



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 27 June 2023 at 5.30pm

MARK R NEWMAN
Chief Executive Officer
15 June 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

- 10.1 Councillor D Pember: Petition Supporting Removal or Replacement Verge Tree, Arcadia Close, Dudley Park

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 Annual Electors Meeting: 15 May 2023

13.2 Ordinary Council Meeting: 23 May 2023

Minutes are 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. REPORTS**

No.	Item	Page No	Note
1	Mandurah Mustangs Football & Netball Club Facility	4-15	Absolute Majority Required
2	District Heating, Ventilation and Air Conditioning (HVAC) Feasibility Study: Stage 2	16-20	
3	Corporate Business Plan 2023-2027	21-37	Absolute Majority Required
4	Finance Report April 2023	38-69	Absolute Majority Required
5	Finance Report May 2023	70-104	Absolute Majority Required
6	Lease – Lakelands Library	105-108	

7	Lease – Saggars Marine – Lot 3(19) Fathom Turns, Mandurah & Reserve 46854 (Lots 4630 & 4740 Dolphin Drive, Mandurah)	109- 113	
8	Certification of the Chief Executive Officer Recruitment Process	114- 119	Absolute Majority Required

19. MOTIONS OF WHICH NOTICE HAS BEEN GIVEN

20. NOTICE OF MOTIONS FOR CONSIDERATION AT THE FOLLOWING MEETING

21. LATE AND URGENT BUSINESS ITEMS

22. CONFIDENTIAL ITEMS

- 22.1 Rivers Regional Council Waste to Energy Contract Proposed Extension to the Date of Practical Completion

23. CLOSE OF MEETING

1	SUBJECT:	Mandurah Mustangs Football and Netball Club usage of Rushton Park and Reimbursement
	DIRECTOR:	Place and Community
	MEETING:	Council Meeting
	MEETING DATE:	27 June 2023

Summary

The Mandurah Mustangs Football and Netball Club (MMFNC) is a community sporting club that has a long history stemming back 80 years. Over time, significant changes have taken place regarding the facilities, usage and tenure at Rushton Park Sporting Precinct which have resulted in MMFNC without a designated clubroom. The MMFNC do not have a lease or licence at the facility, rather operate under a Memorandum of Understanding (MOU) with Peel Thunder Football Club (PTFC) who is the head lease holder.

The MMFNC has expressed a strong desire to have a clubroom with sufficient social space and amenity that can service their aspiration as a place to call 'home', as well as seeking financial and operational independence. To address this issue, Council resolved to support a proposal from MMFNC to self-manage an extension to the Rushton Park North Pavilion to accommodate a social space, meeting space and upgraded unisex change rooms (Council Resolution Reference: G.9/6/18).

The proposed extension project at Rushton North Pavilion was in two stages. The first stage was an upgrade to the changerooms and ablutions in 2019 which was funded approximately one third from MMFNC, one third from State Government and one third from City of Mandurah. This report recommends reimbursing MMFNC for their direct cash contribution of \$47,106 to stage one as a goodwill gesture from the City, given that stage two of the extension has not proceeded as anticipated, and is not recommended to proceed in the current form.

Stage two of the proposed extension to Rushton North Pavilion was increased social space to enable MMFNC to operate independently of Peel Thunder Football Club. Council reiterated support for stage two in January 2021 with a financial contribution of \$227,684 plus approval of a \$50,000 interest free loan to MMFNC. The Club was required to fund the shortfall to proceed with the project.

Stage two did not progress because MMFNC was unable to evidence to the City sufficient funds to complete the project, as well as other necessary conditions to commence construction. City officers worked alongside MMFNC seeking to bring this project to fruition, however, MMFNC faced multiple challenges including the construction market under pressure, the original building company withdrawing and the revised quote by a new company escalating to \$902,000 (from \$650,956).

After 12 months, City officers reviewed the project. This report recommends withdrawing approval for the extension of Rushton North Pavilion in its current format, and safeguarding the City's financial contribution to this project in an endeavour for an alternative option that aligns more closely to the City's Strategic Community Plan and best practice. The City recognises the importance of MMFNC within the community and will continue to work with the club to support their longevity. City officers are endeavouring to balance the needs of a single club with the needs of the broader population to ensure Rushton Park serves the community most advantageously for generations to come.

Disclosure of Interest

Nil

Location

Rushton Park North Pavilion – Dower Street, Mandurah



Previous Relevant Documentation

- **G.27/10/06** 17 October 2006 Council supported in principle the Rushton Park Sporting Precinct Draft Master Plan for the purposes of further consultation, design development and sourcing of external funding opportunities. The purpose of the draft Master Plan was to develop a vision for the sporting precinct that will provide the broader Peel Region with a range of purpose-built sporting and community facilities that caters for existing and future regional needs and growth.
- **G.25/3/11** 25 March 2011 Lease to Mandurah Football and Sporting Club and Licence to Mandurah Mustangs Football Club: Rushton Park Sporting Facility. Council approved lease for 21 years to the Mandurah Football and Sporting Club (Peel Thunder Football Club) and granted approval for Mandurah Mustangs to enter into a licence with Mandurah Football and Sporting Club for a tenure period of 21 years.
- **G.38/11/12** 27 November 2012 Council endorsement for the revised Rushton Park Master Plan (2012) and note that the endorsed plan will be used a key planning tool in the strategic design of future facility developments within the precinct. Council is also requested to note that the City will explore future opportunities to increase the parking capacity to service the precinct including discussions with the Water Corporation regarding options to use part of their land that borders the precinct.
- **G.9/6/18** 9 June 2018 Council supports the Mandurah Mustangs Football Club's proposal to self-manage an extension to the Rushton North Pavilion with the addition of social space, meeting space and upgraded unisex changerooms. Council approved a cash contribution

towards the project of \$165,000 and that if the Club's pending CSRFF (Community Sport and Recreation Facilities Fund) application was successful a further \$65,000 would be provided as an additional contribution.

- G.12/01/21 19 January 2021 Council endorsed a \$50,000 Self Supporting Loan to the Mandurah Mustangs Football Club and an additional \$62,684 (bringing the total to \$227,684) from the City to fund notable project exclusions, such as floor coverings, air-conditioning, stainless-steel kitchens, painting, window treatments and alarms.

Background

The Mandurah Mustangs Football and Netball Club is an established local sporting club with foundations stemming back 80 years. The MMFNC has a player base of 201 seniors across male and female football and netball teams, and approximately 20 club support roles (2022 statistics; inclusive of committee members). MMFNC fields teams within the local Peel Football and Netball League (PFNL) and operate as a not-for-profit community club out of the Rushton Park main facility. MMFNC has reported a declining membership, including not fielding a Colts team in 2023 season. The Western Australian Football Commission, 2022 Annual report detailed that grassroots and community football continued to flourish and develop across the state in 2022. Western Australia was one of the leading states in total participation numbers, with 361,174 participants taking part in community football competitions, school competitions, and school programs. This success continues to be driven by the upward trajectory of female participation in particular, but also by increases in school programs and youth participation.

The Club operate under an MOU with the head lease holder, Peel Thunder Football Club, a semi-professional state league club operating under a commercial business model. Both clubs require access to some of the same spaces, however overall management for the facility, and associated licences sit under the responsibility of PTFC as head lease holder. Each club operates under different business models, and it is acknowledged that the practicality of their operational arrangement at Rushton Park Sports Facility is challenging for both parties. The MOU outlines access arrangements to the leased area and operational arrangements between the two clubs. The City manages the oval space which is not in the lease.

MMFNC do not consider the current arrangement conducive to their future aspirations. It is acknowledged that the practicalities of managing the priorities of a semi-professional state league club and a community club operating under different models is challenging.

The current arrangement specifies MMFNC's access to the changerooms at Rushton Main Facility on training and home game days, and the relevant charges associated with this. Additional charges to cover cleaning and security have been introduced into the 2023 MOU by PTFC.

In addition, a priority use arrangement for the use of Rushton Main Oval specifies the agreed regular usage of both MMFNC and PTFC as follows:

Club	Training Evenings	Weekly hours
PTFC	Tuesday & Thursday	6
MMFNC	Wednesday & Friday	4
	Total Hours	10

The main oval is outside of the lease agreement therefore each Club book separately for match games and any additional space on Rushton north ovals, through the City's Recreation Services on a regular hire

basis. The Main Oval is booked on average 22 hours per week and is operating at capacity in terms of maintaining a WAFL playing surface.

In 2018 Council resolved to support the MMFNC's proposal to self-manage an extension to the Rushton North Pavilion (facing Rushton Main Oval) with the addition of social space and meeting space. Council approved a cash contribution towards the project of \$165,000 and a further \$65,000 following the Club's successful CSRFF funding application to upgrade the changing facilities to accommodate the growing demand for unisex use.

In November 2019, the Club successfully completed stage one of the project and delivered the upgraded unisex change rooms. Based on the project acquittal to the State Government as part of CSRFF funding, the parties contributed as per the table below.

Stage 1 Unisex Changeroom - Summary of Project Funding Expenditure

Funding and Contribution Source	Total (ex GST)
Mandurah Mustangs Football Club (\$21,965 in-kind labour with resulting cash contribution of \$47,106).	\$69,071
City of Mandurah (as per invoices paid to the Club)	\$65,000
Department of Local Government, Sport & Cultural Industries (as per CSRFF grant acquittal)	\$65,920
Total	\$199,991

Stage two of constructing the extension for social space at Rushton North Pavilion was proposed for commencement in 2020/21. Following completion of the detailed design process, a cost variation of \$112,683 from the initial concept design was identified through notable exclusions in the original quote, such as floor coverings, air-conditioning, stainless-steel kitchen benchtops, painting, window treatments and alarms.

At its meeting on 19 January 2021, Council resolved to increase its support to MMFNC to fund the shortfall. At the time, the overall project cost was quoted at \$650,956. The City was supporting the Club to extend the clubroom facing Rushton Main; enter into a 10-year interest free loan agreement for an amount of \$50,000; and provide an additional \$62,684 contribution which brought the City's direct total financial contribution for stage two of the project to \$227,684 (plus \$50,000 interest free loan).

Summary of Project Funding (as at 19 January 2021)

Income	Details	Total ex GST
Mandurah Mustangs Football Club	Combination of MMFNC funds directly, with additional funds secured from external stakeholders, including Peel Development Commission (\$125,000), WA Football Commission, Alcoa plus miscellaneous contributions from fundraising, donations, and individuals.	\$373,272
City of Mandurah (previously approved (Council Resolution reference: G.9/6/18)	Funds approved by council and reflected on 2020/1 capital budget (now carried over)	\$165,000
Mandurah Mustangs – interest free loan from City of Mandurah (Council Resolution reference: G.12/01/21)	Proposed to address the project funding shortfall	\$50,000
City of Mandurah – additional funds (Council Resolution reference: G.12/01/21)	Proposed to address the project funding shortfall	\$62,684

Total Income		\$650, 956
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Expenditure		
Extension to Rushton Park North Pavilion	Total cost to complete project, with main items being, building construction fee plus floor coverings, keying of building, alarm, air conditioning, power upgrade, window treatments, reticulation, painting and worktops.	\$650,956

After Council's decision in 2021, MMFNC were required to secure the remaining project funds of \$373,272. At a meeting with City officers in June 2021, MMFNC was unable to provide written evidence of their project funds in full, nor the documents that formed part of necessary due diligence to commence and enter into a construction agreement, such as valid registered builder information or a project management plan. The City also raised concerns regarding the functionality of the design of the pavilion extension with reference to the space for community hire, access to toilets, storage, and kitchen areas.

Later in 2021, MMFNC advised the City that their nominated builder had withdrawn from the project completely. In November 2021, the City received a revised quote from MMFNC who had enlisted a new builder for the extension of the Rushton North Pavilion. The total cost of the project had increased by over 38% and was now estimated at \$902,100 (ex GST), with MMFNC stating there was some uncertainty around price escalations in the current building market. Consequently, MMFNC needed to find a direct cash contribution of \$620,000+ to fund the extension project.

City officers initiated another meeting in February 2022 where MMFNC acknowledged the new quote significantly impacted their ability to progress the project and they did not have a funding strategy in place to address this. MMFNC proposed for the City to manage the project and deliver a base build consisting of only the building core and its exterior elements (the shell). The build-out work would then be left unoccupied until MMFNC had raised additional funds to complete the project to the final stage. The City did not consider this a viable option and confirmed the project would not commence until all funding was secured. In the 2018 report to Council, officers were clear that the MMFNC were expected to provide registered builder, provisions for cost variations and an assurance of quality given the clubroom extension would become a multi-use public building maintained by the City so needed reasonable standards of construction and fit-out.

After 12 months of no progress, City officers considered it prudent to review the project in its entirety given it was four years since the original Council decision to support the project. The review highlighted that significant changes were impacting the suitability of MMFNC to progress with the proposed extension of Rushton North Pavilion.

Meetings with were held in May 2022 and August 2022 attended by the City's CEO, Director Place and Community and Manager Sport and Recreation along with the MMFNC Patron, President and Secretary. The City expressed its concerns regarding the project, mainly lack of club funds to progress the project, inadequate design, overcapitalisation of extending the Rushton North clubrooms to face Rushton Main Oval and lack of suitability for a community club to share an oval with a WAFL club. City officers confirmed with MMFNC an intention to bring a report to Council outlining a recommendation to discontinue the project in its current format. This sentiment was reiterated clearly to MMFNC in 2023 by City officers.

City officers accept that the current arrangements at PTFC are difficult for MMFNC and have committed to exploring alternative options to accommodate MMFNC's objective of securing their own space and/or solutions to enable greater control in relation to income.

After initial verbal acceptance in the 2022 that extending Rushton North Pavilion was an overcapitalisation of the sporting precinct, MMFNC has since stated a clear preference to extend Rushton North Pavilion.

The Club does not have the funds to bring this option to completion and the City has fundamental concerns with this proposal. The City has not been provided with robust financial information, a project plan, business plan or Strategic Plan for MMFNC. A lack of these forward planning documents is inconsistent with best practice for a club embarking on a large capital project.

The City was notified that MMFNC intended to apply for an Annual or Forward Planning CSRFF Grant in 2024 and have been advised by Department of Local Government, Sport, and Cultural industries (DLGSC) they could apply next year (August 2023) for an eligible project that meets CSRFF criteria. DLGSC advises grants are more likely to be successful if they meet the key principles of facility provision, including as project justification, planned approach, community consultation, management planning, access and opportunity, design, financial viability, coordination, potential to increase physical activity and sustainability.

More recently on 30 May 2023, Officers re-engaged MMFNC at committee level through a practical workshop session to work through alternative options in the short and longer term. The list of potential options has been expanded and both parties are working to produce a shortlist of preferred options for further consideration.

Concurrently with above, the external environment has changed since the original Council decisions in 2018 and 2021 giving a new context for the project. There was sufficient external change to warrant a review by City officers and an obligation to ensure Council was made aware of the emerging priorities and trends at Rushton Park.

The rationale to withdraw City support for the extension of Rushton Park North Pavilion by MMFNC is based multiple factors outlined below:

- The MMFNC has not evidenced the ability to fund the extension of Rushton Park North Pavilion.
- The 2006 Rushton Park Masterplan, and revised 2012 Rushton Park Masterplan, do not include an extension of Rushton North Pavilion to accommodate MMFNC with more social space.
- The City has committed to develop a revised Rushton Park Masterplan for completion in 2023/24. It's considered unsuitable to support the construction of additional major, permanent infrastructure on this site without the context of an overarching long-term vision in the Masterplan, especially considering other competing priorities on the site, such as the demonstrated need for additional netball court provision and lack of parking.
- The City is developing a Social Infrastructure Plan that may guide alternative opportunities for MMFNC and other user groups.
- The design put forward by MMFC is not considered best practice for a multi-purpose clubroom within the City's premier sporting precinct (this is covered later in the report). For example, the facility overlooks the goals and not in a location conducive for spectators watching the football.
- MMFNC have reported a declining senior membership trend, including not fielding a Colts team in 2023 season. They have also reported a decline in junior membership which further jeopardises membership sustainability. Constructing a clubroom for a club with declining membership is not preferred. The original 2018 Community Sport and Recreation Facility Fund (CSRFF) Funding application for stage one stated predicted growth in MMFNC members of 600 members.
- Peel Thunder Football Club is currently the only WAFL club that shares facilities with a community sporting group. Building a clubroom that affirms MMFNC with a home ground on Rushton Main Oval is inconsistent with other WAFL clubs. The business model of PTFC and the community model of the MMFNC are incompatible in terms of day-to-day operations. As the main stakeholder and head lease holder of the Rushton Park main facility, PTFC have endorsed strategic priorities, including their vision to 'Build a stronger Peel Community through football'. PTFC have echoed the sentiment of MMFNC's

that the current operating arrangement of shared use between a WAFL club and community club brings certain challenges.

- An emerging trend in Australian Rules Football (AFL) is the rapid growth of female participation, in part due to the expansion of national AFL competitions providing opportunities for females to participate in football at a higher level. This accelerated growth of women's football has increased demand for oval usage and gender equity regarding access to facilities by Peel Thunder Football Club and football generally. The West Australian Football Commission (AFL) reported a 191% increase in female participation between 2016 (3,671) and 2020 (10,669), with the largest increases in youth and senior levels of AFL (WA Football Commission 2020 End of Year Summary). In 2021, female football continued to show signs of strong growth reaching 11,763 community club-based participants, an increase of 30.67% on 2019 levels. (WA Football Commission 2021 Annual Report). The growth in female participation should be considered in terms of State and community demands on Rushton Main Oval.
- There is increased demand on the WAFL Oval (Rushton Main). Rushton Park houses one senior level WAFL standard oval, one senior oval and one junior oval and is currently home to four clubs; Mandurah Mustangs Football and Netball Club, Peel Thunder Football Club, Mandurah Mustangs Junior Football Club and Peel AFL Master's Football Club. Currently Rushton Main Oval is the only ground suitable for senior evening game play due to the current lighting provision (up to 300 lux) therefore the only option for senior evening games. Rushton north ovals have a 50-lux capacity which is suitable for training only.

In 2019 Sports Turf Technology were engaged by the City to provide a usage report of 21 ovals within Mandurah. The objectives were to quantify the levels of usage, evaluate the impact on the condition of playing surfaces, and highlight any over or under usage to assist with field allocations in future. The sports fields were inspected in August 2019 to ascertain their condition at the end of the winter-sports season.

Rushton Main Oval is the only facility in the Peel Region that can cater from grass roots AFL, right through to colts, seniors, talent squads and WAFL football, for both men and women. The review findings deemed the oval as 'overused' at that time (30.8 hours use per week). The oval needs careful management to maintain a sustainable model of use in line with that recommended by WAFL whilst balancing the needs of the wider community. City officers have since worked to reduce overuse on this oval through a load management plan, based upon use, oval conditions, grass type, drainage and seasonal conditions which recommends a capped capacity of between 20-25 hours play per week.

In November 2022, City officers met with a representative from the WA Football Commission at Rushton Park who confirmed that there was no 'ideal' hourly use for WAFL ovals due to condition variations at each site. However, it was confirmed that the usage preference was confined to State team play and Rushton Park Main Oval is the only ground in WA that houses semi-professional and community teams. Currently Rushton Main Oval is used by both clubs for a combined total of 22 hours (10 hours MMFNC and 14 hours PTFC) which is the recommended capacity to maintain the high level of maintenance required.

- The Community Initiated infrastructure Policy (CIIP) (POL CNP-08) was adopted by Council at its meeting on 27 July 2022. The Policy guides consistent, transparent, and accountable decision making when responding to unscheduled requests from community for the upgrade, renewal, or upgrade of community infrastructure. Applications under this policy are assessed against a set of key criteria; Demonstrated Community Need and Benefits; Project Scope and Design; Financial Resources and Implications; Strategic Alignment; Applicant Capability and Capacity and overall project budget, risk, and complexity.

Whilst the MMFNC project to extend Rushton North Pavilion was endorsed prior to adoption of the CIIP, it should be noted the self-managed extension would be assessed as 'high risk' against the policy criteria.

- The Rushton Park Master Plan should be undertaken considering the City's Transform Mandurah program, which ultimately improves education and employment opportunities for residents in Mandurah, focussing on infrastructure development, private sector development, human capital development and hospitality and tourism. The Rushton Park Master Plan should ensure that future requirements and opportunities for site redevelopment are considered in its entirety, and not a project in isolation, such as the extension of Rushton Park North Pavilion.
- The proposal does not align with the following City's design principles.
 - Reduce facility duplication - The proposal duplicates social amenity on this site. Currently there are 3 significant social spaces within the Rushton Main facility (Sportsman's Bar, Bear Trap and Platinum room) and one social space within the Rushton North pavilion. The proposed extension would duplicate the existing social amenity at Rushton north and provide 4 separate social spaces overlooking Rushton Main Oval.
 - Opportunities to co-locate facilities/amenities - Rushton Main facility has space to accommodate additional capacity onsite. However, it was not designed as a shared use facility, and the difficulties of operating as such has been proved through the shared use arrangement currently in operation.
 - The proposed extension to Rushton North Pavilion has been designed to accommodate the requirements of one club and the opportunity to share with and/or co-locate another group is extremely limited. The growth in community sport and recreation participation coupled with a lack of additional land and facilities perpetuates the need to ensure community infrastructure is designed for multi-use. The City's direction is therefore the promotion of shared spaces and infrastructure and co-location to ensure spaces are optimised, cost recoverable and improve community connectivity.
 - The proposed design does not include an additional kitchen and whilst this reduces duplication of amenity it can only accommodate one hire group at a time therefore limiting community accessibility and shared use.
 - It's less favourable to create a clubroom that is not directly connected to a car park for access by people and transfer of equipment (such as for catering purposes).
 - Future proofing for future growth - the proposed extension design does not consider or accommodate future development of the sport or the club in line with demand on the main oval. Rushton Main Oval is already at capacity under the priority usage arrangements.
 - Ongoing maintenance - Operational costs were deemed value for money and comparable with City infrastructure at the original construction cost.
 - Financial implications - It is anticipated that the positioning and design of the proposed extension will limit third party hire opportunities. Should MMFNC depart the facility in the future, the City may need to retrofit the facility to accommodate shared use.

Comment

The proposal by MMFNC to extend the Rushton North Pavilion is very challenging, and subject to a complex changing environment.

The project has drawn to a natural close primarily because MMFNC was unable to fulfill its obligations to fund the remainder of the project. Secondary to that, even if MMFNC was in a financial position to fund the extension to Rushton North Pavilion, City officers consider the extension has fundamental shortcomings which are inconsistent with best practice for community facilities and forward planning.

The City is cognisant that the current model of MMFNC sharing facilities with Peel Thunder Football Club is not preferred by MMFNC, as it does not offer them the financial independence or identity they are seeking. More recently City officers have re-engaged MMFNC at committee level through a practical workshop session to work through alternative options in the short and longer term. The list of potential options has been expanded and both parties are working to produce a shortlist of preferred options for further consideration. It's considered suitable to safeguard the funds set aside by the City to support an alternative home for Mustangs if a practical solution can be found.

As a gesture of goodwill, it is considered appropriate to reimburse MMFNC the direct cash contribution they funded towards the upgrade of the changerooms and ablutions in 2019 given the second stage of this project is recommended to be discontinued.

Consultation

City officers have been in close contact with Mandurah Mustangs Football and Netball Club since 2018 which has included meetings in person, written emails, phone calls and most recently a workshop on 30 May 2023 to explore alternative options. City officers have advised MMFNC on several occasions of the intention to recommend to Council that the extension to Rushton North Pavilion be discontinued.

During discussion with MMFNC in 2022 and 2023, City officers advised MMFNC of an intention to seek Council consideration of a reimbursement for stage one of the project.

MMFNC provided an update direct to Elected Members at a Strategy Session in October 2022.

Statutory Environment

Regulation 10 of the *Local Government (Administration) Regulations 1996* states that:

(1) If a decision has been made at a council or a committee meeting then any motion to revoke or change the decision must be supported —

(a) in the case where an attempt to revoke or change the decision had been made within the previous 3 months but had failed, by an absolute majority; or

(b) in any other case, by at least 1 /3 of the number of offices (whether vacant or not) of members of the council or committee, inclusive of the mover.

(1a) Notice of a motion to revoke or change a decision referred to in subregulation (1) is to be signed by members of the council or committee numbering at least 1 /3 of the number of offices (whether vacant or not) of members of the council or committee, inclusive of the mover.

(2) If a decision is made at a council or committee meeting, any decision to revoke or change the decision must be made by an absolute majority.

(3) This regulation does not apply to the change of a decision unless the effect of the change would be that the decision would be revoked or would become substantially different.

Policy Implications

Community Initiated Infrastructure Policy (POL CNP-08). If the MMFNC proposal were assessed under this Policy's criteria it would be deemed ineligible due to the residual Risk category (High) and misalignment with the Strategic Community Plan Objectives. It's noted that this project commenced prior to the Policy being endorsed.

Financial Implications

There is a significant shortfall in the MMFNC funding to be able to support this project through to progression. There is no funding strategy in place to accommodate this shortfall.

The design of the extension could prohibit opportunities for community hire outside of the MMFNC usage.

The City does not have funds in the Long Term Financial Plan to accommodate a solution for MMFNC aside from the \$227,684 committed.

Whilst the City is not under obligation to reimburse the MMFNC for its financial contribution to stage one of this project, it is considered suitable because the club embarked on stage one with the intention of reaping the benefits of larger social space with the construction of stage two. The City has sufficient funds in the 2023/24 CSRFF Project budget to accommodate the reimbursement of \$47,106.

Risk Analysis

The risks of progressing with an extension to Rushton North Pavilion in its current format include:

- Resulting infrastructure that is not designed or planned consistent with best practice
- Overcapitalisation and duplication of facilities at Rushton Park
- Affirming the long-term use of MMFNC on Rushton Main Oval which may be unfavourable long term
- Supporting a project that is understood to have a major funding shortfall
- Allowing construction of a facility extension at the City's premier sporting venue without the overall vision of a Masterplan, thus potentially limiting future flexibility of uses at the site.
- Investing significant resources and space to a club that has declining membership
- Heightened risks of a community club managing a public infrastructure project of this scale

The risks of not reimbursing the MMFNC their portion of the upgrade to the changerooms and ablutions include:

- Financial disadvantage to MMFNC who invested in stage one with an expectation of club benefit after the construction of stage two which is recommended not to progress
- Reputational and relationship risk between MMFNC and the City
- Lack of demonstrating goodwill on the part of the City

Strategic Implications

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

Social:

1. Promote and encourage community connection to create social interaction and a strong sense of belonging.
2. Provide diverse and sustainable places and spaces that enable people to lead an active lifestyle.

Health:

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

Organisational Excellence:

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

Conclusion

The Mandurah Mustangs Football and Netball Club are not able to progress Stage 2 of their proposal to extend Rushton North Pavilion and have not presented to the City the financial strategies to address the

significant funding shortfall. In the absence of significant and robust financial planning, resources, and overall strategic direction in building and operating a new facility, the project has required to be reassessed.

Since Council endorsement in 2018, several significant changes have occurred which have, and will continue, to impact the validity and eligibility of this proposal in its original format.

City officers have engaged with MMFNC throughout the project and continue to have concerns over their current and future ability to fund, manage and maintain such a facility.

On 30 May 2023, a workshop took place with City officers and MMFNC committee members to gather their feedback on alternative short and long-term options. Alternative locations and operational models were explored, and a shortlist of options documented. There is no easy option available that is satisfactory to MMFNC, and investigation will continue. City officers are now progressing appropriate internal and external stakeholder engagement to ascertain the feasibility of several options. The MMFNC committee have articulated a preference for an option that provides them with financial and operational independence.

MMFNC have part funded and completed Stage 1 of the project; the upgrade of the Rushton Park North changerooms but have not and will not use these facilities until stage 2 is completed. Due to the uncertainty of the future of this project, MMFNC has requested that their contribution to Stage 1 of the project be reimbursed. It is recommended that their cash contribution of \$47,106 is returned to MMFNC.

RECOMMENDATION

Part A

That Council revokes resolution points 1, 2 and 4 of the decision of Council on 25 June 2018:

- 1. Endorse the Mandurah Mustangs Football Club's request to project manage an extension to the Rushton North Pavilion subject to acceptance of the City's terms and conditions.**
- 2. Requests the Chief Executive Officer negotiate and enter into an agreement on behalf of the City outlining responsibilities for the construction of works.**
- 3. Notes that Financial support from the City of \$165,000 will be required for the delivery of the project with a further report to be presented back to Council once the timing for the City's contribution can be confirmed.**

Requires One Mover and Four Seconders

****ABSOLUTE MAJORITY REQUIRED****

PART B

That Council revokes its resolution of the decision of Council on 19 January 2021:

That Council addresses the shortfall of \$112,684 in the Rushton Park North Pavilion project by:

- 1. Endorsing City Officers to arrange for Mandurah Mustangs Football Club to enter into a 10-year interest free loan amount of \$50,000 with the City and transfer \$50,000 from the Interest Free Loans Reserve to the municipal fund;**
- 2. Reduce by \$50,000 the transfer from the Interest Free Loans Reserve that was proposed to be transferred to the Asset Management Reserve to allow for the \$50,000 interest free loan*;
and**

Requires One Mover and Four Seconders

****ABSOLUTE MAJORITY REQUIRED****

PART C

That Council:

- 1. Safeguard the \$227,684 allocated to the Mandurah Mustangs Football and Netball Club in the Building Reserve (Mandurah Mustangs Football Club – Facility Development) for potential use toward a different solution in accommodating the needs of Mandurah Mustangs Football and Netball Club.**
- 2. Reimburse Mandurah Mustangs Football and Netball Club cash contribution of \$47,106 for the completed Stage 1, Extension, and refurbishment of Rushton North unisex changerooms with funds to be drawn from the CSRFF 2023/24 account.**
- 3. Ensure Mandurah Mustangs Football and Netball Club are engaged as a key stakeholder within the Rushton Park Masterplan project.**
- 4. Approves Officers to continue to investigate options with Mandurah Mustangs Football and Netball Club representatives and stakeholders for a potential new home of Mandurah Mustangs Football and Netball Club.**

****ABSOLUTE MAJORITY REQUIRED****

2	SUBJECT:	District Heating, Ventilation and Air Conditioning (HVAC) Feasibility Study: Stage 2
	DIRECTOR:	Built and Natural Environment
	MEETING:	Council Meeting
	MEETING DATE:	27 June 2023

Summary

The Heating, Ventilation and Air-Conditioning (HVAC) systems in three of the City's major buildings, being the Main Administration Centre, Cinema and the Mandurah Performing Arts Centre (ManPAC) need replacement, due to their age and condition and the phasing out of the refrigerant. Given the large heating and cooling loads and close proximity of these buildings to one another it was identified that a centralised 'district' HVAC system may be advantageous and a feasibility study was commenced.

Council endorsed the outcomes of stage one of the feasibility study in January 2020, and approved City officers to progress to stage two of the feasibility study including the concept design of the preferred option, being a district HVAC system, together with the concept design of the like-for-like replacement as a back-up solution.

Subsequently, Council resolved to enter into a power purchase agreement in November 2021. This essentially means that the electricity consumed at the three buildings is renewable energy purchased from windfarms and the buildings are not presently contributing to any measured emissions. Therefore, the potential benefits offered by a district HVAC system, in lowering the City's carbon footprint, are no longer valid.

Council is requested to consider and endorse the outcome of stage two of the feasibility study and the recommendation to proceed with the replacement of the HVAC systems based on a like-for-like basis, due to the negligible environmental benefits and significant cost reductions offered.

Disclosure of Interest

Nil

Location

Mandurah Performing Arts Centre (ManPac), Cinema and Main Administration Centre buildings.



Previous Relevant Documentation

- G.22/11/21 23 November 2021 Council endorsed the CEO to enter into Synergy's three-year unbundled contract offer for raw contestable electricity supply and also endorsed the additional purchase of NaturalPower offsets against 100% of the contestable electricity supply.
- G.14/4/20 28 January 2020 Endorse the outcomes of stage one of the feasibility study. Approved officers to progress to stage two of the feasibility study including the concept design of the preferred solution and the concept design of the like-for-like replacement as a back-up solution. Supported officers pursuing external funding through the i-Hub funding program and acknowledged that officers will pursue funding sources for the capital costs associated with this project.
- S.6/4/18 17 April 2018 Council endorsed the inclusion of \$125,000 in the 2018/19 draft budget for the purpose of conducting a feasibility study and associated business case for a centralised heating and cooling system to service buildings in the Civic and Cultural Precinct.

Background

Stage one of the feasibility study for a district HVAC system, presented to Council in 2020, indicated potential benefits in relation to reducing the City's carbon footprint, in comparison to a like-for-like replacement. The district HVAC option utilises centralised water cooling and distributed heating components and demonstrated a potential and modest reduction in carbon emissions of 55 tonnes CO₂ equivalent per annum (this is the equivalent to the emissions from approximately 28 cars).

Subsequently, in November 2021, Council resolved to enter into a power purchasing agreement in partnership with 51 other Western Australia local governments, under WALGA's Energy Sustainability and Renewables Project, to purchase electricity for contestable sites (sites that consume in excess of 50MWh per annum) and enter into a supply contract for three years with Synergy. Council also resolved to pursue the available option under this contract to purchase 100% renewable energy deriving from three regional windfarms (Albany, Collgar and Emu Downs).

In effect, the decision to enter into the Power Purchase Agreement means that electricity consumed at the three buildings involved with the district HVAC proposal are presently not contributing to any measured emissions within the City's carbon inventory. Therefore, the potential benefits of a district HVAC system in relation to lowering the City's carbon footprint is no longer valid.

Comment

Stage two of the feasibility study identified that the distance between the City's Main Administration Centre and the proposed district HVAC plant presented a significant risk with the installation of the required services. Therefore, the inclusion of the Main Administration Centre was not considered feasible and was removed from further consideration in the study.

The two staged options that were further considered by the feasibility study for the Cinema and ManPac were:

Option 1 Base Case: Like-for-Like Replacement of Current HVAC systems:

- Stage 1: Cinema
- Stage 2: ManPAC.

Option 2 District HVAC System including District Cooling: Central Water Sourced (with cooling towers) / Heating: Distributed Heat Pumps:

- Stage 1: Cinema
- Stage 2: ManPAC.

The comparison of capital expenditure for the two options is outlined below:

Option 1: Base Case (like-for-like) Capital Cost Summary:

	Stage 1: Cinema	Stage 2: ManPAC	Total
Total Capital Cost	\$ 1,237,500	\$ 1,839,750	\$3,077,250

Option 2: District HVAC System Capital Cost Summary:

	Stage 1: Cinema	Stage 2: ManPAC	Total
Total Capital Cost	\$ 3,185,000	\$ 1,550,000	\$4,735,000

The comparison of whole of life expenditure for the two options is outlined below:

	Option 1	Option 2
	Base Case (like for like)	District HVAC System
Capital Cost	Year 1 / Stage 1: \$1,237,500 Year 2 / Stage 2: \$1,839,750	Year1 / Stage 1: \$3,185,000 Year 2 / Stage 2: \$1,550,000
Annual Maintenance Cost	Stage 1: \$30,000 Stage 2: \$30,000	Stage 1: \$35,874 Stage 2: \$39,374
Replacement Cost	Year 15: \$650,000 Year 16: \$1,100,000 Year 30: \$1,750,000	Year 15: \$160,250 Year 16: \$273,000 Year 19: \$990,000 Year 20: \$18,000 Year 21: \$32,000 Year 25: \$493,050
Annual Utility Cost	Stage 1: \$235,054 Stage 2: \$235,054	Stage 1: \$305,926 Stage 2: \$294,574
Net Present Cost (30 years)	\$12,107,700	\$14,319,300

Based on a negligible reduction in environmental benefits and a significant cost reduction, both capital and whole of life expenditure, City officers recommend HVAC replacement on a like-for-like basis.

Consultation

The City engaged, Stantec Australia Pty Ltd to undertake stage two of the feasibility study and to provide outcomes around capital and whole of life expenditures.

Statutory Environment

Nil

Policy Implications

Nil

Financial Implications

The estimated capital and operating cost of like-for-like HVAC replacements for these buildings have been accounted for in the City's Long Term Financial Plan.

Capital replacement costs are:

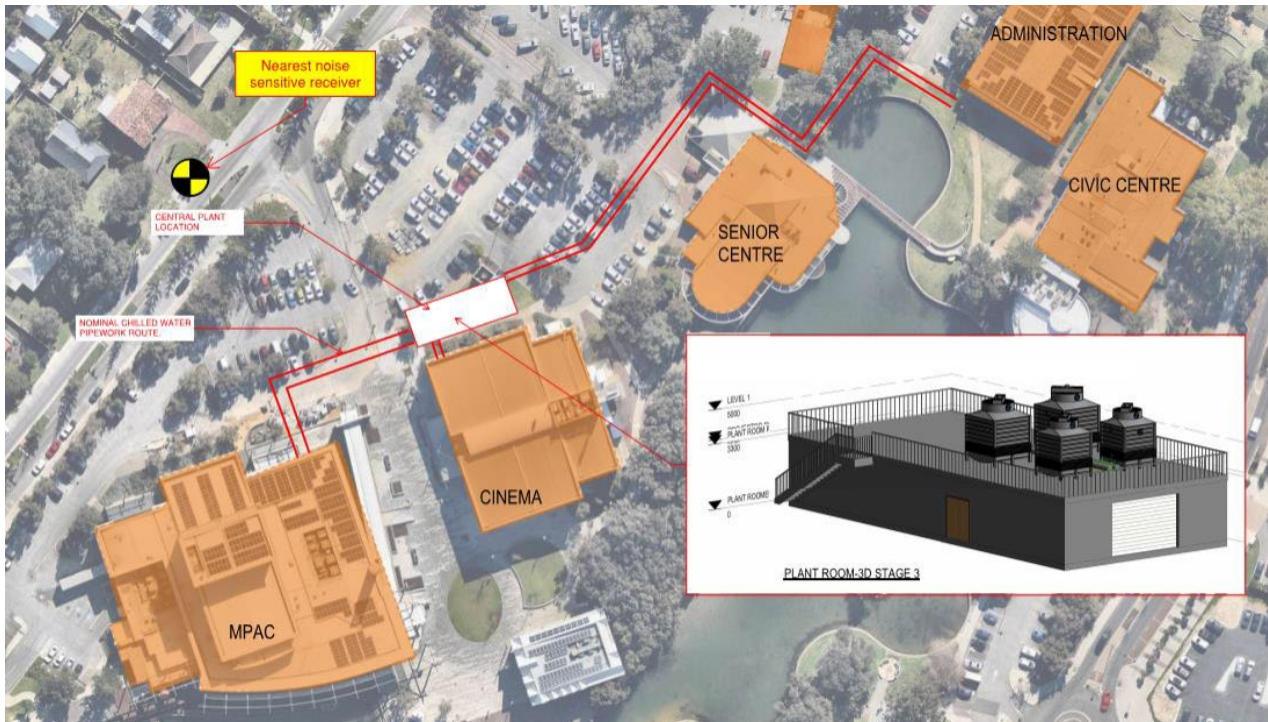
1. Main Administration Centre*	\$2,231,000
2. Cinema	\$1,237,500
3. ManPac	\$1,839,750
Total:	\$5,308,250

**note that this building has not been included in the above tables as an outcome of the investigation was that it was not considered feasible to include in the district HVAC system options.*

Risk Analysis

There are a number of risks related to the district HVAC system that are outlined below:

- A centralised district HVAC approach requires the construction of a standalone plant house with reasonably large cooling towers. This would result in a loss of amenity and may impact on future development opportunities.
- Air cooled chillers are susceptible to corrosion in coastal environments. The condenser coils and fins operate in much the same way as the existing air-cooled equipment. This could increase maintenance/renewal costs.
- Other environmental risks include noise and water consumption/discharge:
 - The cooling towers require a large quantity of water to operate, this will be required to be discharged to the environment as part of flushing and water quality management which can be harmful to local waterways if not discharged correctly.
Further, the cooling towers operate by using large fans to cool the water (similar to a domestic evaporative cooling system but on a larger scale) and the fans will run for long periods throughout the day and may become a problem for surrounding properties or require a constructed noise attenuation solution.
- Only provides cooling functionality and would require supplementary gas heating (non-sustainable energy).
- The complexities associated with the integration of working within an existing building brings significant risks of unforeseen latent conditions which can require additional works and costs. Further assessment and design would be required before this could be considered feasible. The Air Handling Units can be large depending on the volume of air being managed, this can be difficult to integrate into an existing building that has not been designed for this purpose.



Original concept of district HVAC system including plant house

Strategic Implications

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

Environment:

- Advocate for and partner with key stakeholders to ensure environmental impacts are considered in all planning, strategy development and decision making.

Organisational Excellence:

- Ensure the City has the capacity and capability to deliver quality services and facilities through accountable and transparent business practices.
- Ensure that our actions maintain a sustainable balance between economic growth, the environment and social values.

Conclusion

The City's power purchase arrangement means that the electricity consumed at the facilities involved with the district HVAC proposal are not contributing to any measured emissions within the City's carbon inventory. Therefore, the potential benefits of a district HVAC system in relation to lowering the City's carbon footprint are no longer valid.

Accordingly, Council is requested to endorse the replacement of the Main Administration Centre, Cinema and ManPAC HVAC systems on a like-for-like basis, based on a negligible reduction in environmental benefits and significant cost reductions.

RECOMMENDATION

That Council endorse City officers to replace the Heating, Ventilation and Air Conditioning (HVAC) systems at the Main Administration Centre, Cinema and ManPAC buildings on a like-for-like basis, with the necessary funds to be allocated under the Long Term Financial Plan and annual budgets.

3	SUBJECT:	Corporate Business Plan 2023-2027
	DIRECTOR:	Strategy and Economic Development
	MEETING:	Council Meeting
	MEETING DATE:	27 June 2023

Summary

Council approved the City's 4 Year Corporate Business Plan 2022-2026 (CBP) in June 2022.

In accordance with regulation 19DA of the Local Government (Administration) Regulations 1996, the City must review its Corporate Business Plan annually.

City Officers have undertaken a review of the Corporate Business Plan 2022-2026, and as a result developed the Corporate Business Plan 2023-2027.

Council is requested to approve the City of Mandurah Corporate Business Plan 2023-2027 for adoption (as per Attachment 3.1 Corporate Business Plan 2023-2027).

Disclosure of Interest

N/A

Previous Relevant Documentation

- G.9/6/22 June 2022 Council approved the Corporate Business Plan 2022-2026 for adoption and public release, and noted that City Officers will provide Quarterly Reporting against the Corporate Business Plan.
- G.18/6/21 June 2021 Council approved the Corporate Business Plan 2021-2025 for adoption and public release, and noted that City Officers will provide Quarterly Reporting against the Corporate Business Plan.

Background

In line with the requirements of the Western Australian Government's Integrated Planning and Reporting Framework (IPRF), the City in consultation with its community, developed the Strategic Community Plan 2020-2040 which was formally adopted by Council at its meeting in March 2020.

The Local Government Act 1995 requires all WA local governments to periodically review their Strategic Community Plan and Corporate Business Plan.

At a minimum, a desk-top review of the Strategic Community Plan should be undertaken every two years with a full review and renewed long term visioning process conducted every four years. The Corporate Business Plan should be reviewed annually in line with the budget process. This ensures that community priorities and aspirations are kept up-to date and remain relevant, and the City is resourced to deliver services that meet these needs.

A desktop review of the Strategic Community Plan 2020-2040 was undertaken in the 2021/22 financial year, and changes were formally adopted by Council in May 2022. The City continues to review its Corporate Business Plan annually.

Comment

The annual review of the Corporate Business Plan has been completed with the new plan for the period from 2023 – 2027 designed to outline the City’s key priorities, projects, services and actions to be delivered over the next four years.

Supporting the Corporate Business Plan are the annual business plans of each business unit which sit under and inform the CBP. The CBP and all business unit plans are reviewed regularly to ensure the City remains adaptive and responsive to the changing external environment and community need.

Consultation

N/A

Internal Consultation

City staff, CoMMT and ELT were involved in the review and preparation of the Plan.

Statutory Environment

Local Government Act 1995

- s5.56. Planning for the future
 - (1) A local government is to plan for the future of the district.
 - (2) A local government is to ensure that plans made under subsection (1) are in accordance with any regulations made about planning for the future of the district.
- s6.2. Local government to prepare annual budget
 - (2) In the preparation of the annual budget the local government is to have regard to the contents of the plan for the future of the district made in accordance with section 5.56 ...

Local Government (Administration) Regulations 1996

- s19DA. Corporate business plans, requirements for
 - (4) A local government is to review the current corporate business plan for its district every year.

Policy Implications

N/A

Financial Implications

The 20 Year Strategic Community Plan and 4-Year Corporate Business Plan inform and guide the City’s decision-making processes, including the planning and implementation of its Long Term Financial Plan and Annual Budget.

The 2023-27 Corporate Business Plan has been developed in line with the annual review of the Long Term Financial Plan and the preparation of the 2023/24 Budget. Should any changes be made to the Long Term Financial Plan and the 2023/24 Budget prior to their adoption (currently scheduled for July), corresponding updates will need to be made to the Corporate Business Plan. These changes will be reflected and reported back to Council via the Adoption of the 2023/2024 Annual Budget Council Report.

Risk Analysis

Failure to develop and adopt a 4 Year Corporate Business Plan prior to the adoption of the annual budget will result in non-compliance with the Local Government Act 1995 and its regulations.

Strategic Implications

The following strategies from the City of Mandurah Strategic Community Plan 2020 – 2040 are 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.
- Ensure that our actions maintain a sustainable balance between economic growth, the environment and social values.

Conclusion

Since the introduction of the State Government's Integrated Planning and Reporting Framework (IPRF) in 2010/11, local governments across Western Australian have been required to provide a significant degree of rigour to their long term strategic planning.

In line with the requirements of the Local Government Act and the Integrated Planning and Reporting Framework (IPRF), the City continues to review and develop its 20 Year Strategic Community Plan and 4 Year Corporate Business Plan.

As a result of the annual review process, City officers have developed the Corporate Business Plan 2023-2027 which is now being presented to Council for approval.

NOTE:

- Refer ***Attachment 3.1 Corporate Business Plan 2023-2027***

RECOMMENDATION

That Council:

1. Approves* the City of Mandurah's Corporate Business Plan 2023-2027 for adoption as per Attachment 3.1
2. Notes that City Officers will provide Quarterly Reporting against the Corporate Business Plan.

***ABSOLUTE MAJORITY REQUIRED**

✓ = Within Existing Funds \$ Value = Funded ● = Internal Funding Required ● = External Funding Required ● = Internal and External Funding Required

Focus Area 1: Economic

#	Projects	Objective	Frequency	Funding Type	\$'000				Responsibility
					2023/2024	2024/2025	2025/2026	2026/2027	
Objectives									
1.1. Promote and foster investment aimed at stimulating sustainable economic growth					1.4. Advocate for and facilitate opportunities for improved education, training and skill development opportunities in Mandurah				
1.2. Facilitate and advocate for sustainable local job creation, and industry growth and diversification					1.5. Establish and leverage opportunities with key stakeholders to achieve sustainable economic outcomes with due consideration to environmental impacts				
1.3. Actively partner and engage with business and industry to support Mandurah's entrepreneurial capacity and capability									
Waterfront Redevelopment									
Ec01	Western Foreshore Redevelopment including finalise the Western Foreshore area (skatepark, play space, toilet facility, landscape and commercial opportunities upgrades)	1.1, 1.3, 1.5	New	Capital	870				Project Management
EC02	Eastern Foreshore South Redevelopment including finalise the Eastern Foreshore South area (Mandurah Estuary Pool, jetties, toilet facility and landscape upgrades)	1.1, 1.3, 1.5	New	Capital	1,465				Project Management
Ec03	Eastern Foreshore North Redevelopment including design and construction of the Eastern Foreshore North and Central area (play space, landscape and car park upgrades)	1.1, 1.3, 1.5	New	Capital	3,415	1,900			Project Management
Ec04	Smart Street Mall including finalisation of the Smart Street area and connection to the Eastern Foreshore	1.1, 1.3, 1.5	New	Capital	640				Project Management
Major Roads and Transport Renewal and Upgrades									
Ec05	Peel Street Upgrade including the construction of the completion of the upgrade of Peel Street between Anstruther Road and Sutton Street	1.5	New	Capital	3,000				Operations Services Technical Services
Ec06	Falcon Coastal Shared Path including the planning, design and construction of the new coastal shared path between from Mercedes Avenue (Falcon) to Cesia Lane (Wannanup)	1.5	New	Capital	1,100	1,400			Operations Services Technical Services
Ec07	White Hill Road Upgrade including design and construction	1.5	New	Capital	530				Operations Services Technical Services
Ec08	Pinjarra Road Upgrade including the planning, design and construction of the continued upgrade of Pinjarra Road between Dower Street and the City Centre	1.5	New	Capital	✓	1,500	1,500	1,500	Operations Services Technical Services
Ec09	Yalgorup National Park Partner with key stakeholders (including DBCA) to develop sustainable eco-tourism opportunities and product in Yalgorup National Park and adjacent areas.	1.5	New	Capital	1000	1000	●	●	Transform Mandurah
Ec10	Trails Development Plan and develop a network of new eco-tourism and recreational trails around Mandurah and the Peel-Harvey Estuary.	1.5	New	Capital	1025	1525	●	●	Transform Mandurah
Ec11	City Centre Parking Plan Review the City Centre Parking Strategy and develop a new City Centre Parking Plan focused on timed parking options, signage and wayfinding and lighting with implementation to follow.	1.1, 1.2, 1.5, 5.2	New	Operating	150	150	150		Development and Compliance Strategic Planning and Urban Design
Ec12	Mandjar Bay Master Plan Develop Mandjar Bay Masterplan for water infrastructure.	1.5	New	Operating	30				Marina and Waterways
Ec13	City of Mandurah Events Strategy (2019-2023) Undertake a review of the City of Mandurah Events Strategy.	1.5	New	Operating	✓				Festivals & Events
Ec14	Integrated Transport Strategy Develop and implement an Integrated Transport Strategy (ITS) and underpinning Transport Plans.	1.1, 1.2, 1.3, 1.5	New	Operating	✓	●	●	●	Technical Services, Strategic Planning and Urban Design
Ec15	City Centre Master Plan Implement key actions of the City Centre Master Plan.	1.1, 1.2, 1.5	New	Operating	✓	●	●	●	Strategic Planning and Urban Design
Ec16	Housing Density Reform Undertake a review of the Mandurah Central Precinct Structure Plan to support appropriate high / medium density redevelopment in and around the City Centre including design controls and incentives to encourage development outcomes.	1.1, 1.2	New	Operating	✓				Strategic Planning and Urban Design
Ec17	Tourism Development Develop a Master Plan for the 'Round the Estuary' Trail.	1.5	New	Operating	✓				Transform Mandurah
Ec18	Economic Strategy Develop and commence implementation of the new Economic Strategy including the process to identify future projects to guide the growth and development of Mandurah's economy.	1.1, 1.2, 1.3, 1.4, 1.5	New	Operating	300	●	●	●	Transform Mandurah
Ec19	Property Strategy Finalise the review of the City's Property Strategy to guide future investment decisions.	1.1, 1.5	New	Operating	✓				Transform Mandurah
Ec20	City Centre Redevelopment Progress the implementation of the City Centre Master Plan and Parking Plan.	1.1, 1.2, 1.3 1.5	New	Operating	100	100	100	100	Transform Mandurah
Ec21	Western Foreshore Commercial site Support and facilitate the development of the western foreshore commercial site.	1.1, 1.2	New	Operating	68	●	●		Transform Mandurah
Ec22	Emerging Industry Development - Creative Industries Facilitate and promote creative industries (game development, video content development/animation, post production, audio and gaming) training and skills development in Mandurah.	1.1, 1.2, 1.3, 1.4, 1.5	Recurring	Operating	60	60	60	60	Transform Mandurah
Ec23	Emerging Industry Development - Decarbonisation / Climate Adaptation Support the development of the Perth and Peel Hydrogen Cluster and advocate for opportunities for Mandurah.	1.1, 1.2, 1.3, 1.4, 1.5	Recurring	Operating	20	20	20	20	Transform Mandurah
Ec24	Brand Campaign Develop and deliver a brand campaign for Transform Mandurah to promote investment (Government & Private), business and lifestyle opportunities.	1.5	Recurring	Operating	70	70	70	70	Transform Mandurah
Ec25	Entrepreneurial Capacity Building Promote and support small business entrepreneurship in Mandurah.	1.3	Recurring	Operating	100	100	100	100	Transform Mandurah

Ec26	City Centre Activation Support City Centre Activation (including business-led activation) through the delivery of the City Centre Business Incentive Program (previously known as the Activate Now Grants program).	1.3	Recurring	Operating	100	100	100	100	Transform Mandurah
Ec27	Human Capital Development Promote and support local education pathways and training and skill development programs and initiatives.	1.3	Recurring	Operating	100	100	100	100	Transform Mandurah
Ec28	Giants of Mandurah Support the delivery and programming for the 'Giants of Mandurah' project.	1.5	Recurring	Operating	45	45	45	45	Festivals & Events
Ec29	City of Mandurah Events Program Deliver the City of Mandurah's Events Program including the Mandurah Christmas Pageant and Christmas Lights Trail, New Year's Eve Celebrations, Australia Day Celebrations and Crabfest.	1.5	Recurring	Operating	779	779	779	779	Festivals & Events
Ec30	External Event Support Program Attract and secure new major events to Mandurah.	1.5	Recurring	Operating	218	218	218	218	Festivals & Events

Focus Area 2: Social

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

#	Projects	Objective	Frequency	Funding Type	\$'000				Responsibility
					2023/2024	2024/2025	2025/2026	2026/2027	
S01	Dawesville Community Centre Planning, design and construction of the new Community Centre in Dawesville	2.4	New	Capital	2,950	2,000			Project Management
S02	Mandurah Road Pedestrian Bridge Planning, design and construction of a new pedestrian bridge linking Madora Bay and Lakelands at the intersection of Banksiadale Gate and Mandurah Road	2.1	New	Capital				5,000	Project Management
Major Buildings and Community Facilities Renewal and Upgrades									
S03	Mandurah Performing Arts Centre Fly Tower Roof and Cladding Replacement	2.5	New	Capital	3,500				Project Management
S04	Cinema Heating, Ventilation and Air-Conditioning (HVAC) renewal	2.5	New	Capital	1,500				Project Management
S05	Mandurah Performing Arts Centre (MPAC) Heating, Ventilation and Air-Conditioning (HVAC) renewal	2.5	New	Capital		200	2,300		Project Management
S06	Community Infrastructure Plan 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	New	Operating	✓				Strategic Planning and Urban Design
S07	Rushton Park Master Plan Review and update the Rushton Park Master Plan.	2.3, 2.5, 2.4, 2.6	New	Operating	✓				Strategic Planning and Urban Design
S08	Billy Dower Youth Centre Refurbish the Billy Dower Youth Centre to accommodate a growing youth population – deliver a concept plan for potential work	2.1, 2.2, 2.6	New	Capital	✓				Youth Development
S09	Men's Sheds Implement the Men's Shed Strategic Report and develop and support Men's Sheds in the northern, southern and central corridors of Mandurah.	2.1, 2.3, 2.4	New	Operating	✓				Community Development
S10	Dawesville Community Centre Management Model Develop a Management model for the Dawesville Community Centre that takes a community activation and place approach	2.4, 2.5, 2.6	Recurring	Operating	✓	✓			Community Development
S11	Access and Inclusion Plan Review, develop, implement and report on the Access and Inclusion Plan.	2.1, 2.3, 2.4, 2.5	Recurring	Operating	✓	✓	✓	✓	Community Development
S12	Age Friendly Strategy Review, develop, implement and report on the Age Friendly Strategy.	2.3, 2.4, 2.5	Recurring	Operating	✓	✓	✓	✓	Seniors
S13	Arts and Culture Strategy Review, develop, implement and report on the Arts and Culture Strategy.	2.3, 2.4, 2.5	Recurring	Operating	✓	✓	✓	✓	Arts and Culture
S14	Community Safety Strategy Review, develop, implement and report on the Community Safety Strategy.	2.1, 2.3	Recurring	Operating	✓	✓	✓	✓	Community Development
S15	Libraries and Heritage Operational Plan Review, develop, implement and report on the Libraries and Heritage Operational Plan.		Recurring	Operating	✓	✓	✓	✓	Libraries and Heritage
S16	Literacy Strategy Review, develop, implement and report on the Literacy Strategy.	2.3, 2.4, 2.5, 5.4	Recurring	Operating	✓	✓	✓	✓	Place and Community
S17	Homelessness and Street Present Strategy (Sector Led) Review, develop, implement and report on the Homelessness and Street Present Strategy.	2.3	Recurring	Operating	✓	✓	✓	✓	Community Development
S18	Place Enrichment Strategy Review, develop, implement and report on the Place Enrichment Strategy.	2.3, 2.4	Recurring	Operating	✓	✓	✓	✓	Community Development
S19	Reconciliation Action Plan (Stretch RAP) Review, develop, implement and report on the Reconciliation Action Plan.	2.3, 2.4	Recurring	Operating	✓	✓	✓	✓	Community Development
S20	Youth Development Strategy Review, develop, implement and report on the Youth Development Strategy.	2.2, 2.3, 2.4, 2.5	Recurring	Operating	✓	✓	✓	✓	Youth Development

Focus Area 3: Health

#	Projects	Objective	Frequency	Funding Type	\$'000				Responsibility
					2023/2024	2024/2025	2025/2026	2026/2027	
Objectives									
3.1. Facilitate and partner with key service providers to ensure health outcomes are aligned with community needs and expectations					3.4. Facilitate community health and wellbeing outcomes that target whole of life health from infants to seniors				
3.2. Advocate for and facilitate the provision of a quality health care system in Mandurah					3.5. Promote the importance of healthy choices, an active lifestyle and the role the natural environment plays in achieving health outcomes				
3.3. Provide and facilitate quality community infrastructure that is accessible, and conducive to a healthy, active community									
Major Parks and Open Space Renewal and Upgrades									
H01	Coodanup Foreshore (Coodanup) Upgrade including planning, design and construction of playground, landscape and foreshore protection upgrades over four stages	3.3	New	Capital	1,405	873	611	625	Landscape Services
H02	South East Dawesville Channel Foreshore (Dawesville) Upgrade including planning, design and construction of an extension to the Caddadup waste water reuse scheme and playground, landscape and car park upgrade over two stages	3.3	New	Capital	750	1,098			Landscape Services
H03	Wilderness Reserve (Dawesville) Upgrade including planning, design and construction of playground and landscape upgrades	3.3	New	Capital	500				Landscape Services
H04	Blythwood Reserve (Dudley Park) Upgrade including planning, design and construction of playground and landscape upgrades	3.3	New	Capital	300				Landscape Services
H05	Warrungup Springs Reserve Boardwalk (Dawesville) Upgrade including planning, design and construction of boardwalk upgrade	3.3	New	Capital	✓	750			Landscape Services
H06	Mississippi Park (Greenfields) Upgrade including planning, design and construction of playground and landscape upgrades	3.3	New	Capital	✓	300			Landscape Services
H07	Norwich Reserve (Greenfields) Upgrade including planning, design and construction of playground and landscape upgrades	3.3	New	Capital		✓	350		Landscape Services
H08	Mississippi Reserve (Greenfields) Upgrade including planning, design and construction of sump beautification and landscape upgrades	3.3	New	Capital			✓	400	Landscape Services
H09	Bardoc Reserve (Greenfields) Upgrade including planning, design and construction of playground and landscape upgrades	3.3	New	Capital			✓	400	Landscape Services
H10	Lakelands Youth Park (Lakelands) including planning, design and construction of Youth Park at Lakelands	3.3	New	Capital			50	650	Landscape Services
H11	Blue Bay Foreshore (Halls Head) Upgrade including planning and design (construction proposed for 2027/2028 - 2028/2029)	3.3	New	Capital			✓	✓	Landscape Services
H12	Calypso Reserve (Halls Head) Upgrade including planning and design (construction proposed for 2027/2028 - 2028/2029)	3.3	New	Capital			✓	✓	Landscape Services
H13	Mandurah Aquatic and Recreation Centre Roof Replacement Design and construction of the replacement roof structure over Pool Hall 1 and associated repairs	3.3	New	Capital	6,500				Project Management
H14	Seniors Kitchen refurbishment Install operable wall at the Seniors Kitchen/Dining Room	3.3	New	Capital	35				Seniors and Community Centre
H15	Netball Facilities Lead the implementation of the feasibility study recommendations to accommodate the short, medium and longer term provision for netball in Mandurah.	3.3	New	Capital	500	500			Recreation Services
H16	Unisex Amenities Support the upgrade of reserve changerooms to make outstanding amenities unisex.	3.3	New	Capital	100	100			Recreation Services
H17	MARC Leisure Pool Install Acoustic Solution at MARC Leisure Pool	3.3	New	Capital	200				Recreation Centres
H18	CSRFF Administer the Community Sport and Recreation Facility Fund (CSRFF) Programme (small grants)	3.3	New	Capital	150	150	150	150	Recreation Services
H19	MARC Operational Plan Develop, implement and review the Mandurah Recreation Centres 5 Year Operational Plan 2022-2026	3.3	New	Operating	✓	✓	✓	●	Recreation Centres
H20	MARC Operational Management System Implement new Operational Management System for MARC	3.3	New	Operating	✓				Recreation Centres
H21	Recreation Services Booking System Investigate and implement new online booking system for Community Facility hire	3.3	New	Operating	✓				Recreation Centres
H22	Peel Health Campus Structure Plan Review Progress a review of the Mandurah East Structure Plan, including land uses and transport networks in and around the Peel Health Campus arising from the proposed redevelopment of the site.	3.2, 1.1, 1.2	New	Operating	✓				Strategic Planning and Urban Design
H23	Netball Courts Undertake maintenance to the playing surface at the Thomson Street Netball courts to keep them in service	3.3	Recurring	Operating	✓	✓			Operations Services

Focus Area 4: Environment

#	Projects	Objective	Frequency	Funding Type	\$'000				Responsibility
					2023/2024	2024/2025	2025/2026	2026/2027	
Objectives									
4.1. Advocate for and partner with key stakeholders to ensure environmental impacts are considered in all planning, strategy development and decision making					4.3. Create opportunities for the community to promote and preserve our local natural environment				
4.2. Protect and manage our local natural environment ensuring our actions don't adversely impact our waterways					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									
En01	Tims Thicket Weighbridge Undertake construction of new Tims Thicket Weighbridge	4.2	New	Capital	150				Waste Management
En02	Waste Management Centre Undertake construction of Waste Management Centre Roadway and Concrete Hardstand	4.2	New	Capital	✓	1,000			Waste Management
En03	Tims Thicket Septage Facility Decommissioning Design and decommission the Tims Thicket Septage Facility	4.2	New	Capital		150			Waste Management
Major Coastal and Marine Renewals and Upgrades									
En04	Town Beach Buried Seawall Upgrade	4.2	New	Capital	100	1000			Marina and Waterways
En05	Soldiers Cove Seawall Upgrade between Mandurah Bridge and Winjan Place	4.2	New	Capital		200	600		Marina and Waterways

En06	Doddi's Beach Coastal Erosion Protection Structure	4.2	New	Capital			1,000		Marina and Waterways
En07	Southern Beaches Coastal Hazard Risk Management and Adaptation Planning (CHRMAP) Development of a CHRMAP for the City's southern beaches	4.1, 4.2, 4.4, 4.5	New	Operating	250				Marina and Waterways
En08	Estuarine Coastal Hazard Risk Management and Adaptation Planning (CHRMAP) Development of a CHRMAP for the City's estuarine environment	4.1, 4.2, 4.4, 4.5	New	Operating		250			Marina and Waterways
En09	Waste to Energy Transition from disposal of the City's waste from Landfill to Waste to Energy	4.2, 4.5	New	Operating	✓	✓			Waste Management

Focus Area 5: Organisational Excellence

Objectives	<p>5.1. Demonstrate regional leadership and advocate for the needs of our community</p> <p>5.2. Provide professional customer service, and engage our community in the decision making process</p> <p>5.3. Build and retain a skilled, agile, motivated and healthy workforce</p>	<p>5.4. Ensure the City has the capacity and capability to deliver quality services and facilities through accountable and transparent business practices</p> <p>5.5. Ensure that our actions maintain a sustainable balance between economic growth, the environment and social values</p>
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#	Projects	Objective	Frequency	Funding Type	\$'000				Responsibility
					2023/2024	2024/2025	2025/2026	2026/2027	
OE01	New Operations Centre Planning, designing and construction of the new Northern Operations Centre	5.4	New	Capital	✓	250	4,000	4,000	Project Management
OE02	Administration Building Renewal and Upgrades Main Administration Centre Building Heating, Ventilation and Air-Conditioning (HVAC) renewal	5.4	New	Capital	200	2,400			Project Management
OE03	Corporate Communications Review & Strategy Undertake a service review of the City's Corporate Communications function including the development of a new Corporate Communication Strategy.	5.4, 5.2	New	Operating	✓				Corporate Communications
OE04	Learning & Development Implementation of new Learning Management System and delivery of centralised City wide training.	5.4	New	Operating	✓				People and Culture
OE05	Enterprise Agreement Prior to the expiration of the current City of Mandurah Enterprise Agreement, successfully negotiate a new Agreement and lodge with the Western Australia Industrial Relations Commission.	5.4	New	Operating	✓			✓	People and Culture
OE06	Elected Member constituent enquiry management system Utilising technology, define an efficient, fair and equitable process to handle and manage Elected Member constituent enquiries.	5.1, 5.2, 5.4	New	Operating	✓				Office of Mayor & Councillors
OE07	Child safe Organisation Progress the City as a 'Child safe Organisation' consistent with recommendations from State Government and Commissioner for Children and Young People.	5.4	New	Operating	✓	●	●	●	Community Development
OE08	Enterprise Resource Planning System Implement the City's new Enterprise Resource Planning system - Technology 1 (Release 3 examples Strategic Asset Management, Corporate Performance Management, Environmental Health, Enforcements, Cemeteries).	5.4	New	Operating	2100	1100	1100		Systems & Projects
OE09	Fees and Charges Undertake a review of the Fees and Charges Schedule	5.4	New	Operating	✓	✓	✓		Financial Services
OE10	Strategic Community Plan Review Undertake a review of the City of Mandurah Strategic Community Plan 2020-2040 (major review every 4 years, minor review every 2 years).	5.2, 5.4, 5.5	Recurring	Operating	100	10	10	30	Strategy
OE11	Community Perceptions Survey Undertake the Biennial Community Perceptions Survey and report on the results.	5.2, 5.4	Recurring	Operating	18	N/A	18	N/A	Strategy
OE12	Customer Services Strategy Review, develop and implement the City's Customer Services Strategy.	5.4	Recurring	Operating	✓			✓	Customer Services
OE13	Customer Services Charter and Service Delivery Standards Review & update Customer Services Charter and Service Delivery Standards	5.4	Recurring	Operating			✓		Customer Services
OE14	Record Keeping Plan Review the City's Record Keeping Plan.	5.4	Recurring	Operating				✓	Information Management
OE15	Systems Replacement e.g. Telephony and recreation systems	5.4	Recurring	Operating	200	1,000	300	300	Systems & Projects

Strategy and Economic Development
Transform Mandurah

#	Services (Business as Usual Functions)	Key Focus Area	Objective	KPI	2023/2024	2024/2025	2025/2026	2026/2027	Responsibility
	Business Support and Capacity Building Provide support and help to build capacity for local Mandurah businesses	Economic	1.3	No. of business engagements	500	500	500	500	Transform Mandurah
				Achievement against Peel CCI's KPIs listed within the MOU with CoM (%)	100	100	100	100	Transform Mandurah
				Business Community Satisfaction Score (%)	Base Year		TBA		Transform Mandurah
	Human Capital Support improved Education, Training & Employment outcomes for Mandurah	Economic	1.4	Community Perception - Access to employment opportunities (Index Score)	Industry Average		Industry Average		Transform Mandurah
				No. of Human Capital initiatives (i.e.. Job Ready programs) supported / facilitated	8	8	8	8	Transform Mandurah
	Investment Attraction Encourage and support private sector investment opportunities in Mandurah	Economic	1.1, 1.2, 1.3	Community Perception - How the City Centre is being developed (Index Score)	Industry Average		Industry Average		Transform Mandurah
				Community Perception - What the City is doing to attract investors, attract and retain businesses, grow tourism and create more job opportunities (Index Score)	Industry Average		Industry Average		Transform Mandurah
	City Centre Activation Support Business and City-led activations within the City Centre	Economic	1.1, 1.2, 1.3, 1.5, 2.2, 2.4, 2.5	Number of business grants provided	Base Year	TBA	TBA		Transform Mandurah
				Number of City led activations delivered / supported	12	12	12		Transform Mandurah
	Tourism Development Provide support for the growth of Mandurah's tourism sector (Visit Mandurah).	Economic	1.3, 1.5	Funding support for Visit Mandurah (\$'000)	1,164	1,190	1,190	1,190	Transform Mandurah
				Achievement against Visit Mandurah's KPIs listed within the MOU with CoM. (%)	100	100	100	100	Transform Mandurah
				Community Perception - Promotion of Mandurah as a tourism destination (Index Score)	Industry Average		Industry Average		Transform Mandurah

Festivals and Events

#	Services (Business as Usual Functions)	Key Focus Area	Objective	KPI	2023/2024	2024/2025	2025/2026	2026/2027	Responsibility
	City of Mandurah Events Program Plan and deliver the City of Mandurah Events Program.	Economic	1.1, 1.5	Economic impact of delivering Crab Fest (\$ million).	8	8	9	9	Festivals & Events
				Develop and promote Mandurah's Annual Calendar of Events - updated quarterly (%).	100	100	100	100	Festivals & Events
	External Event Support Program Support the delivery of new major events delivered in Mandurah.	Economic	1.5	Number of major external events attracted / secured.	12	14	16	18	Festivals & Events
				Economic impact of major external events attracted to Mandurah (average Return on Investment- RoI)	20:1	20:1	20:1	20:1	Festivals & Events

Strategic Planning and Urban Design

#	Services (Business as Usual Functions)	Key Focus Area	Objective	KPI	2023/2024	2024/2025	2025/2026	2026/2027	Responsibility
	Private investment Provide support to Private Developers and Land Owners to progress investment projects within Mandurah.	Economic	1.1, 1.5	Number of new private investment opportunities facilitated.	As required	As required	As required	As required	Strategic Planning and Urban Design
	State and Federal Government funded projects Provide support in the delivery of State and Federal Government funded projects within Mandurah.	Economic	1.1, 1.5	Support to be provided as and when required.	As required	As required	As required	As required	Strategic Planning and Urban Design
	Urban design best practice Implement Design WA and other urban design best practice in development approvals and City Infrastructure Projects.	Social	2.1	Support to be provided as and when required.	As required	As required	As required	As required	Strategic Planning and Urban Design
	Local Planning Strategy 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.	Organisational Excellence	5.1, 5.2, 5.4, 5.5	Support to be provided as and when required.	As required	As required	As required	As required	Strategic Planning and Urban Design

Strategy

#	Services (Business as Usual Functions)	Key Focus Area	Objective	KPI	2023/2024	2024/2025	2025/2026	2026/2027	Responsibility
	Integrated Strategic/Corporate Planning Coordinate development and review of the Strategic Community Plan (SCP), Corporate Business Plan (CBP) and Operational Plan	Organisational Excellence	5.4	IPRF Compliance (%)	100	100	100	100	Strategy
				Revised SCP adopted by 30 April	100	N/A	100	N/A	Strategy
				CBP adopted annually by 30 June	100	100	100	100	Strategy
				Operational Plan prepared by 31 July	100	100	100	100	Strategy

Performance Reporting Report on performance quarterly against the City's Strategic Community Plan and Corporate Business Plan.	Organisational Excellence	5.4	Quarterly Reports published within 6 weeks from the end of the quarter	100	100	100	100	Strategy
			Adopt City's Annual Report within 56 days of receiving the Auditors' Report	100	100	100	100	Strategy
Service Reviews Coordinate the implementation and ongoing review of the City's Service Review Framework.	Organisational Excellence	5.4	Number of Service Reviews undertaken per annum	3	3	3	3	Strategy

Corporate Communications

#	Services (Business as Usual Functions)	Key Focus Area	Objective	KPI	2023/2024	2024/2025	2025/2026	2026/2027	Responsibility
	City of Mandurah Websites Manage the City of Mandurah, Mandurah Matters, Wearable Art and Crab Fest websites	Organisational Excellence	5.2	Key Performance Measures to be developed					Corporate Communications
	Marketing and Communications Develop and deliver communications campaign for 4 key focus areas and organisational excellence to inform and engage our community in what the City delivers. Manage the reputation of the City by ensuring open and transparent communications with the community.	Organisational Excellence	5.2	Key Performance Measures to be developed					Corporate Communications
	Internal Communications Manage all core internal communications to whole of organisation including weekly Manager and employee - e-news, CEO brief and COVID communications	Organisational Excellence	5.2	# of Managers/employee briefs	104	104	104	104	Corporate Communications
e news open rate (%)				60	60	60	60	Corporate Communications	
# of CEO briefing sessions delivered				6	6	6	6	Corporate Communications	
	Community Engagement Develop and manage the Community Engagement Framework and act as an advisor to the organisation in regard to IAP2 and community engagement requirements. Manage the Mandurah Matters Website to ensure teams are keeping the site updated and relevant to the engagement.	Organisational Excellence	5.2	Community Perception - The City listens to and respects residents' views (Index Score)	Industry Average		Industry Average		Corporate Communications
Community Perception - How the community is informed about what's happening in the local area (Index Score)				Industry Average		Industry Average		Corporate Communications	
Community Perception - The City clearly explains reasons for decisions and how residents' views have been taken into account (Index				Industry Average		Industry Average		Corporate Communications	

People and Culture

#	Services (Business as Usual Functions)	Key Focus Area	Objective	KPI	2023/2024	2024/2025	2025/2026	2026/2027	Responsibility
	Apprenticeship program Continue to implement the City's apprenticeship program	Economic	1.2	% successful completing apprenticeship	90	90	90	90	People and Culture
% occupancy in available traineeship roles				75	75	75	75	People and Culture	
Number of apprentices retained upon successful completion					1	1	2	People and Culture	
	Aboriginal Traineeship programme Continue to implement the City's Aboriginal Traineeship programme	Economic	1.2	% successful completing apprenticeship	80	90	90	90	People and Culture
% occupancy in available traineeship roles				75	75	75	75	People and Culture	
Number of trainees retained upon successful completion					1	1	2	People and Culture	
	Workforce Plan Continue to review, develop and implement the City's Workforce Plan	Organisational Excellence	5.3, 5.2	Compliance with Integrated Planning & Reporting Framework - Workforce Plan (%)	100	100	100	100	People and Culture
CoM management take-up % of workforce plan templates				85	90	90	90	People and Culture	
	Culture and values Facilitate positive and constructive culture and values within the organisation	Organisational Excellence	5.1, 5.4	Culture Score - Target = All 4 constructive styles above 50th percentile & all 8 defensive styles below 50th percentile (%)	N/A	100	N/A	100	People and Culture
	Employee Engagement Ensure the City has a highly engaged, satisfied and committed workforce	Organisational Excellence	5.3	Employee Engagement Index	80	N/A	80	N/A	People and Culture
	Safety Audit Results of the 3-Year Safety Audit	Organisational Excellence	5.3	WHS Audit compliance score (%)	N/A	N/A	90	N/A	People and Culture
	People Systems and Payroll Develop systems capability and identify systems enhancements in additional modules to support learning, develop talent, deliver safety reporting, data and analytics and automation of paper based people processes.	Organisational Excellence	5.4	% of People and Performance audit identified improvements made	75	90	100		People and Culture

Office of the Mayor & Councillors

#	Services (Business as Usual Functions)	Key Focus Area	Objective	KPI	2023/2024	2024/2025	2025/2026	2026/2027	Responsibility
	Advocacy Monitor, review and update the City's Advocacy Strategy and annual priorities, including the next State and Federal Election Advocacy Strategy	Organisational Excellence	5.1	% Advocacy priorities achieved (Received commitment)	20	20	20	20	Office of the Mayor & Councillors
Organisational Excellence		% Federal Election advocacy priorities achieved (Received commitment)			20		20	Office of the Mayor & Councillors	
Organisational Excellence		Community Perception - Advocacy and lobbying on behalf of the community to influence decisions, support local causes, etc (Index Score)		Industry Average	N/A	Industry Average	N/A	Office of the Mayor & Councillors	
	Elected Member Engagement Implement and review the Elected Member Community Engagement Strategy. Develop a dynamic web presence on the City's website to build Elected Member profile within the community and encourage community involvement with Council. Proactively seek opportunities for the Mayor to represent Mandurah and demonstrate the capability and leadership to attract investment and build confidence in Council and its decisions	Organisational Excellence	5.1, 5.2, 5.3	% increase in number of internal and external events attended by Elected Members (based on same period in the previous year)	10	5	5	5	Office of the Mayor & Councillors
	Citizenship Ceremonies Deliver regular Citizenship Ceremonies	Organisational Excellence	2.4, 2.5	Number of persons waiting less than 3 months to obtain citizenship (%)	90	90	90	90	Office of the Mayor & Councillors

Constituent enquiries Management of Mayoral constituent enquiries	Organisational Excellence	5.2	Provide acknowledgement within 2 working days (%)	90	90	90	90	Office of the Mayor & Councillors
			Provide response within SLA (%)	90	90	90	90	Office of the Mayor & Councillors
Community acknowledgement and recognition Deliver Civic Awards Programs to acknowledge and recognise community contributions and achievements	Organisational Excellence	2.3, 2.4	Number of Local Legends Awards	11	11	11	11	Office of the Mayor & Councillors
			% increase in number of Citizen of the Year Nominations	10	10	10	10	Office of the Mayor & Councillors

Place and Community

Community Services

#	Services (Business as Usual Functions)	Key Focus Area	Objective	KPI	2023/2024	2024/2025	2025/2026	2026/2027	Responsibility
	Family and Domestic Violence (FDV) Coordinate the City's response to the prevention of Family and Domestic Violence	Social	2.3, 2.4	Facilitate annual PSNTV commitment and evidenced support/collaboration with the community and government sector	100	100	100		Community Development
				Number of network meetings attended	12	12	12	12	Community Development
	Community Safety Deliver community safety initiatives, including implementation of CCTV Strategy, and implementation of the Liquor Accord annual strategic plan and delivery on the terms of reference for the Accord	Social	2.1, 2.3	% decrease in Mandurah's crime rate	2	2	2	2	Community Development
				Community Perception - Feel safe in Mandurah (Index Score)	Industry Average		Industry Average		Community Development
				Community Perception - Safety and security (Index Score)	Industry Average		Industry Average		Community Development
				Community Perception - The control of graffiti, vandalism & anti-social behaviour (Index Score)	Industry Average		Industry Average		Community Development
	Early years Implement initiatives that support young families and early years	Social	2.3, 2.4	Maintain and/or improve the number of children developmentally vulnerable in one or more domain(s) [%]	21.4	N/A	N/A	TBA	Community Development
	Reconciliation Action Plan (RAP) Support initiatives that achieve the full potential of Mandurah's aboriginal and torres straight islander community and steer the RAP	Social	2.3, 2.4	% of strategy delivered for the financial year	25	25	25	25	Community Development
	Place Enrichment Strategy Develop and implement a place enrichment strategy.	Social	2.3, 2.4	% of strategy delivered for the financial year	25	25	25	25	Community Development
	Mandurah Homelessness and Street Present Action Plan Develop, Implement and review the Mandurah Homelessness and Street Present Action Plan.	Social	2.1, 2.3, 2.4	% of Plan delivered for the financial year	25	25	25	25	Community Development
	Access and Inclusion Plan Implement and review the Mandurah Access and Inclusion Plan.	Social	2.1, 2.3, 2.4, 2.5	% of Plan delivered for the financial year	25	25	25	25	Community Development
	Multicultural community Support initiatives that achieve the full potential of Mandurah's diverse and multicultural community	Social	2.3, 2.4	% Increase in multicultural community engagement and connection	Base year	TBA	TBA	TBA	Community Development
	Grants, funding and scholarships policy Deliver the Community Partnerships, Community Association, Youth Dream Big Fund, Murdoch and Nikki Wise scholarships annually	Social	2.3, 2.4	% budgeted grant funding released	100	100	100	100	Community Development
	Arts and Culture Strategy Implement the Arts and culture Strategy 23-28 including arts and culture initiatives and events such as Peel Open Studios and the Mandurah Arts Festival.	Social	2.3, 2.4, 2.5	% of Plan delivered for the financial year	25	25	25	25	Arts & Culture
	Contemporary Art Spaces Mandurah (CASM) Coordinate CASM as a key visual arts and creative learning space for the City, delivering a range of activities and professional learning opportunities for the community	Social	2.1, 2.4, 2.5	% of artists engaged	Trend	Trend	Trend		Arts & Culture
				Event participation rate (% of annual foot traffic)	Trend	Trend	Trend		Arts & Culture
	Mandurah Performing Arts Centre Deliver upon the City's commitments as part of the MOU with Mandurah Performing Arts Centre	Social	2.1, 2.3, 2.4, 2.5	Achievement against MPAC's KPIs listed within the MOU with CoM (%)	100	100	100		Arts & Culture
				Funding support for MPAC (\$'000)	658.9	682.6	703.1	823.2	Arts & Culture
	Literacy and learning services Deliver an optimal range of literacy and learning services through Libraries and museum to meet the expectations of the community	Social	2.3, 2.4, 2.5	Community Perception - Library and information services (Index Score)	Industry Average		Industry Average		Library & Heritage Services
		Organisational Excellence	5.4	Number of active members as a % of population (%)	35	35	35	35	Library & Heritage Services
				Number of participants in library programs per capita	0.33	0.33	0.33	0.33	Library & Heritage Services
				Number of items issued per capita	6	6	6	6	Library & Heritage Services
				Number of physical visits to museum as a percentage of population (%)	5	5	5	5	Library & Heritage Services
				Number of education programs delivered by museum	8	8	8	8	Library & Heritage Services
				Number of exhibitions held at museum	6	6	6	6	Library & Heritage Services
	Youth Development initiatives Deliver an optimal range of programs for youth at the Billy Dower Youth Centre, and provide strategic youth connections and engagement across the City.	Social	2.3, 2.4, 2.5	% of strategy implemented for the financial year	40%	60%	80%	100%	Youth Development
				Community Perception - Services and facilities for youth (Index Score)	Industry Average		Industry Average		Youth Development
				Billy Dower Youth Centre Occupancy rate	80%	80%	80%	80%	Youth Development
				Number Youth Projects that engage community partners	70%	70%	70%	70%	Youth Development
				Youth Advisory Group consultations held per year	10	10	10	10	Youth Development
				Junior Council participation rate	80%	80%	80%	80%	Youth Development
				Youth Dream Big Fund % expended each FY	70%	70%	70%	70%	Youth Development

				Participants report increased confidence from attending programs	90%	90%	90%	90%	Youth Development
				Participants report feeling safe in youth programs	90%	90%	90%	90%	Youth Development
				Participants report a sense of belonging from attending programs	90%	90%	90%	90%	Youth Development
Seniors Centre Deliver an optimal range of services at the Seniors Centre to meet the expectations of the community	Social	2.3, 2.4, 2.5		Community Perception - Facilities, services and care available for seniors (Index Score)	Industry Average		Industry Average		Seniors & Community Centre
	Organisational Excellence	5.4		Average attendance at the centre ('000)	120	120	120	120	Seniors & Community Centre
	Social			Annual membership	2,000	2,000	2,000	2,000	Seniors & Community Centre

Sport and Recreation

#	Services (Business as Usual Functions)	Key Focus Area	Objective	KPI	2023/2024	2024/2025	2025/2026	2026/2027	Responsibility		
	Club Development Delivery of the City of Mandurah Club Connect - Club Development Programme, including implementation of initiatives to support sustainable, financially viable and well-governed clubs that meet the needs of members, and celebration of/acknowledging Local Sporting Excellence and Achievement.	Health	3.3	Engage Mandurah sport and recreational clubs through participation and membership within Club Connect development program (%)	85	90	95	95	Recreation Services		
				Review and deliver annual Mandurah Sports Awards and ongoing promotion of sector and individual achievements	100	100	100	100	Recreation Services		
	Community Facilities Manage the City of Mandurah's Hired Community Facilities (including Halls & Pavilions, Parks & Reserves, Beaches & Foreshores & Outdoor Sports Facilities) - Usage and Stakeholder Management	Health	3.3	Develop Sport and Recreation Facilities Plan to guide future sport and recreation facilities provision in Mandurah		100			Recreation Services		
				Organisational Excellence	5.4	% Increase in usage of community facilities	10	15	20	20	Recreation Services
						Recreation Services Customer Satisfaction (%)	88	88	88	88	Recreation Services
	Mandurah Aquatic and Recreation Centre Manage the Mandurah Aquatic and Recreation Centre and deliver an optimal range of services to meet the expectations of the community	Organisational Excellence	3.3, 3.4, 5.5,	MARC Customer Satisfaction (%)	88	88	88	88	Recreation Centres		
				MARC Subsidy per visit \$	3.90	3.60	3.20	3.00	Recreation Centres		
				Maintain participation/occupancy rate in MARC facilitated programs (%)	70	80	80	80	Recreation Centres		
				Increase in off peak space utilisation (cumulative %)	20	25	30	35	Recreation Centres		
				Membership growth (cumulative %)	20	25	30	35	Recreation Centres		

Customer Services

#	Services (Business as Usual Functions)	Key Focus Area	Objective	KPI	2023/2024	2024/2025	2025/2026	2026/2027	Responsibility
	Customer Service Provide frontline customer service	Organisational Excellence	5.2	Post Transaction Customer Satisfaction (%)	90	90	90	90	Customer Services
				First point of contact resolution (FPOC %)	>80	>80	>80	>80	Customer Services
				% Calls answered within 20 seconds	80	80	80	80	Customer Services
				Call Abandonment Rate (%)	<5	<5	<5	<5	Customer Services
	Cemeteries Provide Administration Services for Mandurah Cemeteries	Organisational Excellence	5.4	Undertake burials within 48 hours (%)	100	100	100	100	Customer Services
				Provide advice on memorialisation (when enquired) within SLA (%)	100	100	100	100	Customer Services
				Provide acknowledgement/response to complaints, within SLA (%)	100	100	100	100	Customer Services
	Cashiering Delivery of an efficient cashiering service ensuring all transactions received over the counter, by mail or phone are accurately received.	Organisational Excellence	5.4	Daily end of day balancing completed (%)	100	100	100	100	Customer Services
				Banking of all payments twice a week (%)	100	100	100	100	Customer Services
				Management of the City's after hours emergency call flowchart (%)	100	100	100	100	Customer Services
				Action non-urgent calls to after hours call management provider (%) [next business day response]	100	100	100	100	Customer Services

Information Management

#	Services (Business as Usual Functions)	Key Focus Area	Objective	KPI	2023/2024	2024/2025	2025/2026	2026/2027	Responsibility
	Records Management Ensure compliant storage, retrieval, disposal and scanning/preservation of CoM records. Ensure ongoing digitisation of City's physical records Coordinate the City's retention, disposal and archiving program (including digital records).	Organisational Excellence	5.4	Compliance with Recordkeeping Plan (%)	100	100	100	100	Information Management
				% of documents audited for compliance, post OneCouncil document migration	5	10	15	20	Information Management
				Review and update the City's Recordkeeping Policy Biennially (%)	100		100		Information Management
				Review and update the City's Preservation Strategy every 4 years (%)	100			100	Information Management
				Review and update the City's Information Management Strategy every 4 years (%)	100			100	Information Management
	Freedom of Information (FOI) Manage Freedom of Information processes and reporting	Organisational Excellence	5.4	FOI enquiries responded to within regulatory timeframes (%)	100	100	100	100	Information Management

				Maintain up to date Information Statement (%)	100	100	100	100	Information Management
Customer Service			5.2	Copy of Plans requests processed within SLA (%)	100	100	100	100	Information Management
Enabling access to plans related to property requested by property owners	Organisational Excellence								

Built and Natural Environment

Technical Services

#	Services (Business as Usual Functions)	Key Focus Area	Objective	KPI	2023/2024	2024/2025	2025/2026	2026/2027	Responsibility
	Traffic and Transport Planning Integrated transport planning to ensure a safe, efficient and effective integrated local road and transport network with connectivity to the State Government's regional transport network including public transport (including the planning of roads, car parks, paths and associated public area lighting infrastructure) and traffic engineering services including local area traffic management (LATM)	Social	2.1	Community Perceptions Survey Results - Traffic management and control on local roads (Index Score)	Industry Average		Industry Average		Technical Services, Operations Services, Strategic Planning and Urban Design
Community Perceptions Survey Results - Management of parking (Index Score)				Industry Average		Industry Average		Technical Services, Operations Services, Strategic Planning and Urban Design, Ranger Services	
Health		3.3	Community Perceptions Survey Results (Building and maintaining local roads)	Industry Average		Industry Average		City Planning, Operations Services, Technical Services, Community Development	
			Community Perceptions Survey Results (Footpaths and cycleways)	Industry Average		Industry Average		City Planning, Operations Services, Technical Services, Community Development	
			Community Perceptions Survey Results (Lighting of streets and public places)	Industry Average		Industry Average		City Planning, Operations Services, Technical Services, Community Development	
	Traffic Management Traffic Management Program traffic monitoring program & LATM investigation and implementation programmes to enable appropriate planning of road safety improvements including blackspot projects.	Social	2.1	Annual traffic monitoring & Speed display program completed (%)	100	100	100	100	Operations Services, Technical Services
Complete annual road safety audit program (10 per annum)				10	10	10	10	City Planning, Operations Services, Technical Services, Ranger Services	
	Tactical Asset Management and Planning for Roads and Transport, Building and Community Facilities and Stormwater Drainage Infrastructure Assets Tactical planning for the management of the City's road and transport, building and community and stormwater drainage infrastructure assets through asset condition monitoring the planning and programming of forward works for replacement, renewal, upgrade and new infrastructure assets including the development of ten year outline and three year detailed capital works plans to meet agreed performance targets, aligned with strategic asset management and planning and the LTFP	Organisational Excellence	5.4	Complete development of the City Works and City Build 10 year Capital Programmes by end of Q1	100	100	100	100	Technical Services
	Civil Infrastructure Design Survey and design of local road and transport and stormwater drainage infrastructure assets including roads, car parks, local area traffic management (LATM), paths, public area lighting and stormwater drainage infrastructure and management of private works within subdivision development and local road reserves aligned to agreed performance targets, tactical and operational asset management and planning and the LTFP	Organisational Excellence	5.5	Design City Works annual Capital Program (% Projects)	100	100	100	100	Technical Services
	Drainage and Water Sensitive Urban Design (WSUD) Infrastructure Planning Ensure capital works projects incorporate water sensitive design principles	Organisational Excellence	4.5	% Projects incorporating WSUD principles	100	100	100	100	Technical Services

Strategic Asset Management

#	Services (Business as Usual Functions)	Key Focus Area	Objective	KPI	2023/2024	2024/2025	2025/2026	2026/2027	Responsibility
	Strategic Asset Management and Planning for Infrastructure Assets Strategic planning for the management of the City's infrastructure assets to ensure these assets are managed and maintained for future generations, particularly assisting in the ongoing management of the City's asset portfolio to ensure infrastructure is provided in a sustainable manner, through the development and regular review of the City's Asset Management Strategy, Asset Management Plans and the Asset Management Working Group	Organisational Excellence	5.4	Review of Asset Management Strategy (% Complete)		100		100	Strategic Asset Management
Develop and review Asset Management Plans (following development each AMP to be reviewed biennially)				6	3	3	3	Strategic Asset Management	
Number of bi-monthly Strategic Asset Management Working Group meetings held during the year				6	6	6	6	Strategic Asset Management	
	OneCouncil Support Provision of business systems services to assist in the development, enhancement and future direction of business processes and solutions within the OneCouncil enterprise system for the Built and Natural Environment directorate, ensuring a coordinated approach is taken and that relevant knowledge is shared across business units	Organisational Excellence	5.4	Performance measures to be developed					Strategic Asset Management

Project Management

#	Services (Business as Usual Functions)	Key Focus Area	Objective	KPI	2023/2024	2024/2025	2025/2026	2026/2027	Responsibility
	Infrastructure Project Management Plan, design and deliver the City's major and building and community infrastructure asset Capital Works projects aligned to the Project Management Framework, strategic/tactical/operational asset management planning and the LTFP	Social	2.1	% Capital Program delivered (% Budget)	90	90	90	90	Project Management, City Planning, Recreation Services
% Capital Program delivered (% Scope)				90	90	90	90		
	Project Management Framework Implementation of the Project Management Framework and development of the Activity Standard	Organisational Excellence	5.4	% projects, in the Annual Budget and LTFP, initiated and progressed through the Project Management Framework	50	75	90	100	Project Management
	Infrastructure Asset Design Principles Ensure infrastructure capital works incorporate holistic design principles including: Crime Prevention Through Environmental Design (CPTED); Access and Inclusion; Ecological Sustainability (ESD); Place Enrichment; Arts and Culture and other relevant lens' to ensure built form expectations are met	Organisational Excellence	5.5	% Projects incorporating CPTED principles	100	100	100	100	Project Management
% Projects incorporating A&I principles				100	100	100	100	Project Management	
% Projects incorporating ESD principles				100	100	100	100	Project Management	

Operations Services

#	Services (Business as Usual Functions)	Key Focus Area	Objective	KPI	2023/2024	2024/2025	2025/2026	2026/2027	Responsibility
	Operational Asset Management and Planning for Roads and Transport, Building and Community, Parks and Open Space, Stormwater Drainage and Bridge Infrastructure Assets Operational planning for the maintenance of the City's road and transport, building and community, parks and open space, stormwater drainage and bridge infrastructure assets through asset condition monitoring and the planning, programming and scheduling of maintenance works aligned with strategic/tactical asset management and planning and the LTFP	Organisational Excellence	5.4	Develop and implement operational asset management plans for Infrastructure Assets (%)	100	100	100	100	Operations Services
	Construct Roads and Transport and Stormwater Drainage Infrastructure Assets Construct the City's roads and transport and stormwater drainage infrastructure assets to meet agreed performance targets	Organisational Excellence	5.4	Deliver City Works Capital Program (% Budget)	100	100	100	100	Operations Services
				Deliver City Works Capital Program (% Projects)	100	100	100	100	Operations Services
	Maintain Roads and Transport, Buildings and Community Facilities, Stormwater Drainage and Bridge Infrastructure Assets Maintain the City's road and transport, buildings and community facilities, stormwater drainage and bridge infrastructure assets to meet agreed performance targets	Organisational Excellence	5.4	Deliver City Maintenance and City Works Maintenance Program (% Budget)	100	100	100	100	Operations Services
	Maintain Park and Open Space, Landscape and Bushland and Foreshore Natural Assets Maintain the City's park and open space, landscape and bushland and foreshore natural assets to meet agreed performance targets	Environment	4.2, 4.5	Increase Urban Canopy in road reserves (Ratio of Number of trees planted to number of trees removed)	4	4	4	4	Landscape Services / Operations Services
				Increase Urban Canopy in parks reserves (Number Planted in parks reserves)	500	500	500	500	Operations Services
				Community Perception - Conservation and environmental (Index Score)	Industry Average	N/A	Industry Average	N/A	Environmental Services, Operations Services
		Social	2.1, 2.5, 2.6	Community Perception - Streetscapes (Index Score)	Industry Average	N/A	Industry Average	N/A	Technical Services, Operations Services
				Community Perception - Lighting of streets and public places (Index Score)	Industry Average	N/A	Industry Average	N/A	Technical Services, Operations Services
		Health	3.3	Community Perception - Playgrounds, parks and reserves (Index Score)	Industry Average	N/A	Industry Average	N/A	Project Management, Operations Services
		Organisational Excellence	5.4	Deliver Parks Maintenance Program (% Budget)	100	100	100	100	Operations Services
	Fleet Management Management of the City's fleet of vehicles, plant and equipment including acquisition and disposal (new and replacement capital program) and repair and maintenance activities	Organisational Excellence	5.4	Review of Asset Management Plan (AMP to be reviewed biennially)	N/A	100	N/A	100	Operations Services
				Rolling 10 year Fleet Replacement Plan completed (% Complete)	100	100	100	100	Operations Services
				Deliver Capital Program (% Budget)	100	100	100	100	Operations Services
				Deliver Maintenance Program (% Budget)	100	100	100	100	Operations Services

Waste Management

#	Services (Business as Usual Functions)	Key Focus Area	Objective	KPI	2023/2024	2024/2025	2025/2026	2026/2027	Responsibility
	Waste Management Planning Implement the City's Waste Management Plan and prepare an annual status report	Environment	4.2, 4.5	Implement the Waste Management Plan action plan	100	100	100	100	Waste Management
				Implement the Waste Education Plan action plan	100	100	100	100	Waste Management Environmental Engagement
				Prepare an annual status report of Waste Plan	100	100	100	100	Waste Management
				Complete the annual DWER Waste Census return	100	100	100	100	Waste Management
	Manage the Waste Management Centre and the Tims Thicket Inert Landfill Manage and operate the Waste Management Centre and the Tims Thicket Inert Landfill	Environment	4.2, 4.5	% waste diversion from landfill	>24	>90	>90	>90	Waste Management

Waste collection Manage household and community waste collection services including weekly waste collections, fortnightly recycling, verge collections, public bin collections, illegal dumping and dead animal collections	Environment	4.2, 4.5	Community Perception - Weekly rubbish collections (Index Score)	Industry Average		Industry Average		Waste Management
			Community Perception - Fortnightly recycling collections (Index Score)	Industry Average		Industry Average		Waste Management
			Community Perception - Verge-side bulk waste collections (Index Score)	Industry Average		Industry Average		Waste Management

Marina and Waterways

#	Services (Business as Usual Functions)	Key Focus Area	Objective	KPI	2023/2024	2024/2025	2025/2026	2026/2027	Responsibility
	Coastal and Marine Planning Coastal and marine planning to ensure the protection and enhancement of the City's coastal and marine built and natural environment	Environment	4.1, 4.2, 4.4, 4.5	Implement the Coastal Hazard Risk Management and Adaptation Planning (CHRMAP) for the Northern Beaches	TBC	TBC	TBC	TBC	Marina and Waterways
				Implement the Coastal Hazard Risk Management and Adaptation Planning (CHRMAP) for the Southern Beaches			TBC	TBC	Marina and Waterways
	Tactical and Operational Asset Management and Planning for Coastal and Marine Infrastructure Assets Tactical and operational planning for the management of the City's coastal and marine infrastructure and natural waterway assets through condition monitoring and the planning, programming and scheduling of maintenance works and the planning and programming of forward works for replacement, renewal, upgrade and new infrastructure assets including the development of ten year outline and three year detailed capital works plans to meet agreed performance targets, aligned with strategic asset management and planning and the LTFP	Organisational Excellence	5.5	Rolling 10 year Capital Works Programs completed (%)	100	100	100	100	Marina and Waterways
				Development and review of Operational Plans for Coastal and Marine Infrastructure Assets	100	100	100	100	Marina and Waterways
	Maintain Coastal and Marine Infrastructure and Natural Assets Maintain the City's coastal and marine infrastructure and natural assets including protection structures, jetties, boat ramps and waterways (including sand monitoring and management i.e.. bypassing and dredging) to meet agreed performance targets	Organisational Excellence	5.4	Deliver Capital Program (% Budget)	100	100	100	100	Marina and Waterways
				Deliver Capital Program (% Projects)	100	100	100	100	Marina and Waterways
				Deliver Maintenance Program (% Budget)	100	100	100	100	Marina and Waterways
	Manage the Mandurah Ocean Marina (MOM) and Mary Street Lagoon Manage the Mandurah Ocean Marina and Mary Street Lagoon including the pen holder bookings, jetty maintenance, grounds maintenance and Chalet Park maintenance	Economic	1.1	Mandurah Ocean Marina and Mary Street Lagoon occupancy rate (%)	70	70	70	70	Marina and Waterways, Visit Mandurah

Environmental Services

#	Services (Business as Usual Functions)	Key Focus Area	Objective	KPI	2023/2024	2024/2025	2025/2026	2026/2027	Responsibility
	Environmental Planning Environmental planning and custodianship to ensure the protection and enhancement of the City's landscaped and natural environment	Environment	4.1, 4.2, 4.3, 4.4, 4.5	Develop and implement the Environment Strategy (%)	100	100	100	100	Environmental Services
				Implement the Waste Education Plan	100	100	100	100	Environmental Services
				Review and implement the Waste Plan	0	100	100	100	Environmental Services
				Review and implement the Greening Mandurah Framework and Action Plan (%)	100	100	100	100	Environmental Services
	Tactical Asset Management and Planning for Parks and Open Space Infrastructure Assets Tactical planning for the management of the City's parks and open space infrastructure assets through asset condition monitoring the planning and programming of forward works for replacement, renewal, upgrade and new infrastructure assets including the development of ten year outline and three year detailed capital works plans to meet agreed performance targets, aligned with strategic asset management and planning and the LTFP	Organisational Excellence	5.5	Rolling 10 year Capital Works Programs completed (%)	100	100	100	100	Environmental Services
	Carbon emissions Plan and facilitate ongoing mitigation of carbon emissions, including the signing of the Power Purchase Agreement alternative to procure renewable energy	Environment	4.2	% of clean energy used by the City of Mandurah	20	25	25	25	Environmental Services
	Environmental Education and Volunteering Management Deliver environmental education programmes and engage community in environmental volunteering such as the Kids Teaching Kids Conference, National Tree Day and Embrace a Space	Environment	4.2, 4.3, 4.4, 4.5	# of opportunities created for the community to increase awareness of environmental issues and participate in environmental activities	20	20	20	20	Environmental Services
	Strategic, Tactical and Operational Asset Management and Planning for Bushland, Foreshore and Planted Natural Assets Strategic, tactical and operational planning for the management of the City's natural land based assets through asset condition monitoring and the planning, programming and scheduling of management and maintenance works including the development of Bushland Management Plans, Foreshore Management Plans and Public Open Space Management Plans to meet agreed performance targets, aligned with Strategic and Corporate objectives and the LTFP	Environment	4.2	# of new Bushland Management Plans developed	2	2	2	2	Environmental Services
				# of existing Bushland Management Plans updated	32	34	36	38	Environmental Services
				# of new Foreshore Management Plans developed	1	1	1	1	Environmental Services
				# of existing Foreshore Management Plans updated	8	9	10	11	Environmental Services
				# of new Public Open Space Management Plans developed	2	2	2	2	Landscape Services
				# of existing Public Open Space Management Plans updated	4	6	8	10	Landscape Services
	Landscape Infrastructure Design and Construction Design and construction of park and open space landscape infrastructure assets aligned to agreed performance targets, tactical and operational asset management and planning and the LTFP	Health	3.3	Deliver City Parks Capital Program (% Budget)	90	90	90	90	Landscape Services
				Deliver City Parks Capital Program (% Projects)	90	90	90	90	Landscape Services
	Environmental Compliance Ensure the City has appropriate approvals (e.g. clearing permits and licences) for all works undertaken	Environment	4.2	Number of active investigations into breaches of environmental regulations	0	0	0	0	Environmental Services
	Sustainable Water Use Management Facilitate sustainable water use across the City including through verge makeover program, facility water audits and Waterwise Council Action Plan implementation	Environment	4.2, 4.4, 4.5	Maintain compliance with Groundwater allocation licenses (%)	100	100	100	100	Environmental Services
				Maintain Waterwise Council accreditation	Achieved	Achieved	Achieved	Achieved	Environmental Services

Development and Compliance

#	Services (Business as Usual Functions)	Key Focus Area	Objective	KPI	2023/2024	2024/2025	2025/2026	2026/2027	Responsibility
	Food safety management Undertake food safety training, assessment, sampling and action recalls	Health	3.1	Food Premises inspections carried out within WALGA Recommended Inspection Timeframes (%)	100	100	100	100	Health Services
	Public buildings and event assessments Ensure assessment of Public Buildings and Events to ensure they are safely operated and in accordance with relevant legislation	Health	3.1	Public Building and Events assessments carried out within WALGA Recommended Inspection timeframes (%)	100	100	100	100	Health Services
	Recreational water monitoring Sample aquatic facilities and natural waters for microbiological safety	Health	3.1	Recreational Water Quality assessments carried out within statutory timeframes (%)	100	100	100	100	Health Services
	Mosquito Management Complete pre-treatment surveys, treatments, post treatments assessments and community education	Health	3.1	Annual Report completed by October (%)	100	100	100	100	Health Services
	Implement the Public Health Plan Promote the health benefits linked to connecting people with and protecting the natural environment. Increase cross promotion of community programs and services to improve connections and partnerships across the community.	Health	3.5	Completion of 2 videos demonstrating connection health and the natural environment (%)	100				Health Services
				Number of programs cross promoted	30	30			
	Animal control/management Apply legislation and educate the community on the importance of responsible animal ownership	Organisational Excellence	5.4	% decrease in annual dog wanders reported per registered dog	5	5	5	5	Ranger Services
				Dangerous dog inspections completed within 30 days of Notification and annually (%)	100	100	100	100	Ranger Services
				High Priority jobs (e.g. dog attack in progress, wandering animals/ livestock on road, major parking issues involving safety) responded to within 1 hour (%)	100	100	100	100	Ranger Services
				% decrease in dog attacks with Injury per registered dog	5	5	5	5	Ranger Services
				Animal offences (registrations, wandering, etc.) investigated and formal action taken	100	100	100	100	Ranger Services
				Shark Reports responded to within 1 hour (%)	100	100	100	100	Ranger Services
	Statutory planning and land management Undertake statutory planning and land management in accordance with relevant legislation	Economic	1.1	Development Applications, Subdivision and Structure Plan proposals assessed within legislative timeframes (%)	100	100	100	100	Statutory Planning
				% Subdivision Referrals processed within 42 days	100	100	100	100	Statutory Planning
	Building and compliance Controlling the construction, occupation and demolition of buildings through the issuing of permits and certificates to deliver quality development outcomes. Investigate non compliance in accordance with the relevant legislation.	Health	5.4	Private swimming pools inspected within 4 years (%)	100	100	100	100	Building Services
		Organisational Excellence	5.4	% applications assessed within statutory time-frame (Certified Applications)	100	100	100	100	Building Services
				% applications assessed within statutory time-frame (Uncertified Applications)	100	100	100	100	Building Services
				% Strata, Demolition and Occupancy Permit Applications assessed within statutory time-frame	100	100	100	100	Building Services
				Provision of Building Records within applicable specified timeframes – Requests for Building Records (%)	100	100	100	100	Building Services
				Provision of Building Records within applicable specified timeframes – Orders & Requisitions (%)	100	100	100	100	Building Services
				Approval of Park Homes and annexes within Caravan Parks (10 business days) (%)	100	100	100	100	Building Services
	Bushfire Management Undertake bushfire mitigation initiatives to reduce the risk of wildfire causing damage to life, property and/or the environment	Environment	4.2	Grant funded bushfire mitigation activities completed (%)	100	100	100	100	Emergency Management
				Local Emergency Management and Bushfire Advisory Committee meetings held every quarter (%)	100	100	100	100	Emergency Management
				Bushfire Inspections completed of all properties. (%)	100	100	100	100	Ranger Services

Systems and Projects

#	Services (Business as Usual Functions)	Key Focus Area	Objective	KPI	2023/2024	2024/2025	2025/2026	2026/2027	Responsibility
	IT Tech support Advocate, manage, maintain and support technology and technological solutions for Council operations	Organisational Excellence	5.4	Compliance with cyber security framework (Maturity Level 1-3)	1	1	2	2	Systems & Projects
Support requests responded to within SLA (%)				90	90	90	90	Systems & Projects	
	Drive Innovation through technology Aimed at exploring new efficient and effective approaches to delivering services. Specific projects yet to be determined	Organisational Excellence	5.4	% successful projects undertaken	75	75	75	75	Systems & Projects

Financial Services

#	Services (Business as Usual Functions)	Key Focus Area	Objective	KPI	2023/2024	2024/2025	2025/2026	2026/2027	Responsibility
	Long Term Financial Planning Undertake Long Term Financial Planning to set out the City's path to financial sustainability into the future.	Organisational Excellence	5.4	Long Term Financial Plan adopted by May (Achieved/Not Achieved)	Achieved	Achieved	Achieved	Achieved	Financial Services
	Financial accounting services Accounts payable, accounts receivable, insurance, loans, investments, GST/BAS, FBT, banking management, corporate credit cards	Organisational Excellence	5.4	Statutory Returns lodged within legislative timeframe (%)	100	100	100	100	Financial Services
	Management accounting services Budgeting, financial analysis, long term financial planning, capital planning, business cases, financial systems, projects	Organisational Excellence	5.4	Asset Consumption Ratio	0.71	0.69	0.68	0.66	Financial Services
Asset Renewal Funding Ratio				1.05	1.02	1.02	1.06		
Asset Sustainability Ratio				0.91	0.79	0.68	0.64		
	Manage the City's Rates function preparation of rate notices, pensioner management, street numbering, debtor management, property enquiries, new properties	Organisational Excellence	5.4	Debt Recovery Percentage (%)	96	96	96	96	Financial Services
	Financial reporting Annual financial statements, monthly financial management reporting, budget review	Organisational Excellence	5.4	Reports adopted/published within statutory timeframes (%)	100	100	100	100	Financial Services

Governance Procurement and Property

#	Services (Business as Usual Functions)	Key Focus Area	Objective	KPI	2023/2024	2024/2025	2025/2026	2026/2027	Responsibility
	Internal Audit Delivery of the 3-Year Strategic Internal Audit Plan and Annual Operational Internal Audit Plan	Organisational Excellence	5.4	Number of audits undertaken	5	5	5	5	Governance Services
				Recommendations implemented within 12 months of the Internal Audit Report being presented to Council (%)	70	70	70	70	Governance Services
	Fraud and Corruption Control Framework Embedding Fraud and Corruption Prevention Plan.	Organisational Excellence	5.4	Number of training and education activities	4	4	4	4	Governance Services
	Risk Management Framework Ongoing review and implementation of the City's Risk Management Framework including Strategic and Operational Risk.	Organisational Excellence	5.4	Monitoring and maintenance of Strategic and Operational Risk Registers (%)	100	100	100	100	Governance Services
	Governance Framework Ongoing improvement of the governance framework including resources, tools and education for Elected Members and Employees.	Organisational Excellence	5.4	Number of training sessions delivered for Elected Members	8	4	8	4	Governance Services
				Number of training sessions delivered for employees (mandatory and non-mandatory)	8	8	8	8	Governance Services
				Employee participation rate (%) (mandatory training)	100	100	100	100	Governance Services
				# of Governance Resources developed and/or reviewed for Elected Members	6	6	6	6	Governance Services
				# of Governance Resources developed and/or reviewed for Employees	10	10	10	10	Governance Services
	Policy development Develop, coordinate and review policies in accordance with the Council Policy Plan and City of Mandurah Policy Plan	Organisational Excellence	5.4	Implementation of the Council Policy Plan (%)	70	80	80	80	Governance Services
				Implementation of the City of Mandurah Policy Plan (%)	70	80	80	80	Governance Services
	Delegations and Authorisations Ongoing review and improvement of Delegations and Authorisations	Organisational Excellence	5.4	Annual review of delegations (%)	100	100	100	100	Governance Services
				Biennial review of Authorisations (%)	100	N/A	100	N/A	Governance Services
	Local Laws Ongoing review and development of Local Laws	Organisational Excellence	5.4	# of Local Laws reviewed/developed	2	1	1	1	Governance Services
	Local Government Election Delivery of Local Government Elections	Organisational Excellence	5.4	CoM to remain in top 5% of voting participation rate for alike local governments (those with an elector base in excess of 40,000) (%)	100	N/A	100	N/A	Governance Services
	Local Government Reform Implement and embed amendments associated with the Local Government Reform.	Organisational Excellence	5.4	Local Government Reform amendments implemented and imbedded (%)	50	100			Governance Services
	Procurement Schedule Delivery of the City of Mandurah Procurement Schedule enabling opportunities for local supplier engagement.	Organisational Excellence	5.4	Compliance with Act and Regulations (Tenders) (%)	95	95	95	95	Procurement Services
				Compliance with Regional Price Preference Policy (%)	100	100	100	100	Procurement Services
				% of all local content and regional price preference claims for all Tenders	50	50	50	50	Procurement Services

Procurement and Contract Management Framework Ongoing improvement of the procurement and contract management framework including resource, tools and education for the organisation.	Organisational Excellence	5.4	Number of procurement training sessions delivered	8	8	8	8	Procurement Services
			Participation rate in online procurement training (%) for Purchase Order Approvers	100	100	100	100	
			Participation rate for in person procurement training (%) for Purchase Order Approvers	85	90	95	95	Procurement Services
			# of Procurement Resources developed and/or reviewed to support process improvement	6	6	6	6	Procurement Services
			Contract Management Framework developed and implemented (%)	100	N/A	N/A	N/A	Procurement Services
Procurement under \$100k Automation of controls in OneCouncil environment to improve whole of organisation and compliance	Organisational Excellence	5.4	Automation of controls in OneCouncil completed	100				Procurement Services
Leases and Licences Manage Leases and Licences portfolio	Organisational Excellence	5.4	Licences managed in line with expiration date (%)	100	100	100	100	Property Services
			Leases managed in line with expiration date (%)	100	100	100	100	Property Services
Trading Permits Administer trading permit guidelines to ensure consistency with objectives of the Guidelines	Economic	1.5	% Trading Permits administered in line with guidelines	100	100	100	100	Property Services

4 SUBJECT: Financial Report April 2023
DIRECTOR: Business Services
MEETING: Council Meeting
MEETING DATE: 27 June 2023

Summary

The Financial Report for April 2023 together with associated commentaries, notes on investments, balance sheet information and the schedule of accounts are presented for Elected Members' consideration.

Disclosure of Interest

Nil

Previous Relevant Documentation

- G.6/6/22 28/06/2022 Adoption of Annual Budget 2022/23
- G.10/3/23 28/03/2023 Budget Review 2022/23

Background

Nil

Comment

Financial Summary

The financial report for April 2023 shows an actual surplus for this period of \$29.6 million. This is considered a reasonable surplus at the current point in time and is sufficient to meet the City's obligations up to 30 June 2023. Over the next month, the City officers will carry out an analysis of the projects that will be required to be carried forward into the 2023/2024 financial year.

A summary of the financial position for April 2023 is detailed in the table below:

	Current Budget	YTD Budget (a)	YTD Actual (b)	Var. (b)-(a)	Var.% (b)-(a)/(a)
	\$ 000s	\$ 000s	\$ 000s	\$ 000s	%
Opening Funding Surplus / (Deficit)	3,865	3,865	3,865	(0)	0%
Revenue					
Revenue from operating activities	125,560	119,663	122,751	3,088	3%
Capital revenue, grants and Contribution	18,611	15,509	4,919	(10,591)	-68%
	144,171	135,172	127,670	(7,503)	
Expenditure					
Operating Expenditure	(150,406)	(124,359)	(116,397)	7,963	-6%
Capital Expenditure	(47,615)	(39,358)	(14,895)	24,463	-62%
	(198,021)	(163,718)	(131,292)	32,426	
Non-cash amounts excluded from operating activities	34,757	29,021	31,228	2,207	8%
Non-cash amounts excluded from investing activities	(5,314)	-	2,352	2,352	0%
Other Capital Movements	23,173	(3,795)	(4,249)	(454)	12%
Closing Funding Surplus / (Deficit)	2,630	546	29,574	29,028	5320%

The following table highlights the status of the City's key capital projects for the 2022/2023 financial year:

Project	2022/23 Actuals Incl. CMT \$`000s	2022/23 Annual Budget \$`000s	On Time / On Budget	Comment
Western Foreshore Recreation Precinct	1,354	3,330	<p><i>The project's original date of completion was March 2022, and the project was substantially complete in October 2022 with minor finishing works progressing.</i></p> <p><i>The project remains within the budget allocated.</i></p>	<p><i>Project status:</i></p> <p>The Play Space was opened to the public on Sunday, 30 October 2022.</p> <p>The special feature rope tunnel and playground boat has been installed and is now complete.</p> <p>Procurement Planning is underway for the additional shade shelters.</p> <p>A review of the funding of the Waterfront Project is currently being undertaken. It will be presented to Council for consideration as part of the 2023/2024 Budget.</p>
Eastern Foreshore South Precinct	1,110	3,412	<p><i>Completed</i></p> <p><i>The project's original date of completion was January 2022, and the project was substantially completed in August 2022 with the toilet block progressing.</i></p> <p><i>The project remains within the budget allocated.</i></p> <p><i>The toilet block and surrounds are estimated to be completed by early 2024.</i></p>	<p><i>Project status:</i></p> <p><u>Estuary Pool</u> The Estuary Pool was opened to the public on 24 December 2021.</p> <p><u>Eastern Foreshore South – Reserve Area</u> Carpark reconfiguration and paving is complete.</p> <p>The concrete seating wall and soft landscaping works are complete.</p> <p>Works to the southern end of the Eastern Foreshore area are complete.</p> <p>The Mobility Scooter Charging Station will be progressed as part of the toilet block and surrounds construction work.</p> <p><u>Toilet Block</u> Following the design presentation to Elected Members, design changes have been made. Construction tenders are currently progressing with construction expected to commence in Q1 2023/2024.</p>

RC Pinjarra Road Stage 4	1,622	1,534	<p><i>Stage 4 is complete, with road open to traffic ahead of schedule.</i></p> <p><i>The project has exceeded the budget allocation, and additional funds will be sought from the Southwest Regional Roads Group to offset some of this over-expenditure.</i></p>	<p><i>Project status:</i></p> <p>Reconstruction of the section between Randell Street and Foulkes Place commenced in October. East bound lanes were completed in December 2022 and the west bound lanes commenced in January 2023 with completion in May 2023.</p>
RC Peel Street Stage 3	1,143	1,528	<p><i>The project stage 3 completion date is June 2023.</i></p> <p><i>The project remains within the budget allocated.</i></p>	<p><i>Project status:</i></p> <p>The engaged electricity network operator has completed the underground power works.</p> <p>Further service relocation works including telephone, water, and internet have commenced and are expected to be completed in June 2023.</p>
MARC Roof Repairs	6,855	7,536	<p><i>The project completion date is expected to be late 2023.</i></p>	<p><i>Project status:</i></p> <p>The contractor commenced in early February. It is expected that the works will be completed in late 2023.</p>

Statutory Environment

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

Policy Implications

Nil

Financial Implications

Any material variances that have an impact on the outcome of the budgeted surplus position are explained in the Monthly Financial Report, as detailed in Attachment 4.1.

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.

2022/23 Budget Variations

Mandurah Local Drug Action Team (LDAT) Grant

The City's Youth Development team have been successful in securing a \$16,687 operating grant from the Alcohol and Drug Foundation (ADF). It is proposed that the funds be used to fund a new project approved by the ADF entitled "Leavers is Just the Beginning" to support Leaver's week and having safe choices.

The LDAT has been delivering projects in Mandurah for many years. The City of Mandurah is the anchor organisation that applies for the funding from the ADF and administers this on behalf of the LDAT. Each project is determined by the LDAT and funding can be applied for at any time, therefore they do not necessarily align with the City's financial planning processes.

It is recommended that new operating revenue and expenditure budgets of \$16,687 be approved for the ADF Grant operating project to enable full utilisation of this grant funding.

Conclusion

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

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

NOTE:

- Refer **Attachment 4.1 Monthly Financial Report**
Attachment 4.2 Schedule of Accounts (electronic only)

RECOMMENDATION

That Council:

- 1 **Receives the Financial Report for April 2023 as detailed in Attachment 4.1 of the report.**
- 2 **Receives the Schedule of Accounts for the following amounts as detailed in Attachment 4.2 of the report:**

Total Municipal Fund	\$	5,662,779.26
Total Trust Fund	\$	0.00
	\$	<u>5,662,779.26</u>
- 3 **Approves the following budget variations for 2022/23 annual budget:**
 - 3.1 **Increase in operating expenditure of \$16,687* for ADF Grant – Youth Development**
 - **To be funded from ADF operating grant \$16,687***

ABSOLUTE MAJORITY REQUIRED

Monthly Financial Report

April 2023



City of Mandurah April 2023

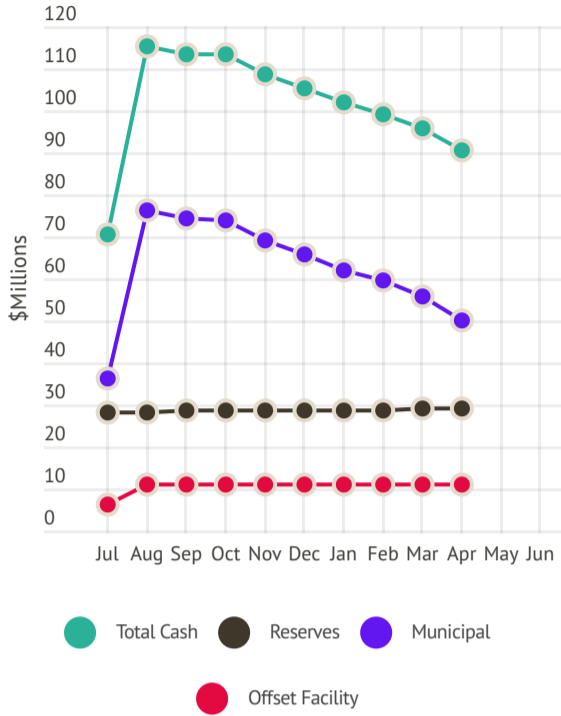
\$2.63M —

Estimated surplus at 30 June 2023 with proposed budget amendments

\$29.94 million ▼

Year to Date Actual Surplus

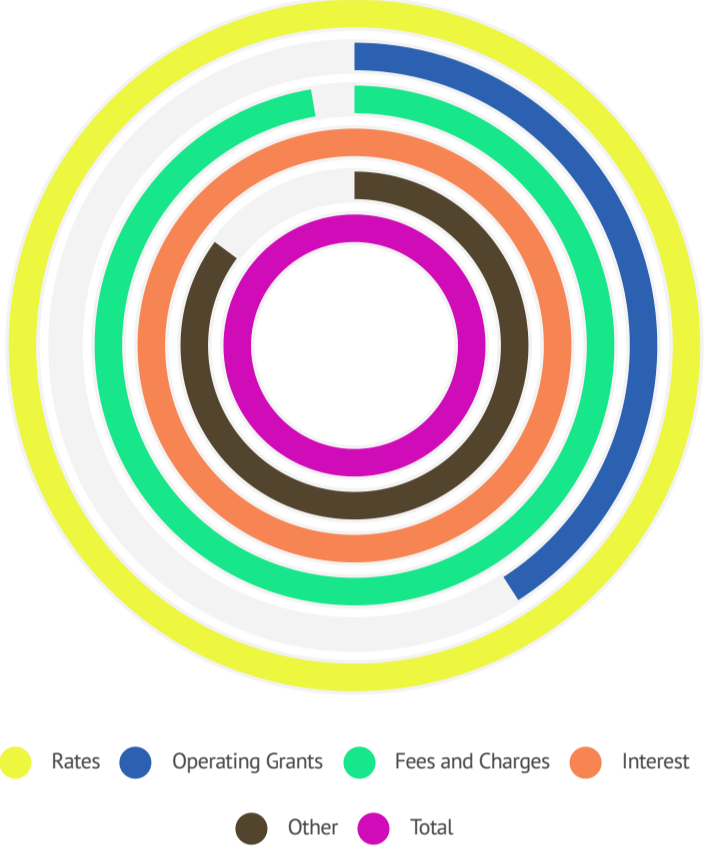
Investments



Summary

- Actual Rates Raised \$87.34M ▲
- Actual Rates Received \$86.0M (96.3% collected) ▲
- Actual Operating Revenue \$122.8M ▲
- Actual Capital Revenue \$4.2M ▲
- Actual Operating Expenditure \$116.4M ▲
- Actual Capital Expenditure \$14.9M ▲
- Actual Proceeds from Sale of Assets \$678.7K ▲

Year to Date Revenue Actuals Compared to Current Budget



Loans

- Actual Principal Outstanding \$20.3M ▼
- Actual Principal Repayments Made \$3.6M ▲
- Actual Interest Paid \$459K ▲
- Actual New Loans Drawn Down \$0M —
- Amount of Interest Saved from Loan Offset Facility \$165K ▲

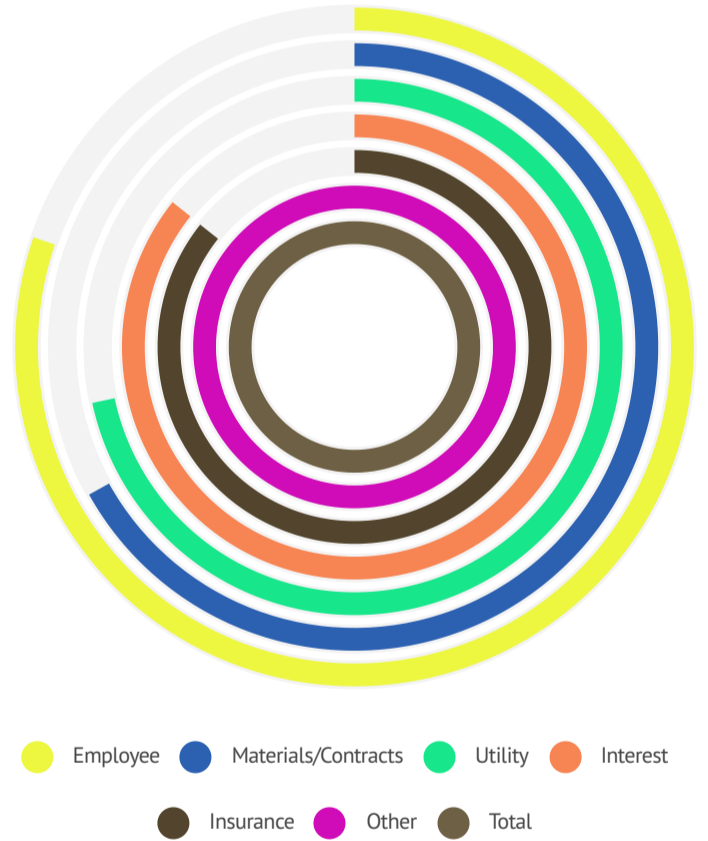
Rates Outstanding

- 17 Properties with >\$10K outstanding —
- 74 Properties \$3K to \$10K outstanding ▼
- 11 Properties commenced legal action in 22/23 —
- \$2.12M Rates Exemptions —

Sundry Debtors Outstanding

Current accounts due (\$2.2M) ▼
New Aged Debtor reporting functions being developed post Phase 2 implementation.

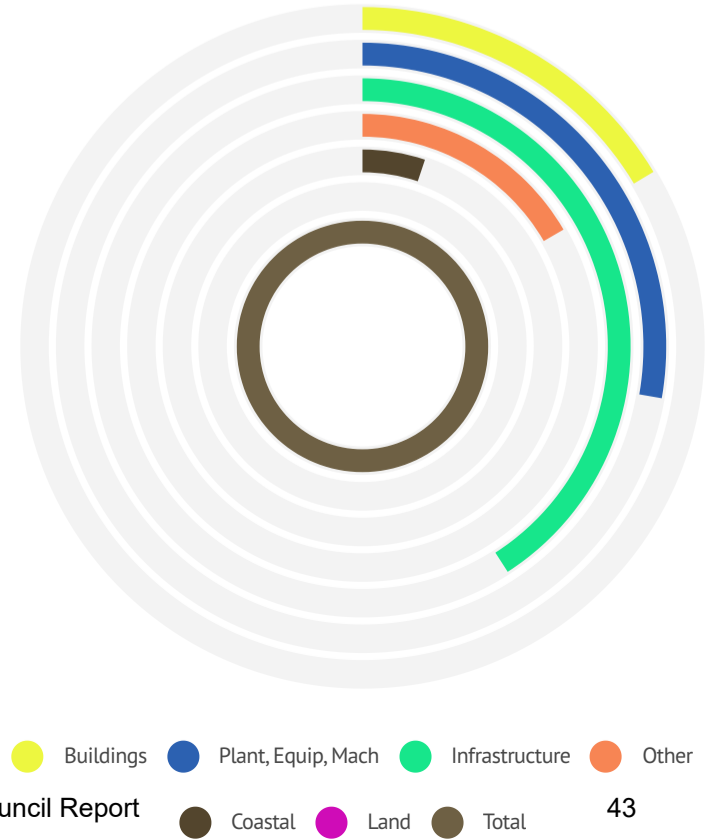
Year to Date Expenditure Actuals Compared to Current Budget



Budget Proposed Amendments

- Increase in operating expenses \$16,687 for the Alcohol and Drug grant through the Youth Development team funded by the Alcohol and Drug Foundation.

Year to Date Capital Actuals Compared to Current Budget

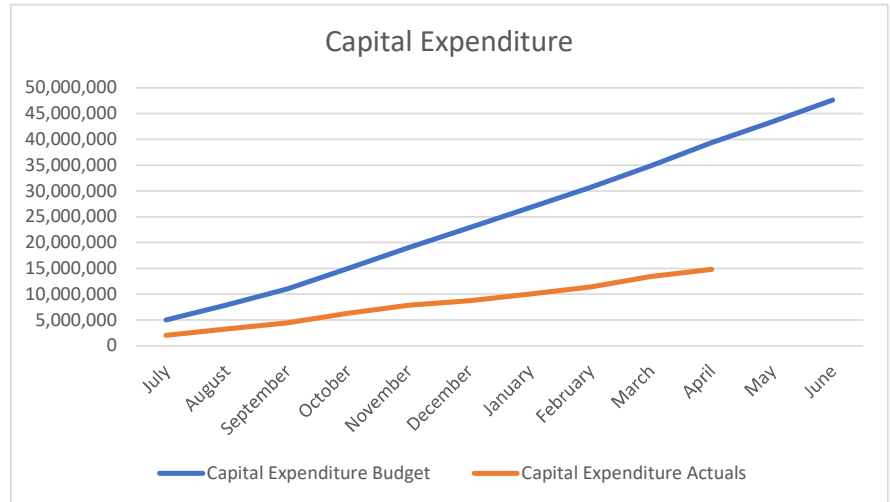
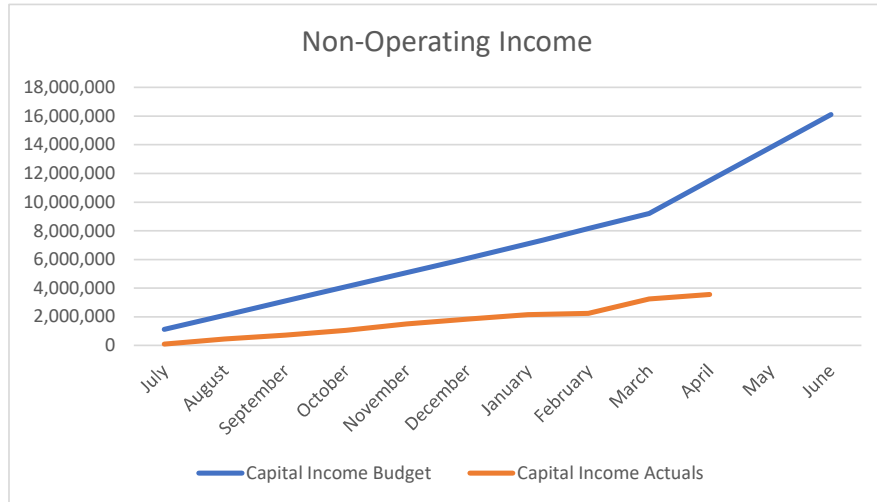
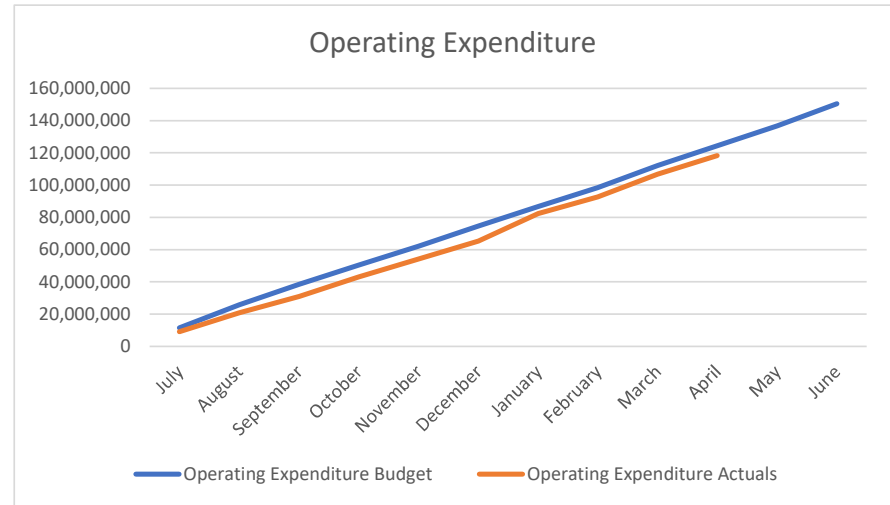
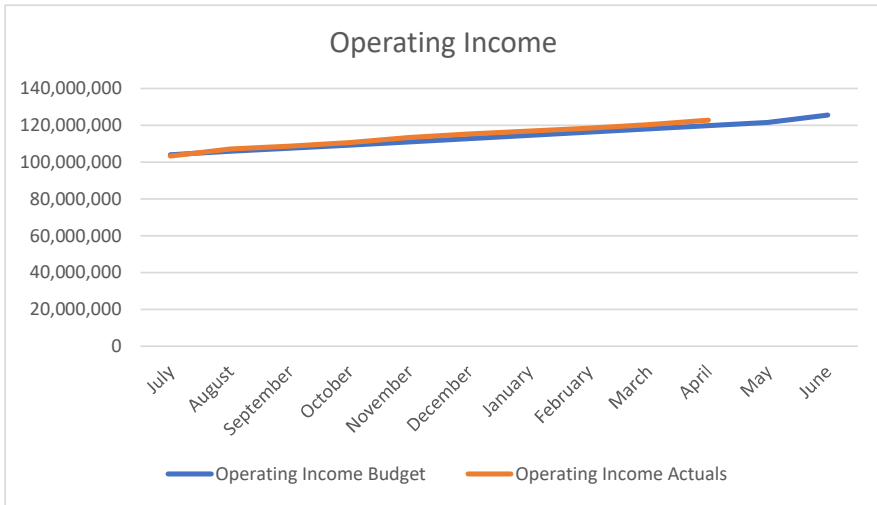


1 Tenders awarded during the month through CEO delegation ▲

29.8% Grants received for the 22/23 year Council Meeting 27 June 2023 ▲

Council Report

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CITY OF MANDURAH
MONTHLY FINANCIAL REPORT
For the Period Ended 30 April 2023

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**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2023**

BY NATURE OR TYPE

	Ref Note	Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening Funding Surplus / (Deficit)		3,864,653	3,864,653	3,864,650			
Revenue from operating activities							
Rates		87,152,819	87,048,389	87,340,490	292,101	0.34%	
Operating grants, subsidies and contributions		5,080,209	2,201,842	2,077,971	(123,871)	(5.63%)	
Fees and charges		30,169,135	27,783,505	29,361,511	1,578,006	5.68%	
Interest earnings		1,900,000	1,583,333	2,899,984	1,316,651	83.16%	▲
Other revenue		1,257,941	1,045,774	1,071,150	25,376	2.43%	
		125,560,104	119,662,843	122,751,106	3,088,263	2.58%	
Expenditure from operating activities							
Employee costs		(50,294,858)	(42,331,112)	(40,356,339)	1,974,773	4.67%	
Materials and contracts		(58,041,076)	(46,815,219)	(38,842,875)	7,972,344	17.03%	▲
Utility charges		(4,561,221)	(3,801,015)	(3,268,203)	532,812	14.02%	▲
Depreciation on non-current assets		(34,801,704)	(29,020,982)	(28,820,102)	200,880	0.69%	
Interest expenses		(944,929)	(838,832)	(809,790)	29,042	3.46%	
Insurance expenses		(1,761,923)	(1,552,281)	(1,509,475)	42,806	2.76%	
Other expenditure		-	-	(44,746)	(44,746)	100.00%	▼
Loss on disposal of assets	1(a) & 4	-	-	(2,745,365)	(2,745,365)	100.00%	▼
		(150,405,711)	(124,359,441)	(116,396,895)	7,962,546	6.40%	
Non-cash amounts excluded from operating activities	1(a)	34,756,704	29,020,982	31,228,262	2,207,280	7.61%	
Amount attributable to operating activities		9,911,097	24,324,384	37,582,474	13,258,090	(54.51%)	
Investing activities							
Non-operating grants, subsidies and contributions	10	16,112,630	13,427,191	4,239,811	(9,187,380)	(68.42%)	▼
Proceeds from disposal of assets	4	2,498,621	2,082,184	678,748	(1,403,437)	(67.40%)	▼
Payments for property, plant and equipment	6	(47,615,489)	(39,358,212)	(14,895,016)	24,463,196	62.16%	▲
Amount attributable to investing activities		(29,004,239)	(23,848,836)	(9,976,458)	13,872,379	58.17%	
Non-cash amounts excluded from investing activities	1(b)	(5,314,125)	-	2,351,823	2,351,823	100.00%	
Amount attributable to investing activities		(34,318,364)	(23,848,836)	(7,624,635)	16,224,202	68.03%	
Financing Activities							
Proceeds from new debentures	7	6,034,837	-	-	0	0.00%	
Unspent Loans Utilised		3,122,402	-	-	0	0.00%	
Repayment of debentures	7	(4,506,370)	(3,755,308)	(3,558,062)	197,246	5.25%	
Payment of lease liability		(555,200)	(416,400)	(387,588)	28,813	6.92%	
Proceeds from new interest earning liability		992,050	744,038	192,050	(551,987)	(74.19%)	▼
Principal elements of interest earning liability		(544,988)	(408,741)	(544,988)	(136,247)	(33.33%)	▼
Proceeds from community loans		50,271	41,893	49,604	7,712	18.41%	▲
Transfer from reserves	8	20,517,591	-	-	0	0.00%	
Transfer to reserves	8	(1,937,654)	-	-	0	0.00%	
Amount attributable to financing activities		23,172,938	(3,794,520)	(4,248,983)	(454,463)	(11.98%)	
Closing Funding Surplus / (Deficit)	1(d)	2,630,325	545,681	29,573,506	29,027,825	5319.56%	

KEY INFORMATION

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

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

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

(a) Non-cash items excluded from operating activities

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

	Notes	Annual Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities				
		\$	\$	\$
Adjustments to operating activities				
Movement in liabilities associated with restricted cash		(45,000)	-	55,450
Movement in pensioner deferred rates (non-current)		-	-	(138,749)
Movement in employee benefit provisions (non-current)		-	-	(253,906)
Add: Loss on asset disposals	4	-	-	(190,437)
Add: Loss on asset write offs		-	-	2,935,802
Add: Depreciation on assets		34,801,704	29,020,982	28,820,102
Total non-cash items excluded from operating activities		34,756,704	29,020,982	31,228,262

(b) Non-cash items excluded from investing activities

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

Adjustments to investing activities

Movement in non current liabilities for transfers to acquire or construct non-financial assets to be controlled by the entity				
Movement in current liabilities for transfers to acquire or construct non-financial assets to be controlled by the entity associated with restricted cash		(5,314,125)	-	2,351,823
Total non-cash amounts excluded from investing activities		(5,314,125)	-	2,351,823

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

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

		Budget Closing 30 Jun 2022	Budget Closing 30 Jun 2023	Year to Date 30 Apr 2023
Adjustments to net current assets				
Less: Reserves - restricted cash		(24,888,945)	(31,689,865)	(51,301,746)
Less: Unspent loans		(207,137)	(295,779)	(3,470,667)
Less: Other receivables		(80,000)	-	(667)
Less: Prepaid Rates		-	-	-
Less: Clearing accounts		-	-	(74,453)
Add: Borrowings	7	9,826,754	4,158,994	1,151,780
Add: Other liabilities		3,417,743	1,115,424	7,259,901
Add: Lease liability		759,243	-	536,011
Add: Provisions - employee		5,216,724	4,206,636	5,022,793
Add: Loan Facility offset		-	-	11,000,000
Total adjustments to net current assets		(5,955,618)	(22,504,590)	(29,877,048)

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

Current assets				
Cash and cash equivalents	2	23,759,820	48,922,577	78,355,023
Rates receivables	3	2,480,445	2,365,697	3,346,332
Receivables	3	4,341,798	3,257,820	4,739,391
Other current assets		549,233	1,488,370	3,028,928
Less: Current liabilities				
Payables		(9,848,897)	(17,503,876)	(10,852,381)
Borrowings	7	(5,105,388)	(4,158,994)	(1,151,780)
Interest earning liabilities		-	16,848	(12,775)
Unspent non-operating grant, subsidies and contributions liability		(1,065,909)	-	(7,766,397)
Lease liabilities		(759,243)	(421,216)	(536,011)
Provisions		(8,396,241)	(8,832,311)	(9,699,775)
Less: Total adjustments to net current assets	1(c)	(5,955,618)	(22,504,590)	(29,877,048)
Closing Funding Surplus / (Deficit)		-	2,630,325	29,573,506

CURRENT AND NON-CURRENT CLASSIFICATION

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

	Total Amount	Interest rate	Total Interest Earnings at Maturity Date	Institution	S&P rating	Deposit Date	Maturity Date	Term days
	\$	\$	\$	\$				
Cash on hand								
Westpac Municipal Bank Account (inc. Bonds Investments & Notice Savers)	14,158,761	Variable		Westpac	AA-	NA	NA	
	14,158,761							
Municipal Investments								
Muni 10 - 9652-46197	30,147	2.00%	150	ANZ	AA-	1/04/2023	1/07/2023	91
Muni 40 - 24-879-6372	3,091,168	4.20%	32,033	NAB	AA-	27/02/2023	29/05/2023	91
Muni 41 - 24-055-4504	3,108,324	4.30%	43,330	NAB	AA-	27/02/2023	27/06/2023	120
Muni 42 - 98-829-1441	6,177,337	4.11%	102,605	NAB	AA-	19/12/2022	18/05/2023	150
Muni 46 - B33713404.115	3,081,112	3.98%	59,956	CBA	AA-	22/11/2022	23/05/2023	182
Muni 47 - B33713404.114	3,092,399	4.06%	71,243	CBA	AA-	22/11/2022	22/06/2023	212
Muni 48 - B33713404.116	3,082,656	4.17%	52,278	CBA	AA-	22/12/2022	22/05/2023	151
Muni 49 - 97-760-7420	3,083,288	4.15%	61,836	NAB	AA-	23/11/2022	22/05/2023	180
Muni 53 - B33713404.119	3,084,134	4.22%	31,761	CBA	AA-	22/02/2023	24/05/2023	91
Muni 54 - 27-028-9270	3,081,879	4.20%	31,937	NAB	AA-	27/02/2023	29/05/2023	91
Muni TD WBC 1 - 032-108 267918	2,022,638	4.54%	22,638	Westpac	AA-	18/04/2023	18/07/2023	91
Muni TD WBC 2 - 032-108 267889	3,033,957	4.54%	33,957	Westpac	AA-	18/04/2023	18/07/2023	91
	35,969,039							
Reserve Investments								
Reserve 42 - 36-976-7906	3,118,927	4.25%	64,027	NAB	AA-	19/12/2022	19/06/2023	182
Reserve 44 - 70-586-3025	3,115,431	4.35%	33,788	NAB	AA-	28/03/2023	28/06/2023	92
Reserve 45 - 70-568-6989	3,147,708	4.45%	67,961	NAB	AA-	27/03/2023	24/09/2023	181
Reserve 47 - B33713404.106	4,157,147	4.22%	43,282	CBA	AA-	17/04/2023	17/07/2023	91
Reserve 48 - B33713404.106	6,291,193	4.22%	132,960	CBA	AA-	17/04/2023	17/07/2023	91
Reserve TD WBC 1 - 032-108 267862	3,319,713	4.54%	37,155	Westpac	AA-	18/04/2023	18/07/2023	91
Reserve TD WBC 2 - 032-108 267897	3,033,957	4.54%	33,957	Westpac	AA-	18/04/2023	18/07/2023	91
Reserve TD WBC 3 - 032-108 267926	3,033,957	4.54%	33,957	Westpac	AA-	18/04/2023	18/07/2023	91
	29,218,033							
Total Municipal and Reserve Funds	79,345,833		990,811					

		Interest Earned
Interest revenue		
Investment Interest Accrued	533,833	
Investment Interest Matured	1,724,559	\$2,899,984
Rates Interest	641,592	
	<u>2,899,984</u>	

Loan Offset Facility	Amount	Interest rate on loans	Interest Saved	YTD Interest Saved
Westpac	11,000,000	5.23%	20,130	165,378

KEY INFORMATION

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

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

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

Total Municipal Cash	Unrestricted
\$90.35 M	\$61.13 M

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2023

OPERATING ACTIVITIES
NOTE 3
RECEIVABLES

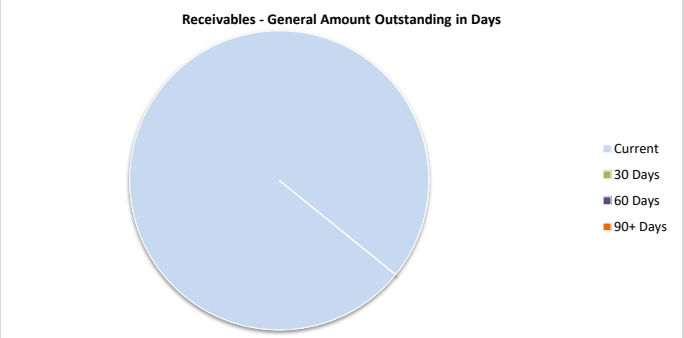
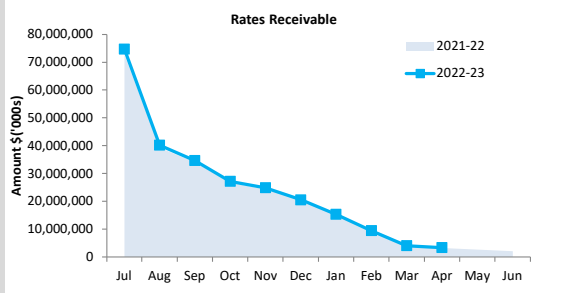
Rates Receivable	30-Jun-22	30-Apr-22	30 Apr 23
	\$		\$
Opening Arrears Previous Years	3,093,324	3,093,324	2,028,200
Rates levied	82,607,155	82,551,642	87,340,490
Less - Collections to date	(83,672,279)	(82,400,065)	(86,022,359)
Equals Current Outstanding	2,028,200	3,244,901	3,346,332
Net Rates Collectable	2,028,200	3,244,901	3,346,332
% Collected	97.6%	96.2%	96.3%

Receivables - General	30-Apr-22	Current	30 Days	60 Days	90+ Days	30 Apr 23
	\$	\$	\$	\$	\$	\$
Balance per Trial Balance						
Sundry receivable	2,060,849	2,246,060				2,246,060
Recreation Centres	78,010	159,157				159,157
Mandurah Ocean Marina	0	(122,786)				(122,786)
GST receivable	317,666	754,762				754,762
Allowance for impairment of receivables	(158,610)	(210,870)				(210,870)
Infringements	847,863	856,797				856,797
Pensioners rates and ESL deferred	473,104	651,764				651,764
Other Receivables	387,048	404,506				404,506
Total Receivables General Outstanding	4,005,930	4,739,391	0	0	0	4,739,391
Percentage		100%	0%	0%	0%	

	30 Apr 22	30 Apr 23
- No. of Legal Proceedings Commenced for the financial year	39	11
- No. of properties > \$10,000 outstanding	16	17
- No. of properties between \$3,000 and \$10,000 outstanding	110	74
- Value of Rates Concession	69,766	68,587
- Value of Rates Exemptions	2,027,889	2,117,724

KEY INFORMATION

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



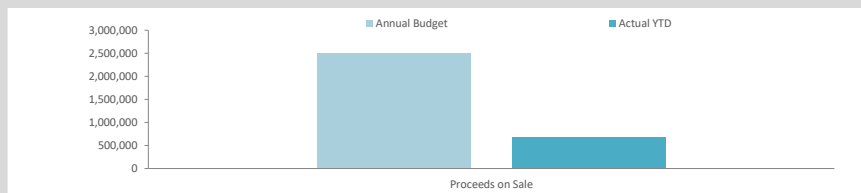
Debtors Due	\$4,739,391
Over 30 Days	0%
Over 90 Days	0%

Collected	Rates Due
96.3%	\$3,346,332

Asset	Asset ID	Asset Owner	Budget	YTD Actual				
			Proceeds	Net Book Value	Proceeds	Profit	(Loss)	
			\$	\$	\$	\$	\$	
Land								
Land			1,000,000	0	0	0	0	0
Infrastructure Assets								
Light Passenger Vehicles - Replacement								
Toyota Rav4 MH8428A	C00918	Infrastructure Management	11,096	10,557	24,351	13,794	0	0
Toyota Rav4 MH8442A	C06018	Development Compliance	14,891	0	0	0	0	0
Toyota Rav4 MH8976A	C06218	Infrastructure Management	13,088	0	0	0	0	0
Subaru Outback MH4947B	C03418	Strategic Planning	21,773	20,514	27,768	7,254	0	0
Toyota Rav4 MH9326A	C06818	Community Capacity Building	15,593	0	0	0	0	0
Honda HR-V MH8513A	C00619	CityParks	14,853	14,281	23,441	9,160	0	0
Toyota Prius MH9886A	C07019	Youth Development	12,400	0	0	0	0	0
Subaru XV MH8534A	C07519	Design and Development	15,460	0	0	0	0	0
Light Commercial Vehicles - Replacement								
Holden Trailblazer MH8622A	C05018	Development Compliance	13,708	0	0	0	0	0
Holden Colorado MH8957A	U03518	Rangers	21,003	0	0	0	0	0
Holden Colorado MH8958A	U04018	CityWorks	16,547	0	0	0	0	0
Isuzu D'MAX MH7872A	U04218	Marina	19,990	19,262	29,805	10,543	0	0
Ford Ranger MH7913A	U07518	CityWorks	21,365	0	0	0	0	0
Isuzu D'MAX MH7534A	U07618	Marina	17,094	0	0	0	0	0
Ford Ranger MH8305A	U04318	CityWorks	21,848	0	0	0	0	0
Ford Ranger MH8349A	U01918	CityWorks	17,927	17,122	22,760	5,637	0	0
Nissan Navara MH9384A	U06818	CityBuild	16,826	0	0	0	0	0
Mitsubishi Triton MH8327A	U07918	Festival and Events	16,871	0	0	0	0	0
Holden Colorado MH9619A	U01218	Rangers	19,425	0	0	0	0	0
Isuzu D'MAX MH9172A	U01319	ICT	18,445	0	0	0	0	0
Ford Ranger MH0438B	U08019	CityParks	24,359	0	0	0	0	0
Holden Colorado MH1036B	U02819	Rangers	15,438	0	0	0	0	0
Holden Trailblazer MH0176B	C07819	CityFleet	17,087	15,661	32,995	17,334	0	0
Trucks & Buses Replacements								
Hino FG1628 5	T006	Built & Natural Environment	44,376	0	0	0	0	0
Hino 500-FG1628-HIAB-88	T026	Built & Natural Environment	48,954	0	0	0	0	0
Nissan PK16 28	T002	Built & Natural Environment	44,443	0	0	0	0	0
Hino 300-716-KEVREK-1000	T005	Built & Natural Environment	35,985	0	0	0	0	0
Hino 300-716-KEVREK-1500	T007	Built & Natural Environment	35,985	0	0	0	0	0
Trailers								
Parks & Mowers								
Kubota Outfront Mower 60 F369	M03018	Parks South	10,853	0	0	0	0	0
Kubota Outfront Mower 72 F369	M03618	Parks North	10,853	0	0	0	0	0
Kubota Outfront Mower 72 F369	M02118	Parks Central	10,853	0	0	0	0	0
John Deere Outfront Mower 60I	M02717	Parks Assets	13,044	0	0	0	0	0
Kubota Outfront Mower 72	M01419	Parks Assets	18,113	0	0	0	0	0
Kubota Outfront Mower 60 F369	M03119	Parks Central	12,253	0	0	0	0	0
Toro Zero Turn 72	M02219	Parks South	20,094	0	0	0	0	0
Toro Zero Turn 72	M01119	Parks Central	20,094	0	0	0	0	0
Toro Zero Turn 72	M00419	Parks South	20,795	0	0	0	0	0
Minor Equipment >\$5000								
Construction Vehicles - Replacement								
KOMATSU WHEEL LOADER	G004	Built & Natural Environment	109,579	0	0	0	0	0
Plant disposals carried over from 2021/22 budget:								
Light Passenger Vehicles - Replacement								
Mazda CX-5 MH3806A	C04016	Place & Communities - RECREATION SERVICES	16,150	0	0	0	0	0
SUBARU-OUTBACK MH6704A	C02518	People & Communities - GENERAL MANAGER MPAC	15,765	15,765	29,131	13,367	0	0
TOYOTA-RAV4 MH7382A	C03818	Built & Natural - DESIGN & DEVELOPMENT SERVICES	12,326	12,563	27,305	14,742	0	0
MAZDA-CX-5 MH7550A	C04318	Built & Natural - CIVIL MAINTENANCE	19,813	15,897	19,813	3,916	0	0
MITSUBISHI-LS OUTLANDER MH5475A	C04717	Built & Natural - ENGINEERING COORDINATOR	20,268	12,834	20,268	7,434	0	0
MAZDA-CX-5 MH8253A	C07618	Business Services - RANGER SERVICES COORDINATOR	15,400	0	0	0	0	0
Toyota Prado MH7056A	C01117	Mayor's Office	24,367	0	0	0	0	0
HYUNDAI-SANTE MH7641A	FEC01718 - C01718	Built & Natural - DESIGN & DEVELOPMENT SERVICES	0	0	0	0	0	0
Light Commercial Vehicles - Replacement								
FORD-RANGER MH7859A	U00417	Built & Natural -CITYWORKS	20,353	20,353	23,222	2,869	0	0
FORD-RANGER MH8377A	U01018	Built & Natural -CITYWORKS	12,451	12,451	24,131	11,680	0	0
HOLDEN-COLORADO MH6352A	U02317	Built & Natural -CITYBUILD	27,313	17,753	27,313	9,560	0	0
FORD-RANGER MH8056A	U02418	Built & Natural -SURVEYING SERVICES	19,329	19,403	26,169	6,766	0	0
HOLDEN-COLORADO MH6112A	U03117	Built & Natural -CITYBUILD	18,228	18,228	27,768	9,539	0	0
FORD-RANGER MH7543A	U03417	Built & Natural -TRAFFIC MANAGMENT	20,507	20,507	25,722	5,215	0	0
HYUNDAI-ILOAD MH6241A	U03617	Built & Natural -PARKS MAINTENANCE - RETIC	18,607	0	0	0	0	0
HOLDEN-COLORADO MH6110A	U06717	Built & Natural -CITYBUILD	18,228	18,228	25,878	7,649	0	0
HYUNDAI-ILOAD MH6169A	U07117	Built & Natural -CITYBUILD	20,157	0	0	0	0	0
FORD-RANGER MH4982A	U07417	Built & Natural -CITYWORKS	16,048	0	0	0	0	0
HOLDEN-COLORADO MH9283A	U07818	Built & Natural -RANGERS	22,036	23,077	27,312	4,234	0	0
TOYOTA-HILUX MH6817A	U03817	Built & Natural -CITYBUILD	0	0	0	0	0	0
ISUZU-D'MAX MH5394A	U05717	Business Services - ENVIRONMENTAL HEALTH COORDINATOR	0	0	0	0	0	0
Mazda CX-5 MH5068A	C05517	Asset Management	22,072	15,824	22,072	6,248	0	0
Trucks & Buses Replacements								
Trailers								
Wastech Semi Trailer	V05020-	Built & Natural	35,327	0	0	0	0	0
Wastech Semi Trailer	V05120-	Built & Natural	35,327	0	0	0	0	0
Parks & Mowers								
TORO - ZERO TURN 60" SD DECK	M00117	Built & Natural -PARKS CENTRAL	12,000	0	0	0	0	0
TORO - ZERO TURN 72" RD DECK	M01817	Built & Natural -PARKS SOUTHERN	7,643	0	0	0	0	0

Asset	Asset ID	Asset Owner	Budget	YTD Actual			
			Proceeds	Net Book Value	Proceeds	Profit	(Loss)
Minor Equipment >\$5000							
PUMPS AUSTRALIA-HPM WATER CLEANER HOT AND COLD	P61517	Built & Natural -CITYBUILD	9,448	5,698	9,448	3,750	0
PUMPS AUSTRALIA-HPM WATER CLEANER HOT AND COLD	P61617	Built & Natural -CITYBUILD	8,126	5,698	8,126	2,428	0
HAKO-CITYMASTER	P61817	Built & Natural -CIVIL MAINTENANCE	0	0	0	0	0
Construction Vehicles - Replacement							
KOMATSU - WHEEL LOADER	G005	Built & Natural -WORKS CONSTRUCTION	65,410	0	0	0	0
Plant disposals from 2021/22 budget:							
Light Commercial Vehicles - Replacement							
FORD RANGER PU MK11 - MH3964A	U02617	Business Services - Ranger Services	22,086	16,100	22,086	5,986	0
FORD RANGER PU MK11 - MH4447A	U06617	Business Services - Ranger Services	29,359	18,311	29,359	11,048	0
MAZDA CX-5 - MH5012A	C07317	Built & Natural -PARKS	20,041	12,868	20,041	7,173	0
TOYOTA HIACE VAN - MH5074A	U04617	Built & Natural -PARKS	0	16,592	31,026	14,434	0
FORD RANGER PU MK11 - MH6525A	U00617	Built & Natural -BUILD	0	15,784	23,141	7,357	0
Construction Vehicles - Replacement							
BOMAG - MULTI-TYRE ROLLER BW24R	R002	Build & Natural - Civil Construction	32,818	48,584	32,818	0	(15,766)
Trailers							
TRAILER - SIGN 750KG	P011	Build & Natural - Civil Traffic	0	893	335	0	(558)
Parks & Mowers							
TORO - REEL MASTER 7000-D	M02517	Built & Natural -PARKS	8,258	20,000	8,258	0	(11,742)
Kubota Outfront Mower 72 F369	M01516	Built & Natural -PARKS	0	7,500	6,886	0	(614)
			2,498,621	488,310	678,748	219,118	(28,680)

KEY INFORMATION



Proceeds on Sale		
Annual Budget	YTD Actual	%
\$2,498,621	\$678,748	27%

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2023**

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

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

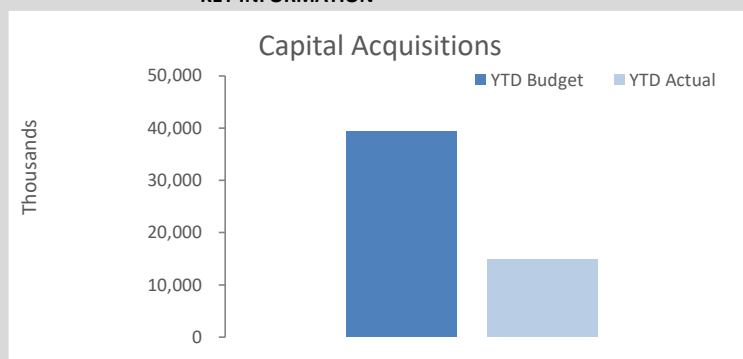
Tender code	Tender Description	Company Awarded to	Contract Term	Contract Amount
T02-2023	Material Testing and Analysis Reporting	Aslab Pty Ltd	Three years with the option to extend for one additional year	\$240,000 excl. GST for the term of the contract including options

Capital Acquisitions	Adopted Budget	Annual Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$		\$	\$	\$
Buildings	2,855,325	13,307,982	11,182,105	2,182,824	(8,999,281)
Equipment	95,853	131,605	115,117	64,695	(50,423)
Machinery	3,495,770	5,566,764	4,746,114	1,515,285	(3,230,829)
Infrastructure - Roads	10,939,402	12,225,280	10,195,797	6,119,652	(4,076,145)
Bridges	370,137	235,189	195,991	80,121	(115,869)
Parks	4,721,351	12,833,805	10,204,317	3,950,697	(6,253,620)
Drainage	756,649	1,353,884	1,147,426	744,805	(402,621)
Coastal & Estuary	375,698	775,284	593,165	39,837	(553,327)
Other Infrastructure	275,634	1,185,696	978,181	197,101	(781,080)
Capital Expenditure Totals	23,885,819	47,615,489	39,358,212	14,895,016	(24,463,196)
Capital Acquisitions Funded By:					
	\$		\$	\$	\$
City of Mandurah Contribution	11,268,603	11,540,496	26,602,008	9,976,458	(16,625,550)
Capital grants and contributions	5,262,383	16,112,630	11,507,353	4,239,811	(7,267,542)
Borrowings	4,159,000	9,157,239	-	-	-
Other (Disposals & C/Fwd)	853,359	1,498,621	1,248,851	678,748	(570,103)
Cash Backed Reserves					
Building Reserve	-	397,140	-	-	-
Asset Management Reserve	890,474	6,180,975	-	-	-
Cultural Centre Reserve	-	213,495	-	-	-
Sustainability Reserve	77,000	127,000	-	-	-
Sanitation Reserve	1,275,000	1,034,695	-	-	-
Unspent Grants & Contributions Reserve	-	63,897	-	-	-
City Centre Land Acquisition Reserve	100,000	100,000	-	0	0
Plant Reserve	-	1,189,302	-	-	-
Capital Funding Total	23,885,819	47,615,489	39,358,212	14,895,016	(24,463,196)

SIGNIFICANT ACCOUNTING POLICIES

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

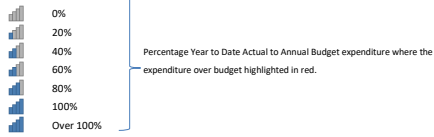
KEY INFORMATION



Acquisitions	Annual Budget	YTD Actual	% Spent
	\$47.62 M	\$14.9 M	31%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$16.11 M	\$4.24 M	26%

Capital Expenditure Total

Level of Completion Indicators



Increase

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

Account Description	Adopted Budget	Annual Budget	YTD Budget	YTD Actual	Remaining Unspent Funds	Comment
Land						
Buildings						
750686 22-23 Enhancements to Reserve Changerooms	56,316	56,316	56,316	6,316	50,000	Design only.
750687 22-23 LED Buildings Plan	77,418	77,418	51,752	418	77,000	Ongoing program 2022/23.
750688 22-23 MPAC Internal Refurb	122,858	127,858	92,858	22,858	105,000	Design only.
750689 Works & Services Building Refurb	218,644	602,115	602,115	39,426	562,689	Construction to commence Q4. Project to be carried over to 2023-24.
750690 Install walls and roof to the Camera Deck at Rushton Main	25,350	25,350	25,350	6,250	19,100	Design only.
750691 Install of Emergency Door - Shower Service	52,423	13,847	13,847	13,847	0	Complete.
750692 Upgrade to the Bortolo Pavilion Kitchen	13,263	13,263	13,263	3,263	10,000	Construction 50% complete.
750693 Minor Improvements to Lakelands Community House	24,423	22,391	22,391	22,391	0	Complete.
750694 Tims Thicket Waste Facility - Decommissioning	150,000	10,000	8,333	0	10,000	Planning only.
750695 WMC - Upgrade Fire Fighting Infrastructure	150,000	150,000	100,000	0	150,000	Construction to commence Q4.
750696 MPAC - External Steelwork	95,426	95,426	67,092	10,426	85,000	Scope of work to be confirmed.
750697 Minor Improvements to Sutton Hall	57,098	54,099	54,099	47,472	6,627	Construction complete. Finances to be finalised.
750699 Admin. Building Foyer - Front Door Reveals Replacement	8,006	21,687	21,687	2,506	19,181	Construction 50% complete. Budget variation included in March financial report.
750700 Administration Building - Foyer Upgrade	238,435	238,435	165,102	126,200	112,235	Construction 90% complete.
750701 Billy Dower Flooring	60,637	60,637	60,637	8,637	52,000	Construction 20% complete.
750702 Civic Building Roof Renewal	89,535	130,000	130,000	19,435	110,565	Design only.
750703 Dudley Park Bowling Club - Dance Floor Ceiling Replacement	34,528	52,309	52,309	44,183	8,126	Construction complete. Finances to be finalised.
750704 Mandurah Bridge Club - Air Conditioner	56,203	41,073	41,073	41,073	0	Complete.
750705 Mandurah Community House (MFHS & Pottery House) Roof Renewal	35,213	105,213	105,213	5,213	100,000	Construction to commence Q4.
750706 Mandurah Community Museum Roof & Gutters	179,326	179,326	124,326	109,638	69,687	Construction 95% complete.
750707 MARC - Creche Blind Replacement	53,053	53,053	53,053	3,053	50,000	Blinds acquired. Installation to be completed in June.
750708 MARC Sauna Expansion & Refurbishment	48,742	28,742	15,409	8,742	20,000	Construction 50% complete.
750710 PBSLSC - External Steelwork Painting	25,314	30,314	20,314	314	30,000	Project is not proceeding in 2022-23.
750711 Mandurah Tennis Club	34,423	20,861	20,861	20,861	(0)	Complete.
750712 Refurbishment of Billy Dower Youth Centre	57,372	57,372	40,705	7,372	50,000	Concept development only.
750713 Port Bouvard Surf Life Saving Club Floor	16,158	16,158	16,158	3,158	13,000	Construction 20% complete.
750714 Rushton Park North Pavilion Roof (inc Verandah Redesign)	58,847	13,847	13,847	12,447	1,400	Design only.
750715 Rushton Park Stadium - External Painting Walls and Steelwork	35,209	61,209	61,209	61,089	120	Complete.
750718 Verandah on the air pistol shed at Port Bouvard Pistol Club	25,365	54,066	54,066	48,377	5,689	Complete.
750719 22-23 Reserve Meter Replacement Program	50,418	50,418	33,752	418	50,000	Ongoing program 2022/23.
750720 22-23 Site Main Switchboard Program	50,418	50,418	33,752	418	50,000	Ongoing program 2022/23.
750649 Falcon Family Centre - External Works	58,401	58,401	25,068	8,401	50,000	Scope of work to be confirmed.
750655 MARC Leisure Pool Acoustics	218,435	325,835	223,368	18,435	307,400	Works to be undertaken in conjunction with MARC Roof Repairs project.
750722 Admin Building - CEO Area Refurbishment	82,065	82,065	82,065	69,110	12,956	Complete.
750725 Other Buildings Renewal	296,000	14,390	0	0	14,390	Ongoing program 2022/23.
750647 Dawesville Community Centre	0	692,899	577,416	183,529	509,370	Design only.
750657 MPAC Internal Refurb	0	328,800	328,800	203,007	125,793	Construction 65% complete.
750660 WMC Tipping Shed	0	155,215	129,346	1,276	153,939	Construction to commence Q4.
750661 Works & Services Building Refurb	0	186,400	155,333	33,070	153,330	Construction to commence Q4. Project to be carried over to 2023-24.
750671 Mandurah Library Re Roofing Project	0	153,935	153,935	132,785	21,150	Construction complete. Finances to be finalised.
750673 Mewburn Ablution Refurbishment	0	0	0	0	0	Project is not proceeding in 2022-23.
400030 Owen Avenue Ablution	0	144,090	144,090	111,448	32,642	Construction 90% complete.
750623 Administration Building - Foyer Security	0	9,742	9,742	9,742	0	Complete.
750633 Stage 2 of Upgrades to Peelwood Reserve	0	232,351	232,351	232,351	0	Complete.
750643 Falcon Family Centre Upgrade	0	71,796	71,796	975	70,821	Scope of work to be confirmed.
750679 Solar Plan 2021/22	0	50,000	50,000	0	50,000	Construction 40% complete.
750678 ManPAC RVIF Lighting	0	238,495	238,495	740	237,755	Construction to commence Q4.
750681 MARC Roof Repairs	0	7,535,654	6,279,712	428,509	7,107,145	Refer to Financial Report, Key Capital Projects table.
750684 Southern Operations Ramp	0	25,201	25,201	25,951	(750)	Complete.
750685 Visitors Centre Transit Station	0	15,000	15,000	0	15,000	Construction 20% complete.
750721 Rushton Park Main - Staircase Remedial Work	0	13,910	13,910	13,910	0	Complete.
750726 Changing Places - Eastern Foreshore Mandurah	0	140,075	0	0	140,075	Project is not proceeding in 2022-23.
750727 Changing Places - Western Foreshore Mandurah	0	32,506	27,088	24,414	8,092	Construction 50% complete.

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

	Account Description	Adopted Budget	Annual Budget	YTD Budget	YTD Actual	Remaining Unspent Funds	Comment
750729	MPAC Fly Tower and Auditorium Façade Cladding and Roof	0	100,000	83,333	1,389	98,611	Design only.
750730	Falcon eLibrary Air Conditioning	0	165,000	137,500	9,887	155,113	Construction to commence Q4.
750731	MARC Showcourts Emergency Exit Egress Pathway	0	23,000	7,667	0	23,000	Construction 50% complete.
Bridges							
880014	Cambria Island Abutment Walls Repair	370,137	0	0	0	0	Design only.
880012	Lakelands-Madora Bay Pedestrian Bridge	0	235,189	195,991	80,121	155,067	Durability report options being assessed.
Parks							
700518	Eastport Foreshore Upgrade	164,384	164,384	164,384	13,186	151,198	Construction to commence Q4.
700519	South East Dawesville - Boundary Fence	79,115	79,115	79,115	19,500	59,615	Construction to commence Q4.
700520	Bortolo Reserve Soccer Goals	11,199	12,158	12,158	13,826	(1,668)	Complete.
700521	Lakes Lawn Cemetery - Plinths and Irrigation Upgrade	56,791	56,791	56,791	23,262	33,528	Construction 75% complete.
700522	Capital Replacement Cost of Artesian Pump Assets	53,106	53,106	19,773	47,485	5,621	Ongoing program 2022/23.
700523	Kangaroo Paw Park	443,109	473,109	473,109	182,572	290,538	Construction 60% complete.
700524	Relocate Hard Wicket on Northern Oval at Lakelands Park	26,926	26,926	26,926	6,580	20,346	Complete.
700525	Westbury Way Offset Bird Waterer	27,389	16,609	16,609	16,609	(0)	Complete.
700526	Seascapes Village Shade Structure	56,002	63,540	63,540	59,270	4,270	Construction complete. Finances to be finalised.
700529	Observation Deck, Watersun Drive	39,831	89,831	31,831	2,831	87,000	Construction to commence Q4.
700527	Mandurah Ocean Marina Bocce Court Upgrade	22,256	22,256	22,256	2,256	20,000	Construction to commence Q4.
700530	Falcon Bay Stage 5 of 5	423,334	423,334	156,668	23,334	400,000	Project to be carried over to 2023-24.
700531	2022-23 Falcon Reserve Activation Plan - Implementation	53,149	53,149	39,816	13,149	40,000	Complete.
700532	Merlin Street Activation Plan - Implementation	56,593	56,593	39,926	6,883	49,710	Design only.
700533	2022-23 South Harbour Paving Upgrades	160,482	170,482	114,682	93,353	77,128	Construction 50% complete.
700534	Riverside Boardwalk	121,643	121,643	121,643	19,393	102,250	Construction 25% complete.
700535	St Ives Boardwalk	119,402	119,402	85,719	18,352	101,050	Construction 15% complete.
700536	Seascapes boardwalk, steps lookout node	326,639	326,639	225,668	24,458	302,181	Project is not proceeding in 2022-23. Project to be carried over to 2023-24.
700537	Duverney Park - track renewal	104,981	104,981	104,981	98,749	6,232	Construction 80% complete.
700538	Orion Street Beach Access Fencing	21,147	16,634	16,634	16,634	(0)	Complete.
700539	Lakes Lawn Cemetery - Stage 2 Fencing	33,592	33,592	33,592	23,916	9,676	Complete.
700540	Diadem Place Fencing	17,650	3,614	3,614	3,614	0	Complete.
700541	Philante Street Carpark Fencing	10,711	2,411	2,411	2,411	0	Complete.
700542	Karinga Foreshore Car Park Fencing	10,411	3,491	3,491	3,491	0	Complete.
700543	Dawesville Channel South Fencing	12,232	4,332	4,332	4,332	0	Complete.
700544	Central Irrigation Management System	96,317	96,317	36,317	6,317	90,000	Project to be carried over to 2023-24.
700545	Suncrest Meander Playground	41,489	41,489	41,489	6,489	35,000	Project to be carried over to 2023-24.
700546	Bruce Cresswell Reserve Playground	46,289	56,289	56,289	6,489	49,800	Project to be carried over to 2023-24.
700547	Tickner Reserve Playground	41,489	51,489	51,489	6,489	45,000	Project to be carried over to 2023-24.
700548	Karri Karri Pass Playground	46,593	51,593	51,593	6,593	45,000	Project to be carried over to 2023-24.
700549	Bortolo Reserve Playground	39,489	59,489	59,489	7,099	52,390	Project to be carried over to 2023-24.
700550	Signage new	45,689	45,689	45,689	6,164	39,524	Ongoing program 2022/23.
700551	Signage renewal	45,689	45,689	45,689	5,689	40,000	Ongoing program 2022/23.
700552	Quarry Park Softfall Replacement	106,703	126,703	126,703	127,702	(999)	Construction complete. Finances to be finalised.
700553	Signature Circle (Edgbaston Road) Softfall Replacement	31,926	21,647	21,647	21,481	166	Complete.
700554	Floribunda Park Softfall Replacement	28,889	28,889	28,889	20,424	8,465	Construction complete. Finances to be finalised.
700555	Lilac Park Softfall Replacement	12,889	20,540	20,540	20,540	0	Complete.
700556	Seascapes Village Softfall Replacement	16,389	0	0	0	0	Project is not proceeding in 2022-23.
700557	Caterpillar Park Softfall Replacement	31,389	28,018	28,018	27,792	226	Construction complete. Finances to be finalised.
700558	Osprey Waters Softfall Replacement	19,351	12,519	12,519	12,200	318	Construction complete. Finances to be finalised.
700559	Greenhouse Park Softfall Replacement	10,851	12,508	12,508	12,053	455	Construction complete. Finances to be finalised.
700561	Upgrade of Playing Surface on Field 1 Peelwood Reserve	409,247	174,247	64,247	16,875	157,373	Project is not proceeding in 2022-23.
700562	Basketball Court Suncrest Meander	65,584	54,991	54,991	54,991	(0)	Complete.
700563	Shelters Florida Foreshore	19,856	22,456	22,456	22,456	0	Complete.
700564	Estuary Road Foreshore - shelter	25,106	21,052	21,052	20,755	296	Construction complete. Finances to be finalised.
700565	Duverney Park - drinking fountain	11,449	11,722	11,722	11,722	(0)	Complete.
700566	Bruce Cresswell Reserve Stage 1 of 2	334,750	474,750	474,750	214,638	260,112	Construction 50% complete.
700567	Peelwood Reserve Cricket Nets	37,545	67,545	67,545	7,818	59,728	Construction 5% complete.
700568	Path Connection Bridgewater	46,593	46,593	46,593	37,035	9,558	Construction 95% complete.
700494	Pleasant Grove Foreshore	80,559	80,559	80,559	12,559	68,000	Construction to commence Q4.
700515	Mandurah Netball Feasibility Study - CSRF	38,219	78,219	78,219	42,515	35,704	Feasibility study in progress.
700516	Yalgorup National Park	448,940	477,045	174,975	130,326	346,719	Consultant work underway.
700440	Major Public Artworks	90,000	90,000	0	0	90,000	Ongoing program 2022/23.
700478	Meadow Springs Golf Course Fence	0	40,000	40,000	0	40,000	Construction to commence Q4.
700480	Central Irrigation Management System Renewal	0	90,000	30,000	0	90,000	Project to be carried over to 2023-24.
700481	Bin Enclosures for Eastern/Western foreshore	0	50,000	50,000	48,130	1,870	Complete.
700485	Bortolo Park Drainage Basin	0	50,000	50,000	22,970	27,030	Construction 85% complete.
700495	Kangaroo Paw Park	0	28,248	23,540	29,382	(1,134)	Construction 85% complete.
700498	Tickner Reserve Final Stage	0	75,170	75,170	4,796	70,374	Construction to commence Q4.
700443	Falcon Bay Upgrade - Stage 4 of 5	0	18,117	18,117	15,612	2,505	2021-22 Carryover. Construction 95% complete.
700444	Novara Foreshore Stage 4	0	14,832	14,832	13,763	1,070	Complete.
700462	Madora Bay Beach	0	100,000	33,333	0	100,000	Project is not proceeding in 2022-23.
700465	Madora Bay Beach Sails	0	56,443	56,443	0	56,443	Project is not proceeding in 2022-23.

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

Account Description	Adopted Budget	Annual Budget	YTD Budget	YTD Actual	Remaining Unspent Funds	Comment
700514 Bortolo Fire Track Water Infrastructure	0	125,000	125,000	79,678	45,322	Construction complete. Finances to be finalised.
700571 MBRC Resurface	0	39,897	26,598	0	39,897	CSRF contributions to club for capital works.
700572 SM Tennis Club Resurface	0	11,830	7,887	11,830	0	CSRF contributions to club for capital works.
700573 Repairs to Creery Wetland Lookout	0	29,200	24,333	29,200	0	Complete.
700574 Giants of Mandurah Replacement	0	234,661	78,220	0	234,661	Construction to commence Q4.
Roads						
501130 City Centre Streetscape Upgrades	120,023	120,023	120,023	20,023	100,000	Design only.
501131 Dawesville Channel SE Foreshore Upgrade	173,107	173,107	173,107	23,557	149,550	Design only.
501134 MARC Carpark Additional & Formalise Overflow Carpark	74,792	74,792	34,792	14,792	60,000	Project is not proceeding in 2022-23.
501135 Resurface of the Driveway to the Mandurah Tennis Club	31,794	31,794	31,794	15,467	16,327	Construction 5% complete.
501136 Senior Citizens Carpark	117,826	117,826	84,492	17,826	100,000	Project is not proceeding in 2022-23.
501137 Torcello Mews Canal PAW Renewal	134,058	124,058	124,058	37,942	86,117	Construction 90% complete.
501138 Upgrade Luminaries to LED's at the PBSRC	11,861	13,047	13,047	13,047	0	Complete.
501139 WMC - Upgrade Recycling Area Stage 1	500,000	20,000	13,333	0	20,000	Design only.
501132 Installation of Flood Lighting at Mandurah Tennis Club	178,228	232,228	196,466	61,257	170,971	Construction 50% complete.
501141 SL Car Park lighting replacement	100,523	100,523	67,190	44,881	55,642	Ongoing program 2022/23.
501142 SL Light pole replacement	120,523	120,523	80,523	16,325	104,198	Ongoing program 2022/23.
501143 SL Marina Pole Canal light poles	79,482	79,482	79,482	11,482	68,000	Ongoing program 2022/23.
501144 SL Parks and Reserves	90,523	90,523	60,523	523	90,000	Ongoing program 2022/23.
501145 RC Pinjarra Road Stage 4	1,533,896	1,533,896	1,533,896	1,500,306	33,590	Refer to Financial Report, Key Capital Projects table.
501146 RR Mariners Cove/Hudson Drives Roundabout	421,615	377,855	377,855	378,326	(472)	Complete.
501148 RR Olive Road	421,615	421,615	421,615	102,724	318,891	Construction 25% complete.
501150 RR Harlem Place	301,170	229,235	229,235	229,235	0	Complete.
501151 RR Ocean Road/Dandaragan Drive	170,000	170,000	170,000	0	170,000	Design only.
501152 RS Flavia Street, Falcon	64,839	64,839	64,839	42,926	21,913	Construction 95% complete.
501153 RS Flinders Street, Falcon	59,944	59,944	59,944	36,518	23,426	Construction 95% complete.
501154 RS Baloo Crescent, Falcon	233,195	283,402	283,402	209,228	74,174	Construction 25% complete.
501155 RS Kyrean Street, Falcon	33,059	40,167	40,167	2,059	38,108	Construction 5% complete.
501156 RS Cesia Lane, Falcon	15,059	15,059	15,059	11,500	3,559	Construction 95% complete.
501157 RS Burna Street, Falcon	29,059	29,059	29,059	3,874	25,184	Construction 20% complete.
501158 RS Ivanhoe Crescent, Falcon	141,334	141,334	141,334	14,839	126,495	Construction 5% complete.
501159 RS Yeedong Road, Falcon	54,754	54,754	54,754	3,554	51,200	Construction 5% complete.
501160 RS Dewar Street, Wannanup	84,363	84,363	84,363	57,231	27,132	Construction 95% complete.
501161 RS Cathryn Street, Halls Head	88,944	88,944	88,944	71,070	17,874	Construction 95% complete.
501162 RS Hill Street, Halls Head	252,485	252,485	252,485	94,766	157,719	Construction 95% complete.
501163 RS Amar Close, Herron	22,059	22,059	22,059	9,773	12,286	Construction 95% complete.
501164 RS Caledonia Close, Herron	22,468	22,468	22,468	20,129	2,339	Construction 95% complete.
501165 RS Clifton Downs Road, Herron	34,059	34,059	34,059	31,558	2,501	Construction 95% complete.
501166 RS Dunkeld Drive, Herron	29,559	29,559	29,559	27,058	2,501	Construction 95% complete.
501167 RS Hexham Close, Herron	40,184	40,184	40,184	36,721	3,463	Construction 95% complete.
501168 RS Raywood Road, Bouvard	42,559	42,559	42,559	30,091	12,468	Construction 95% complete.
501169 RS Stock Road, Parklands	52,859	52,859	52,859	4,659	48,200	Construction 25% complete.
501113 SP Halls Head PSP	820,835	994,835	994,835	204,992	789,843	Construction 25% complete.
501171 SP Lanyon Street Stage 2	51,726	60,016	60,016	57,487	2,529	Construction 95% complete.
501172 SP Lewis Street	35,614	48,100	48,100	47,419	681	Construction 95% complete.
501173 Missing Links	37,477	16,701	16,701	16,738	(37)	Construction 95% complete. Ongoing program 2022/23.
501174 SP Baloo Crescent	115,617	140,509	140,509	93,001	47,508	Construction 75% complete.
501175 22-23 TM Discretionary Traffic Management	166,079	142,335	142,335	68,718	73,616	Construction complete. Finances to be finalised.
501176 Baloo Crescent/Yeedong Road Intersection	44,866	54,521	54,521	49,580	4,941	Construction 95% complete.
501177 Halls Head Parade Car Park Stage 2a	73,148	96,892	96,892	80,122	16,770	Construction 75% complete.
501178 Merlin Street Reserve Southern Car Park	92,057	92,057	92,057	65,989	26,067	Construction 95% complete.
501179 22-23 SF Street Furniture New Program	53,581	53,581	45,248	3,581	50,000	Ongoing program 2022/23.
501180 22-23 SL Street Lighting New Program	74,684	52,228	44,236	49,350	2,878	Ongoing program 2022/23.
501127 Falcon Reserve Activation Plan - Stage 3	428,252	428,252	161,585	219,301	208,951	Construction 75% complete.
501089 RC Peel Street Stage 3	1,528,100	1,528,100	528,100	184,014	1,344,086	Refer to Financial Report, Key Capital Projects table.
501116 SP Pleasant Grove POS	52,289	52,289	52,289	10,789	41,500	Construction commenced.
501181 TM Estuary Road Delineation	37,814	37,814	37,814	10,142	27,672	Construction to commence Q4.
501182 SL Old Coast Road/McLarty Road/Leeward Road Ent	48,903	48,903	33,367	4,178	44,726	Design only.
501183 SL Lakes Road/Murdoch Drive	103,224	103,224	73,627	17,047	86,177	Design only.
501129 Trails Project	997,321	977,976	659,424	225,127	752,849	Consultant work underway.
501184 Other Road Renewals	296,000	11,718	0	0	11,718	Ongoing program 2022/23.
501090 RC Pinjarra Road Stage 3	0	512,225	512,225	512,874	(648)	Complete. Refer to Financial Report, Key Capital Projects table.
501091 SL Street Lighting New Program	0	10,054	8,378	0	10,054	Budget reallocated to HH PSP.
501115 SP Biara Court PAW Renewal	0	1,520	1,267	1,520	0	Project is not proceeding in 2022-23.
501124 Emulsion tank with bunding	0	45,000	30,000	223	44,777	Acquisition to be completed in Q4.
501101 Halls Head Beach Car Park Stage 2	0	149,714	124,762	149,714	0	Complete.
500016 Smart Street Mall Upgrade	0	660,679	550,566	442,384	218,295	Construction complete. Finances to be finalised.
501084 Peel Street - Power Relocation	0	479,671	479,671	372,351	107,320	Construction commenced. Project to be carried over to 2023-24.
501123 Ayrton St POS Carpark	0	21,275	21,275	21,275	0	Complete.
501186 Replacement of Park Rd Road Barrier	0	16,470	16,470	16,470	0	Complete.

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

Account Description	Adopted Budget	Annual Budget	YTD Budget	YTD Actual	Remaining Unspent Funds	Comment
600188 Install Drainage in Bin Storage Area	13,993	12,313	12,313	12,313	(0)	Complete.
600189 DR 130 Mandurah Terrace	41,227	41,227	16,227	16,227	25,000	Project is not proceeding in 2022-23.
600190 DR 30 George Street Drainage Improvement	62,872	62,872	15,872	18,073	44,799	Project is not proceeding in 2022-23.
600191 DR Baloo Crescent Drainage Upgrade	198,813	241,617	241,617	192,645	48,972	Construction 95% complete.
600192 DR Cervantes Drive	36,499	36,499	15,977	15,977	20,522	Project is not proceeding in 2022-23.
600193 DR Colonial Court Drainage Upgrade - Stage 1	221,108	276,108	276,108	41,729	234,380	Construction to commence Q4. Project to be carried over to 2023-24.
600194 Discretionary Drainage Projects	43,028	43,028	36,528	23,818	19,210	Ongoing program 2022/23.
600195 DR Hopetoun Bend Drainage Upgrade	68,150	68,150	68,150	17,886	50,264	Project is not proceeding in 2022-23.
600196 DR Loton Road/Ashley Terrace Intersection Stage 1	70,960	158,960	85,960	26,561	132,399	Construction 20% complete.
600183 Halls Head Pde Beach Central CP Stage 2	0	123,868	123,868	122,743	1,125	Complete.
600184 DR Mathew Street, Falcon	0	206,617	172,181	204,976	1,640	Construction complete. Finances to be finalised.
600186 DR Yeedong Road, Falcon - Stage 2	0	82,626	82,626	52,160	30,466	Construction 95% complete.
Coastal & Estuary						
910071 Mandjar Bay Lower Landing Jetty Replacement Stage 1	67,261	67,261	45,594	2,261	65,000	Project is not proceeding in 2022-23.
910075 Birchley Road Boat Ramp Jetty	80,328	80,328	55,328	5,502	74,826	Construction 20% complete.
910076 Dawesville Foreshore Reserve (Leura Street) Rock Protection	86,165	86,165	58,265	2,465	83,700	Construction 10% complete.
910077 Dawesville Foreshore Reserve (Avon Court) Rock Protection	99,611	99,611	67,278	2,611	97,000	Construction 10% complete.
910078 Hall Park (Leighton Place) Rock Protection	42,333	42,333	28,804	1,744	40,589	Project is not proceeding in 2022-23.
910108 South Harbour Paving Upgrade Stage 3 to 6	0	16,103	16,103	7,293	8,811	Construction complete. Finances to be finalised.
910109 Cambria Island Abutment Walls Repair	0	370,137	308,448	4,616	365,521	Design only.
911000 Riverside Retaining Wall	0	13,345	13,345	13,345	0	Complete.
Equipment						
820188 MARC Replacement Pool Inflatable	12,506	0	0	0	0	Project is not proceeding in 2022-23.
820189 MARC Stadium Court 3 Scoreboard Replacement	12,506	12,506	12,506	11,896	610	Complete.
820191 Senior Citizens Stage Curtain	15,585	15,585	15,585	15,209	376	Complete.
820190 22-23 Furniture & Equipment	55,257	55,257	38,769	8,293	46,964	Balance of ongoing program from 2021/22.
820185 All Terrain Wheelchair	0	5,249	5,249	5,249	0	Complete.
820186 Sand Cleaning Machine	0	18,982	18,982	18,982	0	Complete.
820192 MARC Court Netting	0	18,960	18,960	0	18,960	Acquisition to be completed Q4.
820194 Inspection Camera	0	5,067	5,067	5,067	0	Complete.
Plant & Machinery						
770001 Replacement Light Passenger Vehicles	256,000	473,947	394,956	226,107	247,840	Ongoing program 2022/23.
770002 Replacement Light Commercial Vehicles	606,230	1,096,700	913,917	700,910	395,790	Ongoing program 2022/23.
770005 New - Light Passenger Vehicles	0	40,000	33,333	0	40,000	Ongoing program 2022/23.
770006 Trucks and Buses	780,000	812,000	676,667	0	812,000	Ongoing program 2022/23.
770007 Trailers	346,040	630,838	525,698	238,116	392,722	Ongoing program 2022/23.
770008 Construction Vehicles	282,000	564,648	470,540	0	564,648	Ongoing program 2022/23.
770009 Parks and Mowers	362,000	444,299	370,249	0	444,299	Ongoing program 2022/23.
770010 New - Heavy Vehicles Plant and Equipment	680,000	792,865	792,865	0	792,865	Ongoing program 2022/23.
770011 Miscellaneous Equipment	6,000	513,967	428,306	343,697	170,270	Ongoing program 2022/23.
770012 New - Vehicle and Small Plant Program	27,500	7,500	6,250	6,455	1,045	Ongoing program 2022/23.
770018 New - Light Commercial Vehicles	0	40,000	33,333	0	40,000	Ongoing program 2022/23.
770020 Tim's Thicket Weighbridge	150,000	150,000	100,000	0	150,000	Construction to commence Q4.
Other Infrastructure						
930039 CSRRF Program - Small Grants	106,065	338	225	0	338	To date funding has been allocated to Upgrade luminaries to LED's at PBSRC (\$11,861), Installation of Flood Lighting at Mandurah Tennis Club (\$32,074), SM Tennis Club Resurface (\$11,830) and MBRC Resurface (\$39,891).
930040 22-23 Christmas Decorations Program	169,569	169,569	169,569	75,574	93,995	Ongoing program 2022/23.
930035 Restart Mandurah - Other	0	787,163	655,969	0	787,163	Remaining balance of Restart Mandurah funds.
930038 MARC Geothermal Pump & VSD	0	228,626	152,417	121,527	107,099	Pump acquired. Construction to commence Q4. Budget variation included in March financial report.
700053 Lakelands DOS Sports Specific Infrastructure	0	332,398	276,999	163,049	169,349	Construction of all baseball diamonds complete.
700055 Eastern Foreshore South Precinct	0	3,412,166	2,843,471	616,795	2,795,371	Refer to Financial Report, Key Capital Projects table.
700056 Western Foreshore Recreation Precinct	0	3,329,677	2,774,730	1,254,130	2,075,547	Refer to Financial Report, Key Capital Projects table.
Grand Total	23,885,819	47,615,489	39,358,212	14,895,016	32,720,473	

Repayments - Borrowings

Information on Borrowings Particulars	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments		
	1 July 2022	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Law, order, public safety									
Bortolo Fire Track Water Infrastructure		0	40,000	0	-	0	40,000	0	
Community amenities									
Compactor Waste Trailers and Dolly [336]	123,407	0	-	49,418	61,280	73,990	63,885	3,743	5,207
Waste Water Reuse [349]	100,257	0	-	18,150	23,431	82,107	77,632	3,200	4,410
Halls Head Ablution Block [350]	66,864	0	-	12,096	15,616	54,768	51,783	2,134	2,941
Halls Head Recycled Water 2019/20	164,810	0	-	15,513	20,287	149,297	145,028	4,044	5,129
Ablutions 2020/21	0	0	-	0	-	0	228,735	0	-
Ablutions 2021/22	250,051	0	-	18,639	24,550	231,412	-	6,168	7,441
Recreation and culture									
Rushton Park Redevelopment [318(ii)]	147,980	0	-	78,087	94,278	69,894	58,812	1,375	2,137
Meadow Springs Recreation Facility [318(iii)]	111,159	0	-	58,657	70,819	52,502	42,210	1,033	1,605
Mandurah Football & Sporting Club [324]	1,703	0	-	1,703	1,703	0	0	0	-
Mandurah Rugby Club [325]	158	0	-	158	158	0	0	(0)	(0)
Bowling Club Relocation [326]	13	0	-	13	13	0	0	(13)	(14)
Ablutions - Netball Centre [329(i)]	4	0	-	4	4	0	0	(4)	(4)
Parks Construction [329(v)]	4	0	-	4	4	0	0	(4)	(4)
Halls Head Bowling Club upgrade [331]	235,855	0	-	28,907	38,856	206,948	199,730	7,785	10,705
Parks - Falcon Bay Reserve [333(i)]	22,699	0	-	20,447	24,699	2,252	0	451	650
MARC Redevelopment [338]	431,781	0	-	138,805	167,867	292,976	272,846	3,945	5,308
MARC Redevelopment Stage 1 [340]	334,858	0	-	65,052	83,518	269,807	254,226	10,608	14,624
MARC Redevelopment Stage 2 [341]	823,803	0	-	188,525	228,820	635,277	614,366	6,715	9,237
Eastern Foreshore Wall [344]	541,704	0	-	114,997	145,568	426,706	406,548	11,423	17,279
MARC Stage 2 [345]	806,207	0	-	171,640	211,438	634,567	612,473	10,230	14,753
Falcon Bay Seawall [351]	167,937	0	-	30,328	39,161	137,609	130,139	5,362	7,388
MARC Solar Plan [353]	132,135	0	-	16,072	21,651	116,064	112,210	4,365	6,003
Novara Foreshore Development [355]	264,429	0	-	31,962	43,237	232,466	224,592	9,008	12,385
Falcon Bay Foreshore Upgrades [356]	264,225	0	-	32,141	43,298	232,084	224,385	8,729	12,003
Mandjar Square Development [358]	328,933	0	-	41,006	53,990	287,926	279,299	9,963	14,938
Lakelands DOS [360]	1,713,179	0	-	270,785	328,729	1,442,394	1,430,886	9,595	11,582
Mandjar Square Stage 3 and 4	367,421	0	-	35,535	49,799	331,886	221,671	12,807	17,729
Falcon Seawall	708,669	0	-	78,307	105,499	630,362	710,844	16,055	24,581
Novara Foreshore Stage 3	148,124	0	-	14,257	20,011	133,867	129,170	5,165	7,150
Smart Street Mall Upgrade 2019/20	401,335	0	-	41,831	52,985	359,505	351,126	8,789	10,760
Falcon Bay Foreshore Stage 3 of 4	247,218	0	-	24,138	30,728	223,080	217,551	5,197	6,258
Mandjar Square Final Stage	247,205	0	-	24,138	30,727	223,067	217,538	5,197	6,257
Falcon Skate Park Upgrade	96,801	0	-	8,772	12,278	88,029	84,761	3,378	4,673
Westbury Way North side POS Stage 3	164,825	0	-	15,514	20,288	149,311	145,043	4,044	5,129
Eastern/ Western Foreshore 2020/21	1,031,140	0	-	102,797	126,808	928,343	923,037	6,657	8,845
Smart Street Mall 2020/21	1,004,804	0	-	91,726	116,255	913,078	901,520	10,761	14,122
Novara Foreshore Stage 4	91,576	0	-	6,496	9,580	85,079	82,172	3,215	4,440
Bortolo Reserve - Shared Use Parking and Fire Track Facility	274,702	0	-	22,963	29,924	251,739	246,491	6,170	7,607
Falcon Bay Upgrade - Stage 4 of 5	256,387	0	-	21,664	28,008	234,723	230,066	5,527	6,719
Enclosed Dog Park	18,466	0	-	1,308	1,930	17,158	16,559	648	895
South Harbour Paving Upgrade Stage 2	45,794	0	-	3,248	4,791	42,545	41,086	1,608	2,220
Falcon Skate Park Upgrade 2020/21	69,102	0	-	5,199	7,228	63,903	61,995	2,128	3,351
Eastern/ Western Foreshore 2021/22	1,534,700	0	-	140,382	173,862	1,394,317	1,403,935	10,030	12,840
Smart Street Mall 2021/22	630,568	0	-	55,629	69,728	574,939	576,830	6,355	8,060
Enclosed Dog Park 2021/22	179,886	0	-	12,596	17,417	167,289	164,552	5,304	6,780
Novara Foreshore Stage 4 2021/22	230,047	0	-	17,478	22,707	212,569	210,438	5,358	6,324
Falcon Bay Upgrade - Stage 4 of 5 2021/22	71,455	0	-	3,894	6,764	67,561	65,359	2,578	3,982
Parks and Reserves Upgrades 2021/22	495,101	0	-	43,212	54,691	451,889	452,902	5,495	7,227
Mandurah Library Re Roofing Project	115,023	0	-	7,848	11,109	107,176	105,213	3,665	4,787
Falcon Reserve Activation Plan Stage 3	0	0	400,000	0	-	0	365,986	0	-
Pleasant Grove Foreshore	0	0	59,000	0	-	0	53,977	0	-
Kangaroo Paw Park	0	0	400,000	0	-	0	365,986	0	-
Falcon Bay Stage 5 of 5	0	0	350,000	0	-	0	320,244	0	-
2022/23 South Harbour Upgrades	0	0	150,000	0	-	0	137,239	0	-
Upgrade of Playing Surface Peelwood Parade	0	0	-	0	-	0	-	0	-
Bruce Cresswell Reserve	0	0	300,000	0	-	0	274,489	0	-
Seascapes Boardwalk	0	0	200,000	0	-	0	182,993	0	-
Mandurah Community Museum Roof and Gutters	0	0	150,000	0	-	0	137,239	0	-
Stage 2 of Upgrades to Peelwood Reserve	0	0	70,000	0	-	0	-	0	-
Smart Street Mall Upgrade	0	0	267,396	0	-	0	-	0	-
Eastern Foreshore South Precinct	0	0	94,683	0	-	0	-	0	-
Western Foreshore Recreation Precinct	0	0	800,000	0	-	0	-	0	-
2022/23 Parks and Reserves Upgrades	0	0	350,000	0	-	0	320,244	0	-
Transport									
Drainage [318(iv)]	36,821	0	-	19,430	23,459	17,391	16,602	342	532
Road Construction [318(v)]	369,604	0	-	195,033	235,473	174,571	133,359	3,435	5,338
Road Construction [329(ii)]	9	0	-	9	9	0	0	(9)	(9)
Drainage Construction [329(iii)]	3	0	-	3	3	0	0	(3)	(3)
Peelwood Oval - Parking [329(iv)]	1	0	-	1	1	0	0	(1)	(1)
Path Construction [329(vi)]	1	0	-	1	1	0	0	(1)	(1)
Street Lighting [329(viii)]	1	0	-	1	1	0	0	(1)	(1)
Road Construction [333(ii)]	103,407	0	-	93,148	112,515	10,259	0	2,054	2,960
New Pedestrian Bridge Construction [335]	243,718	0	-	98,486	121,769	145,232	123,290	7,359	10,233
New Road Construction [339]	313,715	0	-	91,246	114,674	222,470	200,409	10,434	14,431
New Road Construction [342]	425,086	0	-	88,430	112,121	336,656	320,960	9,190	13,815
WMC Tims Thicket [343]	67,049	0	-	12,809	16,526	54,240	51,461	2,131	2,938

Repayments - Borrowings

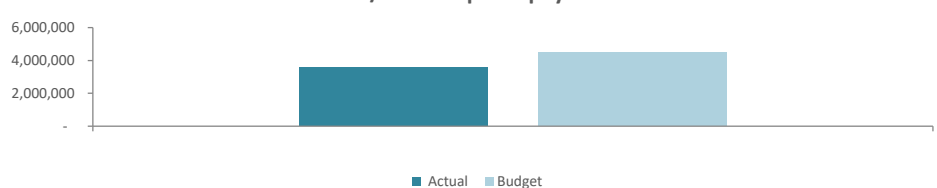
Information on Borrowings Particulars	1 July 2022	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Road Construction [346]	263,877	0	-	47,787	61,690	216,090	204,336	8,423	11,606
MARC Carpark [347]	200,493	0	-	36,300	46,862	164,193	155,258	6,400	8,818
MPAC Forecourt [348]	83,566	0	-	15,122	19,523	68,444	64,715	2,668	3,676
Mandurah Marina [352]	132,128	0	-	16,071	21,651	116,057	112,203	4,365	6,002
MARC Carpark [354]	198,193	0	-	24,105	32,473	174,089	168,318	6,548	9,003
Mandurah Foreshore Boardwalk Renewal [357]	296,245	0	-	36,104	48,610	260,141	251,604	9,785	13,455
New Road Construction [359]	864,540	0	-	119,192	156,604	745,348	721,781	22,498	32,508
Smoke Bush Retreat Footpath [361]	66,065	0	-	8,038	10,828	58,026	56,090	2,182	3,001
New Boardwalks 18/19	369,640	0	-	35,618	49,974	334,022	322,592	12,888	17,842
Coodanup Drive - Road Rehabilitation	74,083	0	-	7,123	9,998	66,960	64,602	2,583	3,576
Pinjarra Road Carpark	148,124	0	-	14,257	20,011	133,867	129,170	5,165	7,150
New Road Construction 2018/19	1,172,269	0	-	130,441	175,383	1,041,829	1,013,818	25,390	39,366
New Road Construction 2019/20	703,305	0	-	81,595	100,698	621,710	612,092	9,525	11,623
South Harbour Upgrade 2019/20	189,552	0	-	17,578	23,240	171,974	166,804	4,912	6,329
New Roads 2020/21	543,876	0	-	54,075	66,769	489,801	481,409	3,612	4,213
Carryover Roads 2020/21	500,102	0	-	38,422	50,228	461,680	457,482	10,816	13,197
Roads 2021/22	250,051	0	-	18,336	24,257	231,715	228,735	6,178	7,456
SP Halls Head PSP	0	0	200,000	0	-	0	182,993	0	-
Carparks 2021/22	165,673	0	-	11,771	16,107	153,902	151,544	4,728	5,986
RC Peel Street	0	0	500,000	0	-	0	457,482	0	-
Cambria Island Abutment Wall	58,989	0	-	3,613	5,616	55,376	53,953	2,383	3,286
Senior Citizens Carpark	0	0	100,000	-	-	-	91,496	-	-
Torcello Mews Canal PAW Renewal	0	0	100,000	-	-	-	91,496	-	-
MARC Carpark Additional and overflow	0	0	50,000	-	-	-	45,742	-	-
Halls Head Parade Car Park Stage 2a	0	0	50,000	-	-	-	45,742	-	-
RC Pinjarra Road Stage 4	0	0	500,000	-	-	-	457,482	-	-
Cambria Island Abutment Walls Repair	0	0	0	-	-	-	274,489	-	-
RC Pinjarra Road Stage 3	0	0	500,000	-	-	-	-	-	-
Halls Head Pde Beach Central CP Stage 2	0	0	135,361	-	-	-	-	-	-
Cambria Island Abutment Walls Repair	0	0	268,397	-	-	-	-	-	-
Economic services									
Mandurah Ocean Marina Chalets Refurbishment	150,031	0	-	10,868	14,671	139,162	137,239	4,094	5,112
Other property and services									
IT Communications Equipment [318(i)]	29,179	0	-	15,397	18,590	13,782	12,827	271	421
IT Equipment [329(vii)]	1	0	-	1	1	0	-	(1)	-
Land Purchase [330]	3	0	-	3	2	0	-	0	-
Civic Building - Tuckey Room Extension	369,237	0	-	35,603	49,942	333,635	321,815	12,873	17,821
	23,853,143	0	6,034,837	3,558,062	4,506,370	20,295,081	23,569,427	459,205	628,119
Total	23,853,143	0	6,034,837	3,558,062	4,506,370	20,295,081	23,569,427	459,205	628,119
Current borrowings	4,506,370		6,034,837	3,558,062	4,506,370	1,151,780	4,506,370	459,205	628,119
Non-current borrowings	19,346,773					19,143,301	19,063,057		
	23,853,143					20,295,081	23,569,427		

All debenture repayments were financed by general purpose revenue.

KEY INFORMATION

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

2022/23 Principal Repayments



Principal
\$3,558,062

Interest Expense
\$459,205

Loans Due
\$20.3 M

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2023

OPERATING ACTIVITIES
NOTE 8
CASH RESERVES

Cash Backed Reserve

Reserve Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Building	1,627,162	12,443	0	39,899	0	(397,140)	0	1,282,364	1,627,162
Parking	481,438	6,412	0	0	0	0	0	487,851	481,438
Asset Management	15,417,266	119,918	0	1,000,000	0	(6,187,975)	0	10,349,209	15,417,266
Cultural Centre	215,975	0	0	0	0	(213,495)	0	2,480	215,975
Property Acquisition	0	0	0	0	0	0	0	0	0
Sustainability	531,204	4,902	0	0	0	(127,000)	0	409,105	531,204
Waste Facilities Reserve Fund	6,053,666	41,850	0	0	0	(1,066,611)	0	5,028,906	6,053,666
Traffic Bridge	0	0	0	0	0	0	0	0	0
Interest Free Loans	145,562	0	0	0	0	0	0	145,562	145,562
CLAG	11,917	16	0	0	0	0	0	11,933	11,917
Mandurah Ocean Marina	177,997	2,371	0	0	0	0	0	180,368	177,997
Waterways	811,550	9,515	0	0	0	(63,377)	0	757,689	811,550
Port Mandurah Canals Stage 2 Maintenance	93,112	1,240	0	0	0	0	0	94,352	93,112
Mariners Cove Canals	84,837	1,130	0	0	0	0	0	85,967	84,837
Port Bouvard Canal Maintenance Contributions	267,030	3,556	0	0	0	0	0	270,587	267,030
Unspent Grants & Contributions	8,773,649	0	0	63,897	0	(8,481,779)	0	355,767	8,773,649
Long Service Leave	4,592,006	0	0	0	0	(905,791)	0	3,686,215	4,592,006
Bushland and Environmental Protection	1,307,640	17,090	0	200,000	0	0	0	1,524,731	1,307,640
Coastal Storm Contingency	258,494	3,443	0	0	0	0	0	261,937	258,494
Digital Futures	56,866	929	0	0	0	0	0	57,795	56,866
Decked Carparking	1,008,622	13,433	0	0	0	0	0	1,022,056	1,008,622
Specified Area Rates - Waterside Canals	116,972	1,496	0	0	0	(6,738)	0	111,730	116,972
Specified Area Rates - Port Mandurah Canals	212,247	1,903	0	64,900	0	(1,131)	0	277,919	212,247
Specified Area Rates - Mandurah Quay Canals	222,331	2,917	0	8,965	0	0	0	234,213	222,331
Specified Area Rates - Mandurah Ocean Marina	564,257	5,392	0	151,390	0	0	0	721,039	564,257
Specified Area Rate - Port Bouvard Canals	131,740	1,609	0	7,788	0	0	0	141,137	131,740
Specified Area Rate - Mariners Cove	10,331	69	0	0	0	(5,317)	0	5,083	10,331
Specified Area Rate - Eastport	43,891	476	0	0	0	(31)	0	44,336	43,891
Sportclubs Maintenance Levy	242,545	2,681	0	12,000	0	0	0	257,226	242,545
City Centre Land Acquisition Reserve	1,010,931	13,215	0	0	0	(100,000)	0	924,146	1,010,931
Lakelands Community Infrastructure Reserve	1,102,123	14,679	0	0	0	0	0	1,116,802	1,102,123
Plant Reserve	2,014,060	10,966	0	23,544	0	(1,189,302)	0	859,268	2,014,060
Workers Compensation Reserve	673,563	6,349	0	0	0	(130,874)	0	549,038	673,563
Restricted Cash Reserve	3,040,759	0	0	65,271	0	(1,641,031)	0	1,465,000	3,040,759
	51,301,746	300,000	0	1,637,654	0	(20,517,591)	0	32,721,809	51,301,746

OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Operating Grant, Subsidies and Contributions Liability				Operating Grants, Subsidies and Contributions Revenue			
	Liability 1-Jul	Increase in Liability	Liability Reduction (As revenue)	Liability 30-Jun	Adopted Budget	Budget Variations	Annual Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Operating Grants and Subsidies								
General purpose funding								
Financial Assistance Grant - General Purpose	0	0	0	0	1,903,527	0	1,903,527	480,275
Financial Assistance Grant - Local Roads	0	0	0	0	1,439,746	0	1,439,746	247,132
Law, order, public safety								
Southern Districts Bush Fire Brigade LGGs: DFES	0	0	0	0	32,928	0	32,928	43,385
SES LGGs: DFES	0	0	0	0	57,629	0	57,629	57,629
Bushfire Mitigation Activity Fund (MAF) Grants: DFES	0	22,800	0	22,800	65,000	0	45,600	0
Education and welfare								
Waterwise Verge Grant: Water Corp	0	0	0	0	10,000	0	10,000	0
International Day of People with Disability: Development Dis:	0	1,000	(1,000)	0	0	0	1,000	1,000
Stay on your Feet: Injury Matters	0	3,650	0	3,650	0	0	3,650	0
Community amenities								
Bus Shelter Maintenance Assistance Scheme: PTA		16,956	(16,956)	0	0	0	0	16,956
Recreation and culture								
Christmas Pageant: Lotterywest	0	20,000	0	20,000	10,000	0	20,000	0
Christmas Lights: Tourism WA	0	10,500	(10,500)	0	0	0	15,000	10,500
Christmas Pageant: Ray White	0	22,727	(22,727)	0	0	0	25,000	22,727
Crabfest: Tourism WA	0	65,000	(65,000)	0	145,250	0	145,250	65,000
Every Club Funding 2022: DLGSC	40,000	0	(40,000)	0	0	0	40,000	40,000
Every Club Funding 2023: DLGSC	0	0	0	0	21,325	0	31,291	0
Wearable Art	0	0	0	0	41,500	0	0	0
Gnoonie Youth Football Cup: Healthway	0	2,000	(2,000)	0	1,500	0	2,000	2,000
2 & 5 Children's Week: Healthway	0	1,000	(1,000)	0	0	0	1,000	1,000
CHRMAP: DPLH	0	0	0	0	0	0	37,500	37,500
Australia Day: National Australia Day Council Ltd	0	24,000	0	24,000	0	0	30,000	0
All Terrain Wheelchair	0	3,251	(3,251)	0	0	0	3,251	3,251
Emerging Crime Program: Western Australian Police		25,000	0	25,000	0	0	0	0
	40,000	217,884	(162,434)	95,450	3,728,405	0	3,844,372	1,028,355
Operating Contributions								
Recreation and culture								
She Codes Workshop: PDC	5,000	0	0	5,000	0	5,000	5,000	0
	5,000	0	0	5,000	0	5,000	5,000	0
TOTALS	45,000	217,884	(162,434)	100,450	3,728,405	5,000	3,849,372	1,028,355

Provider	Unspent Non Operating Grants, Subsidies and Contributions Liability				Non Operating Grants, Subsidies and Contributions Revenue			
	Liability	Increase in Liability	Liability Reduction (As revenue)	Liability	Adopted Budget Revenue	Budget Variations	Annual Budget	YTD Revenue Actual (b)
	1-Jul			30-Jun	\$	\$	\$	\$
	\$	\$	\$	\$	\$	\$	\$	\$
Changing Places - Eastern Foreshore	45,454	94,621	0	140,075	0	140,075	140,075	0
Eastern Foreshore South Precinct: DoH	2,500,000	0	0	2,500,000	0	2,500,000	2,500,000	0
Eastern Foreshore South Precinct: DoH 22-23	0	2,500,000	0	2,500,000	0	0	0	0
Eastern Foreshore South Precinct: RFR	729,490	0	(616,795)	112,695	0	729,490	729,490	616,795
Mandurah Parks - Shade Sails: DPIRD	56,235	0	(56,235)	0	0	56,443	56,443	56,235
MPAC Internal Refurb: DPIRD	155,716	0	(155,716)	0	0	155,716	155,716	155,716
22-23 MPAC Internal Refurb	0	0	0	0	50,000	0	50,000	0
Mandurah Netball Feasibility Study - CSRRF	11,200	0	(11,200)	0	0	11,200	11,200	11,200
Mandurah Netball Feasibility Study - Netball WA	4,545	0	(4,545)	0	0	4,545	4,545	4,545
Stage 2 of Upgrades to Peelwood Reserve	66,465	0	(66,465)	0	0	66,465	66,465	66,465
All Terrain Wheelchair	8,500	(3,251)	(5,249)	0	0	5,249	5,249	5,249
Dawesville Community Centre	0	1,000,000	0	1,000,000	0	673,052	673,052	0
Yalgorup National Park	300,000	0	(130,326)	169,674	225,000	0	225,000	130,326
Merlin Street Activation Plan - Implementation	150,000	0	0	150,000	0	0	0	0
MARC Roof Repairs	740,545	0	(428,509)	312,036	0	0	1,618,069	428,509
SP Halls Head PSP	0	75,000	(75,000)	0	400,000	0	400,000	75,000
Trails Project	155,655	0	(155,655)	0	900,000	(19,345)	880,655	155,655
RC Peel Street Stage 3	400,000	0	(184,014)	215,986	1,000,000	0	1,000,000	184,014
Peel Street - Power Relocation	140,320	0	(140,320)	0	0	479,671	479,671	140,320
RC Pinjarra Road Stage 4	0	400,000	(400,000)	0	1,000,000	0	1,000,000	400,000
RR Mariners Cove/Hudson Drives Roundabout	0	355,000	(355,000)	0	300,000	55,000	355,000	355,000
RR Olive Road	0	245,000	(102,724)	142,276	300,000	0	300,000	102,724
RR Harlem Place	0	185,708	(185,708)	0	240,000	(54,292)	185,708	185,708
TM Estuary Road Delineation	0	7,379	0	7,379	18,448	0	18,448	0
SL Lakes Road/Murdoch Drive	0	23,678	(17,047)	6,631	59,194	0	59,194	17,047
SL Old Coast Road/McLarty Road/Leeward Road Ent	0	18,643	(4,178)	14,465	46,608	0	46,608	4,178
RS Baloo Crescent, Falcon	0	122,000	(122,000)	0	122,000	0	122,000	122,000
RS Ivanhoe Crescent, Falcon	0	100,000	(14,839)	85,161	100,000	0	100,000	14,839
RS Hill Street, Halls Head	0	154,335	(94,766)	59,569	146,411	0	146,411	94,766
Installation of Flood Lighting at Mandurah Tennis Club	0	0	0	0	53,524	0	53,524	0
Peel Street 23-24 Project	0	400,000	0	400,000	0	0	0	0
	5,464,125	5,678,113	(3,326,291)	7,815,947	4,961,185	4,803,268	11,382,523	3,326,291
Mandurah Surf Life Saving Club	0	0	0	0	0	0	0	5,000
Falcon Community Men Shed Inc	0	0	0	0	0	0	0	300
PEET - Cash in Lieu Contribution	1,065,909	0	0	1,065,909	0	0	0	0
Eastport Foreshore Upgrade	0	0	0	0	151,198	0	151,198	0
MARC Roof Repairs	0	0	0	0	0	4,000,000	4,000,000	0
Dawesville Channel SE Foreshore Upgrade	0	0	0	0	150,000	0	150,000	0
MARC Geothermal Pump & VSD	0	0	0	0	0	0	0	0
Trailers	0	0	0	0	0	18,896	18,896	0
Miscellaneous Equipment	0	0	0	0	0	175,352	175,352	0
Giant of Mandurah Replacement	0	0	0	0	0	234,661	234,661	234,661
	1,065,909	0	0	1,065,909	301,198	4,428,909	4,730,107	239,961
	6,530,034	5,678,113	(3,326,291)	8,881,856	5,262,383	9,232,177	16,112,630	3,566,252

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2023**

**NOTE 11
BUDGET AMENDMENTS APPROVED**

Amendments to original budget since budget adoption. Surplus/(Deficit)
A positive number in the amended budget running balance represents an estimated closing surplus.
A negative number in the amended budget running balance represents an estimated closing deficit

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	Budget Adoption		Opening Surplus/(Deficit)				(560,210)
100010-3780-1263-41400	Every Club Funding Operating Grant	June FR G.8/7/22	Operating Revenue		40,000		(520,210)
	Contract Liability	June FR G.8/7/22	Other	(40,000)			(560,210)
100010-5850-1263-41400	CHRMAP Operating Grant	June FR G.8/7/22	Operating Revenue		37,500		(522,710)
	Unspent Grant Reserve	June FR G.8/7/22	Other: Transfer Out of Reserve		39,099		(483,611)
	2021/22 Operating Carryover - Unspent Grants	June FR G.8/7/22	Operating Expenses			(39,099)	(522,710)
	Restricted Cash Reserve	June FR G.8/7/22	Other: Transfer Out of Reserve		2,050,114		1,527,404
	2021/22 Operating Carryovers	June FR G.8/7/22	Operating Expenses			(2,050,114)	(522,710)
	Capital Works 2021/22 Carryovers	June FR G.8/7/22	Capital Expenses			(19,076,830)	(19,599,540)
	Capital Works 2021/22 Carryovers	June FR G.8/7/22	Other: Proceeds from Debentures		2,248,463		(17,351,077)
	Capital Works 2021/22 Carryovers	June FR G.8/7/22	Other: Unutilised Loans		3,247,526		(14,103,551)
	Capital Works 2021/22 Carryovers	June FR G.8/7/22	Other: Proceeds From Sale of Assets		552,344		(13,551,207)
	Capital Works 2021/22 Carryovers	June FR G.8/7/22	Capital Revenue		6,431,383		(7,119,824)
	Capital Works 2021/22 Carryovers - various reserve reductions	June FR G.8/7/22	Other: Transfer Out of Reserve		2,657,365		(4,462,459)
	Capital Works 2021/22 Carryovers	June FR G.8/7/22	Other	(4,541,456)			(9,003,915)
	Capital Works 2021/22 Carryovers - Unspent Grant Reserve	June FR G.8/7/22	Other: Transfer Out of Reserve		4,541,456		(4,462,459)
	Capital Works 2021/22 Carryovers - Restricted Cash Reserve	June FR G.8/7/22	Other: Transfer Out of Reserve		3,939,749		(522,710)
100010-4530-1263-41450	Mandurah Libraries - Contributions - Operating (She Codes Workshop)	June FR G.8/7/22	Operating Revenue		5,000		(517,710)
100010-4540-1343-61001	Falcon Library - Library Learning Projects (She Codes Workshop)	June FR G.8/7/22	Operating Expenses			(5,000)	(522,710)
750725-6100-1045-61129	Other Buildings Renewal	June FR G.8/7/22	Capital Expenses		50,000		(472,710)
100010-1000-1169-61001	CEO Corporate Projects	July FR G.7/9/22	Operating Expenses		35,000		(437,710)
100010-4210-1169-61001	Environmental Services Corporate Projects	July FR G.7/9/22	Operating Expenses			(35,000)	(472,710)
700540-6600-1045-61129	Diadem Place Fencing	July FR G.7/9/22	Capital Expenses		9,000		(463,710)
700541-6600-1045-61129	Philante Street Carpark Fencing	July FR G.7/9/22	Capital Expenses		7,000		(456,710)
700541-6600-1045-61129	Karinga Foreshore Car Park Fencing	July FR G.7/9/22	Capital Expenses		6,000		(450,710)
700543-6600-1045-61129	Dawesville Channel South Fencing	July FR G.7/9/22	Capital Expenses		3,000		(447,710)
700567-6600-1045-61129	Peelwood Cricket Nets	July FR G.7/9/22	Capital Expenses			(25,000)	(472,710)
101870-4210-1263-61129	Environmental Education Project	July FR G.7/9/22	Operating Expenses			(4,000)	(476,710)
100010-4210-1263-41450	Environmental Services Operating Contribution	July FR G.7/9/22	Operating Revenue		4,000		(472,710)
770007-6300-1045-41403	DFES Capital Contribution	July FR G.7/9/22	Capital Revenue		18,896		(453,814)
770011-6300-1045-41403	DFES Capital Contribution	July FR G.7/9/22	Capital Revenue		175,352		(278,462)

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2023**

**NOTE 11
BUDGET AMENDMENTS APPROVED**

Amendments to original budget since budget adoption. Surplus/(Deficit)
A positive number in the amended budget running balance represents an estimated closing surplus.
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GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
770007-6300-1045-61001	Trailers	July FR G.7/9/22	Capital Expenses			(18,896)	(297,358)
770011-6300-1045-61001	Miscellaneous Equipment	July FR G.7/9/22	Capital Expenses			(175,352)	(472,710)
New-6100-1045-41403	Department of Communities Grant	July FR G.7/9/22	Capital Revenue		140,075		(332,635)
New-6100-1045-61129	Changing Places - Eastern Foreshore Mandurah	Aug FR G. 8/9/22	Capital Expenses			(140,075)	(472,710)
105000-5570-2150-61129	MARC - Facility Management	Aug FR G. 8/9/22	Operating Expenses		18,960		(453,750)
820192-6700-1045-61129	MARC Court Netting	Aug FR G. 8/9/22	Capital Expenses			(18,960)	(472,710)
501123-6250-1045-xxxx	Ayrton St POS Carpark	Aug FR G. 8/9/22	Capital Expenses			(7,460)	(480,170)
100010-4000-1114-61129	Administration - Dirctor of Place & Community - Consultants	Aug FR G. 8/9/22	Operating Expenses			(59,250)	(539,420)
162000-4410-1366-xxxx	Emergency Management	Aug FR G. 8/9/22	Operating Expenses		31,460		(507,960)
100010-1110-1045-61001	Administration - Economic Development	Aug FR G. 8/9/22	Operating Expenses		205,000		(302,960)
	Restricted Cash Reserve	Aug FR G. 8/9/22	Other: Transfer Out of Reserve			(236,460)	(539,420)
	Capital Works 2021/22 Carryovers Reconciliation	Aug FR G. 8/9/22	Capital Expenses		391,348		(148,072)
	Capital Works 2021/22 Carryovers Reconciliation	Aug FR G. 8/9/22	Capital Revenue			(64,336)	(212,408)
	Capital Works 2021/22 Carryovers Reconciliation - Contract Liability	Aug FR G. 8/9/22	Other: Transfer Out of Reserve	64,336			(148,072)
	Capital Works 2021/22 Carryovers Reconciliation - Unspent Grants	Aug FR G. 8/9/22	Other: Transfer Out of Reserve			(64,336)	(212,408)
	Capital Works 2021/22 Carryovers Reconciliation	Aug FR G. 8/9/22	Other: Unutilised Loans			(163,828)	(376,236)
	Capital Works 2021/22 Carryovers Reconciliation	Aug FR G. 8/9/22	Other: Transfer Out of Reserve			(163,184)	(539,420)
750708-6100-1045-61129	MARC Sauna Expansion and Refurbishment	Sept FR G.6/10/22	Capital Expenses		20,000		(519,420)
820188-6700-1045-61001	MARC Replacement Pool Inflatable	Sept FR G.6/10/22	Capital Expenses		12,506		(506,914)
750728-6100-1045-61129	MARC Additional CCTV's	Sept FR G.6/10/22	Capital Expenses			(32,506)	(539,420)
700555-6600-1045-61129	Lilac Park Softfall Replacment	Sept FR G.6/10/22	Capital Expenses			(12,389)	(551,809)
700559-6600-1045-61129	Greenhouse Park Softfall Replacement	Sept FR G.6/10/22	Capital Expenses			(4,000)	(555,809)
700556-6600-1045-61129	Seascapes Village Softfall Replacement	Sept FR G.6/10/22	Capital Expenses		16,389		(539,420)
750715-6100-1045-61129	Rushton Park Stadium - External Painting Walls and Steelwork	Sept FR G.6/10/22	Capital Expenses			(26,000)	(565,420)
750691-6100-1045-61129	Install of Emergency Door - Shower Service	Sept FR G.6/10/22	Capital Expenses		26,000		(539,420)
770011-6300-1045-61001	Miscellaneous Equipment	Sept FR G.6/10/22	Capital Expenses			(20,000)	(559,420)
770012-6300-1045-61001	New - Vehicle & Small Plant Program	Sept FR G.6/10/22	Capital Expenses		20,000		(539,420)
750729-6100-1045-61129	MPAC Fly Tower and Auditorium Facade Cladding and Roof	Sept FR G.6/10/22	Capital Expenses			(100,000)	(639,420)
750725-6100-1045-61129	Other Buildings Renewal	Sept FR G.6/10/22	Capital Expenses		100,000		(539,420)
124032-5850-2150-61129	Erosion Control - Waterways	Oct FR G.8/11/22	Operating Expenses		13,345		(526,075)

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2023**

**NOTE 11
BUDGET AMENDMENTS APPROVED**

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New-6400-1045-61129	Riverside Retaining Wall	Oct FR G.8/11/22	Capital Expenses			(13,345)	(539,420)
501132-6250-1045-61129	Installation of Flood Lighting at Mandurah Tennis Club	Oct FR G.8/11/22	Capital Expenses			(54,000)	(593,420)
930039-6500-1045-61129	CSRFF Program - Small Grants	Oct FR G.8/11/22	Capital Expenses		54,000		(539,420)
750681-6100-1263-41452	MARC Insurance Claim	SP.1/11/22	Capital Revenue		4,000,000		3,460,580
	Asset Management Reserve	SP.1/11/22	Other: Transfer Out of Reserve		1,280,033		4,740,613
750681-6100-1045-61129	MARC Roof Repairs	SP.1/11/22	Capital Expenses			(5,172,633)	(432,020)
750655-6100-1045-61129	MARC Acoustic Panelling	SP.1/11/22	Capital Expenses			(107,400)	(539,420)
930039-6500-1045-61129	CSRFF Program - Small Grants	G.10/8/22	Capital Expenses		51,727		(487,693)
700571-6600-1045-61129	MBRC Resurface	G.10/8/22	Capital Expenses			(39,897)	(527,590)
700572-6600-1045-61129	SM Tennis Club Resurface	G.10/8/22	Capital Expenses			(11,830)	(539,420)
700561-6600-1045-xxxx	Upgrade of Playing Surface on Field 1 Peelwood Reserve	G.4/1/23	Capital Expenses		235,000		(304,420)
700552-6600-1045-61129	Quarry Park Softfall Replacement	G.4/1/23	Capital Expenses			(20,000)	(324,420)
700523-6600-1045-61001	Kangaroo Paw Park	G.4/1/23	Capital Expenses			(30,000)	(354,420)
700547-6600-1045-xxxx	Tickner Reserve Playground	G.4/1/23	Capital Expenses			(10,000)	(364,420)
700548-6600-1045-xxxx	Karri Karri Pass Playground	G.4/1/23	Capital Expenses			(5,000)	(369,420)
700549-6600-1045-xxxx	Bortolo Reserve Playground	G.4/1/23	Capital Expenses			(20,000)	(389,420)
700546-6600-1045-xxxx	Bruce Cresswell Reserve Playground	G.4/1/23	Capital Expenses			(10,000)	(399,420)
700566-6600-1045-61129	Bruce Cresswell Reserve Stage 1 of 2	G.4/1/23	Capital Expenses			(140,000)	(539,420)
750703-6100-1045-61129	Dudley Park Bowling Club - Dance Floor Ceiling Replacement	G.4/1/23	Capital Expenses			(17,955)	(557,375)
750722-6100-1045-61129	Admin Building - CEO Area Refurbishment	G.4/1/23	Capital Expenses		12,955		(544,420)
750671-6100-1045-61129	Mandurah Library Re Roofing Project	G.4/1/23	Capital Expenses		11,430		(532,990)
750718-6100-1045-61129	Verandah on the Air Pistol Shed at Port Bouvard Pistol Club	G.4/1/23	Capital Expenses			(28,701)	(561,691)
750633-6100-1045-61129	Stage 2 of Upgrades to Peelwood Reserve	G.4/1/23	Capital Expenses		11,562		(550,129)
750691-6100-1045-61129	Install of Emergency Door - Shower Service	G.4/1/23	Capital Expenses		10,709		(539,420)
750673-6100-1045-61129	Mewburn Ablution Refurbishment	G.4/1/23	Capital Expenses		96,538		(442,882)
750256-6600-1045-61129	Seascapes Village Shade Shelter	G.4/1/23	Capital Expenses			(7,538)	(450,420)
	Mandurah Community House (MFHS & Pottery House) Roof					(70,000)	(520,420)
750705-6100-1045-xxxx	Renewal	G.4/1/23	Capital Expenses			(165,000)	(685,420)
750730-6100-1045-61129	Falcon eLibrary Air Conditioning	G.4/1/23	Capital Expenses			(165,000)	(685,420)
750725-6100-1045-61129	Other Building Renewal	G.4/1/23	Capital Expenses		146,000		(539,420)
501139-6250-1045-61129	WMC - Upgrade Recycling Area Stage 1	G.4/1/23	Capital Expenses		480,000		(59,420)
	Waste Facilities Reserve	G.4/1/23	Other: Transfer Out of Reserve			(480,000)	(539,420)
100010-5550-1405-61001	CityBuild Overhead - Minor Equip/Furniture - Under \$5,000	G.4/1/23	Operating Expenses		5,067		(534,353)
820194-6700-1045-61001	Inspection Camera	G.4/1/23	Capital Expenses			(5,067)	(539,420)
	Mewburn Ablution Refurbishment	G.4/1/23	Other: Unutilised Loans			(41,567)	(580,987)

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2023**

**NOTE 11
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	Owen Avenue Ablution	G.4/1/23	Other: Unutilised Loans		41,567		(539,420)
	Building Reserve - Mewburn Ablution Refurbishment	G.4/1/23	Other: Transfer Out of Reserve		41,567		(497,853)
	Building Reserve - Owen Avenue Ablution	G.4/1/23	Other: Transfer Out of Reserve			(41,567)	(539,420)
105000-3463-1132-60100	MARC - MARC Dry Operations	Dec FR G.7/2/23	Operating Expenses		23,000		(516,420)
750731-6100-1045-61001	MARC Showcourts Emergency Exit Egress Pathway	Dec FR G.7/2/23	Capital Expenses			(23,000)	(539,420)
501186-6250-1045-61001	Replacement of Park Rd Road Barrier	Dec FR G.7/2/23	Capital Expenses			(16,470)	(555,890)
							(539,420)
132001-5290-1652-61001	CityWorks Maintenance - Traffic Management - Signs Other	Dec FR G.7/2/23	Operating Expenses		16,470		(539,420)
700573-6600-1045-61129	Repairs to Creery Wetland Lookout	Dec FR G.7/2/23	Capital Expenses			(29,200)	(568,620)
							(539,420)
127011-5570-2150-61129	Miscellaneous – Facility Management – Scheduled Maintenance	Dec FR G.7/2/23	Operating Expenses		29,200		(539,420)
	BR2023 Adjustments Surplus/(Deficit)	G.10/3/23 BR 2023	Opening Surplus/(Deficit)		3,264,653		2,725,233
	BR2023 Adjustments Revenue from Operating Activities	G.10/3/23 BR 2023	Operating Revenue		1,361,598		4,086,831
	BR2023 Adjustments Expenditure from Operating Activities	G.10/3/23 BR 2023	Operating Expenses			(5,597,084)	(1,510,253)
	BR2023 Adjustments Non-cash excluded from Operations	G.10/3/23 BR 2023	Non Cash Item	4,221,283			2,711,030
	BR2023 Adjustments Investing Activities	G.10/3/23 BR 2023	Capital Expenses			(646,103)	2,064,927
	BR2023 Adjustments Non-cash excluded from Investing	G.10/3/23 BR 2023	Capital Expenses	(37,005)			2,027,922
	BR2023 Adjustments Financing Activities	G.10/3/23 BR 2023	Other: Financing Activities			(552,734)	1,475,188
	BR2023 Adjustments Transfer to Reserve	G.10/3/23 BR 2023	Other: Transfer Into Reserve		788,189		2,263,377
	BR2023 Adjustments Transfer from Reserve	G.10/3/23 BR 2023	Other: Transfer Out of Reserve		362,434		2,625,811
	BR2023 Adjustments Rates Revenue	G.10/3/23 BR 2023	Operating Revenue		4,514		2,630,325
700574-6600-1045-61001	Giants of Mandurah Replacement	Feb FR G.11/3/23	Capital Expenses			(234,661)	2,395,664
700574-6600-1305-41458	LGIS Insurance Contribution	Feb FR G.11/3/23	Capital Revenue		234,661		2,630,325
104585-5570-1263-41400	PTA - Bus Shelter Maintenance Assistance Scheme Grant		Operating Revenue		16,956		2,647,281
	Youth Zone @ Mandurah Forum -WA Police Emerging Crimes Grant		Operating Revenue		25,000		2,672,281
100112-4600-1263-41400	Youth Zone @ Mandurah Forum - Youth Development		Operating Expenses			(25,000)	2,647,281
							2,650,926
750718-6100-1045-61129	Verandah on the air pistol shed at Port Bouvard Pistol Club		Capital Expenses		3,645		2,650,926
750697-6100-1045-61129	Minor Improvements to Sutton Hall		Capital Expenses		5,000		2,655,926
750707-6100-1045-61129	MARC - Creche Blind Replacement		Capital Expenses		9,000		2,664,926
750699-6100-1045-61129	Admin. Building Foyer - Front Door Reveals Replacement		Capital Expenses			(17,645)	2,647,281
501124-6250-1045-61129	Emulsion Tank with Bunding		Capital Expenses		5,000		2,652,281
930038-6500-1045-61129	MARC Geothermal Pump & VSD		Capital Expenses			(5,000)	2,647,281
112000-5570-2100-xxxx	Mandurah Visitors Centre - Facility Management		Operating Expenses		28,786		2,676,067
New-6100-1045-xxxx	Mandurah Visitors Centre - Decking Upgrade		Capital Expenses			(28,786)	2,647,281
103000-5110-2150-61129	Bortolo Park – Assets Parks and Reserves Maintenance		Operating Expenses		10,909		2,658,190
New-6600-1045-61129	Bortolo Fire Training Area – Vehicle Access Gates		Capital Expenses			(10,909)	2,647,281

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2023**

**NOTE 11
BUDGET AMENDMENTS APPROVED**

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New-6600-1045-61129	Island Point Green Bridge		Capital Expenses			(52,944)	2,594,337
132001-5230-1147-61129	Bushland Management Activation – Natural Areas Maintenance		Operating Expenses		52,944		2,647,281
103878-5110-1149-xxxx	Sump Beautification – Assets Parks and Reserves Maintenance - Drainage Sump Maintenance		Operating Expenses			(68,986)	2,578,295
132001-5230-1147-xxxx	Cityworks Maintenance - Drainage Maintenance		Operating Expenses		68,986		2,647,281
131000-5670-2150-61129	Street Lighting – Street Lighting Maintenance		Operating Expenses			(280,000)	2,367,281
501141-6250-105-61129	SL Car Park lighting replacement		Capital Expenses		35,000		2,402,281
501142-6250-1045-61129	SL Light Pole Replacement		Capital Expenses		37,000		2,439,281
501143-6250-1045-61129	SL Marina Pole Canal light poles		Capital Expenses		68,000		2,507,281
501144-6250-1045-61129	SL Parks and Reserves		Capital Expenses		90,000		2,597,281
750719-6100-1045-61129	22-23 Reserve Meter Replacement Program		Capital Expenses		50,000		2,647,281
				(332,842)	40,162,430	(36,622,097)	2,630,325

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2023**

**NOTE 12
PROPOSED BUDGET VARIATIONS FOR COUNCIL APPROVAL**

The following are for consideration for Council to approve as budget variations

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
			Opening Surplus/(Deficit)	\$	\$	\$	\$
102608-4600-1263-41400	Alcohol and Drug Foundation Grant		Operating Revenue		16,687		2,647,012
102608-4600-1263-61001	ADF Grant - Youth Development		Operating Expenses			(16,687)	2,630,325
				0	16,687	(16,687)	

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2023**

**NOTE 13
EXPLANATION OF MATERIAL VARIANCES**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.

The material variance adopted by Council for the 2022-23 year is 10.00%

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
Revenue from operating activities				
Interest earnings	1,316,651	83.16%	▲ Permanent	Favourable variance primarily due to unforeseen increase in rates.
Expenditure from operating activities				
Materials and contracts	7,972,344	17.03%	▲ Timing	Variance primarily due to Waste Transfer Energy, Working Smarter, Entrepreneurship and Transform Mandurah operating projects not having progressed in line with budget. Programs and events are to be monitored as year progresses.
Utility charges	532,812	14.02%	▲ Timing	Variance due to utility invoices not yet received, to be monitored as year progresses.
Other expenditure	(44,746)	100.00%	▼ Permanent	Variance is primarily due to small debt write off in accordance with the Write-Off Debts Delegation (DA-FCM06).
Loss on disposal of assets	(2,745,365)	100.00%	▼ Permanent	Non-cash variance due to asset write-offs for scrapped assets not budgeted for. Process usually performed as part of the year end financials preparation.
Investing Activities				
Non-operating Grants, Subsidies and Contributions	(9,187,380)	(68.42%)	▼ Timing	Capital grants are recognised in line with capital expenditure. Will be monitored throughout the remainder of the year.
Proceeds from Disposal of Assets	(1,403,437)	(67.40%)	▼ Timing	Will be monitored throughout the year. Refer to note 4.
Capital Acquisitions	24,463,196	62.16%	▲ Timing	Refer to note 6.
Financing Activities				
Proceeds from new interest earning liability	(551,987)	(74.19%)	▼ Timing	Proceeds not yet received from leasing company as dependent on timing of new lease take ups.
Principal elements of interest earning liability	(136,247)	(33.33%)	▼ Timing	Timing of take up of new liability agreements with leasing company.
Proceeds from community loans	7,712	18.41%	▲ Timing	Varying repayment terms on loan agreements. Will be monitored throughout the remainder of the year.

5 **SUBJECT:** Financial Report May 2023
 DIRECTOR: Business Services
 MEETING: Council Meeting
 MEETING DATE: 27 June 2023

Summary

The Financial Report for May 2023 together with associated commentaries, notes on investments, balance sheet information and the schedule of accounts are presented for Elected Members' consideration.

Disclosure of Interest

Nil

Previous Relevant Documentation

- G.6/6/22 28/06/2022 Adoption of Annual Budget 2022/23
- G.10/3/23 28/03/2023 Budget Review 2022/23

Background

Nil

Comment

Financial Summary

The financial report for May 2023 shows an actual surplus for this period of \$21.05 million. As there is only one month remaining of the financial year, it is expected that the majority of the surplus at the end of June 2023 will be requested to be carried forward to 2023/24. The closing surplus at 30 June 2023 will be closely monitored by City officers and presented to Council around November/December 2023 after the conclusion of the Annual Financial Statements audit (carried out by the Office of the Auditor General).

A summary of the financial position for May 2023 is detailed in the table below:

	Current Budget	YTD Budget (a)	YTD Actual (b)	Var. (b)-(a)	Var.% (b)-(a)/(a)
	\$ 000s	\$ 000s	\$ 000s	\$ 000s	%
Opening Funding Surplus / (Deficit)	3,865	3,865	3,865	(0)	0%
Revenue					
Revenue from operating activities	125,602	121,570	124,977	3,407	3%
Capital revenue, grants and Contribution	18,611	17,060	6,151	(10,909)	-64%
	144,213	138,630	131,129	(7,502)	
Expenditure					
Operating Expenditure	(150,338)	(136,690)	(130,307)	6,384	-5%
Capital Expenditure	(47,708)	(43,522)	(16,728)	26,794	-62%
	(198,046)	(180,212)	(147,034)	33,178	
Non-cash amounts excluded from operating activities	34,757	31,962	35,621	3,659	11%
Non-cash amounts excluded from investing activities	(5,314)	-	2,093	2,093	0%
Other Capital Movements	23,173	(4,166)	(4,627)	(461)	11%
Closing Funding Surplus / (Deficit)	2,647	(9,921)	21,046	30,967	-312%

The following table highlights the status of the City's key capital projects for the 2022/2023 financial year:

Project	2022/23 Actuals Incl. CMT \$`000s	2022/23 Annual Budget \$`000s	On Time / On Budget	Comment
Western Foreshore Recreation Precinct	1,363	3,330	<p><i>The project's original date of completion was March 2022, and the project was substantially complete in October 2022 with minor finishing works progressing.</i></p> <p><i>The project remains within the budget allocated.</i></p>	<p><i>Project status:</i></p> <p>The Play Space was opened to the public on Sunday, 30 October 2022.</p> <p>The special feature rope tunnel and playground boat have been installed and are now complete.</p> <p>Procurement is underway for the additional shade shelters (two at the Skate Park and two around the new Play Space) with expected installation by December 2023.</p> <p>A review of the funding of the Waterfront Project is currently being undertaken. It will be presented to Council for consideration as part of the 2023/2024 Budget.</p>
Eastern Foreshore South Precinct	1,148	3,412	<p><i>Completed</i></p> <p><i>The project's original date of completion was January 2022, and the project was substantially completed in August 2022.</i></p> <p><i>The project remains within the budget allocated.</i></p> <p><i>The toilet block and surrounds are estimated to be completed by early 2024.</i></p>	<p><i>Project status:</i></p> <p><u>Estuary Pool</u> The Estuary Pool was opened to the public on 24 December 2021.</p> <p><u>Eastern Foreshore South – Reserve Area</u> Carpark reconfiguration and paving is complete.</p> <p>The concrete seating wall and soft landscaping works are complete.</p> <p>Works to the southern end of the Eastern Foreshore area are complete.</p> <p>The Mobility Scooter Charging Station will be progressed as part of the toilet block and surrounding construction work.</p> <p><u>Toilet Block</u> The construction tender has been advertised with construction expected to commence in Q1 2023/2024.</p>

RC Pinjarra Road Stage 4	1,630	1,534	<p><i>Stage 4 is complete, with road open to traffic ahead of schedule</i></p> <p><i>The project has exceeded the budget allocation, and additional funds have been approved from the Southwest Regional Roads Group to offset some of the over-expenditure.</i></p>	<p><i>Project status:</i></p> <p>Project expected to be completed in May 2023.</p>
RC Peel Street Stage 3	1,159	1,528	<p><i>The project stage 3 completion date is July 2023.</i></p> <p><i>The project remains within the budget allocated.</i></p>	<p><i>Project status:</i></p> <p>The engaged electricity network operator has completed the underground power works. The telecommunications company has also completed the relocation of their assets.</p> <p>Further service relocation works including water and internet have commenced and are expected to be completed in July 2023.</p>
MARC Roof Repairs	6,893	7,536	<p><i>The project completion date is expected to be late 2023.</i></p>	<p><i>Project status:</i></p> <p>Works are progressing well and are expected to be completed in late 2023.</p>

Statutory Environment

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

Policy Implications

Nil

Financial Implications

Any material variances that have an impact on the outcome of the budgeted surplus position are explained in the Monthly Financial Report, as detailed in Attachment 5.1.

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.

2022/23 Budget Variations

ManPAC Internal Refurb

The ManPAC Internal Refurb capital project has a current budget of \$328,800. A number of contract variations in relation to the refurbishment of dressing rooms 1 and 2 have been required, therefore it is requested that the budget for this project be increased by \$20,000 to enable completion of these works.

It is proposed that this \$20,000 increase in budget be funded from predicted savings in the Billy Dower Flooring capital project.

Port Bouvard Surf Life Saving Club Floor

The Port Bouvard Surf Life Saving Club Floor capital project has a current budget of \$16,158, however the quotes received to perform these works have exceeded the budget by \$5,136. It is therefore requested that this budget be increased by \$5,136 to enable the completion of these works.

It is proposed that the \$5,136 increase in budget is funded from predicted savings in the Visitors Centre Transit Station completed project.

Administration Building - Foyer Upgrade

The Administration Building – Foyer Upgrade capital project has a current budget of \$238,435. The scope for this project increased due to the requirements to install additional power outlets, structural supports for the glass panels, additional floor screed to carpeted area and the replacement of broken floor tiles.

It is recommended that a budget variation be approved to move \$20,298 from the following capital projects with identified savings, to the Administration Building – Foyer Upgrade to enable completion of this project:

MARC - Crèche Blind Replacement	\$10,025
22-23 Furniture & Equipment	\$ 6,546
Billy Dower Flooring	\$ 3,727
Total	\$20,298

ManPAC RVIF Lighting

The ManPAC RVIF Lighting capital project has a current budget of \$238,495. The scope has increased due to the requirement to install additional luminaires that were not detailed in the original specification prepared by the Electrical Engineer. The estimated cost of these additional luminaires is \$29,000.

It is recommended that the \$29,000 increase in budget be funded from the underspend in the 2022/23 LED Buildings Plan capital project as the programmed works for this year have already been completed.

MARC Sauna Expansion & Refurbishment

The MARC Sauna Expansion & Refurbishment capital project has a current budget of \$28,742. A budget variation is required due to an increase in the costings of the refurbishment. The floor tiling needs to be replaced as it is not graded to have the residual water cascade out of the door, this causes the water to pool on the floor. These works need to be carried out in conjunction with the refitting of the sauna. When the materials, insulation and sauna heaters are removed the re-tiling can then be carried out prior to the re-fitting of the fixtures. Based on quotes received for this increased scope of works, an additional \$15,000 will be required to complete this project.

It is proposed that this \$15,000 increase in budget be funded from predicted savings in the MARC Additional CCTV capital project.

Installation of Flood Lighting at Mandurah Tennis Club

The Installation of Flood Lighting at Mandurah Tennis Club capital project has a current budget of \$232,228. An agreed price was put in place with the contractor should hard digging be encountered onsite during the installation of the new infrastructure. Hard digging was encountered during construction and the contractor was asked to proceed at the agreed rate, resulting in an additional \$20,000 expense for this project. This work was required to allow the completion of the project and ultimately provide the new infrastructure to the community.

It is requested that this \$20,000 increase in budget be funded from savings identified in the Street Lighting – Parks and Reserves capital project.

Accounts Payable Invoice Review

The invoice review process completed prior to invoice payment, has identified that an invoice received for \$9,364 for the assembly and installation of a floating dock has been processed as a maintenance transaction through an operating account.

This purchase is capital in nature as the invoice value is greater than \$5,000 and the purpose of the works was to improve the condition of the asset beyond the original condition and/or to lengthen the life of the asset. To enable the capitalisation of this invoice, it is recommended that approval be granted to move a budget for the value of this invoice, from the operating budget it was paid from (Major Public Open Space Replanting – Marina) to a new capital works project.

Plant and Machinery- Capital Purchases

Cityfleet are currently working through the procurement process in relation to the purchase of several trucks and mowers. This process has revealed that the market increases in the following budgeted commercial plant items are above the original cost estimates:

Plant Item	Current 2022-23 Budget	Quote	Budget Variation Required
3 Zero Turn Mowers & 4 OutFront Mowers	\$265,751	\$325,820	\$60,069
Drain Cleaning Truck	\$696,710	\$776,576	\$79,866
2 Light Trucks	\$212,000	\$222,381	\$10,381
3 Medium Trucks	\$600,000	\$737,860	\$137,860
Total	\$1,774,461	\$2,062,637	\$288,176

Overall, this will be a budget increase of \$288,176 for the Plant and Machinery Renewal Program. The Plant Reserve currently has a budgeted closing balance as at 30 June 2023 of \$856,268, and as the purpose of this reserve is for the replacement of heavy plant and equipment, it is requested that this budget variation be funded from the Plant Reserve. This would see the budgeted closing balance for the Plant Reserve reduce to \$568,092 as at 30 June 2023.

Overall, it is noted that the above budget variation represents a 16 percent increase in the actual purchase price of the listed plant items when compared to the approved budget, and this is a reflection of the high-cost escalation that has been evident in this market over the past 12 months. In an effort to avoid similar issues in 2023/2024, additional market testing has recently been carried out to ensure that the upcoming City Fleet capital budget reflects the latest market pricing and projected escalations.

Installation of CCTV - Giants of Mandurah (Coodanup Foreshore)

Following the vandalism attack and fire that destroyed the Giants of Mandurah sculpture on the Coodanup Foreshore back in December 2022, the City has worked with FORM and the artist to commission a replacement artwork with the new Giant completed and officially launched via a media event on Saturday 28 May 2023.

As part of the planning process for the replacement sculpture, City officers determined that the enhanced risk of further vandalism required mitigation in the form of CCTV to monitor the site. The cost of the replacement of the Giant was fully funded through the City's approved insurance claim, however this did not cover the additional costs associated with the CCTV installation. As part of the construction contract for the replacement artwork, FORM has situated temporary CCTV units on the site which will remain in place until the City's permanent solution is installed. City officers have now finalised costs for a CCTV monitoring system to be installed on site with connection to its existing CCTV network. The cost of the installation is \$18,086 and will be funded from the surplus as at 30 June 2023.

Assertive Outreach Program

The 2-year Assertive Outreach Services trial that was funded via \$350,000 grant from WA Police in 2021 comes to an end on 4 July 2023. The strong success of this trial warrants continuance. The City is endeavouring to secure an ongoing commitment to assertive outreach through several avenues including grant application, funding request and advocacy. While awaiting outcomes of these external requests to support outreach, \$175,000 is allocated in the City's 2023/24 draft budget to ensure continuity of assertive outreach services in Mandurah.

The City has made proactive attempts to secure ongoing funding including applying to WA Police through a competitive grant for a further \$250,000. It is likely that the City will know the outcome of the grant application in October 2023. Any funding is not retrospective and therefore for at least four months, between July and October 2023, if Council wish for this service to continue, it will be required to fund the service through municipal funds. City officers are recommending that \$87,000 be transferred to the Restricted Cash Reserve to be used in the 2023/24 financial year to ensure there is a continuity of an assertive outreach service. It is recommended that this is funded from the 30 June 2023 operating surplus and allows the City to have an assertive outreach service in Mandurah for up to six months (contingency has been provided, if the grant process is extended past the anticipated October timeframe). City officers will initially enter into a four-month contract with the current service provider St Pats. If attempts to secure external funding is unsuccessful or delayed, a new contract will be entered into for a further two months. Officers will report to Council's October 2023 meeting on the full trial findings and recommended next steps.

Conclusion

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

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

NOTE:

- Refer **Attachment 5.1 Monthly Financial Report**
Attachment 5.2 Schedule of Accounts (electronic only)

RECOMMENDATION

That Council:

- 1 Receives the Financial Report for May 2023 as detailed in Attachment 5.1 of the report.
- 2 Receives the Schedule of Accounts for the following amounts as detailed in Attachment 5.2 of the report:

Total Municipal Fund	\$	5,711,478.41
Total Trust Fund	\$	<u>0.00</u>
	\$	<u>5,711,478.41</u>

- 3 Approves the following budget variations for 2022/23 annual budget:
 - 3.1 Increase in capital expenditure of \$20,000* for MPAC Internal Refurb
 - To be funded from Billy Dower Flooring capital budget \$20,000*
 - 3.2 Increase in capital expenditure of \$5,136* for Port Bouvard Surf Life Saving Club Floor
 - To be funded from Visitors Centre Transit Station capital budget \$5,136*
 - 3.3 Increase in capital expenditure of \$20,298* for Administration Building – Foyer Upgrade
 - To be funded from MARC - Crèche Blind Replacement capital budget \$10,025*
 - To be funded from 22-23 Furniture & Equipment capital budget \$6,546*
 - To be funded from Billy Dower Flooring capital budget \$3,727*
 - 3.4 Increase in capital expenditure of \$29,000* for ManPAC RVIF Lighting
 - To be funded from 22-23 LED Buildings Plan capital budget \$29,000*
 - 3.5 Increase in capital expenditure of \$15,000* for MARC Sauna Expansion & Refurbishment
 - To be funded from MARC Additional CCTV capital budget \$15,000*
 - 3.6 Increase in capital expenditure of \$20,000* for Installation of Flood Lighting at Mandurah Tennis Club
 - To be funded from Street Lighting – Parks and Reserves capital budget \$20,000*
 - 3.7 Unbudgeted capital expenditure of \$9,364* for Floating Dock
 - To be funded from Major Public Open Space Replanting – Marina operating budget \$9,364*
 - 3.8 Increase in capital expenditure of \$60,069* for Parks and Mowers
Increase in capital expenditure of \$228,107* for Trucks and Buses
 - To be funded from Plant Reserve \$288,176*
 - 3.9 Unbudgeted capital expenditure of \$18,086* for Installation of CCTV - Giants of Mandurah (Coodanup Foreshore)
 - 3.10.1 Approve transfer of \$87,000 to 2023/2024 Assertive Outreach funding in the Restricted Cash Reserve that will be funded from the 30 June 2023 operating surplus.
 - 3.10.2 City officers are to prepare a Council report in relation to the current contract performance of the Assertive Outreach Program.

ABSOLUTE MAJORITY REQUIRED

Monthly Financial Report

May 2023



City of Mandurah May 2023

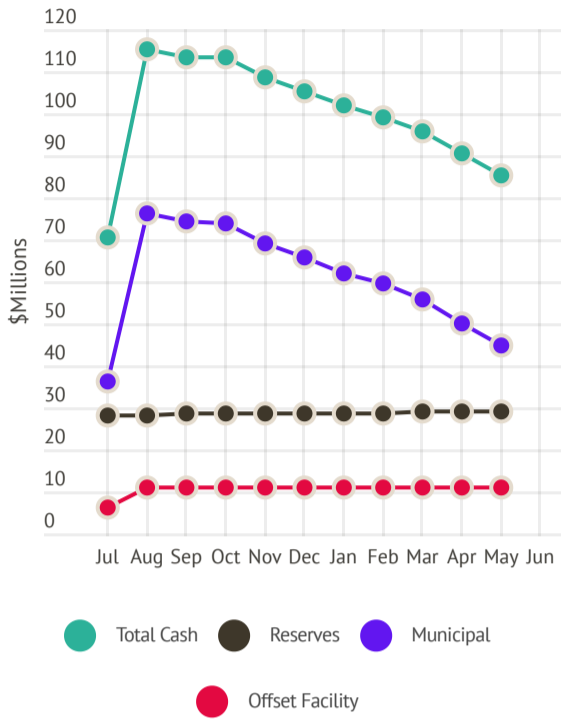
\$2.54M ▼

Estimated surplus at 30 June 2023 with proposed budget amendments

\$21.05 million ▼

Year to Date Actual Surplus

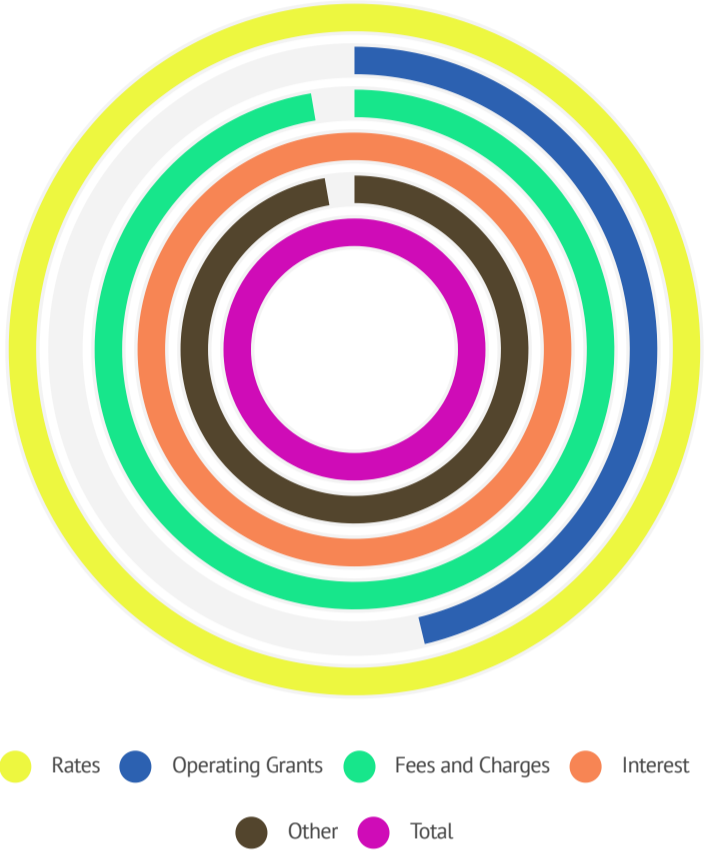
Investments



Summary

- Actual Rates Raised \$87.36M ▲
- Actual Rates Received \$86.9M (97.2% collected) ▲
- Actual Operating Revenue \$125.2M ▲
- Actual Capital Revenue \$5.4M ▲
- Actual Operating Expenditure \$130.3M ▲
- Actual Capital Expenditure \$16.7M ▲
- Actual Proceeds from Sale of Assets \$741.1K ▲

Year to Date Revenue Actuals Compared to Current Budget



Loans

- Actual Principal Outstanding \$19.9M ▼
- Actual Principal Repayments Made \$3.9M ▲
- Actual Interest Paid \$508K ▲
- Actual New Loans Drawn Down \$0M —
- Amount of Interest Saved from Loan Offset Facility \$184K ▲

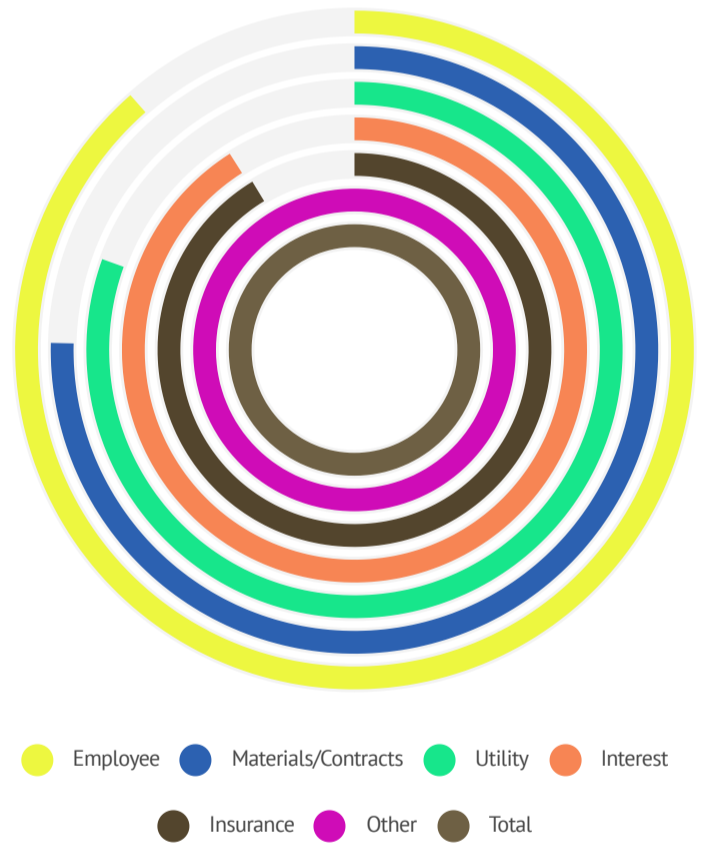
Rates Outstanding

- 17 Properties with >\$10K outstanding —
- 67 Properties \$3K to \$10K outstanding ▼
- 11 Properties commenced legal action in 22/23 —
- \$2.12M Rates Exemptions —

Sundry Debtors Outstanding

Current accounts due (\$1.9M) ▼
New Aged Debtor reporting functions being developed post Phase 2 implementation.

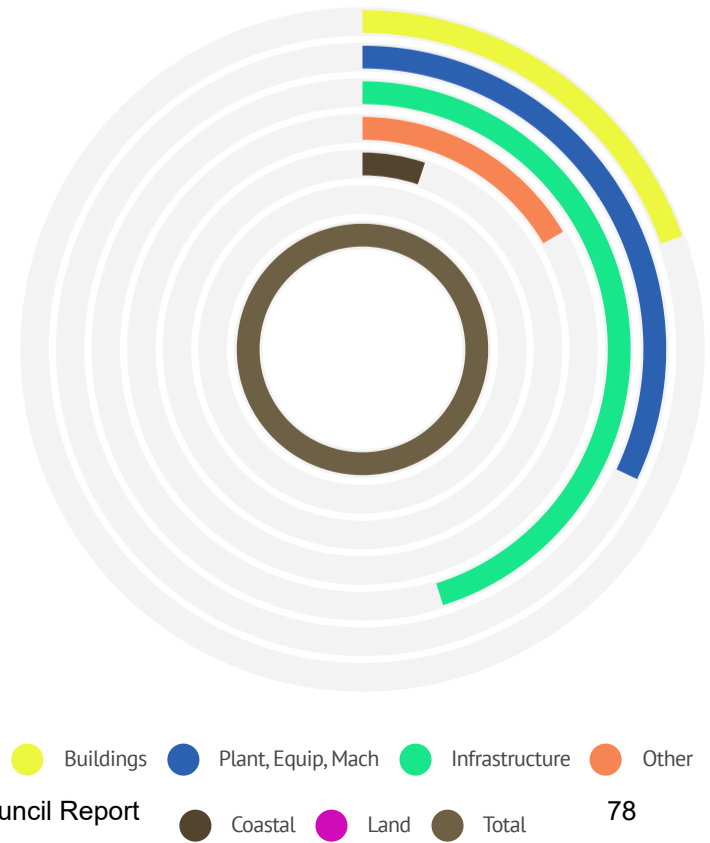
Year to Date Expenditure Actuals Compared to Current Budget



Budget Proposed Amendments

- Increase in capital budget of \$20k for MPAC Internal Refurb project, funded from savings from the Billy Dower Flooring capital project.
- Increase in capital budget of \$5,136 for PBSLSC Floor project, funded from savings from Visitors Centre Transit Station capital project.
- Increase in capital budget of \$20,298 for Administration Building - Foyer Upgrade, funded from savings in various capital projects.
- Increase in capital budget of \$29k for ManPAC RVIF Lighting, funded from 22-23 LED Buildings Plan capital project.
- Increase in capital budget of \$15k for the MARC Sauna Expansion and Refurbishment, funded from MARC Additional CCTV capital project.
- Increase in capital budget of \$20k for the Installation of Flood Lighting at Mandurah Tennis Club, funded from SL Parks and Reserves capital budget.
- Unbudgeted capital expenditure of \$9,364 for Floating Dock, funded from Major POS Replanting - Marina operating budget.
- Increase in capital expenditure of \$60,069 for Parks and Mowers and \$228,107 for Trucks and Buses, funded from Plant Reserve \$288,176.
- Unbudgeted capital expenditure of \$18,086 for Installation of CCTV - Giants of Mandurah (Coodanup Foreshore)
- \$87k transfer into Reserve for Assertive Outreach Program

Year to Date Capital Actuals Compared to Current Budget

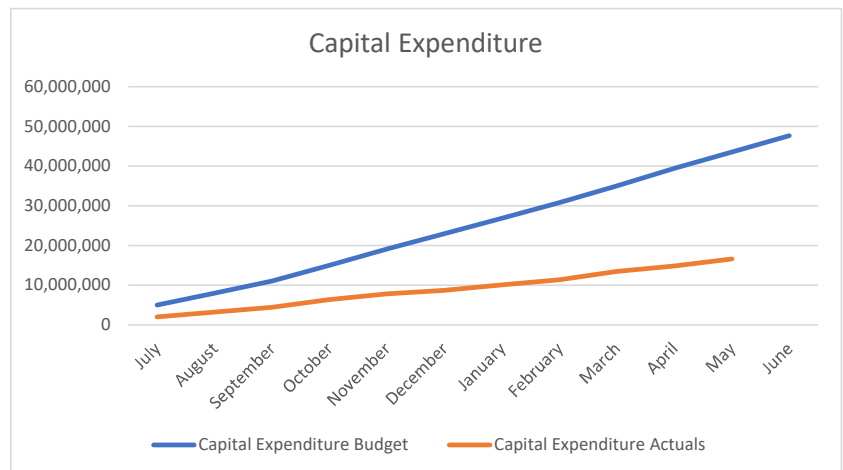
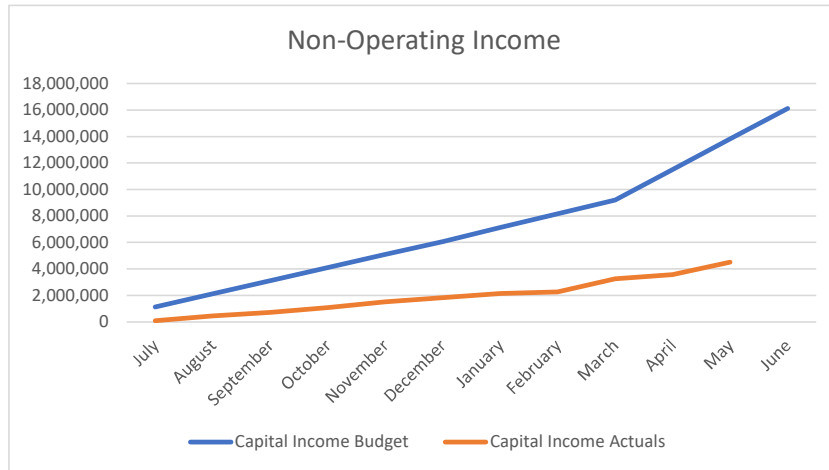
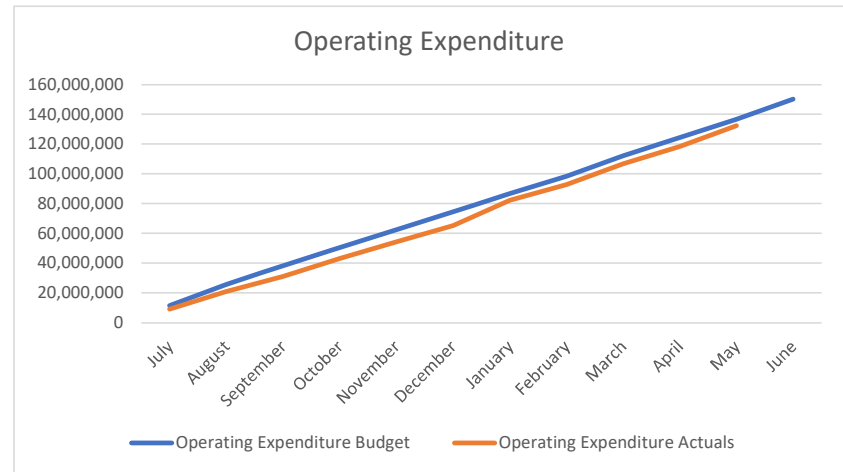
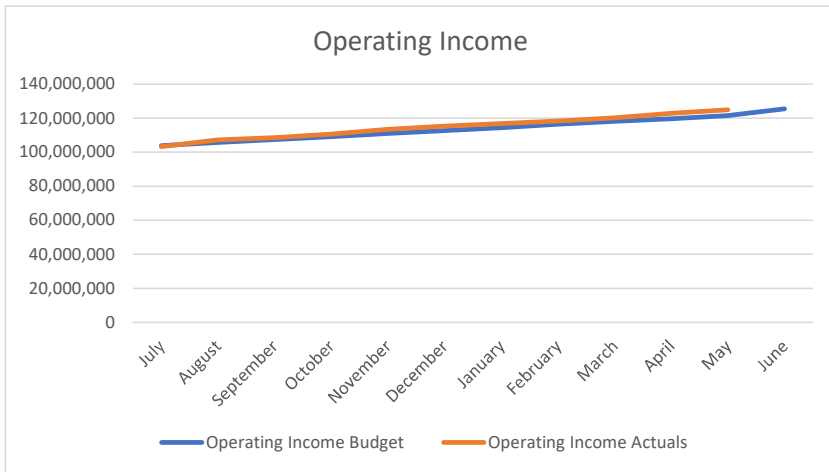


0 Tenders awarded during the month through CEO delegation ▼

36.6% Grants received for the 22/23 year ▲
Council Meeting 27 June 2023

Council Report

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CITY OF MANDURAH
MONTHLY FINANCIAL REPORT
For the Period Ended 31 May 2023

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STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2023

BY NATURE OR TYPE

	Ref Note	Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening Funding Surplus / (Deficit)		3,864,653	3,864,653	3,864,650			
Revenue from operating activities							
Rates		87,152,819	87,100,604	87,364,762	264,158	0.30%	
Operating grants, subsidies and contributions		5,122,165	2,614,020	2,369,966	(244,054)	(9.34%)	
Fees and charges		30,169,135	28,969,333	30,743,360	1,774,027	6.12%	
Interest earnings		1,900,000	1,741,666	3,275,597	1,533,931	88.07%	▲
Other revenue		1,257,941	1,144,358	1,223,509	79,151	6.92%	
		125,602,060	121,569,981	124,977,194	3,407,213	2.80%	
Expenditure from operating activities							
Employee costs		(50,276,065)	(46,297,812)	(44,502,364)	1,795,448	3.88%	
Materials and contracts		(57,992,230)	(51,700,240)	(43,711,276)	7,988,964	15.45%	▲
Utility charges		(4,561,221)	(4,181,116)	(3,671,808)	509,308	12.18%	▲
Depreciation on non-current assets		(34,801,704)	(31,962,078)	(31,777,837)	184,241	0.58%	
Interest expenses		(944,929)	(891,880)	(859,789)	32,091	3.60%	
Insurance expenses		(1,761,923)	(1,657,102)	(1,609,004)	48,098	2.90%	
Other expenditure		-	-	(44,945)	(44,945)	100.00%	▼
Loss on disposal of assets	1(a) & 4	-	-	(4,129,636)	(4,129,636)	100.00%	▼
		(150,338,072)	(136,690,228)	(130,306,659)	6,383,569	4.67%	
Non-cash amounts excluded from operating activities	1(a)	34,756,704	31,962,078	35,620,846	3,658,768	11.45%	
Amount attributable to operating activities		10,020,692	16,841,831	30,291,381	13,449,550	(79.86%)	
Investing activities							
Non-operating grants, subsidies and contributions	10	16,112,630	14,769,911	5,410,304	(9,359,607)	(63.37%)	▼
Proceeds from disposal of assets	4	2,498,621	2,290,403	741,142	(1,549,261)	(67.64%)	▼
Payments for property, plant and equipment	6	(47,708,129)	(43,521,767)	(16,727,826)	26,793,941	61.56%	▲
Amount attributable to investing activities		(29,096,878)	(26,461,453)	(10,576,380)	15,885,074	60.03%	
Non-cash amounts excluded from investing activities	1(b)	(5,314,125)	-	2,092,883	2,092,883	100.00%	
Amount attributable to investing activities		(34,411,003)	(26,461,453)	(8,483,496)	17,977,957	67.94%	
Financing Activities							
Proceeds from new debentures	7	6,034,837	-	-	0	0.00%	
Unspent Loans Utilised		3,122,402	-	-	0	0.00%	
Repayment of debentures	7	(4,506,370)	(4,130,839)	(3,920,096)	210,743	5.10%	
Payment of lease liability		(555,200)	(416,400)	(403,414)	12,986	3.12%	
Proceeds from new interest earning liability		992,050	744,038	192,050	(551,987)	(74.19%)	▼
Principal elements of interest earning liability		(544,988)	(408,741)	(544,988)	(136,247)	(33.33%)	▼
Proceeds from community loans		50,271	46,082	49,604	3,522	7.64%	
Transfer from reserves	8	21,352,320	-	-	0	0.00%	
Transfer to reserves	8	(2,772,383)	-	-	0	0.00%	
Amount attributable to financing activities		23,172,938	(4,165,861)	(4,626,843)	(460,982)	(11.07%)	
Closing Funding Surplus / (Deficit)	1(d)	2,647,281	(9,920,831)	21,045,691	30,966,522	-312.14%	

KEY INFORMATION

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

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

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

(a) Non-cash items excluded from operating activities

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

	Notes	Annual Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities				
		\$	\$	\$
Adjustments to operating activities				
Movement in liabilities associated with restricted cash		(45,000)	-	75,346
Movement in pensioner deferred rates (non-current)		-	-	(142,891)
Movement in employee benefit provisions (non-current)		-	-	(219,082)
Add: Loss on asset disposals	4	-	-	(209,143)
Add: Loss on asset write offs		-	-	4,338,779
Add: Depreciation on assets		34,801,704	31,962,078	31,777,837
Total non-cash items excluded from operating activities		34,756,704	31,962,078	35,620,846

(b) Non-cash items excluded from investing activities

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

Adjustments to investing activities

Movement in non current liabilities for transfers to acquire or construct non-financial assets to be controlled by the entity				
Movement in current liabilities for transfers to acquire or construct non-financial assets to be controlled by the entity associated with restricted cash		(5,314,125)	-	2,092,883
Total non-cash amounts excluded from investing activities		(5,314,125)	-	2,092,883

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

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

		Budget Closing 30 Jun 2022	Budget Closing 30 Jun 2023	Year to Date 31 May 2023
Adjustments to net current assets				
Less: Reserves - restricted cash		(24,888,945)	(31,689,865)	(51,301,746)
Less: Unspent loans		(207,137)	(295,779)	(3,470,667)
Less: Other receivables		(80,000)	-	(333)
Less: Prepaid Rates		-	-	550,487
Less: Clearing accounts		-	-	790,266
Add: Borrowings	7	9,826,754	4,158,994	7,182,012
Add: Other liabilities		3,417,743	1,115,424	520,185
Add: Lease liability		759,243	-	5,020,443
Add: Provisions - employee		5,216,724	4,206,636	11,000,000
Add: Loan Facility offset		-	-	
Total adjustments to net current assets		(5,955,618)	(22,504,590)	(29,709,353)

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

Current assets				
Cash and cash equivalents	2	23,759,820	48,939,533	73,209,863
Rates receivables	3	2,480,445	2,365,697	2,534,538
Receivables	3	4,341,798	3,257,820	4,174,318
Other current assets		549,233	1,488,370	2,562,697
Less: Current liabilities				
Payables		(9,848,897)	(17,503,876)	(13,094,966)
Borrowings	7	(5,105,388)	(4,158,994)	(790,266)
Interest earning liabilities		-	16,848	(12,775)
Unspent non-operating grant, subsidies and contributions liability		(1,065,909)	-	(7,527,354)
Lease liabilities		(759,243)	(421,216)	(520,185)
Provisions		(8,396,241)	(8,832,311)	(9,780,825)
Less: Total adjustments to net current assets	1(c)	(5,955,618)	(22,504,590)	(29,709,353)
Closing Funding Surplus / (Deficit)		-	2,647,281	21,045,691

CURRENT AND NON-CURRENT CLASSIFICATION

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

	Total Amount	Interest rate	Total Interest Earnings at Maturity Date	Institution	S&P rating	Deposit Date	Maturity Date	Term days
Cash on hand								
Westpac Municipal Bank Account (inc. Bonds Investments & Notice Savers)	\$ 17,898,355	Variable	\$	Westpac	AA-	NA	NA	
	17,898,355							
Municipal Investments								
Muni 10 - 9652-46197	30,147	2.00%	150	ANZ	AA-	1/04/2023	1/07/2023	91
Muni 41 - 24-055-4504	3,108,324	4.30%	43,330	NAB	AA-	27/02/2023	27/06/2023	120
Muni 42 - 98-829-1441	6,248,165	4.65%	70,828	NAB	AA-	18/05/2023	16/08/2023	90
Muni 47 - B33713404.114	3,092,399	4.06%	71,243	CBA	AA-	22/11/2022	22/06/2023	212
Muni 48 - B33713404.116	3,119,486	4.74%	36,830	CBA	AA-	22/05/2023	22/08/2023	92
Muni 49 - 97-760-7420	3,118,280	4.65%	35,736	NAB	AA-	22/05/2023	21/08/2023	91
Muni 54 - 27-028-9270	3,091,631	3.85%	9,752	NAB	AA-	29/05/2023	28/06/2023	30
Muni TD WBC 1 - 032-108 267918	2,022,638	4.54%	22,638	Westpac	AA-	18/04/2023	18/07/2023	91
Muni TD WBC 2 - 032-108 267889	3,033,957	4.54%	33,957	Westpac	AA-	18/04/2023	18/07/2023	91
	26,865,026							
Reserve Investments								
Reserve 42 - 36-976-7906	3,118,927	4.25%	64,027	NAB	AA-	19/12/2022	19/06/2023	182
Reserve 44 - 70-586-3025	3,114,697	4.35%	33,054	NAB	AA-	28/03/2023	26/06/2023	90
Reserve 45 - 70-568-6989	3,148,459	4.45%	68,712	NAB	AA-	27/03/2023	26/09/2023	183
Reserve 47 - B33713404.106	4,157,147	4.22%	43,282	CBA	AA-	17/04/2023	17/07/2023	91
Reserve 48 - B33713404.106	6,291,193	4.33%	132,960	CBA	AA-	17/04/2023	16/10/2023	182
Reserve TD WBC 1 - 032-108 267862	3,319,713	4.54%	37,155	Westpac	AA-	18/04/2023	18/07/2023	91
Reserve TD WBC 2 - 032-108 267897	3,033,957	4.54%	33,957	Westpac	AA-	18/04/2023	18/07/2023	91
Reserve TD WBC 3 - 032-108 267926	3,033,957	4.54%	33,957	Westpac	AA-	18/04/2023	18/07/2023	91
	29,218,049							
Total Municipal and Reserve Funds	73,981,430		771,567					

Interest revenue

Investment Interest Accrued	350,333
Investment Interest Matured	2,225,462
Rates Interest	699,802
	3,275,597

Interest Earned

\$3,275,597

Loan Offset Facility	Amount	Interest rate on loans	Interest Saved	YTD Interest Saved
Westpac	11,000,000	5.22%	17,884	183,804

KEY INFORMATION

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

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

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

Total Municipal Cash	Unrestricted
\$84.98 M	\$55.76 M

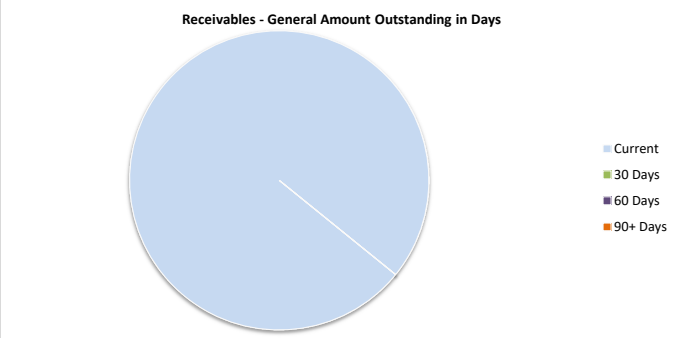
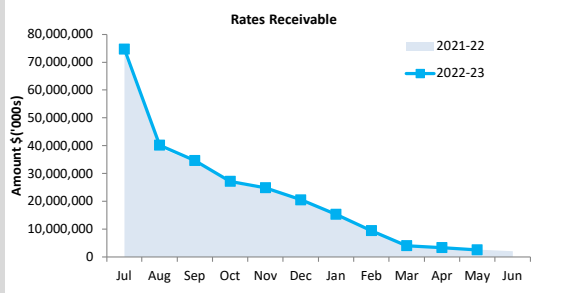
Rates Receivable	30-Jun-22	31-May-22	31 May 23
	\$		\$
Opening Arrears Previous Years	3,093,324	3,093,324	2,028,200
Rates levied	82,607,155	82,615,955	87,364,762
Less - Collections to date	(83,672,279)	(83,065,761)	(86,858,424)
Equals Current Outstanding	2,028,200	2,643,518	2,534,538
Net Rates Collectable	2,028,200	2,643,518	2,534,538
% Collected	97.6%	96.9%	97.2%

Receivables - General	31-May-22	Current	30 Days	60 Days	90+ Days	31 May 23
	\$	\$	\$	\$	\$	\$
Balance per Trial Balance						
Sundry receivable	1,836,842	1,904,258				1,904,258
Recreation Centres	122,915	239,686				239,686
Mandurah Ocean Marina	4,337	(122,786)				(122,786)
GST receivable	268,953	517,339				517,339
Allowance for impairment of receivables	(158,610)	(210,870)				(210,870)
Infringements	854,265	870,432				870,432
Pensioners rates and ESL deferred	406,797	623,372				623,372
Other Receivables	352,390	352,887				352,887
Total Receivables General Outstanding	3,687,889	4,174,318	0	0	0	4,174,318
Percentage		100%	0%	0%	0%	

	31 May 22	31 May 23
- No. of Legal Proceedings Commenced for the financial year	39	11
- No. of properties > \$10,000 outstanding	15	17
- No. of properties between \$3,000 and \$10,000 outstanding	107	67
- Value of Rates Concession	69,766	68,587
- Value of Rates Exemptions	2,027,889	2,117,724

KEY INFORMATION

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



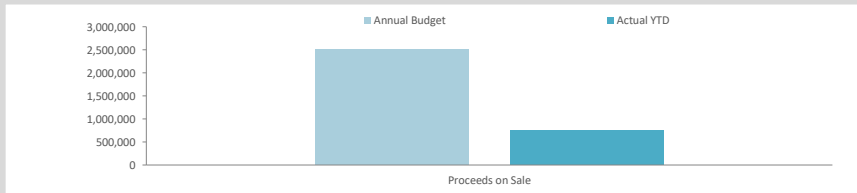
Debtors Due
\$4,174,318
Over 30 Days
0%
Over 90 Days
0%

Collected	Rates Due
97.2%	\$2,534,538

Asset	Asset ID	Asset Owner	Budget	YTD Actual			
			Proceeds	Net Book Value	Proceeds	Profit	(Loss)
			\$	\$	\$	\$	\$
Land							
Land			1,000,000	0	0	0	0
Infrastructure Assets							
Light Passenger Vehicles - Replacement							
Toyota Rav4 MH8428A	C00918	Infrastructure Management	11,096	10,557	24,351	13,794	0
Toyota Rav4 MH8442A	C06018	Development Compliance	14,891	0	0	0	0
Toyota Rav4 MH8976A	C06218	Infrastructure Management	13,088	0	0	0	0
Subaru Outback MH4947B	C03418	Strategic Planning	21,773	20,514	27,768	7,254	0
Toyota Rav4 MH9326A	C06818	Community Capacity Building	15,593	0	0	0	0
Honda HR-V MH8513A	C00619	CityParks	14,853	14,281	23,441	9,160	0
Toyota Prius MH9886A	C07019	Youth Development	12,400	0	0	0	0
Subaru XV MH8534A	C07519	Design and Development	15,460	0	0	0	0
Light Commercial Vehicles - Replacement							
Holden Trailblazer MH8622A	C05018	Development Compliance	13,708	0	0	0	0
Holden Colorado MH8957A	U03518	Rangers	21,003	0	0	0	0
Holden Colorado MH8958A	U04018	CityWorks	16,547	0	0	0	0
Isuzu D'MAX MH7872A	U04218	Marina	19,990	19,262	29,805	10,543	0
Ford Ranger MH7913A	U07518	CityWorks	21,365	0	0	0	0
Isuzu D'MAX MH7534A	U07618	Marina	17,094	0	0	0	0
Ford Ranger MH8305A	U04318	CityWorks	21,848	0	0	0	0
Ford Ranger MH8349A	U01918	CityWorks	17,927	17,122	22,760	5,637	0
Nissan Navara MH9384A	U06818	CityBuild	16,826	0	0	0	0
Mitsubishi Triton MH8327A	U07918	Festival and Events	16,871	0	0	0	0
Holden Colorado MH9619A	U01218	Rangers	19,425	0	0	0	0
Isuzu D'MAX MH9172A	U01319	ICT	18,445	0	0	0	0
Ford Ranger MH0438B	U08019	CityParks	24,359	0	0	0	0
Holden Colorado MH1036B	U02819	Rangers	15,438	0	0	0	0
Holden Trailblazer MH0176B	C07819	CityFleet	17,087	15,661	32,995	17,334	0
Trucks & Buses Replacements							
Hino FG1628 5	T006	Built & Natural Environment	44,376	0	0	0	0
Hino 500-FG1628-HIAB-88	T026	Built & Natural Environment	48,954	0	0	0	0
Nissan PK16 28	T002	Built & Natural Environment	44,443	0	0	0	0
Hino 300-716-KEVREK-1000	T005	Built & Natural Environment	35,985	0	0	0	0
Hino 300-716-KEVREK-1500	T007	Built & Natural Environment	35,985	0	0	0	0
Trailers							
Parks & Mowers							
Kubota Outfront Mower 60 F369	M03018	Parks South	10,853	0	0	0	0
Kubota Outfront Mower 72 F369	M03618	Parks North	10,853	0	0	0	0
Kubota Outfront Mower 72 F369	M02118	Parks Central	10,853	0	0	0	0
John Deere Outfront Mower 60I	M02717	Parks Assets	13,044	0	0	0	0
Kubota Outfront Mower 72	M01419	Parks Assets	18,113	0	0	0	0
Kubota Outfront Mower 60 F369	M03119	Parks Central	12,253	0	0	0	0
Toro Zero Turn 72	M02219	Parks South	20,094	0	0	0	0
Toro Zero Turn 72	M01119	Parks Central	20,094	0	0	0	0
Toro Zero Turn 72	M00419	Parks South	20,795	0	0	0	0
Minor Equipment >\$5000							
Construction Vehicles - Replacement							
KOMATSU WHEEL LOADER	G004	Built & Natural Environment	109,579	0	0	0	0
Plant disposals carried over from 2021/22 budget:							
Light Passenger Vehicles - Replacement							
Mazda CX-5 MH3806A	C04016	Place & Communities - RECREATION SERVICES	16,150	0	0	0	0
SUBARU-OUTBACK MH6704A	C02518	People & Communities - GENERAL MANAGER MPAC	15,765	15,765	29,131	13,367	0
TOYOTA-RAV4 MH7382A	C03818	Built & Natural - DESIGN & DEVELOPMENT SERVICES	12,326	12,563	27,305	14,742	0
MAZDA-CX-5 MH7550A	C04318	Built & Natural - CIVIL MAINTENANCE	19,813	15,897	19,813	3,916	0
MITSUBISHI-LS OUTLANDER MH5475A	C04717	Built & Natural - ENGINEERING COORDINATOR	20,268	12,834	20,268	7,434	0
MAZDA-CX-5 MH8253A	C07618	Business Services - RANGER SERVICES COORDINATOR	15,400	15,400	23,904	8,504	0
Toyota Prado MH7056A	C01117	Mayor's Office	24,367	0	0	0	0
HYUNDAI-SANTE MH7641A	FEC01718 - C01718	Built & Natural - DESIGN & DEVELOPMENT SERVICES	0	0	0	0	0
Light Commercial Vehicles - Replacement							
FORD-RANGER MH7859A	U00417	Built & Natural -CITYWORKS	20,353	20,353	23,222	2,869	0
FORD-RANGER MH8377A	U01018	Built & Natural -CITYWORKS	12,451	12,451	24,131	11,680	0
HOLDEN-COLORADO MH6352A	U02317	Built & Natural -CITYBUILD	27,313	17,753	27,313	9,560	0
FORD-RANGER MH8056A	U02418	Built & Natural -SURVEYING SERVICES	19,329	19,403	26,169	6,766	0
HOLDEN-COLORADO MH6112A	U03117	Built & Natural -CITYBUILD	18,228	18,228	27,768	9,539	0
FORD-RANGER MH7543A	U03417	Built & Natural -TRAFFIC MANAGMENT	20,507	20,507	25,722	5,215	0
HYUNDAI-ILOAD MH6241A	U03617	Built & Natural -PARKS MAINTENANCE - RETIC	18,607	0	0	0	0
HOLDEN-COLORADO MH6110A	U06717	Built & Natural -CITYBUILD	18,228	18,228	25,878	7,649	0
HYUNDAI-ILOAD MH6169A	U07117	Built & Natural -CITYBUILD	20,157	0	0	0	0
FORD-RANGER MH4982A	U07417	Built & Natural -CITYWORKS	16,048	16,048	17,995	1,947	0
HOLDEN-COLORADO MH9283A	U07818	Built & Natural -RANGERS	22,036	23,077	27,312	4,234	0
TOYOTA-HILUX MH6817A	U03817	Built & Natural -CITYBUILD	0	0	0	0	0
ISUZU-D'MAX MH5394A	U05717	Business Services -ENVIRONMENTAL HEALTH COORDINATOR	0	0	0	0	0
Mazda CX-5 MH5068A	C05517	Asset Management	22,072	15,824	22,072	6,248	0
Trucks & Buses Replacements							
Trailers							
Wastech Semi Trailer	V05020-	Built & Natural	35,327	0	0	0	0
Wastech Semi Trailer	V05120-	Built & Natural	35,327	0	0	0	0
Parks & Mowers							
TORO - ZERO TURN 60" SD DECK	M00117	Built & Natural -PARKS CENTRAL	12,000	0	0	0	0
TORO - ZERO TURN 72" RD DECK	M01817	Built & Natural -PARKS SOUTHERN	7,643	0	0	0	0

Asset	Asset ID	Asset Owner	Budget	YTD Actual			
			Proceeds	Net Book Value	Proceeds	Profit	(Loss)
Minor Equipment >\$5000							
PUMPS AUSTRALIA-HPM WATER CLEANER HOT AND COLD	P61517	Built & Natural -CITYBUILD	9,448	5,698	9,448	3,750	0
PUMPS AUSTRALIA-HPM WATER CLEANER HOT AND COLD	P61617	Built & Natural -CITYBUILD	8,126	5,698	8,126	2,428	0
HAKO-CITYMASTER	P61817	Built & Natural -CIVIL MAINTENANCE	0	0	0	0	0
Construction Vehicles - Replacement							
KOMATSU - WHEEL LOADER	G005	Built & Natural -WORKS CONSTRUCTION	65,410	0	0	0	0
Plant disposals from 2021/22 budget:							
Light Passenger Vehicles - Replacement							
MAZDA CX-5 - MH5012A	C07317	Built & Natural -PARKS	20,041	12,868	20,041	7,173	0
TOYOTA RAV4 CV	C07418	Built & Natural - Landscape Management	0	12,241	20,495	8,254	0
Light Commercial Vehicles - Replacement							
FORD RANGER PU MK11 - MH3964A	U02617	Business Services - Ranger Services	22,086	16,100	22,086	5,986	0
FORD RANGER PU MK11 - MH4447A	U06617	Business Services - Ranger Services	29,359	18,311	29,359	11,048	0
TOYOTA HIACE VAN - MH5074A	U04617	Built & Natural -PARKS	0	16,592	31,026	14,434	0
FORD RANGER PU MK11 - MH6525A	U00617	Built & Natural -BUILD	0	15,784	23,141	7,357	0
Construction Vehicles - Replacement							
BOMAG - MULTI-TYRE ROLLER BW24R	R002	Build & Natural - Civil Construction	32,818	48,584	32,818	0	(15,766)
Trailers							
TRAILER - SIGN 750KG	P011	Build & Natural - Civil Traffic	0	893	335	0	(558)
Parks & Mowers							
TORO - REEL MASTER 7000-D	M02517	Built & Natural -PARKS	8,258	20,000	8,258	0	(11,742)
Kubota Outfront Mower 72 F369	M01516	Built & Natural -PARKS	0	7,500	6,886	0	(614)
			2,498,621	531,999	741,142	237,824	(28,680)

KEY INFORMATION



Proceeds on Sale		
Annual Budget	YTD Actual	%
\$2,498,621	\$741,142	30%

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2023**

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

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

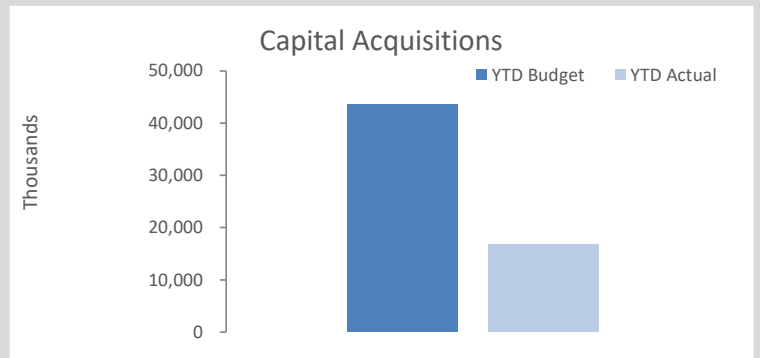
Tender code	Tender Description	Company Awarded to	Contract Term	Contract Amount
T06-2023	THE PROVISION OF TURF RENOVATION SERVICES	Declines to accept all tenderers	N/A	N/A
RFQ33-2022	SUPPLY AND APPLICATION OF BITUMEN SPRAY SEAL	Declines to accept all quotations	N/A	N/A

Capital Acquisitions	Adopted Budget	Annual Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$		\$	\$	\$
Buildings	2,855,325	13,336,769	12,194,199	2,610,499	(9,583,700)
Equipment	95,853	131,605	123,361	64,695	(58,667)
Machinery	3,495,770	5,566,764	5,156,439	1,759,736	(3,396,703)
Infrastructure - Roads	10,939,402	12,220,280	11,200,513	6,881,379	(4,319,134)
Bridges	370,137	235,189	215,590	139,301	(76,288)
Parks	4,721,351	12,897,658	11,599,920	4,192,127	(7,407,793)
Drainage	756,649	1,353,884	1,261,416	843,150	(418,265)
Coastal & Estuary	375,698	775,284	684,224	39,837	(644,387)
Other Infrastructure	275,634	1,190,696	1,086,105	197,101	(889,004)
Capital Expenditure Totals	23,885,819	47,708,129	43,521,767	16,727,826	(26,793,941)
Capital Acquisitions Funded By:					
	\$		\$	\$	\$
City of Mandurah Contribution	11,268,603	11,633,136	28,338,040	10,576,380	(17,761,660)
Capital grants and contributions	5,262,383	16,112,630	13,809,991	5,410,304	(8,399,687)
Borrowings	4,159,000	9,157,239	-	-	-
Other (Disposals & C/Fwd)	853,359	1,498,621	1,373,736	741,142	(632,594)
Cash Backed Reserves					
Building Reserve	-	397,140	-	-	-
Asset Management Reserve	890,474	6,180,975	-	-	-
Cultural Centre Reserve	-	213,495	-	-	-
Sustainability Reserve	77,000	127,000	-	-	-
Sanitation Reserve	1,275,000	1,034,695	-	-	-
Unspent Grants & Contributions Reserve	-	63,897	-	-	-
City Centre Land Acquisition Reserve	100,000	100,000	-	0	0
Plant Reserve	-	1,189,302	-	-	-
Capital Funding Total	23,885,819	47,708,129	43,521,767	16,727,826	(26,793,941)

SIGNIFICANT ACCOUNTING POLICIES

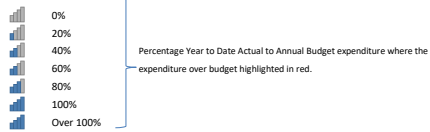
All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current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

KEY INFORMATION



Acquisitions	Annual Budget	YTD Actual	% Spent
	\$47.71 M	\$16.73 M	35%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$16.11 M	\$5.41 M	34%

Capital Expenditure Total
Level of Completion Indicators



Increase

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

Land	Account Description	Adopted Budget	Annual Budget	YTD Budget	YTD Actual	Remaining Unspent Funds	Comment
Buildings							
750686	22-23 Enhancements to Reserve Changerooms	56,316	56,316	56,316	6,316	50,000	Design only.
750687	22-23 LED Buildings Plan	77,418	77,418	64,585	16,128	61,291	Ongoing program 2022/23. Budget to be reduced by \$29k as per budget variation in May 2023 Financial Report.
750688	22-23 MPAC Internal Refurb	122,858	127,858	110,358	22,858	105,000	Design only.
750689	Works & Services Building Refurb	218,644	602,115	602,115	46,739	555,376	Construction to commence in June 2023. Project to be carried over to 2023-24.
750690	Install walls and roof to the Camera Deck at Rushton Main	25,350	25,350	25,350	9,850	15,500	Design only.
750691	Install of Emergency Door - Shower Service	52,423	13,847	13,847	13,847	0	Complete.
750692	Upgrade to the Bortolo Pavilion Kitchen	13,263	13,263	13,263	5,013	8,250	Construction 50% complete.
750693	Minor Improvements to Lakelands Community House	24,423	22,391	22,391	22,391	0	Complete.
750694	Tims Thicket Waste Facility - Decommissioning	150,000	10,000	9,167	0	10,000	Planning only.
750695	WMC - Upgrade Fire Fighting Infrastructure	150,000	150,000	125,000	0	150,000	Construction to commence Q4.
750696	MPAC - External Steelwork	95,426	95,426	81,259	10,426	85,000	Scope of work to be confirmed.
750697	Minor Improvements to Sutton Hall	57,098	49,099	49,099	47,472	1,627	Construction complete. Finances to be finalised.
750699	Admin. Building Foyer - Front Door Reveals Replacement	8,006	39,332	39,332	23,487	15,845	Construction 50% complete.
750700	Administration Building - Foyer Upgrade	238,435	238,435	201,768	226,354	12,081	Construction 90% complete. Budget Variation for a \$20,298 increase included in May 2023 Financial Report.
750701	Billy Dower Flooring	60,637	60,637	60,637	8,637	52,000	Construction 20% complete. Budget to be reduced by a total of \$23,727 as per budget variation in May 2023 Financial Report.
750702	Civic Building Roof Renewal	89,535	130,000	130,000	19,435	110,565	Design only.
750703	Dudley Park Bowling Club - Dance Floor Ceiling Replacement	34,528	52,309	52,309	44,183	8,126	Construction complete. Finances to be finalised.
750704	Mandurah Bridge Club - Air Conditioner	56,203	41,073	41,073	41,073	0	Complete.
750705	Mandurah Community House (MFHS & Pottery House) Roof Renewal	35,213	105,213	105,213	5,213	100,000	Construction 70% complete.
750706	Mandurah Community Museum Roof & Gutters	179,326	179,326	151,826	109,638	69,687	Construction 95% complete.
750707	MARC - Creche Blind Replacement	53,053	44,053	44,053	3,053	41,000	Blinds acquired. Installation to be completed in June. Budget to be reduced by \$10,025 as per budget variation in May 2023 Financial Report.
750708	MARC Sauna Expansion & Refurbishment	48,742	28,742	22,075	8,742	20,000	Construction 50% complete. Budget Variation for a \$15k increase included in May 2023 Financial Report.
750710	PBSLSC - External Steelwork Painting	25,314	30,314	25,314	314	30,000	Project is not proceeding in 2022-23.
750711	Mandurah Tennis Club	34,423	20,861	20,861	20,861	(0)	Complete.
750712	Refurbishment of Billy Dower Youth Centre	57,372	57,372	49,039	7,372	50,000	Concept development only.
750713	Port Bouvard Surf Life Saving Club Floor	16,158	16,158	16,158	3,158	13,000	Construction 20% complete. Budget Variation for a \$5,136 increase included in May 2023 Financial Report.
750714	Rushton Park North Pavilion Roof (inc Verandah Redesign)	58,847	13,847	13,847	14,247	(400)	Design only.
750715	Rushton Park Stadium - External Painting Walls and Steelwork	35,209	61,209	61,209	61,089	120	Complete.
750718	Verandah on the air pistol shed at Port Bouvard Pistol Club	25,365	50,421	50,421	48,377	2,044	Complete.
750719	22-23 Reserve Meter Replacement Program	50,418	50,418	42,085	418	50,000	Ongoing program 2022/23.
750720	22-23 Site Main Switchboard Program	50,418	50,418	42,085	418	50,000	Ongoing program 2022/23.
750649	Falcon Family Centre - External Works	58,401	58,401	41,735	10,629	47,772	Scope of work to be confirmed.
750655	MARC Leisure Pool Acoustics	218,435	325,835	274,602	18,435	307,400	Works to be undertaken in conjunction with MARC Roof Repairs project.
750722	Admin Building - CEO Area Refurbishment	82,065	82,065	82,065	69,110	12,956	Complete.
750725	Other Buildings Renewal	296,000	14,390	0	0	14,390	Ongoing program 2022/23.
750647	Dawesville Community Centre	0	692,899	635,157	183,529	509,370	Design only.
750657	MPAC Internal Refurb	0	328,800	328,800	203,007	125,793	Construction 65% complete. Budget Variation for a \$20k increase included in May 2023 Financial Report.
750660	WMC Tipping Shed	0	155,215	142,280	1,276	153,939	Construction to commence Q4.
750661	Works & Services Building Refurb	0	186,400	170,867	33,595	152,805	Construction to commence June 2023. Project to be carried over to 2023-24.
750671	Mandurah Library Re Roofing Project	0	153,935	153,935	132,785	21,150	Construction complete. Finances to be finalised.
750673	Mewburn Ablution Refurbishment	0	0	0	0	0	Project is not proceeding in 2022-23.
400030	Owen Avenue Ablution	0	144,090	144,090	111,928	32,162	Construction 90% complete.
750623	Administration Building - Foyer Security	0	9,742	9,742	10,101	(359)	Complete.
750633	Stage 2 of Upgrades to Peelwood Reserve	0	232,351	232,351	232,351	0	Complete.
750643	Falcon Family Centre Upgrade	0	71,796	71,796	975	70,821	Scope of work to be confirmed.
750679	Solar Plan 2021/22	0	50,000	50,000	4,740	45,260	Construction 40% complete.
750678	ManPAC RVIF Lighting	0	238,495	238,495	740	237,755	Construction 10% complete. Budget Variation for a \$29k increase included in May 2023 Financial Report.
750681	MARC Roof Repairs	0	7,535,654	6,907,683	684,940	6,850,715	Refer to Financial Report, Key Capital Projects table.
750684	Southern Operations Ramp	0	25,201	25,201	25,951	(750)	Complete.
750685	Visitors Centre Transit Station	0	15,000	15,000	0	15,000	Construction 20% complete. Budget to be reduced by \$5,136 as per budget variation in May 2023 Financial Report.
750721	Rushton Park Main - Staircase Remedial Work	0	13,910	13,910	13,910	0	Complete.
750726	Changing Places - Eastern Foreshore Mandurah	0	140,075	0	0	140,075	Project is not proceeding in 2022-23.
750728	MARC Additional CCTV	0	32,506	29,797	2,506	30,000	Construction 50% complete. Budget to be reduced by \$15k as per budget variation in May 2023 Financial Report.
750729	MPAC Fly Tower and Auditorium Façade Cladding and Roof	0	100,000	91,667	1,389	98,611	Design only.
750730	Falcon Family Centre Air Conditioning	0	165,000	151,250	20,330	144,670	Construction to commence June.
750731	MARC Library Emergency Exit Egress Pathway	0	23,000	15,333	1,136	21,864	Construction 50% complete.

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Account Description	Adopted Budget	Annual Budget	YTD Budget	YTD Actual	Remaining Unspent Funds	Comment
750755 Mandurah Visitors Centre - Decking Upgrade	0	28,786	26,387	0	28,786	Construction complete. Finances to be finalised.
Bridges						
880014 Cambria Island Abutment Walls Repair	370,137	0	0	0	0	Design only.
880012 Lakelands-Madora Bay Pedestrian Bridge	0	235,189	215,590	139,301	95,887	Durability report options being assessed.
Parks						
700518 Eastport Foreshore Upgrade	164,384	164,384	164,384	15,851	148,534	Construction 25% complete.
700519 South East Dawesville - Boundary Fence	79,115	79,115	79,115	19,500	59,615	Construction 75% complete.
700520 Bortolo Reserve Soccer Goals	11,199	12,158	12,158	13,826	(1,668)	Complete.
700521 Lakes Lawn Cemetery - Plinths and Irrigation Upgrade	56,791	56,791	56,791	23,262	33,528	Construction 75% complete.
700522 Capital Replacement Cost of Artesian Pump Assets	53,106	53,106	36,439	51,086	2,020	Ongoing program 2022/23.
700523 Kangaroo Paw Park	443,109	473,109	473,109	229,278	243,832	Construction 95% complete.
700524 Relocate Hard Wicket on Northern Oval at Lakelands Park	26,926	26,926	26,926	6,580	20,346	Complete.
700525 Westbury Way Offset Bird Waterer	27,389	16,609	16,609	16,609	(0)	Complete.
700526 Seascapes Village Shade Structure	56,002	63,540	63,540	59,270	4,270	Complete.
700529 Observation Deck, Watersun Drive	39,831	89,831	60,831	2,831	87,000	Construction 15% complete.
700527 Mandurah Ocean Marina Bocce Court Upgrade	22,256	22,256	22,256	2,256	20,000	Construction to commence Q4.
700530 Falcon Bay Stage 5 of 5	423,334	423,334	290,001	32,326	391,009	Project to be carried over to 2023-24.
700531 2022-23 Falcon Reserve Activation Plan - Implementation	53,149	53,149	46,482	13,149	40,000	Complete.
700532 Merlin Street Activation Plan - Implementation	56,593	56,593	48,259	6,883	49,710	Design only.
700533 2022-23 South Harbour Paving Upgrades	160,482	170,482	142,582	99,380	71,101	Construction 50% complete.
700534 Riverside Boardwalk	121,643	121,643	121,643	19,393	102,250	Construction 95% complete.
700535 St Ives Boardwalk	119,402	119,402	119,402	18,352	101,050	Project is not proceeding in 2022-23. Project to be carried over to 2023-24.
700536 Seascapes boardwalk, steps lookout node	326,639	326,639	326,639	24,458	302,181	Project is not proceeding in 2022-23. Project to be carried over to 2023-24.
700537 Duverney Park - track renewal	104,981	104,981	104,981	103,397	1,584	Construction 95% complete.
700538 Orion Street Beach Access Fencing	21,147	16,634	16,634	16,634	(0)	Complete.
700539 Lakes Lawn Cemetery - Stage 2 Fencing	33,592	33,592	33,592	23,916	9,676	Complete.
700540 Diadem Place Fencing	17,650	3,614	3,614	3,614	0	Complete.
700541 Philante Street Carpark Fencing	10,711	2,411	2,411	2,411	0	Complete.
700542 Karinga Foreshore Car Park Fencing	10,411	3,491	3,491	3,491	0	Complete.
700543 Dawesville Channel South Fencing	12,232	4,332	4,332	4,332	0	Complete.
700544 Central Irrigation Management System	96,317	96,317	66,317	6,317	90,000	Project is not proceeding in 2022-23. Project to be carried over to 2023-24.
700545 Suncrest Meander Playground	41,489	41,489	41,489	6,489	35,000	Project is not proceeding in 2022-23. Project to be carried over to 2023-24.
700546 Bruce Cresswell Reserve Playground	46,289	56,289	56,289	6,489	49,800	Project is not proceeding in 2022-23. Project to be carried over to 2023-24.
700547 Tickner Reserve Playground	41,489	51,489	51,489	6,489	45,000	Project is not proceeding in 2022-23. Project to be carried over to 2023-24.
700548 Karri Karri Pass Playground	46,593	51,593	51,593	6,593	45,000	Project is not proceeding in 2022-23. Project to be carried over to 2023-24.
700549 Bortolo Reserve Playground	39,489	59,489	59,489	7,099	52,390	Project is not proceeding in 2022-23. Project to be carried over to 2023-24.
700550 Signage new	45,689	45,689	45,689	6,164	39,524	Ongoing program 2022/23.
700551 Signage renewal	45,689	45,689	45,689	5,689	40,000	Ongoing program 2022/23.
700552 Quarry Park Softfall Replacement	106,703	126,703	126,703	127,702	(999)	Construction complete. Finances to be finalised.
700553 Signature Circle (Edgbaston Road) Softfall Replacement	31,926	21,647	21,647	21,481	166	Complete.
700554 Floribunda Park Softfall Replacement	28,889	28,889	28,889	20,424	8,465	Complete.
700555 Lilac Park Softfall Replacement	12,889	20,540	20,540	20,540	0	Complete.
700556 Seascapes Village Softfall Replacement	16,389	0	0	0	0	Project is not proceeding in 2022-23.
700557 Caterpillar Park Softfall Replacement	31,389	28,018	28,018	27,792	226	Construction complete. Finances to be finalised.
700558 Osprey Waters Softfall Replacement	19,351	12,519	12,519	12,200	318	Construction complete. Finances to be finalised.
700559 Greenhouse Park Softfall Replacement	10,851	12,508	12,508	12,053	455	Construction complete. Finances to be finalised.
700561 Upgrade of Playing Surface on Field 1 Peelwood Reserve	409,247	174,247	119,247	16,875	157,373	Project is not proceeding in 2022-23.
700562 Basketball Court Suncrest Meander	65,584	54,991	54,991	54,991	(0)	Complete.
700563 Shelters Florida Foreshore	19,856	22,456	22,456	22,456	0	Complete.
700564 Estuary Road Foreshore - shelter	25,106	21,052	21,052	20,755	296	Construction complete. Finances to be finalised.
700565 Duverney Park - drinking fountain	11,449	11,722	11,722	11,722	(0)	Complete.
700566 Bruce Cresswell Reserve Stage 1 of 2	334,750	474,750	474,750	282,763	191,987	Construction 75% complete.
700567 Peelwood Reserve Cricket Nets	37,545	67,545	67,545	32,284	35,261	Construction 75% complete.
700568 Path Connection Bridgewater	46,593	46,593	46,593	41,941	4,653	Construction complete. Finances to be finalised.
700494 Pleasant Grove Foreshore	80,559	80,559	80,559	12,559	68,000	Project is not proceeding in 2022-23. Project to be carried over to 2023-24.
700515 Mandurah Netball Feasibility Study - CSRFF	38,219	78,219	78,219	42,515	35,704	Feasibility study in progress. Project to be carried over to 2023-24.
700516 Yalgorup National Park	448,940	477,045	326,010	130,326	346,719	Consultant work underway.
700440 Major Public Artworks	90,000	90,000	0	0	90,000	Ongoing program 2022/23.
700478 Meadow Springs Golf Course Fence	0	40,000	40,000	0	40,000	Project not proceeding in 22-23.
700480 Central Irrigation Management System Renewal	0	90,000	60,000	0	90,000	Project is not proceeding in 2022-23. Project to be carried over to 2023-24.
700481 Bin Enclosures for Eastern/Western foreshore	0	50,000	50,000	48,130	1,870	Complete.
700485 Bortolo Park Drainage Basin	0	50,000	50,000	26,772	23,228	Construction 95% complete.
700495 Kangaroo Paw Park	0	28,248	25,894	37,582	(9,334)	Construction 95% complete. Overspend being investigated.
700498 Tickner Reserve Final Stage	0	75,170	75,170	4,796	70,374	Construction 10% complete.
700443 Falcon Bay Upgrade - Stage 4 of 5	0	18,117	18,117	18,117	0	2021-22 Carryover. Construction 95% complete.
700444 Novara Foreshore Stage 4	0	14,832	14,832	13,763	1,070	Complete.
700462 Madora Bay Beach	0	100,000	66,667	0	100,000	Project is not proceeding in 2022-23.
700511 Mandurah Parks - Shade Sails	0	56,443	56,443	56,404	39	Complete.
700514 Bortolo Fire Track Water Infrastructure	0	125,000	125,000	97,040	27,960	Construction complete. Finances to be finalised.
700571 MBRC Resurface	0	39,897	33,247	0	39,897	CSRFF contributions to club for capital works. Project to be carried over to 2023-24.
700572 SM Tennis Club Resurface	0	11,830	9,858	11,830	0	Complete.
700573 Repairs to Creery Wetland Lookout	0	29,200	26,767	29,200	0	Complete.
700574 Madora Bay Beach Replacement	0	234,661	156,441	0	234,661	Project is not proceeding in 2022-23. Project to be carried over to 2023-24.

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700617	Bortolo Fire Training Area – Vehicle Access Gates	0	10,909	10,000	0	10,909	Construction complete. Finances to be finalised.
700618	Island Point Green Bridge	0	52,944	48,532	0	52,944	Construction complete. Finances to be finalised.
Roads							
501130	City Centre Streetscape Upgrades	120,023	120,023	120,023	20,023	100,000	Design only. Project to be carried over to 2023-24.
501131	Dawesville Channel SE Foreshore Upgrade	173,107	173,107	173,107	23,557	149,550	Design only.
501134	MARC Carpark Additional & Formalise Overflow Carpark	74,792	74,792	54,792	14,792	60,000	Project is not proceeding in 2022-23. Project to be carried over to 2023-24.
501135	Resurface of the Driveway to the Mandurah Tennis Club	31,794	31,794	31,794	15,467	16,327	Project is possibly not proceeding in 2022-23.
501136	Senior Citizens Carpark	117,826	117,826	101,159	17,826	100,000	Project is not proceeding in 2022-23. Project to be carried over to 2023-24.
501137	Torcello Mews Canal PAW Renewal	134,058	124,058	124,058	93,637	30,421	Construction 90% complete.
501138	Upgrade Luminaries to LED's at the PBSRC	11,861	13,047	13,047	13,047	0	Complete.
501139	WMC - Upgrade Recycling Area Stage 1	500,000	20,000	16,667	0	20,000	Design only.
501132	Installation of Flood Lighting at Mandurah Tennis Club	178,228	232,228	214,347	123,050	109,177	Construction 50% complete. Budget Variation for a \$20k increase included in May 2023 Financial Report.
501141	SL Car Park lighting replacement	100,523	100,523	83,856	44,881	55,642	Ongoing program 2022/23.
501142	SL Light pole replacement	120,523	120,523	100,523	16,325	104,198	Ongoing program 2022/23.
501143	SL Marina Pole Canal light poles	79,482	79,482	79,482	11,482	68,000	Ongoing program 2022/23.
501144	SL Parks and Reserves	90,523	90,523	75,523	523	90,000	Ongoing program 2022/23. Budget to be reduced by \$20k as per budget variation in May 2023 Financial Report.
501145	RC Pinjarra Road Stage 4	1,533,896	1,533,896	1,533,896	1,595,359	(61,463)	Refer to Financial Report, Key Capital Projects table. Additional funding for overspend is being requested from Regional Road Group.
501146	RR Mariners Cove/Hudson Drives Roundabout	421,615	377,855	377,855	378,326	(472)	Complete.
501148	RR Olive Road	421,615	421,615	421,615	216,070	205,546	Construction 75% complete.
501150	RR Harlem Place	301,170	229,235	229,235	229,235	0	Complete.
501151	RR Ocean Road/Dandaragan Drive	170,000	170,000	170,000	0	170,000	Design only.
501152	RS Flavia Street, Falcon	64,839	64,839	64,839	43,747	21,092	Construction complete. Finances to be finalised.
501153	RS Flinders Street, Falcon	59,944	59,944	59,944	37,476	22,468	Construction complete. Finances to be finalised.
501154	RS Baloo Crescent, Falcon	233,195	283,402	283,402	257,287	26,114	Construction 95% complete.
501155	RS Kyrean Street, Falcon	33,059	40,167	40,167	30,423	9,744	Construction 95% complete.
501156	RS Cesia Lane, Falcon	15,059	15,059	15,059	12,047	3,011	Complete.
501157	RS Burna Street, Falcon	29,059	29,059	29,059	17,733	11,326	Construction 95% complete.
501158	RS Ivanhoe Crescent, Falcon	141,334	141,334	141,334	41,950	99,385	Construction 95% complete.
501159	RS Yeedong Road, Falcon	54,754	54,754	54,754	35,635	19,119	Construction 95% complete.
501160	RS Dewar Street, Wannanup	84,363	84,363	84,363	64,408	19,955	Complete.
501161	RS Cathryn Street, Halls Head	88,944	88,944	88,944	74,956	13,988	Construction complete. Finances to be finalised.
501162	RS Hill Street, Halls Head	252,485	252,485	252,485	164,397	88,087	Construction 95% complete.
501163	RS Amar Close, Herron	22,059	22,059	22,059	9,773	12,286	Construction 95% complete.
501164	RS Caledonia Close, Herron	22,468	22,468	22,468	20,129	2,339	Construction 95% complete.
501165	RS Clifton Downs Road, Herron	34,059	34,059	34,059	31,558	2,501	Construction 95% complete.
501166	RS Dunkeld Drive, Herron	29,559	29,559	29,559	27,058	2,501	Construction 95% complete.
501167	RS Hexham Close, Herron	40,184	40,184	40,184	36,721	3,463	Construction 95% complete.
501168	RS Raywood Road, Bouvard	42,559	42,559	42,559	30,091	12,468	Construction 95% complete.
501169	RS Stock Road, Parklands	52,859	52,859	52,859	4,659	48,200	Construction 25% complete.
501113	SP Halls Head PSP	820,835	994,835	994,835	315,493	679,343	Construction 25% complete.
501171	SP Lanyon Street Stage 2	51,726	60,016	60,016	57,487	2,529	Construction 95% complete.
501172	SP Lewis Street	35,614	48,100	48,100	47,419	681	Construction 95% complete.
501173	Missing Links	37,477	16,701	16,701	16,738	(37)	Complete.
501174	SP Baloo Crescent	115,617	140,509	140,509	111,049	29,460	Construction 95% complete.
501175	22-23 TM Discretionary Traffic Management	166,079	142,335	142,335	70,198	72,136	Construction complete. Finances to be finalised.
501176	Baloo Crescent/Yeedong Road Intersection	44,866	54,521	54,521	59,180	(4,659)	Construction 95% complete. Overspend being investigated.
501177	Halls Head Parade Car Park Stage 2a	73,148	96,892	96,892	80,274	16,617	Construction 95% complete.
501178	Merlin Street Reserve Southern Car Park	92,057	92,057	92,057	66,169	25,888	Complete. Finances to be finalised.
501179	22-23 SF Street Furniture New Program	53,581	53,581	49,415	38,966	14,615	Ongoing program 2022/23.
501180	22-23 SL Street Lighting New Program	74,684	52,228	48,232	49,350	2,878	Ongoing program 2022/23.
501127	Falcon Reserve Activation Plan - Stage 3	428,252	428,252	294,919	220,910	207,342	Construction 75% complete.
501089	RC Peel Street Stage 3	1,528,100	1,528,100	1,028,100	184,910	1,343,190	Refer to Financial Report, Key Capital Projects table.
501116	SP Pleasant Grove POS	52,289	52,289	52,289	10,789	41,500	Project is not proceeding in 2022-23. Project to be carried over to 2023-24.
501181	TM Estuary Road Delineation	37,814	37,814	37,814	10,142	27,672	Construction to commence Q4. Project to be carried over to 2023-24.
501182	SL Old Coast Road/McLarty Road/Leeward Road Ent	48,903	48,903	41,135	5,378	43,526	Design only.
501183	SL Lakes Road/Murdoch Drive	103,224	103,224	88,426	18,247	84,977	Design only.
501129	Trails Project	997,321	977,976	818,700	233,041	744,935	Consultant work underway.
501184	Other Road Renewals	296,000	11,718	0	0	11,718	Ongoing program 2022/23.
501090	RC Pinjarra Road Stage 3	0	512,225	512,225	512,874	(648)	Complete. Refer to Financial Report, Key Capital Projects table.
501091	SL Street Lighting New Program	0	10,054	9,216	0	10,054	Budget reallocated to HH PSP.
501115	SP Biara Court PAW Renewal	0	1,520	1,393	1,520	0	Project is not proceeding in 2022-23.
501124	Emulsion tank with bunding	0	40,000	33,333	8,824	31,176	Complete. Finances to be finalised.
501101	Halls Head Beach Car Park Stage 2	0	149,714	137,238	149,714	0	Complete.
500016	Smart Street Mall Upgrade	0	660,679	605,622	446,424	214,255	Construction complete. Finances to be finalised.
501084	Peel Street - Power Relocation	0	479,671	479,671	374,897	104,774	Project to be carried over to 2023-24.
501123	Ayrton St POS Carpark	0	21,275	21,275	21,275	0	Complete.
501186	Replacement of Park Rd Road Barrier	0	16,470	16,470	16,464	6	Complete.
Drainage							
600188	Install Drainage in Bin Storage Area	13,993	12,313	12,313	12,313	(0)	Complete.
600189	DR 130 Mandurah Terrace	41,227	41,227	16,227	16,227	25,000	Project is not proceeding in 2022-23.
600190	DR 30 George Street Drainage Improvement	62,872	62,872	15,872	18,073	44,799	Project is not proceeding in 2022-23.
600191	DR Baloo Crescent Drainage Upgrade	198,813	241,617	241,617	217,127	24,490	Construction complete. Finances to be finalised.
600192	DR Baloo Crescent Drainage Upgrade	36,499	36,499	36,499	15,979	20,520	Project is not proceeding in 2022-23.

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

Account Description		Adopted Budget	Annual Budget	YTD Budget	YTD Actual	Remaining Unspent Funds	Comment
600193	DR Colonial Court Drainage Upgrade - Stage 1	221,108	276,108	276,108	41,729	234,380	Construction to commence Q4. Project to be carried over to 2023-24.
600194	Discretionary Drainage Projects	43,028	43,028	39,778	40,752	2,276	Ongoing program 2022/23.
600195	DR Hopetoun Bend Drainage Upgrade	68,150	68,150	68,150	17,886	50,264	Project is not proceeding in 2022-23.
600196	DR Loton Road/Ashley Terrace Intersection Stage 1	70,960	158,960	158,960	55,587	103,373	Construction 50% complete.
600183	Halls Head Pde Beach Central CP Stage 2	0	123,868	123,868	122,743	1,125	Complete.
600184	DR Mathew Street, Falcon	0	206,617	189,399	204,976	1,640	Complete.
600186	DR Yeedong Road, Falcon - Stage 2	0	82,626	82,626	80,066	2,560	Complete.
Coastal & Estuary							
910071	Mandjar Bay Lower Landing Jetty Replacement Stage 1	67,261	67,261	56,427	2,261	65,000	Project is not proceeding in 2022-23.
910075	Birchley Road Boat Ramp Jetty	80,328	80,328	67,828	5,502	74,826	Construction 20% complete.
910076	Dawesville Foreshore Reserve (Leura Street) Rock Protection	86,165	86,165	72,215	2,465	83,700	Construction 10% complete.
910077	Dawesville Foreshore Reserve (Avon Court) Rock Protection	99,611	99,611	83,444	2,611	97,000	Construction 10% complete.
910078	Hall Park (Leighton Place) Rock Protection	42,333	42,333	35,569	1,744	40,589	Project is not proceeding in 2022-23.
910108	South Harbour Paving Upgrade Stage 3 to 6	0	16,103	16,103	7,293	8,811	Complete.
910109	Cambria Island Abutment Walls Repair	0	370,137	339,292	4,616	365,521	Design only.
911000	Riverside Retaining Wall	0	13,345	13,345	13,345	0	Complete.
Equipment							
820188	MARC Replacement Pool Inflatable	12,506	0	0	0	0	Project is not proceeding in 2022-23.
820189	MARC Stadium Court 3 Scoreboard Replacement	12,506	12,506	12,506	11,896	610	Complete.
820191	Senior Citizens Stage Curtain	15,585	15,585	15,585	15,209	376	Complete.
820190	22-23 Furniture & Equipment	55,257	55,257	47,013	8,293	46,964	Balance of ongoing program from 2021/22. Budget to be reduced by \$6,546 as per budget variation in May 2023 Financial Report.
820185	All Terrain Wheelchair	0	5,249	5,249	5,249	0	Complete.
820186	Sand Cleaning Machine	0	18,982	18,982	18,982	0	Complete.
820192	MARC Court Netting	0	18,960	18,960	0	18,960	Complete. Finances to be finalised.
820194	Inspection Camera	0	5,067	5,067	5,067	0	Complete.
Plant & Machinery							
770001	Replacement Light Passenger Vehicles	256,000	473,947	434,451	320,719	153,228	Ongoing program 2022/23.
770002	Replacement Light Commercial Vehicles	606,230	1,096,700	1,005,308	816,416	280,284	Ongoing program 2022/23.
770005	New - Light Passenger Vehicles	0	40,000	36,667	0	40,000	Ongoing program 2022/23.
770006	Trucks and Buses	780,000	812,000	744,333	0	812,000	Ongoing program 2022/23. Budget Variation for a \$228,107 increase included in May 2023 Financial Report.
770007	Trailers	346,040	630,838	578,268	238,153	392,686	Ongoing program 2022/23.
770008	Construction Vehicles	282,000	564,648	517,594	0	564,648	Ongoing program 2022/23.
770009	Parks and Mowers	362,000	444,299	407,274	0	444,299	Ongoing program 2022/23. Budget Variation for a \$60,069 increase included in May 2023 Financial Report.
770010	New - Heavy Vehicles Plant and Equipment	680,000	792,865	792,865	0	792,865	Ongoing program 2022/23.
770011	Miscellaneous Equipment	6,000	513,967	471,136	343,697	170,270	Ongoing program 2022/23.
770012	New - Vehicle and Small Plant Program	27,500	7,500	6,875	6,455	1,045	Ongoing program 2022/23.
770018	New - Light Commercial Vehicles	0	40,000	36,667	34,297	5,703	Ongoing program 2022/23.
770020	Tim's Thicket Weighbridge	150,000	150,000	125,000	0	150,000	Construction to commence Q4.
Other Infrastructure							
930039	CSRFF Program - Small Grants	106,065	338	282	0	338	Complete. Funding has been allocated to Upgrade luminaries to LED's at PBRRC (\$11,861), Installation of Flood Lighting at Mandurah Tennis Club (\$32,074), SM Tennis Club Resurface (\$11,830) and MBRC Resurface (\$39,891).
930040	22-23 Christmas Decorations Program	169,569	169,569	169,569	75,574	93,995	Ongoing program 2022/23.
930035	Restart Mandurah - Other	0	787,163	721,566	0	787,163	Remaining balance of Restart Mandurah funds.
930038	MARC Geothermal Pump & VSD	0	233,626	194,688	121,527	112,099	Pump acquired. Installation to commence in June.
700053	Lakelands DOS Sports Specific Infrastructure	0	332,398	304,698	163,081	169,317	Construction of all baseball diamonds complete.
700055	Eastern Foreshore South Precinct	0	3,412,166	3,127,818	638,597	2,773,568	Refer to Financial Report, Key Capital Projects table.
700056	Western Foreshore Recreation Precinct	0	3,329,677	3,052,203	1,271,722	2,057,954	Refer to Financial Report, Key Capital Projects table.
Grand Total		23,885,819	47,708,129	43,521,767	16,727,826	30,980,303	

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2023

FINANCING ACTIVITIES
NOTE 7
BORROWINGS

Repayments - Borrowings

Information on Borrowings Particulars	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments		
	1 July 2022	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Law, order, public safety									
Bortolo Fire Track Water Infrastructure		0	40,000	0	-	0	40,000	0	
Community amenities									
Compactor Waste Trailers and Dolly [336]	123,407	0	-	54,445	61,280	68,962	63,885	4,122	5,207
Waste Water Reuse [349]	100,257	0	-	19,885	23,431	80,371	77,632	3,600	4,410
Halls Head Ablution Block [350]	66,864	0	-	13,252	15,616	53,611	51,783	2,401	2,941
Halls Head Recycled Water 2019/20	164,810	0	-	17,288	20,287	147,523	145,028	4,305	5,129
Ablutions 2020/21	0	0	-	0	-	0	228,735	0	-
Ablutions 2021/22	250,051	0	-	21,063	24,550	228,988	-	6,386	7,441
Recreation and culture									
Rushton Park Redevelopment [318(ii)]	147,980	0	-	85,972	94,278	62,008	58,812	1,436	2,137
Meadow Springs Recreation Facility [318(iii)]	111,159	0	-	64,580	70,819	46,579	42,210	1,078	1,605
Mandurah Football & Sporting Club [324]	1,703	0	-	1,703	1,703	0	0	0	-
Mandurah Rugby Club [325]	158	0	-	158	158	0	0	(0)	(0)
Bowling Club Relocation [326]	13	0	-	13	13	0	0	(13)	(14)
Ablutions - Netball Centre [329(i)]	4	0	-	4	4	0	0	(4)	(4)
Parks Construction [329(v)]	4	0	-	4	4	0	0	(4)	(4)
Halls Head Bowling Club upgrade [331]	235,855	0	-	31,615	38,856	204,240	199,730	8,794	10,705
Parks - Falcon Bay Reserve [333(i)]	22,699	0	-	22,528	24,699	171	0	460	650
MARC Redevelopment [338]	431,781	0	-	152,808	167,867	278,974	272,846	4,217	5,308
MARC Redevelopment Stage 1 [340]	334,858	0	-	71,306	83,518	263,552	254,226	11,920	14,624
MARC Redevelopment Stage 2 [341]	823,803	0	-	207,748	228,820	616,055	614,366	7,016	9,237
Eastern Foreshore Wall [344]	541,704	0	-	125,566	145,568	416,138	406,548	13,496	17,279
MARC Stage 2 [345]	806,207	0	-	188,600	211,438	617,608	612,473	11,457	14,753
Falcon Bay Seawall [351]	167,937	0	-	33,228	39,167	134,709	130,139	6,031	7,388
MARC Solar Plan [353]	132,135	0	-	17,590	21,651	114,545	112,210	4,931	6,003
Novara Foreshore Development [355]	264,429	0	-	34,990	43,237	229,439	224,592	10,168	12,385
Falcon Bay Foreshore Upgrades [356]	264,225	0	-	35,177	43,298	229,048	224,385	9,860	12,003
Mandjar Square Development [358]	328,933	0	-	45,254	53,990	283,679	279,299	10,903	14,938
Lakelands DOS [360]	1,713,179	0	-	298,294	328,729	1,414,886	1,430,886	10,124	11,582
Mandjar Square Stage 3 and 4	367,421	0	-	39,040	49,799	328,381	221,671	14,400	17,729
Falcon Seawall	708,669	0	-	85,015	105,499	623,654	710,844	19,080	24,581
Novara Foreshore Stage 3	148,124	0	-	15,671	20,011	132,453	129,170	5,807	7,150
Smart Street Mall Upgrade 2019/20	401,335	0	-	46,535	52,985	354,800	351,126	9,147	10,760
Falcon Bay Foreshore Stage 3 of 4	247,218	0	-	27,032	30,728	220,186	217,551	5,356	6,258
Mandjar Square Final Stage	247,205	0	-	27,032	30,727	220,173	217,538	5,356	6,257
Falcon Skate Park Upgrade	96,801	0	-	9,661	12,278	87,140	84,761	3,704	4,673
Westbury Way North side POS Stage 3	164,825	0	-	17,288	20,288	147,536	145,043	4,305	5,129
Eastern/ Western Foreshore 2020/21	1,031,140	0	-	113,837	126,808	917,304	923,037	7,011	8,845
Smart Street Mall 2020/21	1,004,804	0	-	102,171	116,255	902,633	901,520	11,498	14,122
Novara Foreshore Stage 4	91,576	0	-	7,110	9,580	84,465	82,172	3,624	4,440
Bortolo Reserve - Shared Use Parking and Fire Track Facility	274,702	0	-	25,733	29,924	248,969	246,491	6,467	7,607
Falcon Bay Upgrade - Stage 4 of 5	256,387	0	-	24,311	28,008	232,076	230,066	5,742	6,719
Enclosed Dog Park	18,466	0	-	1,432	1,930	17,035	16,559	731	895
South Harbour Paving Upgrade Stage 2	45,794	0	-	3,555	4,791	42,238	41,086	1,812	2,220
Falcon Skate Park Upgrade 2020/21	69,102	0	-	5,892	7,228	63,210	61,995	2,207	3,351
Eastern/ Western Foreshore 2021/22	1,534,700	0	-	155,864	173,862	1,378,835	1,403,935	10,595	12,840
Smart Street Mall 2021/22	630,568	0	-	61,968	69,728	568,600	576,830	6,622	8,060
Enclosed Dog Park 2021/22	179,886	0	-	14,109	17,417	165,776	164,552	5,690	6,780
Novara Foreshore Stage 4 2021/22	230,047	0	-	19,791	22,707	210,256	210,438	5,474	6,324
Falcon Bay Upgrade - Stage 4 of 5 2021/22	71,455	0	-	5,064	6,764	66,391	65,359	2,914	3,982
Parks and Reserves Upgrades 2021/22	495,101	0	-	48,021	54,691	447,080	452,902	5,871	7,227
Mandurah Library Re Roofing Project	115,023	0	-	8,742	11,109	106,282	105,213	3,984	4,787
Falcon Reserve Activation Plan Stage 3	0	0	400,000	0	-	0	365,986	0	-
Pleasant Grove Foreshore	0	0	59,000	0	-	0	53,977	0	-
Kangaroo Paw Park	0	0	400,000	0	-	0	365,986	0	-
Falcon Bay Stage 5 of 5	0	0	350,000	0	-	0	320,244	0	-
2022/23 South Harbour Upgrades	0	0	150,000	0	-	0	137,239	0	-
Upgrade of Playing Surface Peelwood Parade	0	0	-	0	-	0	-	0	-
Bruce Cresswell Reserve	0	0	300,000	0	-	0	274,489	0	-
Seascapes Boardwalk	0	0	200,000	0	-	0	182,993	0	-
Mandurah Community Museum Roof and Gutters	0	0	150,000	0	-	0	137,239	0	-
Stage 2 of Upgrades to Peelwood Reserve	0	0	70,000	0	-	0	-	0	-
Smart Street Mall Upgrade	0	0	267,396	0	-	0	-	0	-
Eastern Foreshore South Precinct	0	0	94,683	0	-	0	-	0	-
Western Foreshore Recreation Precinct	0	0	800,000	0	-	0	-	0	-
2022/23 Parks and Reserves Upgrades	0	0	350,000	0	-	0	320,244	-	-
Transport									
Drainage [318(iv)]	36,821	0	-	21,392	23,459	15,429	16,602	357	532
Road Construction [318(v)]	369,604	0	-	214,729	235,473	154,875	133,359	3,585	5,338
Road Construction [329(ii)]	9	0	-	9	9	0	0	(9)	(9)
Drainage Construction [329(iii)]	3	0	-	3	3	0	0	(3)	(3)
Peelwood Oval - Parking [329(iv)]	1	0	-	1	1	0	0	(1)	(1)
Path Construction [329(vi)]	1	0	-	1	1	0	0	(1)	(1)
Street Lighting [329(viii)]	1	0	-	1	1	0	0	(1)	(1)
Road Construction [333(ii)]	103,407	0	-	102,628	112,515	778	0	2,094	2,960
New Pedestrian Bridge Construction [335]	243,718	0	-	108,355	121,769	135,363	123,290	8,102	10,233
New Road Construction [339]	313,715	0	-	100,244	114,674	213,471	200,409	11,604	14,431
New Road Construction [342]	425,086	0	-	96,556	112,121	328,530	320,960	10,826	13,815
WMC Tims Thicket [343]	67,049	0	-	14,069	16,526	52,980	51,461	2,394	2,938

Repayments - Borrowings

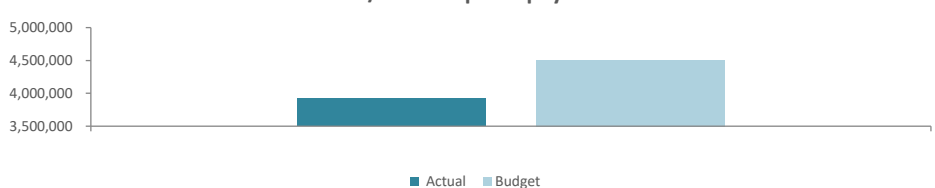
Information on Borrowings Particulars	1 July 2022	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Road Construction [346]	263,877	0	-	52,357	61,690	211,520	204,336	9,474	11,606
MARC Carpark [347]	200,493	0	-	39,772	46,862	160,721	155,258	7,198	8,818
MPAC Forecourt [348]	83,566	0	-	16,569	19,523	66,998	64,715	3,000	3,676
Mandurah Marina [352]	132,128	0	-	17,590	21,651	114,538	112,203	4,931	6,002
MARC Carpark [354]	198,193	0	-	26,382	32,473	171,811	168,318	7,396	9,003
Mandurah Foreshore Boardwalk Renewal [357]	296,245	0	-	39,508	48,610	256,737	251,604	11,053	13,455
New Road Construction [359]	864,540	0	-	129,729	156,604	734,811	721,781	26,130	32,508
Smoke Bush Retreat Footpath [361]	66,065	0	-	8,798	10,828	57,267	56,090	2,465	3,001
New Boardwalks 18/19	369,640	0	-	39,146	49,974	330,494	322,592	14,491	17,842
Coodanup Drive - Road Rehabilitation	74,083	0	-	7,829	9,998	66,254	64,602	2,905	3,576
Pinjarra Road Carpark	148,124	0	-	15,671	20,011	132,453	129,170	5,807	7,150
New Road Construction 2018/19	1,172,269	0	-	141,528	175,383	1,030,742	1,013,818	30,389	39,366
New Road Construction 2019/20	703,305	0	-	90,460	100,698	612,845	612,092	9,772	11,623
South Harbour Upgrade 2019/20	189,552	0	-	19,550	23,240	170,003	166,804	5,281	6,329
New Roads 2020/21	543,876	0	-	59,793	66,769	484,083	481,409	3,912	4,213
Carryover Roads 2020/21	500,102	0	-	43,276	50,228	456,826	457,482	11,245	13,197
Roads 2021/22	250,051	0	-	20,761	24,257	229,290	228,735	6,397	7,456
SP Halls Head PSP	0	0	200,000	0	-	0	182,993	0	-
Carparks 2021/22	165,673	0	-	13,206	16,107	152,467	151,544	5,042	5,986
RC Peel Street	0	0	500,000	0	-	0	457,482	0	-
Cambria Island Abutment Wall	58,989	0	-	3,937	5,616	55,052	53,953	2,681	3,286
Senior Citizens Carpark	0	0	100,000	-	-	-	91,496	-	-
Torcello Mews Canal PAW Renewal	0	0	100,000	-	-	-	91,496	-	-
MARC Carpark Additional and overflow	0	0	50,000	-	-	-	45,742	-	-
Halls Head Parade Car Park Stage 2a	0	0	50,000	-	-	-	45,742	-	-
RC Pinjarra Road Stage 4	0	0	500,000	-	-	-	457,482	-	-
Cambria Island Abutment Walls Repair	0	0	0	-	-	-	274,489	-	-
RC Pinjarra Road Stage 3	0	0	500,000	-	-	-	-	-	-
Halls Head Pde Beach Central CP Stage 2	0	0	135,361	-	-	-	-	-	-
Cambria Island Abutment Walls Repair	0	0	268,397	-	-	-	-	-	-
Economic services									
Mandurah Ocean Marina Chalets Refurbishment	150,031	0	-	12,217	14,671	137,814	137,239	4,329	5,112
Other property and services									
IT Communications Equipment [318(i)]	29,179	0	-	16,952	18,590	12,227	12,827	283	421
IT Equipment [329(vii)]	1	0	-	1	1	0	-	(1)	-
Land Purchase [330]	3	0	-	3	2	0	-	0	-
Civic Building - Tuckey Room Extension	369,237	0	-	39,127	49,942	330,111	321,815	14,474	17,821
	23,853,143	0	6,034,837	3,920,096	4,506,370	19,933,047	23,569,427	507,682	628,119
Total	23,853,143	0	6,034,837	3,920,096	4,506,370	19,933,047	23,569,427	507,682	628,119
Current borrowings	4,506,370		6,034,837	3,920,096	4,506,370	790,266	4,506,370	507,682	628,119
Non-current borrowings	19,346,773					19,142,781	19,063,057		
	23,853,143					19,933,047	23,569,427		

All debenture repayments were financed by general purpose revenue.

KEY INFORMATION

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

2022/23 Principal Repayments



Principal
\$3,920,096

Interest Expense
\$507,682

Loans Due
\$19.93 M

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2023

OPERATING ACTIVITIES
NOTE 8
CASH RESERVES

Cash Backed Reserve

Reserve Name	Opening	Budget Interest	Actual Interest	Budget Transfers	Actual Transfers	Budget Transfers	Actual Transfers	Budget Closing	Actual YTD
	Balance	Earned	Earned	In (+)	In (+)	Out (-)	Out (-)	Balance	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Building	1,627,162	12,443	0	39,899	0	(397,140)	0	1,282,364	1,627,162
Parking	481,438	6,412	0	0	0	0	0	487,851	481,438
Asset Management	15,417,266	119,918	0	1,000,000	0	(6,522,704)	0	10,014,480	15,417,266
Cultural Centre	215,975	0	0	0	0	(213,495)	0	2,480	215,975
Property Acquisition	0	0	0	0	0	0	0	0	0
Sustainability	531,204	4,902	0	0	0	(127,000)	0	409,105	531,204
Waste Facilities Reserve Fund	6,053,666	41,850	0	0	0	(1,066,611)	0	5,028,906	6,053,666
Traffic Bridge	0	0	0	0	0	0	0	0	0
Interest Free Loans	145,562	0	0	0	0	0	0	145,562	145,562
CLAG	11,917	16	0	0	0	0	0	11,933	11,917
Mandurah Ocean Marina	177,997	2,371	0	0	0	0	0	180,368	177,997
Waterways	811,550	9,515	0	0	0	(63,377)	0	757,689	811,550
Port Mandurah Canals Stage 2 Maintenance	93,112	1,240	0	0	0	0	0	94,352	93,112
Mariners Cove Canals	84,837	1,130	0	0	0	0	0	85,967	84,837
Port Bouvard Canal Maintenance Contributions	267,030	3,556	0	0	0	0	0	270,587	267,030
Unspent Grants & Contributions	8,773,649	0	0	63,897	0	(8,481,779)	0	355,767	8,773,649
Long Service Leave	4,592,006	0	0	0	0	(905,791)	0	3,686,215	4,592,006
Bushland and Environmental Protection	1,307,640	17,090	0	200,000	0	0	0	1,524,731	1,307,640
Coastal Storm Contingency	258,494	3,443	0	0	0	0	0	261,937	258,494
Digital Futures	56,866	929	0	0	0	0	0	57,795	56,866
Decked Carparking	1,008,622	13,433	0	0	0	0	0	1,022,056	1,008,622
Specified Area Rates - Waterside Canals	116,972	1,496	0	0	0	(6,738)	0	111,730	116,972
Specified Area Rates - Port Mandurah Canals	212,247	1,903	0	64,900	0	(1,131)	0	277,919	212,247
Specified Area Rates - Mandurah Quay Canals	222,331	2,917	0	8,965	0	0	0	234,213	222,331
Specified Area Rates - Mandurah Ocean Marina	564,257	5,392	0	151,390	0	0	0	721,039	564,257
Specified Area Rate - Port Bouvard Canals	131,740	1,609	0	7,788	0	0	0	141,137	131,740
Specified Area Rate - Mariners Cove	10,331	69	0	0	0	(5,317)	0	5,083	10,331
Specified Area Rate - Eastport	43,891	476	0	0	0	(31)	0	44,336	43,891
Sportclubs Maintenance Levy	242,545	2,681	0	12,000	0	0	0	257,226	242,545
City Centre Land Acquisition Reserve	1,010,931	13,215	0	0	0	(100,000)	0	924,146	1,010,931
Lakelands Community Infrastructure Reserve	1,102,123	14,679	0	0	0	0	0	1,116,802	1,102,123
Plant Reserve	2,014,060	10,966	0	23,544	0	(1,189,302)	0	859,268	2,014,060
Workers Compensation Reserve	673,563	6,349	0	0	0	(130,874)	0	549,038	673,563
Restricted Cash Reserve	3,040,759	0	0	65,271	0	(2,141,031)	0	965,000	3,040,759
Transform Mandurah Funding Program Reserve	0	0	0	834,729	0	0	0	834,729	0
	51,301,746	300,000	0	2,472,383	0	(21,352,320)	0	32,721,809	51,301,746

OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Operating Grant, Subsidies and Contributions Liability				Operating Grants, Subsidies and Contributions Revenue			
	Liability 1-Jul	Increase in Liability	Liability Reduction (As revenue)	Liability 30-Jun	Adopted Budget	Budget Variations	Annual Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Operating Grants and Subsidies								
General purpose funding								
Financial Assistance Grant - General Purpose	0	0	0	0	1,903,527	0	1,903,527	640,366
Financial Assistance Grant - Local Roads	0	0	0	0	1,439,746	0	1,439,746	329,509
Law, order, public safety								
Southern Districts Bush Fire Brigade LGGs: DFES	0	0	0	0	32,928	0	32,928	43,385
SES LGGs: DFES	0	0	0	0	57,629	0	57,629	57,629
Bushfire Mitigation Activity Fund (MAF) Grants: DFES	0	22,800	0	22,800	65,000	0	45,600	0
Education and welfare								
Waterwise Verge Grant: Water Corp	0	0	0	0	10,000	0	10,000	0
International Day of People with Disability: Development Dis:	0	1,000	(1,000)	0	0	0	1,000	1,000
Stay on your Feet: Injury Matters	0	3,650	0	3,650	0	0	3,650	0
Community amenities								
Bus Shelter Maintenance Assistance Scheme: PTA	0	16,956	(16,956)	0	0	0	16,956	16,956
Recreation and culture								
Christmas Pageant: Lotterywest	0	20,000	(20,000)	0	10,000	0	20,000	20,000
Christmas Lights: Tourism WA	0	10,500	(10,500)	0	0	0	15,000	10,500
Christmas Pageant: Ray White	0	22,727	(22,727)	0	0	0	25,000	22,727
Crabfest: Tourism WA	0	65,000	(65,000)	0	145,250	0	145,250	65,000
Every Club Funding 2022: DLGSC	40,000	0	(40,000)	0	0	0	40,000	40,000
Every Club Funding 2023: DLGSC	0	38,966	0	38,966	21,325	0	31,291	0
Wearable Art	0	0	0	0	41,500	0	0	0
Gnoonie Youth Football Cup: Healthway	0	2,000	(2,000)	0	1,500	0	2,000	2,000
2 & 5 Children's Week: Healthway	0	1,000	(1,000)	0	0	0	1,000	1,000
CHRMAP: DPLH	0	0	0	0	0	0	37,500	37,500
Australia Day: National Australia Day Council Ltd	0	24,930	0	24,930	0	0	30,000	0
All Terrain Wheelchair	0	3,251	(3,251)	0	0	0	3,251	3,251
Emerging Crime Program: Western Australian Police	0	25,000	0	25,000	0	0	25,000	0
	40,000	257,780	(182,434)	115,346	3,728,405	0	3,886,328	1,290,823
Operating Contributions								
Recreation and culture								
She Codes Workshop: PDC	5,000	0	0	5,000	0	5,000	5,000	0
	5,000	0	0	5,000	0	5,000	5,000	0
TOTALS	45,000	257,780	(182,434)	120,346	3,728,405	5,000	3,891,328	1,290,823

Provider	Unspent Non Operating Grants, Subsidies and Contributions Liability				Non Operating Grants, Subsidies and Contributions Revenue			
	Liability	Increase in Liability	Liability Reduction (As revenue)	Liability	Adopted Budget Revenue	Budget Variations	Annual Budget	YTD Revenue Actual (b)
	1-Jul			30-Jun	\$	\$	\$	\$
Changing Places - Eastern Foreshore	45,454	94,621	0	140,075	0	140,075	140,075	0
Eastern Foreshore South Precinct: DoH	2,500,000	0	0	2,500,000	0	2,500,000	2,500,000	0
Eastern Foreshore South Precinct: DoH 22-23	0	2,500,000	0	2,500,000	0	0	0	0
Eastern Foreshore South Precinct: RfR	729,490	0	(638,597)	90,892	0	729,490	729,490	638,597
Mandurah Parks - Shade Sails: DPIRD	56,235	0	(56,235)	0	0	56,443	56,443	56,235
MPAC Internal Refurb: DPIRD	155,716	0	(155,716)	0	0	155,716	155,716	155,716
22-23 MPAC Internal Refurb	0	0	0	0	50,000	0	50,000	0
Mandurah Netball Feasibility Study - CSRRF	11,200	0	(11,200)	0	0	11,200	11,200	11,200
Mandurah Netball Feasibility Study - Netball WA	4,545	0	(4,545)	0	0	4,545	4,545	4,545
Stage 2 of Upgrades to Peelwood Reserve	66,465	0	(66,465)	0	0	66,465	66,465	66,465
All Terrain Wheelchair	8,500	(3,251)	(5,249)	0	0	5,249	5,249	5,249
Dawesville Community Centre	0	1,000,000	0	1,000,000	0	673,052	673,052	0
Yalgorup National Park	300,000	0	(130,326)	169,674	225,000	0	225,000	130,326
Merlin Street Activation Plan - Implementation	150,000	0	0	150,000	0	0	0	0
MARC Roof Repairs	740,545	0	(684,940)	55,606	0	0	1,618,069	684,940
SP Halls Head PSP	0	75,000	(75,000)	0	400,000	0	400,000	75,000
Trails Project	155,655	300,000	(233,041)	222,614	900,000	(19,345)	880,655	233,041
RC Peel Street Stage 3	400,000	0	(184,910)	215,090	1,000,000	0	1,000,000	184,910
Peel Street - Power Relocation	140,320	0	(140,320)	0	0	479,671	479,671	140,320
RC Pinjarra Road Stage 4	0	800,000	(800,000)	0	1,000,000	0	1,000,000	800,000
RR Mariners Cove/Hudson Drives Roundabout	0	355,000	(355,000)	0	300,000	55,000	355,000	355,000
RR Olive Road	0	245,000	(216,070)	28,930	300,000	0	300,000	216,070
RR Harlem Place	0	185,708	(185,708)	0	240,000	(54,292)	185,708	185,708
TM Estuary Road Delineation	0	7,379	0	7,379	18,448	0	18,448	0
SL Lakes Road/Murdoch Drive	0	23,678	(18,247)	5,431	59,194	0	59,194	18,247
SL Old Coast Road/McLarty Road/Leeward Road Ent	0	18,643	(5,378)	13,265	46,608	0	46,608	5,378
RS Baloo Crescent, Falcon	0	122,000	(122,000)	0	122,000	0	122,000	122,000
RS Ivanhoe Crescent, Falcon	0	100,000	(41,950)	58,050	100,000	0	100,000	41,950
RS Hill Street, Halls Head	0	154,335	(154,335)	0	146,411	0	146,411	154,335
Installation of Flood Lighting at Mandurah Tennis Club	0	0	0	0	53,524	0	53,524	0
Peel Street 23-24 Project	0	400,000	0	400,000	0	0	0	0
	5,464,125	6,378,113	(4,285,230)	7,557,008	4,961,185	4,803,268	11,382,523	4,285,230
Mandurah Surf Life Saving Club	0	0	0	0	0	0	0	5,000
Falcon Community Men Shed Inc	0	0	0	0	0	0	0	300
PEET - Cash in Lieu Contribution	1,065,909	0	0	1,065,909	0	0	0	0
Eastport Foreshore Upgrade	0	0	0	0	151,198	0	151,198	0
MARC Roof Repairs	0	0	0	0	0	4,000,000	4,000,000	0
Dawesville Channel SE Foreshore Upgrade	0	0	0	0	150,000	0	150,000	0
Trailers	0	0	0	0	0	18,896	18,896	0
Miscellaneous Equipment	0	0	0	0	0	175,352	175,352	0
Giant of Mandurah Replacement	0	0	0	0	0	234,661	234,661	234,661
	1,065,909	0	0	1,065,909	301,198	4,428,909	4,730,107	239,961
	6,530,034	6,378,113	(4,285,230)	8,622,917	5,262,383	9,232,177	16,112,630	4,525,191

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2023**

**NOTE 11
BUDGET AMENDMENTS APPROVED**

Amendments to original budget since budget adoption. Surplus/(Deficit)
A positive number in the amended budget running balance represents an estimated closing surplus.
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GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	Budget Adoption		Opening Surplus/(Deficit)				(560,210)
100010-3780-1263-41400	Every Club Funding Operating Grant	June FR G.8/7/22	Operating Revenue		40,000		(520,210)
	Contract Liability	June FR G.8/7/22	Other	(40,000)			(560,210)
100010-5850-1263-41400	CHRMAP Operating Grant	June FR G.8/7/22	Operating Revenue		37,500		(522,710)
	Unspent Grant Reserve	June FR G.8/7/22	Other: Transfer Out of Reserve		39,099		(483,611)
	2021/22 Operating Carryover - Unspent Grants	June FR G.8/7/22	Operating Expenses			(39,099)	(522,710)
	Restricted Cash Reserve	June FR G.8/7/22	Other: Transfer Out of Reserve		2,050,114		1,527,404
	2021/22 Operating Carryovers	June FR G.8/7/22	Operating Expenses			(2,050,114)	(522,710)
	Capital Works 2021/22 Carryovers	June FR G.8/7/22	Capital Expenses			(19,076,830)	(19,599,540)
	Capital Works 2021/22 Carryovers	June FR G.8/7/22	Other: Proceeds from Debentures		2,248,463		(17,351,077)
	Capital Works 2021/22 Carryovers	June FR G.8/7/22	Other: Unutilised Loans		3,247,526		(14,103,551)
	Capital Works 2021/22 Carryovers	June FR G.8/7/22	Other: Proceeds From Sale of Assets		552,344		(13,551,207)
	Capital Works 2021/22 Carryovers	June FR G.8/7/22	Capital Revenue		6,431,383		(7,119,824)
	Capital Works 2021/22 Carryovers - various reserve reductions	June FR G.8/7/22	Other: Transfer Out of Reserve		2,657,365		(4,462,459)
	Capital Works 2021/22 Carryovers	June FR G.8/7/22	Other	(4,541,456)			(9,003,915)
	Capital Works 2021/22 Carryovers - Unspent Grant Reserve	June FR G.8/7/22	Other: Transfer Out of Reserve		4,541,456		(4,462,459)
	Capital Works 2021/22 Carryovers - Restricted Cash Reserve	June FR G.8/7/22	Other: Transfer Out of Reserve		3,939,749		(522,710)
100010-4530-1263-41450	Mandurah Libraries - Contributions - Operating (She Codes Workshop)	June FR G.8/7/22	Operating Revenue		5,000		(517,710)
100010-4540-1343-61001	Falcon Library - Library Learning Projects (She Codes Workshop)	June FR G.8/7/22	Operating Expenses			(5,000)	(522,710)
750725-6100-1045-61129	Other Buildings Renewal	June FR G.8/7/22	Capital Expenses		50,000		(472,710)
100010-1000-1169-61001	CEO Corporate Projects	July FR G.7/9/22	Operating Expenses		35,000		(437,710)
100010-4210-1169-61001	Environmental Services Corporate Projects	July FR G.7/9/22	Operating Expenses			(35,000)	(472,710)
700540-6600-1045-61129	Diadem Place Fencing	July FR G.7/9/22	Capital Expenses		9,000		(463,710)
700541-6600-1045-61129	Philante Street Carpark Fencing	July FR G.7/9/22	Capital Expenses		7,000		(456,710)
700541-6600-1045-61129	Karinga Foreshore Car Park Fencing	July FR G.7/9/22	Capital Expenses		6,000		(450,710)
700543-6600-1045-61129	Dawesville Channel South Fencing	July FR G.7/9/22	Capital Expenses		3,000		(447,710)
700567-6600-1045-61129	Peelwood Cricket Nets	July FR G.7/9/22	Capital Expenses			(25,000)	(472,710)
101870-4210-1263-61129	Environmental Education Project	July FR G.7/9/22	Operating Expenses			(4,000)	(476,710)
100010-4210-1263-41450	Environmental Services Operating Contribution	July FR G.7/9/22	Operating Revenue		4,000		(472,710)
770007-6300-1045-41403	DFES Capital Contribution	July FR G.7/9/22	Capital Revenue		18,896		(453,814)
770011-6300-1045-41403	DFES Capital Contribution	July FR G.7/9/22	Capital Revenue		175,352		(298,462)

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2023**

**NOTE 11
BUDGET AMENDMENTS APPROVED**

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A positive number in the amended budget running balance represents an estimated closing surplus.
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770007-6300-1045-61001	Trailers	July FR G.7/9/22	Capital Expenses			(18,896)	(297,358)
770011-6300-1045-61001	Miscellaneous Equipment	July FR G.7/9/22	Capital Expenses			(175,352)	(472,710)
New-6100-1045-41403	Department of Communities Grant	July FR G.7/9/22	Capital Revenue		140,075		(332,635)
New-6100-1045-61129	Changing Places - Eastern Foreshore Mandurah	Aug FR G. 8/9/22	Capital Expenses			(140,075)	(472,710)
105000-5570-2150-61129	MARC - Facility Management	Aug FR G. 8/9/22	Operating Expenses		18,960		(453,750)
820192-6700-1045-61129	MARC Court Netting	Aug FR G. 8/9/22	Capital Expenses			(18,960)	(472,710)
501123-6250-1045-xxxx	Ayrton St POS Carpark	Aug FR G. 8/9/22	Capital Expenses			(7,460)	(480,170)
100010-4000-1114-61129	Administration - Dirctor of Place & Community - Consultants	Aug FR G. 8/9/22	Operating Expenses			(59,250)	(539,420)
162000-4410-1366-xxxx	Emergency Management	Aug FR G. 8/9/22	Operating Expenses		31,460		(507,960)
100010-1110-1045-61001	Administration - Economic Development	Aug FR G. 8/9/22	Operating Expenses		205,000		(302,960)
	Restricted Cash Reserve	Aug FR G. 8/9/22	Other: Transfer Out of Reserve			(236,460)	(539,420)
	Capital Works 2021/22 Carryovers Reconciliation	Aug FR G. 8/9/22	Capital Expenses		391,348		(148,072)
	Capital Works 2021/22 Carryovers Reconciliation	Aug FR G. 8/9/22	Capital Revenue			(64,336)	(212,408)
	Capital Works 2021/22 Carryovers Reconciliation - Contract Liability	Aug FR G. 8/9/22	Other: Transfer Out of Reserve	64,336			(148,072)
	Capital Works 2021/22 Carryovers Reconciliation - Unspent Grants	Aug FR G. 8/9/22	Other: Transfer Out of Reserve			(64,336)	(212,408)
	Capital Works 2021/22 Carryovers Reconciliation	Aug FR G. 8/9/22	Other: Unutilised Loans			(163,828)	(376,236)
	Capital Works 2021/22 Carryovers Reconciliation	Aug FR G. 8/9/22	Other: Transfer Out of Reserve			(163,184)	(539,420)
750708-6100-1045-61129	MARC Sauna Expansion and Refurbishment	Sept FR G.6/10/22	Capital Expenses		20,000		(519,420)
820188-6700-1045-61001	MARC Replacement Pool Inflatable	Sept FR G.6/10/22	Capital Expenses		12,506		(506,914)
750728-6100-1045-61129	MARC Additional CCTV's	Sept FR G.6/10/22	Capital Expenses			(32,506)	(539,420)
700555-6600-1045-61129	Lilac Park Softfall Replacment	Sept FR G.6/10/22	Capital Expenses			(12,389)	(551,809)
700559-6600-1045-61129	Greenhouse Park Softfall Replacement	Sept FR G.6/10/22	Capital Expenses			(4,000)	(555,809)
700556-6600-1045-61129	Seascapes Village Softfall Replacement	Sept FR G.6/10/22	Capital Expenses		16,389		(539,420)
750715-6100-1045-61129	Rushton Park Stadium - External Painting Walls and Steelwork	Sept FR G.6/10/22	Capital Expenses			(26,000)	(565,420)
750691-6100-1045-61129	Install of Emergency Door - Shower Service	Sept FR G.6/10/22	Capital Expenses		26,000		(539,420)
770011-6300-1045-61001	Miscellaneous Equipment	Sept FR G.6/10/22	Capital Expenses			(20,000)	(559,420)
770012-6300-1045-61001	New - Vehicle & Small Plant Program	Sept FR G.6/10/22	Capital Expenses		20,000		(539,420)
750729-6100-1045-61129	MPAC Fly Tower and Auditorium Facade Cladding and Roof	Sept FR G.6/10/22	Capital Expenses			(100,000)	(639,420)
750725-6100-1045-61129	Other Buildings Renewal	Sept FR G.6/10/22	Capital Expenses		100,000		(539,420)
124032-5850-2150-61129	Erosion Control - Waterways	Oct FR G.8/11/22	Operating Expenses		13,345		(526,075)

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2023**

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BUDGET AMENDMENTS APPROVED**

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New-6400-1045-61129	Riverside Retaining Wall	Oct FR G.8/11/22	Capital Expenses			(13,345)	(539,420)
501132-6250-1045-61129	Installation of Flood Lighting at Mandurah Tennis Club	Oct FR G.8/11/22	Capital Expenses			(54,000)	(593,420)
930039-6500-1045-61129	CSRFF Program - Small Grants	Oct FR G.8/11/22	Capital Expenses		54,000		(539,420)
750681-6100-1263-41452	MARC Insurance Claim	SP.1/11/22	Capital Revenue		4,000,000		3,460,580
	Asset Management Reserve	SP.1/11/22	Other: Transfer Out of Reserve		1,280,033		4,740,613
750681-6100-1045-61129	MARC Roof Repairs	SP.1/11/22	Capital Expenses			(5,172,633)	(432,020)
750655-6100-1045-61129	MARC Acoustic Panelling	SP.1/11/22	Capital Expenses			(107,400)	(539,420)
930039-6500-1045-61129	CSRFF Program - Small Grants	G.10/8/22	Capital Expenses		51,727		(487,693)
700571-6600-1045-61129	MBRC Resurface	G.10/8/22	Capital Expenses			(39,897)	(527,590)
700572-6600-1045-61129	SM Tennis Club Resurface	G.10/8/22	Capital Expenses			(11,830)	(539,420)
700561-6600-1045-xxxx	Upgrade of Playing Surface on Field 1 Peelwood Reserve	G.4/1/23	Capital Expenses		235,000		(304,420)
700552-6600-1045-61129	Quarry Park Softfall Replacement	G.4/1/23	Capital Expenses			(20,000)	(324,420)
700523-6600-1045-61001	Kangaroo Paw Park	G.4/1/23	Capital Expenses			(30,000)	(354,420)
700547-6600-1045-xxxx	Tickner Reserve Playground	G.4/1/23	Capital Expenses			(10,000)	(364,420)
700548-6600-1045-xxxx	Karri Karri Pass Playground	G.4/1/23	Capital Expenses			(5,000)	(369,420)
700549-6600-1045-xxxx	Bortolo Reserve Playground	G.4/1/23	Capital Expenses			(20,000)	(389,420)
700546-6600-1045-xxxx	Bruce Cresswell Reserve Playground	G.4/1/23	Capital Expenses			(10,000)	(399,420)
700566-6600-1045-61129	Bruce Cresswell Reserve Stage 1 of 2	G.4/1/23	Capital Expenses			(140,000)	(539,420)
750703-6100-1045-61129	Dudley Park Bowling Club - Dance Floor Ceiling Replacement	G.4/1/23	Capital Expenses			(17,955)	(557,375)
750722-6100-1045-61129	Admin Building - CEO Area Refurbishment	G.4/1/23	Capital Expenses		12,955		(544,420)
750671-6100-1045-61129	Mandurah Library Re Roofing Project	G.4/1/23	Capital Expenses		11,430		(532,990)
750718-6100-1045-61129	Verandah on the Air Pistol Shed at Port Bouvard Pistol Club	G.4/1/23	Capital Expenses			(28,701)	(561,691)
750633-6100-1045-61129	Stage 2 of Upgrades to Peelwood Reserve	G.4/1/23	Capital Expenses		11,562		(550,129)
750691-6100-1045-61129	Install of Emergency Door - Shower Service	G.4/1/23	Capital Expenses		10,709		(539,420)
750673-6100-1045-61129	Mewburn Ablution Refurbishment	G.4/1/23	Capital Expenses		96,538		(442,882)
750256-6600-1045-61129	Seascapes Village Shade Shelter	G.4/1/23	Capital Expenses			(7,538)	(450,420)
750705-6100-1045-xxxx	Renewal	G.4/1/23	Capital Expenses			(70,000)	(520,420)
750730-6100-1045-61129	Falcon eLibrary Air Conditioning	G.4/1/23	Capital Expenses			(165,000)	(685,420)
750725-6100-1045-61129	Other Building Renewal	G.4/1/23	Capital Expenses		146,000		(539,420)
501139-6250-1045-61129	WMC - Upgrade Recycling Area Stage 1	G.4/1/23	Capital Expenses		480,000		(59,420)
	Waste Facilities Reserve	G.4/1/23	Other: Transfer Out of Reserve			(480,000)	(539,420)
100010-5550-1405-61001	CityBuild Overhead - Minor Equip/Furniture - Under \$5,000	G.4/1/23	Operating Expenses		5,067		(534,353)
820194-6700-1045-61001	Inspection Camera	G.4/1/23	Capital Expenses			(5,067)	(539,420)
	Mewburn Ablution Refurbishment	G.4/1/23	Other: Unutilised Loans			(41,567)	(580,987)

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2023**

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A positive number in the amended budget running balance represents an estimated closing surplus.
A negative number in the amended budget running balance represents an estimated closing deficit

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
	Owen Avenue Ablution	G.4/1/23	Other: Unutilised Loans		41,567		(539,420)
	Building Reserve - Mewburn Ablution Refurbishment	G.4/1/23	Other: Transfer Out of Reserve		41,567		(497,853)
	Building Reserve - Owen Avenue Ablution	G.4/1/23	Other: Transfer Out of Reserve			(41,567)	(539,420)
105000-3463-1132-60100	MARC - MARC Dry Operations	Dec FR G.7/2/23	Operating Expenses		23,000		(516,420)
750731-6100-1045-61001	MARC Showcourts Emergency Exit Egress Pathway	Dec FR G.7/2/23	Capital Expenses			(23,000)	(539,420)
501186-6250-1045-61001	Replacement of Park Rd Road Barrier	Dec FR G.7/2/23	Capital Expenses			(16,470)	(555,890)
							(539,420)
132001-5290-1652-61001	CityWorks Maintenance - Traffic Management - Signs Other	Dec FR G.7/2/23	Operating Expenses		16,470		(539,420)
700573-6600-1045-61129	Repairs to Creery Wetland Lookout	Dec FR G.7/2/23	Capital Expenses			(29,200)	(568,620)
							(539,420)
127011-5570-2150-61129	Miscellaneous – Facility Management – Scheduled Maintenance	Dec FR G.7/2/23	Operating Expenses		29,200		(539,420)
	BR2023 Adjustments Surplus/(Deficit)	G.10/3/23 BR 2023	Opening Surplus/(Deficit)		3,264,653		2,725,233
	BR2023 Adjustments Revenue from Operating Activities	G.10/3/23 BR 2023	Operating Revenue		1,361,598		4,086,831
	BR2023 Adjustments Expenditure from Operating Activities	G.10/3/23 BR 2023	Operating Expenses			(5,597,084)	(1,510,253)
	BR2023 Adjustments Non-cash excluded from Operations	G.10/3/23 BR 2023	Non Cash Item	4,221,283			2,711,030
	BR2023 Adjustments Investing Activities	G.10/3/23 BR 2023	Capital Expenses			(646,103)	2,064,927
	BR2023 Adjustments Non-cash excluded from Investing	G.10/3/23 BR 2023	Capital Expenses	(37,005)			2,027,922
	BR2023 Adjustments Financing Activities	G.10/3/23 BR 2023	Other: Financing Activities			(552,734)	1,475,188
	BR2023 Adjustments Transfer to Reserve	G.10/3/23 BR 2023	Other: Transfer Into Reserve		788,189		2,263,377
	BR2023 Adjustments Transfer from Reserve	G.10/3/23 BR 2023	Other: Transfer Out of Reserve		362,434		2,625,811
	BR2023 Adjustments Rates Revenue	G.10/3/23 BR 2023	Operating Revenue		4,514		2,630,325
700574-6600-1045-61001	Giants of Mandurah Replacement	Feb FR G.11/3/23	Capital Expenses			(234,661)	2,395,664
700574-6600-1305-41458	LGIS Insurance Contribution	Feb FR G.11/3/23	Capital Revenue		234,661		2,630,325
104585-5570-1263-41400	PTA - Bus Shelter Maintenance Assistance Scheme Grant	Mar FR G.2/5/23	Operating Revenue		16,956		2,647,281
	Youth Zone @ Mandurah Forum -WA Police Emerging Crimes						2,672,281
100112-4600-1263-41400	Grant	Mar FR G.2/5/23	Operating Revenue		25,000		2,672,281
100112-4600-1263-61001	Youth Zone @ Mandurah Forum - Youth Development	Mar FR G.2/5/23	Operating Expenses			(25,000)	2,647,281
	Verandah on the air pistol shed at Port Bouvard Pistol Club	Mar FR G.2/5/23	Capital Expenses		3,645		2,650,926
750718-6100-1045-61129	Minor Improvements to Sutton Hall	Mar FR G.2/5/23	Capital Expenses		5,000		2,655,926
750697-6100-1045-61129	MARC - Creche Blind Replacement	Mar FR G.2/5/23	Capital Expenses		9,000		2,664,926
750707-6100-1045-61129	Admin. Building Foyer - Front Door Reveals Replacement	Mar FR G.2/5/23	Capital Expenses			(17,645)	2,647,281
750699-6100-1045-61129	Admin. Building Foyer - Front Door Reveals Replacement	Mar FR G.2/5/23	Capital Expenses			(17,645)	2,647,281
501124-6250-1045-61129	Emulsion Tank with Bunding	Mar FR G.2/5/23	Capital Expenses		5,000		2,652,281
930038-6500-1045-61129	MARC Geothermal Pump & VSD	Mar FR G.2/5/23	Capital Expenses			(5,000)	2,647,281
112000-5570-2100-xxxxx	Mandurah Visitors Centre - Facility Management	Mar FR G.2/5/23	Operating Expenses		28,786		2,676,067
750755-6100-1045-xxxxx	Mandurah Visitors Centre - Decking Upgrade	Mar FR G.2/5/23	Capital Expenses			(28,786)	2,647,281
103000-5110-2150-61129	Bortolo Park – Assets Parks and Reserves Maintenance	Mar FR G.2/5/23	Operating Expenses		10,909		2,658,190
700617-6600-1045-61129	Bortolo Fire Training Area – Vehicle Access Gates	Mar FR G.2/5/23	Capital Expenses			(10,909)	2,647,281

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2023**

**NOTE 11
BUDGET AMENDMENTS APPROVED**

Amendments to original budget since budget adoption. Surplus/(Deficit)
A positive number in the amended budget running balance represents an estimated closing surplus.
A negative number in the amended budget running balance represents an estimated closing deficit

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
700618-6600-1045-61129	Island Point Green Bridge	Mar FR G.2/5/23	Capital Expenses			(52,944)	2,594,337
100107-5100-2150-61129	Bushland Management Activation – Natural Areas Maintenance	Mar FR G.2/5/23	Operating Expenses		52,944		2,647,281
103878-5110-1149-xxxx	Sump Beautification – Assets Parks and Reserves Maintenance - Drainage Sump Maintenance	Mar FR G.2/5/23	Operating Expenses			(68,986)	2,578,295
132001-5230-1147-xxxx	Cityworks Maintenance - Drainage Maintenance	Mar FR G.2/5/23	Operating Expenses		68,986		2,647,281
102608-4600-1263-41400	Alcohol and Drug Foundation Grant		Operating Revenue		16,687		2,663,968
102608-4600-1263-61001	ADF Grant - Youth Development		Operating Expenses			(16,687)	2,647,281
				(332,842)	39,899,117	(36,358,784)	2,647,281

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2023**

**NOTE 12
PROPOSED BUDGET VARIATIONS FOR COUNCIL APPROVAL**

The following are for consideration for Council to approve as budget variations

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
			Opening Surplus/(Deficit)				2,647,281
750657-6100-1045-61129	MPAC Internal Refurb		Capital Expenses			(20,000)	2,627,281
750701-6100-1045-61129	Billy Dower Flooring		Capital Expenses		20,000		2,647,281
750713-6100-1045-61129	Port Bouvard Surf Life Saving Club Floor		Capital Expenses			(5,136)	2,642,145
750685-6100-1045-61129	Visitors Centre Transit Station		Capital Expenses		5,136		2,647,281
750700-6100-1045-61129	Administration Building - Foyer Upgrade		Capital Expenses			(20,298)	2,626,983
750707-6100-1045-61129	MARC - Creche Blind Replacement		Capital Expenses		10,025		2,637,008
820190-6700-1045-61001	22-23 Furniture & Equipment		Capital Expenses		6,546		2,643,553
750701-6100-1045-61129	Billy Dower Flooring		Capital Expenses		3,727		2,647,281
750678-6100-1045-xxxx	ManPAC RVIF Lighting		Capital Expenses			(29,000)	2,618,281
750687-6100-1045-61129	22-23 LED Buildings Plan		Capital Expenses		29,000		2,647,281
750708-6100-1045-61129	MARC Sauna Expansion & Refurbishment		Capital Expenses			(15,000)	2,632,281
750728-6100-1045-61129	MARC Additional CCTV		Capital Expenses		15,000		2,647,281
501132-6250-1045-61129	Installation of Flood Lighting at Mandurah Tennis Club		Capital Expenses			(20,000)	2,627,281
501144-6250-1045-61129	Street Lighting - Parks and Reserves		Capital Expenses		20,000		2,647,281
127020-5840-2150-61001	Major Public Open Space Replanting - Marina		Operating Expenses			(9,364)	2,637,917
New-6400-1045-61001	Floating Dock		Capital Expenses		9,364		2,647,281
	Plant Reserve		Other: Transfer Out of Reserve		288,176		2,935,457
770009-6300-1045-61001	Parks and Mowers - Plant and Machinery		Capital Expenses			(60,069)	2,875,388
770006-6300-1045-61001	Trucks and Buses - Plant and Machinery		Capital Expenses			(228,107)	2,647,281
New-6250-1045-61001	Installation of CCTV - Giants of Mandurah (Coodanup Foreshore)		Capital Expenses			(18,086)	2,629,195
	Assertive Outreach Program - Restricted Cash Reserve		Other: Transfer into Reserve			(87,000)	2,542,195
				0	406,974	(512,060)	

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2023**

**NOTE 13
EXPLANATION OF MATERIAL VARIANCES**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.

The material variance adopted by Council for the 2022-23 year is 10.00%

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
Revenue from operating activities				
Interest earnings	1,533,931	88.07%	▲ Permanent	Favourable variance primarily due to unforeseen increase in rates.
Expenditure from operating activities				
Materials and contracts	7,988,964	15.45%	▲ Timing	Variance primarily due to Waste Transfer Energy, Working Smarter, Sand Bypassing operating projects not having progressed in line with budget. Programs and events are to be monitored as year progresses.
Utility charges	509,308	12.18%	▲ Timing	Variance due to utility invoices not yet received, to be monitored as year progresses.
Other expenditure	(44,945)	100.00%	▼ Permanent	Variance is primarily due to small debt write off in accordance with the Write-Off Debts Delegation (DA-FCM06).
Loss on disposal of assets	(4,129,636)	100.00%	▼ Permanent	Non-cash variance due to asset write-offs for scrapped assets not budgeted for. Process usually performed as part of the year end financials preparation.
Investing Activities				
Non-operating Grants, Subsidies and Contributions	(9,359,607)	(63.37%)	▼ Timing	Capital grants are recognised in line with capital expenditure. Will be monitored throughout the remainder of the year.
Proceeds from Disposal of Assets	(1,549,261)	(67.64%)	▼ Timing	Will be monitored throughout the year. Refer to note 4.
Capital Acquisitions	26,793,941	61.56%	▲ Timing	Refer to note 6.
Financing Activities				
Proceeds from new interest earning liability	(551,987)	(74.19%)	▼ Timing	Proceeds not yet received from leasing company as dependent on timing of new lease take ups.
Principal elements of interest earning liability	(136,247)	(33.33%)	▼ Timing	Timing of take up of new liability agreements with leasing company.

6 **SUBJECT:** Lease – Lakelands Library
 DIRECTOR: Business Services
 MEETING: Council
 MEETING DATE: 27 June 2023

Summary

Council is requested to approve a lease from ISPT Pty Ltd to the City for the purpose of operating the Lakelands Library and Community Centre at Lakelands Shopping Centre – Lot 2017 (No. 49) Banksiadale Gate, Lakelands, for 640 square metres for a term of three (3) years.

Disclosure of Interest

Nil.

Location

The lease area for Lakelands Library in Lakelands Shopping Centre is indicated in red annotation.



Property Details

Owner/Landlord:	ISPT Pty Ltd
Landlord's Trust:	Industry Superannuation Property Trust (Lakelands WA)
Landlord's Leasing Agent:	Lease Equity
Tenant:	City of Mandurah
Original Developer:	Peet

Previous Relevant Documentation

- G. 12/4/16 12 April 2016 Council supported interim measure to negotiate with Peet for space within Lakelands Shopping Centre
- G. 26/7/16 12 July 2016 Council approved a 3+3yr lease with ISPT Pty Ltd

Background

As part of the City's 10 year Long Term Financial Plan and 30 year Social Infrastructure Plan (SIP), Council identified the need for a community centre and library to service the Mandurah North District within the Lakelands Town Centre.

The Centre is proposed to be constructed on freehold land owned by the City from a developer contribution agreement with the Peet Mandurah Syndicate. The total project build cost was estimated to be over \$9 million in 2016. Due to limited funding and the current building market, it is unlikely that the City will progress with the construction of a new centre in the short term (~5 years).

In April 2016, Council gave its broad support for the interim arrangements of Lakelands Library and, subsequently in July 2016, Council gave its approval for a three (3) year lease with a three (3) year extension. This lease is due to expire on 20 June 2023.

Under the current Lease the City is charged \$197,760 exclusive of GST per annum for the 2022/23 financial year and outgoings of \$78,240 (exclusive of GST) for the 2021/22 financial year. As the 2022/23 financial year has not been finalised, the outgoings are estimated to be \$77,650 exclusive of GST.

At the request of the City, ISPT Pty Ltd's leasing agent (Lease Equity) prepared a Heads of Agreement and below is a summary of the proposed terms.

Comment

The City has received a lease proposal from the leasing agent of the Lakelands Shopping Centre (ISPT Pty Ltd), and the key terms are summarised below. The City officers have been negotiating with the leasing agent over the last six months to ensure the terms of the lease are fair and commercially aligned in the City's best interests.

ISPT Pty Ltd proposed a market rental rate of \$309 per square metre (exclusive of GST) or \$197,706 per annum (exclusive of GST). The 2023/24 estimated variable outgoings are \$75,334.40 exclusive of GST.

To support the negotiations, the City engaged an independent valuer to provide a market rental valuation outlining the market expectations for rent and outgoings. The valuation indicated a market rental rate of \$275- \$300 per square metre (exclusive of GST). ISPT Pty Ltd were unwilling to accept a lower rate, noting that the rent has not increased from the rate under the current lease.

Through the negotiation process the City was able to achieve the following favourable outcomes:

- Removal of promotions levy of 4% of annual base rent plus GST and hoarding levy
- Removal of the requirement to invest in the aesthetics of the space
- Rental Reviews fixed at 3.5%

ISPT Pty Ltd will continue to be responsible for all other maintenance and building insurance, which the City will contribute towards paying via the variable outgoings. The City will continue to be responsible for relevant insurances (public liability, contents, windows/plate glass) and maintaining the fit-out. The City provides its own alarm system, alarm response process, CCTV and ad hoc static guards when required.

The Lakelands Library and Community Centre is well attended in person (approx. 55,000 visits per year and 40,000 items borrowed), and the meeting rooms are regularly booked (approx. 40-45 bookings per

year) by a variety of community groups including youth, arts, seniors programs, church groups and by the City's staff for team workshops. The Library provides additional services including children's programs (rhyme time), and other adult and intergeneration programs for the community.

The Library remains an essential asset provided by the City, and accordingly the new lease will provide the City with assurance for the services to continue to run from Lakelands Shopping Centre for an additional three years.

As part of the City's review of community infrastructure requirements undertaken in accordance with the Social Infrastructure Plan 2013/43, it is recommended that the City explores alternative arrangements for the provision of the library and community centre in Lakelands. Over the next 18 months, the City will undertake an assessment of land available within the Mandurah North District and prepare a business case to determine future arrangements. The business case will explore the available options and compare the ongoing lease costs with the costs associated with the investment and maintenance of the community infrastructure. The Social Infrastructure Plan and the business case will be presented to Council over the next 18 months.

Consultation

Nil.

Statutory Environment

This lease is not a disposal of the City's land and therefore not subject to the statutory requirements under s3.58 *Local Government Act 1995* (WA).

Library Board of Western Australia Act 1951

Policy Implications

POL-CMS 04 Family and Children Policy
POL-LUP 06 Community Purpose Land Policy
Social Infrastructure Plan 2013/43

Financial Implications

The annual rent of \$197,706 per annum (exclusive of GST) and the 2023/24 estimated variable outgoings are \$75,334.40 (exclusive of GST) are budgeted in the Long Term Financial Plan. In addition, the City will incur legal costs for the City's external solicitors to review the draft lease prepared by the landowner's leasing agent.

Risk Analysis

The City as the tenant has limited ability to negotiate commercially favourable terms with the Landlord. As outlined in the report, the City will complete a business case to determine alternative arrangements for the future.

The risk of not progressing with this new lease is the absence of a local library and community service to the northern suburbs of Mandurah.

Strategic Implications

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

Economic:

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

Social:

- 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.

Health:

- Provide and facilitate quality community infrastructure that is accessible, and conducive to a healthy, active community.
- Facilitate community health and wellbeing outcomes that target whole of life health from infants to seniors.

Conclusion

Council is requested to approve a lease from ISPT Pty Ltd for the City to continue operating the library and community centre space at Lakelands Shopping Centre – Lot 2017 (No. 49) Banksiadale Gate, Lakelands for a term of three (3) years.

RECOMMENDATION

That Council

- 1. Approves a new lease between the City of Mandurah and ISPT Pty Ltd for the Lakelands Library Lot 2017 (No. 49) Banksiadale, Lakelands subject to the following conditions:**
 - **640 square metres**
 - **Term of three (3) years**
 - **Fixed rent increase of 3.5% per annum**
 - **Annual rent of \$197,706.00 per annum (exclusive of GST)**
 - **Estimated variable outgoings of \$75,334.40 (exclusive of GST) for the 2023/24 Financial Year**
- 2. Authorises the Chief Executive Officer to finalise the conditions of the Lease Agreement.**
- 3. Notes that City Officers will undertake an assessment of the land available for the purpose of Lakelands Library and Community Centre (in accordance with Social Infrastructure Plan 2013-43) and prepare a business case for Council consideration.**

7	SUBJECT:	Lease - Saggers Marine - Lot 3 (No. 19) Fathom Turn, Mandurah & Reserve 46854 (Lots 4630 & 4740 Dolphin Drive, Mandurah)
	DIRECTOR:	Business Services
	MEETING:	Council
	MEETING DATE:	27 June 2023

Summary

Council is requested to approve a lease over a 62.7m² portion of office space in the City's Marina and Waterways Administration Building at Lot 3 (No. 19) Fathom Turn, Mandurah and a 2,326m² portion of seabed of Reserve 46854 (Lots 4630 & 4740 Dolphin Drive, Mandurah) to Saggers Investments Pty Ltd (as Trustee for the Saggers Family Trust) trading as Saggers Marine (Saggers), formerly Mandurah Boat Sales.

The proposed lease is for an initial term of five (5) years with a further option term of five (5) years and an annual gross rent of \$66,600 per annum (exclusive of GST) in line with the recent market valuation report, with annual CPI increases and a market rent review upon the further term. The proposed lease is subject to a 14-day public notice period of advertising and no submissions being received, the Minister for Lands' consent and the Department of Transport's consent.

Disclosure of Interest

Nil.

Location

Marina Office - Lot 3 (No. 19) Fathom Turn, Mandurah

Seabed - Reserve 46854 (Lots 4630 & 4740 Dolphin Drive, Mandurah)



Previous Relevant Documentation

- G. 36/7/13 23 July 2013 Council approval for a lease with Aftica Pty Ltd for a 5+5 yr term from 1/7/13 - 30/6/23

- G. 39/4/11 19 April 2011 Council approval for a licence with Aftica Pty Ltd for a 2-year seabed licence from 1/7/11 - 30/6/13 at an annual rent of \$45,000 inc GST pa
- G.22/11/08 18 November 2008 Council approval for a lease with Aftica Pty Ltd for a lease area variation for additional office space
- G.36/1/07 23 January 2007 Council approval for assignment of Lease from Charter Express Pty Ltd to Aftica Pty Ltd

Background

The lease between the City of Mandurah (City) and Saggers Marine (Saggers) is due to expire on 30 June 2023. The lease is for a portion of office space in the City's Marina and Waterways Administration Building at Lot 3 (No. 19) Fathom Turn, Mandurah plus a portion of seabed of Reserve 46854 (Lots 4630 & 4740 Dolphin Drive, Mandurah).

The leased portion of office space on the ground floor of the City's Marina and Waterways Administration Building has been used as a boat sales office since 2003, originally being leased to Charter Express Pty Ltd, then assigned to Aftica Pty Ltd trading as Mandurah Boat Sales (Aftica) in 2006, and then most recently assigned to Saggers in 2019.

Last financial year, Saggers' lease generated an annual net rent of \$66,742.69 (exclusive of GST) plus \$2,454.55 (exclusive of GST) towards variable outgoings.

Comment

City officers have consulted with Saggers regarding the new lease proposal and Saggers has agreed to the proposed terms of the lease as outlined below:

Clauses	Proposed lease
Term & Further Term(s)	5+5 years
Commencement & Expiry	1 July 2023 – 30 June 2033
Rent methodology	Commercial
Gross Rent	Market Valuation Report undertaken by independent valuer - \$66,600 per annum (exclusive of GST)
Rent review	CPI annually with Market Rent Review upon further term
Area	Land: 62.7 sqm Seabed: 2326 sqm
Permitted purpose	Land for the purpose of office administration. Seabed lease for the purpose of mooring vessels for sale, excluding pen hire arrangements.
Building maintenance	Tenant responsible for all maintenance responsibilities and associated costs, except of a structural nature
Seabed maintenance	Tenant responsible for all maintenance and associated costs with the seabed, jetty and improvements.
Local government rates	Tenant on-charged accordingly
Public liability insurance	\$20 million
Building insurance	Tenant on-charged accordingly
Workers comp insurance etc.	Tenant must hold/maintain

Surety	Cash bond or bank guarantee at 25% of annual rent (noted that trust monies are already held)
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Consultation

City officers have consulted with Sagggers regarding the new lease proposal and Sagggers has agreed to the proposed terms of the lease.

Statutory Environment

Local Government Act 1995

Section 3.58. Disposing of property

(1) *In this section —*

dispose includes to sell, lease, or otherwise dispose of, whether absolutely or not;

property includes the whole or any part of the interest of a local government in property, but does not include money.

(2) *Except as stated in this section, a local government can only dispose of property to —*

(a) *the highest bidder at public auction; or*

(b) *the person who at public tender called by the local government makes what is, in the opinion of the local government, the most acceptable tender, whether or not it is the highest tender.*

(3) *A local government can dispose of property other than under subsection (2) if, before agreeing to dispose of the property —*

(a) *it gives local public notice of the proposed disposition —*

(i) *describing the property concerned; and*

(ii) *giving details of the proposed disposition; and*

(iii) *inviting submissions to be made to the local government before a date to be*

specified in the notice, being a date not less than 2 weeks after the notice is first given;

and

(b) *it considers any submissions made to it before the date specified in the notice and, if its decision is made by the council or a committee, the decision and the reasons for it are recorded in the minutes of the meeting at which the decision was made.*

(4) *The details of a proposed disposition that are required by subsection (3)(a)(ii) include —*

(a) *the names of all other parties concerned; and*

(b) *the consideration to be received by the local government for the disposition; and*

(c) *the market value of the disposition —*

(i) *as ascertained by a valuation carried out not more than 6 months before the proposed disposition; or*

(ii) *as declared by a resolution of the local government on the basis of a valuation carried out more than 6 months before the proposed disposition that the local government believes to be a true indication of the value at the time of the proposed disposition.*

Land Administration Act 1997

Section 8 . Crown land transactions that need Minister's approval

(1) *A person must not without authorisation under subsection (7) assign, sell, transfer or otherwise deal with interests in Crown land or create or grant an interest in Crown land.*

(2) *A person must not without authorisation under subsection (7) —*

(a) grant a lease or licence under this Act, or a licence under the Local Government Act 1995 , in respect of Crown land in a managed reserve; or

(b) being the holder of such a lease or licence, grant a sublease or sublicense in respect of the whole or any part of that Crown land.

(4) *A lessee of Crown land must not without authorisation under subsection (7) sell, transfer or otherwise dispose of the lease in whole or in part.*

Jetties Act 1926

Section 7 . Power to grant licences

(1) *The chief executive officer may grant a licence on such terms and conditions as he thinks fit to any person for the erection or construction of a jetty or for the maintenance and use of any jetty.*

(2) *The chief executive officer may by instrument in writing signed by him delegate to an officer the power conferred on him by subsection (1).*

(3) *Where the erection or construction of a jetty is required to be approved under the Swan and Canning Rivers Management Act 2006 section 70, or under the Metropolitan Region Scheme or the Swan Valley Planning Scheme as those terms are defined in the Planning and Development Act 2005 , a licence shall not be granted under this section —*

(a) unless that approval has been granted; or

(b) on any term or condition that is contrary to or inconsistent with an approval so granted.

(4) *If an approval referred to in subsection (3) has been granted for the erection or construction of a jetty, a licence shall not be refused under this section but may be granted, in accordance with subsection (3)(b), subject to compliance with any condition.*

Policy Implications

Nil.

Financial Implications

All associated lease costs to be borne by Saggars including but not limited to:

- Gross Rent \$66,600 per annum (exclusive of GST)
- Administration fee \$890.00 (exclusive of GST)
- Council report fee \$580.00 (exclusive of GST)
- Public notice advertising costs Charged at cost
- Legal fees Charged at cost by the City's solicitors
- Valuation report Charged at cost

Risk Analysis

Council must adhere to the legislative requirements under s3.58 LGA and consider submissions during the public advertising period, as well as obtaining the relevant consents from the Minister for Lands and Department of Transport.

Risk to the City is negligible as all financial, maintenance and insurance obligations are to be borne and maintained by the tenant. The tenant has demonstrated to be a financially dependable tenant, having previously paid all payments due in a timely manner.

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.

Social:

- Promote a positive identity and image of Mandurah based on its unique lifestyle offering.

Health:

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

Conclusion

Council is requested to approve a lease over a 62.7m² portion of office space in the City's Marina and Waterways Administration Building at Lot 3 (No. 19) Fathom Turn, Mandurah and a 2,326m² portion of seabed of Reserve 46854 (Lots 4630 & 4740 Dolphin Drive, Mandurah) to Saggars. The proposed lease is for an initial term of five (5) years with a further option term of five (5) years and an annual gross rent of \$66,600 per annum (exclusive of GST).

RECOMMENDATION

That Council:

- 1. Approves the disposal of a lease for 62.7sqm portion of Lot 3 (No. 19) Fathom Turn, Mandurah and a 2,326m² portion of seabed of Reserve 46854 (Lots 4630 & 4740 Dolphin Drive, Mandurah) to Saggars Investments Pty Ltd (as Trustee for the Saggars Family Trust) on the following terms:**
 - 1.1. For a term of five (5) years with an option for a further term of five (5) years;**
 - 1.2. Annual gross rent in line with the market valuation report, being \$66,600 per annum (exclusive of GST);**
 - 1.3. Annual CPI increases and Market Rent Review upon further term**
 - 1.4. All legal costs associated with the preparation of the lease are to be borne by the lessee.**
 - 1.5. Subject to the City satisfying s3.58 of the *Local Government Act 1995* public notice requirements**
 - 1.6. Subject to the Minister for Lands s18 of the *Land Administration Act 1997* consent**
 - 1.7. Subject to the Department of Transport's s7 of the *Jetties Act 1926* consent**
- 2. Authorises the Chief Executive Officer to finalise the conditions of the lease agreement.**

8	SUBJECT:	Certification of the Chief Executive Officer Recruitment Process
	DIRECTOR:	Office of the Chief Executive Officer (Governance Services)
	MEETING:	Council Meeting
	MEETING DATE:	27 June 2023

Summary

The Chief Executive Officer (CEO) recruitment process is required to be undertaken in accordance with the *Local Government Act 1995* (the Act), *Local Government (Administration) Regulations 1996* (Regulations) and the City of Mandurah Standards for CEO Recruitment, Performance and Termination (CEO Standards). Having concluded the recruitment process for the City of Mandurah's CEO, this report seeks Council's certification that the process was carried out in accordance with the CEO Standards.

Confidentiality

N/A

Disclosure of Interest

N/A

Previous Relevant Documentation

- G.12/4/23 18 April 2023 CEO Recruitment
- SP.01/02/23 7 February 2023 CEO Recruitment
- G.13/11/22 22 November 2022 Appointment of Elected Members to the Selection Panel for the CEO position
- SP.2/11/22 16 November 2022 Appointment of HR Consultant and Independent Selection Panel Member
- G.11/10/22 25 October 2022 Chief Executive Officer Resignation and Recruitment Commencement of CEO

Background

Changes to the Act and the Regulations were made in February 2021, requiring all local governments to adopt and follow a model set of standards when dealing with CEO recruitment, performance management and termination. Council adopted its CEO Standards at its Ordinary Council Meeting of 23 February 2021.

Regulation 18FB(3) of the Regulations provides that a local government must as soon as practicable after a person is employed in the position of CEO, certify by absolute majority that the process that was followed in relation to the recruitment was carried out in accordance with the local government's adopted standards.

Regulation 18FB(4) provides that the local government must give a copy of the resolution to the Departmental CEO within 14 days after the resolution is passed by the local government.

Comment

In accordance with the requirements of regulations 18FB of the Regulations the Council certifies that the CEO's employment was in accordance with the City's CEO Standards. Each clause of the CEO Standards that provides a requirement are listed below, with a brief outline of what the City did to satisfy those requirements.

Clause 5 - Determination of selection criteria and approval of job description form

(1) The local government must determine the selection criteria for the position of CEO, based on the local government's consideration of the knowledge, experience, qualifications and skills

necessary to effectively perform the duties and responsibilities of the position of CEO of the local government.

(2) The local government must, by resolution of an absolute majority of the council, approve a job description form for the position of CEO which sets out —

(a) the duties and responsibilities of the position; and

(b) the selection criteria for the position determined in accordance with subclause (1).

At the Special Council Meeting of 7 February 2023, Council has approved, by absolute majority, the Job Description Form (JDF) which clearly outlines the qualifications, selection criteria, duties and responsibilities of the position (SP.01/02/23).

Clause 6 - Advertising requirements

(1) If the position of CEO is vacant, the local government must ensure it complies with section 5.36(4) of the Act and the Local Government (Administration) Regulations 1996 regulation 18A.

(2) If clause 13 applies, the local government must advertise the position of CEO in the manner referred to in the Local Government (Administration) Regulations 1996 regulation 18A as if the position was vacant.

At the Special Council Meeting on 7 February 2023 Council approved by absolute majority the position to be advertised in accordance with regulation 18A (SP.01/02/23).

The position of the CEO was advertised on Saturday 11 February 2023 and closed on Monday 27 February 2023. The position was advertised in the West Australian Newspaper on 11 February 2023, Mandurah Mail on 16 February 2023, placed on all public notice boards from 12 February 2023 through to 28 February 2023 and advertised via social media (twitter) on 12 February 2023.

In addition to the public notice requirements, the position of CEO was advertised via the City of Mandurah official website and the Council appointed HR Consultant advertised the position via Linked-in, Seek, The West Australian, National Australian Local Government Job Directory.

Clause 7 - Job description form to be made available by local government

If a person requests the local government to provide to the person a copy of the job description form, the local government must —

(a) inform the person of the website address referred to in the Local Government (Administration) Regulations 1996 regulation 18A(2)(da); or

(b) if the person advises the local government that the person is unable to access that website address —

- (i) email a copy of the job description form to an email address provided by the person; or*
- (ii) mail a copy of the job description form to a postal address provided by the person.*

The job description form was provided as part of the application pack to all applicants.

Clause 8 - Establishment of selection panel for employment of CEO

(1) In this clause — independent person means a person other than any of the following —

(a) a council member;

(b) an employee of the local government;

(c) a human resources consultant engaged by the local government.

- (2) The local government must establish a selection panel to conduct the recruitment and selection process for the employment of a person in the position of CEO.*
- (3) The selection panel must comprise —*
 - (a) council members (the number of which must be determined by the local government);*
 - and*
 - (b) at least 1 independent person.*

The City of Mandurah Selection Panel were formally appointed by Council at its meeting on 22 November 2022 (G13/11/22). The Selection Panel was comprised of Mayor Rhys Williams, Deputy Mayor Caroline Knight, Cr Peter Rogers and an independent member Nick Sloan. In accordance with the adopted Selection Panel Terms of Reference, it was the role of the Selection Panel to make a recommendation to Council on the preferred applicant for the position of CEO.

Clause 9 - Recommendation by selection panel

- (1) Each applicant's knowledge, experience, qualifications and skills must be assessed against the selection criteria by or on behalf of the selection panel.*
- (2) Following the assessment referred to in subclause (1), the selection panel must provide to the local government —*
 - (a) a summary of the selection panel's assessment of each applicant; and*
 - (b) unless subclause (3) applies, the selection panel's recommendation as to which applicant or applicants are suitable to be employed in the position of CEO.*
- (3) If the selection panel considers that none of the applicants are suitable to be employed in the position of CEO, the selection panel must recommend to the local government —*
 - (a) that a new recruitment and selection process for the position be carried out in accordance with these standards; and*
 - (b) the changes (if any) that the selection panel considers should be made to the duties and responsibilities of the position or the selection criteria.*
- (4) The selection panel must act under subclauses (1), (2) and (3) — (a) in an impartial and transparent manner; and (b) in accordance with the principles set out in section 5.40 of the Act.*
- (5) The selection panel must not recommend an applicant to the local government under subclause (2)(b) unless the selection panel has —*
 - (a) assessed the applicant as having demonstrated that the applicant's knowledge, experience, qualifications and skills meet the selection criteria; and*
 - (b) verified any academic, or other tertiary level, qualifications the applicant claims to hold;*
 - and*
 - (c) whether by contacting referees provided by the applicant or making any other inquiries the selection panel considers appropriate, verified the applicant's character, work history, skills, performance and any other claims made by the applicant.*
- (6) The local government must have regard to, but is not bound to accept, a recommendation made by the selection panel under this clause.*

At the Special Council Meeting of 16 November 2022, the Council appointed Lester Blades as the professional recruitment consultant to assist the Selection Panel with the recruitment of a new CEO. In accordance with the Selection Panel Terms of Reference, the role of the consultant was to facilitate the recruitment process and provide support to the Selection Panel.

The Selection Panel made assessments throughout the process based on the adopted selection criteria. An assessment of the applicants' and a recommendation as to suitable applicant was presented to Council in accordance with the requirements of the CEO Standards, in a confidential Selection Panel Recommendation Report. This report was prepared by Lester Blades, the appointed recruitment consultant, on behalf of the Selection Panel and presented to Council at its meeting on 18 April 2023.

The recommendation of the preferred candidate was made following the applicant undergoing the selection process in accordance with the CEO Standards including:

- An assessment of the applicant's career history, skills, knowledge and experience to meet the requirements of the role against the selection criteria;
- Undertaking relevant recruitment due diligence checks including reference checks; and
- Verification of professional qualifications, including any academic, or other tertiary level, qualifications the applicant holds.

Clause 10 - Application of Clause 5 where new process carried out

(1) This clause applies if the local government accepts a recommendation by the selection panel under clause 9(3)(a) that a new recruitment and selection process for the position of CEO be carried out in accordance with these standards.

(2) Unless the local government considers that changes should be made to the duties and responsibilities of the position or the selection criteria —

(a) clause 5 does not apply to the new recruitment and selection process; and

(b) the job description form previously approved by the local government under clause 5(2) is the job description form for the purposes of the new recruitment and selection process.

This clause does not apply to this recruitment process.

Clause 11 - Offer of employment in position of CEO

Before making an applicant an offer of employment in the position of CEO, the local government must, by resolution of an absolute majority of the council, approve —

(a) the making of the offer of employment to the applicant; and

(b) the proposed terms of the contract of employment to be entered into by the local government and the applicant.

At the Council Meeting on 18 April 2023 Council resolved as follows, by absolute majority:

1. Accept the Selection Panel Recommendation Report.
2. Approve the Selection Panel's recommendation and the making of the offer to the preferred candidate to be employed in the position of Chief Executive Officer.
3. Approve the Chief Executive Officer Contract of Employment, including the terms of the contract.
4. Authorise the Mayor to execute the Chief Executive Officer employment contract accordance the terms of the Chief Executive Officer Contract of Employment with minor amendments required that do not alter the key terms agreed to by Council.
5. Notes that subject to the preferred candidate accepting the terms of the Chief Executive Officer employment contract, the applicant is appointed to the position of Chief Executive Officer.
6. Notes that if the preferred candidate does not agree to the Council's approved terms of the Chief Executive Officer employment contract, the amendments will be provided to Council for approval before the contract is executed.

Clause 12 - Variations to proposed terms of contract of employment

(1) This clause applies if an applicant who is made an offer of employment in the position of CEO under clause 11 negotiates with the local government a contract of employment (the negotiated contract) containing terms different to the proposed terms approved by the local government under clause 11(b).

(2) Before entering into the negotiated contract with the applicant, the local government must, by resolution of an absolute majority of the council, approve the terms of the negotiated contract.

This clause does not apply to this recruitment process, as the terms accepted by the preferred candidate did not differ from the terms approved by Council.

Clause 13 - Recruitment to be undertaken on expiry of certain CEO contracts

This clause does not apply to this recruitment process as this process was triggered by the resignation of the Mark Newman, CEO and not the continuation of an incumbent CEO with 10 years or more of continuous service.

Clause 14 - Confidentiality of information

The local government must ensure that information provided to, or obtained by, the local government in the course of a recruitment and selection process for the position of CEO is not disclosed, or made use of, except for the purpose of, or in connection with, that recruitment and selection process.

There were no known breaches of confidentiality during the recruitment process.

Consultation

N/A

Statutory Environment

Section 5.39A and 5.39B of the *Local Government Act 1995*
City of Mandurah Standards for CEO Recruitment, Performance and Termination

Regulation 18FB of the *Local Government (Administration) Regulations 1996*

18FB. Certification of compliance with adopted standards for CEO recruitment (Act s. 5.39B(7))

- (1) In this regulation —
adopted standards means —
 - (a) the standards adopted by a local government under section 5.39B; or
 - (b) if the local government has not adopted standards under that section, the standards taken under section 5.39B(5) to be the local government's adopted standards.
 - (2) This regulation applies if —
 - (a) a local government employs a person in the position of CEO of the local government; and
 - (b) the local government's adopted standards in relation to the recruitment of CEOs apply to the employment.
 - (3) As soon as practicable after the person is employed in the position of CEO, the local government must, by resolution*, certify that the person was employed in accordance with the local government's adopted standards in relation to the recruitment of CEOs.
- * Absolute majority required.
- (4) The local government must give a copy of the resolution to the Departmental CEO within 14 days after the resolution is passed by the local government.

The City obtained advice from Department of Local Government, Sport and Cultural Industries in relation to the employment date. The advice received is that the date of employment is the date of execution of contract and not the actual start date.

Policy Implications

City of Mandurah Standards for CEO Recruitment, Performance and Termination¹.

Financial Implications

N/A

Risk Analysis

The CEO recruitment process is to be conducted in accordance with legislation and the City of Mandurah Standards for CEO Recruitment, Performance and Termination. The endorsement of the certification by Council is a statutory requirement.

Strategic Implications

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

Organisational Excellence:

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

Conclusion

Council is requested to certify that the CEO recruitment process was conducted in accordance with the City of Mandurah CEO Standards for Recruitment, Performance Review and Termination.

RECOMMENDATION

That Council:

1. **Certifies that the Chief Executive Officer (CEO) recruitment process completed on execution of the CEO employment contract dated 19 April 2023 (as approved by Council Resolution G.12/4/23) was conducted in accordance with the City of Mandurah CEO Standards for Recruitment, Performance Review and Termination and Regulation 18FB(3) of the *Local Government (Administration) Regulations 1996*.***
2. **Notes that a copy of this resolution is to be provided to the Departmental Chief Executive Officer within 14 days.**

ABSOLUTE MAJORITY REQUIRED

¹City of Mandurah Standards for CEO Recruitment, Performance and Termination <https://www.mandurah.wa.gov.au/-/media/files/com/downloads/council/governance/code-of-conduct/standards-for-ceo-recruitment-performance-and-termination.pdf>