



## Minutes of Annual Electors' Meeting

held on

### Monday 10 February 2025 at 5.30PM

in the City of Mandurah Seniors Centre, 41 Ormsby Terrace, Mandurah

**PRESENT:**

**ELECTED MEMBERS**

MAYOR	C KNIGHT	NORTH WARD
COUNCILLOR	B POND	COASTAL WARD
COUNCILLOR	J CUMBERWORTH	COASTAL WARD
COUNCILLOR	A KEARNS	EAST WARD
COUNCILLOR	D WILKINS	EAST WARD
COUNCILLOR	S WRIGHT	EAST WARD
COUNCILLOR	P JACKSON	NORTH WARD
COUNCILLOR	D SCHUMACHER	TOWN WARD
COUNCILLOR	P ROGERS	TOWN WARD
COUNCILLOR	R BURNS	TOWN WARD

MS	C MIHOVILOVICH	CHIEF EXECUTIVE OFFICER
MRS	T JONES	DIRECTOR BUSINESS SERVICES
MS	J THOMAS	DIRECTOR PLACE AND COMMUNITY
MR	J CAMPBELL-SLOAN	DIRECTOR STRATEGY AND ECONOMIC DEVELOPMENT
MR	M HALL	DIRECTOR BUILT AND NATURAL ENVIRONMENT
MRS	L BARKER	MINUTE OFFICER

COMMUNITY MEMBERS: APPROX 180

## **1 OPENING OF MEETING**

The Mayor thanked the community for attending the Annual General Electors' Meeting and declared the meeting open at 5.31pm.

## **2 ACKNOWLEDGEMENT OF COUNTRY**

Mayor Knight acknowledged that the meeting was being held on the traditional land of the Bindjareb people and paid her respects to their Elders past and present.

## **3 APOLOGIES**

### Leave of Absence

Councillor A Zilani

## **4 DISCLAIMER**

The Mayor advised that no person should rely on any comments made by Members or officers until formal written advice is received by that person.

## **5 ANNUAL REPORT PRESENTATION**

### **5.1 2023/2024 ANNUAL REPORT AND FINANCIAL STATEMENTS PRESENTATIONS**

The Mayor gave an overview of Council and a review of the year's events, award and recognitions received by the City of Mandurah (the City) during 2023/2024.

The Chief Executive Officer delivered an overview of the City's achievements within each of the five pillars of the Strategic Plan, an overview of the City's Financial Performance Summary, along with the City's focus areas for 2023/2024.

## **6 GENERAL BUSINESS**

The Mayor invited electors to raise issues and ask questions.

### **6.1 B L DENMAN : MENS SHED** (read by Dai Denham on behalf of B L Denman)

#### Question 1

What is stopping the Men's Shed happening, what is taking so long?

#### City of Mandurah Response

The City of Mandurah CEO responded that it has been a complex process due to the need to adhere to legislation relating to dealing with a tenant's property. The facility is not currently fit for purpose and requires upgrade in order to be safe, compliant and functional. For the Men's shed, examples include matters such as fire rating and dust extraction. The facility needs to serve multiple user groups, and an investigation is required to determine space allocation, concept plans and costs for capital works. We are committed to working with the Men's Shed to ensure they occur as soon as we can.

**6.2 L MURRAY: MENS SHED** (read by Dai Denman on behalf of L Murray)Question 1

Why has the Men's Shed project been delayed? When will the shed be available?

City of Mandurah Response

The City of Mandurah CEO responded that the City has progressed this project consistent with timelines provided to the Men's Sheds. Keeping in mind the new location was only recently identified. Since the previous commercial tenant vacated the Indoor Sports Centre in late 2024, the City has progressed steadily and without delay. The City has commissioned an Engineering Consultant to undertake an initial structural assessment of the facility, increased security onsite and held a visit onsite with Mandurah and Peel Men's Shed representatives. The facility is not currently fit for purpose and requires upgrade in order to be safe, compliant and functional. We are committed to working with the Men's Shed and intend to appoint a consultant by the end of March. The City is committed to working with the Men's Sheds and other stakeholders to help shape the concept plan.

**6.3 D ORR: MENS SHED** (read by the Mayor on behalf of D Orr)Question 1

Is the Men's Shed relocation to a shed large enough to use going to happen?

City of Mandurah Response

The City of Mandurah CEO responded that at its meeting on 22 October 2024, Council resolved to support a new Men's Shed on Dower Street, Mandurah. The site will be multi-purpose, co-use and co-located that will serve a variety of different needs. The City is confident there is sufficient space for the Central Menshed.

**6.4 FAYE WALTON: SKATEPARK AND BIKE TRACK** (read by the Mayor on behalf of Faye Walton)Question 1

Can the Shire consider Barbeques and seating at the skatepark area adjacent to Shoveller and Whistler Drive, Erskine?

City of Mandurah Response

The City of Mandurah CEO responded that the City does not have any plans to install barbeques at this location and these amenities are provided at the nearby foreshore reserve.

Question 2

Could the Shire consider seating for parents to watch their children whilst on the bike track as there is currently no seating up that end?

City of Mandurah Response

The City of Mandurah CEO responded that the City agrees that seating should be provided at this location and City officers will be in contact with to discuss the preferred location for these assets.

## 6.5 GARY BROWN: GENERAL QUESTIONS

### Question 1

When will the council fix right turn into Leslie Street from Pinjarra Road?

### City of Mandurah Response

The City of Mandurah CEO responded that the City is presently engaging an expert consultant to complete detailed traffic modelling of Pinjarra Road including the Leslie Street / Sholl Street intersection and the Sutton Street intersection. The outcomes of the traffic modelling will be used to inform the design for the upgrade of this section of Pinjarra Road which is planned to commence in the 2026/2027 financial year and be completed in the 2027/2028 financial year.

### Question 2

Council spends a lot of money on events, what is the net return on these events?

### City of Mandurah Response

The City of Mandurah CEO responded that the City uses a range of measures to determine the return on investment of an event. The City receives the economic impact for Crab Fest. For most small events there is an estimated average spend and this is multiplied by the amount of people attending the event. In relation to Crab Fest, the City will provide you this information in due course.

### Question 3

What can Council do to tidy up all the properties in Mandurah?

### City of Mandurah Response

The City of Mandurah CEO responded that the City regularly receive complaints regarding dilapidated, unsafe and untidy properties and we use the relevant provisions of the *Health (Miscellaneous Provisions) Act 1911*, *Building Act 2011* and *Local Government Act 1995* to seek action from the owner to update and improve properties.

The City also undertakes annual inspections of properties to ensure bushfire risk is managed with fire breaks and overgrown vegetation.

The response is generally complaint driven and the City generally receives a good outcome from the property owner with improvements being made.

## 6.6 BRAD MITCHELL: EASTERN AND WESTERN FORESHORE DEVELOPMENT

### Question 1

Will the City be making any financial grant to the Sublessee on the Western Foreshore, if so how much?

### City of Mandurah Response

The City of Mandurah CEO responded that no financial grants are provided.

The City has agreed to contribute to prepare site reports to the proponent which includes Flora and Fauna Assessment, Arborist Report, Site Contamination Report, Geotechnical Report and Coastal Risk Assessment, total costs of these are approximately \$130,000.

The City will contribute to public infrastructure on the Western Foreshore which is available to all members of the public and it is not exclusive to the commercial operator. These may be viewed as being associated with the proposal and includes car parking. To clarify these are outside of the proposed commercial area. The City will carry out carparking works on land adjacent to the Premises. The total cost of all carparking works on the Western Foreshore is estimated \$1.5 million. This is consistent with businesses in the City Centre area where there is recognition through the Strategic Centre City Centre Precinct Plan that efficient use of parking is often best located in the public domain.

It is important to note that the additional car parking, which includes 96 bays adjacent to the commercial site and 40 bay adjacent to the skate park equates to around 4,400m<sup>2</sup>. Additional 66 car parking bays are planned within the road reserve. Prior to the Mandurah bridge being constructed there was a significant car park adjacent to the water, between the commercial operator, fire track and the skate park; this area was about 4,230m<sup>2</sup> and our new car parking areas is about 4,375m<sup>2</sup>.

### Question 2

At the laydown area alongside the Waste Transfer Station there are several spans of what appears to be a 'Foot Bridge' what is it the story surrounding it and cost?

### City of Mandurah Response

The City of Mandurah CEO responded that the City acquired the decommissioned Tonkin Highway footbridge from Main Roads Western Australia at no cost other than transport to where the structure is presently being stored. The City is advocating for the footbridge to be reused over Mandurah Road to connect the Lakelands and Madora Bay, however as this is a Main Roads road, it is a State Government decision as to whether they use the decommissioned footbridge. The City is currently reviewing the proposed design works and so far, there has been no comments raised that it cannot be reused.

### Question 3

Can you supply the total cost of development of the Eastern Foreshore over the last decade, (including the swimming area, toilets etc.)?

### City of Mandurah Response

The City of Mandurah CEO responded that the total development costs of the Eastern Foreshore over 10 years have been \$23.9 mil which the City has received funding from State and Federal Governments of \$13mil and can be broken down as follows:

- The current Waterfront Redevelopment Project that relates to the Eastern Foreshore between 2021 and 2025 - \$18.2mil
- Eastern Foreshore Boardwalk Renewal in 2025 - \$270K
- Eastern Foreshore Seawall and Footpath Replacement between 2015 and 2019 - \$2.8 mil (City funded 48%)
- Eastern Foreshore Surface and playground replacements over the 10 years - \$65K
- Shared Path works in 2020 - \$73K
- Eastern Foreshore Southern Precinct works between 2020 and 2021 - \$74K
- Smart Street Mall Upgrade between 2020 and 2024 - \$2.4mil

*The Mayor extended Public Question Time at 6.02pm.*

**6.7 MATHIAS DAHL: EASTERN AND WESTERN FORESHORE DEVELOPMENT**

(Read by Ken Pitts on behalf of Mathias Dahl)

Question 1

Can the COM provide total capital expenditure on the Eastern Foreshore for the last 10 years including the current upgrade

City of Mandurah Response

The City of Mandurah CEO responded that the total development costs of the Eastern Foreshore over 10 years have been \$23.9 mil which the City has received funding from State and Federal Governments of \$13mil and can be broken down as follows:

- The current Waterfront Redevelopment Project that relates to the Eastern Foreshore between 2021 and 2025 - \$18.2mil
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- Eastern Foreshore Southern Precinct works between 2020 and 2021 - \$74K
- Smart Street Mall Upgrade between 2020 and 2024 - \$2.4mil

Question 2

With regard to the Western Foreshore Commercial proposal, the market value of \$160,000 as at November 2023 appears low, did COM get more than one valuation done and if not why not?

City of Mandurah Response

The City of Mandurah CEO responded that a licensed valuer assessed the market rent based on similar tourism and hospitality businesses, and the valuation aligns with industry values. Additionally, Landgate carried out an independent valuation for the State Government which is independent from the City. Both licensed valuers' determinations were aligned.

The proposed rent on the site is ten times more than the rent paid by the former commercial lease holder, representing better value for money for ratepayers and a commercially viable return for the City.

**6.8 LINLEY THOMAS: WESTERN FORESHORE DEVELOPMENT**Question 1

When will a more comprehensive plan of the proposed development become available?

City of Mandurah Response

The City of Mandurah CEO responded that Left Coast Leisure Group are responsible for detailed designs and further information, including site plans and renderings. This will be shared with the community as they become available. The City will continue to provide updates via its website and community engagement channels. It is important to note that the design and scale of the development (height, bulk and appearance) must be in keeping with the prominence of the Western Foreshore, noting the skate park, playground and war memorial and must be of a high quality architectural design. The design of the development will maximise the retention of existing vegetation, ensure there are view corridors to the water between the buildings and be well integrated into the surrounding reserve and broader City Centre Precinct.

The CEO confirmed the Proponent is not at the detailed design stage yet and this will be available to the public to view in due course.

### Question 2

What will be in place to stop the Sublessee from on selling part of, or all of the lease once approval has been granted?

### City of Mandurah Response

The City of Mandurah CEO responded that the proposed sublease with Left Coast Leisure Group Pty Ltd includes provisions to prevent unauthorised on-selling or transferring of sub lease interests without the City's approval. This is a legal obligation for the Proponent. Additionally, the City would require approval from the Minister for Lands under a headlease arrangement. This ensures the City maintains oversight of the subleasee and its intended use.

### Question 3

Will community consultation be sought and considered in relation to opening hours and function/event compatibility with the residential character of the precinct?

### City of Mandurah Response

The City of Mandurah CEO responded that Community feedback has already informed key aspects of the proposal, one of the main areas of feedback was relating to noise. The City has included in the conditions of the Proponent that the opening hours will be until 10pm. This is earlier than other hospitality venues in the City Centre.

## **6.9 SHARON JOHNSON: WESTERN FORESHORE DEVELOPMENT**

### Question 1

How does this development reconcile with the City of Mandurah environmental and greening strategy, and will the existing tree canopy be retained in full?

### City of Mandurah Response

The City of Mandurah CEO responded that enhancing our green spaces including upgrading our Western Foreshore is a priority under the Environment Strategy. Preservation, enhancement and growth of the urban canopy is also an important part of the Environment Strategy and Greening Mandurah Framework and as is the case with the continuous improvement of the City's parks, tree retention remains a significant priority and part of the vision guiding this redevelopment.

The redevelopment includes additional tree planting around the village green and parking areas, which will increase the existing urban tree canopy and provide more usable shade for those enjoying the space.

The proposed 18-hole mini golf course, tree canopy and landscaping, comprises over 65% of the total commercial site area. The additional land area is marginally larger as a result of the desire to retain the tree canopy allowing the mini golf to wind around existing trees to ensure that they are retained.

### Question 2

What was the date the City of Mandurah commenced community consultation on this proposal?

### City of Mandurah Response

The City of Mandurah CEO responded that as part of the Mandurah Waterfront Redevelopment Project, significant community engagement was undertaken by the City in 2018 to inform and shape the vision for the City Centre Waterfront, this included the Eastern and Western Foreshore Reserves and included foreshore areas to the north and south of the Bridge, under the Bridge and Hall Park.

The City commenced the Expression of Interest Process in 2021 which invited proposals for the area. Once Council determined the preferred proposal, the City commenced the Major Land Transaction Community Consultation period on 31 May 2024 for 8 weeks, which concluded on 26 July 2024. The engagement included:

- 91 signs in Mandurah locations
- 9 newspaper articles and stories
- 4 TV/radio broadcast stories
- 11 online news mentions
- 5 variations of social media advertising
- Designated webpage for submissions
- 8 consultation pop-ups and a range of community group presentations.
- Reach of over 7.6 million

### Question 3

What measures are planned to prevent vandalism to the ANZAC memorial hall and cottage?

### City of Mandurah Response

The City of Mandurah CEO responded that the City has an obligation to ensure that all of our Mandurah property is protected. The City has endorsed a new Community Safety Strategy in July 2024, outlining an ongoing commitment from the City to prevent, prepare and respond to community safety concerns. The Western Foreshore will be designed to best-practice Crime Prevention Through Environmental Design principles, creating an environment that designs out the opportunity for crime. This will include elements such as improved lighting, CCTV and activations to increase passive surveillance.

The restaurant and microbrewery will have conditions it will have to meet as part of Liquor Licensing, such as employment of security guards at night and trade only until 10pm. These restrictions far exceed other venues operating in the City centre which are typically permitted to trade until 12am or later.

The Director of Liquor Licensing may also impose other conditions as required to reduce any risk of anti-social behaviour or safety issues, as is standard practice through the licensing process.

Also, to note, City officers have been working closely with Mandurah RSL for over 12 months to expand the War Memorial to include a new Avenue of Honour. Plaques will be placed in front of existing grove of trees to Honour and remember those Mandurah Citizens who paid the ultimate sacrifice for our country in time of war. The City will continue to work with the RSL to improve the War Memorial. The City has since continued to implement a network of CCTV cameras throughout key locations, including buildings, public facilities, and high-traffic areas with direct connection to WA Police. The location is also subject to regular police and ranger patrols and in consultation with the RSL any issues of concern are prioritised and responded to quickly.

The Halls Cottage building is owned and managed by the City. The location is frequently monitored by City staff and volunteer organisations and any vandalism at this (or other sites) is reported to Police and quickly responded to by the City's facility maintenance teams.

## 6.10 AILEEN MITCHELL: WESTERN FORESHORE DEVELOPMENT

### Question 1

On what date did the City of Mandurah lodge the application for a Major Land Transaction and Disposal with the Minister for the Department of Lands, Planning and Housing?

### City of Mandurah Response

The City of Mandurah CEO responded that there is no requirement for the City of Mandurah to lodge a Major Land Transaction with the Department of Planning, Lands and Heritage. The Minister for Lands will be required to approve the sublease between the City of Mandurah and the Proponent, however this will not occur until the proposed A Class change has been considered which requires:

- Both Houses of Parliament approve the excision of the Commercial Site from Class A Reserve ; and
- The Department of Planning, Lands and Heritage approving the granting of the headlease of the Commercial Site.

### Question 2

What is the required setback distance for buildings from the Flood Hazard Line and what depth of landfill will be required to comply?

### City of Mandurah Response

The City of Mandurah CEO responded that the City is in the process of finalising a Coastal Hazard Risk Management and Adaptation Plan (CHRMAP) for the Western Foreshore. It is expected that the CHRMAP will be completed within the next few months and will include adaptation and mitigation recommendations to address predicted erosion and sea level rise over the service life of the assets on the Western Foreshore including the development. These recommendations will include finished floor levels and the timeline for any coastal protection works. We are expecting that the CHRMAP will be finalised in the coming months.

### Question 3

What is the required distance of the development from surrounding residences?

### City of Mandurah Response

The City of Mandurah CEO responded that there is no planning requirement outlining any minimum distance. The proposed commercial development is located within the Western Foreshore Leisure Precinct, separated from residential properties by significant public open space, the City recognises there is residential housing in close proximity with the closest point from the edge of the commercial site to the closest residential lot is estimated to be 150 metres.

*The Mayor extended Public Question Time at 6.17pm.*

## 6.11 AMANDA GIBLETT: WESTERN FORESHORE DEVELOPMENT

### Question 1

What new roadworks are planned to handle the predicted huge increase in traffic?

City of Mandurah Response

The City of Mandurah CEO responded that the City of Mandurah recognises the importance of ensuring safe and efficient traffic flow to and from the Western Foreshore as part of the precinct's redevelopment. Road and intersection upgrades are planned to improve the capacity and functionality of the local road network. Previous traffic modelling has demonstrated that the increase in traffic can be successfully managed. Detailed traffic modelling is presently being completed and is expected to be available in March and then this will influence the concept design and costings which we will provide an opportunity for all residents directly impacted along Leighton Place in late April to ensure the residents provide feedback before Council consider the proposals mid-2025.

Question 2

What modifications or upgrades to the Port Mandurah sewerage system are expected?

City of Mandurah Response

The City of Mandurah CEO responded that any required sewerage system upgrades will be identified during the development application process and undertaken in consultation with the Water Corporation to ensure infrastructure capacity. These costs will be incurred by the Proponent.

Question 3

What plans does the City of Mandurah have for the reserves between Henry Sutton Grove and Robert Point?

City of Mandurah Response

The City of Mandurah CEO responded that these reserves remain designated for public recreation. Future enhancements will be considered in line with the City's open space planning strategies, Long Term Financial Plan and community needs.

**6.12 THOMAS GABRIEL ESZE: WESTERN FORESHORE DEVELOPMENT**Question 1

When will comprehensive "Traffic Monitoring of Mary Street, Old Coast Road & The Town Bridge Roundabout" take place?

City of Mandurah Response

The City of Mandurah CEO responded that detailed traffic modelling is presently being completed and is expected to be available in March, with concept design options being completed in April. The City will provide an opportunity for all residents directly impacted along Leighton Place to provide feedback around late April before Council considers the proposals mid-2025.

Question 2

Can the City of Mandurah provide an accurate measurement of; "the loss of total Green Space (Trees & Turf)", in all parking nodes?

### City of Mandurah Response

The City of Mandurah CEO responded that it is important that I clarify that there will be an increase in tree canopy due to the City's commitment to increase the number of trees on the Western Foreshore so people can sit and enjoy the grass area under shade. In relation to grass or turf, the redevelopment will result in an 11% reduction in grass, not trees, to accommodate additional parking infrastructure.

There is 39,500m<sup>2</sup> of green space on Hall Park and 4,400m<sup>2</sup> of this will be used for car parking. This equates to 11.1% reduction of the grass area. However, new tree plantings and landscaping will ensure a net increase in tree canopy cover.

The area will be able to be used for events. As mentioned in the previous response the area for car parking is similar to the area of car parking available on the Western Foreshore prior to the Mandurah Bridge being constructed.

### Question 3

Can the City of Mandurah provide an estimate with some accuracy, of "the cost of providing all parking nodes"?

### City of Mandurah Response

The City of Mandurah CEO responded that this car parking area is similar to what was on the Western Foreshore prior to the new Mandurah Bridge being constructed. As mentioned previously, there was a car park, bitumen fire track and access road which equated to 4,230m<sup>2</sup>. The City has budgeted approximately \$850,000 for the construction of 96 new parking bays on the Western Foreshore which is part of the total estimate of \$1.5 million for all car parking on the Western Foreshore. This estimate includes associated infrastructure improvements such as lighting and accessibility upgrades. This parking is for all to use when enjoying the Western Foreshore.

## **6.13 SALLY GLASS: WESTERN FORESHORE DEVELOPMENT**

### Question 1

Why have the public surveys that were conducted been ignored?

### City of Mandurah Response

The City of Mandurah CEO responded that the City of Mandurah has not ignored public surveys; rather, community feedback has played a significant role in shaping the Western Foreshore redevelopment.

Community consultation in 2018 identified the Western Foreshore as underutilised and in need of revitalisation. Feedback showed that the community valued public open space but also recognised the need for improved amenities and activation of the area. This led to the creation of a balanced plan that includes public recreation areas, enhanced green space, more tree canopy, better access to the waterfront, and carefully integrated commercial elements.

While there are mixed opinions on the project, the City must consider the needs of the entire community, including residents, businesses, and visitors. Public consultation is designed to inform decision-making, ensuring that final decisions are made in the best long-term interests of Mandurah. An example of where feedback from the public has directly informed this project, following review of the Public Submissions, Council approved amendments to the operating model for the Proponent including modifying the hours of operation and removing the two year review period which requires the business to close at 10pm and incorporating that community consultation with nearby residents must be undertaken and approved by the City prior to any request for an extension of hours. The community consultation will be required with residents directly located on Leighton Place, Amity Cove, Siska Court and Perie Banou Close.

Surveys are one of many factors considered alongside economic feasibility, urban planning principles, environmental impact, and long-term sustainability. The decision to proceed with the redevelopment reflects a balance between public feedback, expert assessments, and strategic planning for Mandurah's future.

The City remains committed to ongoing engagement and encourages all residents to continue sharing their views as the project progresses.

### Question 2

If this is the case, why do the City of Mandurah go to the expense of conducting them?

### City of Mandurah Response

The City of Mandurah CEO responded that the City values community input and uses it to guide decision-making. The concerns that were raised in the community submissions were really valuable and led to some changes in the proposed operations as mentioned previously. We also heard the local road traffic was of significant concern and that is why the City has prioritised this work and will be working with the local residents who are directly impacted, when the options and designs are completed.

### Question 3

Can the City of Mandurah provide clarification of the 2018 engagement methodology?

### City of Mandurah Response

The City of Mandurah CEO responded that the 2018 engagement methodology included surveys, public workshops, and stakeholder meetings.

## **6.14 LINDA CHRISTIE: WESTERN FORESHORE DEVELOPMENT**

### Question 1

Will the Proponent be contributing toward parking via the lease?

### City of Mandurah Response

The City of Mandurah CEO responded no, the parking is available for public use and the Proponent will have no exclusivity over this parking. This is consistent with businesses in the City Centre area where there is recognition through the Strategic Centre City Centre Precinct Plan that efficient use of parking has benefits for all of the community.

### Question 2

What are the plans for the 3 parking nodes along Leighton Place and why do they not appear on parking maps provided by the City of Mandurah?

### City of Mandurah Response

The City of Mandurah CEO responded that the three proposed parking areas are on street car parking areas. These are in the Leighton Place Road Reserve. It is recognised on the Parking Plan 3 (page 51) recommendations of the City Centre Parking Plan 2023-2033 as new or upgraded on street parking.

## 6.15 ROY TUCKEY: WESTERN FORESHORE DEVELOPMENT

### Question 1

What is the maximum building height of the development?

#### City of Mandurah Response

The City of Mandurah CEO responded that the City is only allowing maximum height of two levels. The Proposal for the built structures includes the licenced restaurant and microbrewery consisting of a ground-floor building of around 1,300m<sup>2</sup>, service yard of around 170m<sup>2</sup>; and verandah, deck, and landscaping of around 550m<sup>2</sup> and 2 other buildings which are the mini-golf cafe and the chocolate factory which are 1000m<sup>2</sup> combined.

The remaining commercial space will house the proposed mini-golf, landscaping and tree canopy (65% of the commercial site).

### Question 2

What is the maintenance schedule and refurbishment timetable that will be required for the development?

#### City of Mandurah Response

The City of Mandurah CEO responded that there will be protections in the legal agreement. The Proponent is responsible for management and maintenance of infrastructure in the leased area. This will be outlined in the proposed sublease. It is important to note, with the Proponent paying full rates to the City, this additional revenue will go towards ensuring that there is investment in the public spaces within the Western Foreshore.

### Question 3

What guidelines will be implemented by the City of Mandurah regarding permitted purposes?

#### City of Mandurah Response

The City of Mandurah CEO responded that the permitted purposes are Licenced Restaurant and Microbrewery, Cafe, Chocolate Production and retail and mini golf. Included in the lease will include operating times which were outlined in the Council report and other conditions such as security, working with South Metropolitan TAFE to participate in and supporting opportunities for work placement, work experience and graduate programs for hospitality students from the Mandurah campus.

*The Mayor extended Public Question Time at 6.32pm.*

## 6.16 KEN PITTS: WESTERN FORESHORE DEVELOPMENT

### Question 1

Estimated to Bring \$30 million tourism spending and 750,090 visitors per year, which appears inflated compared to other similar venues. Can you please provide detail of the methodology, calculations of these numbers?

### City of Mandurah Response

The City of Mandurah CEO responded that the figures are based on economic modelling and benchmarks from similar tourism developments, considering visitation trends. The Proposal outlines Western Foreshore total visitors (includes locals and tourists):

Licensed Restaurant and Microbrewery - 250,000  
Mini Golf - 100,000  
Chocolate Retail Outlet - 150,000  
Clubhouse Kiosk - 100,000  
Play space, skate park & Foreshore - 150,000  
Total - 750,000

### Question 2

The proposal states that 437 local jobs will be created, 292 direct and 145 indirect, which seem inflated, compared to other similar projects. Please provide detail of these jobs and will they all be located in the City of Mandurah.

### City of Mandurah Response

The City of Mandurah CEO responded that the jobs include roles in hospitality, tourism, construction, and retail. The majority will be based in Mandurah, with some indirect roles supporting supply chains regionally.

The City has undertaken an economic impact analysis that indicates the project is expected to support approximately 174 jobs during construction (direct and indirect). Once established, the proposed Western Foreshore Commercial Site is estimated to create approximately 329 ongoing jobs, offering various types of employment within a range of industries.

The projected direct and indirect employment generated by the construction and operation phases of the project has changed from the original Business Case, due to updates in the input output model provided by the City's economic and statistics data consultant. When the Proposal was presented to Council, the economic model used from the Australian Bureau of Statistics (ABS) national accounts input output table was the 2020/21 financial year, Using the latest 2021/2022 Australian Bureau of Statistics (ABS) national accounts input output table the assumptions has reduced the projection down from 437 jobs.

It is noted that there remains an estimated 500+ jobs directly and indirectly created by the project, providing valuable employment and training opportunities to residents in Mandurah and the region.

### Question 3

The project capital cost of \$23 million was this assessed by an independent Building Professional, as this cost compared to other similar' developments seems inflated

### City of Mandurah Response

The City of Mandurah CEO responded that the level of private investment to develop the proposed Commercial Site is estimated by the Proponent. They have worked with an Architect, and it is expected that the design is of high quality finishes. It is a family friendly, licenced restaurant and it is intended to complement the features of the site. It is designed to maximise tree retention and as many of the existing natural features and view corridors to the public waterfront as possible. The concept design of the building incorporates glass walls on both the northern and southern elevations and has significant glass components on the eastern elevation. This ensures views through the building are maintained and views to the war memorial, water's edge and adjacent play space are retained. Further details and design review will occur at the development assessment stage. It is anticipated that the Proposal will require this level of investment.

**6.17 JACQUELINE DEL BRAVO: WESTERN FORESHORE DEVELOPMENT**Question 1

In regard to the proposed jetty, on the Western Foreshore, how much sediment will need to be dredged, where will the sediment be disposed of?

City of Mandurah Response

The City of Mandurah CEO responded that the jetty is a concept at this stage. Environmental assessments will be undertaken to determine if dredging is required and before any dredging is approved.

Question 2

What are the environmental and cultural impacts to the Western Foreshore and to the disposal site?

City of Mandurah Response

The City of Mandurah CEO responded that the jetty is a concept at this stage. Environmental assessments will be undertaken to determine if dredging is required and before any dredging is approved.

Question 3

How much will the initial dredging and the continued dredging cost the rate payers?

City of Mandurah Response

The City of Mandurah CEO responded that the jetty is a concept at this stage. Environmental assessments will be undertaken to determine if dredging is required and before any dredging is approved.

**6.18 DAVID TUCKEY: WESTERN FORESHORE DEVELOPMENT**

(Asked by Rhonda Tuckey on behalf of David Tuckey)

Question 1

Could you please explain the process and timeline of approvals and grants for the development proposals for the Western Foreshore being given to build on an A Class reserve that is yet to be developed?

City of Mandurah Response

The City of Mandurah CEO responded that a land excision process is required to enable the Proposal to proceed. This process is led by the Department of Planning Lands and Heritage with a further requirement to advertise for 30 days seeking community comment, before being laid before both Houses of Parliament for consideration. Further to this, Council will also be required to advertise the disposal, before entering into the sublease with the Proponent. The process is expected to commence around mid-2025.

Question 2

Do you plan to continue to subdivide and develop what will remain of the reserve and what will be its intended use?

### City of Mandurah Response

The City of Mandurah CEO responded that there are no plans to subdivide the reserve. It is important to note, that the City is upgrading the existing commercial spaces, which are underutilised and lacked modern amenities. That is the only plan that has been discussed at Council.

### Question 3

Section 41 of the Land Administration Act states that reserves are not usually granted for long term economic development or for a commercial purpose. How does the development affect all A Class reserves and does it put them in jeopardy for future generations?

### City of Mandurah Response

The City of Mandurah CEO responded that as mentioned previously, the City is acting in accordance with the Land Administration Act and is proposing the excision of the A Class reserve land for commercial purposes. This will formalise what is there currently, and this proposal is subject to the approval of the WA Parliament, who have oversight and protection of A Class reserves. The proposal does not set a precedent. Of the A Class and C Class reserves of the Western Foreshore and the 80,000m<sup>2</sup> of land, only 8,000m<sup>2</sup> will be used for commercial purposes, which equates to 90% remaining for public use. There are examples of having commercial areas excised from A Class Reserves, and this includes Rottneest Island, Busselton Foreshore and Kings Park which have licenced restaurants, function spaces and accommodation as part of the offerings.

## **6.19 RICK GIBLETT: WESTERN FORESHORE DEVELOPMENT**

### Question 1

Given that the City of Mandurah has control over the site selection for the proposed brewery, even though they do not control the serving of alcohol, what are the potential risks associated with placing the brewery adjacent to residential homes where children frequently play and have easy access to the park?

### City of Mandurah Response

The City of Mandurah CEO responded that the City has a key role in establishing conditions to mitigate any negative risks from occurring. To date the City has negotiated with the Proponent to restrict operating hours, with the requirement for the licenced restaurant and microbrewery to close at 10pm.

In relation to the serving of alcohol the Proponent will be required to operate under a number of conditions to mitigate anti-social or safety issues where the Director of Liquor Licencing, through the liquor licensing process may impose conditions on the venues Liquor Licence requiring the operator to:

- Prepare a Harm Minimisation Plan which will outline requirements to manage customers through signage, staffing and security measures.
- Set occupancy numbers dependent on factors including toilet facilities, floor area, exit widths among other considerations

It is in the best interest of the Proponent and the City to attract families to the space. It is a licenced restaurant and microbrewery, mini golf and chocolate factory. It is for all to enjoy, and I welcome the people living around the area to enjoy what is going to be a place for all, it will be vibrant, where all of our community are welcome to play, meet, work and enjoy what will be a destination.

The City is committed to mitigate the risks and ensure certain conditions are imposed.

### Question 2

How might this increase the risks to children and families due to a rise in traffic from cars and commercial trucks serving the brewery, and the potential for alcohol-fuelled drivers misjudging their driving capabilities and causing harm to park users?

### City of Mandurah Response

The City of Mandurah CEO responded that as mentioned previously, it is in the best interest of the Proponent and the City to attract families to the space. It is a licenced restaurant and microbrewery, mini golf and chocolate factory.

The City will review the local road traffic and undertake any intervention works required to reduce the risk of harm to anyone in our community.

The City has a collaborative relationship with WA Police and we will continue to work with them in relation to any education and action required.

### Question 3

How does the City of Mandurah plan to mitigate and manage this risk?

### City of Mandurah Response

The City of Mandurah CEO responded that as per the previous response, if this does occur, the City will work with WA Police to ensure education and action is taken.

## **6.20 JUDY DRAYTON: WESTERN FORESHORE DEVELOPMENT**

### Question 1

Were there any consultations with the family who gifted this land to the Community for the use of recreational purposes only and not for Commercial purposes? If so, where/can this information be obtained, if not, why not?

### City of Mandurah Response

The City of Mandurah CEO responded that as part of the City's research relating to the history of ownership of the Western Foreshore, the land where the commercial area is proposed was reclaimed by the State Government in the 1960s following dredging works in the Peel Inlet and was later gazetted as an A Class Reserve and vested with the Shire of Mandurah for recreational and camping purposes.

In relation to the Proposal the Western Foreshore land remains with the Crown, a lease fee is paid to the local government, and those funds received remain within the Western Foreshore area to undertake development and protection works to ensure the Western Foreshore is protected for future generations to enjoy and as far as practicable be protected hazards such as inundation by investing in sand nourishment, groynes and rock walls where required.

### Question 2

Why is the COM marketing the proposed Shelter Brewery on social media before going forward to the Department of Planning Lands and Heritage and then to be reviewed by the WA State Planning for approval?

### City of Mandurah Response

The City of Mandurah CEO responded that the City is not marketing the Proponent. The City was required to include the name of the Proponent in the Major Land Transaction to enable the public to comment on the proposal, prior to entering into a sublease.

The City's communication strategy aims to inform our community about decisions of Council in relation to this project. The City has promoted the broader Western Foreshore Leisure Precinct and the benefits of redevelopment, which includes a mix of public recreation and commercial uses. It is the City's responsibility to ensure the community is receiving factual information. In doing this, it has been clear that the development is subject to State Government approvals.

The public has had, and will continue to have, opportunities to provide input at multiple stages, including during the land excision process, the development application stage, and the liquor licensing process.

### Question 3

I bring to your attention The Mandurah Foreshore FOCUS 2020 Survey April 2007. Precinct 4 - Hall Park. Were all of the points in this document, which are still very relevant to Hall Park today, taken into consideration before selection of the above Proponent?

If so, where can I find this information, if not, why not given a considerable amount of dollars was spent on this survey?

### City of Mandurah Response

The City of Mandurah CEO responded that the Mandurah Foreshore Focus was prepared in 2007. It mentions Precinct 4 (page 8) focus to be:

1. Establish an Amusement Park as a regional attraction by Old Coast Road, incorporating the skate park
2. Maintain large area for active recreation and large events, with a sound shell / pavilion
3. Low-speed, shared surface boulevard for parking and pedestrian movement, focusing on the War Memorial
4. War Memorial integrated with new features and facilities
5. Swimming enclosure enlarged slightly
6. Upgrade the foreshore with new landscaping, paths and a public water playground
7. New traffic bridge with optimised boat clearance, to include wide pedestrian paths, fishing platforms and decked areas for temporary structures and commercial activity
8. North-facing restaurant integrated with bridge and embankment
9. Temporary kiosks / stalls for weekend / night markets
10. Waterside activity node with restaurants, function space and entertainment and tourist facilities, with existing beach line maintained and enhanced foreshore landscaping

*The Mayor extended Public Question Time at 6.50pm.*

## **6.21 COLIN LANE: WESTERN FORESHORE DEVELOPMENT**

### Question 1

Back in January 2018, as part of a road upgrade to Argus St, Mandurah I requested that a loading bay, suitable for trucks, and cars be installed as part of this upgrade. I was asked to contribute to the cost of this parking to the extent of \$50,000 plus GST. Refer your invoice 167406. This bay is equal to 5 car parking bays, making each bay an average cost of \$10,000 each.

I note in your business plan for the Western Foreshore commercial site that you intend to build 202 Car Park Bays, for the intended commercial venue at a cost to Mandurah ratepayers of \$850,000 or an average of \$4,208. Compared with what i have paid 7 years ago, and with cost increases since then, your estimated cost for these car parks seems grossly understated. Can you re confirm, your budget for these works and does this include lighting to meet Australian standards?

#### City of Mandurah Response

The City of Mandurah CEO responded that the City estimates that the cost for the construction of 202 additional parking bays will be approximately \$1.5 million. This estimate includes associated compliant lighting upgrades. \$850K is the northern part (where the War Memorial is located) which is estimated to consist of 96 bays.

## **6.22 MARILYN MCLEAN: WESTERN FORESHORE DEVELOPMENT**

### Question 1

Will the City of Mandurah employ outside contractors/consultants to manage the approval and compliance process of this project?

#### City of Mandurah Response

The City of Mandurah CEO responded that due to the value of this proposal, the City will not be approving the proposed development application when it is lodged and will go through the State Government process. The Proposal will be required to engage consultants to ensure they comply with all requirements.

### Question 2

Who within the City of Mandurah is qualified to manage the administration of this project?

#### City of Mandurah Response

The City of Mandurah CEO responded that the City of Mandurah is not the Proponent. Just like any development, the Proponent will be responsible and they will engage qualified people to undertake the necessary work required.

### Question 3

What is the total expenditure to date by the City of Mandurah in support of this proposal?

#### City of Mandurah Response

The City of Mandurah CEO responded that the actual spend to date is:

Traffic modelling consultants \$30,415  
EOI Consultant Costs - \$42,000  
Geotechnical and contamination reporting - \$19,750  
Coastal Hazard Assessment: \$38,075  
Legal to prepare heads of agreement \$26,507  
Commercial valuation \$4,530

## **6.23 PETER HICK: WESTERN FORESHORE DEVELOPMENT**

### Question 1

What area of seabed lease is envisaged for the Jetty Infrastructure concept?

### City of Mandurah Response

The City of Mandurah CEO responded that the jetty is a concept at this stage. This will be a public jetty for all to use, it is not part of the commercial area.

### Question 2

Who will be responsible for annual dredging costs?

### City of Mandurah Response

The City of Mandurah CEO responded that the jetty is a concept at this stage. If the jetty is constructed, the annual maintenance costs would be the responsibility of the City and would be proposed to be paid from the lease fee that the City will receive from the Proponent.

### Question 3

Who will be responsible for jetty maintenance costs?

### City of Mandurah Response

The City of Mandurah CEO responded that the jetty is a concept at this stage. If the jetty is constructed, the annual maintenance costs would be the responsibility of the City and would be proposed to be paid from the lease fee that the City will receive from the Proponent.

***The Mayor opened the meeting up to questions from the floor once all of the questions taken on notice had been responded to.***

## **6.24 BRIAN PERRY: COMMERCIAL OPERATORS IN THE CANALS**

### Question 1

The annual specified rates include money that goes to dredging of the canals. Currently there is no fee for canal operators that run commercially in the canals in Mandurah, can the City confirm that they pay nothing towards these costs? Could this be imposed for these operators.

### City of Mandurah Response

The City of Mandurah CEO responded that currently there is no fee. The City are currently reviewing the fees and charges for commercial operators. There will have to be a transition because anyone with an existing lease will have to wait until the lease expires to add an operating fee.

### Question 2

Please can I have a copy of the Peel Thunder lease?

City of Mandurah Response

The City of Mandurah CEO advised details of this lease will be provided to Mr Perry.

**6.25 HEATHER STEPHENSON: PRECINCT 4 CAR PARKING**

Question 1

Does the City of Mandurah have a lease with WA Investments who own the Mandurah Town Beach car park on Breakwater Parade and when does the lease expire?

City of Mandurah Response

The City of Mandurah CEO advised that a response will be provided to Ms Stephenson.

Question 2

Are there any restrictions as to what development can be undertaken on this land?

City of Mandurah Response

The City of Mandurah CEO advised that a response will be provided to Ms Stephenson.

Question 3

Why wasn't precinct 4 (Mandurah Ocean Marina) included in the City Centre Parking Plan 2023 – 2033, what are the plans for parking in this area?

City of Mandurah Response

The City of Mandurah CEO advised that a response will be provided to Ms Stephenson.

Extensive work was undertaken in 2017, to address car parking challenges in the Mandurah Ocean Marina. At that time, a community working group was formed and a series of recommendations (at an estimated cost of \$371,000) were endorsed by Council. Proposed actions related to improvements to the movement network into and around the Marina, with a particular focus on parking areas, pedestrian safety, signage, parking enforcement and education. Most of these identified actions have been implemented. Whilst the Marina precinct was not included in occupancy surveys for this reason, recommendations relating to ongoing parking occupancy monitoring and interventions to create a more efficient parking will apply to all four precincts.

**6.26 DIANE O'DRISCOLL: JETTY JUMPING, GRAFFITI AND PARKS/RESERVES**

Question 1

I see young boys jumping off of the main Bridge into oncoming traffic. What can the City of Mandurah do to stop this behaviour both there and at Dolphin Quay?

City of Mandurah Response

The City of Mandurah CEO responded that we are seeing this across the City, and there is often an increase in summer. There are a number of locations that this is taking place, and the City is working with the WA Police regarding the bridge/ boardwalk jumping.

The City's Rangers are also responding as quickly as possible when requests are made. It is important that reports are made promptly so that Rangers, and the Police can respond.

Trying to reduce the risk and impact on others of the jumping requires consideration of a range of interventions including structural modifications, monitoring and enforcement but also by exploring alternative opportunities for kids and engagement with parents especially on weekends and during school holidays.

We are working with property owners where the young people are getting into private property and are working on getting banning notices for these areas and then the WA police are able to assist. We are aware of the problem and are working with the schools and educating parents with regards to this extreme risk.

#### Question 2

There is a problem with graffiti in Mandurah, what is the Council doing in relation to managing this graffiti?

#### City of Mandurah Response

The City of Mandurah CEO responded that we have a graffiti team who clean up graffiti on local government land when it is reported. For private property it is the responsibility of the property owner to remove it, but we do offer advice for private owners. It is important that graffiti is reported to WA Police. The City meets with the WA Police regularly and discusses graffiti issues.

#### Question 3

The plants and gardens in Mandurah are in poor shape, what is the City doing about this?

#### City of Mandurah Response

The City of Mandurah CEO responded that the City is managing the parks and gardens at the same standard it always has, and the team is passionate about this. The City will continue to assess the current conditions of reserves and the water usage to ensure that people can enjoy these reserves.

### **6.27 JOHN McELVANEY: WESTERN FORESHORE DEVELOPMENT CLOSING TIME**

#### Question 1

What is the definition of the 10pm closing of the new micro-brewery?

#### City of Mandurah Response

The City of Mandurah CEO responded that this will be the closing of the doors at 10pm.

### **6.28 ROBYN FOWLER: WESTERN FORESHORE DEVELOPMENT**

#### Question 1

When did Halls Park become part of the City Centre?

#### City of Mandurah Response

The City of Mandurah will provide the response in writing.

## **6.29 GEORGE SUTTON: WESTERN FORESHORE DEVELOPMENT DREDGING**

### Question 1

Could the City of Mandurah please show a map of where the Western Foreshore was dredged and filled in, in relation to the private land owned on the Western Foreshore.

### City of Mandurah Response

The City of Mandurah CEO confirmed that a copy will be provided to Mr Sutton.

## **6.30 HARLEY CHESTER: WESTERN FORESHORE DEVELOPMENT**

### Question 1

When the proposal by the Left Coast Leisure Group is finalised, will these plans be opened to residents for consideration and feedback?

### City of Mandurah Response

The City of Mandurah CEO responded that when the plans are finalised they will go out for public consideration again?

### Question 2

What support was given to the existing lessee (Kings Carnival) to allow them to upgrade, (considering they were given only very short leases) before the Council threw their support behind the brewery proposal put forth by Left Coast Leisure Group. Why is a brewery with a mini golf course considered more beneficial to the community than the unique business potential that King Carnival offered, especially as their proposal also included a mini golf course. Surely a carnival is a better tourism draw and better suited to kids, families and leisure than a glorified pub.

### City of Mandurah Response

The City of Mandurah CEO responded that Kings Carnival did put in a submission, but it didn't meet the criteria as well as the Proponent. There were strict criteria to adhere to in the submission process and the City was unable to work with any company to assist with their submission content.

## **6.31 GARY BUCKLAND: FLOODING ZONES**

### Question 1

Parts of Mandurah have been rezoned the flood areas and will not insure us at all and costs of insurance will be sky high. How much of Mandurah is considered a flood area?

### City of Mandurah Response

The City of Mandurah CEO advised that the City will be in contact to obtain further information in relation to this insurance matter.

### Question 2

When you try to build on reclaimed land the land ends up as unstable and has a lot of construction faults. Has anyone done a survey, Geotech report on the Western Foreshore Development area?

City of Mandurah Response

The City of Mandurah CEO responded that a geotechnical report has been completed.

**6.32 LESLIE HODGSON: WISHING WELL**

Question 1

When is the City of Mandurah going to return the wishing well?

City of Mandurah Response

The City of Mandurah CEO responded that we have a meeting on Friday with regards to heritage matters. The City will be working with relevant stakeholders to discuss heritage items, such as the wishing well.

**6.33 DIANE TRUSS: JETTY PROPOSAL**

Question 1

If the environmental report on dredging to allow a Jetty in front of the western foreshore comes back as a negative impact, will the proposal be cancelled or prevented from going ahead? Also, will the full report be made public and put to the residents for consultation?

City of Mandurah Response

The City of Mandurah CEO responded that the City would need to review the findings and recommendations of the report to determine whether it would be viable to proceed.

**6.34 SANDRA MUIR: TRAFFIC SURVEY**

Question 1

Has the traffic survey to connect Mandurah Terrace and Tuckey Street put forward in the Special Council Meeting on 7 December 2021 as per the recommendation no 5 been accepted as we would appreciate the answer?

City of Mandurah Response

The City of Mandurah CEO advised that the City will respond in writing to Ms Muir.

**6.35 MARK TEMPLEMAN: EASTERN FORESHORE TOILETS**

Question 1

The City of Mandurah want people to come to Mandurah. The Eastern Foreshore toilets have no clean, safe and dry place to change their clothes to go swimming etc. What is the City of Mandurah going to do about this?

City of Mandurah Response

The City of Mandurah CEO responded that the City is reviewing the facility to see what improvements can be made. The cleaning regime is also being reviewed.

**6.36 DAI DENMAN: KEITH HOLMES RESERVE**Question 1

The Keith Holmes reserve has dangerous, damaged and broken gym equipment which has been like this for two years. What is going to be done to fix it?

City of Mandurah Response

The City of Mandurah CEO advised that the City of Mandurah will undertake a review of the gym equipment and respond to Mr Denman.

**6.37 DANIELA BUTERS: WESTERN FORESHORE DEVELOPMENT**Question 1

How much vacant commercial land is left in the CBD? Why excise an area from an A Class reserve for commercial use when there is sufficient suitable zoned land in the CBD?

City of Mandurah Response

The City of Mandurah CEO responded that in relation to the current site of the Western Foreshore, a commercial operator is already operating on the site. In keeping with the current amenity of the area it will include the playground, park, mini golf and chocolate factory. The Western Foreshore Leisure Precinct will be a space for all with 90% being public space and 10% commercial. Of the commercial area around 65% will be mini-golf, trees and landscaping.

**6.38 HEATHER STEPHENSON: WESTERN FORESHORE DEVELOPMENT**Question 1

Which organisation undertook the financial sustainability of the Left Coast Leisure, i.e. organisation name and reporting of findings?

City of Mandurah Response

The City of Mandurah CEO responded that as part of the EOI, financial sustainability had to be undertaken by Left Coast Leisure.

Question 2

I request access to the financial submissions of Left Coast Leisure and supported accounts of Left Coast Leisure and proposed financial forecasts along with findings of sustainability audit?

City of Mandurah Response

The City of Mandurah CEO responded that this information was obtained in commercial confidence. You must submit a Freedom of Information application requesting you would like to access this information.

**7 CONSIDERATION OF MOTION**

**EGM.1/2/10 MOTION ONE**

**MOTION**

**Moved: Brad Mitchell  
Seconded: Rhonda Tuckey**

**The Council vote, held on the 27 August 2024 to proceed with 'Western Foreshore Commercial Site Major Land Transaction' to be rescinded and the vote be retaken.**

**CARRIED: 105/9**

**FOR; 105  
AGAINST: 9**

**EGM.2/2/10 MOTION TWO**

**MOTION**

**Moved: Kaye Bernard  
Seconded: David Kindred**

- 1. That the Council immediately act in good faith and to enter meaningful and proper consultation with the local indigenous people and associated authorised prescribed bodies.**
- 2. That the Council acknowledge and respect the A Class Reserve for the purpose of recreation under Management Order and Council's obligations to act in the best interest of the whole of the community and the community right and entitlement to access and enjoyment of the whole of that reserve without exclusion.**

**CARRIED: 105/5**

**FOR; 105  
AGAINST: 5**

**8 CLOSE OF MEETING**

There being no further business, the Mayor declared the meeting closed at 8.14pm

CONFIRMED .....(MAYOR)



**NOTICE OF MEETING**  
**ANNUAL ELECTORS**

Members of Council are advised that an Annual Electors Meeting will be held in the Council Chambers 83 Mandurah Terrace, Mandurah (*see below change of venue*) on:

**Monday 10 February 2025**  
**at 5.30pm**

**Change in Venue**

The location of the City of Mandurah's Annual Electors' Meeting has changed to the City of Mandurah Seniors Centre, 41 Ormsby Terrace, Mandurah WA.

**CASEY MIHOVLOVICH**

Chief Executive Officer  
3 January 2025

**AGENDA**

1. **OPENING OF MEETING**
2. **ACKNOWLEDGEMENT OF COUNTRY**
3. **APOLOGIES**
4. **IMPORTANT NOTE**

All decisions made at the meeting tonight will be considered at the next practicable Ordinary meeting of Council. As such, any decision made at the meeting tonight could be revoked pursuant to the Local Government Act 1995. Therefore, no person should rely on, or act on, the basis of any advice by an Elected Member or officer, or on the content of any discussion occurring during the course of the meeting. No person should rely on any decisions until formal notification in writing by Council has been received.
5. **AMENDMENT TO STANDING ORDERS**

Modification to *Standing Orders Local Law 2016* - electronic attendance at meeting.
6. **ANNUAL REPORT PRESENTATION**
7. **DISCUSSION OF 2023/2024 ANNUAL REPORT**
8. **GENERAL BUSINESS**
9. **CLOSE OF MEETING**

*Woven by waterways; a city that is thriving and connected to its people and nature.*



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# Acknowledgement of Country

The City of Mandurah acknowledges the Bindjareb people, the Traditional Custodians of this land, and pays respect to all Elders, past and present. We acknowledge and respect their continuing culture and the contribution they make to the life of the City and this region.



# Message from the Mayor



The past year has been a time of significant progress and achievement for Mandurah's transformation as we continued to focus on building a connected, vibrant, and sustainable community for everyone.

We've had another big year of projects, capital works, partnerships and local programs that help create the welcoming and forward-thinking city we all want to see and ensure there is a place for all.

In September 2023, we were extremely proud that Mandurah was named Australia's Top Tourism Town, which put our amazing city and the efforts of our local tourism operators, businesses and tourism organisation Visit Mandurah in the national spotlight. This was a huge and well-deserved recognition for Mandurah and all that we have achieved together and what we strive to achieve in the future.

One of our biggest achievements alongside our community this year has been the review of the Strategic Community Plan, where we undertook significant and purposeful community engagement to understand what is important to people today and update the Plan accordingly.

Close to 4000 people were involved in shaping the updated Plan, with the community's priorities at the heart of the City's decision-making now and into the future.

During the year, we made more progress in several of our city centre foreshore spaces, working to create vibrant yet relaxed areas for people to come together and enjoy our beautiful city.

Improving the city centre foreshore spaces allows people of all abilities to have improved access and convenience while enjoying Mandurah's foreshore spaces and swimming areas.

We also invited the community to have its say on designs for the north and central areas of the Eastern Foreshore, as we worked towards finalising plans for upgrades in this area.

A huge milestone was progressing our plans to transform and revitalise iconic spaces on the Western Foreshore, and the City invited public feedback on both the Western Foreshore Leisure Precinct Plan and the Western Foreshore Commercial Site Business Plan. Alongside wider plans to improve the Western Foreshore's leisure areas, there is a planned \$23m private investment which will help us to reshape our economy, revitalise the city centre and create local jobs.

Thanks to our community, our local businesses, our dedicated Elected Members, staff and volunteers for another incredible year of achieving great things together as we continue to transform Mandurah towards an even brighter future for all.



# Message from the CEO

Over the past year, the City of Mandurah has progressed a wide range of projects, services and planning to deliver on the vision outlined in the 20 Year Strategic Community Plan.

Our purpose continues to focus on creating opportunity for everyone. We continue to prepare plans for the future which this year included a review of the Strategic Community Plan, the Community Infrastructure Plan, the Place Enrichment Strategy, Arts and Culture Strategy and the Community Safety Strategy. We also continued our work on advocacy projects such as Yalgorup National Park eco-tourism, Regional Netball and Multi-Purpose Facility, Permanent Sand Bypassing solutions and a future Aged Care Centre of Innovation for Mandurah.

We also hosted a full calendar of City-run events including the ever-popular Channel 7 Mandurah Crab Fest, which attracted well over 100,000 people, the Mandurah Arts Festival, Winter in Mandurah, Australia Day, Christmas in Mandurah and New Year's Eve celebrations.

The City received several awards and recognitions during the year, highlighting the organisation's dedication to excellence across a number of areas. This included being named 2024 Platinum Waterwise Council through the Water Corporation, recognition for our lifeguards at the 2023 Royal Life Saving Bravery Awards, winning all four categories at WA's Most Accessible Community Awards, plus tourism accolades including the Gold award for Australia's Top Tourism Town.

Thank you to City staff for their efforts and dedication throughout the year towards building a better Mandurah for all. We are excited to work with Council and stakeholders to build upon our shared community vision in the year ahead.



# City of Mandurah Profile



Land area in square kilometres  
**173.5km<sup>2</sup>**



Coastline  
**51km**



Distance from Perth  
**72km**



Population  
**99,272**

ABS Estimated Resident Population 2023



Number of households  
**43,609**

City of Mandurah, Rates Database 24/25



Urban tree canopy  
**17%**

Department of Planning Land and Heritage, Urban Tree Canopy Dashboard 2020



Unemployment rate  
**3.6%**

March quarter 2024



SEIFA score  
**936**

Index of Relative Socio-economic Advantage and Disadvantage 2021



Number of local businesses  
**4,931**

ABS 2023



Largest industry sector by business  
**Construction**



Number of bridges  
(including footbridges)  
**26**



Parks and open spaces  
**398**



Sports reserves  
**22**



Playgrounds  
**144**



Natural bushland areas  
**160**



Jetties and wharfs  
**81**



Boat and canoe  
launch areas  
**34**



Total length of roads  
**780km**



Paths  
**627km**



National parks  
**Yalgorup National Park**

# About Council

## Our Elected Members



### Mayor Rhys Williams

Mayor Rhys Williams has served as the City of Mandurah Mayor since 2017. Mayor Williams represents Council on both the Audit and Risk Committee and Planning and Community Consultation Committee. Mayor Williams is formally appointed to represent Council at the following external organisations:

- South West Regional Road Group
- WALGA Peel Country Zone
- Metro Outer Joint Development Assessment Panel

## Coastal Ward



### **Councillor Jess Smith**

Councillor Jess Smith was first elected in 2023. Councillor Smith represents Council on the Planning and Community Consultation Committee. Councillor Smith is appointed to the Access and Inclusion Advisory Group (Deputy), Australia Day Awards Selection Panel, Mandurah Bush Fire Advisory Committee and Mandurah Local Emergency Management Advisory Committee.



### **Councillor Jacob Cumberworth**

Councillor Jacob Cumberworth was first elected in 2023. Councillor Cumberworth represents Council on the Planning and Community Consultation Committee. Councillor Cumberworth is formally appointed to represent Council at the following external organisation:

- Peron Naturaliste Partnership (Deputy)



### **Councillor Bob Pond**

Councillor Bob Pond was first elected in 2021. Councillor Pond represents Council on both the Audit and Risk Committee (Deputy) and Planning and Community Consultation Committee (Chair). Councillor Pond is appointed to the Australia Day Awards Selection Panel, Mandurah Bushfire Advisory Committee and Mandurah Local Emergency Management Advisory Committee (Deputy). Councillor Pond is formally appointed

to represent Council at the following external organisations:

- Peel Development Commission
- Peel Mosquito Management Group
- Southern Beaches Coastal Hazard Risk Management and Adaptation Plan Steering Committee



## East Ward



### **Councillor Amber Kearns**

Councillor Amber Kearns was first elected in 2021. Councillor Kearns represents Council on both the Audit and Risk Committee and Planning and Community Consultation Committee. Councillor Kearns is appointed to the Access and Inclusion Advisory Group and Mandurah Local Emergency Management Advisory Committee. Councillor Kearns is formally appointed to represent Council at the following external organisation:

- WALGA Peel Country Zone



### **Councillor Daniel Wilkins**

Councillor Daniel Wilkins was first elected in 2021. Councillor Wilkins represents Council on both the Audit and Risk Committee (Deputy) and Planning and Community Consultation Committee. Councillor Wilkins is appointed to the Australia Day Awards Selection Panel and Mandurah Environmental Advisory Group (Deputy). Councillor Wilkins is formally appointed to represent Council at the following external organisation:

- Mandurah Performing Arts Board



### **Councillor Shannon Wright**

Councillor Shannon Wright was first elected in 2023. Councillor Wright represents Council on both the Audit and Risk Committee and Planning and Community Consultation Committee. Councillor Wright is appointed to the Australia Day Awards Selection Panel.



## North Ward



### **Councillor Peter Jackson**

Councillor Peter Jackson was first elected in 2013. Councillor Jackson represents Council on the Planning and Community Consultation Committee (Deputy).



### **Councillor Ahmed Zilani**

Councillor Ahmed Zilani was first elected in 2019. Councillor Zilani represents Council on both the Audit and Risk Committee and the Planning and Community Consultation Committee. Councillor Zilani is formally appointed to represent Council at the following external organisations:

- Rivers Regional Council (Deputy)
- WALGA Peel Country Zone (Deputy)



### **Councillor Caroline Knight Deputy Mayor**

Councillor Caroline Knight was first elected in 2011 and has been serving as the Deputy Mayor since 2017. Councillor Knight represents Council on both the Audit and Risk Committee and the Planning and Community Consultation Committee. Councillor Knight is appointed to the Mandurah Environment Advisory Group (Chair). Councillor Knight is formally appointed to represent

Council at the following external organisations:

- Australian Coastal Councils Association
- Metro Outer Joint Development Assessment Panel
- Peron Naturaliste Partnership



## Town Ward



### **Councillor David Schumacher**

Councillor David Schumacher was first elected in 2009. Councillor Schumacher represents Council on the Planning and Community Consultation Committee. Councillor Schumacher is appointed to the Australia Day Awards Selection Panel. Councillor Schumacher is formally appointed to represent Council at the following external organisation:

- Rivers Regional Council



### **Councillor Peter Rogers**

Councillor Peter Rogers was first elected in 2014. Councillor Rogers represents Council on both the Audit and Risk Committee and the Planning and Community Consultation Committee (Deputy). Councillor Rogers is formally appointed to represent Council at the following external organisations:

- Metro Outer Joint Development Assessment Panel – Alternative Local Member
- Rivers Regional Council (Deputy)



### **Councillor Ryan Burns**

Councillor Ryan Burns was first elected in 2021. Councillor Burns represents Council on both the Audit and Risk Committee and the Planning and Community Consultation Committee. Councillor Burns is formally appointed to represent Council at the following external organisations:

- Metro Outer Joint Development Assessment Panel – Alternative Local Member
- Peel Mosquito Management Group (Deputy)

- Rivers Regional Council
- Southern Beaches Coastal Hazard Risk Management and Adaptation Plan Steering Committee
- WALGA Peel Country Zone (Deputy)



## Outgoing Elected Members

Council members who held office up until 21 October 2023.



### **Councillor Candice DiPrinzio**

Councillor Candice DiPrinzio was first elected in 2019. Councillor DiPrinzio was appointed to the Mandurah Matters Steering Group.

### **Councillor Donald Pember**

Councillor Donald Pember was first elected in 2019. Councillor Pember represented Council on both the Audit and Risk Committee (Deputy) and the Planning and Community Consultation Committee (Chair). Councillor Pember was appointed to the Access and Inclusion Advisory Group, Mandurah Local Emergency Management Advisory Committee, Mandurah Matters Steering Group and Reconciliation Action Plan Steering Group.

### **Councillor Jenny Green**

Councillor Jenny Green was first elected in 2019. Councillor Green represented Council on both the Audit and Risk Committee and the Planning and Community Consultation Committee. Councillor Green was appointed to the Australia Day Awards Selection Panel, Access and Inclusion Advisory Group, Mandurah Bush Fire Advisory group (Deputy) and Waste Management Working Group.

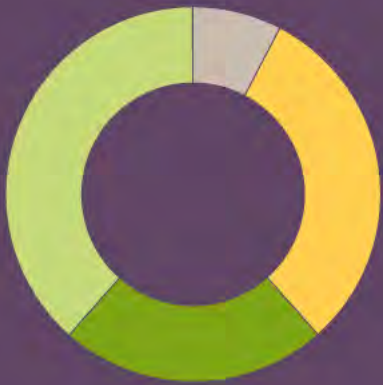
Councillor Green was formally appointed to represent Council at the following external organisations:

- Metro Outer Joint Development Assessment Panel (Deputy)
- Peel Mosquito Management Group
- Peron Naturaliste Partnership (Deputy)
- Rivers Regional Council

# Elected Member Diversity

The following information relates to the Elected Members who held office as at 30 June 2024.

## Age



- 18-24 (0)
- 25-34 (1)
- 35-44 (4)
- 45-54 (3)
- 55-64 (5)
- Over 64 (0)

## Gender

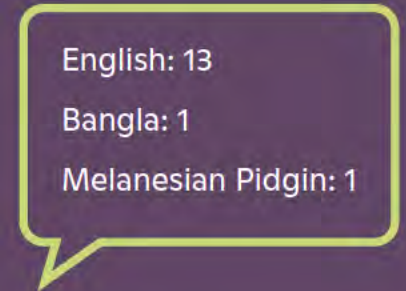


## Country of Origin



- New Zealand: 3
- UK: 1
- USA: 1
- Guernsey, Channel Islands: 1
- Bangladesh: 1
- No Elected Members identify as Aboriginal or Torres Strait Islander.

## Languages spoken at home



## Elected Member Conduct

Section 5.121 of the *Local Government Act 1995* requires a local government to maintain a register of complaints that result in an action dealing with a minor breach.

There were two complaints recorded in the register of complaints during the reporting period, in both matters the Standards Panel, in accordance with section 5.110(6)(b) of the *Local Government Act 1995*, ordered that a public apology be imposed. Public apologies were issued at the Council meeting of 28 May 2024.

No remuneration or allowances were paid by the City of Mandurah under Schedule 5.1, clause 9 of the *Local Government Act 1995* during the financial year.

No payments were made to the City of Mandurah under section 5.110(6)(b)(iv) of the *Local Government Act 1995* during the financial year.



## Elected Member Council Meeting Attendance

Elected Member	Council Meeting	Special Council Meeting	Audit and Risk Committee	Planning and Community Consultation Committee
<b>Total Number of Meetings Held</b>	<b>12</b>	<b>1</b>	<b>6</b>	<b>2</b>
Mayor R Williams	12	1	6	2
Cr Ryan Burns	12	1	6	2
Cr Peter Jackson	11	1	0 (Non member)	2 (Deputy member)
Cr Amber Kearns	11	1	4	1
Cr Caroline Knight	12	1	6	2
Cr Bob Pond	12	1	3 (Deputy member)	2
Cr Peter Rogers	11	1	5	1 (Deputy member)
Cr Dave Schumacher	11	1	1 (Non member)	2
Cr Daniel Wilkins	12	1	4 (Deputy member)	2
Cr Ahmed Zilani	12	1	5	2

### Councillors Elected in October 2023

Elected Member	Council Meeting	Special Council Meeting	Audit and Risk Committee	Planning and Community Consultation Committee
<b>Total Number of Meetings Held</b>	<b>9</b>	<b>1</b>	<b>3</b>	<b>1</b>
Cr Jess Smith	8	1	0 (Non member)	0
Cr Jacob Cumberworth	9	1	0 (Non member)	1
Cr Shannon Wright	8	1	3	1

## Councillors whose term ended in October 2023

Elected Member	Council Meeting	Special Council Meeting	Audit and Risk Committee	Planning and Community Consultation Committee
<b>Total Number of Meetings Held</b>	<b>3</b>	<b>0</b>	<b>3</b>	<b>1</b>
Cr Candice Di Prinzio	2	0	0 (Non member)	1 (Non member)
Cr Jenny Green	3	0	3	1
Cr Don Pember	2	0	0 (Deputy member)	0



Image credit: Visit Mandurah

# Elected Member Fees, Expenses and Allowances

Fees, Expenses or Allowances Paid to Elected Members 2023/24:

This information is placed on the City of Mandurah Website no later than 14 July of each Financial Year, pursuant to *Local Government Act 1995*, s5.96A and Regs 29C(2)(f) and (6) of the *Local Government (Administration) Regulations 1996*.

The following fees, expenses or allowances paid to each Elected Member from 1 July 2023 to 30 June 2024 is below:

Nature of Expense / Allowance	Mayor Rhys Williams	Deputy Mayor Caroline Knight	Councillor Peter Jackson	Councillor Dave Schumacher	Councillor Peter Rogers	Councillor Ahmed Zilani	Councillor Daniel Wilkins	
Term of Office	Full 23/24 year	Full 23/24 year	Full 23/24 year	Full 23/24 year	Full 23/24 year	Full 23/24 year	Full 23/24 year	
Mayor and Deputy Mayor	\$93,380.00	\$23,345.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Meeting Attendance Fees	\$49,435.00	\$32,960.00	\$32,960.00	\$32,960.00	\$32,960.00	\$32,960.00	\$32,960.00	
Use of Private Motor Vehicle	\$0.00	\$1,167.21	\$0.00	\$0.00	\$0.00	\$1,373.00	\$0.00	
Information, Communication and Technology	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00	
Home Office Furniture (one claim per term of office)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Clothing and Footwear	\$1,000.00	\$500.00	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	
Child Care Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Recreation Centre Membership	\$0.00	\$116.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Retirement Gifts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Training and Professional Development	\$0.00	\$943.42	\$600.00	\$0.00	\$5,055.66	\$0.00	\$0.00	
Travel and Accommodation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<b>Total</b>	<b>\$147,315.00</b>	<b>\$62,532.27</b>	<b>\$37,560.00</b>	<b>\$36,460.00</b>	<b>\$42,015.66</b>	<b>\$38,333.00</b>	<b>\$36,460.00</b>	



	Councillor Amber Kearns	Councillor Ryan Burns	Councillor Bob Pond	Councillor Jess Smith	Councillor Jacob Cumberworth	Councillor Shannon Wright	Councillor Don Pember	Councillor Candice Di Prinzio	Councillor Jenny Green
	Full 23/24 year	Full 23/24 year	Full 23/24 year	Elected 21 October 2023	Elected 21 October 2023	Elected 21 October 2023	Term ended 21 October 2023	Term ended 21 October 2023	Term ended 21 October 2023
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$32,960.00	\$32,960.00	\$32,960.00	\$22,873.88	\$22,873.88	\$22,873.88	\$10,176.17	\$10,176.17	\$10,176.17
	\$0.00	\$1,421.74	\$0.00	\$881.06	\$0.00	\$0.00	\$90.25	\$0.00	\$205.34
	\$3,500.00	\$3,500.00	\$3,500.00	\$2,428.96	\$2,428.96	\$2,428.96	\$1,080.60	\$1,080.60	\$1,080.60
	\$0.00	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$500.00	\$0.00	\$500.00	\$0.00	\$500.00	\$0.00	\$468.14	\$441.20
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$563.18	\$563.18	\$563.18
	\$0.00	\$0.00	\$3,640.46	\$892.73	\$0.00	\$530.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$1,198.82	\$0.00	\$0.00	\$0.00	\$200.00	\$0.00	\$0.00
	<b>\$36,460.00</b>	<b>\$38,381.74</b>	<b>\$41,299.28</b>	<b>\$28,076.63</b>	<b>\$25,302.84</b>	<b>\$26,332.84</b>	<b>\$12,110.21</b>	<b>\$12,288.10</b>	<b>\$12,466.50</b>

# Our Organisation



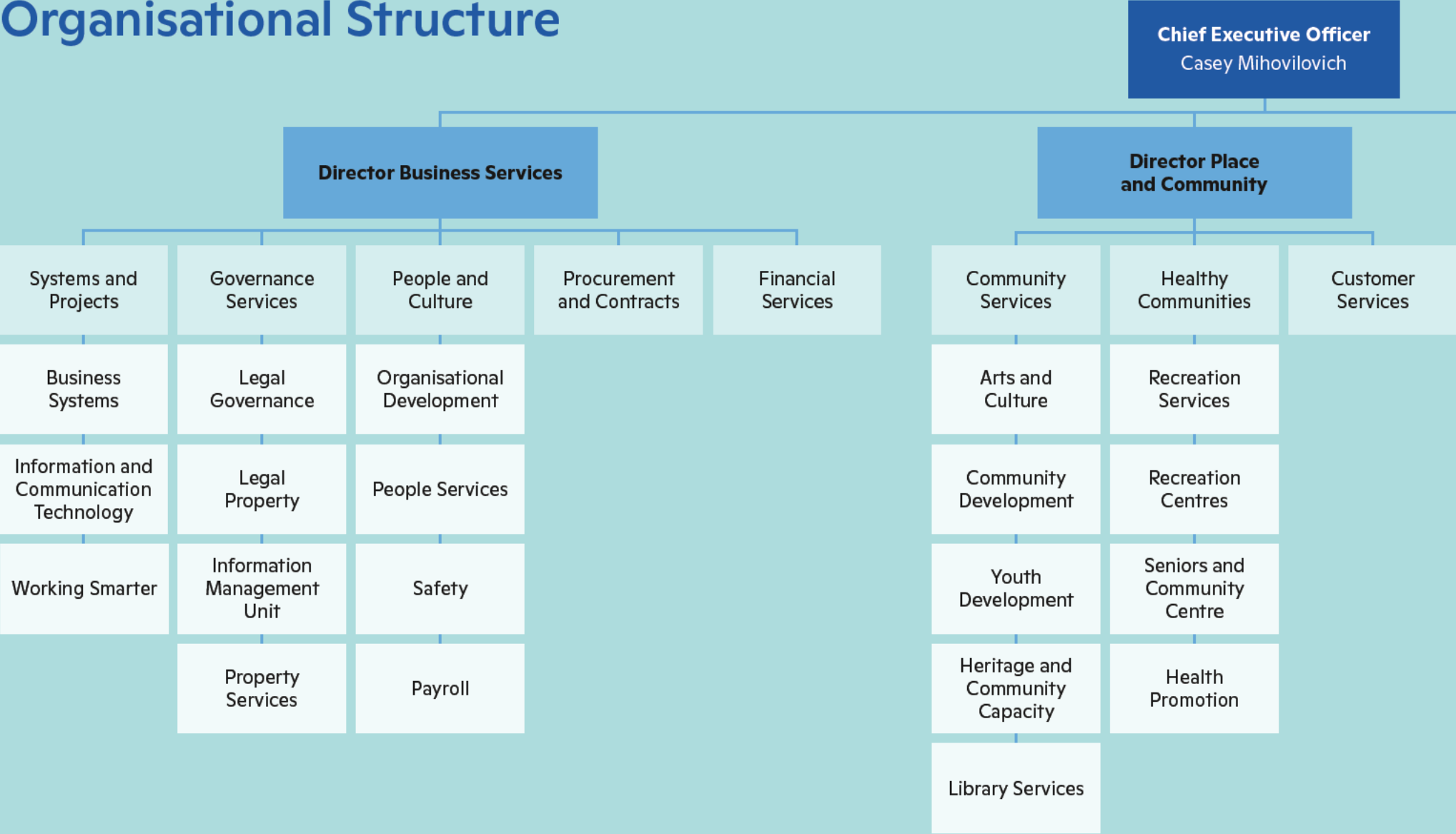
  
CITY OF  
MANDURAH

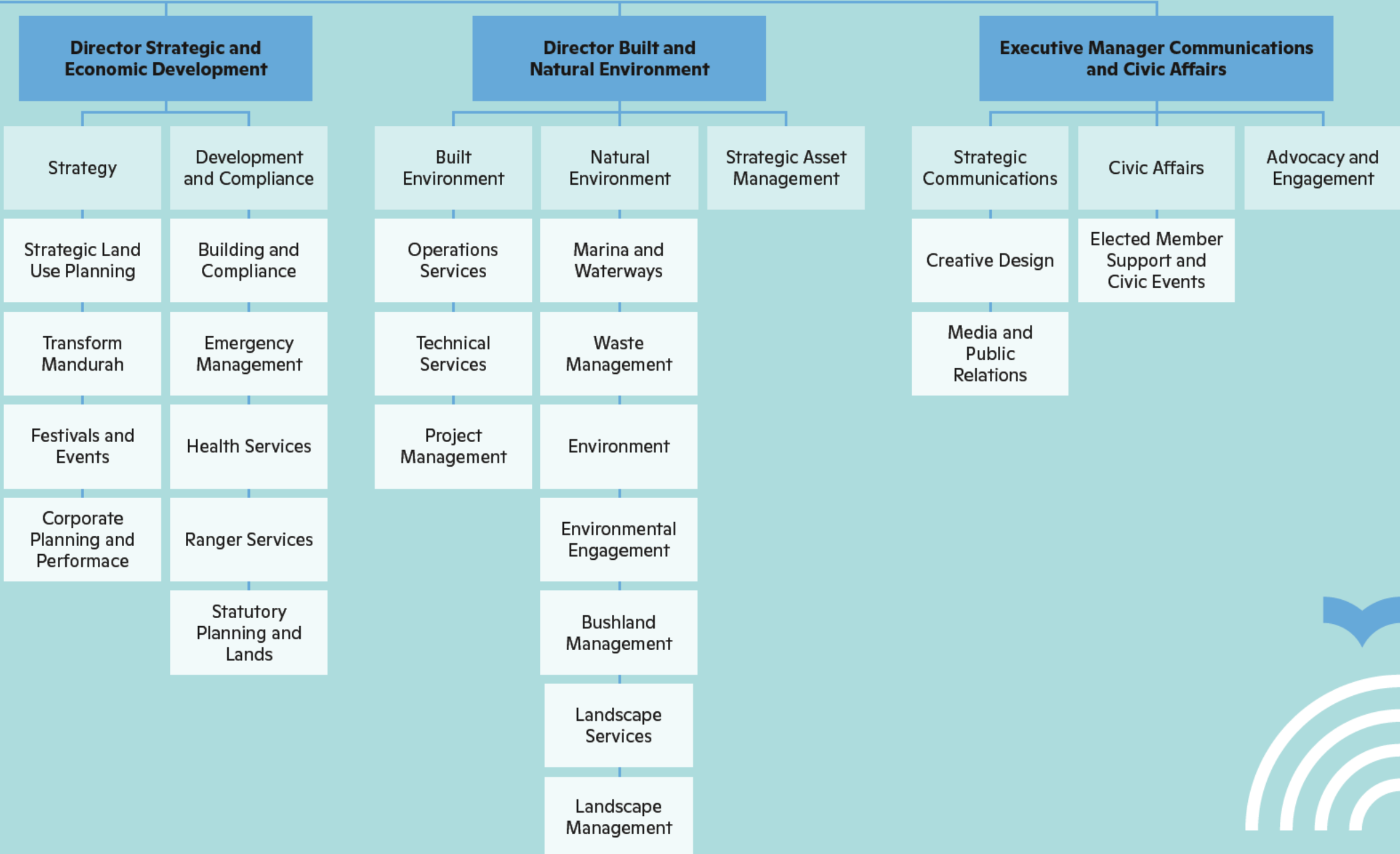
Administration Building  
Yoolin Mia

Woven by waterways, a city with a village heart  
gabri  
Our Mandragopportunity



# Organisational Structure





# Executive Leadership Team



**Casey Mihovilovich**  
Chief Executive Officer



**Matthew Hall**  
Director Built and  
Natural Environment



**James Campbell-Sloan**  
Director Strategy and  
Economic Development



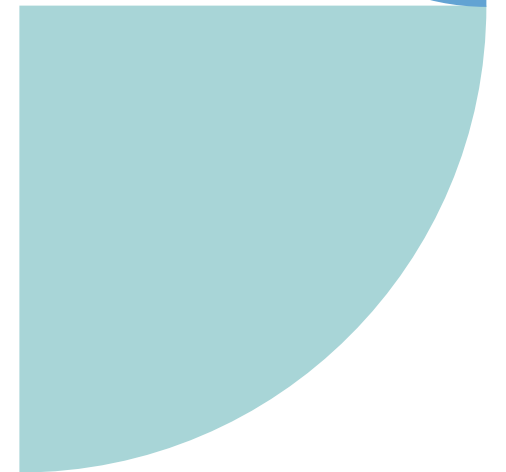
**Jude Thomas**  
Director Place and Community



**Brendan Ingle**  
A/Director Business Services  
(July 2023 – November 2023)



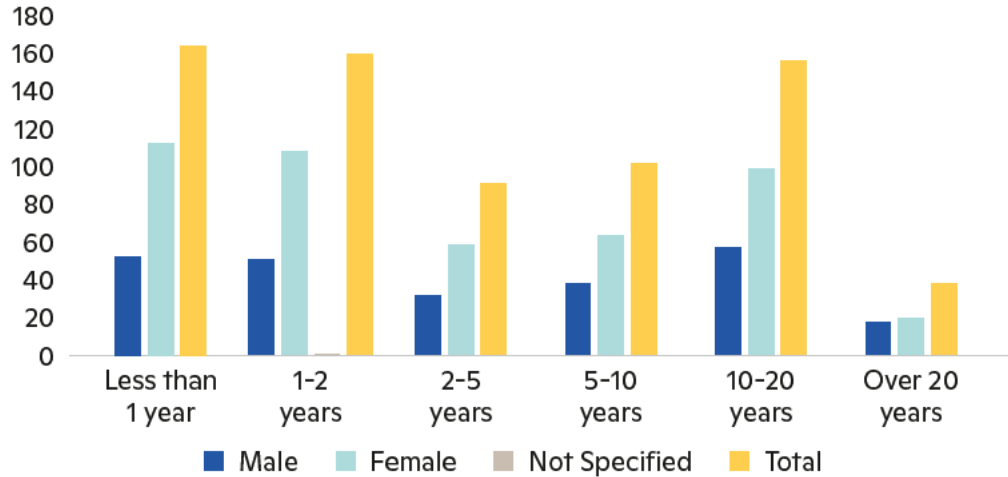
**Tahlia Jones**  
A/Director Business Services  
(November 2023 – June 2024)



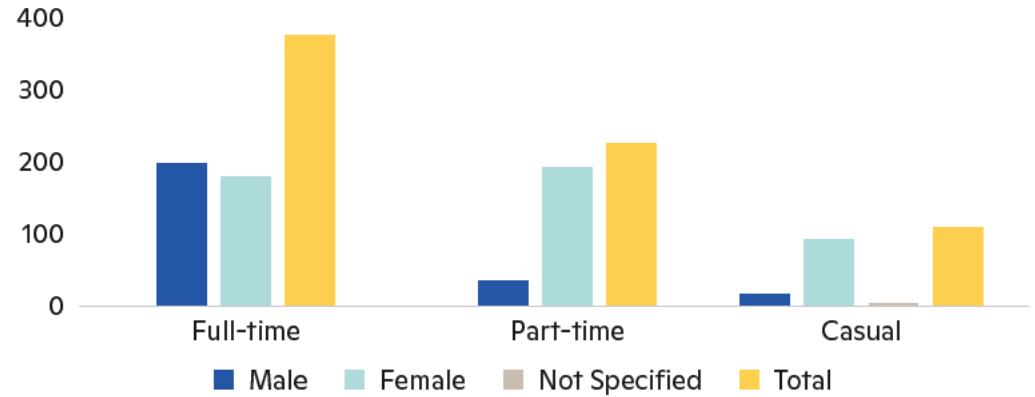
# City of Mandurah Employees (as at 30 June 2024)



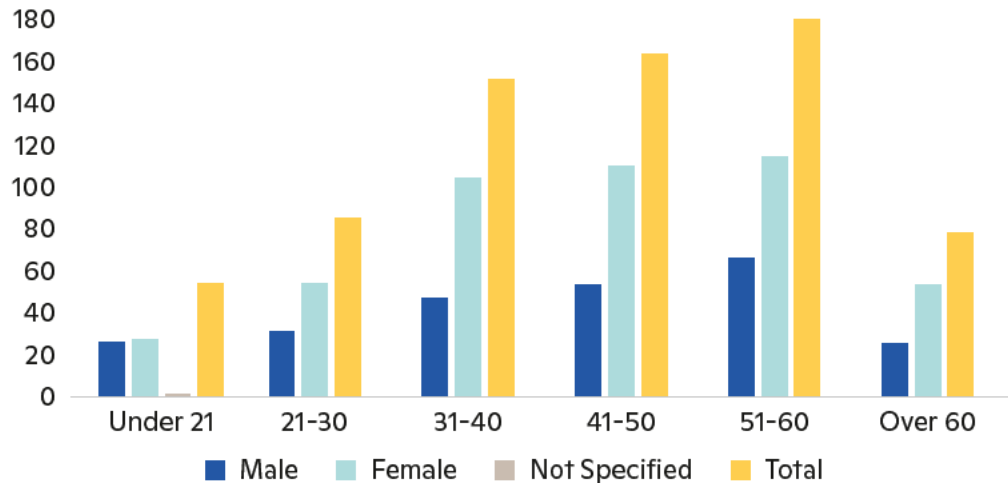
## Employees by Tenure



## Employees by Classification



## Employees by Age



## Employee Salaries over \$130,000

Salary Range	2023/24
\$130,000 - \$139,999	20
\$140,000 - \$149,999	1
\$150,000 - \$159,999	1
\$160,000 - \$169,999	9
\$190,000 - \$199,999	8
\$220,000 - \$229,999	1
\$240,000 - \$249,999	3
\$310,000 - \$319,999	1

Note: The Chief Executive Officer's total remuneration was \$353,750 for the 2023/24 financial year.

# Our Vision and Purpose

## Shared Community Vision

Woven by waterways; a city that is thriving and connected to its people and nature.

## City of Mandurah Purpose

Shaping a vibrant city, delivering possibility for everyone.



# Planning for the Future

## Mandurah Matters Big Check-In

In line with the requirements of the Western Australian Government's Integrated Planning and Reporting Framework (IPRF), the City periodically reviews its Strategic Community Plan (SCP) and Corporate Business Plan.

A review of the Strategic Community Plan was undertaken during the 2023/24 financial year through the Mandurah Matters Big Check-In, in which almost 4,000 people told us what is important to the community today, and what their thoughts are on Mandurah's priorities now and into the future.

The community's long-term vision, goals and priorities for Mandurah are at the centre of the new Strategic Community Plan 2024 – 2044. The Plan sets a bold vision for Mandurah's future, turning the community's ideas into actions, shaping the City's strategies and future planning to help pave a prosperous path forward for everyone.

Under the shared community vision - "woven by waterways; a city that is thriving and connected to its people and nature" - the plan focuses on key areas of economy, community, environment, and leadership to guide the City's direction.



Over 4,700 pieces of feedback were received to help shape the updated plan, with the community's priorities to lead the City's future decision-making. The areas most valued by the community were:

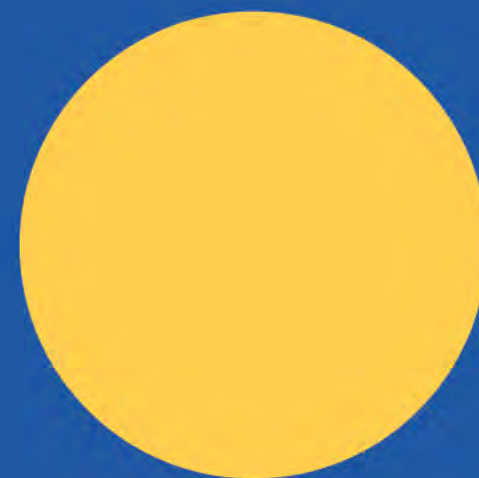
- Natural environment
- Recreation and amenities
- Lifestyle
- Community spirit
- Local businesses and services
- Entertainment and events
- Proximity to Perth
- Art and culture
- Cleanliness and safety
- Family friendly

The community also shared concerns around key challenges including homelessness, substance abuse, environmental sustainability, the local economy, crime and safety, and access to healthcare.

Some of the long-term projects the City is focusing on to achieve the vision for the future include the Waterfront Redevelopment, the Western Foreshore Leisure Precinct, Yalgorup National Park eco-tourism project, establishing an Aged Care Centre of Innovation and exploring the need for a new Mandurah Library and Learning Hub.

The Corporate Business Plan (CBP) was also reviewed during the financial year resulting in the CBP 2024-2028. The CBP lists the City's priority projects, initiatives and actions that will be undertaken over the next four years in response to identified community priorities. Performance against CBP priorities is presented through the Annual Report.

A copy of the the City of Mandurah Corporate Business Plan (2024-2028) including the major projects, budgeted programs and city services to be delivered in 2024-25 can be found at <https://www.mandurah.wa.gov.au/learn/vision/strategies-and-plans>



# City Projects, Programs and Activities

Reporting against the 2023/24 Projects, Programs and Activities is aligned to the City's 2020-2040 Strategic Community Plan.

The 2024/25 Annual Report will reflect the community outcomes from the updated 2024-2044 Strategic Community Plan.



# 2023/24 Year in Review

## July

- Winter in Mandurah
- Skating in Mandurah
- Peelwood Changeroom upgrades completed (to accommodate increased participation in female sport)



## August

- City launches Mandurah Matters Big Check-In to inform the new Strategic Community Plan
- Place Enrichment Strategy endorsed by Council
- Arts and Culture Strategy endorsed by Council
- Property Strategy – Stage 3 endorsed by Council
- Great Southern Hackathon event held

## September

- Mandurah Arts Festival commences
- WA Teachers Games hosted at the MARC
- Badminton WA Para International event held at the MARC
- Mandurah hosted the Western Force vs Cheetahs from South Africa rugby union match at Rushton Park

## October

- New murals completed at Falcon Bay and Mandurah Library
- Mandurah hosted the Boat, Caravan, 4WD and Camping Show, MACCA 200 Ride for Cancer, Peel Junior Pro Surfing and Country Music Festival events
- Inclusion in Sport showcase event held
- Music in the Burbs neighbourhood events commence



## November

- Seniors Week
- Tiny Treasures Christmas Artists Sale
- Mandurah Sports Awards Gala Ceremony
- NAIDOC Week celebrations
- Mandurah Jobs Fair - more than 500 local job seekers attended

## December

- Christmas in Mandurah events including Christmas Lights Trail, Christmas Pageant, and New Year's Eve fireworks and celebrations
- International Day of People with Disability celebration event
- City signs Peel Says No To Violence pledge
- Environment Strategy 2023-2033 endorsed by Council
- The City celebrated the MARC's oldest member's 100th birthday
- Mandurah Tech Fest event held



## January

- Australia Day celebrations and Citizen of the Year awards
- Readers and Writers Festival
- City received 3-year funding commitment to support Club Development initiatives
- Beats Under the Bridge: Youth Festival
- Moonlight Movies neighbourhood events commence



## February

- All Abilities Paddle Launch facility opens in Riverside Gardens
- Celebrated Customer Service Week
- Permanent Sand Bypassing Feasibility Investigation Completed

## March

- Channel 7 Mandurah Crab Fest welcomes 100,000 visitors
- Construction starts on Dawesville Community Centre
- Mandurah Child Safe Organisation Plan endorsed by Council
- Coodanup Foreshore Celebration held
- World Languages Cafe event held
- Yalgorup National Park Concept Master Plan approved by Council

## April

- Masterpieces 2K24 winners announced
- Peel Open Studios
- Relocation of Peel Multicultural group to Sutton Street Hall



## May

- City Centre Master Plan and Parking Plan adopted by Council
- Archaeology dig held at Hall's Cottage
- MARC 25m indoor pool reopened following the roof replacement
- National Reconciliation Week in Mandurah
- Judo WA Tournament at MARC with more than 500 people attending

## June

- Community invited to have say on plans for Mandurah's Western Foreshore
- Mandurah hosts inaugural Creative Symposium
- Mandurah outdoor maze and Winter in Mandurah activities
- Redevelopment works start on Eastern Foreshore
- Karinga campsite plaque unveiled
- Integrated Transport Strategy endorsed by Council



# 2023/24 Awards and Recognition



2023 Gold Medal Winner at the Council of the Aging (COTA) WA Seniors Awards in the Age Friendly Local Government category for the Mandurah Seniors Centre, November 2023.



Mandurah named Australia's Top Tourism Town (Gold Award), September 2023.



Giants of Mandurah awarded the Gold medal in the Major Event category at the 2023 Perth Airport WA Tourism Awards, with the City of Mandurah receiving Silver and Bronze awards for Excellence in Local Government Tourism and the Christmas Lights Trail, November 2023.



Local Government Insurance Services Tier 3 Gold Certificate – diligence in safety award, October 2023.



City of Mandurah named overall 2023 Most Accessible Community in WA, winning all four categories



Mayor Rhys Williams, Deputy Mayor Caroline Knight, Councillor Don Pember and Councillor Amber Kearns recognised at 2023 WALGA Convention in Local Government Honours Program, September 2023.



City of Mandurah named winner of the Metropolitan Perth and Peel Minister's Place Innovation Awards 2023 for the Community Initiated Infrastructure Policy, September 2023.

# Overview of Current and Future Projects



# Focus area: Economic

## Objectives

- 1.1** Promote and foster investment aimed at stimulating sustainable economic growth
- 1.2** Facilitate and advocate for sustainable local job creation, and industry growth and diversification
- 1.3** Actively partner and engage with business and industry to support Mandurah's entrepreneurial capacity and capability
- 1.4** Advocate for and facilitate opportunities for improved education, training and skill development opportunities in Mandurah
- 1.5** Establish and leverage opportunities with key stakeholders to achieve sustainable economic outcomes with due consideration to environmental impacts

## Total number of projects

# 27

## Project status



- Completed (6)
- Commenced (17)
- In Planning (4)

## Key project in focus: Waterfront Redevelopment

### What has been achieved

- Skatepark
- Western Foreshore playspace
- Eastern Foreshore toilet facilities
- Mandurah Estuary Pool (Kwillena Gabi)
- Jetty infrastructure

### To be progressed in 2024/25

- Park and Landscaping Upgrades
- Eastern Foreshore Playspace
- Lighting and Picnic Upgrades
- Northern Plaza Area and Carpark

## Strategies and plans

### ☑ Completed

City Centre Parking Plan

Integrated Transport Strategy

City Centre Master Plan

Property Strategy

### ⌚ Progressing in 2024/25:

Mandjar Bay Master Plan

City of Mandurah  
Events Strategy

Economic Development  
Strategy

---

## 2024/25 Project Highlights

Waterfront Redevelopment

Western Foreshore Leisure Precinct

Western Foreshore Commercial Site

Yalgorup National Park

Aged Care Centre of Innovation



# Projects Completed

## **Waterfront Redevelopment – Stage 2**

Western Foreshore zone including the skatepark, play space, and toilet facility completed.

Eastern Foreshore South zone including the Mandurah Estuary Pool, jetty infrastructure, and toilet facility completed.

## **City Centre Parking Plan**

Plan adopted by Council in May 2024. Implementation actions being programmed.

## **Integrated Transport Strategy**

Strategy adopted by Council in June 2024. Actions arising from the Strategy are incorporated in the 2024-2028 Corporate Business Plan.

## **City Centre Master Plan**

Strategy adopted by Council in June 2024. Actions arising from the Strategy are incorporated in the 2024-2028 Corporate Business Plan.

## **Tourism Development**

Master Plan for the 'Round the Estuary Trail' developed.

## **Property Strategy**

Review finalised and endorsed by Council in August 2023. Implementation actions underway.



# Projects Commenced

## **Waterfront Redevelopment – Stage 3**

Works on the Eastern Foreshore North and Central zone commenced in quarter 4 with completion scheduled for early 2025.

## **Peel Street Upgrade**

Reconstruction works between Anstruther Road and Sutton Street nearing completion.

## **White Hill Road Upgrade**

Road construction and sealing works completed. Minor finishing works to be completed in Quarter 1 2024/25.

## **Pinjarra Road Upgrade**

Project planning for the next stage of works between Dower Street and the City Centre has commenced with construction scheduled for Quarter 2 2024/25.

## **Yalgorup National Park**

Concept Master Plan was endorsed by Council in May 2024. Planning for stage 1 implementation works has commenced including design for the northern access road.

## **Trails Development**

Network of new eco-tourism and recreational trails being developed with new Riverside Gardens All Abilities Paddle Launch Facility and Halls Head Coastal Shared Path constructed.

## **Mandjar Bay Master Plan**

Concept plan for the development of water based infrastructure approved for advertising and community engagement. Final adoption scheduled for August 2024.

## **Western Foreshore Commercial site**

The City continues to engage with the State Government (DPLH) on the terms of the proposed head-lease . Major Land Transaction Business Plan adopted by Council for an 8 week advertising period. Consultant appointed for the Coastal Hazard Assessment.

## **Emerging Industry Development – Creative Industries**

Courses and forums facilitated to support creative industries.

## **Emerging Industry Development - Decarbonisation / Climate Adaptation**

The City continues to support the Perth and Peel Hydrogen Cluster, and has become a founding member of the newly incorporated cluster entity.

## **Brand Campaign**

Investment awareness marketing opportunities executed, including sponsorship of the Business News Aged Care Sector Briefing event in October 2023.

### **Entrepreneurial Capacity Building**

Two 8-week Startup Smart Entrepreneurship and Capacity Building programs delivered in August 2023 and February 2024.

### **City Centre Activation**

City Centre Business Incentive Program delivered to support business-led activation.

### **Human Capital Development**

Promoting and support provided for local education pathways and training and skill development programs and initiatives including; Great Southern Hackathon event, Early Childhood Education and Care job ready program, Jobs Fair, Children's University program and Curtin AHEAD event.

### **City of Mandurah Events Program**

Successful planning and delivery of the 2023/24 Events Program including Christmas in Mandurah (Christmas Pageant, Christmas Lights Trail and New Years Eve celebrations), Australia Day, Crab Fest and Winter in Mandurah program.

### **External Event Support Program**

The City secured and supported the delivery of a number of new and returning major events in 2023/24 including Mandurah Flamefest, WA Teacher Games, Western Force Rugby Match, 2023 Badminton WA Para International, Mandurah Country Music Festival, Mandurah Boat, Caravan, Camping and 4WD Show, WA Big Boat Show, Western Rumble Skating Event, Action Sports Games.

## **Projects In Planning**

### **Falcon Coastal Shared Path**

Project planning for path upgrades from Mercedes Avenue (Falcon) to Cesia Lane (Wannanup) ongoing with delivery subject to external funding.

### **City of Mandurah Events Strategy**

Review of the Strategy has commenced and will be finalised in 2024/25.

### **Housing Density Reform**

Project to support appropriate high / medium density redevelopment in and around the City Centre – commencing in 2024/25.

### **Economic Development Strategy**

Draft Strategy adopted by Council for advertising in April 2024. Final Strategy to be presented for endorsement in September 2024.



## Focus area: Social

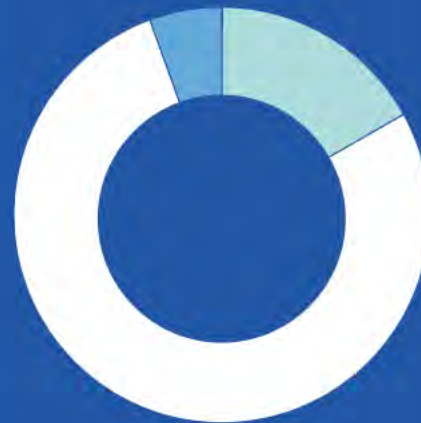
### Objectives

- 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

### Total number of projects

# 18

### Project status



- Completed (2)
- Commenced (15)
- In Planning (1)

### Key project in focus: Dawesville Community Centre

#### What has been achieved



Building works commenced



Additional funding secured from WA State Government



Expected completion date – June 2025

#### To be progressed in 2024/25



Building Construction



Playspace



Landscaping

## Strategies and plans

### ☑ Completed

Arts and Culture Strategy  
Place Enrichment Strategy

### 🕒 Progressing in 2024/25:

Community Infrastructure Plan  
Rushton Park Master Plan  
Dawesville Community Centre  
Management Model  
Age Friendly Strategy  
Community Safety Strategy  
Libraries and Heritage  
Operational Plan  
Literacy Strategy  
Homelessness and Street  
Present Strategy

---

## 2024/25 Project Priorities

New Mandurah Library and Learning Hub (Business Case)  
Rushton Park Master Plan  
Regional Netball and Shared Use Sports Facilities  
Mandurah Performing Art Centre Upgrades and Expansion  
Literacy Strategy



# Projects Completed

## Arts and Culture Strategy

Strategy was endorsed by Council in August 2023.

Input also made into the State Government's planned public artworks as part of the Mandurah Bridge Duplication project.

## Place Enrichment Strategy

Strategy endorsed by Council in August 2023. Key activities delivered in 2023/24 include;

- Music in the Burbs and Moonlight Movies
- Karinga campsite, Celebrating Coodanup Foreshore, Dog Day Out and Kangaroo Park activation



# Projects Commenced

## **Dawesville Community Centre**

Building works commenced on site in March after the City received additional funding from the WA State Government. Expected completion date for the project is June 2025.

## **Mandurah Performing Arts Centre Upgrades**

Interim repairs undertaken and roof renewal design completed. Replacement works being scheduled for 2025/26.

## **Cinema Upgrades**

Construction contract awarded with works to commence in late 2024.

## **Community Infrastructure Plan**

Draft Plan is nearing completion and will be presented to Council in October seeking approval to advertising for public comments. It is anticipated that the final plan will be presented to Council for formal endorsement in early 2025.

## **Rushton Park Master Plan**

Consultant appointed and community engagement undertaken for the development of a new plan to map out the future vision for Rushton Park. Draft plan is nearing completion and will be presented to Council in early 2025.

## **Billy Dower Youth Centre**

The current facility is in need of refurbishment. Proposed works are now being considered as part of the broader Rushton Park Master Plan project.

## **Men's Sheds**

Options are currently being explored to support Men's Sheds in the central and south of Mandurah. Concept designs and funding strategies are being progressed.

## **Dawesville Community Centre Management Model**

Options are currently being developed that focus on community activation / place approach.

## **Access and Inclusion**

Actions progressed throughout 2023/24 include;

- Changing Places facility constructed on Eastern Foreshore
- Accessibility audit of City buildings
- Customised employment program

The City also won all four award categories at the MACWA Awards in December 2023.

### **Age Friendly Strategy**

Research and review of the existing strategy and international guidelines underway. New Strategy to be developed in 2024/25.

### **Community Safety Strategy**

Draft Strategy developed and being prepared for presentation to Council for consideration in Quarter 1 2024.

### **Libraries and Heritage Operational Plan**

Preparation of the Library Operational Plan progressing. Heritage Action Plan prepared, and implementation commenced.

### **Homelessness and Street Present Strategy (Sector-led)**

Strategy review has commenced with stakeholder engagement underway.

### **Reconciliation Action Plan (Stretch RAP)**

Review of current Plan undertaken. New RAP to be developed in 2024/25.

Other activities included;

- Cultural Competency Training delivered to City employees
- Review of Welcome to Country and Acknowledgement of Country policy

### **Youth Development**

Year two progress and outcomes presented to Council with key areas all on track.

## **Projects In Planning**

### **Literacy Strategy**

Background research and development of the Consultancy Brief has commenced.

Paint the Town REAd literacy project being launched.





## Focus area: Health

### Objectives

- 3.1** Facilitate and partner with key service providers to ensure health outcomes are aligned with community needs and expectations
- 3.2** Advocate for and facilitate the provision of a quality health care system in Mandurah
- 3.3** Provide and facilitate quality community infrastructure that is accessible, and conducive to a healthy, active community
- 3.4** Facilitate community health and wellbeing outcomes that target whole of life health from infants to seniors
- 3.5** Promote the importance of healthy choices, an active lifestyle and the role the natural environment plays in achieving health outcomes

### Total number of projects

# 16

### Project status



- Completed (6)
- Commenced (8)
- In Planning (2)

### Key project in focus: MARC

#### What has been achieved



MARC roof construction



Pool refurbishments



Spa upgrades



Acoustic upgrades

#### To be progressed in 2024/25



MARC Operational Plan



MARC Operational Management System



New online booking system

## Strategies and plans

**Completed**

N/A

**Progressing in 2024/25:**

Peel Health Campus  
Structure Review

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## 2024/25 Project Priorities

Mandurah Health Precinct Structure Plan

Public Health Plan



## Projects Completed

### **Wilderness Reserve (Dawesville) Upgrade**

Construction of playground and landscape upgrades completed.

### **Blythwood Reserve (Dudley Park) Upgrade**

Construction of playground and landscape upgrades completed.

### **Mandurah Aquatic and Recreation Centre Roof Replacement**

Construction successfully completed in May 2024 with all areas now open to the community.

### **MARC Leisure Pool Acoustic Upgrades**

Works completed as part of the Pool Roof Replacement project.

### **MARC Operational Management System**

The implementation of the new System is complete.

### **Netball Courts**

Resurfacing works to the Thomson Street Netball courts were completed in late December 2023.

## Projects Commenced

### **Coodanup Foreshore Upgrade**

Construction of stage 1 and 2 completed. Stage 3 design is progressing for delivery in 2024/25.

### **South East Dawesville Channel Foreshore Upgrade**

Draft design completed and community engagement process finalised. Construction of the bore expected to be finalised in December 2024.

### **Warrungup Springs Reserve Boardwalk (Dawesville) Upgrade**

Following consultation with aboriginal elders, the concept design has been updated.

Approvals are being sought from relevant State authorities with construction of the boardwalk to commence in December 2024.

### **Netball Facilities**

Needs Analysis and Feasibility Study completed. Advocacy for the development of a new regional netball facility is ongoing.

### **Community Sport and Recreation Facility Fund (CSRFF) Program**

Two projects successful in round 1 of the Small Grants program;

- Mandurah Bowling and Recreation Club – installation of LED Floodlights - Total Project Cost \$55,498
- Port Bouvard Sport and Recreation Club – upgrade and refurbishment of the male ablutions - Total Project Cost \$122,496

One project support by the City in round 2 of the Small Grants program;

- Mandurah Bowling Recreation Club - replacement of the indoor bowling green surface - Total Project Cost \$134,220

The City is currently compiling an application under the Large Grants program for the upgrade of the Hockey Turf at the Mandurah Hockey Stadium.

### **MARC Operational Plan**

Work continues on the implementation of the 5-Year Operational Plan 2022-2026.

### **Recreation Services Booking System**

Project scoping for a new online booking system for community facility hire is complete with the request for quotation period closing in March. Procurement and implementation of the new booking system will continue into 2024/2025.

### **Peel Health Campus Structure Plan Review**

The review of the Mandurah East Structure Plan, including land uses and transport networks in and around the Peel Health Campus has commenced. The environmental assessment and concept design for Lakes Road have are being developed with key landowner engagement continuing.

## **Projects In Planning**

### **Mississippi Park (Greenfields) Upgrade**

Project deferred to the 2025/2026 financial year.

### **Unisex Amenities**

Changerooms upgrades at district facilities ongoing. Meadow Springs Sports Facility upgrade works completed.

Merlin Street Changerooms project scope being reviewed. Bortolo Pavilion Changerooms concept plan being developed.



# Focus area: Environment

## Objectives

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

## Total number of projects

5

## Project status



- Completed (0)
- Commenced (4)
- In Planning (1)

## Key project in focus: Coastal Management

### What has been achieved



Town Beach seawall design



Doddi's Beach technical study



Sand bypassing feasibility study



CHRMAP funding secured

### To be progressed in 2024-25



Sand bypassing technical study



Southern Beaches CHRMAP developed

### 2024/25 Project Highlights

Restoration of the Peel Harvey Estuary and Waterways

Permanent Sand Bypassing for Mandurah Estuary Mouth and Dawesville Channel



# Projects Commenced

## Tims Thicket Weighbridge

Construction has commenced and should be completed and commissioned by August 2024.

## Town Beach Buried Seawall Upgrade

Detailed design has been completed along with cost estimates.

## Southern Beaches Coastal Hazard Risk Management and Adaptation Planning (CHRMAP)

Grant funding has been approved from State Government. The Project Steering Committee has been formed and the Community and Stakeholder Engagement Plan and Hazard mapping prepared.

## Waste to Energy

The City is awaiting completion and commissioning of the new facility in Kwinana. It is anticipated that the transition of waste from landfill to the Waste to Energy plant will commence in Quarter 2 2024/25.

# Projects In Planning

## Waste Management Centre

The planned roadway and concrete hardstand has been put on hold and will instead be incorporated into the broader Master Plan which is scheduled for completion in 2024/25.





# Focus area: Organisational Excellence

## Objectives

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

## Total number of projects

# 13

## Project status



- Completed (3)
- Commenced (7)
- In Planning (3)

## Key project in focus: One Council Enterprise System

### What has been achieved



Corporate planning and reporting



Project Lifecycle Management module



Corporate Performance Management and Cemeteries modules implemented

### To be progressed in 2024/25



Strategic Asset Management module at configuration stage



Health module scheduled to go live in September 2024

### 2024/25 Project Highlights

Restoration of the Peel Harvey Estuary and Waterways

Permanent Sand Bypassing for Mandurah Estuary Mouth and Dawesville Channel



# Projects Completed

## Corporate Communications Strategy

The review of the Strategic Communications Framework has been completed.

## Fees and Charges

Annual review completed and approved by the Council in June 2024.

## Strategic Community Plan Review

The Mandurah Matters Big Check-In was launched in August 2023 with almost 4,000 people participating in the engagement phase. The draft Strategic Community Plan 2024-2044 was approved for public comment in March and adopted by Council in June 2024.



## Projects Commenced

### **New Operations Centre**

Preliminary site investigations are in progress to inform the new Operations Centre design.

### **Administration Building Renewal and Upgrades**

Concept design is nearing completion, with renewals expected to be delivered in the 2025/26 financial year.

### **Learning and Development**

The new Learning Management System has been fully implemented. Training continues to be developed and delivered included Project Lifecycle Management, Procurement, Customer Experience, Cyber Security and Art of Leadership.

### **Elected Member Constituent Enquiry Management System**

Implementation of the new System is progressing. It is anticipated that the new Elected Member portal will be launched in the first half of 2024/25.

### **Child Safe Plan**

The Plan has been finalised with the subsequent Statement of Commitment to Child Safety and Wellbeing to be presented to Council for consideration in Quarter 2 2024/25.

### **Enterprise Resource Planning System**

Roll out of the OneCouncil system is ongoing with Corporate Performance Management and Cemeteries implemented, Project Lifecycle Management on track for launch in July 2024, Strategic Asset Management at configuration stage and the Health module scheduled to go live in September 2024.

### **Systems Replacement**

The Recreation Services booking system replacement has progressed to implementation stage. Telephony replacement awaiting scheduled for 2024/25.

## Projects In Planning

### **Corporate Communications Strategy**

The review of the Strategic Communications Framework has been completed.

### **Fees and Charges**

Annual review completed and approved by the Council in June 2024.

### **Systems Replacement**

The Recreation Services booking system replacement has progressed to implementation stage. Telephony replacement awaiting scheduled for 2024/25.

# 2023/24 Service Performance



## Transform Mandurah

Number of business-support engagements	1,125
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## Seniors

Mandurah Seniors and Community Centre members	2,052
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Seniors and Community Centre visits	101,007
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## Customer Services

Number of Customer Service counter visits	25,120
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Telephone calls to Customer Services	75,645
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Calls resolved at first point of contact (Contact Centre)	86.70%
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Calls answered within 20 seconds	64.28%
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Average call wait time	38 seconds
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Post transaction customer satisfaction	72%
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Number of customer requests logged	25,633
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Number of payments receipted	9,174
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## Contemporary Art Spaces Mandurah

Exhibition visitors	4,907
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Community engagement attendees	287
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Value of artwork sold	\$31,163
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## Libraries

Items borrowed from Mandurah Libraries	242,574
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New library members	3,817
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Active library members	25,034
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Number of Digital Hub training participants	558
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Library visits	232,675
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eBook, eAudio and eMagazine issues	110,452
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## Waste Management

Household waste collected	30,858 Tonnes
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Household recyclables collected	6,458 Tonnes
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Green waste collected over two verge collections	2,724 Tonnes
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Junk collected in one junk verge collection	2,120 Tonnes (plus 472 Tonnes of scrap metal)
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Waste collected from street and park bins	1,441 Tonnes
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### Procurement

No. of local businesses submitted for tenders	29
No. of tenders awarded to local businesses	7
No. of tenders awarded to businesses outside Mandurah with commitment to local content	16



### Rangers

Reported dog wanders	1,784
Reported dog attacks	322



### Cemeteries

Number of burials	72
Ashes Interments	14



### Environmental Health

Food premise inspections	1,003
Water sample collections (public swimming pools)	799



### Recreation

Recreation Centre visits	871,730
Recreation Centre Health and Fitness Members	3,296
Swim School enrolments	4,627
Kidsport Applications approved	1,717 vouchers approved
<ul style="list-style-type: none"> <li>• 751 girls</li> <li>• 966 boys</li> <li>• Out of the 1,717 vouchers approved, 485 were given to a young person who identified as either ATSI, CALD or having a disability.</li> </ul>	



### Building Compliance

Private swimming pool and spa inspections	1,759
Value of building work approved (\$'000)	\$498,549, 236
Time taken to issue building permits (approx. average no. of working days)	86.70%
<ul style="list-style-type: none"> <li>• Certified</li> <li>• Uncertified</li> </ul>	5 10
No. of building and compliance complaints received	950
No. of building and compliance complaints resolved	802
No. of building orders	7
No. of planning directions	4
No. of prosecutions	4



### Planning Services

No. of structure plan applications determined within legislative timeframe	2 (100%)
No. of development applications determined within legislative timeframe	630 (98.5%)
No. of subdivision referrals determined within legislative timeframe	32 (76%)



### Leases, licences and Trading Permits

No. of current Trading Permits	28
No. of Leases or Licences with community groups or not for profits	28
No. of Leases or Licences with recreational sporting groups	46
No. of Marina and Jetty Leases or Licences	31
No. of commercial Leases or Licences with business operators	50



### Citizenship Ceremonies

No. Citizenship Ceremonies conducted	6
No. new residents made citizens	469



# Statutory and Financial Performance



# Access and Inclusion

The City of Mandurah is dedicated to ensuring that people with disability are valued and included as active members of the community. In line with the *Disability Services Act 1993*, all local governments are required to develop, implement, and report on an Access and Inclusion Plan (AIP). This plan addresses barriers to access and outlines strategies to ensure that people with disability have opportunities to access services and facilities and are included in community. Over the past year, the City has made meaningful progress toward these goals through collaboration with community stakeholders and internal teams, implementing the AIP and achieving key outcomes. The AIP remains a crucial tool in advancing accessibility and inclusion across the City.



## Outcome One: People with disability have the same opportunities as other people to access the services of, and any events organised by, the City of Mandurah.

- Communication Boards and Social Stories™ were provided at City-led events including Crab Fest, Christmas Pageant, New Year's Eve Fireworks, and the Christmas Lights Trail. These resources are now available for download from the City's website through the updated 'Access and Inclusion Resources' page, helping to improve accessibility and inclusiveness at all future events.
- The City trialled a Crab Fest Accessibility Guide and Sensory Access Map at the 2024 event, receiving positive feedback from staff, volunteers, and visitors. This resource provided essential accessibility information to enhance the event experience. It will be updated and used at future Crab Fest events. The guide included details about accessible toilets, parking locations, sensory resources available to borrow, and QR codes for downloading the event's Social Story™ and communication board.

- A 'How to Book an Auslan Interpreter Guide' is now available on the City's website, offering practical tips for community members and staff to confidently organise Auslan interpreters for events, creating a welcoming and accessible experience for people who are Deaf or hard of hearing.
- Audio descriptions were provided for four of the City's Christmas Light Trail installations, accessible via a QR code, allowing people who are blind to experience the Christmas lights. These descriptions will continue to be used in future Christmas Light Trail events, improving access for the long term.
- Sensory Santa sessions were held at the CASM library, offering a calm environment for children with sensory needs who couldn't attend traditional Santa events. This provided an inclusive, accessible experience for children with disability.
- Healthy Me workshops offered people with disability valuable lessons in healthy eating and cooking, led by a nutritionist. Sessions included a supermarket tour, helping participants make informed food choices. Both participants and support workers enjoyed the fun, educational environment, gaining practical skills to support healthier lifestyles.



## Outcome Two: People with disability have the same opportunities as other people to access the buildings and other facilities of the City of Mandurah.

- The City has developed a comprehensive Mandurah Accessible Beach Guide, detailing the accessibility features of various beaches across Mandurah. The guide includes QR codes for easy access to additional resources, including a video of a beach visit in Mandurah and a downloadable Social Story™ about visiting the beach. This project was shaped by valuable feedback from local people with disability, ensuring the guide is both informative and practical.
- The City worked with Nature Play WA to create a Nature Play Trail booklet that showcases accessible parks and their features. It includes QR codes for an audio description read by a young person and information about access and inclusion at the City of Mandurah.
- A Changing Places facility has been built into the new Eastern Foreshore toilet block, through collaboration between the Project Management team, the Access and Inclusion Advisory Group, and with support from a Department of Communities grant. To raise awareness on how to access the facility, the City organised a community information session.
- Two new beach wheelchairs have been purchased with a Department of Communities grant. A designated storage room for the wheelchairs has been incorporated into the new toilet facility on the Eastern Foreshore, providing convenient access to both the Kwillena Gabi estuary pool and nearby beach, both equipped with ramps. The beach wheelchairs can be accessed using a Master Locksmiths Access Key (MLAK), and no booking is required, making them easier to access.

- An All Abilities Paddle Launch was opened at Riverside Gardens Foreshore Reserve, driven by strong community advocacy and input from local people with disability and the Access and Inclusion Advisory Group. The facility offers a seamless, accessible experience, connecting the car park to key amenities such as toilets, pathways, barbecues, and picnic areas. It encourages inclusion by allowing people of all abilities to enjoy Mandurah's waterways together. Popular with locals and visitors alike, the facility serves both recreational and elite paddlers from across Western Australia.
- A facilities access audit of seven City facilities has been completed, incorporating both lived experience input (functionality from the user's perspective) and compliance reviews by an access audit professional. This information will support future facility upgrade plans.

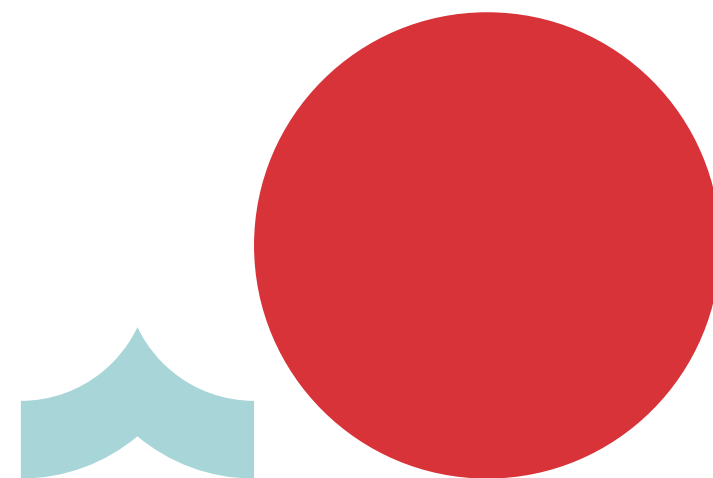


## **Outcome Three: People with disability receive information from the City of Mandurah in a format that will enable them to access the information as readily as other people are able to access it.**

- Communication Boards have been installed at Coodanup Foreshore Reserve, Western Foreshore's Koolaanga Waabiny Playground, and Kangaroo Paw Park. These boards feature simple symbols and words to assist people with verbal communication challenges. Digital copies are also available for download on the City's website.
- The All Abilities Paddle Launch facility features instructional signage with photographs that clearly show each step for using the facility. This makes the process accessible for people with different reading abilities. A QR code on the signage links to a digital video version of the instructions, providing an alternative, visual method to guide users on how to access the facility effectively.
- A photoshoot at the Western Foreshore precinct featured local people with disability, diversifying the City's corporate photo library and promoting inclusion. A video was also produced to highlight the area's accessible features, helping visitors plan their visit. Additional inclusive photoshoots captured people with disability enjoying community activities, and these images are now part of the City's photo library.

## **Outcome Four: People with disability receive the same level and quality of service from City officers as other people receive.**

- Creche attendants, sports staff, and swim school teachers attended a workshop facilitated by Developmental Disability WA on understanding challenging behaviours in children, gaining practical strategies to create a more inclusive environment for children with disability at the recreation centre.
- Customer Service staff at both the Administration Building and the Mandurah Aquatic and Recreation Centre (MARC) have completed Hidden Disability Sunflower (HDS) awareness training and now wear 'Supporter' sunflower lanyards. This initiative was also shared through the staff newsletter, leading to more participation across the City. The program promotes understanding and awareness of hidden disabilities, helping create a more inclusive and supportive environment for everyone.



## **Outcome Five: People with disability have the same opportunities as other people to make complaints to the City of Mandurah.**

- With the introduction of OneCouncil, the City now has an improved system for capturing and recording customer enquiries, feedback, and complaints. Requests for information and responses are directed to the appropriate Officer, with records saved in OneCouncil. This process has led to a more efficient and effective way of responding to customer enquiries related to access and inclusion across the City of Mandurah.
- When the City receives negative feedback related to accessibility and inclusion, officers collaborate to provide a response, offering information that supports a better experience for the individual. The feedback is also used to drive continuous improvement. In most cases, the community member is invited to meet with a City officer to discuss their experience and learn more about the City's efforts to improve access and inclusion.

## **Outcome Six: People with disability have the same opportunities as other people to participate in any public consultation by the City of Mandurah.**

- The Access and Inclusion Officer collaborated closely with the Project Officer to ensure the City's Community Strategic Plan Review actively engaged people with disability. Presentations were made to various groups, including the local Blindspot Support Group, Halls Head College Education Support Centre, Mandurah Disability Network, and the Village Morning Tea group, which supports people with intellectual disability. These efforts ensured inclusive participation and diverse feedback in shaping the City's strategic vision.



## **Outcome Seven: People with disability have the same opportunities as other people to obtain and maintain employment with the City of Mandurah.**

- The City hosted a marketplace at the Mandurah Performing Arts Centre as part of the International Day of People with Disability celebrations. The marketplace showcased microenterprises led by local people with disability, giving them the opportunity to sell their products to the community. This event highlighted the entrepreneurial creativity and skills of people with disability, while offering attendees the chance to support local talent and do some early Christmas shopping.
- Lakelands Library collaborated with a local Disability Employment Service provider to support a young person with disability in gaining volunteer experience. Through this role, the individual connected with Youngster and Co, an initiative helping seniors learn to use technology. This volunteer experience has opened doors to paid employment for the young person.
- The City hosted a Mini Open Day at the Administration Building for local people with disability who were nominated by the Mandurah Customised Employment Network. After the open day, one person was offered a three-month trial for a general administration role, with support from their National Disability Insurance Scheme (NDIS) provider. Following the successful trial, the individual was offered permanent part-time employment. The City is now considering a Customised Employment Framework for future employment opportunities.
- The City hosted a workshop on Customised Employment to promote job opportunities for people with disability in Mandurah. The event targeted local service providers and employers and featured local people with disability as guest speakers, sharing their experiences and insights.

The City's progress over the past year towards implementing the Access and Inclusion Plan highlights the City's commitment to creating a more inclusive and accessible community. By introducing new initiatives, improving services, and working closely with stakeholders, we have made meaningful advancements in enhancing access for people with disability. Moving forward, we remain focused on building on these achievements, learning from feedback, and embracing innovative approaches to ensure that all community members can fully participate in and enjoy our spaces, programs, and services.



# Information Management

The *State Records Act 2000* requires the City to provide an Annual Report and have an endorsed Record Keeping Plan (RKP) to detail the way we create, capture, maintain, manage, store and dispose of our records. The City has a qualified Information Management Unit that is responsible for providing professional records management services compliant with the City's Record Keeping Plan, policy and procedures, and State Records Office of Western Australia (SROWA) requirements.

Services include:

- Record-keeping policy management and practices
- Records lifecycle management including capture and registration, filing and archiving, retention and disposal
- Enterprise Content Management (ECM) administration and training of staff in its use
- Freedom of Information (FOI) access requests
- Privacy and Responsible Information Sharing (PRIS) readiness
- Copy of Plans (COP) request process

## Key Achievements 2023/24

- Delivery of FOI workshops to staff, Elected Members and surrounding Local Governments
- Desktop review of Records Management Policy POL-IMT-01
- Hosted the Local Government Records Management Group meeting
- Information Statement review and published
- Processed 24,940 council@mandurah incoming emails (*an increase of 20.7% from previous year*)
- Processed 7,449 items of incoming physical correspondence (*an increase of 7% from previous year*)
- Compliant destruction of 43 boxes (*63 boxes previous year*)
- Processed 981 Copy of Plans applications (*873 previous year*)
- Progression of PRIS awareness and readiness for the organisation

## Evaluation of Recordkeeping Systems

In accordance with Section 28 of the *State Records Act 2000* (WA), the City's Record Keeping Plan was reviewed and submitted to the State Records Commission (SRC) for approval in October 2022. The Record Keeping Plan is an accurate reflection of the record-keeping program within the City, including information regarding the City's record-keeping system(s), disposal arrangements, policies, practices, and processes. The next review of the City's Record Keeping Plan is due in November 2027.

## Recordkeeping Induction Program

All new employees are required to complete the online induction Information Management – Record-keeping, with an expectation that the module is completed as soon as possible after starting employment with the City. The online induction outlines the record-keeping responsibilities for all staff as identified in the City's Record-Keeping Plan. It also includes a legislative overview in relation to Record Keeping and Freedom of Information, including penalties for non-compliance and since the upgrade of the new online module in 2022, it has improved the completion rate to 89 per cent.

## Recordkeeping Training Program

New employees with administrative responsibilities are provided with face-to-face training on OneCouncil ECM, as well as access to a support hub containing guidance materials in a range of formats. Existing staff are also encouraged to join face-to-face ECM OneCouncil training in *Basics* or *Next Level*. Training tailored to specific business units or individuals is provided upon request, or when an opportunity for improvement is identified. A total of 69 attendees for the new starter, 48 attendees for the next level, and 19 attendees for business unit specific sessions were held throughout the year.

# Freedom of Information

Freedom of Information gives the public a right to access government documents, subject to some limitations. For example, any document that is either already publicly available or can be made available from the current fees and charges schedule must be obtained via that method. Pursuant to Part 5 of the *Freedom of Information Act 1992 (WA)*, the City must prepare and publish an annual Information Statement which provides information about the City and its functions, the Freedom of Information process, and information that is can be accessed outside the Act. The current Information Statement can be accessed on the City's website.

	2023/24	2022/23	2021/22	2020/21	2019/20
FOI Applications Received	13	17	8	10	2
Average processing time (days)	38	30	32	29	8
Access in Full	0	0	1	2	1
Access with Editing	7	13	6	6	1
Applications Withdrawn	1	0	1	0	0
Refused Access (Section 26)	1	1	0	1	0
Access refused to all requested documents	3	1	1	0	0

## Access to documents outside the formal process

One of the most effective things agencies can do to achieve the objects of the *Freedom of Information Act* is to disclose information outside the formal process unless there is a good reason not to do so. This can be achieved by proactively publishing information, or by providing requested information without the requirement for a formal FOI application.

In 39 cases during the 2023/24 financial year, once the Freedom of Information process was explained and the scope clarified and discussed, the requested information was able to be supplied outside the formal process, or the customer chose not to proceed with an application.



# Grants, Subsidies and Contributions

## Asset Management Grants

The table below details the value of all capital grants, subsidies and contributions for replacing and renewing assets, that were received by the City during the last three years.

2023/24	2022/23	2021/22
\$12,331,867	\$1,700,000	\$5,800,000

## Community Grants

Total value of grants allocated in 2023/24 across both the Community Funding and Community Partnership Grants was \$205,495.

### Community Funding

Total Grant Pool Available: \$110,701 split over two rounds

Total Grants Awarded: \$93,795

Group/Event	Value of Funding	Program Description
<b>Round 1 – September 2023</b>		
Perth African Women Association	\$4,800	Supporting African Women with Mental Health support
Soroptimist International – Mandurah	\$630	International Women’s Day Event
Chorus Australia Limited	\$3,300	All abilities pottery workshop
Peel Community Kitchen	\$5,000	Provision of low cost meals for community in need
Vinnies WA	\$4,300	Go with the Grow – gardening for young people supported at Passages.
Mandurah Street Chaplains	\$5,000	Support to people experiencing homeless and vulnerability (training costs)
Centre for Accessibility Australia	\$3,550	Support to improve digital accessibility for Mandurah organisations.
Ruby Spinning Arts (Auspiced)	\$4,500	Support to deliver Much Ado About Nothing (Bard in the Bush) performances
Mandurah Performing Arts	\$4,950	Act One – Drama for people with disability

Group/Event	Value of Funding	Program Description
IPL Radio	\$4,500	A Slice of Mandurah program – training of volunteers
<b>Round Total</b>	<b>\$40,530</b>	
<b>Round 2 – February 2024</b>		
WA Tai Chi QiGong	\$5,000	Provision of free Tai Chi classes
Midway Community Care	\$5,000	Learning for life education and awareness
Mandurah Dragon Boat Club	\$5,000	Equipment including Marquees for events
Mandurah Inner Wheel	\$3,500	Supply of care packs to local Cancer patients
Citizens Advice Bureau of WA Inc	\$3,000	Support to promote awareness of services
Meadow Springs Residents Group	\$2,400	Equipment for Outdoor Cinema
Sparkling Rubies	\$3,447	Connecting senior women in Mandurah
New Beginnings Outreach Centre	\$2,744	Food hampers for community in need
Peel region Orchid Society	\$1,020	Venue hire for annual Peel Region Orchid Society
Falcon Community Playgroup (Auspiced)	\$4,864	Support to playgroup including storage and logo development
Rise Walk Shine	\$2,790	Support towards start-up costs and launch of new community group
ConnectGroups Support Groups Association WA	\$2,500	Support for Mandurah Peer Support Network
RSPCA Inc	\$4,000	Community Action Day to support community to look after pets
Alzheimer's Australia	\$5,000	Ellas House Alfresco Upgrade
Foodbank Western Australia	\$1,000	Celebrating Foodbank Peel Community of Volunteers
EasyBeatz (Auspiced)	\$2,000	Support to continue disco night for people with disabilities
<b>Round Total</b>	<b>\$53,265</b>	
<b>2023/24 TOTAL</b>	<b>\$93,795</b>	

## Community Partnership Grants

Total Grants Pool Available: \$201,861.52

Total Grant Pool Awarded: \$111,700

Recipients in their respective year of Partnership Funding, 2023/24:

Group/Event	Year 1 Allocation	Year 2 Allocation	Year 3 Allocation	Program Description
Lotus Support and Counselling Services	\$5,000			Resourcing the outreach team to support people experiencing homelessness
People Who Care Inc	\$10,300			First Aid and CPR Training for team inclusive of volunteers
Finucare Trading as Money Mentors	\$5,800			Locally targeted education for community to build financial literacy
RecLink Australia	\$5,000			Support for Peel Street Games for Mandurah young people to increase self-esteem and confidence
Peel Bright Minds	\$15,000			Implementation of Trailblazers, science engagement and youth development
Clontarf		\$5,000		Engaging teenage Aboriginal male students in education and employment in Mandurah
Cycling Without Age		\$2,000		Mandurah Chapter Trishaw Pilot
Dawesville RSL Sub Branch		\$1,500		Anzac Day Dawn Service
East Lake Church		\$4,000		Support for Love my Mandurah free events
Lakeland Lads		\$2,000		Lakelands Lads Movie in the Park
Mandurah Environment and Heritage Group		\$5,000		Mandurah Nature Trails project – restoring, enhancing and linking Mandurah’s nature and pathway reserves
Mandurah-Filipino Australian Multicultural Community Inc		\$4,000		MFAMCI Crafting and Cooking Project
Peel Volunteer Resource Centre		\$4,000		Sector support and promotion of volunteering
Seniors Recreation Advisory Council		\$1,500		SRCWA Peel branch - Mandurah Seniors Exercise Programs
South Mandurah Tennis Club		\$1,000		Tennis 4 All program aimed to increase participation for people with disabilities
Calvery Youth Services			\$5,000	Training for the Community Services sector
Mandurah Concert Band			\$5,300	Grant Funding - Next Gen Community Band

Group/Event	Year 1 Allocation	Year 2 Allocation	Year 3 Allocation	Program Description
Mandurah Men's Shed			\$3,000	Learning, Creating, Connecting at Men's Shed
Mandurah Adults Learning Association			\$2,500	Peel MALA "Summer School"
Peel Community Kitchen			\$2,300	Proving food security for those in need
Peel Says No To Violence (Allambee Counselling)			\$14,500	Building the Peel says NO to Violence Alliance
Peel Youth Services			\$8,000	Mandurah Early Years Community Engagement
<b>Total</b>	<b>\$41,100</b>	<b>\$30,000</b>	<b>\$40,600</b>	

## Youth Dream Big Fund

Total Grants Pool Available: \$9,000

Total Grant Pool Awarded: \$8,400

Categories	No. of Applications	Value of Funding
Leadership	0	0
Learning, Development, Career readiness	9	\$2,400
Entrepreneurship and Business endeavours	5	\$1,750
Sport and Recreation	6	\$2,500
Community Projects	3	\$1,750
<b>Total</b>	<b>23</b>	<b>\$8,400</b>

## Outstanding Representation Grants

Total Grants Pool Available: \$17,500

Total Grant Pool Awarded: \$11,400

Outstanding Representatives	Number	Value of Funding
Interstate Travel - Women	24	\$4,800
Interstate Travel - Men	16	\$3,200
Intra State Travel – Women	2	\$200
Intra State Travel – Men	4	\$400
International Travel – Women	7	\$1400
International Travel – Men	7	\$1400
<b>Total</b>	<b>60</b>	<b>\$11,400</b>



## Community Event Support Grants

Total Grants Pool Available: \$30,000

Total Grant Pool Awarded: \$26,032

Group/ Event	Description	Value of Funding
South Mandurah Tennis Club	Tennis Tournament - Support for venue hire and promotion	\$709
Lions Fishing Club	Kids Fishing Competition - Support for venue hire, equipment hire, signage and first aid	\$900
Peel Football and Netball League Grand Final	Grand Finals - Support for facility hire and first aid	\$2,000
Mandurah Ski and Kayak Club	Mandurah Cut Run - Support for venue hire, equipment hire and first aid	\$2,000
Mandurah Music Club	Battle of the Bands - Support first aid and promotion	\$1,250
Mandurah Swimming Club	Mandurah Long Course Challenge - Support for venue hire, printing and promotions	\$2,500
Rotary Club of Mandurah	Rotary Duck Race - Support for equipment hire and first aid	\$3,000
Elevation Church	Carols by the Beach - Support equipment hire and advertising	\$2,500
South Mandurah Junior Football Club	Family Outdoor Movie Night - Support for equipment hire and screening permit fees	\$2,500
Mandurah Triathlon Club	Mandurah Interclub Triathlon State Championships - Support for equipment hire, printing and first aid	\$2,000
Compassionate Friends	A Walk to Remember - Support for advertising and signage	\$1,400
Mandurah Hot Rods	Mandurah Foreshore Hot-rod Spectacular - Support for equipment	\$773
WA Mum's Cottage	Mandurah Ukulele Festival - Support for equipment hire venue hire and promotions	\$2,500
Mandurah Offshore Fishing and Sailing Club	Easter Regatta – for promotions and videography	\$2,000
	<b>Total</b>	<b>\$26,032</b>



## Club Grants

Total Grants Pool Available: \$17,500

Total Grant Pool Awarded: \$6,886

Club	Initiative	Value of Funding
Riding for the Disabled Association of Western Australia Murray Mandurah Group	Courses to up skill volunteers	\$500
South Mandurah Cricket Club	Equipment to assist a volunteer to do their role more effectively (first aid and IT equipment)	\$500
Mandurah Volleyball Association Inc.	Equipment to assist a volunteer to do their role more effectively (first aid and IT equipment)	\$500
Fury Basketball Club	Courses to up skill volunteers	\$500
Mandurah Swimming Club	Equipment to assist a volunteer to do their role more effectively (IT equipment)	\$500
Peel Diamond Sports Inc	Equipment to assist a volunteer to do their role more effectively (IT equipment)	\$500
Mandurah Board Riders Club	Equipment to assist a volunteer to do their role more effectively (IT Equipment)	\$500
Mandurah Water Polo Association Incorporated	Professional photo shoot to promote the club to increase membership	\$500
Silver Wheels Cycle Club	Safety equipment to assist a volunteer to do their role more effectively (first aid) and signage to promote the club to increase membership	\$500
Mandurah Storm Rugby League Club	Courses to up skill volunteers and signage to promote the club to increase membership	\$500
Mandurah Mustangs Football Club Inc.	Improve access and inclusion at the club	\$500
Mandurah Bowling and Recreation Club Inc	Courses to up skill volunteers	\$468
Port Bouvard Pistol and Small Bore Rifle Club Inc.	Safety equipment to assist a volunteer to do their role more effectively (Fire Safety)	\$418
Peel United S.C	Safety equipment to assist a volunteer to do their role more effectively (first aid) and signage to promote the club to increase membership	\$500
Mandurah Outrigging Canoe Club	Signage to promote the club to increase membership	\$500
	<b>Total</b>	<b>\$7,386</b>

## Economic Grants

City Centre Business Incentive Scheme:

Total Grants Pool Available: \$100,000

Total Grant Pool Awarded: \$35,748.53

Name of Business	Description	Value of Funding
Alex Winner	Public Art installation in Smart St as part of Crab Fest	\$559.60
Baked 6210	3 small grants; <ul style="list-style-type: none"> <li>• Halloween Activation in Smart Street</li> <li>• Christmas Shopfront Activation</li> <li>• Crab Fest Activation</li> </ul>	\$2,607.76
Cool Eats	Christmas Activation	\$816.59
Evolution Hospitality	Matching funding for upgrade and extension of Alfresco area	\$5,000.00
Florist at your door	Christmas Shopfront Activation	\$1,000.00
Freedom Studio	2 small grants; <ul style="list-style-type: none"> <li>• Halloween Activation in Smart Street - Dancing</li> <li>• Christmas Shopfront Activation</li> </ul>	\$1,960.00
Game On Mandurah	Halloween Activation in Smart Street	\$744.91
Kiverse Inspire Visual Arts	Halloween Activation in Smart Street - Face painting	\$886.88
Lai Thai Massage	Pop-up al fresco massage as part of Crab Fest	\$967.01
Pearl Carter, Conscious Care massage	Halloween activation in Smart St	\$171.22
Mandurah Central Pharmacy	Santa and present-wrapping activation as part of Christmas in Mandurah program	\$1,000.00
Marriage Office Mandurah	Christmas Shopfront Activation	\$578.58
Mugs and Kisses	3 small grants; <ul style="list-style-type: none"> <li>• Halloween Activation in Smart Street</li> <li>• Christmas Shopfront Activation</li> <li>• Crab Fest Activation</li> </ul>	\$1,795.36
Perch'd	Crab Fest Activation	\$1,000.00
Perhaps a Theatre Company	Halloween Activation in Smart Street - Street performance	\$991.82
Pure AEC	Christmas Shopfront Activation	\$920.05

Name of Business	Description	Value of Funding
Quirky Beetle	Crab Fest Activation	\$800.00
South West Horror Props	Halloween Activation in Smart Street - Haunted House	\$1,000.00
The Bridge Garden Bar	Event Activation - Music Festival Weekend	\$5,000.00
The Fairy Dell	2 small grants; <ul style="list-style-type: none"> <li>Halloween Activation in Smart Street</li> <li>Santa and present wrapping activation for Christmas in Mandurah program</li> </ul>	\$2,000.00
The Whizz Pop Candy Shop	2 small grants; <ul style="list-style-type: none"> <li>Halloween Activation in Smart Street</li> <li>Christmas Shopfront Activation</li> </ul>	\$1,235.56
Top Floor Night Club	2 small grants; <ul style="list-style-type: none"> <li>Halloween Activation in Smart Street - Toddlers disco</li> <li>Christmas Shopfront Activation</li> </ul>	\$1,850.00
Tourist Fun Train	Halloween Activation in Smart Street	\$1,000.00
Two Muddy Men	Crab Fest Activation	\$980.64
Zoo Bridal	Christmas Shopfront Activation	\$882.55
	<b>Total</b>	<b>\$35,748.53</b>

## Major Trading Undertakings

There were no major trading undertakings during the 2023/24 financial year.

## Major Land Transactions

There were no major land transactions during the 2023/24 financial year.



# Financial Performance

The Annual Financial Report and Auditor's Report are available at [mandurah.wa.gov.au/council/governance/community-and-annual-reports](http://mandurah.wa.gov.au/council/governance/community-and-annual-reports)

## Summary

The City's balance sheet shows a strong financial position with \$74.5 million held in cash and investments on 30 June 2024. Debt levels, and the ability to service that debt sit well within guideline levels. Coupled with sound liquidity, the City is a financially stable organisation. Regular reports to Council on the City's financial performance demonstrates a good level of budgetary control.

Regular discussions are held with the Audit and Risk Committee, which oversees the critical areas of finance, governance, and risk. In considering its longer-term financial future, the City has identified the importance of financial sustainability and ensuring that value for money for the community is a key factor in decision making to maintain reasonable levels of rates increases, while recognising the needs of the community, in relation to their capacity to pay.

The City reviewed its Long Term Financial Plan in June 2024. This plan, which is to be reviewed at least annually not only identifies future capital and operating priorities and how they may be funded. It also sets out the City's path to financial sustainability into the future.



Operating surplus of  
**\$754,197**



Operating expenses increased by \$14.3 million to  
**\$163.6 million**



Capital projects expenditure increased by \$8 million to  
**\$28.8 million**



Cash and investments increased by \$4.6 million to  
**\$74.5 million**



Operating revenues increased by \$8 million to  
**\$139 million**

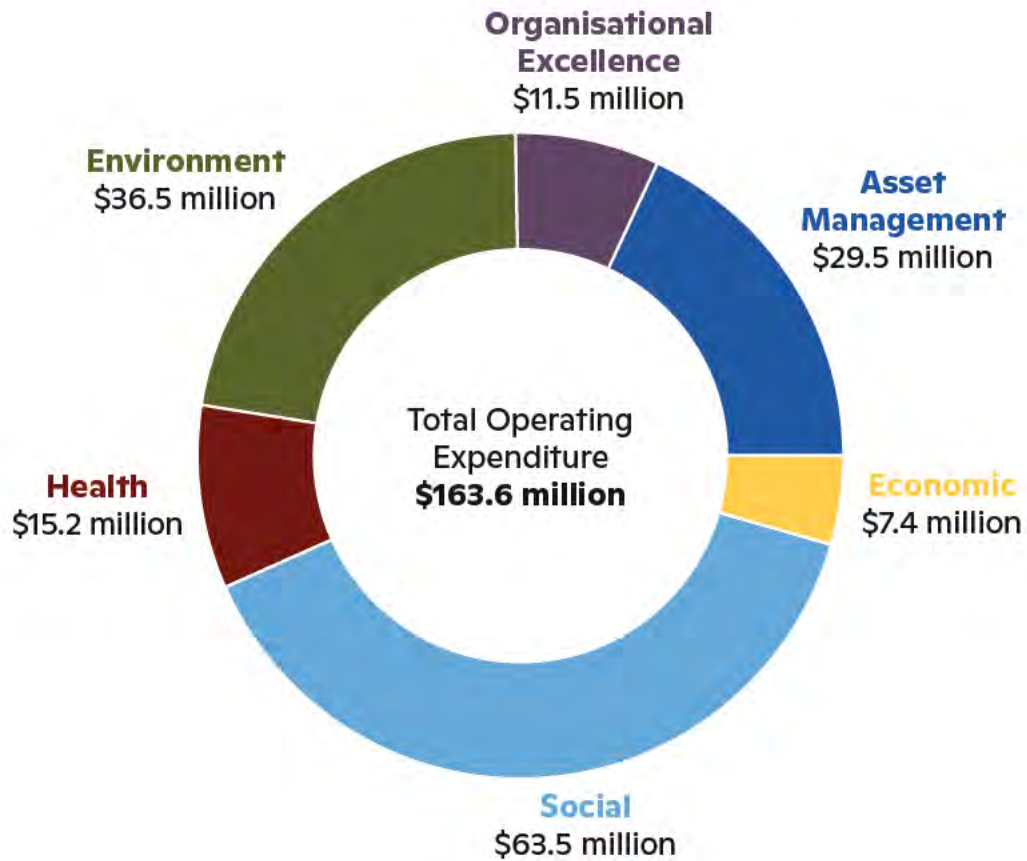


Rateable properties increased by 663 to  
**47,957**

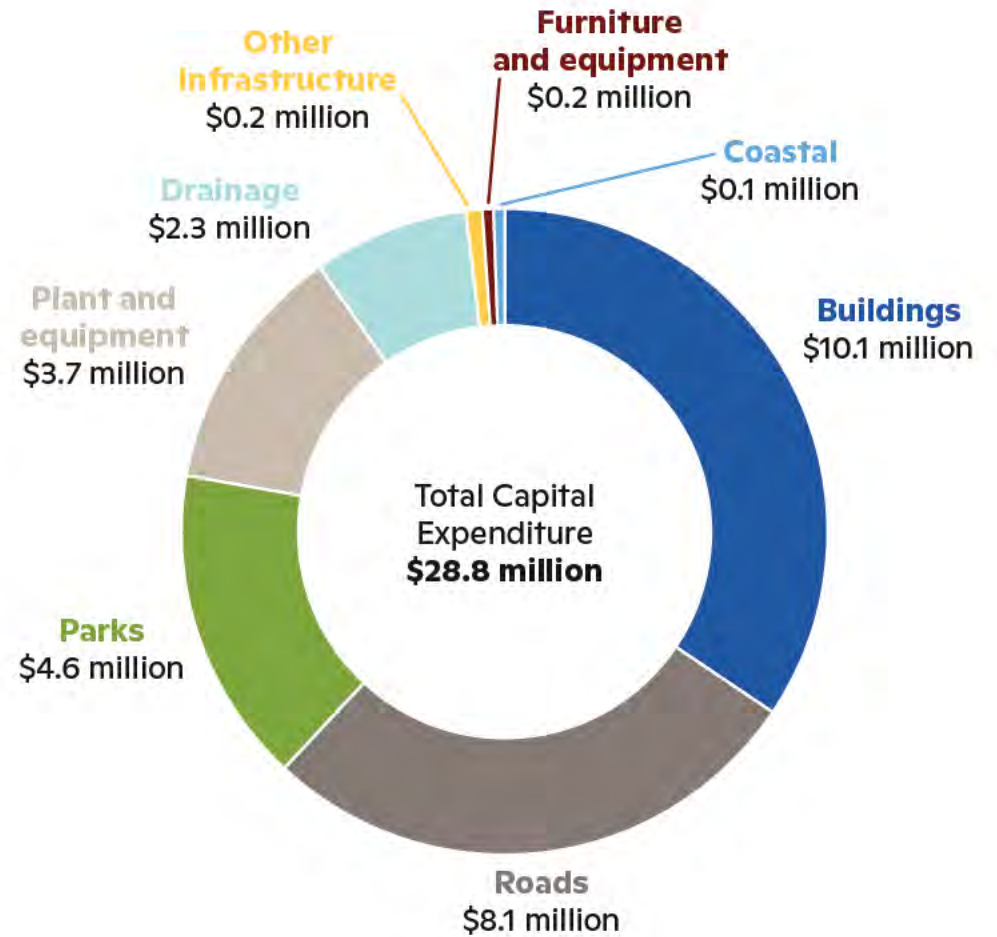


Rates (67% of operating revenues) increased by \$5.8 million to  
**\$93.2 million**

## Operating Expenditure by Aspiration

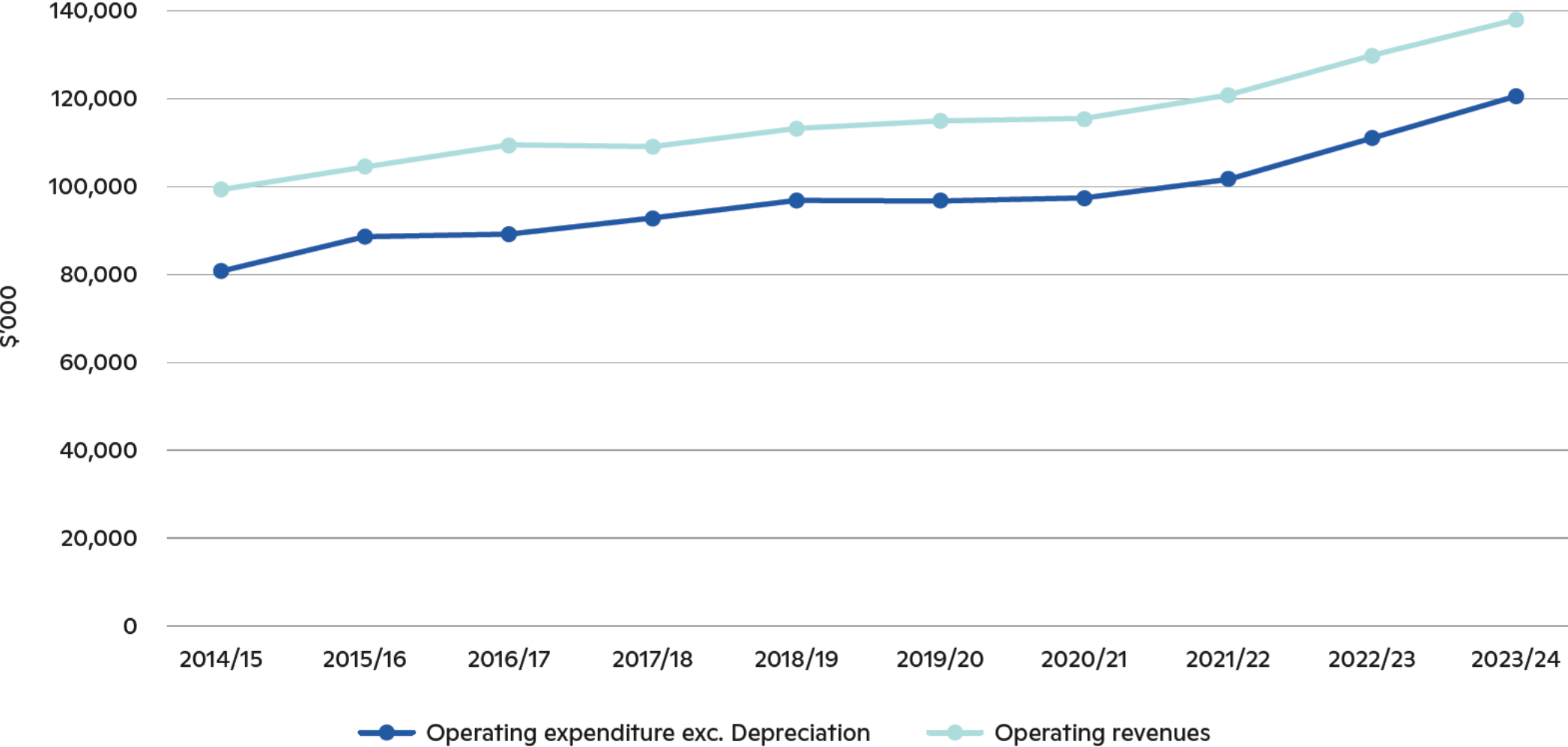


## Capital Expenditure



# Operating Surplus

The City's Long Term Financial Plan works on widening the gap between Operating Revenue and Operating Expenditure to ensure there are sufficient funds to invest in the City's \$1.51 billion asset portfolio, pay down debt and increase the City's reserve funds.



# Infrastructure Asset Management Strategy

The Infrastructure Asset Management Strategy provides a financial overview on the various infrastructure assets under the City's jurisdiction and a review on systems/resources supporting the management of assets. The strategy was reviewed in the 2022/23 financial year. The Infrastructure Asset Management Strategy review included an improvement plan.



The improvement plan actions identified in the strategy prioritise infrastructure assets in the City's asset portfolio and the Strategy establishes a level of service framework for use in the associated Asset Management Plans (by infrastructure asset class). The Infrastructure Asset Management Strategy will be reviewed on a regular basis.

## Infrastructure Asset Management Practice

The City's asset management activities include:

- Regular cycles of condition inspections of all infrastructure assets
- Collecting information on assets and maintaining asset registers in a centralised corporate enterprise system
- Updating asset registers for assets created, renewed or disposed as part of capital or operational works
- Updating asset registers for assets created as part of sub-divisional developments such as new roads, parks, waterways, footpaths, and drainage systems
- Mapping asset locations and providing information to the organisation to help service the community more effectively
- Supporting the completion of valuations for financial and legislative reporting
- Preparing forward programs for the renewal of assets as required to meet service needs
- Preparing Asset Management Plans for the City's six Infrastructure Asset Classes and reviewing them on a regular basis

# Annexures

## 1. City Services



# Strategy and Economic Development

• Above Target    • On Target    • Below Target

Strategy				
Services (Business as Usual Functions)	KPI	Target	Actual	Status
<b>Business Support and Capacity Building</b> Provide support and help to build capacity for local Mandurah businesses.	No. of business engagements	500	1,307	●
	Achievement against Peel CCI's KPIs listed within the MOU with CoM (%)	100%	100%	●
	Business Community Satisfaction Score (%)	50%	77.10%	●
<b>Human Capital</b> Support improved Education, Training and Employment outcomes for Mandurah.	No. of Human Capital initiatives (i.e.. Job Ready programs) supported / facilitated	8	8	●
<b>City Centre Activation</b> Support Business and City-led activations within the City Centre.	Number of business grants provided	12	44	●
	Number of City led activations delivered / supported	12	10	●
<b>Visit Mandurah</b> Provide support for the growth of Mandurah's tourism sector.	Funding support for Visit Mandurah (\$'000)	\$1,164,000	\$1,188,360	●
	Achievement against Visit Mandurah's KPIs listed within the MOU with CoM (%)	100%	100%	●
<b>City of Mandurah Events Program</b> Plan and deliver the City of Mandurah Events Program.	Economic impact of delivering Crab Fest (\$ million).	\$8 million	\$15.5 million	●
	Develop and promote Mandurah's Annual Calendar of Events - updated quarterly (%)	100%	100%	●
<b>External Event Support Program</b> Support the delivery of new major events delivered in Mandurah.	Number of major external events attracted / secured.	12	17	●
	Economic impact of major external events attracted to Mandurah (average Return on Investment- \$20 per \$1 spent)	20	80	●
<b>Integrated Strategic/Corporate Planning</b> Coordinate development and review of the Strategic Community Plan and Corporate Business Plan.	IPRF Compliance (%)	100%	100%	●
	Revised SCP adopted by 30 April	100%	100%	●
	CBP adopted annually by 30 June	100%	100%	●
<b>Performance Reporting</b> Report on performance quarterly against the City's Strategic Community Plan and Corporate Business Plan.	Quarterly Reports published within 6 weeks from the end of the quarter	100%	100%	●
	Adopt City's Annual Report within 56 days of receiving the Auditors' Report	100%	100%	●

Services (Business as Usual Functions)	KPI	Target	Actual	Status
<b>Service Reviews</b> Coordinate the implementation and ongoing review of the City's Service Review Framework.	Ongoing support and administration of the City's Service Review Framework	100%	100%	●
<b>Corporate Communications</b>				
<b>Internal Communications</b> Manage all core internal communications.	# of Managers/Employee briefs	24	24	●
	e news open rate (%)	60%	60%	●
	# of CEO briefing sessions delivered	8	8	●
<b>Office of the Mayor and Councillors</b>				
<b>Advocacy</b> Monitor, review and update the City's Advocacy Strategy and annual priorities, including the next State and Federal Election Advocacy Strategy.	% Advocacy priorities achieved (received commitment)	100%	100%	●
<b>Elected Member Engagement</b> Develop the City's website to build the profile of Elected Member within the community and build confidence in Council and its decisions, and seek opportunities for the Mayor to represent Mandurah and demonstrate capability and leadership to attract investment.	% increase in number of internal and external events attended by Elected Members (based on same period in the previous year)	10%	10%	●
<b>Citizenship Ceremonies</b> Deliver regular Citizenship Ceremonies.	Number of persons waiting less than 3 months to obtain citizenship (%)	90%	100%	●
<b>Constituent Enquiries</b> Management of Mayoral constituent enquiries.	Provide acknowledgement within 2 working days (%)	90%	100%	●
	Provide response within SLA (%)	90%	100%	●
<b>Community Acknowledgement and Recognition</b> Deliver Civic Awards Programs to acknowledge and recognise community contributions and achievements.	Number of Local Legends Awards	12	12	●
	% increase in number of Citizen of the Year Nominations	10%	-17%	●



# Place and Community

● Above Target ● On Target ● Below Target

Community Services				
Services (Business as Usual Functions)	KPI	Target	Actual	Status
<b>Family and Domestic Violence (FDV)</b> Coordinate the City's response to the prevention of Family and Domestic Violence.	Facilitate annual PSNTV commitment and evidenced support/ collaboration with the community and government sector	100%	100%	●
	Number of network meetings attended	4	4	●
<b>Early Years</b> Implement initiatives that support young families and early years.	Maintain and/or improve the number of children developmentally vulnerable in one or more domain(s) [%]	100%	100%	●
<b>Reconciliation Action Plan (RAP)</b> Support initiatives that achieve the full potential of Mandurah's aboriginal and Torres strait islander community and steer the Reconciliation Action Plan (RAP).	% of strategy delivered for the financial year	100%	100%	●
<b>Place Enrichment Strategy</b> Develop and implement a place enrichment strategy.	% of strategy delivered for the financial year	100%	100%	●
<b>Mandurah Homelessness and Street Present Action Plan</b> Develop, Implement and review the Mandurah Homelessness and Street Present Action Plan.	% of Plan delivered for the financial year	100%	100%	●
<b>Access and Inclusion Plan</b> Implement and review the Mandurah Access and Inclusion Plan.	% of Plan delivered for the financial year	100%	100%	●
<b>Multicultural Community</b> Support initiatives that achieve the full potential of Mandurah's diverse and multicultural community.	Number of multicultural community engagements	2	3	●
<b>Grants and Funding Programs</b> Deliver the Community Partnerships, Community Association and Youth Dream Big Fund annually.	Number of grant rounds delivered	2	2	●
<b>Arts and Culture Strategy</b> Implement the Arts and culture Strategy 2023-28 including events such as Peel Open Studios and the Mandurah Arts Festival.	% of Plan delivered for the financial year (of Deliverables planned for the financial year)	100%	100%	●

Services (Business as Usual Functions)	KPI	Target	Actual	Status
<b>Contemporary Art Spaces Mandurah (CASM)</b> Coordinate Contemporary Art Spaces Mandurah (CASM) as a key visual arts and creative learning space for the City.	Number of Workshop User Groups (11 per week x 48 weeks)	528	455	●
	Total Exhibition Attendance	6,000	3,658	●
	Maintain current numbers of Studio Residence Artists	4	4	●
<b>Mandurah Performing Arts Centre</b> Deliver upon the City's commitments as part of the MOU with Mandurah Performing Arts Centre.	Achievement against MPAC's KPIs listed within the MOU with CoM (%)	100%	100%	●
	Funding support for MPAC (\$'000)	\$697,885	\$697,885	●
<b>Literacy and Learning Services</b> Deliver an optimal range of literacy and learning services through Libraries and the Museum to meet the expectations of the community.	Number of active members as a % of population (%)	35%	26%	●
	Number of participants in library programs per capita	33%	26%	●
	Number of items issued per capita	6	2.58	●
	Number of physical visits to museum as a percentage of population (%)	5	5.11	●
	Number of education programs delivered by museum	8	8	●
	Number of exhibitions held at museum	6	6	●
<b>Youth Development Initiatives</b> Deliver an optimal range of programs for youth at the Billy Dower Youth Centre, and provide strategic youth connections and engagement across the City.	% of Youth Strategy implemented for the financial year	100%	100%	●
	Billy Dower Youth Centre Occupancy rate	90%	100%	●
	Number Youth Projects that engage community partners	70%	70%	●
	Youth Advisory Group consultations held per year	10	7	●
	Junior Council participation rate	80%	82%	●
	Youth Dream Big Fund % expended each FY	100%	93%	●
	Participants report increased confidence from attending programs	90%	93%	●
	Participants report feeling safe in youth programs	90%	91%	●
	Participants report a sense of belonging from attending programs	90%	92%	●
<b>Seniors Centre</b> Deliver an optimal range of services at the Seniors Centre to meet the expectations of the community.	Average attendance at the centre ('000)	30,000	101,007	●
	Annual membership	2,000	2,308	●

Sport and Recreation				
Services (Business as Usual Functions)	KPI	Target	Actual	Status
<b>Club Development</b> Deliver the City of Mandurah Club Connect – Club Development Program.	Engage Mandurah sport and recreational clubs through participation and membership within Club Connect development program (%)	85%	90%	●
	Review and deliver annual Mandurah Sports Awards and ongoing promotion of sector and individual achievements	100%	100%	●
<b>Community Facilities</b> Manage the City of Mandurah's Hired Community Facilities (inc Halls and Pavilions, Parks and Reserves, Beaches and Foreshores and Outdoor Sports Facilities).	% Increase in usage of community facilities	2.50%	12.5%	●
	Recreation Services Customer Satisfaction (%)	88%	90%	●
<b>Mandurah Aquatic and Recreation Centre</b> Manage the Mandurah Aquatic and Recreation Centre and deliver an optimal range of services to meet the expectations of the community.	MARC Customer Satisfaction (%)	88%	94%	●
	MARC Subsidy per visit \$	\$4.00	\$3.68	●
	Maintain participation/ occupancy rate in MARC facilitated programs (%)	70%	66.76%	●
Customer Services				
<b>Customer Service</b> Provide frontline customer service.	Post Transaction Customer Satisfaction (%)	90%	72%	●
	First point of contact resolution (FPOC %)	>80%	86.70%	●
	% Calls answered within 20 seconds	80%	64.28%	●
	Call Abandonment Rate (%)	<5%	8%	●
<b>Cemeteries</b> Provide Administration Services for Mandurah Cemeteries.	Undertake burials within 48 hours (%)	100%	100%	●
	Provide advice on memorialisation (when enquired) within SLA (%)	100%	100%	●
	Provide acknowledgement/ response to complaints, within SLA (%)	100%	100%	●
<b>Cashiering</b> Deliver an efficient cashiering service ensuring all transactions received over the counter, by mail or phone are accurately receipted.	Daily end of day balancing completed (%)	100%	100%	●
	Banking of all payments twice a week (%)	100%	100%	●
	Management of the City's after hours emergency call flowchart (%)	100%	100%	●
	Action non-urgent calls to after-hours call management provider (%) [next business day response]	100%	100%	●

Services (Business as Usual Functions)	KPI	Target	Actual	Status
<b>Records Management</b> Ensure compliant storage, retrieval, disposal, scanning/ preservation and digitisation of City records.	Compliance with Recordkeeping Plan (%)	100%	100%	●
	% of documents audited for compliance, post OneCouncil document migration	1.25%	2%	●
	Review and update the City's Recordkeeping Policy Biennially (%)	100%	100%	●
	Review and update the City's Preservation Strategy every 4 years (%)	100%	100%	●
	Review and update the City's Information Management Strategy every 4 years (%)	100%	100%	●
<b>Freedom of Information (FOI)</b> Manage Freedom of Information processes and reporting.	FOI enquiries responded to within regulatory timeframes (%)	100%	100%	●
	Maintain up to date Information Statement (%)	100%	100%	●
<b>Customer Access to Plans</b> Enable access to plans related to property requested by property owners.	Copy of Plans requests processed within SLA (%)	100%	100%	●



# Built and Natural Environment

● Above Target ● On Target ● Below Target

Technical Services				
Services (Business as Usual Functions)	KPI	Target	Actual	Status
<b>Traffic Management</b> Traffic monitoring program to enable appropriate planning of road safety improvements including blackspot projects.	Annual traffic monitoring and Speed display program completed (%)	100%	100%	●
	Complete annual road safety audit program (10 per annum)	10	10	●
<b>Tactical Asset Management</b> Planning for Roads and Transport, Buildings and Community Facilities and Stormwater Drainage Infrastructure Assets.	Complete development of the City Works and City Build 10 year Capital Program by end of Q1	100%	100%	●
<b>Civil Infrastructure Design</b> Survey and design of local road and transport and stormwater drainage infrastructure assets including roads, car parks, local area traffic management, paths, public area lighting.	Design City Works annual Capital Program (% Projects)	100%	100%	●
<b>Drainage and Water Sensitive Urban Design (WSUD) Infrastructure Planning</b> Ensure capital works projects incorporate water sensitive design principles.	% Projects incorporating WSUD principles	100%	100%	●
Strategic Asset Management				
<b>Strategic Asset Management and Planning for Infrastructure Assets</b> Planning for the management of the City's infrastructure to ensure assets are regularly reviewed.	Develop and review Asset Management Plans (following development each AMP to be reviewed biennially)	6	6	●
	Number of bi-monthly Strategic Asset Management Working Group meetings held during the year	6	6	●
<b>OneCouncil Support</b> Provision of business systems services for the Built and Natural Environment business units.	Number of bi-monthly OneCouncil Working Group Meetings held	6	6	●
	Coordinate annual testing of relevant B and NE modules of OneCouncil prior to annual upgrade to OneCouncil latest version. Including Asset Management and Works System	100%	100%	●
	Ensure all enquiries for B and NE OneCouncil support are answered and response/receipt is issued within required timeframes	85%	85%	●
	Provide specific support for the development of requirements for and training for any new modules introduced to OneCouncil for the B and NE directorate	100%	100%	●

Services (Business as Usual Functions)	KPI	Target	Actual	Status
<b>Project Management</b>				
<b>Infrastructure Project Management</b> Plan, design and deliver the City's major building and community infrastructure asset Capital Works projects.	% Capital Program delivered (% Budget)	80%	64%	●
	% Capital Program delivered (% Scope)	100%	95%	●
<b>Project Management Framework</b> Implementation of the Project Management Framework and development of the Activity Standards.	% projects, in the Annual Budget and LTFP, initiated and progressed through the Project Management Framework	50%	50%	●
<b>Infrastructure Asset Design Principles</b> Ensure infrastructure capital works incorporate holistic design principles including CPTED, Access and Inclusion, Ecological Sustainability (ESD).	% Projects incorporating CPTED principles	100%	100%	●
	% Projects incorporating AandI principles	100%	100%	●
	% Projects incorporating ESD principles	100%	100%	●
<b>Operations Services</b>				
<b>Operational Asset Management Planning</b> Planning for the maintenance of the City's road and transport, building and community, parks and open space, stormwater drainage and bridge infrastructure assets.	Development and review of Operational Plans for Infrastructure Assets	100%	60%	●
<b>Roads and Transport and Stormwater Drainage Infrastructure</b> Construct the City's roads and transport and stormwater drainage infrastructure assets to meet agreed performance targets.	Deliver City Works Capital Program (% Budget)	100%	67%	●
	Deliver City Works Capital Program (% Projects)	100%	80%	●
<b>Maintain City Infrastructure Assets</b> Maintain the City's road and transport, buildings and community facilities, stormwater drainage and bridge infrastructure assets to meet agreed performance targets.	Deliver City Maintenance and City Works Maintenance Program (% Budget)	100%	100%	●
<b>Maintain Parks and Open Space, Landscape and Bushland and Foreshore Natural Assets</b> Maintain the City's park and open space, landscape and bushland and foreshore natural assets to meet agreed performance targets.	Increase Urban Canopy in road reserves (Ratio of Number of trees planted to number of trees removed)	4	1,800	●
	Increase Urban Canopy in parks reserves (Number Planted in parks reserves)	125	26,986	●
	Deliver Parks Maintenance Program (% Budget)	100%	95%	●
<b>City Fleet</b> 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.	Rolling 10 year Fleet Replacement Plan completed (% Complete)	100%	85%	●
	Deliver Capital Program (% Budget)	100%	100%	●
	Deliver Maintenance Program (% Budget)	100%	100%	●

Services (Business as Usual Functions)	KPI	Target	Actual	Status
<b>Marina and Waterways</b>				
<b>Coastal Planning</b> Coastal and marine planning to ensure the protection and enhancement of the City's coastal and marine built and natural environment.	Implement the Coastal Hazard Risk Management and Adaptation Planning (CHRMAP) for the Northern Beaches	100%	85%	●
<b>Coastal and Marine Infrastructure Assets</b> Planning for the management of the City's coastal and marine infrastructure and natural waterway assets.	Rolling 10 year Capital Works Programs completed (%)	100%	100%	●
	Development and review of Operational Plans for Coastal and Marine Infrastructure Assets	100%	95%	●
<b>Maintain Coastal and Marine Infrastructure and Natural Assets</b> Maintenance of the City's coastal and marine infrastructure and natural assets including protection structures, jetties, boat ramps and waterways (including sand monitoring and management ie. bypassing and dredging) to meet agreed performance targets.	Deliver Capital Program (% Budget)	100%	100%	●
	Deliver Capital Program (% Projects)	100%	100%	●
	Deliver Maintenance Program (% Budget)	100%	100%	●
<b>Mandurah Ocean Marina and Mary Street Lagoon</b> Manage the Mandurah Ocean Marina and Mary Street Lagoon including the pen holder bookings, jetty maintenance, grounds maintenance and Chalet Park maintenance.	Mandurah Ocean Marina and Mary Street Lagoon occupancy rate (%)	70%	83%	●
<b>Natural Environment</b>				
<b>Waste Management Planning</b> Implement the City's Waste Management Plan and prepare an annual status report.	Implement the Waste Management Plan action plan	100%	75%	●
	Implement the Waste Education Plan action plan	100%	95%	●
	Prepare an annual status report of Waste Plan	100%	100%	●
	Complete the annual DWER Waste Census return	100%	100%	●
<b>Waste Management Centres</b> Manage and operate the Waste Management Centre and the Tims Thicket Inert Landfill.	% waste diversion from landfill	<24%	26.1%	●
<b>Environmental Planning</b> Environmental planning and custodianship to ensure the protection and enhancement of the City's landscaped and natural environment.	Develop the Environment Strategy (%)	100%	100%	●
	Implement the Waste Education Plan	100%	100%	●
	Review and implement the Greening Mandurah Framework and Action Plan (%)	100%	100%	●

Services (Business as Usual Functions)	KPI	Target	Actual	Status
<b>Asset Management and Planning for Parks and Open Space Infrastructure Assets</b> Planning for the management of the City's parks and open space infrastructure through condition monitoring and programming of forward works for replacement, renewal, upgrade and new assets.	Rolling 10 year Capital Works Programs completed (%)	100%	100%	●
<b>Carbon Emissions</b> Plan and facilitate ongoing mitigation of carbon emissions, including the signing of the Power Purchase Agreement alternative to procure renewable energy.	% of clean energy used by the City of Mandurah	25%	38%	●
<b>Environmental Education</b> Deliver environmental education programmes and engage community in environmental volunteering such as the Kids Teaching Kids Conference, National Tree Day and Embrace a Space.	# of opportunities created for the community to increase awareness of environmental issues and participate in environmental activities	20	62	●
<b>Asset Management and Planning for Bushland, Foreshore and Planted Natural Assets</b> Planning for the management of the City's natural land based assets through condition monitoring and programming of maintenance works including the development of Bushland Management Plans, Foreshore Management Plans and Public Open Space Management Plans.	# of new Bushland Management Plans developed	1	2	●
	# of existing Bushland Management Plans updated	8	19	●
	# of new Foreshore Management Plans developed	1	2	●
	# of existing Foreshore Management Plans updated	8	4	●
	# of new Public Open Space Management Plans developed	1	2	●
	# of existing Public Open Space Management Plans updated	4	0	●
<b>Landscape Infrastructure Design and Construction</b> Design and construction of park and open space landscape infrastructure assets aligned to agreed performance targets.	Deliver City Parks Capital Program (% Budget)	100%	79%	●
	Deliver City Parks Capital Program (% Projects)	100%	100%	●
<b>Environmental Compliance</b> Ensure the City has appropriate approvals (e.g. clearing permits and licences) for all works undertaken (Environmental Compliance).	Number of active investigations into breaches of environmental regulations	0	0	●
<b>Sustainable Water Use Management</b> Facilitate sustainable water use across the City including through verge makeover program, facility water audits and Waterwise Council Action Plan implementation.	Maintain compliance with Groundwater allocation licenses (%)	100%	100%	●
	Maintain Waterwise Council accreditation	100%	100%	●

# Business Services

● Above Target ● On Target ● Below Target

Development and Compliance				
Services (Business as Usual Functions)	KPI	Target	Actual	Status
<b>Food safety management</b> Undertake food safety training, assessment, sampling and action recalls.	Food Premises inspections carried out within WALGA Recommended Inspection Timeframes (%)	100%	80%	●
<b>Public Buildings and Event Assessments</b> Ensure assessment of Public Buildings and Events to ensure they are safely operated and in accordance with relevant legislation.	Public Building and Events assessments carried out within WALGA Recommended Inspection timeframes (%)	100%	90%	●
<b>Recreational water monitoring</b> Sample aquatic facilities and natural waters for microbiological safety.	Recreational Water Quality assessments carried out within statutory timeframes (%)	100%	100%	●
<b>Mosquito Management</b> Complete pre-treatment surveys, treatments, post treatment assessments and community education.	Annual Report completed by October (%)	100%	100%	●
<b>Implement the Public Health Plan</b> Promote the health benefits linked to connecting people with and protecting the natural environment.	Completion of 2 videos demonstrating connection between health and the natural environment (%)	100%	100%	●
	Number of programs cross promoted	5	12	●
<b>Animal Control / Management</b> Apply legislation and educate the community on the importance of responsible animal ownership.	% decrease in annual dog wanders reported per registered dog	5%	4.07%	●
	Dangerous dog inspections completed within 30 days of Notification and annually (%)	100%	81.25%	●
	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%	●
	% decrease in dog attacks with Injury per registered dog	5%	17.17%	●
	Animal offences (registrations, wandering, etc.) investigated and formal action taken within 14 days (%)	100%	93%	●
	Shark Reports responded to within 1 hour (%)	100%	100%	●

Services (Business as Usual Functions)	KPI	Target	Actual	Status
<b>Statutory Planning and Land Management</b> Undertake statutory planning and land management in accordance with relevant legislation.	Development Applications, Subdivision and Structure Plan proposals assessed within legislative timeframes (%)	100%	95%	●
	% Subdivision Referrals processed within 42 days	100%	95%	●
<b>Building and Compliance</b> Control 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.	Private swimming pools inspected within 4 years (%)	100%	98%	●
	% applications assessed within statutory time-frame (Certified Applications)	100%	100%	●
	% applications assessed within statutory time-frame (Uncertified Applications)	100%	100%	●
	% Strata, Demolition and Occupancy Permit Applications assessed within statutory time-frame	100%	100%	●
	Provision of Building Records within applicable specified timeframes – Requests for Building Records (%)	100%	100%	●
	Provision of Building Records within applicable specified timeframes – Orders and Requisitions (%)	100%	100%	●
	Approval of Park Homes and annexes within Caravan Parks (10 business days) (%)	100%	100%	●
<b>Bushfire Management</b> Undertake bushfire mitigation initiatives to reduce the risk of bushfire causing damage to life, property and/or the environment.	Grant funded bushfire mitigation activities completed (%)	100%	75%	●
	Local Emergency Management and Bushfire Advisory Committee meetings held every quarter (%)	100%	100%	●
	Bushfire Inspections completed of all properties (%)	100%	100%	●
<b>Systems and Projects</b>				
<b>IT Tech support</b> Advocate, manage, maintain and support technology and technological solutions for Council operations.	Compliance with cyber security framework (Maturity Level 1-3)	100%	100%	●
	Support requests responded to within SLA (%)	100%	100%	●
<b>Drive Innovation through Technology</b> Explore new efficient and effective approaches to delivering services. Specific projects yet to be determined.	% successful projects undertaken	100%	100%	●
<b>Financial Services</b>				
<b>Long Term Financial Plan</b> Undertake Long Term Financial Planning to set out the City's path to financial sustainability into the future.	Long Term Financial Plan adopted by May	100%	100%	●

Services (Business as Usual Functions)	KPI	Target	Actual	Status
<b>Financial Accounting Services</b> Accounts payable, accounts receivable, insurance, loans, investments, GST/BAS, FBT, banking management, corporate credit cards.	Statutory Returns lodged within legislative timeframe (%)	100%	100%	●
<b>Management Accounting Services</b> Budgeting, financial analysis, long term financial planning, capital planning, business cases, financial systems, projects.	Asset Consumption Ratio	0.71%	0.67%	●
	Asset Renewal Funding Ratio	0.95%	0.87%	●
	Asset Sustainability Ratio	0.68%	0.85%	●
<b>Manage the City's Rates Function</b> Preparation of rate notices, pensioner management, street numbering, debtor management, property enquiries, new properties.	Debt Recovery Percentage (%)	96%	96.1%	●
<b>Financial Reporting</b> Annual financial statements, monthly financial management reporting, budget review.	Reports adopted/published within statutory timeframes (%)	100%	100%	●
Governance Services				
<b>Internal Audit</b> Delivery of the 3-Year Strategic Internal Audit Plan and Annual Operational Internal Audit Plan.	Number of audits undertaken	5	3	●
	Recommendations implemented within 12 months of the Internal Audit Report being presented to Council (%)	70%	75%	●
<b>Fraud and Corruption Control Framework</b> Embedding Fraud and Corruption Prevention Plan.	Number of training and education activities	4	7	●
<b>Risk Management Framework</b> Ongoing review and implementation of the City's Risk Management Framework including Strategic and Operational Risk.	Monitoring and maintenance of Strategic and Operational Risk Registers (%)	100%	100%	●
<b>Governance Framework</b> Ongoing improvement of the governance framework including resources, tools and education for Elected Members and Employees.	Number of training sessions delivered for Elected Members	8	14	●
	Number of training sessions delivered for employees (mandatory and non-mandatory)	8	12	●
	Employee participation rate (%) (mandatory training)	100%	86%	●
	# of Governance Resources developed and/or reviewed for Elected Members	12	15	●
	# of Governance Resources developed and/or reviewed for Employees	1	16	●

Services (Business as Usual Functions)	KPI	Target	Actual	Status
<b>Policy Development</b> Develop, coordinate and review policies in accordance with the Council Policy Plan and City of Mandurah Policy Plan.	Implementation of the Council Policy Plan (%)	100%	100%	●
	Implementation of the City of Mandurah Policy Plan (%)	100%	100%	●
<b>Delegations and Authorisations</b> Ongoing review and improvement of Delegations and Authorisations.	Annual review of delegations (%)	100%	100%	●
	Biennial review of Authorisations (%)	100%	100%	●
<b>Local Laws</b> Ongoing review and development of Local Laws.	# of Local Laws reviewed/developed	2	2	●
<b>Local Government Elections</b> Delivery of Local Government Elections.	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%	100%	●
<b>Local Government Reform</b> Implement and embed amendments associated with the Local Government Reform.	Local Government Reform amendments implemented and embedded (%)	100%	100%	●
<b>Procurement Schedule</b> Delivery of the City of Mandurah Procurement Schedule enabling opportunities for local supplier engagement.	Compliance with Act and Regulations (Tenders) (%)	95%	100%	●
	Compliance with Regional Price Preference Policy (%)	100%	100%	●
	% of all local content and regional price preference claims for all Tenders	50%	62.25%	●

Services (Business as Usual Functions)	KPI	Target	Actual	Status
<b>Procurement and Contract Management Framework</b> Ongoing improvement of the procurement and contract management framework including resource, tools and education for the organisation.	Number of procurement training sessions delivered	8	14	●
	Participation rate in online procurement training (%) for Purchase Order Approvers	100%	100%	●
	Participation rate for in person procurement training (%) for Purchase Order Approvers	85%	94.50%	●
	# of Procurement Resources developed and/or reviewed to support process improvement	6	43%	●
	Contract Management Framework developed and implemented (%)	100%	100%	●
<b>Procurement under \$100k</b> Automation of controls in OneCouncil environment to improve whole of organisation and compliance.	Automation of controls in OneCouncil completed	100%	30%	●
<b>Leases and Licences</b> Manage Leases and Licences portfolio.	Licences managed in line with expiration date (%)	100%	40%	●
	Leases managed in line with expiration date (%)	100%	70%	●
<b>Trading Permits</b> Administer trading permit guidelines to ensure consistency with objectives of the Guidelines.	% Trading Permits administered in line with guidelines	100%	100%	●



**CITY OF MANDURAH**  
**FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2024**

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

*Woven by waterways; a city that is thriving and connected to its people and nature.*

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

**CITY OF MANDURAH  
FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2024**

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

**STATEMENT BY CEO**

The accompanying financial report of the City of Mandurah has been prepared in compliance with the provisions of the *Local Government Act 1995* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2024 and the financial position as at 30 June 2024.

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

Signed on the *TENTH* day of December 2024

\_\_\_\_\_

Casey Mihovilovich  
Name of CEO

CITY OF MANDURAH  
STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	2024 Actual \$	2024 Budget \$	2023 Actual \$
<b>Revenue</b>				
Rates	2(a),27	93,164,669	92,674,403	87,363,981
Grants, subsidies and contributions	2(a)	5,635,783	7,221,456	6,474,595
Fees and charges	2(a)	34,107,075	30,922,352	32,173,899
Interest revenue	2(a)	4,789,540	3,740,558	3,527,737
Other revenue	2(a)	1,364,955	66,631	1,383,791
		<u>139,062,022</u>	<u>134,625,400</u>	<u>130,924,003</u>
<b>Expenses</b>				
Employee costs	2(b)	(55,373,119)	(55,125,043)	(51,188,432)
Materials and contracts		(58,492,124)	(58,354,242)	(53,821,398)
Utility charges		(4,275,112)	(4,627,517)	(4,491,720)
Depreciation		(35,755,740)	(33,084,683)	(36,638,351)
Finance costs	2(b)	(1,072,265)	(1,125,625)	(909,873)
Insurance		(1,410,406)	(1,566,711)	(1,737,603)
Other expenditure	2(b)	(29,373)	0	(39,605)
		<u>(156,408,139)</u>	<u>(153,883,821)</u>	<u>(148,826,982)</u>
		<u>(17,346,117)</u>	<u>(19,258,421)</u>	<u>(17,902,979)</u>
Capital grants, subsidies and contributions	2(a)	25,981,030	15,177,820	13,239,954
Profit on asset disposals		188,569	0	134,365
Loss on asset disposals		(7,246,306)	0	(4,658,768)
Fair value adjustments to financial assets at fair value through profit or loss		(251,584)	0	(9,586)
		<u>18,671,709</u>	<u>15,177,820</u>	<u>8,705,965</u>
<b>Net result for the period</b>	26(b)	<u><b>1,325,592</b></u>	<u><b>(4,080,601)</b></u>	<u><b>(9,197,014)</b></u>
<b>Total comprehensive income/loss for the period</b>		<u><b>1,325,592</b></u>	<u><b>(4,080,601)</b></u>	<u><b>(9,197,014)</b></u>

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

**CITY OF MANDURAH**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 JUNE 2024**

	NOTE	2024	2023
		\$	\$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	74,477,069	69,919,904
Trade and other receivables	5	10,699,188	5,254,760
Other financial assets	4(a)	6,522,395	12,403,760
Inventories	6	837,615	694,556
Other assets	7	3,377,738	3,408,620
<b>TOTAL CURRENT ASSETS</b>		<b>95,914,005</b>	<b>91,681,600</b>
<b>NON-CURRENT ASSETS</b>			
Trade and other receivables	5	1,685,741	1,571,313
Other financial assets	4(b)	322,261	619,265
Property, plant and equipment	8	281,267,077	273,430,508
Infrastructure	9	768,996,872	779,735,129
Right-of-use assets	11(a)	613,481	548,814
Investment property	12	10,683,760	10,683,760
<b>TOTAL NON-CURRENT ASSETS</b>		<b>1,063,569,192</b>	<b>1,066,588,789</b>
<b>TOTAL ASSETS</b>		<b>1,159,483,197</b>	<b>1,158,270,389</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	13	17,971,322	19,787,860
Other liabilities	14	5,985,994	7,361,650
Lease liabilities	11(b)	254,514	210,703
Borrowings	15	5,317,216	4,361,670
Employee related provisions	16	9,707,999	9,501,728
Other provisions	17	330,335	624,543
<b>TOTAL CURRENT LIABILITIES</b>		<b>39,567,380</b>	<b>41,848,154</b>
<b>NON-CURRENT LIABILITIES</b>			
Other liabilities	14	4,864,164	4,703,999
Lease liabilities	11(b)	388,928	363,184
Borrowings	15	21,204,784	19,202,243
Employee related provisions	16	790,650	811,107
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>27,248,526</b>	<b>25,080,533</b>
<b>TOTAL LIABILITIES</b>		<b>66,815,906</b>	<b>66,928,687</b>
<b>NET ASSETS</b>		<b>1,092,667,291</b>	<b>1,091,341,702</b>
<b>EQUITY</b>			
Retained surplus		237,390,978	242,718,412
Reserve accounts	30	69,472,383	62,819,360
Revaluation surplus	18	785,803,930	785,803,930
<b>TOTAL EQUITY</b>		<b>1,092,667,291</b>	<b>1,091,341,702</b>

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

CITY OF MANDURAH  
STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	RETAINED SURPLUS \$	RESERVE ACCOUNTS \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
<b>Balance as at 1 July 2022</b>		263,433,040	51,301,746	785,803,930	1,100,538,716
Comprehensive income for the period					
Net result for the period		(9,197,014)	0	0	(9,197,014)
Total comprehensive income for the period		(9,197,014)	0	0	(9,197,014)
Transfers from reserve accounts	30	13,440,581	(13,440,581)	0	0
Transfers to reserve accounts	30	(24,958,195)	24,958,195	0	0
<b>Balance as at 30 June 2023</b>		<b>242,718,412</b>	<b>62,819,360</b>	<b>785,803,930</b>	<b>1,091,341,702</b>
Comprehensive income for the period					
Net result for the period		1,325,592	0	0	1,325,592
Total comprehensive income for the period		1,325,592	0	0	1,325,592
Transfers from reserve accounts	30	21,253,107	(21,253,107)	0	0
Transfers to reserve accounts	30	(27,906,133)	27,906,133	0	0
<b>Balance as at 30 June 2024</b>		<b>237,390,978</b>	<b>69,472,383</b>	<b>785,803,930</b>	<b>1,092,667,291</b>

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

**CITY OF MANDURAH  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2024**

	NOTE	2024 Actual \$	2023 Actual \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Receipts</b>			
Rates		92,144,266	88,195,990
Grants, subsidies and contributions		1,837,772	6,939,162
Fees and charges		34,129,717	32,155,998
Interest revenue		4,789,540	3,527,737
Goods and services tax received		(113,191)	222,028
Other revenue		1,364,955	1,383,791
		<u>134,153,059</u>	<u>132,424,706</u>
<b>Payments</b>			
Employee costs		(55,408,314)	(50,142,184)
Materials and contracts		(60,330,519)	(52,053,267)
Utility charges		(4,275,112)	(4,491,720)
Finance costs		(1,072,265)	(909,874)
Insurance paid		(1,410,406)	(1,737,603)
Other expenditure		(29,373)	(39,605)
		<u>(122,525,989)</u>	<u>(109,374,253)</u>
<b>Net cash provided by operating activities</b>	19(b)	11,627,070	23,050,453
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Payments for purchase of property, plant & equipment	8(a)	(13,946,846)	(6,269,699)
Payments for construction of infrastructure	9(a)	(14,896,724)	(14,466,663)
Capital grants, subsidies and contributions		11,923,496	8,023,682
Proceeds for financial assets at amortised cost		5,845,223	11,696,701
Proceeds from sale of property, plant & equipment		1,029,391	911,507
<b>Net cash (used in) investing activities</b>		<u>(10,045,460)</u>	<u>(104,472)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Repayment of borrowings	29(a)	(4,256,523)	(4,155,961)
Payments for principal portion of lease liabilities	29(d)	(438,322)	(545,354)
Payments for principal portion of interest bearing liabilities		(768,026)	(544,988)
Proceeds from financial assets at amortised cost - community loans		81,562	50,271
Proceeds from new borrowings	29(a)	7,214,610	3,866,732
Proceeds from interest bearing liabilities		1,142,254	896,397
<b>Net cash provided by (used in) financing activities</b>		<u>2,975,555</u>	<u>(432,903)</u>
<b>Net increase in cash held</b>		4,557,165	22,513,077
Cash at beginning of year		69,919,904	47,406,827
<b>Cash and cash equivalents at the end of the year</b>	19(a)	<u>74,477,069</u>	<u>69,919,904</u>

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

CITY OF MANDURAH  
STATEMENT OF FINANCIAL ACTIVITY  
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	2024 Actual \$	2024 Budget \$	2023 Actual \$
<b>OPERATING ACTIVITIES</b>				
<b>Revenue from operating activities</b>				
General rates	27	93,164,669	92,674,403	87,363,981
Grants, subsidies and contributions		5,635,783	7,221,456	6,474,595
Fees and charges		34,107,075	30,922,352	32,173,899
Interest revenue		4,789,540	3,740,558	3,527,737
Other revenue		1,364,955	66,631	1,384,119
Profit on asset disposals		188,569	0	134,365
Fair value adjustments to financial assets at fair value through profit or loss		(251,584)	0	(9,586)
		<u>138,999,007</u>	<u>134,625,400</u>	<u>131,049,110</u>
<b>Expenditure from operating activities</b>				
Employee costs		(55,373,119)	(55,125,043)	(51,188,432)
Materials and contracts		(58,492,124)	(58,354,242)	(53,821,398)
Utility charges		(4,275,112)	(4,627,517)	(4,491,720)
Depreciation		(35,755,740)	(33,084,683)	(36,638,351)
Finance costs		(1,072,265)	(1,125,625)	(909,873)
Insurance		(1,410,406)	(1,566,711)	(1,737,603)
Other expenditure		(29,373)	0	(33,156)
Loss on asset disposals		(7,246,306)	0	(4,658,768)
		<u>(163,654,445)</u>	<u>(153,883,821)</u>	<u>(153,479,301)</u>
Non cash amounts excluded from operating activities	28(a)	42,396,964	33,869,873	40,925,658
<b>Amount attributable to operating activities</b>		<u>17,741,526</u>	<u>14,611,452</u>	<u>18,495,467</u>
<b>INVESTING ACTIVITIES</b>				
<b>Inflows from investing activities</b>				
Capital grants, subsidies and contributions		25,981,030	15,177,820	13,233,505
Proceeds from disposal of assets		1,029,391	2,529,095	911,507
Proceeds from financial assets at amortised cost - self supporting loans		81,562	0	50,271
		<u>27,091,983</u>	<u>17,706,915</u>	<u>14,195,283</u>
<b>Outflows from investing activities</b>				
Right of use assets received - non cash	11(a)	(507,877)	0	0
Purchase of property, plant and equipment	8(a)	(13,946,846)	(7,752,373)	(6,269,699)
Purchase and construction of infrastructure	9(a)	(14,896,724)	(39,049,348)	(14,466,663)
		<u>(29,351,447)</u>	<u>(46,801,721)</u>	<u>(20,736,362)</u>
Non-cash amounts excluded from investing activities	28(b)	(13,505,420)	500,000	(4,895,833)
<b>Amount attributable to investing activities</b>		<u>(15,764,884)</u>	<u>(28,594,806)</u>	<u>(11,436,912)</u>
<b>FINANCING ACTIVITIES</b>				
<b>Inflows from financing activities</b>				
Proceeds from borrowings	29(a)	7,214,610	7,442,854	3,866,732
Proceeds from Unspent Loans		1,009,740	1,427,938	2,096,554
Proceeds from new leases - non cash	29(d)	507,877	0	0
Proceeds from interest bearing liabilities		1,142,254	645,000	896,397
Transfers from reserve accounts	30	21,253,107	14,884,557	13,440,581
		<u>31,127,588</u>	<u>24,400,349</u>	<u>20,300,264</u>
<b>Outflows from financing activities</b>				
Repayment of borrowings	29(a)	(4,256,523)	(4,316,708)	(4,155,961)
Payments for principal portion of lease liabilities	29(d)	(438,322)	(512,978)	(545,354)
Payments for principal portion of interest bearing liabilities		(768,026)	(551,074)	(544,988)
Transfers to reserve accounts	30	(27,906,133)	(6,126,703)	(24,958,195)
		<u>(33,369,004)</u>	<u>(11,507,463)</u>	<u>(30,204,498)</u>
<b>Amount attributable to financing activities</b>		<u>(2,241,416)</u>	<u>12,892,886</u>	<u>(9,904,234)</u>
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>				
<b>Surplus or deficit at the start of the financial year</b>	28(c)	1,018,971	600,000	3,864,650
Amount attributable to operating activities		17,741,526	14,611,452	18,495,467
Amount attributable to investing activities		(15,764,884)	(28,594,806)	(11,436,912)
Amount attributable to financing activities		(2,241,416)	12,892,886	(9,904,234)
<b>Surplus or deficit after imposition of general rates</b>	28(c)	<u>754,197</u>	<u>(490,468)</u>	<u>1,018,971</u>

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

**CITY OF MANDURAH  
FOR THE YEAR ENDED 30 JUNE 2024  
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**CITY OF MANDURAH  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2024**

**1. BASIS OF PREPARATION**

The financial report of the City of Mandurah which is a Class 1 local government comprises general purpose financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

**Local Government Act 1995 requirements**

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

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

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

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

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

**Critical accounting estimates and judgements**

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

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

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

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

- Fair value measurement of assets carried at reportable value including:
  - Property, plant and equipment - note 8
  - Infrastructure - note 9
- Expected credit losses on financial assets - note 5
- Investment property - note 12
- Measurement of employee benefits - note 16
- Measurement of provisions - note 17

Fair value hierarchy information can be found in note 25

**The local government reporting entity**

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

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

**Initial application of accounting standards**

During the current year, the following new or revised Australian Accounting Standards and Interpretations were applied for the first time.

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

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

**New accounting standards for application in future years**

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

- AASB 2014-10 *Amendments to Australian Accounting Standards*
  - *Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*
- AASB 2020-1 *Amendments to Australian Accounting Standards*
  - *Classification of Liabilities as Current or Non-current*
- AASB 2021-7c *Amendments to Australian Accounting Standards*
  - *Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*
- AASB 2022-5 *Amendments to Australian Accounting Standards*
  - *Lease Liability in a Sale and Leaseback*
- AASB 2022-6 *Amendments to Australian Accounting Standards*
  - *Non-current Liabilities with Covenants*

These amendments are not expected to have any material impact on the financial report on initial application.

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

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

- AASB 2023-1 *Amendments to Australian Accounting Standards*
  - *Supplier Finance Arrangements*

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

**CITY OF MANDURAH  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2024**

**2. REVENUE AND EXPENSES**

(a) Revenue

**Contracts with customers**

Recognition of revenue is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Timing of revenue recognition
Grants, subsidies and contributions	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management.	Single point in time	Full payment prior to issue	None	On payment of the licence, registration or approval

Consideration from contracts with customers is included in the transaction price.

**Revenue Recognition**

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

**For the year ended 30 June 2024**

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	93,164,669	0	93,164,669
Grants, subsidies and contributions	5,635,783	0	0	0	5,635,783
Fees and charges	34,107,075	0	0	0	34,107,075
Interest revenue	0	0	713,295	4,076,245	4,789,540
Other revenue	300,834	0	0	1,064,121	1,364,955
Capital grants, subsidies and contributions	0	25,981,030	0	0	25,981,030
<b>Total</b>	<b>40,043,692</b>	<b>25,981,030</b>	<b>93,877,964</b>	<b>5,140,366</b>	<b>165,043,052</b>

**For the year ended 30 June 2023**

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	87,363,981	0	87,363,981
Grants, subsidies and contributions	6,474,595	0	0	0	6,474,595
Fees and charges	32,173,899	0	0	0	32,173,899
Interest revenue	0	0	718,842	2,808,895	3,527,737
Other revenue	425,949	0	0	957,842	1,383,791
Capital grants, subsidies and contributions	0	13,239,954	0	0	13,239,954
<b>Total</b>	<b>39,074,443</b>	<b>13,239,954</b>	<b>88,082,823</b>	<b>3,766,737</b>	<b>144,163,957</b>

CITY OF MANDURAH  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2024

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)	Note	2024 Actual \$	2023 Actual \$
<b>Interest revenue</b>			
Interest on reserve account		1,522,615	966,200
Rates instalment and penalty interest		713,295	718,842
Other interest revenue		2,553,630	1,842,695
		4,789,540	3,527,737
<b>Fees and charges relating to rates receivable</b>			
Charges on instalment plan		92,951	97,251
The 2024 original budget estimate in relation to: Charges on instalment plan was \$124,006.			
<b>(b) Expenses</b>			
<b>Auditors remuneration</b>			
- Audit of the Annual Financial Report		142,200	162,488
		142,200	162,488
<b>Employee Costs</b>			
Employee benefit costs		47,270,516	44,183,164
Other employee costs		8,102,603	7,005,267
		55,373,119	51,188,432
<b>Finance costs</b>			
Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss		391,840	308,349
Interest rate swap		303	31,603
Interest bearing liabilities		680,122	569,921
		1,072,265	909,873
<b>Other expenditure</b>			
Sundry expenses		29,373	39,605
		29,373	39,605

CITY OF MANDURAH  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2024

3. CASH AND CASH EQUIVALENTS

Note	2024	2023
	\$	\$
Cash at bank and on hand	30,142,409	31,444,622
Term deposits	44,334,660	38,475,282
<b>Total cash and cash equivalents</b>	<b>74,477,069</b>	<b>69,919,904</b>
Held as		
- Unrestricted cash and cash equivalents	4,341,390	17,233,390
- Restricted cash and cash equivalents	70,135,679	52,686,514
	<b>74,477,069</b>	<b>69,919,904</b>

**MATERIAL ACCOUNTING POLICIES**

**Cash and cash equivalents**

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

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

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

**Restricted financial assets**

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

4. OTHER FINANCIAL ASSETS

(a) Current assets

Note	2024	2023
	\$	\$
Financial assets at amortised cost	6,522,395	12,403,760
	<b>6,522,395</b>	<b>12,403,760</b>

**Other financial assets at amortised cost**

Self supporting loans receivable		
Community Loans	10,000	46,142
Term deposits	6,512,395	12,357,618
	<b>6,522,395</b>	<b>12,403,760</b>

Held as

- Unrestricted other financial assets at amortised cost	10,000	46,142
- Restricted other financial assets at amortised cost	6,512,395	12,357,618
	<b>6,522,395</b>	<b>12,403,760</b>

(b) Non-current assets

Financial assets at amortised cost	176,712	222,132
Financial assets at fair value through profit or loss - Local Government House Trust	145,549	142,607
Financial assets at fair value through profit or loss - Interest Rate Swap	0	254,526
	<b>322,261</b>	<b>619,265</b>

**Financial assets at amortised cost**

Financial assets at amortised cost - Community Loans	176,712	222,132
	<b>176,712</b>	<b>222,132</b>

**Financial assets at fair value through profit or loss - Local Government House Trust**

Units in Local Government House Trust - opening balance	142,607	136,156
Movement attributable to fair value increment	2,942	6,451
Units in Local Government House Trust - closing balance	<b>145,549</b>	<b>142,607</b>

Loans receivable from community have the same terms and conditions as the related borrowing disclosed in Note 29(a) as self supporting loans. Fair value of financial assets at fair value through profit or loss is determined from the net asset value of the units held in the Trust at balance date as compiled by WALGA.

**MATERIAL ACCOUNTING POLICIES**

**Other financial assets at amortised cost**

The City 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.

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

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

**Financial assets at fair value through profit or loss**

The City has elected to classify the following financial assets at fair value through profit or loss:

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

**Impairment and risk**

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

**CITY OF MANDURAH  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2024**

**5. TRADE AND OTHER RECEIVABLES**

Note	2024	2023
	\$	\$
<b>Current</b>		
Rates and statutory receivables	3,662,665	2,137,344
Trade receivables	1,848,912	1,062,023
Other receivables - Infringements	803,309	868,854
GST receivable	670,895	557,704
Allowance for credit losses of trade receivables	23(b) (215,611)	(192,969)
Other receivables Pensioner Rebates and ESL	145,519	61,804
Other receivables - Insurance Claims	3,783,499	760,000
	10,699,188	5,254,760
<b>Non-current</b>		
Pensioner's rates and ESL deferred	1,685,741	1,571,313
	1,685,741	1,571,313

**Disclosure of opening and closing balances related to contracts with customers**

Information about receivables from contracts with customers along with financial assets and associated liabilities arising from transfers to enable the acquisition or construction of recognisable non financial assets is:

Note	30 June 2024 Actual	30 June 2023 Actual
	\$	\$
Trade and other receivables from contracts with customers	160,287	137,519
Total trade and other receivables from contracts with customers	160,287	137,519

**MATERIAL ACCOUNTING POLICIES**

**Rates and statutory receivables**

Rates and statutory receivables are non-contractual receivables arising from statutory requirements and include amounts due from ratepayers for unpaid rates and service charges and other statutory charges or fines.

Rates and statutory receivables are recognised when the taxable event has occurred and can be measured reliably.

**Trade receivables**

Trade receivables are amounts receivable from contractual arrangements with customers for goods sold, services performed or grants or contributions with sufficiently specific performance obligations or for the construction of recognisable non financial assets as part of the ordinary course of business.

**Other receivables**

Other receivables are amounts receivable from contractual arrangements with third parties other than contracts with customers and amounts received as grants for the construction of recognisable non financial assets.

**Measurement**

Trade and other receivables are recognised initially at the amount of the transaction price, unless they contain a significant financing component, and are to be recognised at fair value.

**Classification and subsequent measurement**

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

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

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

**Impairment and risk exposure**

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

**CITY OF MANDURAH  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2024**

**6. INVENTORIES**

Note	2024	2023
	\$	\$
<b>Current</b>		
Fuel and materials	392,615	249,556
Land held for resale	445,000	445,000
	837,615	694,556
The following movements in inventories occurred during the year:		
<b>Balance at beginning of year</b>	694,556	957,480
Inventory movement	143,059	(262,924)
<b>Balance at end of year</b>	837,615	694,556

**MATERIAL ACCOUNTING POLICIES**

**General**

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

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

**Land held for resale**

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

**Land held for resale (Continued)**

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

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

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

CITY OF MANDURAH  
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
 FOR THE YEAR ENDED 30 JUNE 2024

7. OTHER ASSETS

**Other assets - current**

Prepayments

Accrued income

	2024	2023
	\$	\$
	1,283,653	1,034,547
	2,094,085	2,374,073
	3,377,738	3,408,620

**MATERIAL ACCOUNTING POLICIES**

**Other current assets**

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

**Accrued Income**

Accrued income primarily relate to the City's right to receive considerations for work completed but not billed at the end of the period.

**CITY OF MANDURAH  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2024**

**8. PROPERTY, PLANT AND EQUIPMENT**

**(a) Movements in Balances**

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

	Assets not subject to operating lease		Total Property			Plant and equipment			Total property, plant and equipment
	Land	Buildings - non-specialised	Land	Buildings - non-specialised	Total Property	Furniture and equipment	Plant and equipment	Work in Progress	
	\$	\$	\$	\$	\$	\$	\$	\$	
<b>Balance at 1 July 2022</b>	93,525,000	163,398,180	93,525,000	163,398,180	256,923,180	2,262,236	12,011,782	1,111,381	272,308,579
Additions	0	1,315,522	0	1,315,522	1,315,522	172,458	2,499,797	2,281,922	6,269,699
Disposals Cost	0	(61,085)	0	(61,085)	(61,085)	(50,000)	(666,138)	0	(777,223)
Depreciation	0	(2,532,738)	0	(2,532,738)	(2,532,738)	(257,228)	(1,580,581)	0	(4,370,547)
<b>Balance at 30 June 2023</b>	93,525,000	162,119,879	93,525,000	162,119,879	255,644,879	2,127,466	12,264,860	3,393,303	273,430,508
<b>Comprises:</b>									
Gross balance amount at 30 June 2023	93,525,000	164,869,068	93,525,000	164,869,068	258,394,068	3,086,960	17,201,667	3,393,303	282,075,998
Accumulated depreciation at 30 June 2023	0	(2,749,189)	0	(2,749,189)	(2,749,189)	(959,494)	(4,936,807)	0	(8,645,490)
<b>Balance at 30 June 2023</b>	93,525,000	162,119,879	93,525,000	162,119,879	255,644,879	2,127,466	12,264,860	3,393,303	273,430,508
Additions	0	1,093,100	0	1,093,100	1,093,100	197,624	3,673,378	8,982,744	13,946,846
Disposals	0	(299,746)	0	(299,746)	(299,746)	0	(1,640,967)	0	(1,940,713)
Depreciation	0	(2,554,399)	0	(2,554,399)	(2,554,399)	(263,035)	(1,352,130)	0	(4,169,564)
Transfers	0	2,709,965	0	2,709,965	2,709,965	0	0	(2,709,965)	0
<b>Balance at 30 June 2024</b>	93,525,000	163,068,799	93,525,000	163,068,799	256,593,799	2,062,055	12,945,141	9,666,082	281,267,077
<b>Comprises:</b>									
Gross balance amount at 30 June 2024	93,525,000	168,367,911	93,525,000	168,367,911	261,892,911	3,284,584	18,237,957	9,666,082	293,081,534
Accumulated depreciation at 30 June 2024	0	(5,299,112)	0	(5,299,112)	(5,299,112)	(1,222,529)	(5,292,816)	0	(11,814,457)
<b>Balance at 30 June 2024</b>	93,525,000	163,068,799	93,525,000	163,068,799	256,593,799	2,062,055	12,945,141	9,666,082	281,267,077

CITY OF MANDURAH  
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
 FOR THE YEAR ENDED 30 JUNE 2024

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Amount Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value - as determined at the last valuation date					
Land and buildings					
Land	2	Market Approach	Independent registered valuer	June 2022	Selection of Land similar approximate utility
Buildings - non-specialised	2	Depreciated Replacement Cost	Independent valuer and Management valuation	June 2022	Historical cost per square floor area. Consumed benefit/obsolescence of asset.

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

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs. The valuation techniques applied to property subject to lease was the same as that applied to property not subject to lease.

CITY OF MANDURAH  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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9. INFRASTRUCTURE

(a) Movements in Balances

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

	Infrastructure - roads	Infrastructure - drainage	Infrastructure - parks	Infrastructure - work in progress	Other infrastructure - coastal and estuary	Other infrastructure - bridges	Other infrastructure - other infrastructure	Total Infrastructure
	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2022	346,510,552	160,347,953	130,603,796	32,865,663	51,410,266	69,184,352	4,762,214	795,684,796
Additions	5,871,829	980,006	1,841,953	5,364,205	408,670	0	0	14,466,663
(Disposals)	(1,104,722)	(351,295)	(1,767,321)	0	(1,126,258)	0	(478,518)	(4,828,114)
Gifted Assets Cost	4,674,504	794,600	879,254	0	0	0	0	6,348,358
Gifted Assets Accumulated Depreciation	(22,465)	0	(196,942)	0	0	0	0	(219,407)
Depreciation	(13,151,101)	(2,765,316)	(12,212,223)	0	(2,501,510)	(883,251)	(203,766)	(31,717,167)
<b>Balance at 30 June 2023</b>	<b>342,778,597</b>	<b>159,005,948</b>	<b>119,148,517</b>	<b>38,229,868</b>	<b>48,191,168</b>	<b>68,301,101</b>	<b>4,079,930</b>	<b>779,735,129</b>
<b>Comprises:</b>								
Gross balance at 30 June 2023	592,720,863	219,952,294	189,208,102	38,229,868	105,579,979	88,325,118	5,125,806	1,239,142,030
Accumulated depreciation at 30 June 2023	(249,942,266)	(60,946,346)	(70,059,585)	0	(57,388,811)	(20,024,017)	(1,045,876)	(459,406,901)
<b>Balance at 30 June 2023</b>	<b>342,778,597</b>	<b>159,005,948</b>	<b>119,148,517</b>	<b>38,229,868</b>	<b>48,191,168</b>	<b>68,301,101</b>	<b>4,079,930</b>	<b>779,735,129</b>
Additions	1,848,388	0	1,042,936	12,005,400	0	0	0	14,896,724
(Disposals)	(2,405,592)	(964,462)	(2,411,307)	0	(482,913)	0	0	(6,264,274)
Gifted Assets Cost	8,225,551	3,534,137	415,692	0	0	0	0	12,175,380
Gifted Assets Accumulated Depreciation	(27,351)	(345,647)	(31,657)	0	0	0	0	(404,655)
Depreciation	(12,824,446)	(2,899,882)	(11,961,163)	0	(2,378,917)	(883,251)	(193,773)	(31,141,432)
Transfers	6,259,598	2,296,050	3,542,130	(12,425,870)	94,425	0	233,667	0
<b>Balance at 30 June 2024</b>	<b>343,854,745</b>	<b>160,626,144</b>	<b>109,745,148</b>	<b>37,809,398</b>	<b>45,423,763</b>	<b>67,417,850</b>	<b>4,119,824</b>	<b>768,996,872</b>
<b>Comprises:</b>								
Gross balance at 30 June 2024	604,641,227	224,700,473	189,181,347	37,809,398	104,825,685	88,325,118	5,359,473	1,254,842,721
Accumulated depreciation at 30 June 2024	(260,786,482)	(64,074,329)	(79,436,199)	0	(59,401,922)	(20,907,268)	(1,239,649)	(485,845,849)
<b>Balance at 30 June 2024</b>	<b>343,854,745</b>	<b>160,626,144</b>	<b>109,745,148</b>	<b>37,809,398</b>	<b>45,423,763</b>	<b>67,417,850</b>	<b>4,119,824</b>	<b>768,996,872</b>

CITY OF MANDURAH  
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9. INFRASTRUCTURE (Continued)

(b) Carrying Amount Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
<b>(i) Fair Value - as determined at the last valuation date</b>					
Infrastructure - roads	3	Depreciated Replacement Cost	Independent registered valuer	June 2022	Construction costs, current condition, remaining useful lives. Consumed economic benefit/obsolescence of asset.
Infrastructure - drainage	3	Depreciated Replacement Cost	Independent registered valuer	June 2022	Construction costs, current condition, remaining useful lives. Consumed economic benefit/obsolescence of asset.
Infrastructure - parks	3	Depreciated Replacement Cost	Independent registered valuer	June 2022	Construction costs, current condition, remaining useful lives. Consumed economic benefit/obsolescence of asset.
Other infrastructure - coastal and estuary	3	Depreciated Replacement Cost	Independent registered valuer	June 2022	Construction costs, current condition, remaining useful lives. Consumed economic benefit/obsolescence of asset.
Other infrastructure - bridges	3	Depreciated Replacement Cost	Independent registered valuer	June 2022	Construction costs, current condition, remaining useful lives. Consumed economic benefit/obsolescence of asset.
Other infrastructure - other infrastructure	3	Depreciated Replacement Cost	Independent registered valuer	June 2022	Construction costs, current condition, remaining useful lives. Consumed economic benefit/obsolescence of asset.

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

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

**CITY OF MANDURAH  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2024**

**10. FIXED ASSETS**

**(a) Depreciation**

**Depreciation rates**

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

<b>Asset Class</b>	<b>Useful life</b>
Buildings - non-specialised	20 to 110 years
Furniture and equipment	1 to 30 years
Plant and equipment	1 to 35 years
Infrastructure - roads	1 to 115 years
Infrastructure - drainage	1 to 100 years
Infrastructure - parks	1 to 100 years
Infrastructure - coastal and estuary	1 to 100 years
Infrastructure - bridges	60 to 115 years
Infrastructure - other	5 to 100 years
Right of use - plant and equipment	Based on the remaining lease

**(b) Fully Depreciated Assets in Use**

The gross carrying amount of assets held by the City which are currently in use yet fully depreciated are shown in the table below.

	<b>2024</b>	<b>2023</b>
	\$	\$
Plant and equipment	199,314	102,680
Infrastructure	14,550,365	8,027,513
	<u>14,749,679</u>	<u>8,130,193</u>

CITY OF MANDURAH  
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10. FIXED ASSETS (Continued)

**MATERIAL ACCOUNTING POLICIES**

**Initial recognition**

An item of property, plant and equipment or infrastructure that qualifies for recognition as an asset is measured at its cost.

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

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

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

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

**Measurement after recognition**

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

**Reportable Value**

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

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

**Revaluation**

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

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

For land, buildings and infrastructure, increases in the carrying amount arising on revaluation of asset classes are credited to a revaluation surplus in equity.

Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Subsequent increases are then recognised in profit or loss to the extent they reverse a net revaluation decrease previously recognised in profit or loss for the same class of asset.

**Depreciation**

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

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

**Depreciation on revaluation**

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

- (i) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset.
- (ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

**Impairment**

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

In other circumstances where it has been assessed that one or more of these non-financial assets are impaired, the asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

**Gains or losses on disposal**

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

**CITY OF MANDURAH  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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**11. LEASES**

**(a) Right-of-Use Assets**

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

	Right-of-use assets - plant and equipment	Right-of-use assets Total
Note	\$	\$
<b>Balance at 1 July 2022</b>	433,934	433,934
Lease movement	667,229	667,229
Depreciation	(552,349)	(552,349)
<b>Balance at 30 June 2023</b>	548,814	548,814
Additions	507,877	507,877
Depreciation	(443,210)	(443,210)
<b>Balance at 30 June 2024</b>	613,481	613,481

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

	2024 Actual	2023 Actual
	\$	\$
Depreciation on right-of-use assets	(443,210)	(552,349)
Finance charge on lease liabilities	(21,659)	(13,767)
Low-value asset lease payments recognised as expense	(446,631)	(387,402)
<b>Total amount recognised in the statement of comprehensive income</b>	(911,500)	(953,518)
Total cash outflow from leases	(459,981)	(559,121)
<b>(b) Lease Liabilities</b>		
Current	254,514	210,703
Non-current	388,928	363,184
	29(d) 643,442	573,887

**Secured liabilities and assets pledged as security**

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

**MATERIAL ACCOUNTING POLICIES**

**Leases**

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

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

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

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

**Right-of-use assets - measurement**

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

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

**Right-of-use assets - depreciation**

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

**CITY OF MANDURAH  
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**11. LEASES (Continued)**

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

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

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

	2024 Actual	2023 Actual
	\$	\$
	1,529,305	1,082,166
	1,164,660	1,055,934
	1,150,150	1,053,484
	1,166,281	1,062,835
	1,146,086	1,069,649
	12,249,055	12,744,211
	<u>18,405,537</u>	<u>18,068,279</u>

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

Refer to note 12 for details of leased investment property.

**MATERIAL ACCOUNTING POLICIES**

**The City as Lessor**

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

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

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

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

**CITY OF MANDURAH  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2024**

**12. INVESTMENT PROPERTY**

**Non-current assets - at reportable value**

Carrying balance at 1 July  
Closing balance at 30 June

	2024 Actual	2023 Actual
	\$	\$
	10,683,760	10,683,760
	10,683,760	10,683,760
<b>Amounts recognised in profit or loss for investment properties</b>		
Rental income	728,438	728,438
Direct operating expenses from property that generated rental income	(21,849)	(16,966)

**MATERIAL ACCOUNTING POLICIES**

**Investment properties**

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

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

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

**Revaluation**

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

**Fair value of investment properties**

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

**CITY OF MANDURAH  
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**13. TRADE AND OTHER PAYABLES**

**Current**

Sundry creditors	6,473,385	8,429,452
Prepaid rates	5,325,000	4,820,082
Accrued payroll liabilities	1,239,653	1,460,662
Bonds and deposits held	4,661,400	4,728,860
Other payables - receipts in advance	0	7,643
Other payables - other accrued expenses	51,871	64,448
Other payables - retention monies	220,013	276,713
	<b>17,971,322</b>	<b>19,787,860</b>

	2024	2023
	\$	\$
Sundry creditors	6,473,385	8,429,452
Prepaid rates	5,325,000	4,820,082
Accrued payroll liabilities	1,239,653	1,460,662
Bonds and deposits held	4,661,400	4,728,860
Other payables - receipts in advance	0	7,643
Other payables - other accrued expenses	51,871	64,448
Other payables - retention monies	220,013	276,713
	<b>17,971,322</b>	<b>19,787,860</b>

**MATERIAL ACCOUNTING POLICIES**

**Financial liabilities**

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

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

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

**Trade and other payables**

Trade and other payables represent liabilities for goods and services provided to the City prior to the end of the financial year that are unpaid and arise when the City becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are usually paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

**Prepaid rates**

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

**CITY OF MANDURAH  
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**14. OTHER LIABILITIES**

	2024	2023
	\$	\$
<b>Current</b>		
Contract liabilities	253,428	108,453
Capital grant/contributions liabilities	4,812,548	6,547,243
Other Liabilities - Interest Earning Liabilities	920,018	705,954
	5,985,994	7,361,650
<b>Non-current</b>		
Capital grant/contributions liabilities	1,215,909	1,215,909
Other Liabilities - Interest Earning Liabilities	3,648,255	3,488,090
	4,864,164	4,703,999
<b>Reconciliation of changes in contract liabilities</b>		
Opening balance	108,453	45,000
Additions	253,428	378,967
Revenue from contracts with customers included as a contract liability at the start of the period	(108,453)	(315,514)
	253,428	108,453
<p>The aggregate amount of the performance obligations unsatisfied (or partially unsatisfied) in relation to these contract liabilities was \$6281885 (2023: \$7,871,605)</p> <p>The City expects to satisfy the performance obligations, from contracts with customers unsatisfied at the end of the reporting period, within the next 12 months.</p>		
<b>Reconciliation of changes in capital grant/contribution liabilities</b>		
Opening balance	7,763,152	6,530,034
Additions	2,029,581	6,866,165
Revenue from capital grant/contributions held as a liability at the start of the period	(3,764,276)	(5,633,047)
	6,028,457	7,763,152
<b>Expected satisfaction of capital grant/contribution liabilities</b>		
Less than 1 year	4,812,548	6,547,243
1 to 2 years	1,215,909	1,215,909
2 to 3 years	0	0
3 to 4 years	0	0
4 to 5 years	0	0
> 5 years	0	0
	6,028,457	7,763,152

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

**MATERIAL ACCOUNTING POLICIES**

**Contract liabilities**

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

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

**Capital grant/contribution liabilities**

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

Fair values for non-current capital grant/contribution liabilities, not expected to be extinguished within 12 months, are based on discounted cash flows of expected cashflows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 25(i)) due to the unobservable inputs, including own credit risk.

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**15. BORROWINGS**

	Note	2024			2023		
		Current	Non-current	Total	Current	Non-current	Total
<b>Secured</b>		\$	\$	\$	\$	\$	\$
Debentures		5,317,216	21,204,784	26,522,000	4,361,670	19,202,243	23,563,913
<b>Total secured borrowings</b>	29(a)	5,317,216	21,204,784	26,522,000	4,361,670	19,202,243	23,563,913

**Secured liabilities and assets pledged as security**

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

The City of Mandurah has complied with the financial covenants of its borrowing facilities during the 2024 and 2023 years.

**MATERIAL ACCOUNTING POLICIES**

**Borrowing costs**

The City has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

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

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

**Risk**

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

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

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

**Employee Related Provisions**

	2024	2023
	\$	\$
<b>Current provisions</b>		
<b>Employee benefit provisions</b>		
Annual leave	4,821,053	4,714,952
Long service leave	4,886,946	4,786,776
	9,707,999	9,501,728
<b>Total current employee related provisions</b>	9,707,999	9,501,728
<b>Non-current provisions</b>		
<b>Employee benefit provisions</b>		
Long service leave	790,650	811,107
	790,650	811,107
<b>Total non-current employee related provisions</b>	790,650	811,107
<b>Total employee related provisions</b>	10,498,649	10,312,835

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

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

**Amounts are expected to be settled on the following basis:**

Less than 12 months after the reporting date  
More than 12 months from reporting date

Note	2024	2023
	\$	\$
	4,821,053	4,714,952
	5,677,596	5,597,882
	10,498,649	10,312,834

**MATERIAL ACCOUNTING POLICIES**

**Employee benefits**

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

**Short-term employee benefits**

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

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

**Other long-term employee benefits**

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

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

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**17. OTHER PROVISIONS**

	<b>Provision for Workers Compensation</b>	<b>Total</b>
	\$	\$
<b>Opening balance at 1 July 2023</b>		
Current provisions	624,543	624,543
	<u>624,543</u>	<u>624,543</u>
Amounts used	(294,208)	(294,208)
<b>Balance at 30 June 2024</b>	<u>330,335</u>	<u>330,335</u>
<b>Comprises</b>		
Current	330,335	330,335
	<u>330,335</u>	<u>330,335</u>

**Other provisions**

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

**MATERIAL ACCOUNTING POLICIES**

**Provisions**

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

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

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18. REVALUATION SURPLUS

	2024 Opening Balance	Total Movement on Revaluation	2024 Closing Balance	2023 Opening Balance	Total Movement on Revaluation	2023 Closing Balance
	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land - freehold land	75,390,270	0	75,390,270	75,390,270	0	75,390,270
Revaluation surplus - Buildings - non-specialised	89,853,505	0	89,853,505	89,853,505	0	89,853,505
Revaluation surplus - Furniture and equipment	1,001,625	0	1,001,625	1,001,625	0	1,001,625
Revaluation surplus - Plant and equipment	188,092	0	188,092	188,092	0	188,092
Revaluation surplus - Infrastructure - roads	227,256,653	0	227,256,653	227,256,653	0	227,256,653
Revaluation surplus - Infrastructure - drainage	118,790,040	0	118,790,040	118,790,040	0	118,790,040
Revaluation surplus - Infrastructure - parks	188,952,729	0	188,952,729	188,952,729	0	188,952,729
Revaluation surplus - Other infrastructure - coastal and estuary	42,449,246	0	42,449,246	42,449,246	0	42,449,246
Revaluation surplus - Other infrastructure - bridges	24,230,622	0	24,230,622	24,230,622	0	24,230,622
Revaluation surplus - Other infrastructure - cultural	17,691,148	0	17,691,148	17,691,148	0	17,691,148
	785,803,930	0	785,803,930	785,803,930	0	785,803,930

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19. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

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

	Note	2024 Actual \$	2023 Actual \$
Cash and cash equivalents	3	74,477,069	69,919,904
<b>Restrictions</b>			
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	3	70,135,679	52,686,514
- Financial assets at amortised cost	4	6,512,395	12,357,618
		<u>76,648,074</u>	<u>65,044,132</u>
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	30	69,472,383	62,819,360
Contract liabilities	14	253,428	0
Capital grant liabilities	14	4,812,548	0
Unspent loans	29(c)	2,109,715	2,224,772
Total restricted financial assets		<u>76,648,074</u>	<u>65,044,132</u>

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

Net result		1,325,592	(9,197,014)
<b>Non-cash items:</b>			
Adjustments to fair value of financial assets at fair value through profit or loss		251,584	9,586
Depreciation/amortisation		35,755,740	36,638,351
(Profit)/loss on sale of asset		7,057,737	4,524,403
Impairment of plant and equipment		0	0
Assets received for substantially less than fair value		(11,770,725)	(6,128,951)
<b>Changes in assets and liabilities:</b>			
(Increase)/decrease in trade and other receivables		(5,558,856)	998,102
(Increase)/decrease in other assets		30,882	(617,750)
(Increase)/decrease in inventories		(143,059)	707,924
Increase/(decrease) in trade and other payables		(1,816,538)	2,344,584
Increase/(decrease) in employee related provisions		185,814	818,767
Increase/(decrease) in other provisions		(294,208)	(46,904)
Increase/(decrease) in other liabilities		(1,215,491)	1,296,571
Capital grants, subsidies and contributions		(12,181,402)	(8,297,216)
Net cash provided by/(used in) operating activities		<u>11,627,070</u>	<u>23,050,453</u>

(c) Undrawn Borrowing Facilities

**Credit Standby Arrangements**

Bank overdraft limit		0	0
Bank overdraft at balance date		0	0
Credit card limit		200,000	200,000
Credit card balance at balance date		(39,971)	(43,196)
Total amount of credit unused		<u>160,029</u>	<u>156,804</u>

**Loan facilities**

Loan facilities - current		5,317,216	4,925,859
Loan facilities - non-current		21,204,784	18,638,054
Total facilities in use at balance date		<u>26,522,000</u>	<u>23,563,913</u>
Unused loan facilities at balance date		2,109,715	2,224,772

**CITY OF MANDURAH  
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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**20. CONTINGENT LIABILITIES**

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

**21. CAPITAL COMMITMENTS**

	2024	2023
	\$	\$
Contracted for:		
- capital expenditure projects	17,023,816	11,187,623
- plant & equipment purchases	2,300,720	1,368,006
	19,324,536	12,555,629
Payable:		
- not later than one year	19,324,536	12,555,629

The capital expenditure projects outstanding at the end of the current reporting period represent the renovation and improvement of the City's Parks, Reserves, Eastern Foreshore, Dawesville Community Centre and Fleet Vehicles (the prior year commitment was mainly for renovation and improvement of the City's Parks, Reserves, MARC Roof and Fleet Vehicles).

CITY OF MANDURAH  
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22. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

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

Note	2024 Actual \$	2024 Budget \$	2023 Actual \$
Mayor's annual allowance	91,997	91,997	91,997
Mayor's meeting attendance fees	49,435	49,435	48,704
Mayor's other expenses	2,458	11,132	907
Mayor's annual allowance for ICT expenses	3,500	3,500	3,500
	<u>147,390</u>	<u>156,064</u>	<u>145,108</u>
Deputy Mayor's annual allowance	22,999	22,999	22,999
Deputy Mayor's meeting attendance fees	32,960	32,960	32,470
Deputy Mayor's other expenses	1,730	6,595	2,299
Deputy Mayor's annual allowance for ICT expenses	3,500	3,500	3,500
Deputy Mayor's travel and accommodation expenses	2,394	0	0
	<u>63,583</u>	<u>66,054</u>	<u>61,268</u>
All other council member's meeting attendance fees	362,830	362,788	353,964
All other council member's other expenses	19,596	67,740	0
All other council member's annual allowance for ICT expenses	38,500	38,500	38,500
All other council member's travel and accommodation expenses	3,948	0	5,614
	<u>424,874</u>	<u>469,028</u>	<u>398,078</u>
22(b)	<u>635,847</u>	<u>691,146</u>	<u>604,454</u>

(b) Key Management Personnel (KMP) Compensation

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

Short-term employee benefits	2,502,187	2,634,802
Post-employment benefits	345,682	384,040
Employee - other long-term benefits	65,419	67,601
Employee - termination benefits	232,562	96,168
Council member costs	635,847	604,454
22(a)	<u>3,781,697</u>	<u>3,787,065</u>

*Short-term employee benefits*

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

*Post-employment benefits*

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

*Other long-term benefits*

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

*Termination benefits*

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

*Council member costs*

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

CITY OF MANDURAH  
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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22. RELATED PARTY TRANSACTIONS

Transactions with related parties

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

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

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

	2024 Actual	2023 Actual
	\$	\$
Purchase of goods and services	913,851	1,194,184
Payment of council member costs (Refer to Note 22(a))	635,847	604,454

Related Parties

The City's main related parties are as follows:

i. Key management personnel

*Any person(s) having authority and responsibility for planning, directing and controlling the activities of the City, directly or indirectly, including any council member, are considered key management personnel and are detailed in Notes 22(a) and 22(b).*

ii. Other Related Parties

There were no such entities requiring disclosure during the current or previous year.

iii. Entities subject to significant influence by the City

There were no such entities requiring disclosure during the current or previous year.

CITY OF MANDURAH  
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23. FINANCIAL RISK MANAGEMENT

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

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

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

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

(a) Interest rate risk

**Cash and cash equivalents**

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

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

	Weighted Average Interest Rate	Carrying Amounts	Fixed Interest Rate	Variable Interest Rate	Non Interest Bearing
	%	\$	\$	\$	\$
<b>2024</b>					
Cash and cash equivalents	4.32%	74,477,069	44,334,660	30,142,409	0
Financial assets at amortised cost - term deposits	5.08%	6,512,395	6,512,395	0	0
<b>2023</b>					
Cash and cash equivalents	3.99%	69,919,904	38,475,282	31,444,622	0
Financial assets at amortised cost - term deposits	4.62%	12,357,618	12,357,618	0	0

**Sensitivity**

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

	2024	2023
	\$	\$
Impact of a 1% movement in interest rates on profit or loss and equity*	301,424	314,446

\* Holding all other variables constant

**Borrowings**

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

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23. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

**Trade and Other Receivables**

The City's major trade and other receivables comprise contractual non-statutory user fees and charges, grants, contributions and reimbursements. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The City manages this risk by monitoring outstanding debt and employing debt recovery policies.

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

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

The expected loss rates are based on the payment profiles of trade and other receivables over a period of 36 months before 1 July 2023 or 1 July 2024 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of users to settle the receivables.

The loss allowance as at 30 June 2024 and 30 June 2023 was determined as follows for trade and other receivables.

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
<b>30 June 2024</b>					
Trade and other receivables					
Expected credit loss	0.00%	25.57%	21.13%	21.93%	
Gross carrying amount	1,169,395	49,917	41,628	885,038	2,145,978
Loss allowance	0	12,761	8,798	194,052	215,611
Rates receivable					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	0	0	0	5,348,406	5,348,406
Loss allowance	0	0	0	0	0
<b>30 June 2023</b>					
Trade and other receivables					
Expected credit loss	0.00%	20.13%	5.86%	17.48%	
Gross carrying amount	434,916	82,887	131,468	964,679	1,613,951
Loss allowance	0	16,688	7,700	168,581	192,969
Rates receivable					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	160,172	148,790	144,561	3,255,134	3,708,657
Loss allowance	0	0	0	0	0

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23. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

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

	Rates receivables		Trade and other receivables		Contract Assets	
	2024	2023	2024	2023	2024	2023
	Actual	Actual	Actual	Actual	Actual	Actual
Opening loss allowance as at 1 July	\$ 0	\$ 0	\$ 192,969	\$ 210,870	\$ 0	\$ 0
Increase in loss allowance recognised in profit or loss during the year	0	0	62,195	113,447	0	0
Receivables written off during the year as uncollectible	0	0	(39,553)	(131,348)	0	0
<b>Closing loss allowance at 30 June</b>	<b>0</b>	<b>0</b>	<b>215,611</b>	<b>192,969</b>	<b>0</b>	<b>0</b>

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

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

**Contract Assets**

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

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**23. FINANCIAL RISK MANAGEMENT (Continued)**

**(c) Liquidity risk**

**Payables and borrowings**

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

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

	<b>Due within 1 year</b>	<b>Due between 1 &amp; 5 years</b>	<b>Due after 5 years</b>	<b>Total contractual cash flows</b>	<b>Carrying amount</b>
	\$	\$	\$	\$	\$
<b>2024</b>					
Trade and other payables	17,971,322	0	0	17,971,322	17,970,322
Borrowings	200,440	9,383,784	16,937,776	26,522,000	26,522,000
Interest bearing liabilities	1,338,806	4,409,740	0	5,748,546	4,568,273
Lease liabilities	254,514	388,928	0	643,442	643,442
	<u>19,765,082</u>	<u>14,182,452</u>	<u>16,937,776</u>	<u>50,885,310</u>	<u>49,704,037</u>
<b>2023</b>					
Trade and other payables	19,787,860	0	0	19,787,860	19,787,860
Borrowings	190,931	7,406,002	15,966,980	23,563,913	23,563,913
Interest bearing liabilities	1,049,378	3,709,962	629,019	5,388,359	4,194,044
Lease liabilities	210,703	363,184	0	573,887	573,887
	<u>21,238,872</u>	<u>11,479,148</u>	<u>16,595,999</u>	<u>49,314,019</u>	<u>48,119,704</u>

**CITY OF MANDURAH  
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**24. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD**

No events occurred after balance sheet date.

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**25. OTHER MATERIAL ACCOUNTING POLICIES**

**a) Goods and services tax (GST)**

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

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

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

**b) Current and non-current classification**

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

**c) Rounding off figures**

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

**d) Comparative figures**

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

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

**e) Budget comparative figures**

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

**f) Superannuation**

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

**g) Fair value of assets and liabilities**

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

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

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

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

**h) Interest revenue**

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

**i) Fair value hierarchy**

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

**Level 1**

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

**Level 2**

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

**Level 3**

Measurements based on unobservable inputs for the asset or liability.

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

**Valuation techniques**

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

**Market approach**

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

**Income approach**

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

**Cost approach**

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

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

**j) Impairment of assets**

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

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount except for non-financial assets that are:

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

These non-financial assets are assessed in accordance with the regulatory framework detailed in Note 10.

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

**CITY OF MANDURAH  
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**26. FUNCTION AND ACTIVITY**

**(a) Service objectives and descriptions**

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

<b>Objective</b>	<b>Description</b>
<p><b>Governance</b> To provide a decision making process for the efficient allocation of scarce resources.</p>	Includes the activities of members of Council and the administrative support available to the Council for the provision of governance of the district. Other costs relate to the task of assisting council members and ratepayers on matters which do not concern specific local government services.
<p><b>General purpose funding</b> To collect revenue to allow for the provision of services.</p>	Rates, general purpose government grants and interest revenue.
<p><b>Law, order, public safety</b> To provide services to help ensure a safer and environmentally conscious community.</p>	Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.
<p><b>Health</b> To provide an operational framework for environmental and community health.</p>	Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.
<p><b>Education and welfare</b> To provide services to disadvantaged persons, the elderly, children and youth.</p>	Operation of senior citizen's centre, youth centre and assistance to various community and voluntary services associated with families, children, aged and disabled.
<p><b>Community amenities</b> To provide services required by the community.</p>	Rubbish collection services, recycling services, operation of transfer station, cemetery services, administration of town planning scheme and protection of the environment.
<p><b>Recreation and culture</b> To establish and effectively manage infrastructure and resources which will help the social well being of the community.</p>	Maintenance of public halls, civic centres, aquatic centre, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.
<p><b>Transport</b> To provide safe, effective and efficient transport services to the community.</p>	Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.
<p><b>Economic services</b> To help promote the local government and its economic wellbeing.</p>	Marketing & promotion of tourism, visitor centres, economic development, implementation of building and development controls.
<p><b>Other property and services</b> To monitor and control operating accounts.</p>	Private works, administration and public works overheads, works depots and council plant operations.

**CITY OF MANDURAH  
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**26. FUNCTION AND ACTIVITY (Continued)**

**(b) Income and expenses**

	<b>2024 Actual</b>	<b>2023 Actual</b>
	\$	\$
<b>Income excluding grants, subsidies and contributions and capital grants, subsidies and contributions</b>		
Governance	0	153
General purpose funding	98,666,244	92,737,982
Law, order, public safety	585,519	682,314
Health	253,775	227,729
Education and welfare	504,983	455,796
Community amenities	19,413,322	18,521,160
Recreation and culture	7,562,877	7,143,967
Transport	3,169,280	1,823,342
Economic services	2,789,339	2,560,543
Other property and services	669,469	430,787
	<b>133,614,808</b>	<b>124,583,773</b>
<b>Grants, subsidies and contributions and capital grants, subsidies and contributions</b>		
General purpose funding	3,950,975	4,934,629
Law, order, public safety	137,887	105,334
Health	257,289	261,702
Education and welfare	77,286	41,550
Community amenities	5,464	9,785
Recreation and culture	7,003,182	3,185,715
Transport	5,752,730	4,145,885
Economic services	2,349,913	740,802
Other property and services	12,082,087	6,289,147
	<b>31,616,813</b>	<b>19,714,549</b>
<b>Total Income</b>	<b>165,231,621</b>	<b>144,298,322</b>
<b>Expenses</b>		
Governance	(6,018,975)	(5,202,841)
General purpose funding	(1,824,804)	(2,979,784)
Law, order, public safety	(3,889,795)	(3,937,261)
Health	(2,187,647)	(2,364,956)
Education and welfare	(4,764,563)	(4,523,292)
Community amenities	(24,960,642)	(23,180,144)
Recreation and culture	(57,268,763)	(53,440,948)
Transport	(33,266,755)	(31,047,320)
Economic services	(5,780,269)	(5,452,832)
Other property and services	(23,943,816)	(21,365,958)
<b>Total expenses</b>	<b>(163,906,029)</b>	<b>(153,495,336)</b>
<b>Net result for the period</b>	<b>1,325,592</b>	<b>(9,197,014)</b>
<b>(c) Total Assets</b>		
Governance	12,298,830	11,478,624
General purpose funding	5,493,925	3,562,120
Law, order, public safety	12,219,894	12,432,521
Health	2,100	2,521
Education and welfare	5,362,158	5,410,593
Community amenities	3,298,995	3,982,527
Recreation and culture	372,514,578	414,252,633
Transport	606,481,767	604,575,163
Economic services	101,436,263	101,506,186
Other property and services	1,058,481	993,814
Unallocated	39,316,206	73,689
	<b>1,159,483,197</b>	<b>1,158,270,391</b>

CITY OF MANDURAH  
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27. RATING INFORMATION

(a) General Rates

RATE TYPE	Basis of valuation	Rate in \$	Number of Properties	2023/24 Actual Rateable Value*	2023/24 Actual Rate Revenue	2023/24 Actual Interim Rates	2023/24 Actual Total Revenue	2023/24 Budget Rate Revenue	2023/24 Budget Interim Rate	2023/24 Budget Total Revenue	2022/23 Actual Total Revenue
Residential Improved	Gross rental valuation	0.08624	37,067	720,262,798	62,115,460	1,091,374	63,206,834	55,174,265	626,580	55,800,845	55,977,844
Residential Vacant	Gross rental valuation	0.16535	1,572	22,903,485	3,787,093	(585,060)	3,202,033	3,862,837	0	3,862,837	3,620,071
Business Improved	Gross rental valuation	0.09410	1,030	164,946,484	15,521,464	91,084	15,612,548	14,517,138	0	14,517,138	14,853,308
Business Vacant	Gross rental valuation	0.17248	108	3,113,760	537,062	2,175	539,237	576,395	0	576,395	545,683
Urban Development	Gross rental valuation	0.15374	10	1,644,200	252,779	263,788	516,567	140,801	0	140,801	253,423
<b>Total general rates</b>			<b>39,787</b>	<b>912,870,727</b>	<b>82,213,858</b>	<b>863,361</b>	<b>83,077,219</b>	<b>74,271,436</b>	<b>626,580</b>	<b>74,898,016</b>	<b>75,050,329</b>
<b>Minimum Payment</b>											
<b>Minimum payment</b>											
Residential Improved	Gross rental valuation	1,236	5,763	73,834,811	7,123,068	0	7,123,068	9,758,552	0	9,758,552	9,637,340
Residential Vacant	Gross rental valuation	1,023	1,973	8,845,952	2,018,379	0	2,018,379	1,668,225	0	1,668,225	1,863,288
Business Improved	Gross rental valuation	1,236	423	3,226,743	522,828	0	522,828	439,394	0	439,394	434,291
Business Vacant	Gross rental valuation	1,236	11	54,250	13,596	0	13,596	21,204	0	21,204	10,802
<b>Total minimum payments</b>			<b>8,170</b>	<b>85,961,756</b>	<b>9,677,871</b>	<b>0</b>	<b>9,677,871</b>	<b>11,887,375</b>	<b>0</b>	<b>11,887,375</b>	<b>11,945,721</b>
<b>Total general rates and minimum payments</b>			<b>47,957</b>	<b>998,832,483</b>	<b>91,891,729</b>	<b>863,361</b>	<b>92,755,090</b>	<b>86,158,811</b>	<b>626,580</b>	<b>86,785,391</b>	<b>86,996,050</b>
<b>Specified Area Rates</b>											
Waterside Canal Frontage		0.00000	317	7,561,460	0	0	0	0	0	0	0
Mandurah Ocean Marina		0.01170	889	25,824,391	302,146	470	302,616	304,388	0	304,388	304,820
Mandurah Quay		0.00425	406	7,967,130	33,861	92	33,953	15,965	0	15,965	15,983
Port Bouvard Eastport Canals		0.00130	428	10,683,320	13,889	242	14,131	13,005	0	13,005	13,210
Port Bouvard Northport Canals		0.00220	320	7,189,810	15,818	37	15,855	23,088	0	23,088	22,954
Port Mandurah Canals		0.00348	885	23,229,595	80,840	264	81,104	79,569	0	79,569	79,551
Mariners Cove		0.00100	445	11,466,780	11,467	228	11,695	0	0	0	0
<b>Total amount raised from rates (excluding general rates)</b>			<b>3,690</b>	<b>93,922,486</b>	<b>458,021</b>	<b>1,333</b>	<b>459,354</b>	<b>436,015</b>	<b>0</b>	<b>436,015</b>	<b>436,518</b>
Concessions							(49,775)			(73,101)	(68,587)
<b>Total Rates</b>							<b>93,164,669</b>			<b>87,148,305</b>	<b>87,363,981</b>
Rate instalment interest							389,549			476,220	400,109
Rate overdue interest							323,746			280,000	318,733

The rate revenue was recognised from the rate record as soon as practicable after the City resolved to impose rates in the financial year as well as when the rate record was amended to ensure the information in the record was current and correct.

\*Rateable Value at time of raising of rate.

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28. DETERMINATION OF SURPLUS OR DEFICIT

	Note	2023/24 (30 June 2024 Carried Forward) \$	2023/24 Budget (30 June 2024 Carried Forward) \$	2022/23 (30 June 2023 Carried Forward) \$
<b>(a) Non-cash amounts excluded from operating activities</b>				
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .				
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals		(188,569)	0	(134,365)
Less: Non-cash movement in assets		(1,490,669)	0	(703,062)
Less: Movement in liabilities associated with restricted cash		0	785,190	0
Less: Fair value adjustments to financial assets at fair value through profit or loss		251,584	0	9,586
Add: Loss on disposal of assets		7,246,306	0	4,658,768
Add: Impairment of Plant and Equipment	8(a)	0	0	0
Add: Depreciation		35,755,740	33,084,683	36,638,351
<b>Non-cash movements in non-current assets and liabilities:</b>				
Pensioner deferred rates		(114,428)	0	(25,354)
Employee benefit provisions		79,713	0	184,335
Liabilities		330,421	0	61,284
Other liabilities		381,891	0	172,662
Contract liabilities		144,975	0	63,453
<b>Non-cash amounts excluded from operating activities</b>		<b>42,396,964</b>	<b>33,869,873</b>	<b>40,925,658</b>
<b>(b) Non-cash amounts excluded from investing activities</b>				
The following non-cash revenue or expenditure has been excluded from amounts attributable to investing activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .				
<b>Adjustments to investing activities</b>				
Movement in non-current capital grant/contribution liability		0	500,000	0
Movement in current unspent capital grants associated with restricted cash		(1,734,695)	0	1,233,118
Infrastructure received for substantially less than fair value	9(a)	(11,770,725)	0	(6,128,951)
<b>Non-cash amounts excluded from investing activities</b>		<b>(13,505,420)</b>	<b>500,000</b>	<b>(4,895,833)</b>
<b>(c) Surplus or deficit after imposition of general rates</b>				
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.				
<b>Adjustments to net current assets</b>				
Less: Reserve accounts	30	(69,472,383)	(50,429,303)	(62,819,360)
Less: Financial assets at amortised cost - self supporting loans	4(a)	(10,000)	0	(46,142)
Less: Inventory		(445,000)	0	(445,000)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	15	5,317,216	4,709,990	4,361,670
- Unspent portion of borrowings		(2,109,715)	(310,134)	(2,224,772)
- Current portion of contract liability held in reserve		5,065,976	1,115,424	6,655,696
- Current portion of interest bearing liabilities		920,018	0	705,954
- Current portion of lease liabilities	11(b)	254,514	1,034,492	210,703
- Employee benefit provisions		4,886,946	5,020,443	4,786,776
<b>Total adjustments to net current assets</b>		<b>(55,592,428)</b>	<b>(38,859,088)</b>	<b>(48,814,475)</b>
<b>Net current assets used in the Statement of Financial Activity</b>				
Total current assets		95,914,005	75,093,554	91,681,600
Less: Total current liabilities		(39,567,380)	(36,724,934)	(41,848,154)
Less: Total adjustments to net current assets		(55,592,428)	(38,859,088)	(48,814,475)
<b>Surplus or deficit after imposition of general rates</b>		<b>754,197</b>	<b>(490,468)</b>	<b>1,018,971</b>

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29. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual							Budget			
		Principal			Principal at 30 June 2023	Principal			Principal at 1 July 2023	Principal		
		Principal at 1 July 2022	New Loans During 2022-23	Repayments During 2022-23		New Loans During 2023-24	Repayments During 2023-24	Principal at 30 June 2024		New Loans During 2023-24	Repayments During 2023-24	Principal at 30 June 2024
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
IT Communications Equipment [318(i)]		30,606	0	(18,507)	12,099	0	(12,099)	0	10,648	0	(11,937)	(1,289)
Rushton Park Redevelopment [318(ii)]		147,376	0	(93,855)	53,521	0	(53,521)	0	54,001	0	(57,475)	(3,474)
Meadow Springs Recreation Facility [318(iii)]		110,060	0	(70,502)	39,558	0	(39,558)	0	40,564	0	(42,207)	(1,643)
Drainage [318(iv)]		37,317	0	(23,354)	13,963	0	(13,963)	0	13,437	0	(15,268)	(1,831)
Road Construction [318(v)]		369,384	0	(234,418)	134,966	0	(134,966)	0	134,877	0	(136,904)	(2,027)
Falcon Bay Seawall [351]		167,938	0	(36,179)	131,759	0	(36,078)	95,681	130,471	0	(38,537)	91,934
Halls Head Ablution Block [350]		66,863	0	(14,422)	52,441	0	(14,383)	38,058	51,922	0	(15,369)	36,553
Waste Water Reuse [349]		100,257	0	(21,647)	78,610	0	(21,590)	57,020	77,837	0	(23,062)	54,775
MPAC Forecourt [348]		83,566	0	(18,035)	65,531	0	(17,986)	47,545	64,886	0	(19,215)	45,671
MARC Carpark [347]		200,492	0	(43,306)	157,186	0	(43,193)	113,993	155,653	0	(46,123)	109,530
Road Construction [346]		263,878	0	(57,015)	206,863	0	(56,866)	149,997	204,848	0	(60,718)	144,130
MARC Stage 2 [345]		806,208	0	(205,600)	600,608	0	(188,188)	412,420	598,193	0	(198,343)	399,850
Mandurah Football & Sporting Club [324]		1,703	0	(1,703)	0	0	0	0	0	0	0	0
Mandurah Rugby Club [325]		158	0	(158)	0	0	0	0	0	0	0	0
Ablutions - Netball Centre [329(i)]		4	0	(4)	0	0	0	0	0	0	0	0
Road Construction [329(ii)]		9	0	(9)	0	0	0	0	0	0	0	0
Drainage Construction [329(iii)]		3	0	(3)	0	0	0	0	0	0	0	0
Peelwood Oval - Parking [329(iv)]		1	0	(1)	0	0	0	0	0	0	0	0
Parks Construction [329(v)]		4	0	(4)	0	0	0	0	0	0	0	0
Path Construction [329(vi)]		1	0	(1)	0	0	0	0	0	0	0	0
IT Equipment [329(vii)]		1	0	(1)	0	0	0	0	0	0	0	0
Street Lighting [329(viii)]		3	0	(3)	0	0	0	0	0	0	0	0
Land Purchase [330]		3	0	(3)	0	0	0	0	0	0	0	0
Bowling Club Relocation [326]		13	0	(13)	0	0	0	0	0	0	0	0
Parks - Falcon Bay Reserve [333(i)]		22,699	0	(22,699)	0	0	0	0	0	0	0	0
Road Construction [333(ii)]		103,407	0	(103,407)	0	0	0	0	0	0	0	0
Waste Trailers and Dolly [336]		123,407	0	(58,252)	65,155	0	(60,640)	4,515	63,178	0	(61,341)	1,837
New Pedestrian Bridge Construction [335]		243,718	0	(117,943)	125,775	0	(122,749)	3,026	124,010	0	(123,259)	751
MARC Redevelopment [338]		431,781	0	(166,812)	264,969	0	(162,049)	102,920	264,426	0	(163,742)	100,684
New Road Construction [339]		313,715	0	(109,366)	204,349	0	(114,371)	89,978	202,134	0	(116,617)	85,517
WMC Tims Thicket [343]		67,049	0	(14,936)	52,113	0	(14,960)	37,153	51,194	0	(15,895)	35,299
MARC Redevelopment Stage 2 [341]		823,803	0	(226,829)	596,974	0	(204,920)	392,054	596,229	0	(214,597)	381,632
New Road Construction [342]		425,086	0	(104,830)	320,256	0	(101,175)	219,081	317,132	0	(106,764)	210,368
MARC Redevelopment Stage 1 [340]		334,858	0	(77,677)	257,181	0	(77,926)	179,255	254,675	0	(82,535)	172,140
Eastern Foreshore Wall [344]		541,704	0	(136,330)	405,374	0	(131,541)	273,833	401,422	0	(138,615)	262,807
Halls Head Bowling Club upgrade [331]		235,855	0	(33,738)	202,117	0	(32,544)	169,573	199,514	0	(36,485)	163,029
Mandurah Marina [352]		132,128	0	(18,576)	113,552	0	(17,897)	95,655	111,888	0	(20,109)	91,779
MARC Solar Plan [353]		132,135	0	(18,576)	113,559	0	(17,896)	95,663	111,895	0	(20,108)	91,787
MARC Carpark [354]		198,193	0	(27,867)	170,326	0	(26,846)	143,480	167,836	0	(30,157)	137,679
Novara Foreshore Development [355]		264,429	0	(36,833)	227,596	0	(41,444)	186,152	224,090	0	(40,210)	183,880

Falcon Bay Foreshore Upgrades [356]	264,225	0	(37,165)	227,060	0	(35,824)	191,236	223,748	0	(40,218)	183,530
Mandurah Foreshore Boardwalk Renewal [35]	296,245	0	(41,852)	254,393	0	(42,111)	212,282	250,797	0	(45,269)	205,528
Mandjar Square Development [358]	328,933	0	(48,291)	280,642	0	(47,401)	233,241	277,553	0	(50,313)	227,240
New Road Construction [359]	864,540	0	(140,576)	723,964	0	(134,613)	589,351	717,010	0	(145,037)	571,973
Lakelands DOS [360]	1,713,179	0	(325,482)	1,387,697	0	(267,295)	1,120,402	1,243,016	0	(286,902)	956,114
Smoke Bush Retreat Footpath [361]	66,065	0	(9,290)	56,775	0	(8,947)	47,828	55,942	0	(10,061)	45,881
New Road Construction 2018/19	1,172,269	0	(146,015)	1,026,254	0	(124,360)	901,894	1,009,656	0	(151,770)	857,886
Mandjar Square Stage 3 and 4	708,669	0	(87,839)	620,830	0	(75,433)	545,397	269,649	0	(92,047)	177,602
Falcon Seawall	367,421	0	(38,978)	328,443	0	(36,704)	291,739	662,938	0	(45,597)	617,341
New Boardwalks 18/19	369,640	0	(38,878)	330,762	0	(36,737)	294,025	323,760	0	(45,513)	278,247
Civic Building - Tuckey Room Extension	369,237	0	(38,894)	330,343	0	(36,761)	293,582	323,385	0	(45,537)	277,848
Novara Foreshore Stage 3	148,124	0	(15,533)	132,591	0	(14,768)	117,823	129,754	0	(18,201)	111,553
Pinjarra Road Carpark	148,124	0	(15,533)	132,591	0	(14,768)	117,823	129,754	0	(18,201)	111,553
Coodanup Drive - Road Rehabilitation	74,083	0	(7,762)	66,321	0	(7,459)	58,862	64,905	0	(9,100)	55,805
South Harbour Upgrade	189,552	0	(20,228)	169,324	0	(16,744)	152,580	167,292	0	(21,927)	145,365
Falcon Skate Park Upgrade	96,801	0	(10,677)	86,124	0	(10,090)	76,034	85,599	0	(11,511)	74,088
Falcon Bay Foreshore Stage 3 of 4	247,218	0	(28,203)	219,015	0	(31,750)	187,265	216,974	0	(28,600)	188,374
New Road Construction 2019/20	703,305	0	(99,180)	604,125	0	(104,899)	499,226	603,486	0	(87,048)	516,438
Mandjar Square Final Stage	247,205	0	(28,203)	219,002	0	(30,617)	188,385	216,962	0	(28,601)	188,361
Halls Head Recycled Water 2019/20	164,810	0	(17,933)	146,877	0	(14,307)	132,570	145,227	0	(19,067)	126,160
Westbury Way North side POS Stage 3	164,824	0	(17,933)	146,891	0	(14,305)	132,586	145,240	0	(19,067)	126,173
Smart Street Mall Upgrade 2019/20	401,335	0	(51,182)	350,153	0	(57,113)	293,040	349,381	0	(48,014)	301,367
Smart Street Mall 2020/21	1,004,804	0	(99,371)	905,433	0	(105,466)	799,967	890,714	0	(102,559)	788,155
New Roads 2020/21	543,876	0	(61,919)	481,957	0	(61,623)	420,334	477,765	0	(61,915)	415,850
Enclosed Dog Park	18,466	0	(1,401)	17,065	0	(1,244)	15,821	16,746	0	(1,876)	14,870
Falcon Bay Upgrade - Stage 4 of 5	256,387	0	(24,907)	231,480	0	(29,175)	202,305	228,998	0	(26,026)	202,972
Novara Foreshore Stage 4	91,576	0	(7,026)	84,550	0	(7,784)	76,766	83,035	0	(9,290)	73,745
Bortolo Reserve - Shared Use Parking and Fi	274,702	0	(26,314)	248,388	0	(31,271)	217,117	245,605	0	(27,894)	217,711
South Harbour Paving Upgrade Stage 2	45,794	0	(3,508)	42,286	0	(3,373)	38,913	41,523	0	(4,645)	36,878
Eastern/ Western Foreshore 2020/21	1,031,140	0	(118,389)	912,751	0	(120,004)	792,747	905,557	0	(106,458)	799,099
Falcon Skate Park Upgrade 2020/21	69,102	0	(6,025)	63,077	0	(5,022)	58,055	62,360	0	(7,018)	55,342
Ablutions 2020/21 & 2021/22 (consolidation of	250,051	0	(21,194)	228,857	0	(25,755)	203,102	450,064	0	(22,015)	428,049
Eastern/ Western Foreshore 2021/22	1,534,700	0	(156,899)	1,377,801	0	(159,732)	1,218,069	1,362,224	0	(135,130)	1,227,094
Smart Street Mall 2021/22	630,568	0	(62,443)	568,125	0	(65,422)	502,703	561,727	0	(55,516)	506,211
Enclosed Dog Park 2021/22	179,886	0	(14,157)	165,729	0	(18,599)	147,130	163,491	0	(15,838)	147,653
Novara Foreshore Stage 4 2021/22	230,047	0	(20,002)	210,045	0	(23,828)	186,217	207,711	0	(20,254)	187,457
Falcon Bay Upgrade - Stage 4 of 5 2021/22	71,455	0	(5,267)	66,188	0	(7,295)	58,893	65,534	0	(6,291)	59,243
Parks and Reserves Upgrades 2021/22	495,101	0	(48,318)	446,783	0	(51,216)	395,567	441,518	0	(43,590)	397,928
Mandurah Library Re Roofing Project	115,023	0	(8,759)	106,264	0	(12,070)	94,194	104,749	0	(9,779)	94,970
Carryover Roads 2020/21	500,102	0	(43,022)	457,080	0	(51,509)	405,571	0	0	(44,030)	(44,030)
Roads 2021/22	250,051	0	(20,437)	229,614	0	(25,305)	204,309	228,735	0	(22,015)	206,720
Carparks 2021/22	165,673	0	(13,239)	152,434	0	(17,244)	135,190	151,544	0	(14,586)	136,958
Cambria Island Abutment Wall	58,989	0	(4,040)	54,949	0	(6,351)	48,598	54,133	0	(5,194)	48,939
Mandurah Ocean Marina Chalets Refurbishm	150,031	0	(12,320)	137,711	0	(15,821)	121,890	135,995	0	(12,755)	123,240
Bortolo Reserve Fire Track Water Infrastructu	0	40,000	21	40,021	0	(2,830)	37,191	40,000	0	(4,747)	35,253
Falcon Reserve Activation Plan Stage 3	0	400,000	211	400,211	0	(51,388)	348,823	400,000	0	(47,465)	352,535
Pleasant Grove Foreshore	0	59,000	31	59,031	0	(7,408)	51,623	59,000	0	(7,001)	51,999
Kangaroo Paw Park	0	307,408	162	307,570	0	(39,016)	268,554	307,408	0	(36,478)	270,930
Falcon Bay Stage 5 of 5	0	145,000	76	145,076	0	(18,480)	126,596	145,000	0	(17,206)	127,794
2022/23 South Harbour Upgrades	0	102,000	54	102,054	0	(13,027)	89,027	102,000	0	(12,104)	89,896
Bruce Cresswell Reserve	0	196,000	103	196,103	0	(24,934)	171,169	196,000	0	(23,258)	172,742
Seascapes Boardwalk	0	200,000	105	200,105	0	(25,611)	174,494	200,000	0	(23,733)	176,267
Mandurah Community Museum Roof and Gutt	0	130,000	68	130,068	0	(16,676)	113,392	130,000	0	(15,426)	114,574

Stage 2 of Upgrades to Peelwood Reserve	0	0	0	0	0	0	0	320,244	0	0	320,244
Smart Street Mall Upgrade	0	58,717	31	58,748	0	(7,392)	51,356	58,717	0	(6,968)	51,749
2022/23 Parks and Reserves Upgrades	0	390,000	205	390,205	0	(50,030)	340,175	390,000	0	(46,279)	343,721
SP Halls Head PSP	0	200,000	105	200,105	0	(25,609)	174,496	200,000	0	(23,733)	176,267
RC Peel Street	0	111,000	58	111,058	0	(14,138)	96,920	111,000	0	(13,172)	97,828
Senior Citizens Carpark	0	12,000	6	12,006	0	(852)	11,154	12,000	0	(1,424)	10,576
Torcello Mews Canal PAW Renewal	0	100,000	54	100,054	0	(12,723)	87,331	100,000	0	(11,866)	88,134
MARC Carpark Additional and overflow	0	0	0	0	0	0	0	45,742	0	0	45,742
Halls Head Parade Car Park Stage 2a	0	50,000	26	50,026	0	(4,683)	45,343	50,000	0	(11,535)	38,465
RC Pinjarra Road Stage 4	0	500,000	263	500,263	0	(63,800)	436,463	500,000	0	(59,332)	440,668
Cambria Island Abutment Walls Repair	0	268,397	141	268,538	0	(34,592)	233,946	268,397	0	(31,849)	236,548
RC Pinjarra Road Stage 3	0	500,000	263	500,263	0	(63,813)	436,450	500,000	0	(59,332)	440,668
Halls Head Pde Beach Central CP Stage 2	0	97,210	51	97,261	0	(12,055)	85,206	97,210	0	(5,933)	91,277
Building Renewal & Upgrades	0	0	0	0	1,408,979	0	1,408,979	0	750,000	0	750,000
Parks and Reserves Upgrades	0	0	0	0	3,440,409	0	3,440,409	0	1,800,000	0	1,800,000
Roads & Drainage Program	0	0	0	0	2,365,222	0	2,365,222	0	2,550,000	0	2,550,000
2022/23 Capital Carryovers	0	0	0	0	0	0	0	0	2,342,854	0	2,342,854
<b>Total</b>	<b>23,853,143</b>	<b>3,866,732</b>	<b>(4,155,961)</b>	<b>23,563,914</b>	<b>7,214,610</b>	<b>(4,256,521)</b>	<b>26,522,003</b>	<b>23,351,434</b>	<b>7,442,854</b>	<b>(4,316,708)</b>	<b>26,477,580</b>

**Borrowing Finance Cost Payments**

Purpose	Loan Number	Institution	Interest Rate	Date final payment is due	Actual for year ending	Budget for year ending	Actual for year ending
					30 June 2024	30 June 2024	30 June 2023
					\$	\$	\$
IT Communications Equipment [318(i)]	3	Westpac	5.68%	19/06/2025	(196)	(153)	(334)
Rushton Park Redevelopment [318(ii)]	3	Westpac	5.68%	19/06/2025	(1,029)	(735)	(1,479)
Meadow Springs Recreation Facility [318(iii)]	3	Westpac	5.68%	19/06/2025	(784)	(540)	(1,093)
Drainage [318(iv)]	3	Westpac	5.68%	19/06/2025	(245)	(195)	(386)
Road Construction [318(v)]	3	Westpac	5.68%	19/06/2025	(2,647)	(1,752)	(3,730)
Falcon Bay Seawall [351]	6	Westpac	5.74%	19/06/2027	(6,739)	(4,291)	(6,637)
Halls Head Ablution Block [350]	7	Westpac	5.74%	19/06/2027	(2,681)	(1,707)	(2,642)
Waste Water Reuse [349]	8	Westpac	5.74%	16/06/2027	(4,018)	(2,558)	(3,961)
MPAC Forecourt [348]	9	Westpac	5.74%	19/06/2027	(3,350)	(2,133)	(3,302)
MARC Carpark [347]	10	Westpac	5.74%	19/06/2027	(8,035)	(5,117)	(7,921)
Road Construction [346]	11	Westpac	5.74%	16/06/2027	(10,573)	(6,734)	(10,425)
MARC Stage 2 [345]	12	Westpac	5.74%	19/06/2027	(30,047)	(19,901)	(12,631)
Parks - Falcon Bay Reserve [333(i)]	18	Westpac	0.00%	19/06/2023	0	0	(453)
Road Construction [333(ii)]	18	Westpac	0.00%	19/06/2023	0	0	(2,064)
Waste Trailers and Dolly [336]	19	Westpac	6.09%	19/06/2024	(2,060)	(1,371)	(4,447)
New Pedestrian Bridge Construction [335]	20	Westpac	6.09%	19/06/2024	(3,931)	(2,545)	(8,738)
MARC Redevelopment [338]	21	Westpac	6.21%	19/06/2025	(9,239)	(7,558)	(4,477)
New Road Construction [339]	22	Westpac	6.21%	16/06/2025	(7,634)	(5,615)	(12,638)
WMC Tims Thicket [343]	23	Westpac	5.74%	16/06/2026	(2,607)	(1,685)	(2,633)
MARC Redevelopment Stage 2 [341]	24	Westpac	5.74%	19/06/2026	(29,357)	(19,691)	(7,445)
New Road Construction [342]	25	Westpac	5.74%	16/06/2026	(15,957)	(10,380)	(12,301)
MARC Redevelopment Stage 1 [340]	26	Westpac	5.74%	19/06/2026	(12,855)	(8,257)	(13,104)
Eastern Foreshore Wall [344]	27	Westpac	5.74%	19/06/2026	(20,150)	(13,089)	(15,364)
Halls Head Bowling Club upgrade [331]	28	Westpac	5.74%	19/06/2028	(10,907)	(6,979)	(9,715)
Mandurah Marina [352]	29	Westpac	5.74%	16/06/2028	(6,128)	(3,927)	(5,447)
MARC Solar Plan [353]	30	Westpac	5.74%	19/06/2028	(6,129)	(3,928)	(5,448)
MARC Carpark [354]	31	Westpac	5.74%	16/06/2028	(9,192)	(5,891)	(8,171)
Novara Foreshore Development [355]	32	Westpac	5.74%	19/05/2028	(6,616)	(7,862)	(11,228)
Falcon Bay Foreshore Upgrades [356]	33	Westpac	5.74%	16/06/2028	(12,234)	(7,854)	(10,893)
Mandurah Foreshore Boardwalk Renewal [35]	34	Westpac	5.74%	16/05/2028	(11,950)	(8,803)	(12,211)

Mandjar Square Development [358]	35	Westpac	5.74%	19/06/2028	(12,671)	(9,771)	(11,782)
New Road Construction [359]	36	Westpac	5.74%	19/06/2028	(35,405)	(24,991)	(29,441)
Lakelands DOS [360]	37	Westpac	5.74%	16/06/2028	(69,148)	(49,554)	(10,963)
Smoke Bush Retreat Footpath [361]	38	Westpac	5.74%	19/06/2028	(3,064)	(1,963)	(2,724)
New Road Construction 2018/19	39	Westpac	5.68%	19/06/2029	(56,592)	(29,190)	(34,933)
Mandjar Square Stage 3 and 4	40	Westpac	5.68%	19/06/2029	(34,234)	(17,633)	(21,830)
Falcon Seawall	41	Westpac	5.68%	16/06/2029	(18,122)	(9,243)	(15,848)
New Boardwalks 18/19	42	Westpac	5.68%	19/06/2029	(18,091)	(9,327)	(15,949)
Civic Building - Tuckey Room Extension	43	Westpac	5.68%	19/06/2029	(18,067)	(9,303)	(15,931)
Novara Foreshore Stage 3	44	Westpac	5.68%	16/06/2029	(7,155)	(3,735)	(6,392)
Pinjarra Road Carpark	45	Westpac	5.68%	16/06/2029	(7,155)	(3,735)	(6,392)
Coodanup Drive - Road Rehabilitation	46	Westpac	5.68%	19/06/2029	(3,498)	(1,868)	(3,197)
South Harbour Upgrade	47	Westpac	5.68%	19/06/2030	(9,126)	(4,845)	(5,644)
Falcon Skate Park Upgrade	48	Westpac	5.68%	16/06/2030	(4,478)	(2,457)	(3,894)
Falcon Bay Foreshore Stage 3 of 4	49	Westpac	5.68%	19/06/2030	(2,007)	(6,320)	(5,554)
New Road Construction 2019/20	50	Westpac	5.68%	19/06/2030	(4,433)	(17,688)	(10,150)
Mandjar Square Final Stage	51	Westpac	5.68%	16/06/2030	(3,140)	(6,319)	(5,553)
Halls Head Recycled Water 2019/20	52	Westpac	5.68%	16/06/2030	(8,195)	(4,213)	(4,568)
Westbury Way North side POS Stage 3	53	Westpac	5.68%	19/06/2030	(8,196)	(4,213)	(4,569)
Smart Street Mall Upgrade 2019/20	54	Westpac	5.68%	19/06/2030	(3,618)	(10,174)	(9,549)
Smart Street Mall 2020/21	55	Westpac	5.69%	20/06/2031	(6,305)	(23,933)	(12,397)
New Roads 2020/21	56	Westpac	5.69%	20/06/2031	(4,607)	(12,689)	(4,310)
Enclosed Dog Park	57	Westpac	5.69%	20/06/2031	(964)	(440)	(807)
Falcon Bay Upgrade - Stage 4 of 5	58	Westpac	5.69%	20/06/2031	(1,726)	(6,110)	(5,995)
Novara Foreshore Stage 4	59	Westpac	5.69%	20/06/2031	(3,246)	(2,182)	(4,004)
Bortolo Reserve - Shared Use Parking and Fii	60	Westpac	5.69%	20/06/2031	(1,837)	(6,546)	(6,796)
South Harbour Paving Upgrade Stage 2	61	Westpac	5.69%	20/06/2031	(2,135)	(1,091)	(2,002)
Eastern/ Western Foreshore 2020/21	62	Westpac	5.69%	20/06/2031	(5,959)	(24,486)	(7,577)
Falcon Skate Park Upgrade 2020/21	63	Westpac	5.69%	20/06/2031	(3,294)	(1,646)	(2,293)
Carryover Roads 2020/21	64	Westpac	6.33%	19/06/2032	(3,273)	(15,315)	(11,762)
Roads 2021/22	65	Westpac	6.33%	19/06/2032	(1,792)	(7,657)	(6,661)
Carparks 2021/22	66	Westpac	6.33%	19/06/2032	(1,357)	(5,073)	(5,363)
Ablutions 2020/21 & 2021/22 (consolidation of	67	Westpac	6.33%	19/06/2032	(2,088)	(7,656)	(6,647)
Eastern/ Western Foreshore 2021/22	68	Westpac	6.33%	19/06/2032	(8,686)	(46,982)	(11,522)
Parks and Reserves Upgrades 2021/22	69	Westpac	6.33%	19/06/2032	(3,446)	(15,160)	(6,339)
Cambria Island Abutment Wall	70	Westpac	6.33%	19/06/2032	(573)	(1,806)	(2,883)
Mandurah Library Re Roofing Project	71	Westpac	6.33%	19/06/2032	(986)	(3,870)	(4,296)
Mandurah Ocean Marina Chalets Refurbishm	72	Westpac	6.33%	19/06/2032	(1,077)	(5,048)	(4,576)
Enclosed Dog Park 2021/22	73	Westpac	6.33%	19/06/2032	(1,560)	(5,508)	(6,004)
Falcon Bay Upgrade - Stage 4 of 5 2021/22	74	Westpac	6.33%	19/06/2032	(998)	(2,188)	(3,025)
Novara Foreshore Stage 4 2021/22	75	Westpac	6.30%	19/06/2032	(1,815)	(7,044)	(5,641)
Smart Street Mall 2021/22	76	Westpac	6.33%	19/06/2032	(4,058)	(19,308)	(7,037)
RC Pinjarra Road Stage 3	77	Westpac	6.43%	19/06/2033	(3,337)	(15,053)	(263)
RC Pinjarra Road Stage 4	78	Westpac	6.43%	19/06/2033	(3,351)	(14,925)	(263)
Falcon Reserve Activation Plan Stage 3	79	Westpac	6.43%	19/06/2033	(2,339)	(12,757)	(211)
2022/23 Parks and Reserves Upgrades	80	Westpac	6.43%	19/06/2033	(2,351)	(13,025)	(205)
Kangaroo Paw Park	81	Westpac	6.43%	19/06/2033	(2,263)	(9,570)	(162)
Cambria Island Abutment Walls Repair	82	Westpac	6.43%	19/06/2033	(1,454)	(8,695)	(141)
SP Halls Head PSP	83	Westpac	6.43%	19/06/2033	(1,246)	(5,761)	(105)

Seascapes Boardwalk	84	Westpac	6.43%	19/06/2033	(1,246)	(5,918)	(105)
Bruce Cresswell Reserve	85	Westpac	6.43%	19/06/2033	(1,382)	(6,399)	(103)
Falcon Bay Stage 5 of 5	86	Westpac	6.43%	19/06/2033	(986)	(4,661)	(76)
Mandurah Community Museum Roof and Gull	87	Westpac	6.43%	19/06/2033	(783)	(4,014)	(68)
RC Peel Street	88	Westpac	6.43%	19/06/2033	(766)	(3,370)	(58)
2022/23 South Harbour Upgrades	89	Westpac	6.43%	19/06/2033	(665)	(3,381)	(54)
Torcello Mews Canal PAW Renewal	90	Westpac	6.43%	19/06/2033	(707)	(2,855)	(53)
Halls Head Parade Car Park Stage 2a	91	Westpac	6.43%	19/06/2033	(999)	(1,582)	(51)
Pleasant Grove Foreshore	92	Westpac	6.43%	19/06/2033	(1,173)	(1,806)	(31)
Smart Street Mall Upgrade	93	Westpac	6.43%	19/06/2033	(495)	(1,707)	(31)
Halls Head Pde Beach Central CP Stage 2	94	Westpac	6.43%	19/06/2033	(2,024)	(3,051)	(26)
Bortolo Reserve Fire Track Water Infrastructu	95	Westpac	6.43%	19/06/2033	(2,534)	(1,316)	(21)
Senior Citizens Carpark	96	Westpac	6.43%	19/06/2033	(760)	(352)	(6)
Building Renewal & Upgrades	97	Westpac	5.34%	19/06/2034	(417)	(4,521)	0
Parks and Reserves Upgrades	98	Westpac	5.34%	19/06/2034	(1,018)	(2,916)	0
Roads & Drainage Program	99	Westpac	5.34%	19/06/2034	(700)	(7,438)	0
<b>Total</b>					<b>(658,463)</b>	<b>(744,604)</b>	<b>(556,154)</b>
<b>Total Finance Cost Payments</b>					<b>(658,463)</b>	<b>(744,604)</b>	<b>(556,154)</b>

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

(b) New Borrowings - 2023/24

Particulars/Purpose	Institution	Loan Type	Term Years	Interest Rate	Amount Borrowed		Amount (Used)		Total Interest & Charges	Actual Balance Unspent
					2024 Actual	2024 Budget	2024 Actual	2024 Budget		
				%	\$	\$	\$	\$	\$	\$
Building Renewal & Upgrades	Westpac	Variable	10 Years	5.34%	1,408,979	750,000	1,408,979	750,000	417	0
Parks and Reserves Upgrades	Westpac	Variable	10 Years	5.34%	3,440,409	1,800,000	2,545,726	1,800,000	1,018	894,683
Roads & Drainage Program	Westpac	Variable	10 Years	5.34%	2,365,222	2,550,000	2,365,222	2,550,000	700	0
2022/23 Capital Carryovers	Westpac	Variable	10 Years	5.34%	0	2,342,854	0	2,342,854	0	0
					7,214,610	7,442,854	6,319,927	7,442,854	2,135	894,683

(c) Unspent Borrowings

Particulars	Institution	Date Borrowed	Unspent Balance	Borrowed	Expended	Unspent Balance
			1 July 2023	During Year	During Year	30 June 2024
			\$	\$	\$	\$
Bighton Lane	Westpac	6/02/2019	43,022	0	0	43,022
Brighton Plaza	Westpac	6/02/2019	14,115	0	0	14,115
WMC Tims Thicket	Westpac	6/02/2019	150,000	0	0	150,000
Lakelands DOS	Westpac	6/02/2019	189,317	0	(111,024)	78,293
Mandurah Foreshore Boardwalk Stage 3	Westpac	6/02/2019	25,122	0	(25,122)	0
Pinjarra Road Carpark	Westpac	6/02/2019	11	0	0	11
Halls Head Recycled Water	Westpac	30/06/2020	29,927	0	0	29,927
Eastern/ Western Foreshore 20/21	Westpac	30/06/2021	787,997	0	(11,913)	776,084
Parks and Reserves Upgrades 2021/22	Westpac	29/06/2022	43,960	0	(39,751)	4,209
Cambria Island Abutment Wall	Westpac	29/06/2022	37,603	0	0	37,603
Mandurah Ocean Marina Chalets Refurbishm	Westpac	29/06/2022	53,039	0	0	53,039
Falcon Reserve Activation Plan Stage 3	Westpac	19/06/2023	142,895	0	(142,895)	0
Pleasant Grove Foreshore	Westpac	19/06/2023	42,574	0	(38,040)	4,534
Falcon Bay Stage 5 of 5	Westpac	19/06/2023	98,515	0	(98,515)	0
2022/23 South Harbour Upgrades	Westpac	19/06/2023	1,666	0	(1,666)	0
Seascapes Boardwalk	Westpac	19/06/2023	155,864	0	(155,864)	0
Mandurah Community Museum Roof and Gutt	Westpac	19/06/2023	17,832	0	0	17,832
2022/23 Parks and Reserves Upgrades	Westpac	19/06/2023	73,950	0	(73,950)	0
SP Halls Head PSP	Westpac	19/06/2023	200,000	0	(200,000)	0
RC Peel Street	Westpac	19/06/2023	111,000	0	(111,000)	0
Torcello Mews Canal PAW Renewal	Westpac	19/06/2023	6,363	0	0	6,363
Parks & Reserves Upgrades (23/24)	Westpac	30/06/2024	0	94,683	0	94,683
Parks & Reserves Upgrades (23/24)	Westpac	30/06/2024	0	800,000	0	800,000
			2,224,772	894,683	(1,009,740)	2,109,715

(d) Lease Liabilities

Purpose	Note	Actual							Budget			
		Principal at 1 July 2022	New Leases During 2022-23	Principal Repayments During 2022-23	Principal at 30 June 2023	New Leases During 2023-24	Principal Repayments During 2023-24	Principal at 30 June 2024	Principal at 1 July 2023	New Leases During 2023-24	Principal Repayments During 2023-24	Principal at 30 June 2024
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Gym Equipment		146,428	47,192	(185,261)	8,359	219,276	(144,178)	83,457	8,359	147,577	(110,671)	45,265
Software		28,350	73,096	(83,090)	18,356	73,096	(73,096)	18,356	18,357	54,587	(71,774)	1,170
IT Equipment		255,014	295,536	(216,182)	334,368	215,505	(166,978)	382,895	325,856	820,080	(276,463)	869,473
Survey Equipment		21,892	245,583	(54,671)	212,804	0	(54,070)	158,734	212,804	0	(54,070)	158,734
Records - Postage Meter		0	6,150	(6,150)	0	0	0	0	0	0	0	0
<b>Total Lease Liabilities</b>	11(b)	<b>451,684</b>	<b>667,557</b>	<b>(545,354)</b>	<b>573,887</b>	<b>507,877</b>	<b>(438,322)</b>	<b>643,442</b>	<b>565,376</b>	<b>1,022,244</b>	<b>(512,978)</b>	<b>1,074,642</b>

Lease Finance Cost Payments

Purpose	Institution	Date final payment is due	Actual for year ending 30 June 2024	Budget for year ending 30 June 2024	Actual for year ending 30 June 2023	Lease Term
Gym Equipment	MAIA - Marc Equipment	Various	(4,323)	(3,200)	(1,449)	Various
Software	MAIA - Business Systems	Various	(330)	(1,652)	(460)	Various
IT Equipment	HP and Fuji	Various	(10,484)	(13,392)	(8,960)	Various
Survey Equipment	MAIA - Survey	1/03/2027	(6,522)	(6,522)	(2,804)	27 months
Records - Postage Meter	Pitney Bowes	23/05/2023	0	0	(94)	75 months
<b>Total Finance Cost Payments</b>			<b>(21,659)</b>	<b>(24,766)</b>	<b>(13,767)</b>	

CITY OF MANDURAH  
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FOR THE YEAR ENDED 30 JUNE 2024

30. RESERVE ACCOUNTS

	2024 Actual Opening Balance	2024 Actual Transfer to	2024 Actual Transfer (from)	2024 Actual Closing Balance	2024 Budget Opening Balance	2024 Budget Transfer to	2024 Budget Transfer (from)	2024 Budget Closing Balance	2023 Actual Opening Balance	2023 Actual Transfer to	2023 Actual Transfer (from)	2023 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by legislation/agreement</b>												
Cash in Lieu of Parking Reserve	491,695	13,499	0	505,194	487,850	11,625	0	499,475	481,438	10,257	0	491,695
	491,695	13,499	0	505,194	487,850	11,625	0	499,475	481,438	10,257	0	491,695
<b>Restricted by council</b>												
Building Reserve	1,448,838	166,243	(71,537)	1,543,544	1,282,364	30,556	0	1,312,920	1,627,162	70,123	(248,447)	1,448,838
Asset Management Reserve	21,080,104	10,998,768	(3,072,959)	29,005,913	26,449,182	5,075,643	(11,434,826)	20,089,999	15,417,266	7,598,757	(1,935,919)	21,080,104
Cultural Centre Reserve	189,763	13	(189,283)	493	2,480	0	0	2,480	215,975	0	(26,212)	189,763
Sustainability Reserve	509,862	7,545	(234,280)	283,127	409,106	9,748	(100,000)	318,854	531,204	10,636	(31,978)	509,862
Waste Reserve	8,221,489	1,801,708	(414,694)	9,608,503	5,028,905	304,289	0	5,333,194	6,053,666	2,441,519	(273,696)	8,221,489
Interest Free Loans Reserve	191,704	45,420	0	237,124	145,562	0	0	145,562	145,562	46,142	0	191,704
CLAG Reserve	20,690	11,735	0	32,425	11,933	284	0	12,217	11,917	8,773	0	20,690
Mandurah Ocean Marina Reserve	181,789	4,991	0	186,780	180,368	4,298	0	184,666	177,997	3,792	0	181,789
Waterways	1,055,377	64,849	(545,927)	574,299	757,688	18,054	0	775,742	811,550	243,827	0	1,055,377
Port Mandurah Canals Stage 2 Maintenance Reserve	95,096	2,611	0	97,707	94,352	2,248	0	96,600	93,112	1,984	0	95,096
Mariners Cove Canals Reserve	86,645	2,379	0	89,024	85,967	2,048	0	88,015	84,837	1,808	0	86,645
Port Bouvard Canal Maintenance Contributions Reserve	272,719	7,487	0	280,206	270,586	6,448	0	277,034	267,030	5,689	0	272,719
Unspent Grants Reserve	10,621,307	11,760,898	(13,311,223)	9,070,982	8,773,649	0	(1,282,917)	7,490,732	8,773,649	8,184,208	(6,336,550)	10,621,307
Leave Reserve	3,261,428	267,509	0	3,528,937	3,686,215	0	(964,133)	2,722,082	4,592,006	194,770	(1,525,348)	3,261,428
Bushland Acquisition Reserve	1,539,761	42,272	0	1,582,033	1,524,730	236,332	0	1,761,062	1,307,640	232,121	0	1,539,761
Coastal Storm Contingency Reserve	264,001	7,248	0	271,249	261,937	6,241	0	268,178	258,494	5,507	0	264,001
Digital Futures Reserve	58,078	1,594	0	59,672	57,795	1,377	0	59,172	56,866	1,212	0	58,078
Decked Carparking Reserve	1,030,111	28,280	0	1,058,391	1,022,055	24,354	0	1,046,409	1,008,622	21,489	0	1,030,111

Specified Area Rates - Waterside Canals	116,808	2,455	(2,680)	116,583	111,730	2,662	(6,738)	107,654	116,972	2,437	(2,601)	116,808
Specified Area Rates - Port Mandurah Canals	287,011	67,849	(214,836)	140,024	277,919	71,662	0	349,581	212,247	74,764	0	287,011
Specified Area Rates - Mandurah Quay Canals	239,190	33,631	0	272,821	234,213	32,442	0	266,655	222,331	16,859	0	239,190
Specified Area Rates - Mandurah Ocean Marina	774,206	169,013	0	943,219	721,040	166,328	0	887,368	564,257	209,949	0	774,206
Specified Area Rate - Port Bouvard Canals	152,725	3,259	(1,233)	154,751	141,137	3,881	0	145,018	131,740	20,985	0	152,725
Specified Area Rate - Mariners Cove	4,783	5,042	0	9,825	5,083	932	0	6,015	10,331	100	(5,648)	4,783
Specified Area Rate - Eastport	52,585	1,129	(105)	53,609	44,336	1,909	0	46,245	43,891	8,694	0	52,585
Sports Club Maintenance Levy Reserve	304,673	68,107	0	372,780	267,226	18,129	0	275,355	242,545	62,128	0	304,673
City Centre Land Acquisition Reserve	1,052,919	28,906	0	1,081,825	924,146	22,021	0	946,167	1,010,931	41,988	0	1,052,919
Lakelands Community Infrastructure Reserve	1,125,604	30,902	0	1,156,506	1,116,802	26,611	0	1,143,413	1,102,123	23,481	0	1,125,604
Plant Reserve	3,011,375	814,008	(1,850,296)	1,975,087	571,092	13,608	0	584,700	2,014,060	1,779,592	(782,277)	3,011,375
Workers Compensation Reserve	554,251	8,405	(248,110)	314,546	549,038	13,083	0	562,121	673,563	11,562	(130,874)	554,251
Restricted Cash Reserve	2,848,106	1,223,547	(1,095,944)	2,975,709	2,060,942	19,890	(1,095,943)	984,889	3,040,759	1,948,378	(2,141,031)	2,848,106
Transform Mandurah Funding Program Reserve	852,513	99,790	0	952,303	834,729	0	0	834,729	0	852,513	0	852,513
Public Arts Reserve	311,498	101,022	0	412,520	305,000	0	0	305,000	0	311,498	0	311,498
Community Safety Reserve	510,653	14,019	0	524,672	500,000	0	0	500,000	0	510,653	0	510,653
Mandurah Quay Seawall Reserve	0	0	0	0	0	0	0	0	0	0	0	0
	62,327,662	27,892,634	(21,253,107)	68,967,189	58,699,307	6,115,078	(14,884,557)	49,929,828	50,820,305	24,947,938	(13,440,581)	62,327,662
	62,819,360	27,906,133	(21,253,107)	69,472,383	59,187,157	6,126,703	(14,884,557)	50,429,303	51,301,743	24,958,195	(13,440,581)	62,819,360

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserve accounts.

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

Name of reserve account	Purpose of the reserve account
<b>Restricted by legislation/agreement</b>	
Cash in Lieu of Parking Reserve	Parking - Provide additional parking areas
<b>Restricted by council</b>	
Building Reserve	Building - Future new building capital requirements
Asset Management Reserve	Asset Management - Renewal and upgrade of current infrastructure
Cultural Centre Reserve	Cultural Centre - Equipment/plant replacement for Mandurah Performing Arts Centre and the provision of standby financing
Sustainability Reserve	Sustainability - Development of Mandurah as a sustainable city
Waste Reserve	Waste Facilities Reserve Fund - Future waste treatment initiatives
Interest Free Loans Reserve	Interest Free Loans - Interest-free loans to sporting & community groups for minor capital projects
CLAG Reserve	CLAG - Contiguous Local Authority Group for control of mosquitoes
Mandurah Ocean Marina Reserve	Mandurah Ocean Marina - Future maintenance/asset replacement at Mandurah Ocean Marina
Waterways	Waterways - Future maintenance/asset replacement of specific waterways infrastructure
Port Mandurah Canals Stage 2 Maintenance Reserve	Port Mandurah Canals Stage 2 Maintenance - Stage 2 Future maintenance of canals
Mariners Cove Canals Reserve	Mariners Cove Canals - Future maintenance of canals
Port Bouvard Canal Maintenance Contributions Reserve	Port Bouvard Canal Maintenance Contributions - Contribution Future maintenance of canals
Unspent Grants Reserve	Unspent Grants & Contributions - Operating and non-operating grants and contributions tied to future expenditure
Leave Reserve	Long Service Leave - To fund the long service and sick leave liability of Council's staff
Bushland Acquisition Reserve	Bushland Acquisition - For the purchase & protection of bushland and environmentally sensitive sites within the City
Coastal Storm Contingency Reserve	Coastal Storm Contingency - Provide for coastal emergency works due to storm damage

Digital Futures Reserve	Digital Futures - Fund development, investigation or commissioning of digital technology initiatives
Decked Carparking Reserve	Decked Carparking - Amount received from Landcorp in June 2006, set aside for Decked Carparking
Specified Area Rates - Waterside Canals	Specified Area Rates - Waterside Canals - Future maintenance of canals
Specified Area Rates - Port Mandurah Canals	Specified Area Rates - Port Mandurah Canals - Future maintenance of canals
Specified Area Rates - Mandurah Quay Canals	Specified Area Rates - Mandurah Quay Canals - Future maintenance of canals
Specified Area Rates - Mandurah Ocean Marina	Specified Area Rates - Mandurah Ocean Marina - Future maintenance/asset replacement at Mandurah Ocean Marina
Specified Area Rate - Port Bouvard Canals	Specified Area Rate - Port Bouvard Canals - Future maintenance of canals
Specified Area Rate - Mariners Cove	Specified Area Rate - Mariners Cove - Future maintenance of canals
Specified Area Rate - Eastport	Specified Area Rate - Eastport - Future maintenance of canals
Sports Club Maintenance Levy Reserve	Sports Clubs Maintenance Levy - To maintain various city buildings leased to clubs
City Centre Land Acquisition Reserve	City Centre Land Acquisition Reserve - For future property purchases within the City Centre area
Lakelands Community Infrastructure Reserve	Lakelands Community Infrastructure Reserve - Contribute to the construction of the community infrastructure on Lot 2300 Seppings Parade Lakelands
Plant Reserve	Plant reserve - Replacement of heavy plant and equipment
Workers Compensation Reserve	Workers Compensation - For the purposes of funding previous year workers compensation claims that are open and still have costs required to be paid by the City of Mandurah
Restricted Cash Reserve	Restricted cash carried forward for future use
Transform Mandurah Funding Program Reserve	Progress projects endorsed by Council under Transform Mandurah or identified through other City Strategies to support the City's Economic aspirations and objectives
Public Arts Reserve	To fund public art throughout the City of Mandurah district
Community Safety Reserve	To fund the relevant actions in the Community Safety Strategy that have been identified as being funded from this reserve
Mandurah Quay Seawall Reserve	For future maintenance/asset replacement of Mandurah Quay seawall

**CITY OF MANDURAH  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2024**

**31. TRUST FUNDS**

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

	<b>1 July 2023</b>	<b>Amounts Received</b>	<b>Amounts Paid</b>	<b>30 June 2024</b>
	\$	\$	\$	\$
Cash-in-lieu of public open space	1,397,656	91,368	(172,964)	1,316,060
	<u>1,397,656</u>	<u>91,368</u>	<u>(172,964)</u>	<u>1,316,060</u>



# Auditor General

## INDEPENDENT AUDITOR'S REPORT

2024

City of Mandurah

To the Council of the City of Mandurah

### Opinion

I have audited the financial report of the City of Mandurah (City) which comprises:

- the statement of financial position as at 30 June 2024, the statement of comprehensive income, statement of changes in equity, statement of cash flows and statement of financial activity for the year then ended
- notes comprising a summary of material accounting policies and other explanatory information.

In my opinion, the financial report:

- is based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the City for the year ended 30 June 2024 and its financial position at the end of that period
- is in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

### Basis for opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial report section below.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

### Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council for overseeing the other information. The other information is the information in the entity's annual report for the year ended 30 June 2024, but not the financial report and my auditor's report.

My opinion on the financial report does not cover the other information and accordingly, I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to the CEO and Council and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

## **Responsibilities of the Chief Executive Officer and Council for the financial report**

The Chief Executive Officer (CEO) of the City is responsible for:

- keeping proper accounts and records
- preparation and fair presentation of the financial report in accordance with the requirements of the Act, the Regulations and Australian Accounting Standards
- managing internal control as required by the CEO to ensure the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for:

- assessing the City's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the City.

The Council is responsible for overseeing the City's financial reporting process.

## **Auditor's responsibilities for the audit of the financial report**

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial report. The objectives of my audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

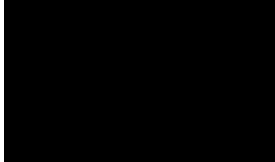
A further description of my responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at [https://www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf).

## **My independence and quality management relating to the report on the financial report**

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQM 1 Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements, the Office of the Auditor General maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

## **Matters relating to the electronic publication of the audited financial report**

This auditor's report relates to the financial report of the City of Mandurah for the year ended 30 June 2024 included in the annual report on the City's website. The City's management is responsible for the integrity of the City's website. This audit does not provide assurance on the integrity of the City's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the City to confirm the information contained in the website version.



Sandra Labuschagne  
Deputy Auditor General  
Delegate of the Auditor General for Western Australia  
Perth, Western Australia  
10 December 2024

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*Alternate formats of this Annual Report are available upon request.*



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