30 June 2022) through to acquittal, with any key insights and outcomes to be reported via the monthly CEO Report.

Disclosure of Interest

Nil

Previous Relevant Documentation

- SP.4/5/20 12 May 2020 Reallocation of funds to create Restart Mandurah Funding Program.
- SP.2/10/20 6 October 2020 Development of Restart Mandurah – Industry & Business Incentive Stream.
- G.16/12/20 15 December 2020 Amendments to Activate Now Grant Guidelines to allow eligibility for businesses operating less than 2 years, and allowing multiple applications for businesses operating greater than 2 years.

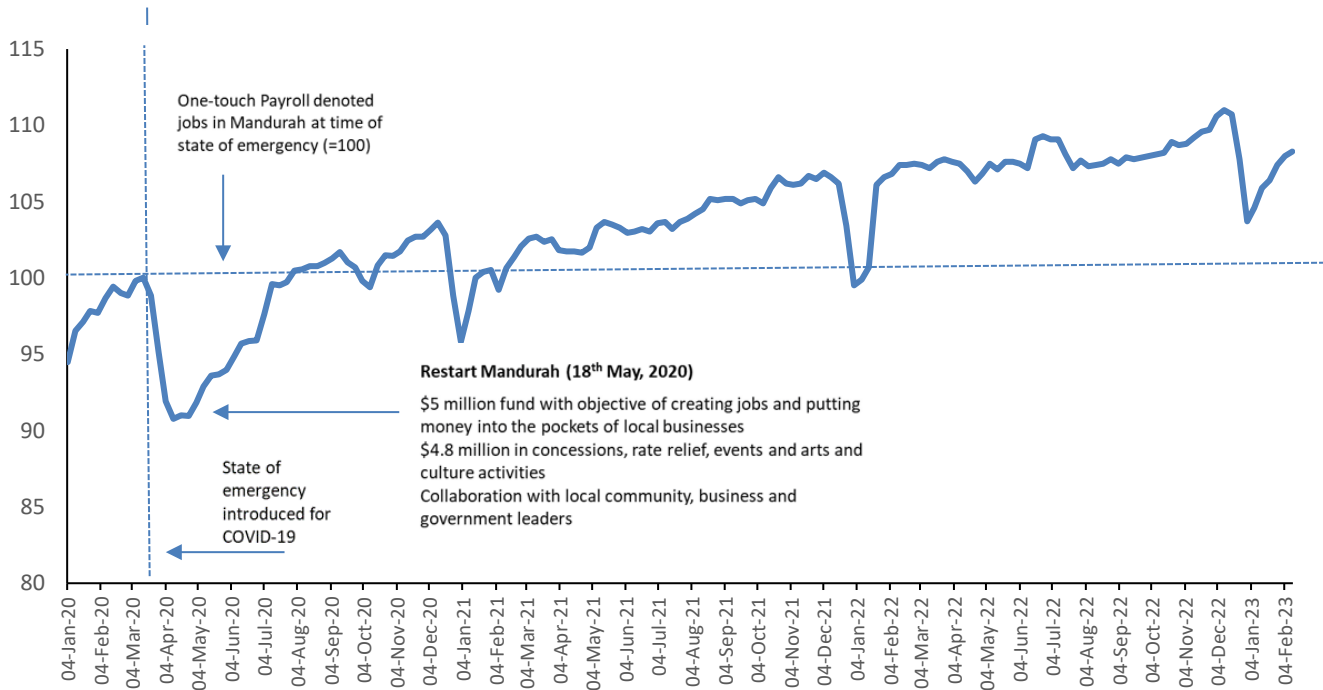
Background

COVID-19 caused significant disruption to the Australian economy, with volatile changes in GDP, coinciding with new strains of the virus, counter measures and changes across the rest of the world. The

ABS estimate the overall impact of the pandemic has created cumulative loss of around \$158bn compared to a scenario of no COVID-19.

The impact on Mandurah's economy has been similarly volatile, with three distinct disruptions during the State of Emergency in WA. An overview of changes in jobs is set out in figure 1.

Figure 1: Jobs among one touch payroll enabled business in Mandurah (March 2020 = 100).



Source: ABS

At a Special Council Meeting held on 12 May 2020, Council approved the transfer of \$5 million from the following reserves:

- Building Reserve (\$1m),
- City Centre Land Acquisition Reserve (\$2m) and
- Property Acquisition Reserve (\$2m)

These funds were allocated for the purposes of a Restart Mandurah Funding Program to fund economic and sense of place initiatives to offset the economic impact of COVID-19 restrictions (including capital projects, community and business grants, and fee waivers). The objective of the program was to supplement Federal and State measures through targeted local interventions.

It was proposed that the Restart Mandurah Funding Program and the projects that it financed should achieve one or more of the following objectives:

- Increase visitor numbers and increase local spending
- Reconnect the community
- Supporting employment generating initiatives
- Grow capability to assist local businesses needing to adjust their business models
- Facilitate investment attraction opportunities

In October 2020, Council approved the Restart Mandurah Now - Industry and Business Incentive Scheme comprising of 4 grant streams (Ready Now, Grow Now, Invest Now & Activate Now), which was to be funded from the Restart Mandurah Funding Program (excluding the Activate Now stream which replaced an existing program and was funded from the City Centre operational budget).

The overarching benefits of the program were to entice and/or attract business and industry to mobilise and/or expand in the City of Mandurah to offset the negative impact of Mandurah's struggling economy. In particular the program aimed to address the following areas of concern:

- high unemployment and under employment;
- lack of residents who work locally;
- lack of industry diversity;
- limited education and training outcomes; and the
- ability to attract and retain young people

Each of the 4 streams which made up the program (Ready Now, Grow Now, Invest Now and Activate Now) had additional unique benefits that they sought to address. These were:

1. Ready Now: Improve the number of local businesses that can participate as suppliers of goods, services and works to the City of Mandurah and the market in general.
2. Grow Now: Increase investment in and development of Mandurah's economy through the funding and support of growth projects by local businesses; which could provide and grow a diversity of employment, industries and enterprise in Mandurah.
3. Invest Now: Increase investment in and development of Mandurah's economy through the funding and support of major growth projects and major business relocation/ establishment; which could provide and grow a diversity of employment, industries and enterprise in Mandurah.
4. Activate Now: Increase investment by business in City Centre public and private spaces; and improve the quality and scale of unique activities and products that increase foot traffic and add vibrancy to the City Centre during the day and night.

The financial resources for the Ready Now, Grow Now and Activate Now grant streams were a total of \$500,000 p.a. for the 2020/21 and 2021/22 Financial Years, in addition to another \$500,000 held in reserve for the Invest Now stream over the combined period, which was subject to proposal and Council approval.

An overview and allocation of funding for the program was as follows:

Restart Mandurah Now - Industry and Business Incentive Scheme				
Funding Stream	Ready Now Business Capability Grants	Grow Now Investment Attraction Program	Invest Now Investment Proposals (EoI)	Activate Now City Centre Business Incentive Program
Application Rounds	Open Non-competitive	Open Non-competitive	Open Non-competitive	2 rounds p.a. – Oct & March Non-competitive
Total Fund	\$100,000 p.a. (2yrs)	\$250,000 p.a. (2yrs)	\$500,000 (total)	\$150,000 p.a. (2yrs)
Source of funds	Restart Mandurah Funding Program	Restart Mandurah Funding Program	Restart Mandurah Funding Program	City Centre Operating Budget
Maximum Grant	\$15,000	\$50,000	Subject to Proposal	\$15,000
Matching Funds	50%	50%	Subject to Proposal	50% encouraged
Approval Process	Assessment Panel	Assessment Panel	Council	Assessment Panel

Comment

The COVID-19 pandemic made 2020 – 2022 an extremely challenging time for many Mandurah businesses, with some of these challenges still continuing well into 2022.

The business grants program was developed to stimulate private sector activity to deliver on the City's economic agenda, specifically growing the economy and building business sustainability and capacity.

All funding awarded pertained to attracting and boosting private investment to deliver projects with an economic benefit to the Mandurah community. This focussed on initiatives that support local job creation, industry diversification and business sustainability.

The various streams of the grants program received a total of 33 grant applications, with 22 projects approved, and a total \$321,156.05 allocated for distribution throughout the 2020/21 and 2021/2022 financial years.

Grant Stream	2020/21 Grants Received	2020/21 Grants Approved	2021/22 Grants Received	2021/22 Grants Approved	Total \$ Value of Approved Grants
Ready Now	1	0	1	0	\$0
Grow Now	4	2 (with one subsequently cancelled)	10	8	\$246,095
Invest Now	0	0	1	0	\$0
Activate Now	10	8	6	4	\$75,060.57
Total	15	10	18	12	\$321,156.05

The successful grant applicants/projects are detailed in Attachment 3.1.

While the grants were designed in a low risk manner to reimburse eligible expenses after project completion, the majority of grant agreements also include a requirement to briefly report back on the project or activity in order to measure the impact / benefit / outcome of the project.

The Activate Now grant streams had a relatively short-term focus with the basic results of the project or event (i.e. alfresco construction or event attendance) reported on quickly and with ease.

The Grow Now projects are subject to longer time frames. Acquittal Reports have been received on five grants to date, with additional reports from the most recent round of approved grants not falling due until later this year 2023.

Summary of the Grow Now grant stream review outcomes:

- This stream had a reasonably high approval rate on submitted applications.
- This stream received four applications in the first year with three submitted to the Assessment Panel and two approved.
- Ten additional applications were received in the second year of the program with seven of the ten applications approved.
- The large number of applications submitted in the final weeks of the program and the positive outcomes from the acquittals received to date confirm the demand and effectiveness of the type of support provided by the program.

Summary of the Ready Now grant stream review outcomes:

- This stream was designed for businesses who are current or aspiring City of Mandurah suppliers to access training programs, obtain support for tender and quote writing, purchase equipment / PPE, assist in meeting the City's insurance requirements, and to obtain permits / quality assurance systems or other technical or pre-qualification requirements.
- The take up of this program was below the City officers' expectations, with a mere two applications received and both ineligible (albeit the second application appeared to meet the criteria for the stream before it was cancelled by the applicant).

- An additional 14 applications were started but not submitted (7 in each year), which appear to be a mixture of potentially eligible and ineligible businesses / activities.
- It is thought that businesses either did not understand the program objectives or requirements, found the process too difficult, or otherwise did not see value in this grant stream in the midst of the changing business cycle during 2020 - 2022.

Summary of the Invest Now grant stream review outcomes:

- This stream was originally designed to attract successful businesses to relocate to Mandurah, and to capture more ambitious projects and initiatives not covered by the other three streams for decision by Council.
- There were no stand-alone guidelines published for this stream, and no application channel set up for this stream in Smartygrants.
- Only one application was received under this stream; lodged in the final week of the two-year program (submitted online under the Grow Now application channel in Smartygrants).
- This application was not endorsed by Council for funding.

Summary of the Activate Now grant stream review outcomes:

- This stream was designed to increase investment and vibrancy in the City Centre, and improve the quality and scale of activities and products and therefore foot traffic in the City Centre during both the day and night.
- The stream included grants of \$5k for new events or programs (up to two applications per year) or for businesses that have been operating for less than 2 years, and also grants of up to \$15k for new business initiatives (one application per year).
- Ten applications were received under this stream in the first year (all within 2 – 3 months of the program opening), with eight submitted to and approved by the Assessment Panel.
- Six applications were received in the second year, with five submitted to the Assessment Panel and four approved.
- This stream experienced a number of early applications and a good approval rate for submitted applications indicating that the program was relatively well understood and received by local businesses.
- The activations funded by this scheme were welcomed by local businesses, and serve as a good mechanism for the City to work with the private sector.

Overall recommendation:

- In light of the changes in Mandurah's economy and progression of the Transform Mandurah priority project initiative, it is recommended that the Ready Now, Grow Now and Invest Now grant streams are now formally closed.
- Remaining funds from the Scheme are now proposed to be reallocated for the purposes of implementing the Transform Mandurah priority projects to be endorsed by Council (with Council approval via the Monthly Finance Report to be sought prior to any funds from this reserve being expended).
- Continuation/ recommencement of the Activate Now grant stream is recommended, to be renamed as the City Centre Business Incentive Program. Amendments are proposed to the guidelines to refine the purpose and better suit the current environment as outlined further in the report ('Proposal for 2022/23 and beyond'). Proposed amended guidelines attached.
- Recommend for this continuing / recommencing grants program to continue to be funded from the City Centre operating budget as was the case previously both during and prior to the Restart Mandurah Funding Program.
- The City will continue to manage outstanding grants/projects from the Restart Mandurah Now – Industry and Business Incentive Scheme (approved before the program end at 30 June 2022) through to acquittal, with any key insights and outcomes to be reported via the monthly CEO Report.

Proposal For 2022/23 and Beyond:

The continuation of the Activate Now grants stream (now renamed City Centre Business Incentive Program) will aid in developing our “always on” approach for something new and exciting to discover each time you are in the City Centre, whether local or visitor. It also provides a strong opportunity for business-led initiatives and programs to be run (building the capacity for businesses to increase and diversify their offerings and run activations and programs independently), as well as an opportunity for businesses to get involved and to leverage City-led initiatives and programs.

This grant stream was able to demonstrate a great level of success, and offers a more immediate impact to business and community in bringing vibrancy and liveliness to the City Centre area. It is recommended that an ongoing allocation remains committed from the existing City Centre operating budget towards this continuing/ recommencing grant program, now to be separated into business-led “Proposals” and “City Initiatives” streams.

It is recommended that the recommenced program be split into two streams (proposed amended guidelines attached):

1. *Proposals stream*: This will have an annual limit of \$5,000 (down from \$15,000) per applicant for activities, activations and products the business proposes and runs. It is recommended that the number of applications that can be submitted per year is uncapped and instead a total financial limit across the financial year be included, allowing businesses to access support for a range of smaller-scale initiatives if that is their preference.
2. *City Initiatives Rebate Stream*: The second component allows businesses to access support for City-led initiatives to encourage and promote their involvement and impact. This would include taking part in major events such as Crab Fest, being involved in City initiatives such as the Christmas Lights Trail and the Arts Festival, and aligning with City priorities and requirements such as signage and advertising requirements, or alfresco area improvements. Each eligible round of City initiative categories will be advertised and opened by the City to align with needed timing, and would involve a smaller limit per round of up to \$1,000 per applicant. The number of rounds and initiatives that the City chooses to run for this stream will be matched with available budget and expected demand.

Additional Changes Proposed

- City officers recommend adjusting the evaluation criteria to reflect the changes in the economic environment. Applicants will be required to demonstrate economic and social benefits to others beyond the business involved. For example, well-lit building frontages can provide safety benefits to the general public in addition to improving aesthetics.
- City officers recommend for the guidelines to make explicit that landlords of eligible vacant properties (which could include vacant land) could also apply under either stream for assistance with costs of making the vacant space available for a temporary tenant or activation initiative to further meet the aims and objectives of the grant program.
- Opportunities for aesthetic improvements to publicly accessible spaces will also be acceptable objectives of the grants. This allows for opportunities such as frontage and signage upgrades, as well as public art and murals. Support for this objective allows the City to provide backing for businesses and landowners working towards destination and place development in alignment with our desired identity and character.
- It is also recommended that community-led activations and projects be encouraged by allowing community and not-for-profit/charity groups to be eligible for this recommenced City Centre Business Incentive Fund (provided that their proposal is otherwise eligible and in line with the objectives of the program).
- This will provide an additional avenue of attracting people to the area, and consideration of impact to the surrounding businesses will be part of the assessment process.
- It is also recommended that workshops should be held as necessary for the recommenced grant stream to support businesses/ potential applicants to understand the program objectives and ask questions and receive support in the application process and eligibility criteria.

- Assessment/ evaluation of the 'Proposals' stream will continue to be assessed under a panel with all existing requirements maintained.
- In acknowledgement of the lower risk level associated with the 'City Initiatives Rebate stream' (including the lower maximum grant amount), it is recommended that applications under this stream be evaluated by two City officers (including the City Centre Place role in the Transform Mandurah team), and be reviewed and approved by the Manager Transform Mandurah.
- Both grant streams will continue to be bound by a grant agreement.

For context, a table depicting the existing economic focused City of Mandurah Grants, Funding and Sponsorship avenues is presented below along with the proposed amended City Centre Business Incentive Program streams:

	External Event Attraction Program	Proposed Proposals Stream	Proposed City Initiatives Stream
Local Non-profit Groups	✓	✓	✓
Local For-Profit Businesses	✓	✓	✓
Non-Local Non-profit	✓	x	x
Non-Local For-Profit	✓	x	x
Visitation Numbers	✓	✓	Possible
Dwell Time	x	✓	Possible
Local Spend – Customer and Business to Business	Encouraged	✓	✓
Private Investment in Public/Private-Public Spaces	x	✓	✓
Aesthetic improvement of external public spaces	x	✓	Possible
Attractions of initiatives for City Centre locations	Possible	✓	✓
Grant Amount	No max.	Max. \$5,000pa	Max. \$1,000pa
Financial Contribution Requirements	None	City max 50% of project costs	Subject to advertisement, depending on the round

The proposed evaluation/ scoring criteria of the recommended City Centre Business Incentive Fund streams are as follows.

Proposals Stream:

Eligible Applicants will be assessed against the ability to address and meet the Grant Objectives, including but not limited to the extent that the proposed activity/ project (100 points):

- Increases measurable growth of visitation numbers and/or dwell time to the area/business (20 points)
- Increases night time offerings and activations (20 points)
- Activates public spaces to improve footfall at non-peak hours (15 points)
- Value of offering for free public attendance, including attraction expectation, capacity limits (15 points)
- New, innovative and unique offerings and activations within the City Centre (10 points)

- f) Aesthetic improvement of an external publicly accessible space to improve place identity and character (10 points)
- g) Growth opportunities to become a self-sufficient activation or event (10 points)

City Initiatives Rebate Stream

Eligible Applicants will be assessed against the ability to address and meet the Grant Objectives, including but not limited to:

- a) Alignment of the applicant's supporting event, program, activation or project with the specific City-led initiative when the round is open.

Examples could include minor business or community organisation projects, events, activations or programs to leverage and align with City events or projects like Crab Fest, Giants of Mandurah, Christmas Lights Trail or other City initiatives which may be outcomes of the City Centre Master Plan or another strategy.

- b) Growth opportunities to become a self-sufficient activation or event

Consultation

Nil

Statutory Environment

The program is within the City's capability under the Local Government Act 1995.

No other statutory or legislative impacts are known at this time.

Policy Implications

Nil

Financial Implications

\$74,345 has been carried over from the 2021/22 City Centre operating budget to recommence the Activate Now grants stream (to be renamed as the City Centre Business Incentive Program) in the current (2022/23) financial year. Going forwards, an allocation will be made from existing funds in the City Centre operating budget to support the program of up to \$100,000 p.a. (reallocated from City Centre Activation as per previous City Centre grants and partnership programs - funds included in the Long-Term Financial Plan).

City officer time is required in the support, assessment and fulfilment of this recommenced grant program; however, this isn't believed to add any significant burden considering the recommendation is for potential recommencement of an existing program (with some amendments). Additionally, this reallocation from City Centre Activations to the City Centre Business Incentive Program will build capacity in local businesses and organisations, and reduce reliance on City-lead activations.

In light of the changes in Mandurah's economy and progression of the Transform Mandurah priority project initiative, it is recommended that the Ready Now, Grow Now and Invest Now grant streams are now formally closed. Remaining funds from the Scheme now proposed to be reallocated for the purposes of implementing the endorsed Transform Mandurah priority projects (with Council approval via the Monthly Finance Report to be sought prior to any funds from this reserve being expended).

Current balance of the Restart Mandurah Funding Program reserve account is \$834,729, with additional unspent funds from the Ready Now, Grow Now grant streams currently held in the Transform Mandurah 2022/23 operating budget. These funds are proposed to be transferred to the reserve account once final payments for outstanding approved grant projects in line with grant agreements are made (estimated to

be approx. \$130,000). Renaming of the reserve account from Restart Mandurah Funding Program to Transform Mandurah Funding Program is also recommended.

Risk Analysis

Should the City not recommence the amended Activate Now grants stream (renamed the City Centre Business Incentive Program), there is a risk that investment attraction and business confidence in the City Centre could be negatively impacted. This negative impact would arise from a perceived reduction or lack of City support for businesses, exacerbating the inflationary cost pressures being experienced across their supply chains, employment costs, rent and interest rates.

Continuing the program has the positive effect of supporting the capital investment made in the City Centre to create a vibrant space with activation. Additionally, continuing the program would support the City's Transform Mandurah agenda and investment attraction activities, and would provide a funding source to incentivise the private sector to contribute to our place aspiration as well as employment and economic goals.

Strategic Implications

The following strategies from the City of Mandurah Strategic Community Plan 2020 – 2040 are relevant to this report:

Economic:

- Promote and foster investment aimed at stimulating sustainable economic growth.
- Facilitate and advocate for sustainable local job creation, and industry growth and diversification.
- Actively partner and engage with business and industry to support Mandurah's entrepreneurial capacity and capability.

Social:

- Facilitate opportunities that promote community led initiatives by building resilience, local capacity and the contributions of young people.
- Promote and encourage community connection to create social interaction and a strong sense of belonging.
- Provide a range of social, recreational and cultural experiences for our residents and visitors to enjoy and take pride in.
- Provide diverse and sustainable places and spaces that enable people to lead an active lifestyle.

Organisational Excellence:

- Ensure that our actions maintain a sustainable balance between economic growth, the environment and social values.

Conclusion

With a strong focus on local spend and private investment, it is anticipated that the continuation/recommencement of the Activate Now grants stream (renamed the City Centre Business Incentive Program) will yield a positive and more targeted benefit for the local economy.

The proposed amended streams and guidelines will also provide opportunities to further leverage City Centre events and activations (i.e. Christmas, Winter, Giants) with community-led and business-led initiatives to further attract and capture the spend of City Centre visitors, growing and supporting the economy, providing employment opportunities and supporting our investment attraction agenda.

NOTE:

- Refer **Attachment 3.1** *Proposed City Centre Business Incentive Program Guidelines – Proposal Stream & City Initiative Stream*

RECOMMENDATION

That Council:

1. **Note the outcomes of the Restart Mandurah Now - Industry & Business Incentives Scheme which ran from October 2020 to June 2022;**
2. **Note that the remaining funds from the Restart Mandurah Now - Industry & Business Incentives Scheme budget allocation totalling \$834,729 are currently held in the Restart Mandurah Funding Program reserve account.**
3. **Approve any unspent funds from the last round of the Restart Mandurah Now Industry & Business Incentive Scheme, which are currently held in the Transform Mandurah 2022/23 operating budget, to be transferred to the Restart Mandurah Funding Program reserve account after final payments for outstanding approved grant projects in line with grant agreements are made;**
4. **Endorse all remaining funds in the Restart Mandurah Funding Program reserve account to be reallocated for the purposes of progressing approved Transform Mandurah priority projects, and projects identified through City Strategies;**
5. **Approve the change of name for the reserve account from Restart Mandurah Funding Program Reserve to Transform Mandurah Funding Program Reserve, and the purpose is to progress projects endorsed by Council under Transform Mandurah or identified through other City Strategies to support the City's Economic aspirations and objectives.**
6. **Endorse the continuation/ recommencement of the Activate Now grants stream (renamed the City Centre Business Incentive Program) and proposed amended guidelines outlined in Attachment 3.1, noting that the funds for this stream are already included in the City's Long Term Financial Plan within the City Centre operating budget.**

*** ABSOLUTE MAJORITY REQUIRED***



City Centre Business Incentive Program Guidelines

Including Proposals stream and City Initiatives Rebate Stream

Grant	City Centre Business Incentive Program
Applicable Streams	1) Proposals Stream 2) City Initiatives Rebate Stream
Deadline	1) Proposals Stream: One open round until all funds are committed (each financial year). 2) City Initiatives Stream: The applicable City-led initiative or project, opening and closing dates and objectives for each round will be identified on the City of Mandurah website as they occur.
Application Details	1) Proposals Stream: Applications must be submitted through SmartyGrants 2) City Initiatives Rebate Stream: Applications for each advertised round must be submitted online, as directed on the City of Mandurah website as they occur.

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1. City Centre Business Incentive Program

Introduction

Mandurah's City Centre is the area with the highest concentration of visitor related facilities and services, and the area which will deliver the highest impact on improving the experience for visitors and residents alike. A vibrant City Centre is key to our overall economic success. The experience of the City Centre is vital as this is often the first part of the city that people encounter and is likely to influence their decision about whether to invest, work, study or live here.

A City Centre needs to attract people, encourage them to linger longer in the area and to spend money during their visit. Many of the conditions for City Centre vibrancy rely on the availability of a diverse and interesting range of experiences and products. To achieve this, the City will work proactively with the private and community sectors to address these challenges, but also ensure our commitment to being a business-friendly City.

By developing, showcasing and ensuring the sustainability of Mandurah's unique authentic and independent cultural offer, we can attract new visitors, keep existing ones staying for longer, and build the City Centre's reputation as a destination for locals and maintain the status as the primary day tripper destination for the WA and Perth Metropolitan area.

A vibrant City Centre provides the services and facilities that businesses, customers, residents and visitors' demand. It creates jobs, attracts investment, generates income and is a key contributor towards economic growth.

This stream allows for businesses, community groups and property owners to seek support for a project or activation they wish to implement.

These guidelines contain information about the City Centre Business Incentive Program, and the two applicable streams:

- Proposals Stream
- City Initiatives Rebate Scheme

2. Definitions

Below is a summary of some of the important defined terms that may be used in this Grant Guidelines:

Attachments:	The documents you attached as part of your Application
City:	City of Mandurah as the organisation responsible for issuing this Grant.
Grantee	The person or persons, corporation or corporations who is accepted by the City of Mandurah, including the executors or administrators, successors and assigns of such person or persons, corporation or corporations.
Application:	Your Grant Application
Grantor	City of Mandurah.
Grant Guidelines	This document.

Selection Criteria/ Qualitative Criteria:	The Criteria used by the City of Mandurah in evaluating your Application
Project Manager	Executive Manager Strategy & Economic Development

3. Objective of the Grant

The objectives of the City Centre Business Incentive Program are to encourage the growth of all or some of the following within the City Centre:

- Visitation numbers
- Dwell time
- Spend in local businesses
- Investment by business/landowners in public spaces and private spaces used by the public
- Aesthetic improvement of external public spaces to improve place identity and character
- Attraction of unique businesses, activations and products that add to a vibrant day or night City Centre experience.
- Integration and alignment of activation programs or projects with relevant City-led initiatives

4. Grant amount and grant period

Grant Amount

Total pool per annum is \$100,000, covering both the Proposal and City-Initiative streams. The grant program runs for activations within each financial year.

1) Proposals stream:

- Activations: maximum \$5,000 per applicant (related entities will be grouped and considered one applicant) will be awarded per year, there is no limit on the number of applications from each applicant from the pool (however a \$500 minimum request amount applies per application for the proposals stream).

The City's contribution to the project is capped at 50 per cent of the total project costs. Commercial sponsorships and partnerships are acceptable as additional funding sources alongside the applicant's own contributions.

2) City Initiative Rebate Stream:

- Supplement to City-led initiatives: maximum \$1,000 per applicant (related entities will be grouped and considered one applicant) per round/activity released by the City (some rounds/activities may have a lower maximum). There is no limit on the number of applications from each applicant from the pool.

Businesses may be required to make their own contribution financially to the project costs on top of the grant, to be confirmed at the time of the City releasing the details of each individual round/ activity.

Grant/Project period

All grant activities or programs must be completed by 30th June each financial year unless approved by Project Manager. The Grants must be Acquitted in accordance with Funding Agreement.

Additionally:

- 1) Proposals Stream:
Applications for each financial year must be lodged on or before the last business day prior to the 14th April.
- 2) City Initiatives Rebate Stream:
Each City-led initiative allocated a rebate stream will have individual project periods, which will be advertised on the City's website as they occur.

Projects can be one-off, or a series of activities over a set period (e.g. summer), with that period falling entirely within the financial year.

Payments:

- 1) Proposals Stream:
Payments are aligned to milestones and full funding is subject to reporting on successes, lessons and modifications.
- 2) City Initiatives Rebate Stream
Payments are made on a rebate process only, on submission of proof of payment and an invoice for eligible, pre-approved activities.

5. Eligibility activities

The grant funding can be used for the following:

- City Centre events, programs or activities that stimulate vibrancy and visitation, and generate public value and economic benefit, including but not limited to events (once off or in a series), an empty store trials, aesthetic improvements to external publicly accessible spaces or other activations in publicly accessible spaces.

Additionally, for City Initiative Rebate Stream applications, the funds must be used for:

- Supporting events, programs, activations or alignments which leverage specific City-led initiatives held within the City Centre.
- These will be identified and detailed as they occur, but could include City events or projects like Crab Fest, Giants of Mandurah, Christmas Lights Trail or other City initiatives which may be outcomes of the City Centre Master Plan or another strategy.

6. Ineligible activities

The grant funding cannot be used for the following:

- Land and property acquisition
- Internal research and development activities
- Purely marketing and promotion campaigns without an associated event/ project/ program/ activation
- Events/ Projects/ Programs/ Activations which take place outside the City Centre
- Employment of staff or payment of wages
- General operating costs i.e. insurance, regular rent, utilities etc.
- Consumables.
- Upgrades and activations of private-use areas only (i.e. member-based events, staff only areas, etc)
- Activities for which funding has been provided by State, Federal or Local Governments
- Retrospective activities - the funding for the program or activity must occur during the grant period and must not have been undertaken prior to submitting a grant application
- Support legal action or legal fees
- Use of consultants must be at arm's length from the applicant
- In-kind contributions

7. Eligibility criteria

Who is eligible?

Applications must meet the eligible criterion:

- Local businesses/organisations within the municipal area (district) of the City of Mandurah
- Have an Australian Company Number (ACN), an Australian Business Number (ABN) (or another appropriate entity registration for community groups) and be solvent.
- Be classified as a small or medium sized business/organisation employing up to 199 people.
- Must verify that the business/organisation will remain in the district of Mandurah for the next 12 months i.e. evidenced via commercial lease
- Must make a declaration of solvency.
- Must hold all of the appropriate insurances, permits, licences and approvals for the operation/ event/ project/ program/ activation (or be willing to obtain them & provide evidence).
- Must submit application and receive approval prior to project commencement.

Who is not eligible?

An Application will be rejected without consideration if the applicant:

- is a political party, or from Local, State or Federal Government, or City of Mandurah staff or Elected Members
- has legal conflict or an outstanding debt with the City of Mandurah
- has previously received funding under this Grant program for the same or similar project/activation
- has an outstanding acquittal with the City of Mandurah for any grant or support

Or if the the event/ project/ program/ activation:

- is inconsistent with the City's strategic vision or values
- has already received funding from State, Federal or Local Governments

8. How to apply

Attachments to the application

The following documents must be attached to your application:

- Declaration of solvency
- Declaration of intent to remain in the district of Mandurah for the next 12 months
- Copies of relevant Insurances
- Copies of quotes from suppliers/consultants in relation to the funding
- Proof of capacity to deliver the proposed project/activity (i.e. proof of previous successful projects, reference statements, etc)
- Outline of proposed project/activity, including alignment with grant objectives

Applicants must note that references and letters of support cannot be obtained from City Officers, the Mayor or Councillors.

How to submit an application

1) Proposals Stream

Applications must be submitted electronically via SmartyGrants, with applicants completing the questions and attaching documentation as required.

- Create a login using an email address and password that will be used for the duration of the grant process (first time users only).
- Login and commence your application online.

Applications are open round; however, activations grants may require submission before marketing deadlines. Discuss potential due dates with the City Centre team.

2) City Initiative Rebate Stream

Applications for each advertised round must be submitted online, as directed on the City of Mandurah website as they occur.

Contact Officers

City Centre Place and Projects Officer

Phone: 9550 3846 Mobile: 0437 793 847

9. Assessment Process

Applications will be assessed progressively as they are received during the course the financial year.

Grants Assessment

The process for grants assessment is below:

Stage One

Applications will be initially reviewed by the City to ensure the application meets the eligibility criteria. Applications that do not meet the eligibility may be set aside at this stage, and feedback will be given to the applicant to allow them to reapply at a later date. The City may request additional information from the applicant during this phase.

The initial grant assessment ensures that the application meets the eligibility criteria, and will address the following matters:

- Applicant & application meets eligibility criteria;
- Application for an eligible activity or program; and
- Application responded to all questions and provided attachments as requested.

Stage Two

Applications that meet the eligibility criteria will be referred to an internal Grants Assessment Panel which meets once per month to consider applications as they are received. The City may request additional information from the applicant during this phase.

1) Proposals Stream:

Eligible Applicants will be assessed against the ability to address and meet the Grant Objectives, including but not limited to the extent that the proposed activity/ project (100 points):

- a) Increases measurable growth of visitation numbers and/or dwell time to the area/business (20 points)
- b) Increases night time offerings and activations (20 points)
- c) Activates public spaces to improve footfall at non-peak hours (15 points)
- d) Value of offering for free public attendance, including attraction expectation, capacity limits (15 points)
- e) New, innovative and unique offerings and activations within the City Centre (10 points)

- f) Aesthetic improvement of an external publicly accessible space to improve place identity and character (10 points)
- g) Growth opportunities to become a self-sufficient activation or event (10 points)

2) City Initiative Rebate Stream

Eligible Applicants will be assessed against the ability to address and meet the Grant Objectives, including but not limited to the extent that the proposed supporting event, program, activation or project is aligned with the specific City-led initiative when the round is open.

- Examples could include minor business or community organisation projects, events, activations or programs to leverage and align with City events or projects like Crab Fest, Giants of Mandurah, Christmas Lights Trail or other City initiatives which may be outcomes of the City Centre Master Plan or another strategy.

Financial capability assessment and risk

The City will assess each application based on financial capability and risk.

Financial capability

In order to assess an Applicant, the City may have/ request access to and consider:

- a) any financial risk assessment undertaken by any credit rating agency;
- b) any financial analytical assessment undertaken by an external agency or suitably qualified City financial officer; and
- c) any information produced by a Bank, financial institution, or accountant of an Applicant.

Applicants may be required upon request to provide to the City (or its nominated agent) all such information as the City reasonably requires to satisfy itself that Applicants are financially viable and have the financial capability to provide the Project for which they are applying and to otherwise meet their obligations under any proposed Agreement.

The City reserves the right to engage (at its own cost) an independent financial assessor as a nominated agent to conduct financial assessments under conditions of strict confidentiality.

Risk

The City reserves the right to reject any shortlisted Applicant on the basis of presenting an unacceptable risk to the City, which may have resulted from any of the assessment methods or tools described in this document.

10. Notification of application outcomes

The City will endeavour to notify Applicants within two months of the outcome of their Application being submitted in full via the email address provided in the Application form submitted through SmartyGrants.

Applications may be:

- Approved,
- Approved in part, or

- Rejected.

All Applicants will be offered an opportunity to request feedback on their Application.

11. Successful grant applications

Funding agreement

Approval of funding is subject to the Applicant agreeing to reporting requirements and entering into a Funding Agreement with the City, which will outline the responsibilities for recognition of the City's funding (including marketing or logo placement).

Payment of the grant

The City Centre Business Incentive Program is a re-imbursement grant and therefore successful Applicants will need to pay for the activity before making a claim for the approved grant.

A lump sum payment will be made for the agreed grant amount as a reimbursement of approved activity expenditure. Milestone payments for completed stages of an activity may be considered in some circumstances.

An amount up to 10% of the final agreed grant amount may be withheld from the initial reimbursement payment, to be payable on receipt of a satisfactory grant acquittal, and only after the requirements for the first payment have been met.

Payment will be made on submission of a Tax Invoice to the City of Mandurah for the GST exclusive value of the grant and this must be accompanied by copies of invoices and receipts as proof that the activity has been paid for in line with the Application and the Funding Agreement.

The City must receive any claims for payment on or before the last business day prior to 14th June in the applicable financial year. If a claim for payment is not received by this date, the grant approval may lapse and the funding agreement may be terminated.

Payment will be made by the City of Mandurah with 30 days.

Reporting Requirements

All funding recipients will require to submit project information to the City to ensure funds are utilised for the agreed purpose and to assist the City collate the benefits associated with the Scheme as a whole. All reporting requirements and timeframes will be included in funding agreements and include but not limited to:

- Employment opportunities
- Percentage of suppliers and funds directed to Mandurah suppliers versus non-Mandurah suppliers
- Total project actuals
- Financial documentation
- Applicant feedback (e.g. sustainability and capability improvements)
- Participant feedback (for relevant projects only)
- Participant numbers – estimate acceptable where appropriate

- Local businesses spend information – by grant recipient to local businesses for the grant activities, and income received by the local business/applicant as a result of the grant activities (if applicable)
- Reporting on meeting of proposed impacts and goals as set-out in the individual grant agreement

City Evaluation

The City may contact the successful grant recipient up to 12 months after the completion of the Project/program to obtain additional information to ensure objectives were met.

12. Conditions of Grant Application

No obligation to enter into Agreement

This document is not to be construed as making any express or implied representation, undertaking or commitment by the City that it will enter into a binding agreement with any Grant Applicant.

The City may discontinue or suspend the Grant process at its sole discretion, at any point of the Grant Application or Evaluation process. The City may determine there are no suitable Grant Applicants.

What the City may do

In addition to the above, the City reserves the right, at its discretion, to:

- reinstate or vary this document;
- repeat any stage in the document;
- include a review process as part of the document;
- supplement, modify or replace the document;
- extend the Deadline;
- exclude any Application from further consideration once the City has considered it;
- decline to answer queries from an Applicant that are deemed inappropriate;
- evaluate Applicants in such a manner as the City regards appropriate;
- allow an Applicant to withdraw from this document;
- enter into a Funding Agreement in accordance with this document;
- conduct a security, probity or financial check on an Applicant for the purpose of evaluating an Application;
- rely on available information relating to an Applicants as part of the evaluation of an Applicant, including the Applicants performance under other contracts with the City;
- negotiate with an Applicants after it has been chosen as the successful Applicant or preferred Applicant; and
- take other action as the City considers, at its discretion, appropriate in relation to the process described in this document.

Ownership of documentation

With the exception of a Grant Applicant's existing copyright and other intellectual property rights, all documents and information submitted by a Grant Applicant as part of or in support

of an Application shall become, on submission, the absolute property of the City and will not be returned to the Grant Applicant at the conclusion of the grant process.

Canvassing of the City's Councillors or Officers

If a Grant Applicant, whether personally or by an agent, canvasses any of the City's Elected Members or Officers with a view to influencing the acceptance of the Application made by it or by any other Applicant, then regardless of whether the canvassing had or may have had any influence on the acceptance of such Application, the City may at its discretion omit the Application from further consideration.

Conflicts of interest

By completing the Application, the Applicant warrants that unless otherwise stated in its Application, to the best of its knowledge at the date of submitting an Application, no conflict of interest exists or is likely to arise in relation to the Grant during the evaluation period or (if the Applicant is awarded the Grant) during the Project period between the City and the Grantee, its employees or any proposed Sub-Contractors.

Should a conflict of interest or risk of conflict of interest arise at any time during the Assessment or Project period the Applicant must immediately notify the City in writing of that conflict of interest or risk of conflict of interest. The Applicant acknowledges that the City may, in its absolute discretion, determine that such a conflict of interest renders the Applicant's Application not eligible to continue in the process.

4	SUBJECT:	Annual Report 2021/22 and Annual Electors Meeting
	DIRECTOR:	Strategy & Economic Development
	MEETING:	Council Meeting
	MEETING DATE:	18 April 2023

Summary

Council is requested to acknowledge receipt of the 2021/22 Annual Report. It is proposed that the Annual Electors meeting be held on Monday 15 May 2023 at 7.00 pm in the Council Chambers.

Disclosure of Interest

N/A

Previous Relevant Documentation

- G.10/12/21 14 December 2021 Annual Report 2020/21 and Annual Electors Meeting
- G.17/12/20 15 December 2020 Annual Report 2019/20 and Annual Electors Meeting
- G.30/12/19 17 December 2019 Annual Report 2018/19 and Annual Electors Meeting

Background

In accordance with Section 5.27 of the *Local Government Act 1995*, Council is required once in each financial year, and at a time appointed by the Council, to hold the general meeting of electors of the district. The Annual Electors' Meeting covers such items as:

- A report on the performance of Council's principal activities;
- Receiving the Annual Financial Report;
- Receiving the Auditor's Report;
- Reports from the Mayor and Chief Executive Officer;
- Other general business.

Comment

It is a statutory requirement that Council accepts the Annual Report by no later than 31 December. Alternatively, if the Auditor's report is not available in time for the annual report to be accepted by 31 December after that financial year, the annual report is to be accepted by no later than two months after the auditor's report becomes available (s. 5.54 (1) & (2)). The Auditor's Report for the 2021/22 financial year will be received by Council at this meeting, 18 April 2023.

The Annual Report will also include the Annual Financial Statements, and reports from the Mayor and Chief Executive Officer. A copy of the Annual Report 2021/2022 is attached. The financial statements associated with the annual report were included in the Audit and Risk agenda for this month. The complete statutory Annual Report will be available on request by members of the public, as well as on the City's website.

The Annual Electors' Meeting must be held within 56 days of Council accepting the Annual Report, and, subsequently, the meeting is proposed for Monday 15 May 2023 with a local public notice to be advertised at least 14 days prior to the meeting (as per the requirements of the *Local Government Act 1995*).

Consultation

N/A

Statutory Environment

Local Government Act 1995:

- Section 5.27 Electors General Meeting to be held once every financial year;
- Section 5.54 Acceptance of Annual Report by 31 December;
- Section 5.55 requires that local public notice of the availability of the Annual Report be given as soon as practicable after the report has been accepted by Council.

Policy Implications

N/A

Financial Implications

N/A

Risk Analysis

N/A

Strategic Implications

The following strategy from the City of Mandurah Strategic Community Plan 2020 – 2040 is relevant to this report:

Organisational Excellence:

- Ensure the City has the capacity and capability to deliver quality services and facilities through accountable and transparent business practices.

Conclusion

Council is requested to receive the 2021/2022 Annual Report and approve the time and date for the Annual Electors' Meeting, being Monday 15 May 2023 at 7.00 pm in the Council Chambers.

NOTE:

- Refer ***Attachment 4.1 Annual Report 2021/22***

RECOMMENDATION

That Council:

1. **Receives the 2021/22 Annual Report for the year ending 30 June 2022 as detailed in Attachment 4.1.**
2. **Convenes a meeting of Annual Electors on Monday 15 May 2023 at 7.00 pm in the Council Chambers.**

ABSOLUTE MAJORITY REQUIRED

Annual Report 2021 – 2022

A city with a village heart



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Acknowledgement of Country

The City of Mandurah would like to acknowledge the Bindjareb people – the traditional custodians of this land – and pay respect to all Elders, past and present.

Message from the Mayor and CEO

This year, a number of milestone plans, capital works and strategies aimed at transforming Mandurah's future have come to fruition, or are well on the road to completion.

We've had another eventful year of building upon the solid foundations laid for our Transform Mandurah plan, which aims to create the right kind of jobs for current and future residents by diversifying our economy. The vision for Transform Mandurah is all about attracting new investment into the city over the next decade, and addressing structural unemployment both for today, and for future generations.

In advancing our plans to transform our city, the circular estuary pool on the Eastern Foreshore, Kwillena Gabi Pool, was opened just in time for the Christmas break in 2021. This was a milestone component of the \$22m Mandurah Waterfront project, which has investments from the Federal and State governments, and the City of Mandurah.

It's been wonderful to see our community and visitors enjoying these new and revitalised spaces with family and friends.

Works continued on the Western Foreshore's world-class Play Space, including the installation of the main 12m high play tower. Project planning for the Western Foreshore Commercial Site also progressed with an Expressions of Interest process and the selection of preferred proponents, and it's exciting to see the next phase of our foreshore redevelopment coming to the fore.

As has been the case with many projects across the country, some of the City's large infrastructure projects have been delayed due to the flow on effect of the pandemic.

Challenges within the building industry around shortages in building materials and skilled trades, and thus some pricing increases, have meant that some local projects have been delayed longer than expected. However the project teams have worked their very best to overcome these challenges and keep capital works progressing and on track as much as possible.

Council Meeting
18 April 2023

To help guide the city towards a strong and resilient future, the City engaged Deloitte Access Economics to carry out some of the most important and comprehensive research Mandurah has seen, laying out Mandurah's fundamental structural challenges of the past 20-30 years. By gaining a better understanding of the city's long-term socio-economic challenges, the City now has a comprehensive baseline from which to confidently address Mandurah's toughest issues over the next decade.

The 'Transform Mandurah Economic Opportunities' report also highlights eight key economic opportunities that fit with Mandurah's strengths, and are designed to increase economic growth over the next 10 years. We are really keen to continue this work and build on the positive momentum seen in Mandurah recently.

We're proud of many other successes and milestones throughout the year, including a range of amazing community events and activations, the relocation and fit out of a vital service in our community – the Peel Community Kitchen, the opening of Mandurah's first enclosed dog park, and the commencement of Mandurah's Assertive Outreach service, helping our city's most vulnerable people.

All of these initiatives, and many more either underway or in the pipeline, are working towards the Mandurah we want for the future, and underpin the essence of our vision – woven by waterways, a city with a village heart.



Rhys Williams, Mayor and Mark Newman, Chief Executive Officer
City of Mandurah

City Profile



Land area in square kilometres

173.5km²



Coastline

51km



Time by car from Perth

50 mins



Population*

93,414



Population per square kilometre

533.8



Land area in hectare

17,350ha



Distance from Perth

72km



Time by train from Perth

51 mins



Number of households**

36,829



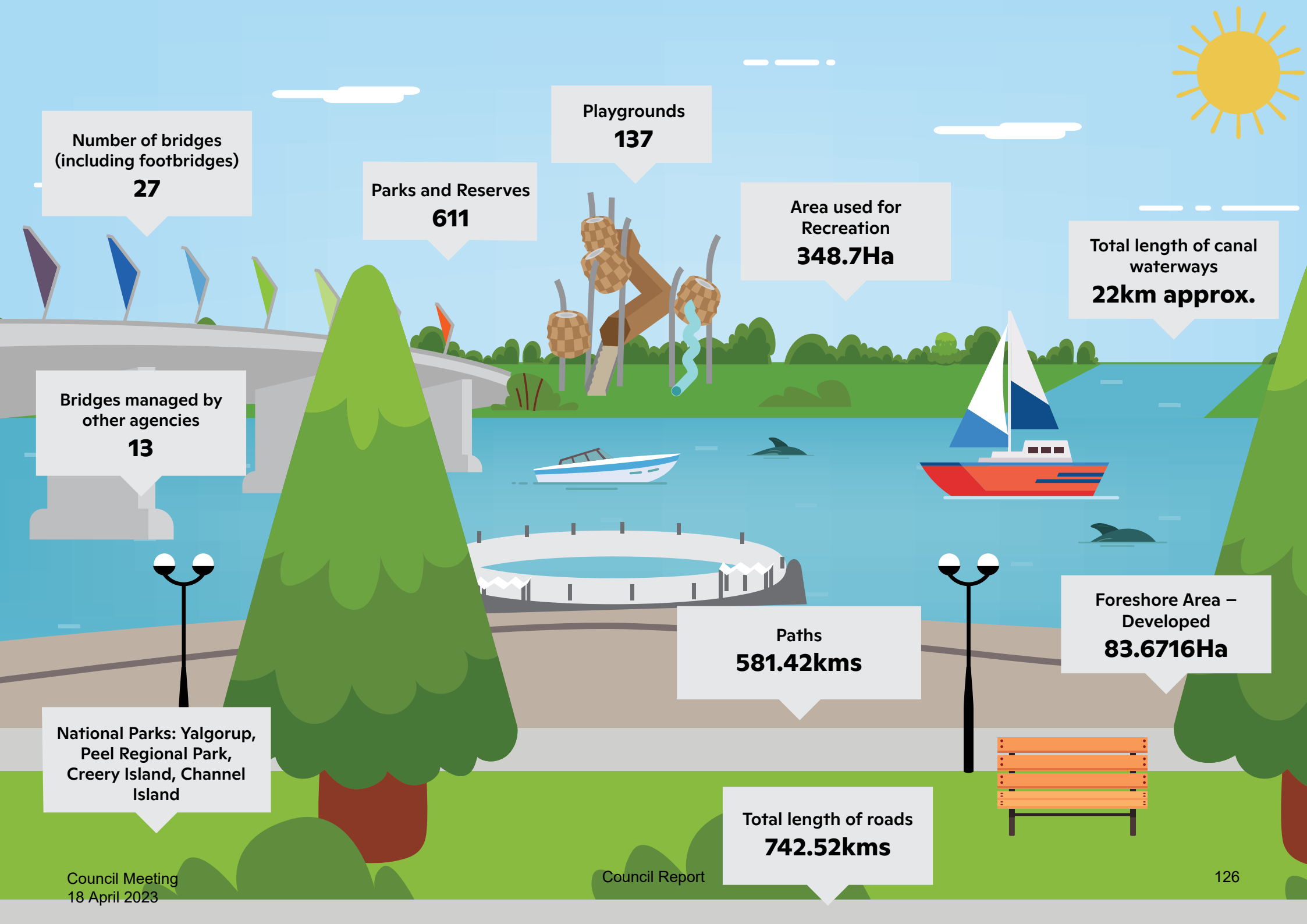
Households per square kilometre

210.5



*ABS; Regional Population Growth, Australia - released 26/07/2022)

**idCommunity; City of Mandurah Population Forecast



Number of bridges
(including footbridges)
27

Parks and Reserves
611

Playgrounds
137

Area used for
Recreation
348.7Ha

Total length of canal
waterways
22km approx.

Bridges managed by
other agencies
13

National Parks: Yalgorup,
Peel Regional Park,
Creery Island, Channel
Island

Paths
581.42kms

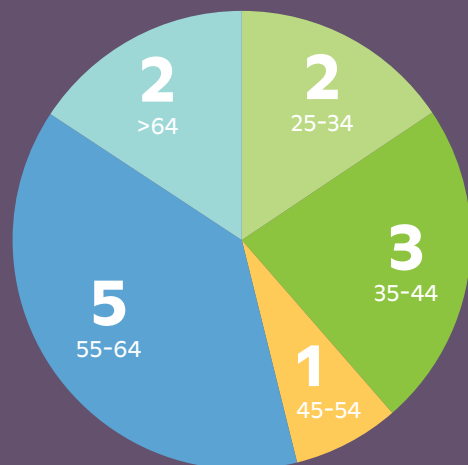
Foreshore Area –
Developed
83.6716Ha

Total length of roads
742.52kms

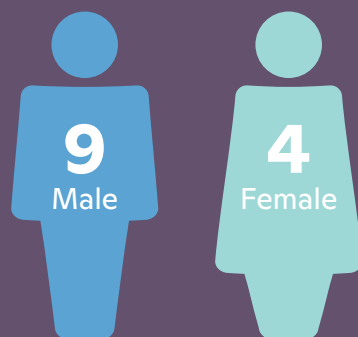
Our Elected Members

Mayor	North Ward			Coastal Ward			
							
Mayor Rhys Williams	Cr Caroline Knight Deputy Mayor	Cr Peter Jackson	Cr Ahmed Zilani	Cr Merv Darcy 2017 – Oct 2021	Cr Candice Di Prinzio	Cr Jenny Green	Cr Bob Pond Oct 2021 – present
East Ward				Town Ward			
							
Cr Lynn Rodgers 2001 – Oct 2021	Cr Don Pember	Cr Amber Kearns Oct 2021 – present	Cr Daniel Wilkins Oct 2021 – present	Cr Matt Rogers 2017 – Oct 2021	Cr Peter Rogers	Cr Dave Schumacher	Cr Ryan Burns Oct 2021 – present

About Our Elected Members



AGE



GENDER



2 New Zealand
1 UK
1 USA
1 Guernsey, Channel Islands
1 Bangladesh

COUNTRY OF ORIGIN

No Elected Members identify as Aboriginal or Torres Strait Islander.



LANGUAGE SPOKEN AT HOME

Elected Member Conduct

Section 5.121 of the Local Government Act 1995 requires a local government to maintain a register of complaints that result in an action dealing with a minor breach. There was one complaint recorded in the register of complaints during the reporting period, no sanction was imposed as an outcome of the complaint. No remuneration or allowances were paid by the City of Mandurah under Schedule 5.1, clause 9 of the Local Government Act 1995 during the financial year. No payments were made to the City of Mandurah under section 5.110(6)(b)(iv) of the Local Government Act 1995 during the financial year.

Committees and Advisory Groups

Committee/ Advisory Group	Members 1 Jul 21 - 15 Oct 21	Members 19 Oct 21 - 30 June 22
Audit and Risk Committee	Mayor Rhys Williams	Mayor Rhys Williams
	Cr Jenny Green	Cr Jenny Green
	Cr Peter Jackson (Chairperson)	Cr Ryan Burns
	Cr Caroline Knight (Deputy Member)	Cr Caroline Knight
	Cr Don Pember (Deputy Member)	Cr Don Pember (Deputy)
	Cr Peter Rogers	Cr Peter Rogers (Chairperson)
	Cr Ahmed Zilani	Cr Amber Kearns (Deputy)
Committee of Council		Cr Ahmed Zilani
	Mayor Rhys Williams	Cr Daniel Wilkins (Deputy May 2022)
	Cr Merv Darcy	
	Cr Lynn Rodgers	
	Cr Candice Di Prinzio	
	Cr Jenny Green	
	Cr Peter Jackson (Chairperson)	
Access and Inclusion Advisory Group	Cr Caroline Knight	
	Cr Don Pember	
	Cr Ahmed Zilani	
Australian Coastal Council Association	Cr Matt Rogers (Deputy)	Cr Jenny Green
	Cr Jenny Green	Cr Don Pember
	Cr Ahmed Zilani	

Planning & Community Consultation Committee		Mayor Rhys Williams Cr Ryan Burns Cr Amber Kearns Cr Bob Pond Cr Jenny Green Cr Peter Jackson Cr Caroline Knight Cr Don Pember (Chairperson) Cr Dave Schumacher Cr Ahmed Zilani Cr Daniel Wilkins (May 2022)
Australia Day Awards Selection Panel	Cr Lynn Rodgers Cr Candice Di Prinzio Cr Peter Jackson Cr Caroline Knight	Cr Ryan Burns Cr Amber Kearns Cr Bob Pond Cr Ahmed Zilani Cr Daniel Wilkins Cr Dave Schumacher
City of Mandurah Convention Scholarship Assessment Panel	Mayor Rhys Williams Cr Jenny Green	
City of Mandurah Sports award	Cr Merv Darcy	
Coastal Hazard Risk Management Adaptation Planning Steering Committee (CHRI MAP)	Cr Caroline Knight	
Fully Fenced Dog Park Working Group	Cr Don Pember	
Kids Teaching Kids: School Selection Panel	Cr Caroline Knight Cr Ahmed Zilani	
Mandurah Bushfire Advisory Committee	Cr Merv Darcy Cr Jenny Green (Deputy)	Cr Ryan Burns Cr Jenny Green (Deputy)
Mandurah Community Museum Advisory Group	Cr Merv Darcy Cr Matt Rogers	
Mandurah Environmental Advisory Group	Cr Lynn Rodgers Cr Caroline Knight	Cr Caroline Knight Cr Daniel Wilkins

Mandurah Liquor Accord	Cr Jenny Green Cr Peter Jackson	
Mandurah Local Emergency Management Advisory Committee	Cr Merv Darcy Cr Don Pember (Deputy)	Cr Ryan Burns (Deputy) Cr Don Pember
Mandurah Performing Arts Inc Board	Cr Peter Rogers	Cr Peter Rogers
Mandurah Matters Steering Group	Mayor Rhys Williams Cr Matt Rogers Cr Candice Di Prinzio Cr Jenny Green Cr Caroline Knight Cr Don Pember Cr Peter Rogers Cr Ahmed Zilani	Mayor Rhys Williams Cr Amber Kearns Cr Candice Di Prinzio Cr Bob Pond Cr Caroline Knight Cr Don Pember Cr Daniel Wilkins Cr Ahmed Zilani
Metro Outer JDAP	Mayor Rhys Williams (June 2021 until 26/01/2022) Cr Merv Darcy (Alternate Member 2 to 26/01/2022) Cr Matt Rogers (Alternate Member 1 to 26/01/2022) Cr Jenny Green (June 2021 until 26/01/2022) Cr Caroline Knight (until 26/01/2022)	Mayor Rhys Williams (Member 1 from 26/01/2022) Cr Jenny Green (Alternate Member 2 from 26/01/2022) Cr Caroline Knight (Member 2 from 26/01/2022) Cr Peter Rogers (Alternate Member 1 from 26/01/2022)
Murdoch University Undergraduate Nursing Scholarship Selection Panel	Cr Caroline Knight Cr Don Pember	
Peel Development Commission		Mayor Rhys Williams
Peel Harvey Biosecurity Group	Cr Caroline Knight	Cr Caroline Knight (Nov 21 - Apr 22)
Peel Mosquito Management Group	Cr Merv Darcy Cr Jenny Green	Cr Bob Pond (Deputy) Cr Jenny Green
Peel Regional Leaders Forum	Mayor Rhys Williams Cr Jenny Green	
Peron Naturaliste Partnership	Cr Jenny Green (Deputy) Cr Caroline Knight	Cr Jenny Green Cr Caroline Knight

Reconciliation Action Plan Steering Group	Mayor Rhys Williams Cr Lynn Rodgers Cr Jenny Green Cr Don Pember Cr Peter Rogers	Mayor Rhys Williams Cr Amber Kearns Cr Bob Pond Cr Don Pember
Restart Mandurah Community Grants Fund Panel	Cr Lynn Rodgers Cr Peter Jackson Cr Dave Schumacher Cr Ahmed Zilani	
Rivers Regional Council	Cr Merv Darcy Cr Jenny Green Cr Peter Rogers (Deputy Member) Cr Ahmed Zilani (Deputy Member)	Cr Jenny Green Cr Peter Rogers Cr Ahmed Zilani (Deputy) Cr Dave Schumacher (Deputy)
South West Regional Road Group	Mayor Rhys Williams	
Strategic Economic Advisory Group	Mayor Rhys Williams	
Strategic Finance Working Group	Mayor Rhys Williams Cr Caroline Knight Cr Don Pember Cr Peter Rogers (Deputy)	Mayor Rhys Williams Cr Caroline Knight Cr Don Pember Cr Peter Rogers
Strategic Street Present and Homeless Working Group	Mayor Rhys Williams Cr Lynn Rodgers Cr Peter Jackson Cr Ahmed Zilani	
WALGA : Peel Country Zone	Mayor Rhys Williams Cr Caroline Knight Cr Jenny Green (Deputy)	Mayor Rhys Williams Cr Caroline Knight
WALGA AGM Voting Delegate	Cr Peter Rogers	
Waste Management Alliance Board	Mayor Rhys Williams	

Elected Member Meeting Attendance

Elected Member		Council Meeting	Special Council Meeting	Audit & Risk Committee	Committee of Council Jun 2021 – Dec 2021	Planning & Community Consultation Dec 2021 – Jun 2022
¹ Number of Meetings Held	Attended	3	1	1	4	N/A
Cr Merv Darcy		2	1	N/A	3	N/A
Cr Lynn Rodgers		1	1	N/A	2	N/A
Cr Matt Rogers		1	0	N/A	N/A	N/A
² Number of Meetings Held	Attended	12	5	4	4	3
Mayor Rhys Williams		12	5	4	4	3
Cr Caroline Knight		12	4	4	4	3
Cr Peter Jackson		11	5	1	3	3
Cr Ahmed Zilani		11	5	3	3	N/A
Cr Candice Di Prinzio		7	1	N/A	1	1
Cr Jenny Green		12	5	4	4	2
Cr Don Pember		11	5	0	3	2
Cr Peter Rogers		12	4	3	4	3
Cr Dave Schumacher		11	4	N/A	2	3
³ Number of Meetings Held	Attended	9	4	3	N/A	3
Cr Bob Pond		9	4	N/A	N/A	3
Cr Amber Kearns		9	3	3	N/A	3
Cr Daniel Wilkins		9	4	2	N/A	2
Cr Ryan Burns		9	4	3	N/A	3

¹ Term of office expired 16 October 2021

² Elected to office for the full financial year 2021/22

³ Term of office commenced 19 October 2021

N/A = Not a committee member



Our Shared Vision

'We are built in nature - a meeting place surrounded by unique waterways, where the wellbeing of our people and our environment are nurtured; where business in the community can thrive and entrepreneurship is celebrated. We will be the place where a thriving regional city and the heart of a village meet. This is our Mandjoogoordap.'

Planning for the Future

In line with the requirements of the Western Australian Government's Integrated Planning and Reporting Framework (IPRF), the City undertook a minor review of its 20 Year Strategic Community Plan during the 2021/22 financial year. The Revised Strategic Community Plan 2020-2040 was formally adopted by Council at its meeting in May 2022 and will be effective from the 2022/2023 financial year.

City officers subsequently finalised the next stage of the IPRF process, which involves the development of the City's 4 Year Corporate Business Plan. The Corporate Business Plan lists the City's priority projects, initiatives and actions that will be undertaken over the next four years in response to identified community priorities.

We look forward to continuing our exciting journey towards achieving our aspiration to be a thriving regional city with the heart of a village and a place we are really proud to call our meeting place, our Mandjoogoordap.



Focus for 2022 – 2023

Economic

Diversifying our economy

\$6.1 mil

- Continued delivery of Mandurah Waterfront project
- Progress City Centre Master Plan and Parking Plan
- Progress Western Foreshore Commercial Site
- Yalgorup National Park
- Peel Harvey Estuary Trails project
- Giants of Mandurah project

Social

Connecting our people.

\$56.2 mil

- Progress Dawesville Community Centre
- Support delivery of Mandurah's Common Ground
- Continue Assertive Outreach Trial
- Deliver actions from Access and Inclusion Plan
- Develop Place Enrichment Strategy
- ManPAC building works and MARC building works (roof and acoustic panel)
- Progress literacy strategy
- Develop community safety strategy
- Develop arts and culture strategy

Health

Promoting a healthy-active Mandurah

\$15 mil

- Delivery of Public Health Plan
- Planning and delivery of Coastal Shared Path projects
- Support sport and recreation clubs to deliver health and wellbeing initiatives
- Deliver health and wellbeing programs and services through the MARC
- Progress Netball feasibility study

Environment

Protecting and nurturing our environment.

\$29.8 mil

- Environment Strategy and Greening Mandurah Framework
- Bushland Management (including Bushland Buyback)
- North Mandurah Managed Aquifer Project
- Waste Strategy
- Coastal Hazard Risk Management and Adaptation Plan (CHRMAP)
- Solar Plan delivery
- Develop a waste education and community engagement plan.

Organisational Excellence

Asset Management

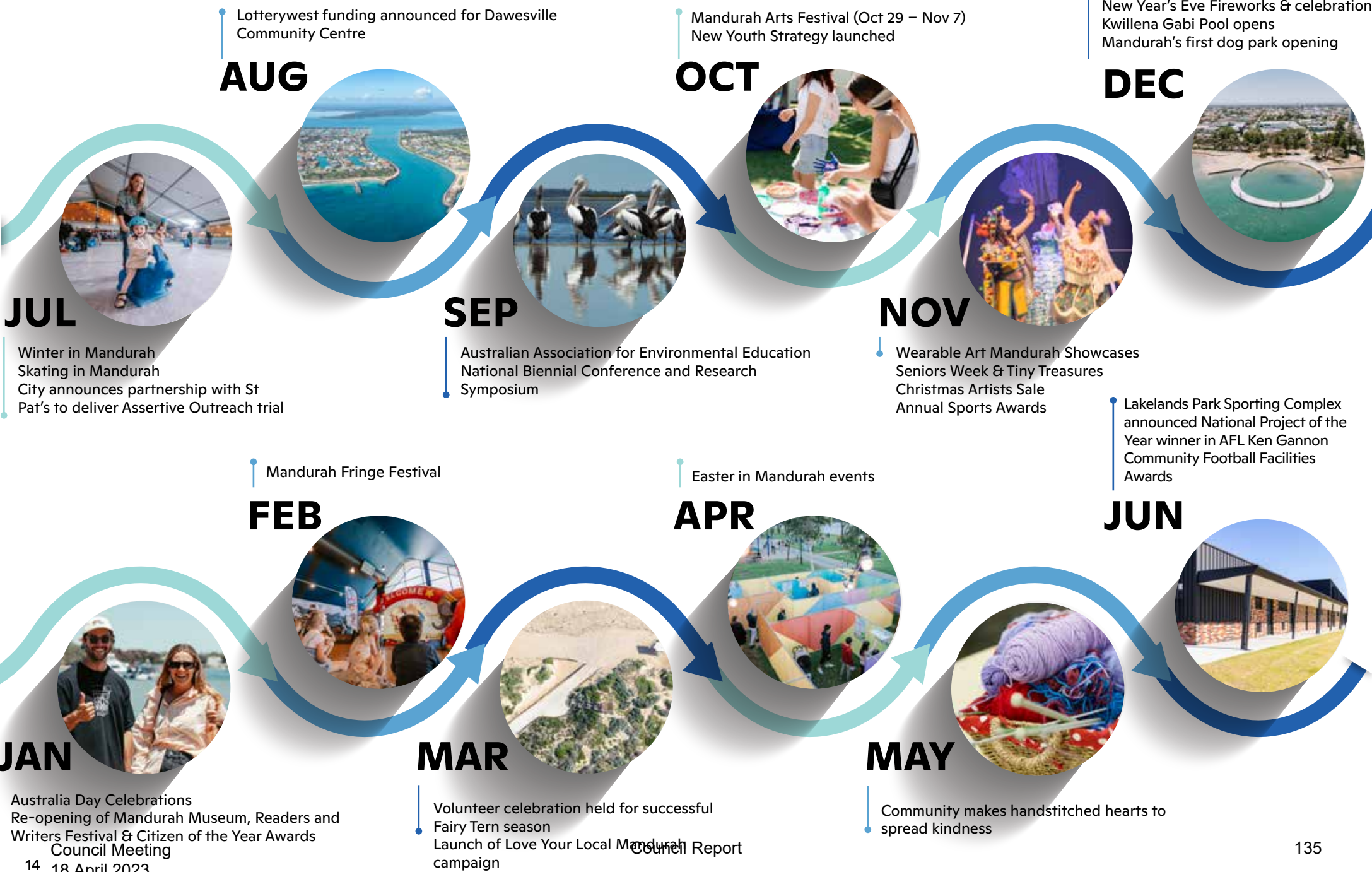
\$21.5 mil

Statutory Function & City Business

\$11.5 mil

- Roll out Enterprise Resource Planning system
- Service Level Reviews
- Project Management Framework
- Business Continuity Plan
- Bushfire Mitigation activities
- Adopt new customer service charter
- Adopt new record keeping plan

Year in Review 2021 - 2022



Awards and Recognition



The City was awarded
Most Accessible
Community in WA for 2021



Water Corporation
awarded the City the
'Gold Waterwise Council'
for its Water Efficiency
Action Plan



City of Mandurah's Health
Services team was named
'Environmental Health Local
Government Team of the Year' at
the 2021 Environmental Health
Australia WA conference



City named overall winner
at Public Health Advocacy
Institute's 2021 Local
Government Policy Awards



Lakelands Park Sporting
Complex named 'National Project
of the Year' winner in AFL Ken
Gannon Community Football
Facilities Awards

2021-2022 Performance



Performance Highlights

Economic

- Kwillena Gabi Pool opened to the public in December 2021
- Works progressed on Western Foreshore Play Space (Koolaanga Waabiny Playground) to deliver a world-class play area
- Project planning for Western Foreshore Commercial Site progressed
- A review of the City Centre Parking Strategy and development of a new City Centre Parking Plan has been underway, including community engagement and occupancy surveys
- Deloitte Access Economics was engaged to identify key economic opportunities for Mandurah. As a result, the Transform Mandurah Economic Opportunities Report was finalised
- Work progressed to determine future investment opportunities within the Yalgorup National Park, including the first stage of an Environmental Values Assessment
- Christmas in Mandurah and Skating in Mandurah Winter Festival were held in Mandurah, both again proving to be successful, crowd-pleasing events



Economic

Objectives

1.1. Promote and foster investment aimed at stimulating sustainable economic growth

1.2. Facilitate and advocate for sustainable local job creation, and industry growth and diversification

1.3. Actively partner and engage with business and industry to support Mandurah's entrepreneurial capacity and capability

1.4. Advocate for and facilitate opportunities for improved education, training and skill development opportunities in Mandurah

1.5. Establish and leverage opportunities with key stakeholders to achieve sustainable economic outcomes with due consideration to environmental impacts

● Above Target ● On Target ● Below Target ● Attention Required

#	Projects/Initiatives	Objective	Status*	Comment	Responsibility
1.1	Deliver the Waterfront Redevelopment Stage 1 project (Eastern and Western Foreshore upgrades including playground and picnic area improvements and ablutions, and Smart Street Mall upgrades)				
1.1.1	Deliver Mandurah Estuary Pool (Kwillena Gabi Pool)	1.1, 1.3 1.5	●	The Kwillena Gabi Pool (Estuary Pool) was opened to the public in December 2021, and works to the southern end of the Eastern Foreshore area are expected to be substantially complete by the end of 2022. Procurement for the design of a new toilet block on the Eastern Foreshore has begun with construction expected to be completed by the end of 2023.	Infrastructure Management
1.1.2	Deliver Western Foreshore Play Space	1.1, 1.3 1.5	●	Installation of main play tower is complete. The Play Space and surrounds are expected to be substantially completed by the end of 2022.	Infrastructure Management
1.2	Develop the business case, undertake feasibility study and obtain funding support for the Data Array project	1.5	●	As part of the Transform Mandurah research, the Data Array project will now be assessed and prioritised against the list of initiatives that have been identified.	Transform Mandurah
1.3	Partner with Department of Biodiversity, Conservation and Attractions (DBCA) to develop sustainable eco-tourism opportunities and product in the Yalgorup National Park and adjacent areas				
1.3.1	Develop a detailed design plan to determine future investment opportunities within the Yalgorup National Park with a focus on northern access and activation	1.5	●	Initial State Government funding payments have been received and Stage 1 of the Environmental Values Assessment (EVA) (Desktop Analysis) has been awarded to a consultant and is almost complete. Stage 2 (EVA and Flora and Fauna study) is awaiting completion of Stage 1, but procurement process underway in parallel in order to move quickly once Stage 1 is complete.	Transform Mandurah

1.3.2	Develop and implement a Beach Access Management Plan to better align local government and DBCA land management actions to improve conservation, recreation and safety outcomes on beaches adjoining the Yalgorup National Park	1.5	●	Stage 1 of the Environmental Values Assessment (Desktop Analysis) has been awarded to a consultant and is almost complete. Stage 2 (EVA and Flora and Fauna study) is awaiting completion of Stage 1, but procurement process underway in parallel in order to move quickly once Stage 1 is complete. Consultant for Aboriginal Heritage and Cultural Survey has been appointed by Department of Biodiversity, Conservation and Attractions (DBCA), with the funding agreement being developed by the City of Mandurah to cover this procurement by DBCA, as well as their detailed design planning stage which will start later this year.	Transform Mandurah
1.3.3	Facilitate the planning and development of eco-tourism opportunities on land adjoining the Yalgorup National Park	1.5	●	Extensive engagement has been undertaken with private landowners adjoining the Yalgorup National Park. Landowners are progressing tourism product development ideas with positive ongoing engagement across the City.	Transform Mandurah
1.4	Plan and develop a network of new eco-tourism and recreation trails around Peel-Harvey Estuary and the Yalgorup National Park				
1.4.1	Plan and develop the 30km 'Island Shared-use Trail' around the 'Island' (Halls Head, Erskine, Falcon, Wannanup)	1.5	●	Consultant 'Common Ground Trails' has been appointed and work is progressing.	Transform Mandurah
1.4.2	Plan and develop a network of paddle launch sites around the estuary, including all-abilities launch sites	1.5	●	Consultant 'Common Ground Trails' has been appointed and work is progressing. Mandatory site visit for Riverside Gardens all-abilities launch facility has occurred with two companies attending and expecting to submit a tender.	Transform Mandurah
1.4.3	Plan and develop a 70km+ shared-use 'Round the Estuary Trail' around the Peel-Harvey Estuary, comprising of existing and new trail sections	1.5	●	Consultant 'Common Ground Trails' has been appointed, and the Engagement Plan is being developed.	Transform Mandurah
1.5	Review the City Centre Parking Strategy and develop a new City Centre Parking Plan focused on timed parking options, signage and wayfinding and lighting	1.3	●	First stages of community engagement and occupancy surveys have been undertaken and the project is progressing in line with approved timeframes as per the project plan.	City Planning
1.6	Develop and maintain an Integrated Transport Strategy and underpinning Transport Plans	1.3	●	Draft Integrated Transport Strategy is being finalised.	Technical Services
1.7	Upgrade Pinjarra Road	1.5	●	Stage 2 (East of Anstruther Road) has been completed and the road opened. Stage 3 (Anstruther Road to Randell Street) east bound lanes (heading to Pinjarra) are complete and construction of the west bound lanes (heading to the City Centre) are expected to be complete by late 2022.	Operations Services, Technical Services
1.8	Upgrade Peel Street	1.5	●	Land acquisition for road widening has been finalised and underground power supply works are expected to be completed in 2023.	Operations Services, Technical Services
1.9	Upgrade Leslie Street	1.5	●	Leslie Street upgrades are completed.	Operations Services, Technical Services

1.10	Develop business cases for the delivery of the City's Transform Mandurah program					
	1.10.1	Undertake data analysis and option development	1.1, 1.2, 1.4,		Deloitte Access Economics was engaged to undertake analysis to identify key economic opportunities for Mandurah. The report has been finalised and will be presented to Council in July.	Transform Mandurah
	1.10.2	Develop the business cases	1.1, 1.2, 1.4,		A multi-criteria assessment model has been developed in conjunction with the Peel Development Commission (PDC) and scoring will be undertaken with a view for the consensus priority projects list to be taken back to Council in October for endorsement.	Transform Mandurah
1.11	Emerging Industries Attraction – Facilitate growth and development of globally-emerging industries in Mandurah and Murray					
	1.11.1	Perth and Peel Hydrogen Cluster – Jointly develop regional, national and international hydrogen supply chain ecosystems and enhance hydrogen research and development, and education and training outcomes.	1.1, 1.2, 1.3, 1.4, 1.5		Proposed Woodside hydrogen transport and refuelling project in Mandurah was unsuccessful. Proof of concept research paper is being finalised in order to support attraction of private investors to the precinct.	Transform Mandurah
	1.11.2	Facilitate and promote creative industries (game development, video content development/animation, post production, audio and gaming) training and skills development in Mandurah and Peel Region	1.1, 1.2, 1.3, 1.4, 1.5		Program (content development) for the 'Introduction to Filmmaking and career opportunities in the film industry' workshop and 'Science Fiction Film Festival' was held and was well attended. A review is underway for the next steps.	Transform Mandurah
	1.11.3	Develop a Creative Hub with working infrastructure, entrepreneurial support, collaborative community, impact system in place and access to training and skill development	1.1, 1.2, 1.3, 1.4, 1.5		The City's new Culture and the Arts strategy is being finalised which will assist to inform the development of the Creative Hub.	Transform Mandurah
1.12	Deliver the Restart Mandurah Business and Industry Incentive Scheme (Ready Now, Grow Now, Invest Now)		1.3		The Activate Now grant round is closed. Four Activate Now, three Grow Now and one Invest Now grant applications were received during the year. The program is to be put on hold pending outcomes reports and next stages of the Transform Mandurah process.	Transform Mandurah
1.13	Support the delivery of the 'Giants of Mandurah' project		1.5			Festivals & Events
	Develop and implement a project plan that encompasses community engagement, environmental considerations, marketing and promotion, and delivery of the project		1.5		A project plan has been developed outlining the engagement process and delivery timelines for the project. An artist visit was undertaken and the final sites have been selected. An environmental review is underway with business engagement being planned.	Festivals & Events
1.14	Develop a Master Plan and Land Reallocation Strategy to guide and facilitate the Redevelopment of the Mandurah City Centre		1.1, 1.2, 1.5		Progress has been made with the first stage of community engagement complete, and analysis of the results underway. Stage 2 engagement workshops are being planned with consultant support to be provided.	City Planning

Council Meeting

Council Report

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1.15	Progress project planning for the Western Foreshore Commercial Site including the development and advertising of the Expressions Of Interest process and subsequent boundary changes	1.1, 1.2	●	Stage 1 of the EOI process was approved by Council in May and preferred proponents for Stage 2 were approved.	City Planning
1.16	Facilitate and support small business development in Mandurah				
1.16.1	Provide support to the Peel Chamber of Commerce and Industry (PCCI)	1.3	●	Several meetings were held, and a Business Membership Agreement/ MoU for the new financial year is now under development, with potential opportunities to arise from the Transform Mandurah Economic Opportunities Report.	Transform Mandurah
1.16.2	Support and facilitate a Co-working space in Mandurah (Make Place)	1.3	●	Make Place has now been closed and has transitioned to a new co-working model based out of the old Sailing Museum facility on Ormsby Terrace. The new facility is open, with an official launch expected within the next two months.	Transform Mandurah
1.16.3	Develop a framework to guide engagement with local business	1.3	●	A communications matrix for 2021/22 was developed and is currently being used. Channels of communication have been identified for upcoming projects and marketing / promotions. Activities are ongoing with quarterly reporting continuing.	Transform Mandurah
1.17	Plan and deliver the Waterfront Redevelopment - Eastern Foreshore North Precinct	1.1, 1.3, 1.5		Draft design/concept is being developed, with procurement of the design services to be progressed in late 2022.	Infrastructure Management
1.18	Develop an Education, Training and Employment Strategy for Mandurah	1.4	●	The Deloitte Access Economics report on economic opportunities is finalised and will be presented to Council for consolidation in July, along with other concurrent studies including the 'People of Peel', for which a report will be presented at the Council meeting in August for noting, both of which will help form the basis of this strategy.	Transform Mandurah
1.19	Develop a framework to encourage private sector investment opportunities	1.1, 1.2, 1.3	●	Meetings and discussions with landowners are ongoing, with the City Centre Master Plan, City Centre Parking Plan, Integrated Transport Study and Property Strategy all well underway to assist in facilitating private sector investment opportunities. The Transform Mandurah Economic Opportunities Report is now finalised and going to Council in July which will also assist to identify investment priorities. Investment Attraction Awareness campaign targeting East Coast investors is now live in market, as well as supporting content and new web pages on the City's website.	Transform Mandurah
1.20	Implement the requirements for Film Friendly City including application, process, website, and image gallery		●	A web page has been setup and the application form is now live.	Festivals & Events
1.21	Support the City's Strategic Economic Advisory Group (SEAG) in line with the priorities of the Advocacy Strategy	1.5	●	Ongoing engagement with SEAG continues, with key inputs being provided on strategic priorities including Human Capital and Investment Attraction.	Transform Mandurah
1.22	Entrepreneurial Capacity Building – Promote and support small business entrepreneurship in Mandurah and the Peel Region	1.3	●	The Business Thrive program started in late April 2022 and is continuing. New entrepreneurial program development is underway with a potential facilitator and wrap around workshop and support partners identified and being engaged.	Transform Mandurah

1.23	Provide support for the growth of Mandurah tourism sector (Visit Mandurah)	1.3, 1.5	●	Support is ongoing, with collaboration and engagement providing insights to support the sector and to inform other City activities (e.g. tourism development opportunities associated with the Yalgorup National Park).	Transform Mandurah
1.24	Implement the Mandurah and Murray: A Shared Economic Future Strategy to facilitate tourism development and industry attraction	1.1, 1.2, 1.3, 1.4, 1.5	●	Introductions have been made between Shire of Murray Manager Economic Development and City of Mandurah Manager Transform Mandurah, with a face to face meeting to be held in July.	Transform Mandurah
1.25	Continue to support Business and City-led events and activations within the City Centre				
1.25.1	Deliver the City Centre activation program targeting the Winter and Summer Seasons	1.1, 1.2, 1.3, 1.5, 2.2, 2.4, 2.5	●	Program on schedule with Winter ice skating and associated activations to be delivered during July 2022 school holidays. Christmas program including the Christmas Lights Trail was successfully delivered in Summer 2021.	Transform Mandurah
1.25.2	Street Performer and Busking Program	1.1, 1.2, 1.3, 1.5, 2.2, 2.4, 2.5	●	This program is ongoing.	Transform Mandurah
1.25.3	In-Venue Performance Program	1.1, 1.2, 1.3, 1.5, 2.2, 2.4, 2.5	●	This program is ongoing.	Transform Mandurah
1.25.4	Alfresco Dining - Communication and Review of Guidelines	1.1, 1.2, 1.3, 1.5, 2.2, 2.4, 2.5	●	City Centre database promotion of new guidelines is completed. Business engagement has been undertaken with interested businesses, and implementation and communication is ongoing.	Transform Mandurah
1.25.5	Develop and deliver the Markets in Mandurah Project	1.1, 1.2, 1.3, 1.5, 2.2, 2.4, 2.5	●	An independent consultant was appointed to undertake the program. A review of the Markets in Mandurah model was undertaken. Report on new Markets Guidelines for the 2022/23 season will be workshopped with Elected Members and presented to Council in August.	Transform Mandurah
1.25.6	Support Local Program - Smart Street Mall	1.1, 1.2, 1.3, 1.5	●	Ongoing promotion and support is continuing, including street activation via the new 'Come Play in Smart Street' initiative.	Transform Mandurah
1.25.7	Colours of Mandurah	2.1, 2.4, 2.5	●	This project is being reviewed, including maintenance requirements.	Transform Mandurah
1.25.8	City Centre Program Evaluations - Pedestrian Tracking	5.4	●	Request For Quote for spend mapping subscription has been undertaken and finalised. The City will trial this product and consider RFQ for further initiatives to undertake in 2022/23.	Transform Mandurah
1.25.9	Christmas Lights Trail	1.1, 1.2, 1.3, 1.5, 2.2, 2.4, 2.5	●	The Christmas Lights Trail 2021 was successfully delivered.	Transform Mandurah

1.25.10	Deliver the Winter Festival – Skating in Mandurah	1.1, 1.2, 1.3, 1.5, 2.2, 2.4, 2.5	●	Skating in Mandurah took place on Mandurah's Eastern Foreshore from 1-17 July 2022. The event included a range of winter-inspired activities including a large ice rink, ice slide, pop up amusements, pop-up bar for food and drinks as well as a full line up of free and ticketed events and activities. Ticketed events included Sensory Sessions which offered a low stimulus environment to support people with sensory needs, and two exclusive Princesses on Ice events. Free activities were available every day including arts and crafts, magic shows, face painting, arcade game days and a roaming photo booth.	Transform Mandurah
1.25.11	Support local business investment through the Activate Now City Centre Business Grants initiative	1.1, 1.3	●	Five applications were received/processed during the year.	Transform Mandurah
1.26	Undertake an Expression of Interest process for the commercial use of public open space within the City Centre.	1.1, 1.3	●	The EoI process was launched in line with the amended guidelines. Applications to be assessed in October 2022 with new permits to commence from December 1 2022.	Transform Mandurah
1.27	Continue to provide support to Visit Mandurah as the region's peak tourism organisation	1.1, 1.3	●	The City continues to provide funding to Visit Mandurah, and Visit Mandurah continues to provide progress updates.	Strategy & Economic Development
1.28	Implement the City of Mandurah Events Strategy	1.1, 1.5	●	An external events framework, identifying targets and KPIs for external event attraction, have been developed.	Festivals & Events
1.29	Deliver the City of Mandurah's other key major events (minimum of three) including the Winter in Mandurah Festival, Christmas in Mandurah program, New Year's Eve Celebrations, Australia Day Celebrations and Summer in Mandurah.	1.3, 1.5	●		Festivals & Events
1.29.1	Christmas in Mandurah	1.3, 1.5	●	Christmas in Mandurah program, including the Christmas Pageant was delivered.	
1.29.2	New Year's Eve Celebrations	1.3, 1.5	●	Successfully delivered New Year's Eve Celebrations.	
1.29.3	Australia Day Celebrations	1.3, 1.5	●	Successfully delivered Australia Day Celebrations.	
1.29.4	Summer in Mandurah	1.3, 1.5	●	Summer in Mandurah program concluded with Easter foreshore activations and in-venue ticketed events.	
1.29.5	Winter in Mandurah	1.3, 1.5	●	Winter in Mandurah Tender signed off with Ice Rinks Australia with amended program of 17 days set for July.	
1.30	Deliver the annual Mandurah Crab Fest event	1.3, 1.5, 2.2, 2.5	●	In January, Council made the decision not to proceed with Crab Fest in 2022. The timeliness of this decision and the proactive engagement with event stakeholders meant that the potential impacts were well managed. A quarterly event report including an economic impact assessment of Crab Fest to measure event outcomes, was developed and circulated for quarter two, three and four.	Festivals & Events

1.31	Manage the City's External Event Attraction Fund	1.5, 2.5	●	Financial year investment was \$107,550, supporting 32 external events with an economic return of \$1.9m.	Festivals & Events
1.32	Provide support to private developers and landowners to progress investment projects within Mandurah	1.1, 1.5	●	Numerous landowner discussions were held over the period in preparation for engagement activities on the City Centre Master Plan and Parking Plan, together with the Waterfront works and newly lodged Development Proposals.	City Planning
1.33	Provide support in the delivery of State and Federal Government funded projects within Mandurah	1.1, 1.5	●	Common Ground consultant team design meetings were held; Department of Health meetings for Peel Health Campus redevelopment have started; project team and inputs for the Mandurah Estuary Bridge duplication project have been provided.	City Planning
1.34	Develop and implement the City's Property Strategy	1.3	●	Site by Site Analysis has been undertaken with the Internal Project Team and draft recommendations were undertaken.	City Planning
1.35	Provide building approval services within legislated timeframes	1.1	●	Applications continue to be completed within statutory timeframes, with application numbers remaining strong.	Building Services
1.36	Undertake assessment of Development Applications, Subdivision and Structure Plan proposals with legislative timeframes	1.1	●	Applications have been completed within statutory timeframes.	Statutory Planning
1.37	Maintain Mandurah Ocean Marina (MOM) and MOM Chalet Park	1.1	●	Improvements have been made to chalet park contracts and asset management. All maintenance and capital work has been completed on time and within budget, and improved occupancy in both Marina and Chalet Park.	Marina & Waterways
1.38	Build capability of local suppliers to engage in procurement opportunities	1.2, 1.3	●	This has not been achieved due to the restrictions relating to COVID-19.	Governance Services
1.39	Implement the City's apprenticeship program	1.2	●	Currently filling 13 apprenticeship positions across the City. On target for 2021/22 but now reviewing process and support for next year.	People and Culture
1.40	Continue to implement the City's Aboriginal Traineeship program	1.2	●	Existing traineeships recommenced post COVID break. Currently filling a total of eight traineeship positions, which include the Aboriginal Traineeships as above, across the City. This program is business as usual and backfill recruitment is occurring as vacancies arise.	People and Culture
1.41	Maintain existing transport infrastructure and regional public open spaces to provide appropriate commercial transport networks and tourism infrastructure	1.1, 1.5	●	This program is ongoing.	Operations Services, Technical Services



Performance Highlights

Social

- Tender for detailed planning of the Dawesville Community Centre was awarded
- Peel Community Kitchen was relocated to Tuart Avenue, serving more than 200 meals per day
- Meeting Place public artwork on the Western Foreshore completed and launched as part of the 2021 Mandurah Arts Festival
- Enclosed Dog Park on Leslie Street officially opened to the public in December
- Mandurah Assertive Outreach service commenced operations, with 34 people housed during the reporting period
- Location of Mandurah's Common Ground facility was announced in September 2021
- New Youth Strategy 2021-2026 was launched, in which more than 120 young people helped to shape
- City signs 'Peel Says No To Violence' pledge for the third year in a row, and annual Mandurah Silent March is held
- Lease signed with Falcon Community Menshed Inc.
- City won Most Accessible Community Award in September 2021



Objectives

- 2.1. Promote safety within the community through urban design
- 2.2. Promote a positive identity and image of Mandurah based on its unique lifestyle offering
- 2.3. Facilitate opportunities that promote community led initiatives by building resilience, local capacity and the contributions of young people
- 2.4. Promote and encourage community connection to create social interaction and a strong sense of belonging
- 2.5. Provide a range of social, recreational and cultural experiences for our residents and visitors to enjoy and take pride in
- 2.6. Provide diverse and sustainable places and spaces that enable people to lead an active lifestyle

● Above Target ● On Target ● Below Target ● Attention Required

#	Projects/Initiatives	Objective	Status*	Comment	Responsibility
2.1	Deliver the City Centre Christmas Decorations Activation	2.5	●	Successfully completed Christmas decorations in 2021, and the planning and procurement process commenced for Christmas 2022.	Infrastructure Management
2.2	Refurbish (Internal) Mandurah Performing Arts Centre (Mandjoogoordap Middar-Warangka Mia)	2.5	●	Project delivery was deferred to 2022/23, and funding milestones have been amended to reflect delivery timeframe.	Infrastructure Management
2.3	Install Pedestrian Bridge on Mandurah Road (design phase)	2.1		A durability assessment of the structure was undertaken, and design is to be finalised in 2022/23.	Infrastructure Management
2.4	Progress the Dawesville Community Centre through to completion	2.4, 2.5, 2.6	●	The tender was released for the detailed planning of the Dawesville Community Centre, and Bollig Design Group was appointed. A suitable management model for the Centre will be investigated in 2022/23.	Community Capacity Building
2.5	Coordinate the relocation, fit-out and launch of Peel Community Kitchen	2.1, 2.3, 2.4	●	The Peel Community Kitchen relocation completed and operational.	Community Capacity Building
2.6	Commission major public artworks	2.1, 2.3, 2.5			Arts and Culture
2.6.1	Installation of 'Meeting Place' public artwork on the Western Foreshore as part of the Western Foreshore redevelopment		●	The 'Meeting Place' artwork was completed and launched as part of the Mandurah Arts Festival 2021/22.	
2.6.2	Audit, maintain and decommission public artworks		●	To be progressed as part of the Arts and Culture Strategy in 2022/23.	
2.7	Refurbish the Billy Dower Youth Centre (Moorditj Mia)	2.1, 2.2, 2.6	●	This project has been deferred to 2022/23.	Youth Development

2.8	Deliver and maintain an Enclosed Dog Park	2.5, 2.4	●	The dog park was officially opened to the public in December 2021.	Operations Services
2.9	Implement Homelessness Assertive Outreach	2.3	●	The Assertive Outreach service commenced operations and continued throughout the year.	Community Capacity Building
2.10	Explore the concept of a Cultural Centre in the City of Mandurah (project to progress consistent with Council direction)	2.1, 2.3, 2.5	●	Community engagement and visioning with key stakeholders was undertaken.	Community Capacity Building
2.11	Provide day time security patrols within the City Centre	2.4	●	Security patrols continued effectively until quarter three of 2021/22 and were then suspended for three months due to COVID impacts on contractor.	Ranger Services
2.12	Support the delivery of an appropriate parking enforcement response for the Lakelands Train Station	2.1	●	Significant work remains in finalising a proposed enforcement approach for Lakelands Train Station. Labour planning has been finalised and new Licence Plate Recognition system has been commissioned.	Ranger Services
2.13	Embolden local Men's Sheds to operate strategically and sustainably	2.1, 2.3, 2.4	●	Lease finalised with Falcon Community Menshed, including approval from Department of Lands. Site investigations continue for a central shed.	Community Capacity Building
2.14	Progress the Common Ground project with the State Government	2.1, 2.3	●	The City approved land sale to the State Government of Lots 400 – 404 Allnutt Street (Cnr Dower Street), Mandurah. The Minister for Community Services announced the Mandurah Common Ground site in September 2021. The Common Ground Place Framework was released by the Department of Communities.	Community Capacity Building
2.15	Develop, implement, monitor and report on the Mandurah Homelessness and Street Present Strategy	2.1, 2.3, 2.4	●	Strategy implementation continued. Key items in the strategy are on track, including Assertive Outreach, support for the showers, community kitchen, police and sector liaison and advocacy.	Community Capacity Building
2.16	Develop, implement, monitor and report on the City of Mandurah Stretch Reconciliation Action Plan (RAP)	2.3, 2.4, 2.5	●	RAP progress continued. Key projects such as engagement in the community around a Cultural Centre, dual naming projects, traineeships and NAIDOC progressed.	Community Capacity Building
2.17	Develop, implement, monitor and report on the Mandurah Access and Inclusion Plan 2021 – 2026	2.1, 2.3, 2.4, 2.5	●	The City continues to implement and monitor the current Access and Inclusion Plan.	Community Capacity Building
2.18	Develop, implement, monitor and report on a Place Activation Framework, including place-based community development model	2.3, 2.4, 2.5	●	A Place Enrichment Strategy was progressed and due for completion in 2022/23.	Community Capacity Building
2.19	Develop, implement, monitor and report on the Mandurah Arts, Culture and Heritage Strategy	2.3, 2.4, 2.5	●	Extensive engagement was undertaken to inform the strategy. This project will be completed in 2022/23.	Arts & Culture
2.20	Develop, implement, monitor and report on the Mandurah Youth Development Strategy	2.2, 2.3, 2.4, 2.5	●	A new Youth Strategy was developed and officially launched in October 2021. Actions from the Strategy are being delivered and are on track as planned.	Youth Development
2.21	Initiate the Village Hub model for seniors which promotes socially connected, healthy and active ageing	2.3, 2.4, 2.5	●	An application for Federal funding was unsuccessful, and therefore this project will not progress.	Seniors & Community Centre, Community Capacity Building
2.22	Plan, design and deliver the City's Capital Infrastructure projects	2.1	●	Delivery of the capital works program was significantly impacted by COVID, including materials and labour shortage.	City Planning, Recreation Services, Infrastructure Management

2.23	Coordinate the Liquor Accord	2.3, 2.4	●	The Liquor Accord delivered consistent with the Terms of Reference. A supply monitoring check was conducted in December using a confederate where 20 of the 21 sites visited complied with legislation and requested identification prior to serving alcohol.	Community Capacity Building
2.24	Deliver an optimal range of literacy and learning services through Libraries and Museum (Kora Kori Baalap Mia) to meet the expectations of the community	2.3, 2.4, 2.5	●	Library and Museum services continued. Museum was closed for several months due to roof repairs.	Library & Heritage Services
2.25	Coordinate the City's response to the prevention of Family and Domestic Violence	2.3, 2.4	●	Support continued to be provided to the sector via officer support and network meetings. Partnership funding was monitored (Peel Says No To Violence funding). Ask for Angela training for hairdressers was conducted, and Active Bystander training was held for the local community.	Community Capacity Building
2.26	Deliver community safety initiatives, including implementation of CCTV Strategy	2.1, 2.3	●	Network meetings were held (including Group of 6, bi-monthly police and City operational meetings, Liquor Accord and Homelessness Networks). CCTV was installed between Administration Building, CASM and Seniors Centre (Dandjoo Kaadadjan Mia), as well as the Tuart Avenue Precinct. Preparation of the Community Safety Strategy, including broad engagement with the community, business and partners.	Community Capacity Building
2.27	Implement initiatives that support young families and early years	2.3, 2.4	●	Pop-up playgroup sessions were held in the community to provide family support, linkages to support and family connections. Support was provided via the Early Years Network. An Early Years Forum was held at Lakelands Clubrooms to update key stakeholders on the latest Australian Early Years Census (AEDC) data.	Community Capacity Building
2.28	Support initiatives that achieve the full potential of Mandurah's diverse and multicultural community	2.3, 2.4	●	Network meetings continued and broad engagement and support for multicultural initiatives across a range of functions.	Community Capacity Building
2.29	Implement grants, funding and scholarships policy	2.3, 2.4	●	City delivered a variety of grants, funding and scholarships. The grant policy is under review.	Community Capacity Building
2.30	Coordinate CASM as a key visual arts and creative learning space for the City	2.1, 2.4, 2.5	●	CASM delivered exhibitions including Wearable Art Mandurah, Masterpieces, Little Masterpieces and Disregard Discard, as well as artist in residence, events, programs and a gift shop.	Arts & Culture
2.31	Deliver upon the City's commitments as part of the MOU with Mandurah Performing Arts Centre (Mandjoogoordap Middar-Warangka Mia)	2.1, 2.3, 2.4, 2.5	●	ManPAC has delivered consistent with the MOU, and the City is working through facility maintenance issues.	Arts & Culture
2.32	Deliver an optimal range of services at the Seniors Centre (Dandjoo Kaadadjan Mia) to meet the expectations of the community	2.3, 2.4, 2.5	●	The Seniors Centre (Dandjoo Kaadadjan Mia) has continued with strong membership and key events like Men's Health Week, Cuppa Conversations, concerts and programming. A broad range of activities, events and services were delivered, optimising usable spaces within the Centre.	Seniors & Community Centre
2.33	Deliver Wearable Art Mandurah (WAM) and Mandurah Arts Festival	2.5, 2.3	●	Wearable Art Mandurah and the Mandurah Arts Festival 2021 were delivered successfully and evaluations were undertaken. WAM entries closed with record 170+ applications, and ManPAC was confirmed for event location. The WAM Artistic Director was appointed, art pieces have started delivery, volunteer recruitment has started, and the judges have been selected.	Arts & Culture
2.34	Ensure the delivery of Beach Patrol Services	2.4, 2.5	●	Surf Lifesaving WA delivered beach patrols.	Recreation Services

2.35	Deliver City of Mandurah Club Connect - Club Development Program	2.3	●	The annual program is on track, and reports completed. 18 clubs participated in the Come and Try Weekend in March despite COVID restrictions.	Recreation Services
2.36	Implement initiatives to support sustainable, financially viable and well-governed clubs that meet the needs of members	2.3	●	Financial audit of all Leased Clubs was completed in April and strategic planning sessions were held with two of the larger clubs.	Recreation Services
2.37	Manage the City of Mandurah's Hired Community Facilities (including halls and pavilions, parks and reserves, beaches and foreshores and outdoor sports facilities) - Usage and Stakeholder Management	2.6	●	City continued to hire City facilities and space throughout the year.	Community Development, Recreation Services, Land Management
2.38	Review and update the Mandurah Active Recreation Strategy and Social Infrastructure Plan to develop a consolidated Community Infrastructure Plan for Mandurah	2.3, 2.5, 2.4, 2.6	●	Stage one consultant work has started.	City Planning
2.39	Develop and implement Master Plans for the City's major active reserves	2.5, 2.6	●	The Merlin Reserve Master Plan is nearing completion, and the Rushton Park plan is on hold pending netball and floodlights project outcomes.	City Planning
2.40	Implement Design WA and other urban design best practice in development approvals	2.1	●	Progress has included the continuation of a Design Review of Major Development Applications, workshop attendance with Department of Planning, Lands and Heritage on Medium Density Code, Parking Standards review, involvement in completion of Engagement Best Practice, and a review of Designing Safer Places.	City Planning
2.41	Support and encourage emergency service volunteering, holding annual recognition event	2.3	●	This event was successfully completed.	Emergency Management
2.42	Provide animal control/management	2.1	●	Two dog attacks were successfully prosecuted.	Ranger Services
2.43	Ensure transport infrastructure and public open space programs incorporate Crime Prevention Through Environmental Design (CPTED) principles	2.1	●	This program is ongoing.	Technical Services, Operations Services, Environmental Services
2.44	Continue to deliver CoM Traffic Management Program	2.1	●	This program is ongoing.	Technical Services
2.45	Manage and maintain the City's road, drainage and other civil infrastructure	2.1	●	This program is ongoing.	Operations Services, Technical Services



Performance Highlights

Health

- Majority of civil works completed for the Dawesville Channel South-East Foreshore upgrades
- Upgrades completed to Lavender Gardens Reserve BMX track
- Public Health Plan continued to be implemented, including improvements to governance and promotion of volunteering in the city
- Sport and recreation Come and Try events were held with more than 30 clubs
- Annual Sports Awards were held, with more than 100 nominations received
- City named Overall Award Winner at the Public Health Advocacy Institute's 2021 Local Government Policy Awards, with wins in four categories and receiving three commendations



Health

Objectives

3.1. Facilitate and partner with key service providers to ensure health outcomes are aligned with community needs and expectations

3.2. Advocate for and facilitate the provision of a quality health care system in Mandurah

3.3. Provide and facilitate quality community infrastructure that is accessible, and conducive to a healthy, active community

3.4. Facilitate community health and wellbeing outcomes that target whole of life health from infants to seniors

3.5. Promote the importance of healthy choices, an active lifestyle and the role the natural environment plays in achieving health outcomes

● Above Target ● On Target ● Below Target ● Attention Required

#	Projects/Initiatives	Objective	Status*	Comment	Responsibility
3.1	Facilitate the commissioning of a feasibility study for the development of new netball facilities to service Mandurah and the wider region	3.3	●	A consultant was appointed and the project started with Phase 1 - Stakeholder Engagement. The grant funding was released.	Recreation Services
3.2	Deliver access pathway at Rushton North Pavilion	3.3	●	The Rushton North path was completed.	Recreation Services
3.3	Upgrade reserve changerooms to make amenities unisex	3.3	●	Peelwood changeroom upgrades started in June 22 and contractor was appointed following a tender process. The Bortolo changerooms were identified for design in 2022/23.	Recreation Services
3.4	Install acoustic solution at MARC Leisure Pool	3.3	●	Installation of an acoustic solution at MARC Leisure Pool has been included within the MARC roof replacement tender as part of the larger project.	Recreation Centres
3.5	Install Chlorine Gas Detectors and Shutdown System at MARC Plantroom	3.3	●	Chlorine Gas Detectors and Shutdown System were installed at MARC Plantroom.	Recreation Centres
3.6	Install air conditioners at community/sport/recreation facilities	3.3	●	Air conditioners were installed at Madora Bay and Halls Head community and sporting club.	Recreation Services
3.7	Administer the Community Sport and Recreation Facility Fund (CSRFF) Program (small grants)	3.3	●	The delivery of the hockey lighting project is complete. CSRFF and Club Night Lights program funding submissions were endorsed by Council. The Port Bouvard Sport and Recreation Club lighting project was completed on June 30, and the Mandurah Tennis Club lighting project is due to start on July 1.	Recreation Services
3.8	Upgrade the Dawesville Channel South-East Foreshore	3.3	●	Civil works have been completed, and minor landscaping (trees, shrubs, groundcovers and mulching) is outstanding. This is to be completed according to seasonal conditions (mid-July is typically optimum timing).	Landscape Services, Technical Services
3.9	Develop and implement a Public Open Space upgrade program	3.3			Landscape Services
3.9.1	Tickner Reserve final stage upgrade		●	Design and construction has been completed. The project is awaiting tree planting, which is scheduled for mid-July when seasonal conditions are optimum.	
3.9.2	Lavender Gardens Reserve BMX track upgrade		●	Lavender Gardens Reserve BMX track upgrade is complete.	

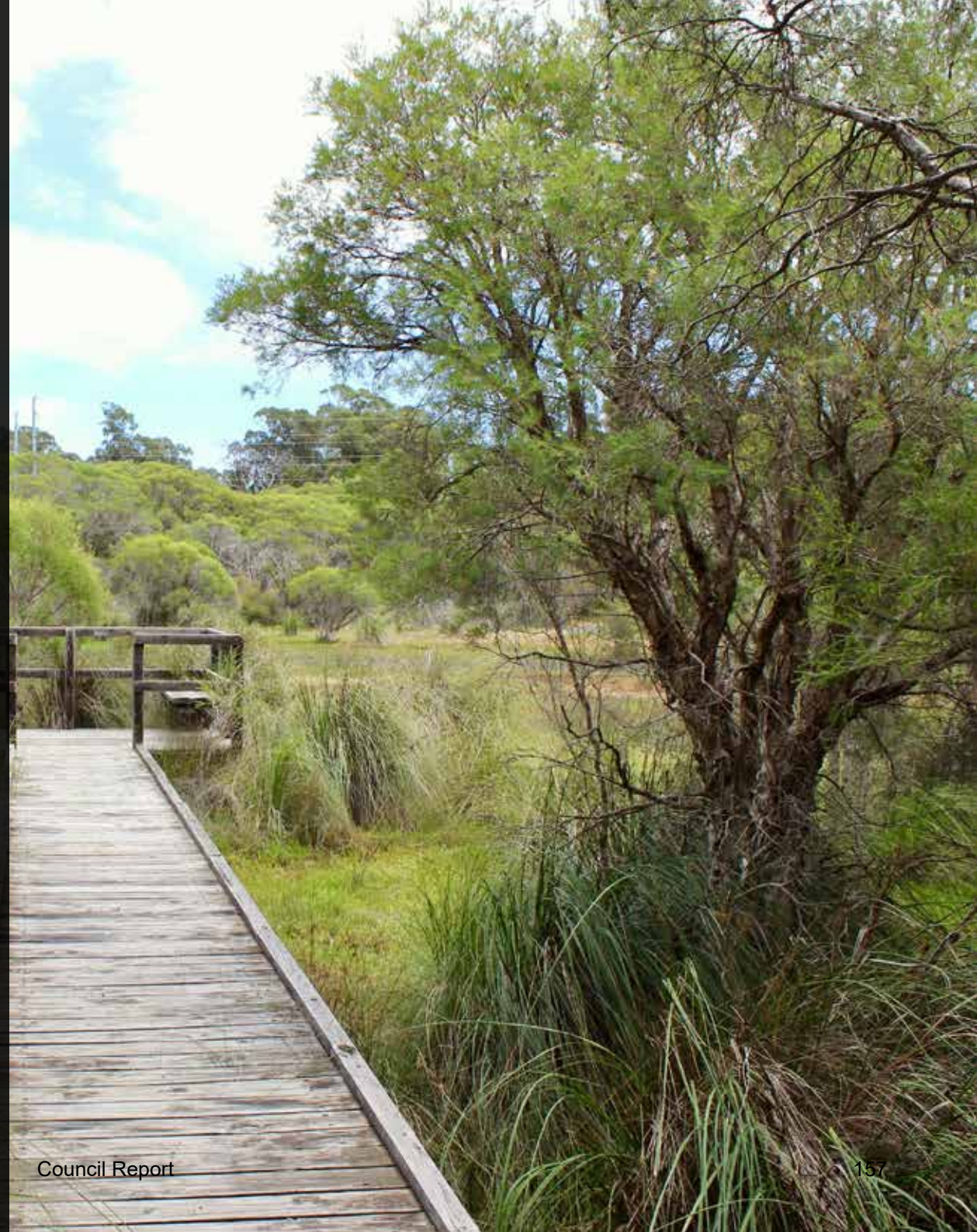
3.9.3	Implement Stage Two Gallop Reserve upgrade		●	Gallop Reserve upgrade is complete.	
3.9.4	Other Public Open Space upgrades		●	This has been completed, with a minor number of carryovers into the capital program for 2022/23.	
3.10	Upgrade South Harbour paving	3.3	●	Public Open Space surrounding bridge abutment at Marco Polo Drive upgrade is complete.	Marina and Waterways
3.11	Develop Riverside Gardens all access launching ramp	3.3	●	Planning approval, detailed design and installation of universal access canoe launch program will not be completed until December 2022 if successful for a grant by the State Government. All procurement planning and approvals are complete and design and construct tender will be advertised early in new financial year.	Marina and Waterways
3.12	Develop and implement a new shared path program	3.3	●	Seven of eight available paths within the financial year have been completed. Biara Court project is carried over to 2022/23.	Operations Services, Technical Services
3.13	Implement the City of Mandurah Public Health Plan	3.5			Health Services
3.13.1	Improve governance and promotion of volunteering in the City		●	A process review has been completed, and policies have been created. The Volunteer Policy and Procedures has been updated, and volunteer processes and procedures continue to be implemented. Volunteer Management Training has been completed in conjunction with the Peel Volunteer Resource Centre.	Health Services
3.13.2	Promote the health benefits linked to connecting people with and protecting the natural environment		●	Videos of Marlee Reserve and Island Point have been released and promoted via social media.	Health Services
3.13.3	Increase cross promotion of community programs and services to improve connections and partnerships across the community		●	Focus on physical activity-based programs in outdoor locations have been well attended and supported in COVID circumstances. The promotion of Act Belong Commit continued with Physical Activity Programs.	Health Services
3.14	Complete operational service review of the MARC	3.4	●	The operational service review of the MARC was completed, and the Recreation Centre's five-year Operational Plan was developed.	Recreation Centres
3.15	Complete operational service review of Recreation Services	3.3, 3.4	●	This review was completed, with findings presented. Key focus and actions to start in 2022/23.	Recreation Services
3.16	Develop and implement a community-initiated infrastructure policy (club-led)	3.3	●	A presentation was provided to Elected Members, and the policy will be presented to Council for adoption in 2022/23.	Recreation Services
3.17	Implement initiatives that encourage and celebrate participation in sport and recreation	3.4	●	There was successful delivery of Sport and Recreation Club 'Come and Try' events with more than 30 clubs engaged. 101 nominations were received for the annual City of Mandurah Sports Awards, which included the Sports Awards gala evening. The City continued to provide education sessions through workshops, and Volunteer Week and volunteer advocacy videos were promoted. A Peel Sports Forum was held on June 24.	Recreation Services
3.18	Provide food safety management	3.1	●	All inspections were completed in recommended timeframes. Food sampling and food recall processes were actioned.	Health Services
3.19	Provide public buildings and event assessments	3.1	●	Events and public buildings were assessed appropriately. Event numbers increased towards the latter part of the financial year due to easing of COVID restrictions.	Health Services
3.20	Undertake recreational water monitoring	3.1	●	Sampling of Aquatic Facilities and Recreational Waters continues monthly with all open premises samples in accordance with required legislation. Full audits were also completed considering fencing.	Health Services
3.21	Deliver the City's mosquito management program	3.1	●	Mosquito management continued with cooler weather reducing community impacts. Funding from the Department of Health accessed following required additional expenditure	Health Services

3.22	Undertake swimming pool barrier inspections	3.3		In quarter one, 332 pool barriers were due for inspection, and 502 were inspected including backlog from the previous quarter (20 were overdue). In quarter two, 60 were inspected and 10 are overdue with seven booked in and three listed for warrant entries. In quarter three, more than 600 pool barriers were inspected with 11 pools overdue. Those outstanding have been booked or listed for entry under warrant. In quarter four, 414 pools were inspected with 22 outstanding (one with works to be done, four renovations/contractor issues, 16 booked in for July/August, and one unable to gain access.	Building Services
3.23	Plan, deliver and maintain shared path (transport) infrastructure and active and passive recreation facilities within public open spaces (including sports fields, turf areas, playgrounds, exercise equipment, BMX tracks).	3.3		Falcon Shared Path detailed design has been completed. The Halls Head Coastal shared path project set for construction in 2022/23.	City Planning, Operations Services, Technical Services, Environmental Services
3.24	Facilitate and host environmental volunteering opportunities for communities to participate in health initiatives	3.5		A number of opportunities were made available throughout the year including five Embrace a Space planting days, Fairy Tern nesting season, Mandurah Nature Trails, two Bardoc Lake Embrace a Space planting sessions, and Coodanup street tree engagement. Quarter three included Aboriginal Rangers planting opportunity, Fairy Tern volunteer celebration, Ocean Road Primary School planting, Friends of Island Point Dieback Stations, Youth Development environmental engagement with volunteers/ environmental groups, and the Clean Waterways Campaign social media campaign. In quarter four, Embrace a Space winter plantings were organised, Urban Lakes education event was held and a draft educational booklet was developed, and the Corella Management and Pigeon Management community engagement was delivered.	Environmental Services
3.25	Develop and implement a Public Open Space renewal program	3.3		Program being developed and cost estimates are being prepared for inclusion in prioritised 10-year Long Term Financial Plan.	Landscape Services
3.26	Develop and implement a shared path renewal program	3.3		This project has been deferred to 2022/23.	Operations Services, Technical Services
3.27	Manage and maintain the City's parks and natural areas	3.3		This program is ongoing.	Operations Services, Environmental Services
3.28	Manage and maintain the City's facilities (including building and structures), public area lighting and security systems	3.3		This program is ongoing.	Operations Services, Infrastructure, Management

Performance Highlights

Environment

- A 40kW photovoltaic system was installed and is operational at the Seniors Centre (Dandjoo Kaadadjan Mia)
- Greening Mandurah Framework action plan was developed, and community engagement for the Street Tree Masterplan was completed
- Hosted the Australian Association for Environmental Education National Conference
- Eleven Bushland Management Plans were updated for priority nature reserves and five new plans were developed.



Environment

Objectives

- 4.1. Advocate for and partner with key stakeholders to ensure environmental impacts are considered in all planning, strategy development and decision making
- 4.2. Protect and manage our local natural environment ensuring our actions don't adversely impact our waterways
- 4.3. Create opportunities for the community to promote and preserve our local natural environment
- 4.4. Educate and provide leadership on environmental and climate change related issues
- 4.5. Partner and engage with our community to deliver environmental sustainability outcomes

● Above Target ● On Target ● Below Target ● Attention Required

#	Projects/Initiatives	Objective	Status*	Comment	Responsibility
4.1	Undertake repairs to Cambria Island abutment walls	4.2	●	Investigations are completed, and works were carried over to the 2022/23 financial year.	Infrastructure Management
4.2	Rollout LEDs across CoM facilities	4.2	●	Work at the Falcon Library and Marina Chalets has been completed, and assessment is underway to allocate remaining budget. Planning started for next year's retrofits including investigation into additional lighting requirements at Port Bouvard sporting complex.	Environmental Services
4.3	Design and install full septic tank and grease arrestor at Milgar Reserve	4.2	●	A full septic tank and grease arrestor was designed and installed at Milgar Reserve.	Recreation Services
4.4	Implement the Water Sensitive Urban Design (WSUD) Prioritisation Plan	4.5	●	Implementation is complete. A forward works program was developed for WSUD projects. Detailed investigations of high priority projects is continuing for project delivery preparation.	Technical Services
4.5	Implement the City's Solar Plan	4.2, 4.4	●	A 40kW photovoltaic system at the Seniors Centre (Dandjoo Kaadadjan Mia) was commissioned and is operational. A Tender evaluation is being finalised to enable installations to start in 2022/23.	Environmental Services
4.6	Undertake Waste Management Centre upgrades	4.2	●	Alarm and CCTV upgrade have been completed. Weighbridge enhancements have been deferred due to the need to retest the market in 2022/23 for the procurement of weighbridge software for waste facilities.	Waste Management
4.7	Undertake construction of Waste Transfer Centre roadway and concrete hardstand	4.2	●	Waste Management Centre upgrade works are currently being designed. A Works Approval from the Department of Water and Environment Regulation (DWER) is required before any works can start. Funds to be reallocated to waste reserve and capital works planned for 2022/23.	Waste Management
4.8	Implement the City's Coastal Protection Plan (CHRMAP)	4.4, 4.5, 4.2	●	Elected Members were briefed on final draft CHRMAP, with community consultation for the draft plan to start in July, and to end in August. CHRMAP will be presented to Council for endorsement in September 2022.	Marina and Waterways
4.9	Implement the City's Greening Mandurah framework	4.2, 4.5			Landscape Services

* Council Meeting
Progress as at 30 June 2022
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4.9.1	Develop a Greening Mandurah Framework action plan		●	The Greening Mandurah Framework action plan has been developed and final operational arrangements have been prepared.	Landscape Services
4.9.2	Implement the stage one of the Street Tree Masterplan	4.2	●	A site analysis has been completed, as has stage one of the public engagement completed. Planting to take place in July.	Landscape Services
4.9.3	Develop and implement Pathogen Management Strategy	4.2	●	Pathogen Management Strategy final is to be presented by consultants in July 2022, and an action plan is to be prepared internally.	Landscape Services
4.10	Develop and implement an Environmental Strategy as an overarching plan to guide the delivery of our environmental objectives		●	To commence in early 2022/23 with the strategy to be developed by late 2022.	
4.11	Undertake bushfire mitigation initiatives	4.2	●	Bushfire treatments have been completed using Department of Fire and Emergency Services funding, with progress made at number of high-risk sites. Bushfire Mitigation Activity was completed and the Mitigation Activity Fund grant acquittal was finalised.	Emergency Management
4.12	Plan for the ongoing mitigation of carbon emissions	4.2	●	A draft business case for LED streetlight retrofit has been prepared, and currently undertaking an internal review.	Environmental Services
4.13	Investigate a Power Purchase Agreement alternative to procure renewable energy for City facilities	4.2, 4.4	●	A contract was signed with Synergy, effective April 2022 to procure 100 percent of our contestable energy supply from renewable sources until 2025.	Environmental Services
4.14	Deliver environmental education programs and research partnerships				
4.14.1	Prepare for the hosting of the Australian Association for Environmental Education national conference being hosted in Mandurah in September 2021	4.3, 4.4	●	The conference was successfully delivered, with the final report being developed and signed off by the organising committee.	Environmental Services
4.14.2	Develop and implement environmentally focused communications campaign for the City	4.3, 4.4	●	Community consultation/engagement was undertaken for Kangaroo Paw Park and Madora Bay Landscape Plans, and Street Tree Planting. This included environment posts on social media, website page updates, and National Tree Day community engagement.	Environmental Services, Corporate Communications
4.14.3	Conduct a review of the Embrace A Space program	4.3, 4.5	●	The review has been completed, and flowcharts/JIGs are to be developed and updated as required.	Environmental Services
4.14.4	Support the Clean Waterways community campaign	4.3, 4.4, 4.5	●	The Keep Australia Beautiful Council grant was submitted and successful, and there was a group presentation at Australian Association for Environmental Education Conference. Cigarette Butt Bins were installed and a promotional video with school students was developed by the group. An associated marketing campaign was released. Fishing line bin was replaced and discussions held with DBCA about formalisation of a program partnership.	Environmental Services
4.15	Develop and implement Bushland Management Plans for priority nature reserves	4.2			Environmental Services

4.15.1	Update existing plans	4.2		Eleven Bushland Management Plans for reserves have been updated including Beacham Reserve, Linville, Hexham, Harry Perry, Beacham, Gumnut, Victor Beacham, Shirley Joiner, Paraguay, Island Point, St Ives. A further eight plans are awaiting endorsement from the environment advisory group.	Environmental Services
4.15.2	Develop new plans	4.2		Five new plans were developed including Janis Street, Tims Thicket, Caddadup (five year update), Josephine Te Puni, and Belles Block.	Environmental Services
4.16	Ensure the City has appropriate approvals (e.g. clearing permits and licenses) for all works undertaken	4.2			Environmental Services
4.16.1	Continue to deliver the Ocean Road sporting oval environmental offset at Westbury Way	4.2		Weed control, planting and maintenance of previous planting has occurred as per schedule. Erosion control work has been completed, and habitat logs have been installed.	Environmental Services
4.17	Ensure sustainable water use by the City and community				
4.17.1	Develop, review and implement the City's 5-year Water Efficiency Action Plan	4.2, 4.3, 4.4, 4.5		The Water Efficiency Action Plan (WEAP) has been reviewed and implemented. The Water Corporation has awarded the City as a Gold Waterwise Council as a result of this WEAP.	Environmental Services
4.17.2	Facilitate the Waterwise Council verge makeover program	4.3, 4.4, 4.5		Two out of three events were successfully delivered, with the final event to be held in July 2022.	Environmental Services
4.17.3	Obtain a permit to abstract groundwater from the Water Corporation under the North Mandurah Managed Aquifer recharge program	4.2		The North Mandurah Managed Aquifer Recharge (MAR) Licence was received for 298,000 Kilolitres. The Council report was completed to expand on the MAR licence.	Environmental Services
4.18	Develop and implement Foreshore Management Plans for priority foreshore reserves	4.2		Falcon Foreshore, Pyramids Beach Foreshore and Seascapes A (Daydream Plaza) Management Plans were created.	Environmental Services
4.19	Review management procedures for Public Open Space (POS) for priority parks and reserves and develop a framework for POS management plans	4.2		An inspection checklist was developed for Island Point, Pebble Beach Park, Osprey Waters Foreshore, Falcon Oval, Falcon Bay and trialled with Landscape Management and CityParks.	Landscape Services
4.20	Implement and review the City's Waste Plan	4.5		Council approved further amendments to the Waste Plan in May 2022. The Department of Water and Environmental Regulation (DWER) has not yet endorsed the City's plan due to some inconsistencies with the WA Waste Strategy. Meetings to be held between City and DWER officers to resolve these inconsistencies. The actions within the Plan continue to be implemented.	Waste Management
4.21	Manage household and community waste collection services including weekly waste collections, fortnightly recycling, verge collections, public bin collections, illegal dumping and dead animal collections	4.2		The Waste Alliance Agreement is actively managed to ensure that the required waste services are delivered to the Mandurah community.	Waste Management
4.22	Manage and operate the Waste Management Centre	4.2		This is an ongoing operation.	Waste Management

4.23	Manage and operate the Tims Thicket Inert Landfill	4.2			Waste Management
	4.23.1 Implement construction and demolition reuse pilot project at Waste Management Centre (road construction)		●	This project is linked to the upgrade works at the Waste Management Centre - green waste and industrial recycling areas.	Waste Management
4.24	Manage the Waste to Energy contract	4.2			Waste Management
	4.24.1 Monitor progress on construction of Waste to Energy plant, including provision of regular updates to the community and on the City's website		●	The plant has been delayed due to COVID-19 and is now expected to start commissioning in March 2023 and be fully operational by September 2023. The City's website is regularly updated on the status of Waste to Energy plant.	Waste Management
4.25	Continue to manage the City's coastline and waterways environment	4.1, 4.5	●	CHRMAP process is continuing. Coastal erosion issues along northern beaches were addressed after winter with significant renourishment works. Numerous minor works were completed around the estuary foreshore. A Coastal and Marine Asset Management Plan was completed, and a five-year dredging contract was secured. The annual sand bypassing program will start in July as a one-off contract. There has been no significant storm damage thus far in 2022 and beach widths are healthy for this time of year.	Marina and Waterways
4.26	Undertake high level scientific and strategic investigations (three per annum) to provide the foundation for improved waterways and coastal zone management decision making into the future	4.4, 4.2	●	Three investigations have been completed, including Beach Access Way rationalisation by Watertech, Coast Snap and Beach Monitoring through the Peron-Naturaliste Partnership.	Marina and Waterways
4.27	Continue the Peron-Naturaliste Partnership	4.1	●	All board meetings and Annual General Meeting were attended and financials completed for 2021/22.	Waterways

Performance Highlights

Organisation Excellence

- A number of innovations have been implemented as part of Internet of Things technology, including people counting, and devices for water meter readings
- Work continued on the implementation of the City's new Enterprise Resource Planning system
- The City's Service Review Framework implementation commenced
- Strategic Risk Assessment 2022 was completed and endorsed by the Audit and Risk Committee

Entrance

^ Mandurah Seniors and
Community Centre



Organisation Excellence

Objectives

- 5.1. Demonstrate regional leadership and advocate for the needs of our community
- 5.2. Provide professional customer service, and engage our community in the decision making process
- 5.3. Build and retain a skilled, agile, motivated and healthy workforce
- 5.4. Ensure the City has the capacity and capability to deliver quality services and facilities through accountable and transparent business practices
- 5.5. Ensure that our actions maintain a sustainable balance between economic growth, the environment and social values

● Above Target ● On Target ● Below Target ● Attention Required

#	Projects/Initiatives	Objective	Status*	Comment	Responsibility
5.1	Undertake refurbishment of Ormsby Terrace Council Building	5.4	●	Concepting and costing is complete, and current tenant relocation is being progressed.	Infrastructure Management
5.2	Plan, fund and deliver the City's New Operations Centre	5.4	●	Planning of this facility is progressing, with a detailed contaminated sites investigation to be undertaken to inform the business case for the development.	Operations Services, Infrastructure Management
5.3	Implement the City's new Enterprise Resource Planning system - Technology 1	5.4			Systems & Projects
5.3.1	Property and Rates go live October 21 [of Project Plan for 2020/21]	5.4	●	The product does not meet requirements, and software vendor is addressing the issues.	Systems & Projects
5.3.2	Customer Request Management (CRM), Enterprise Content Management (ECM) final stage go live quarter three 2021 [of Project Plan for 2020/21]	5.4	●	The product is ready for deployment. Because it is currently part of the Release 2 bundle, this is being held up by the Property and Rates delay.	Systems & Projects
5.3.3	Compliance, applications, leases, licences, infringement management implemented by quarter one of 2022	5.4	●	The product is ready for deployment. Because it is currently part of the Release 2 bundle, this is being held up by the Property and Rates delay.	Systems & Projects
5.4	City of Mandurah Brand Implementation – continued (includes ongoing asset roll out as required)	5.1, 5.2, 5.3	●	Additional signage and pull-up banners have been rolled out. A signage audit is still to be completed on all facilities and assets to ensure the new brand is applied.	Corporate Communications
5.5	Review current digital business model and implement any changes				Corporate Communications
5.5.1	City of Mandurah Digital Asset Management System	5.4, 5.2	●	The project plan is completed as are the user requirements. A procurement assessment is underway awaiting final go to market.	Corporate Communications

5.5.2	Review Campaign Management tools	5.4, 5.2		User requirements are completed, and a procurement assessment is underway awaiting final go to market.	Corporate Communications
5.5.3	Review Digital Content Plans across all social media channels	5.4, 5.2		Digital plans will be rolled out across the organisation in conjunction with communications plans for each focus area and facility.	Corporate Communications
5.6	Organisation Internal Communications including CEO briefings and team briefings	5.3		Internal Communications plan completed from CEO/Executive Briefing/ newsletter perspective, however more focus is required on clear objectives for communications more broadly around change management and culture objectives.	Corporate Communications
5.7	Continue to develop and improve One Council HR and Payroll system modules including Payroll, additional workflow and automation, talent and performance, learning and development	5.4		Improvements to HR system is continuing with higher duties on line, Performance and Talent and Learning (LMS). Performance and Talent is live with 2022 review.	People and Culture
5.8	Extend Customer Satisfaction Surveys via Qualtrics to broader organisation	5.2, 5.4		Surveys for Libraries and Mandurah Aquatic and Recreation Centre are live, and both facilities are working on options for distributing the surveys to their customer base.	Customer Services
5.9	Progress the City as a 'Child Safe Organisation' consistent with recommendations from State Government and Commissioner for Children and Young People	5.4		An audit against National ChildSafe Principles commenced as well as engagement with the State Government and Ombudsman.	Community Capacity Building
5.10	Provide for professional program focusing on leadership pathways	5.3		All Business Units have been through talent review and have assessed leaders and specialist talent in their teams. The next step will be Succession Plans.	People and Culture
5.11	Determine Action Plan as a result of the Employee Satisfaction Index			Action plans are completed and will be reviewed after roll out of 2022 Culture Results.	People and Culture
5.12	Undertake a review of the City's physical delivery methods and drive digital delivery of communications	5.4		This has not yet started. The City's outgoing mail service will be reviewed in 2022/23.	Information Management
5.13	Develop a training program for staff and Elected Members on Recordkeeping and FOI responsibilities	5.4		Elected Members have had Recordkeeping and FOI sessions, and online training has started for WeConnect and Enterprise Content Management (ECM). An online induction has been completed, as has an Information Management Training Strategy. A program schedule is in draft, and will be completed in line with Record Keeping Plan review due in October 2022.	Information Management
5.14	Implement recommendations from the review of the Information Management function	5.4		The Freedom of Information recommendations were completed. Operational procedures were completed to align with legislative requirements. Implementation of improvements as recommended from the IMU Review are on track.	Information Management
5.15	Develop, implement and review Mandurah Recreation Centres' Five-Year Strategic Plan 2021-2026	3.4		The Recreation Centres Business Review was complete in December 2021. A Five-Year Operational Plan Framework was developed for implementation in the next financial year.	Recreation Centres

5.16	Implement the Local Planning Strategy Actions and ensure the City's land use planning framework responds and adapts to evolving urban environments and regional initiatives	5.1, 5.2, 5.4, 5.5		A report was prepared for the July 2022 Council meeting to implement the first stages of updates required as a result of Local Planning Scheme 12 Gazettal.	City Planning
5.17	Implement recommendations of the Building and Compliance Services Review	1.1		Continued implementation is occurring.	Building Services
5.18	Maintain and empower the Asset Management Working Group to decentralise Asset Management practices	5.4		Asset Management Strategy to be delivered in 2022/23 and Strategic Asset Management Working Group to recommence.	Strategic Asset Management
5.19	Develop and maintain five- to 10-year capital renewal plans for Civil Assets	5.4		Initial renewal models have been completed for all asset classes. 10-year plans for are due for completion at the end of September, and three-year capital works programs are to be finalised by November 22.	Technical Services
5.20	Drive innovation through the expansion of Internet of Things (IoT) technology (of Plan for 2020/21)	5.4		People counting technology was introduced for the Seniors Centre (Dandjoo Kaadadjan Mia), Licence Plate Recognition discussions were held, and presentation of dashboards to Economic Development has been achieved. People counting technology for the Mandurah Aquatic and Recreation Centre and the enclosed dog park has also been implemented. A dashboard for traffic travel times has been implemented. Internet of Things devices for drainage and water resources teams to replace manual meter readings are also being implemented. Footfall measurements have been developed for the City Centre.	Systems & Projects
5.21	Advocate, manage, maintain and support technology and technological solutions for Council operations (Cybersecurity) [of Plan for 2020/21]	5.4		Penetration test shows improved security, and Event Detection and Reporting has been introduced. Further staff presentations on security have also been introduced.	Systems & Projects
5.22	Manage the City's Community Engagement Policy	5.2, 5.3		Approval was received from the Executive Leadership Team to progress separately with the Community Engagement Policy and Framework, and the Mandurah Matters Engagement project.	Corporate Communications
5.23	Develop and deliver a Strategic Corporate Communications Plan including Internal Communications				
5.23.1	Corporate Communications Framework - Ongoing delivery and review of key campaigns as per framework	5.1, 5.2, 5.3		All campaigns have been delivered on time and on budget. Several additional campaigns have also been added to the team this year. The team has received more than 600 communications requests in the last 12 months which equates to more than 170 communications plans and activities per consultant in the last year. There have also been 849 requests for Graphic Design, and each design request may have multiple pieces of collateral to be designed which usually will equate to more than 2000 pieces of work completed between 1.5 designers.	Corporate Communications
5.24	City of Mandurah websites - management of City of Mandurah, Mandurah Matters, Wearable Art Mandurah and Crab Fest websites				

5.24.1	Ensure websites are AA compliant for accessibility			A website specialist consultant has been engaged to review and develop a business case to manage web content to ensure AA compliance. The Business Case was presented and approved in market for the consultant to assist with website content strategy due to start August 2022.	Corporate Communications
5.24.2	Ensure websites are upgraded as required			A new Sitecore consultant has been appointed. The upgrade plan will be part of a review and strategic website planning.	Corporate Communications
5.24.3	Prepare and provide training for website/s			Training has been completed for all current users, however there is still work to be done in regard to the consistency and governance of the website.	Corporate Communications
5.24.4	Manage website content plan			Finalisation of content for environment planning and Transform Mandurah has been completed.	Corporate Communications
5.25	Undertake Long Term Financial Planning	5.4		The Long Term Financial Plan was adopted in May 2022.	Financial Services
5.26	Provide financial accounting services (Accounts payable, accounts receivable, insurance, loans, investments, GST/BAS, FBT, banking management, corporate credit cards)	5.4		All financial accounting services delivered consistent with obligations and deadlines.	Financial Services
5.27	Provide management accounting services (Budgeting, financial analysis, long term financial planning, capital planning, business cases, financial systems, projects)	5.4		Monthly reports have been provided on time and all deadlines have been met.	Financial Services
5.28	Manage the City's Rates function (preparation of rate notices, pensioner management, street numbering, debtor management, property enquiries, new properties)	5.4		Rates distribution has been completed, and this process is ongoing and up to date.	Financial Services
5.29	Provide financial reporting (Annual financial statements, monthly financial management reporting, budget review)	5.4		Annual financial statements have been completed. The Budget was adopted in June 2022.	Financial Services
5.30	Implement the internal audit function, Strategic Internal Audit Plan 2020/21 – 2022/23 and Operational Internal Audit Plan 2020/2021 (Undertake six Audits during the year)	5.4		Procurement Audit, Crisis Governance and Safety Audit have been finalised. The Cyber security internal audit has been delivered. The Compliance Audit Return 2021 was completed and adopted by Council. Implementation of the internal audit plans recommendations have progressed. Two internal audits have been completed and the remaining four are in progress for finalisation for September 2022.	Governance Services

5.31	Develop and deliver the City's governance training program for employees	5.4	●	A Governance Induction Program has been delivered. A statutory publications training program and resources have been delivered to website editors, and training and resources for public notices are under development. Delegated Authority training is being delivered for new relevant officers, and a training program is under development on newly adopted delegations. A training program has been developed for City officers responsible for maintaining information of the City's website in accordance with Local Government Act and associated regulations.	Governance Services
5.32	Develop, coordinate and deliver policies in accordance with the Council Policy Plan	5.4	●	Code of Conduct Complaints Council Policy has been developed and endorsed by Council, and the Caretaker Period Policy, has been reviewed and amended. The City has developed and consulted on Dealing with Unacceptable Behaviour City of Mandurah Policy. Elected Members Entitlements Policy, Elected Member and CEO Training, Professional Development and Events Policy recorded presentation and survey have been delivered. The City of Mandurah Policy Plan progressed including implementation of Dealing with Unacceptable Behaviour Policy, template letter and guideline. The Public Interest Disclosure annual review has been completed. A number of governance policies have been reviewed including the Elected Member Entitlements Policy, Elected Member and CEO Training, Professional Development and the Events Policy adopted by Council. The Policy Plan 2022 was developed and endorsed.	Governance Services
5.33	Review and implement Delegations and Authorisations	5.4	●	The Annual Delegated Authority review was completed, and new delegations have been embedded across the organisation. A legal review of all potential authorisations was completed, as was a schedule of current authorisations. Consultation with relevant officers on potential authorisations has been completed. A proposed authorisation schedule is under development, and is expected to be completed by the end of July.	Governance Services
5.34	Commence review of one Local Law	5.4	●	A review of the Cat Local Law started at the request of Environment Services. Continued consideration of WA Local Government Cat Amendment Local Laws are being undertaken to consider how the local laws may assist in managing environmental issues for the City. The Legal and Governance Specialist started an initial review of principal local law.	Governance Services
5.35	Implement and educate organisation on the new Code of Conduct for employees, and Elected Members and Committees	5.4	●	The Employee Code of Conduct has been reviewed and drafted, and training materials for employees are close to completion. An external developer has been engaged to develop an online training program. A schedule of case studies has been developed. This project is to be finalised in first quarter of 2022/23.	Governance Services

5.36	Implement the City's Risk Management Framework	5.4	●	Strategic Risks have been embedded, and Strategic Risk Controls have been reported. A presentation was given to the City of Mandurah Management Team on the Operational Risk Approach. The Business Continuity Plan and Policy was endorsed by the Executive Leadership Team (ELT). The Strategic Risk Controls were reviewed and reported to the Audit and Risk Committee. The Strategic Risk Assessment 2022 was completed and presented to the Audit and Risk Committee where it was adopted. This included Strategic Risk Control Evaluation, Strategic Risk workshops with ELT and a recorded presentation to Elected Members and ELT on the strategic risk reports. Development of Business Area Risk Assessment Tool, Workshop Materials and How to Complete a Risk Assessment Guide. Delivery of Organisation Operational Risk Training started. Business areas participated in the operational risk register development process and training was provided by Governance Services to each team. The integration of Operational risk in the annual corporate business planning process started.	Governance Services
5.37	Continue to implement the City's Procurement Improvement Program	5.4	●	Procurement documentation (Procurement Planning, Evaluation Reports and Matrix) was reviewed to reduce error rate, repetition and improve meeting efficacy, procurement outcomes and compliance with legislative requirements and Council Policy. A review of processes under \$50,000 was done to remove duplication and streamline the process. There was a review of Request for Quote and Tender packages including contract package on award to reduce administration time. A review of Procurement Policy started for consideration by Council in August.	Governance Services
5.38	Develop and implement a Procurement Education Strategy	5.4	●	Mandatory Probity and Evaluation Training was delivered for employees responsible for evaluating tenders and quotes on an ongoing basis. Procurement Training Program (under \$50,000) was delivered to 256 employees over seven sessions. The training was to address recommendations for ongoing improvement stemming from the City's internal audit program.	Governance Services
5.39	Manage Leases and Licences	5.4	●	This is ongoing. A review of leases and licences has been completed, and internal team procedures and Expression of Interest processes have been developed.	Land Management Services
5.40	Coordinate Procurement over \$50,000	5.4	●	The procurement team awarded 17 Tenders and 19 Formal Requests for Quotes. The team also provided advisory services and training for the City for procurement under \$50,000.	Governance Services
5.41	Coordinate Local Government Elections	5.4	●	The 2021 Ordinary Election was successfully delivered. Elected Member Induction Guideline and Resources were developed. A governance training program for all Elected Members was delivered. The program consisted of six sessions over six weeks, and topics included Introduction to the Local Government Act, Roles and Responsibilities, Quasi-Judicial Planning Role and Separation of Powers, Gifts, Conflicts of Interests, Code of Conduct, Complaints Framework, Meeting Governance and a mock Council Meeting.	Governance Services
5.42	Develop and implement a Fraud and Corruption Prevention Plan	5.4	●	A Public Interest Disclosure resource was developed and communicated via internal correspondence and the City's intranet. A Fraud prevention workshop was held with the key teams. A Fraud plan was drafted with consultation to start in first quarter 2022/23.	Governance Services

5.43	Review, develop and implement the City's Customer Services Strategy	5.4			Customer Services
5.43.1	Review and report against current strategy (2017-2020)	5.4	●	This will be addressed as part of new strategy in 2022/23.	Customer Services
5.43.2	Develop new strategy (2021-2024) and the underlying actions	5.4	●	Discussions with key internal stakeholders have started. Strategy development has been carried forward to 2022/23.	Customer Services
5.44	Provide Administration Services for Mandurah Cemeteries	5.4	●	During the reporting period, 64 burials and 22 ashes interments were undertaken.	Customer Services
5.45	Complete a review of all legacy customer requests in Authority				Customer Services
5.45.1	Report to ELT on management of CRMs in Authority when transitioning to OneCouncil	5.4	●	Work progressed to action customer requests.	Customer Services
5.45.2	Monitor outstanding Authority CRMs		●	Work is being done to address outstanding CRMs prior to the decommissioning of the Authority system.	Customer Services
5.46	Review and update Customer Services Charter and Service Delivery Standards				Customer Services
5.46.1	Review Customer Services Charter	5.4	●	The Customer Service Charter was reviewed and updated, and graphic design updates are underway for completion in 2022/23.	Customer Services
5.46.2	Review Service Delivery Standards	5.4	●	The Delivery Standards were reviewed and updated, and graphic design updates are underway for completion in 2022/23.	Customer Services
5.47	Continue to review, develop and implement the City's Workforce Plan	5.3, 5.2			People and Culture
5.47.1	Set strategy goals for 2021/22		●	Work is continuing on this project, and the framework has been developed.	People and Culture
5.47.2	2022 Workforce Plan		●	The Executive Team has been briefed on the framework, however completion has been deferred to the 2022/23 financial year due to staff turnover and workload.	People and Culture
5.48	Facilitate positive and constructive culture and values within the organisation	5.1, 5.4	●	A survey was completed in June and results were made available to Executive Leadership Team (ELT).	People and Culture
5.49	Review future skill requirements and resources required to maintain specific work areas increasing in size	5.3, 5.4	●	Talent reviews and a Training Needs Analysis are qualifying and quantifying capability needs. Work Force planning at Manager level is being introduced in the 2022/23 financial year to support managers in planning.	People and Culture
5.50	Ensure compliant storage, retrieval, disposal and scanning/preservation of City of Mandurah records	5.4	●	Achieved. This is an ongoing operational task.	Information Management
5.51	Review, develop and implement the City's Record Keeping Plan				

5.51.1	Ensure gaps identified in current Record Keeping Plan have been addressed and measures put in place to comply	5.4	●	The Record Keeping Plan review is due for completion before October. The Training Strategy is drafted, with the schedule and plan in development, and operational procedures are being completed.	Information Management
5.51.2	Configure all relevant ECM subject indexes to meet requirements of State Records Act 2000 (KFC)	5.4	●	This project is continuing in the test environment prior to implementation.	Information Management
5.52	Manage Freedom of Information (FOI) Statutory Reporting and Process	5.4	●	This has been completed and submitted to Office of the Information Commissioner (OIC).	Information Management
5.53	Review and update the City's Recordkeeping Policy	5.4	●	The City's Recordkeeping Policy was reviewed, and adopted by Council in February 2022.	Information Management
5.54	Review and update the City's Disaster Management Plan for Information	5.4	●	The review will continue in 2022/23.	Information Management
5.55	Review and update the City's Information Statement	5.4	●	The Information Statement was updated and published to the City's website and submitted to the Office of the Information Commissioner (OIC).	Information Management
5.56	Ensure ongoing digitisation of City's physical records	5.4	●	Achieved. This is an ongoing operational task.	Information Management
5.57	Coordinate the City's retention, disposal and archiving program (including digital records)	5.4	●	Achieved. This is an ongoing operational task.	Information Management
5.58	Monitor, review and update the City's Advocacy Strategy and annual priorities	5.1	●	Priorities have been reviewed in line with the Federal Government election, and a Council report was endorsed in December 2021. A complete review and update of the advocacy strategy is scheduled for quarter one in 2022/23.	Office of Mayor & Councillors
5.59	Develop and implement the Elected Member Community Engagement Strategy, including comprehensive civic events program	5.2, 5.3	●	The Office of Mayor and Councillors (OMAC) Coordinator position was filled in June 2022. The team will now complete the draft Elected Member Engagement Strategy in the first quarter of 2022/23. A number of civic events have been delivered this quarter in line with the intent of the Elected Member Community Engagement Strategy.	Office of Mayor & Councillors
5.60	Utilise OneCouncil to define an efficient, fair and equitable process for handling and management of Elected Member constituent enquiries	5.1, 5.2, 5.4	●	The One Council solution has been further delayed. A new OMAC Coordinator has now been appointed and has taken carriage of the receipt and follow up of all Elected Member enquiries coming in via OMAC. This is a temporary solution. The One Council team has advised that it will reengage with OMAC in the first quarter of 2022/23.	Office of Mayor & Councillors
5.61	Undertake a review of the 20-Year Strategic Community Plan to ensure it effectively delivers on the community's needs	5.2, 5.4, 5.5	●	A Desktop Review of the Strategic Community Plan 2020-2040 was completed and adopted by Council at its May 2022 meeting.	Strategy
5.61.1	Develop the desktop review process		●	The process/timeline has been developed and approved by ELT.	Strategy
5.62	Undertake a biennial Community Perceptions Survey as a measure of the City's performance	5.2, 5.4	●	CATALYSE was engaged to undertake the survey. The survey was completed and a report was received. Presentations to ELT, CoMMT and Elected Members is scheduled for July/August 2022.	Strategy

5.63	Develop and review the 4-Year Corporate Business Plan	5.4	●	A review was undertaken in line with the new process/timelines developed. The Corporate Business Plan 2022-2026 was adopted by Council at its June 2022 meeting.	Strategy
5.63.1	Develop review process in line with the Long Term Financial Plan (LTFP)	5.4	●	The Corporate Business Plan review process and timeline was developed in line with the Long Term Financial Plan review.	Strategy
5.64	Report on achievements outlined in the 20-Year Strategic Community Plan and 4-Year Corporate Business Plan	5.4	●	Strategic Community Plan Quarterly Performance reports and Corporate Business Plan Quarterly Performance reports were developed and published quarterly. The Annual Report for 2020/21 was published, and the Annual Electors' Meeting was held on February 7, 2022.	Strategy
5.65	Undertake annual Business Unit/Service reviews in line with the Service Review Plan	5.4			Strategy
5.65.1	Develop a Business Unit/Service Review Framework	5.4	●	The new Service Review Framework was endorsed and adopted by Council, and implementation started in February 2022. Currently, Service Statements are being completed by all Business Units.	Strategy

Service Performance



Customer Services

No. of Customer Service counter visits	25,396
Telephone calls to Customer Services	72,823
Calls resolved at first point of contact (Contact Centre)	82.66%
Calls answered within 20 seconds	81.44%
Post transaction customer satisfaction	91%



Libraries

Items borrowed from Mandurah Libraries	355,299
New library members	3,020
Active library members	25,377
Number of Digital Hub training participants	2,837
Library visits	258,978
eBook, eAudio and eMagazine issues	85,388



Seniors

Mandurah Seniors and Community Centre (Dandjoo Kaadadjan Mia) members	1,874
---	-------

Seniors and Community Centre visits

85,001



Waste Management

Tonnes of household waste collected (tonnes)	31,076
Tonnes of household recyclables collected (tonnes)	6,796
Tonnes of green waste collected over two verge collections (tonnes)	2,942
Tonnes of junk collected in one junk verge collection	2,354 (plus 643t of scrap metal)
Waste collected from street and park bins (tonnes)	1,356



Procurement

No. of local businesses submitted for tenders	20
No. of tenders awarded to local businesses	8 (\$3.87m)
No. of tenders awarded to businesses outside Mandurah with commitment to local content	10 (\$1.36m)



Rangers

Reported dog wanders	1,788
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Reported dog attacks	259
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Cemeteries

Number of burials	64
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Ashes interments	21
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Environmental health

Private swimming pool and spa inspections	2,913
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Food premise inspections	1130
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Water sample collections (swimming beaches)	128
---	-----

Water sample collections (public swimming pools)	862
--	-----



Recreation

Recreation Centre Visits	912,184
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Recreation Centre Health and Fitness Members	3,386
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Swim School Enrolments	4,679
------------------------	-------

Kidsport Applications Approved	1,949
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Building Compliance

Value of Building Work approved (\$'000)	355,408
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Time Taken to issue building permit applications (approx. average No. of Working Days)	
--	--

Certified	4
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Uncertified	8
-------------	---

No. of Building and Compliance complaints received	463
--	-----

No. of building and compliance complaints resolved	394
--	-----

No. of Building Orders	2
------------------------	---

No. of Planning Directions	2
----------------------------	---

No. of Prosecutions	4
---------------------	---



Planning Services

No. of structure plan applications determined within legislative time-frame	0%*
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No. of development applications determined within legislative time-frame	98%
--	-----

No. of subdivision referrals determined within legislative time-frame	87%
---	-----

*The only structure plan application determined during the financial year was delayed.

Community Perceptions Survey Results

The City engaged CATALYSE to undertake the biennial Community Perceptions Survey that is used to measure community perception towards a range of City delivered programs and services. The survey was open from 21 March to 8 April 2022 with invitations being sent out to 4,693 randomly selected households (1,000 by mail and 3,693 by email). Additionally, the survey was open to the community in general through the Mandurah Matters website. The City's overall performance has remained steady over recent years.

Vision



46

% agree

10% points above
Industry Average

Liveability



80

Performance
Index Score

4 index points above
Industry Average

Governance



66

Performance
Index Score

10 index points above
Industry Average

Rates Value



54

Performance
Index Score

9 index points above
Industry Average

Strengths

Highest scores

- Weekly rubbish collections
- Fortnightly recycling services

Most improved

- Youth services and facilities
- Education and training opportunities
- Employment opportunities

Relative to MARKYT® Industry Standards

- Verge-side bulk rubbish collections
- Seniors facilities, services and care
- Tourism marketing and promotions
- Economic development

Priorities

- Safety and security
- Graffiti, vandalism and antisocial behaviour
- Health and community services
- Playgrounds, parks and reserves
- Youth services and facilities
- Conservation and environmental management
- Management of coastal and estuary areas
- Employment opportunities

Financial Performance Summary

The City's balance sheet shows a strong financial position with \$47.4 million held in cash and investments at 30 June 2022. Debt levels, and the ability to service that debt sit well within guideline levels. Coupled with sound liquidity, the City is a financially stable organisation. Regular reports to Council on the City's financial performance demonstrates a good level of budgetary control.

Regular discussions are held with the Audit and Risk Committee, which oversees the critical areas of finance, governance and risk. In considering its longer term financial future, the City has identified the importance of financial sustainability and ensuring that value for money for the community is a key factor in decision making to maintain reasonable levels of rates increases, while recognising the needs of the community, in relation to their capacity to pay.

The City reviewed its long term financial plan in June 2022. This plan, which is to be reviewed at least annually not only identifies future capital and operating priorities and how they may be funded. It also sets out the City's path to financial sustainability into the future.

The Annual Financial Report and Auditor's Report are available at mandurah.wa.gov.au/council/governance/community-and-annual-reports.

Operating surplus of
\$3.86 million

Cash and investments
increased by \$6.5M to
\$47.4 million

Operating revenues
increased by \$4.6M to
\$120 million

Capital projects expenditure
decreased by \$1.6M to
\$23.6 million

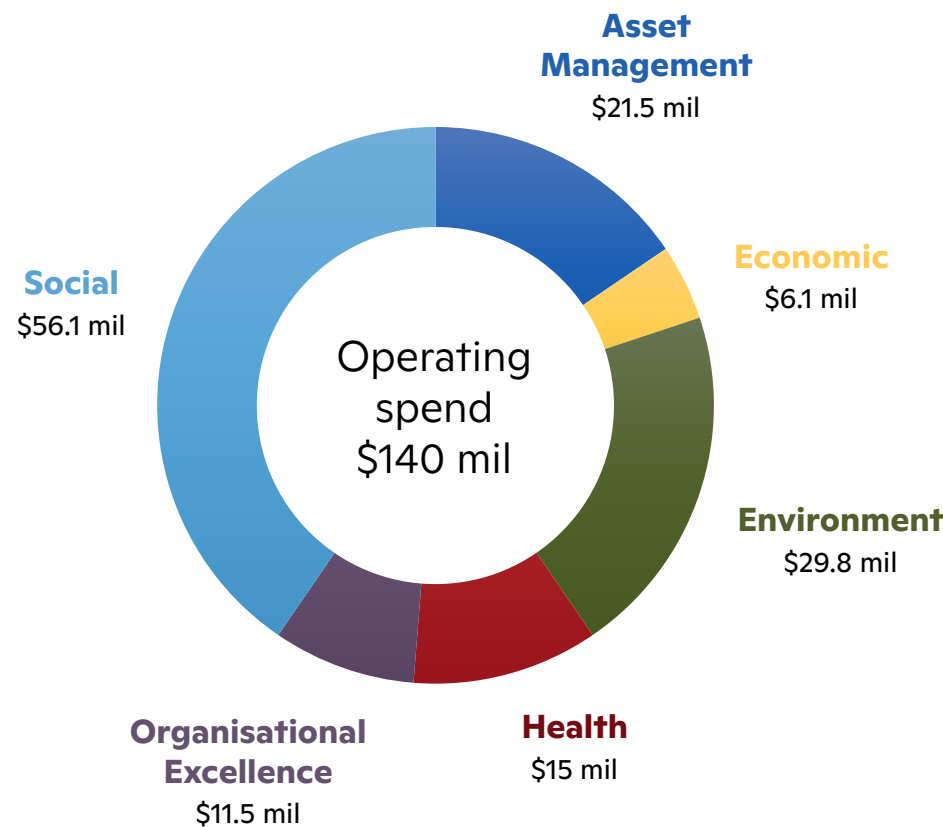
Rates (68.7% of operating revenues)
increased by \$2.25M to
\$82.6 million

Rateable properties
increased by 659 to
46,808

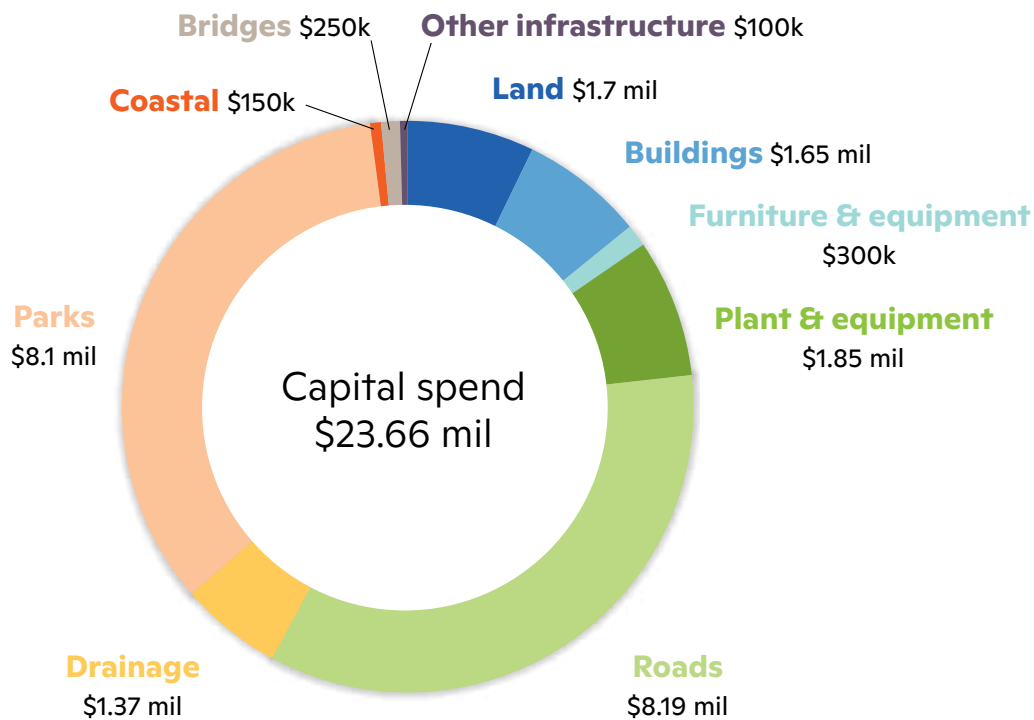
Operating expenses
increased by \$5.3M to
\$134.5 million

Operating Expenditure

Operating Expenditure by Aspiration

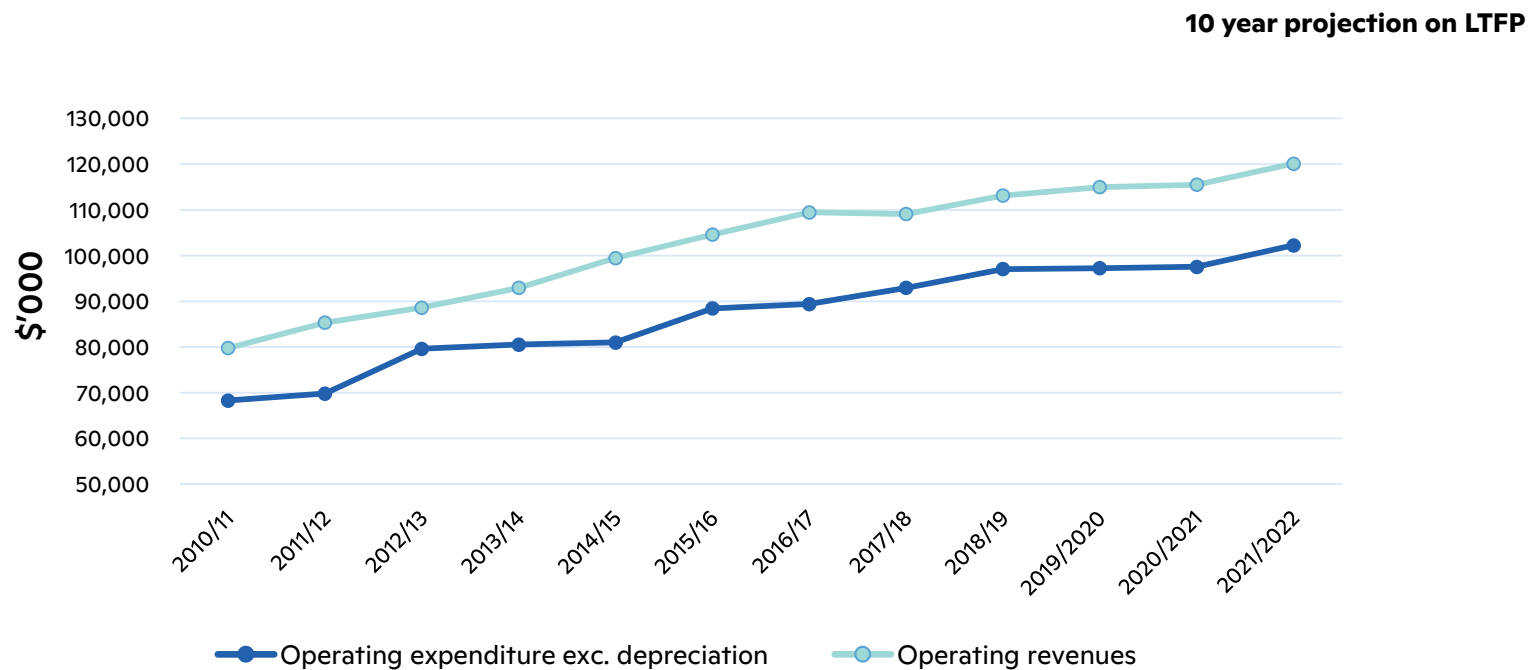


Capital Expenditure



Operating Surplus

The City's Long Term Financial Plan works on widening the gap between Operating Revenue and Operating Expenditure to ensure there are sufficient funds to invest in the City's \$1.5billion asset portfolio, pay down debt and increase the City's reserve funds.



Asset Management Strategy

The asset management strategy provides a financial overview on the various infrastructure assets under the City’s jurisdiction and a review on systems/resources supporting the management of assets. The strategy is currently under review.

The asset management strategy review will inform an improvement plan. The improvement plan actions identified in the strategy will prioritise infrastructure assets in the City’s asset portfolio and ensure they are managed according to the agreed community service levels.

Asset Management Practice

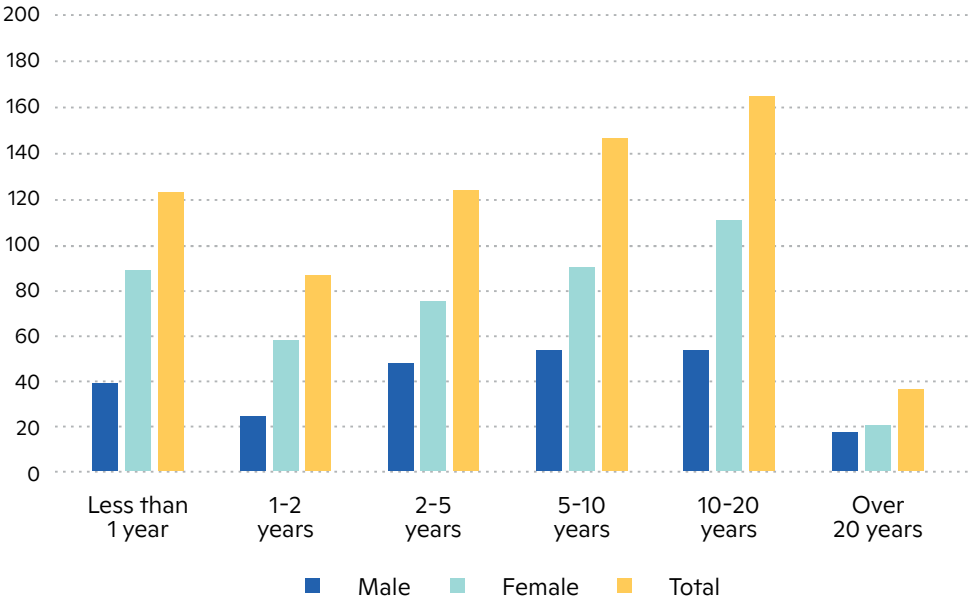
The City’s asset management activities include:

- Regular cycles of condition inspections of all infrastructure assets
- Collecting information on assets and maintaining asset registers in a centralised corporate enterprise system
- Updating asset registers for assets created under capital works or renewed through renewal programs
- Updating asset registers for assets created in sub-divisional developments such as new roads, parks, waterways, footpaths and drainage systems
- Mapping asset locations and providing information to the organisation to help service the community more effectively
- Completing valuations for financial and legislative reporting
- Preparing forward programs for the renewal of assets as required to meet service needs

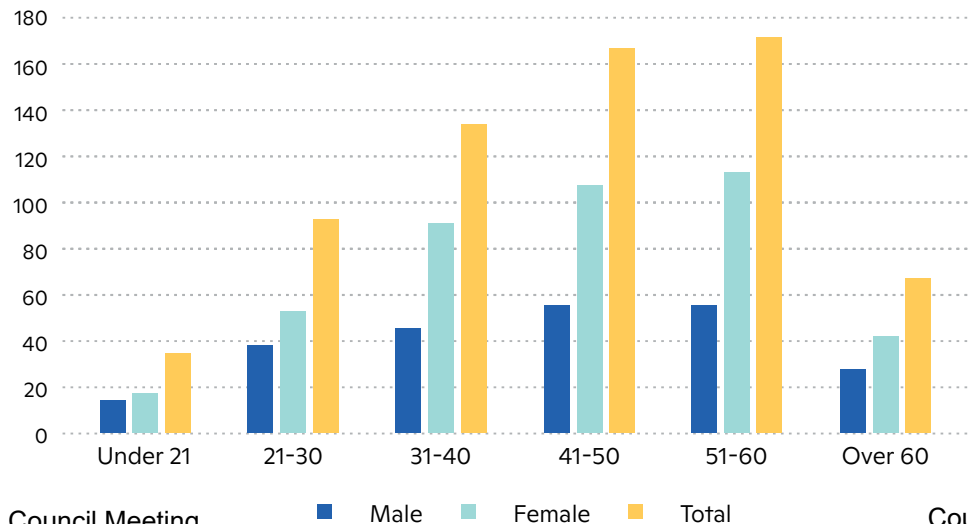
The activities align with national standards, in particular the Institute of Public Works Engineering Australasia’s, International Infrastructure Management Manual and the NAMS.Plus system.



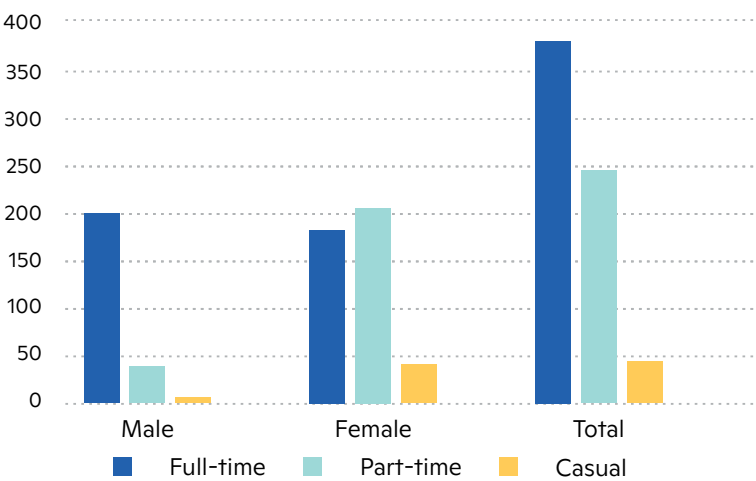
City of Mandurah Employees by tenure 2021/2022



City of Mandurah Employees by age 2021/2022



City of Mandurah Employees 2021/2022



City of Mandurah Employee salaries >\$130,000 - 2021/2022

Salary Range	No of Employees	
	2020/2021	2021/2022
\$130,000 - \$139,999	8	3
\$140,000 - \$149,999	6	2
\$150,000 - \$159,999	3	7
\$160,000 - \$169,999	2	1
\$170,000 - \$179,999		
\$180,000 - \$189,999	5	4
\$190,000 - \$199,999	1	1
\$200,000 - \$209,999		
\$210,000 - \$219,999	1	
\$220,000 - \$229,999	1	2
\$230,000 - \$239,999	1	2
\$240,000 - \$249,999	1	
\$250,000 - \$259,999		
\$260,000 - \$269,999		
\$270,000 - \$279,999		
\$280,000 - \$289,999	1	1

The Chief Executive Officer's total reward package was \$368,186

Council Report for the 2021/22 financial year.

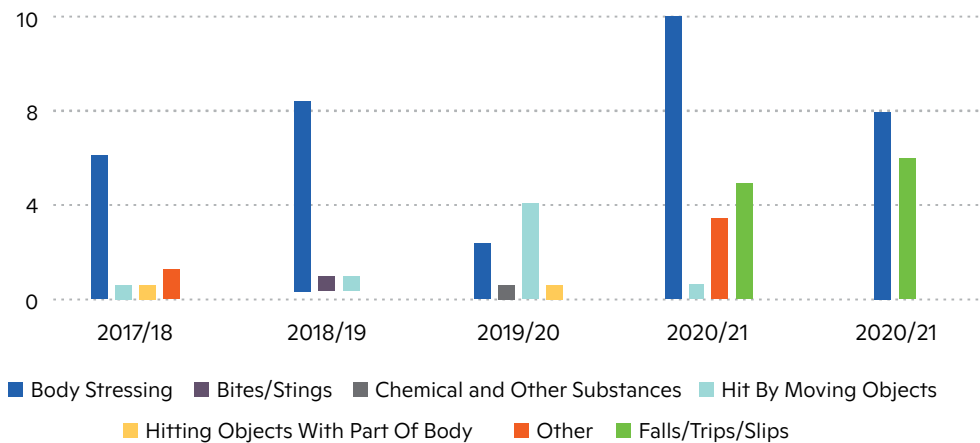
Occupational Safety and Health

In 2016, the City implemented the first Three Year OSH Strategic Plan to assist with the management of the City's safety systems. Since then, a range of actions have been implemented to improve the City's WHS culture and performance. The City is currently operating under the 2022-2025 WHS Strategic Plan.

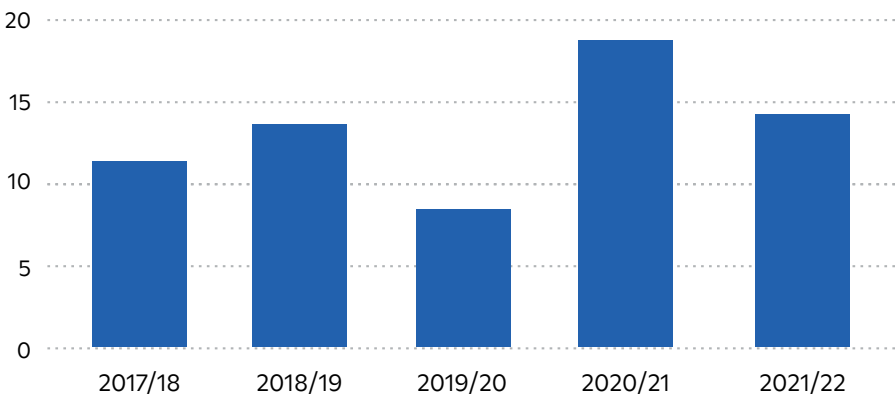
Some of the 2021-2022 WHS highlights included:

- In 2020, the Western Australian Government passed the Work Health and Safety Act 2020 (WA) to replace the Occupational Safety and Health Act 1984 (WA), once the supporting WHS Regulations were finalised in March 2022 the new legislation became law with some transition arrangements. To assist the City align with the new regulations, a WHS Transition Plan was developed by the WHS Team and actions from the plan are being implemented.
- The expanded development of the OneCouncil WHS incident and investigation system which will provide the ability for an incident and investigation form to workflow through the system. It also provides real time visibility to Directors and Managers via a dashboard and allows enhanced tracking of investigations and actions.
- Development of the July 2022-2025 Work Health and Safety 3 Year WHS Corporate and Departmental Strategic Plans.

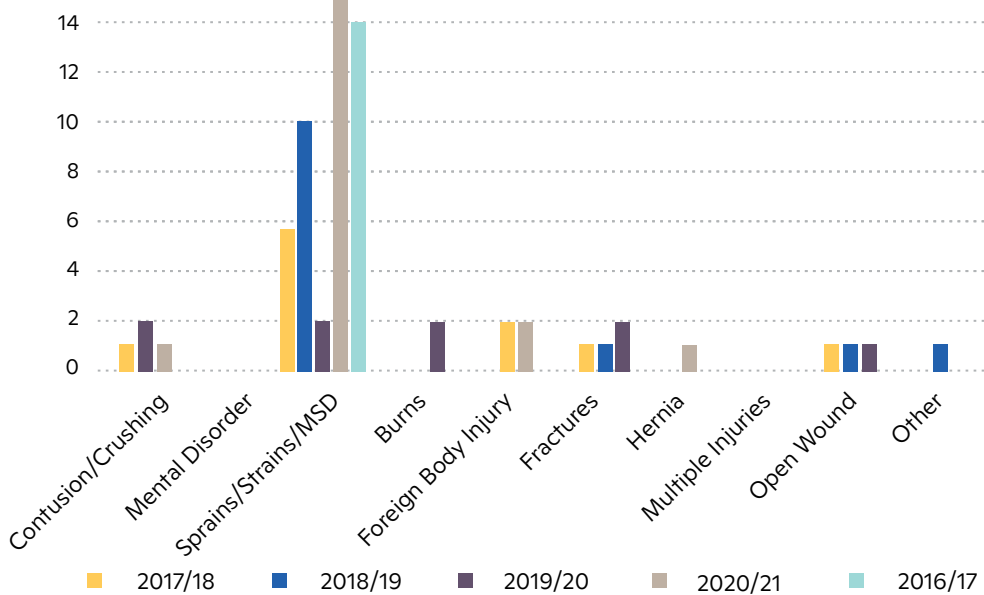
Cause of lost time injuries - last five years



Lost time injuries - last five years



Nature of lost time injuries - last five years



Access and Inclusion

Mandurah was named WA's Most Accessible Community at the WALGA AGM on September 20 2021, recognising efforts and leadership in creating an inclusive city for everyone and strengthening community connections. The City won the Most Accessible Community in WA Award, received first place in the 'Infrastructure and public open space inclusion and accessibility' category and second place in the 'Digital and technology accessibility initiatives' category.

The accolades reflect the City's commitment to ensuring services, places, spaces and community life are accessible and inclusive of everyone, delivering on a number of strategies from the City's Access and Inclusion Plan (AIP). The AIP provides a framework which assists the City to create a more accessible and inclusive community for people with disability in the areas of services and events, buildings and facilities, information, quality of service, feedback and complaints, public consultation and employment.

Over the last 12-months the City has made great progress towards the strategies in the AIP, achieving significant outcomes for people with disability, whilst working in partnership with community stakeholders and collaboratively across the organisation. Accomplishments include the delivery of the Estuary Pool (Kwillena Gabi Pool) which provides universal access via ramped access into the pool, a successful grant application to the Department of Communities for funding to build a Changing Places opposite the Estuary Pool (Kwillena Gabi Pool) which will further enhance the accessibility of the Eastern Foreshore precinct.

The City's Access and Inclusion Advisory Group (AIAG) assists the City to make progress towards the strategies in the AIP through providing a disability, access and inclusion lens over City-led and supported projects. A new Terms of Reference for the group has been developed and endorsed by Council along with appointment of a new chairperson and several new members. The group meets bi-monthly with full agendas covering innovative projects and guest speakers covering a variety of business areas across the organisation.

The City embodies a one team, one community approach to access and inclusion with examples of projects which have been delivered across business units, local businesses and organisations which have had a positive impact on the lives of people with disability. The Village Morning Tea is a peer network for everyone in the community, including people with disability, support workers and family members, and held once a fortnight at the Lakelands Library with craft activities, morning tea and lots of conversations. The Brighton Hotel, with support from community groups and a City of Mandurah community grant, have held welcoming and inclusive social events for people with disability which have been a sell out each time and proving to be successful for everyone involved.

The Wearable Art Relaxed Showcase Performance is another highlight which has received positive feedback from community and demonstrating that universal access can be enjoyed by everyone. The Relaxed Performance included the availability of a Social Story (to prepare families and individuals who may experience anxiety when attending a new place or event), Auslan interpreter, Chill Out Zone, tactile tour of a range of garments and audio descriptions of the garments.

The Inclusion in Sport Showcase event at the Rushton Park Sports Facility celebrated local sporting clubs that have embedded inclusion for people with disability into their club.

The increase in inclusive sporting clubs has been a result of a variety of City and community supports including access to training to increase awareness about disability and the value of inclusion. The City has provided a range of opportunities to staff that has supported an inclusive environment across the organisation including training delivered by the Youth Advisory Group, participating in training with the Youth Disability Advocacy Network (YDAN) and Disability Consultant Ben Sgherza who identifies as a person who is blind.



Information Management

Information Management Unit

The Information Management Unit is responsible for providing a records management service which complies with the City's records keeping plan, policy and procedures, and WA State Records Office requirements. The team is always willing to assist with any queries in relation to recordkeeping responsibilities, as well as providing end-user support for using OneCouncil-ECM or WeConnect.

Key achievements this financial year are:

- 2021/22 Information Statement reviewed and published
- Developed and implemented new online recordkeeping induction
- Development of Recordkeeping Training Strategy and Plan 2022-23
- Office of the Information Commissioner delivered FOI Awareness & Training to City staff and Elected Members
- Presentation to Elected Members for Recordkeeping responsibilities
- Preparedness and planning to transition from WeConnect to OneCouncil

The State Records Act 2000

The City of Mandurah, as a Local Government Authority, is required under the State Records Act 2000 (the Act) to provide an annual report, as outlined in the Record Keeping Plan.

Recordkeeping Compliance

The City is committed to the management of records in accordance with legislative requirements and standards. In accordance with section 28 of the State Records Act 2000 the current Record Keeping Plan (RKP) will be submitted by 24 October 2022 for State Records Commission review and approval.

The purpose of having a RKP is to ensure the City meets its statutory obligations and operationalises the legislative requirements into business practices. It articulates the principles of records management function and the approach to effective management of records.

Recordkeeping & Freedom of Information Induction Program

As a new employee, it is essential to complete the Information Management – Recordkeeping online induction. This is automatically sent via a Litmos dashboard to be completed as soon as you start with the City of Mandurah.

The induction outlines –

- What are records
- Why are records important
- Responsibilities
- When to create a record
- What records to capture
- Where to file a record
- How long to keep a record?

It also provides an overview of legislative frameworks for Recordkeeping and Freedom of Information, the penalties for non-compliance and a quiz for the user to complete.

Records Management Training Program

Training for new and existing employees is provided by the Information Management Unit.

Delivering a recordkeeping training program across the organisation aims to improve recordkeeping awareness, culture and practice, and to enable compliance with the City's Record Keeping Plan. The new Training Plan in 2022 provides direction for the IMU team to implement change and supports the pursuit of the strategic goals identified in the Recordkeeping Training Strategy 2021-2023.

Elected Members now have procedures enabling Elected Members to receive training in their recordkeeping responsibilities and the associated process at the commencement of their term of office.

Freedom of Information (FOI) gives the public a right to access government documents, subject to some limitations. In Western Australia, under the Freedom of Information Act 1992 (the FOI Act), the right applies to documents held by most State government agencies such as local governments. Documents accessible under the FOI Act include paper records, plans and drawings, photographs, tape recordings, films, videotapes or information stored in a computerised form.

Agencies are required to assist applicants to obtain access to documents at the lowest reasonable cost.

Anyone can also apply to have personal information about themselves in government documents amended if that information is inaccurate, incomplete, out of date or misleading.

	2021/22	2020/21	2019/20	2018/19	2017/18
FOI Applications Received	8	10	2	4	4
Average process time (days)	32	29	8	14.5	20
Decision Outcomes					
Access in Full	1	2	1	1	1
Access with Editing	6	6	1	3	3
Applications Withdrawn	-	1	-	-	-
Refused Access (Sec 26)	0	1	-	-	-
Access refused to all requested documents	1	-	-	-	-

Outside the Formal Process

Thinking outside the box: One of the most effective things agencies can do to achieve the objects of the FOI Act is to disclose information outside the FOI process unless there is a good reason not to do so. This can be done by proactively publishing information, or by providing requested information without the need for a formal FOI application

Number of Informal Enquiries

Number of enquiries received in which once the process was explained, scope clarified and discussed the information was able to be provided outside the formal FOI process or did not proceed.

22

Changes to the Strategic Community Plan and Corporate Business Plan

There were no major changes to the Strategic Community Plan 2020-2040 (SCP) or the Corporate Business Plan (CBP) during the financial year. A desktop review of the SCP was undertaken in line with legislation and published in May 2022.

An annual review of the CBP was also undertaken and new Plan adopted in June 2022.



If you need help to speak or listen you can use the National Relay Service on 1300 555 727. For more information visit relayservice.gov.au.

Alternate formats of this Annual Report are available upon request.



**CITY OF
MANDURAH**

City of Mandurah

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www.mandurah.wa.gov.au

Council Meeting
18 April 2023

Council Report

Printed on recycled paper.