



NOTICE OF MEETING

ORDINARY COUNCIL

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

Tuesday 28 March 2023 at 5.30pm

MARK R NEWMAN
Chief Executive Officer
16 March 2023

AGENDA

1. OPENING OF MEETING AND ANNOUNCEMENT OF VISITORS

2. ACKNOWLEDGEMENT OF COUNTRY

3. APOLOGIES

4. IMPORTANT NOTE

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

5. ANSWERS TO QUESTIONS TAKEN ON NOTICE

6. AMENDMENT TO STANDING ORDERS

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

7. PUBLIC QUESTION TIME

Public Question time provides an opportunity for members of the public to ask a question of Council. For more information regarding Public Question Time please visit the City's website mandurah.wa.gov.au or telephone 9550 3787.

8. PUBLIC STATEMENT TIME

Any person or group wishing to make a Public Statement to Council regarding a matter concerning local government must complete an application form. For more information regarding Public Statement Time please visit the City's website mandurah.wa.gov.au or telephone 9550 3787.

9. LEAVE OF ABSENCE REQUESTS

10. PETITIONS

11. PRESENTATIONS**12. DEPUTATIONS**

Any person or group wishing to make a Deputation to Council regarding a matter listed on this agenda for consideration must complete an application form. For more information regarding making a deputation please visit the City's website mandurah.wa.gov.au or telephone 9550 3787.

13. CONFIRMATION OF MINUTES

13.1 Ordinary Council Meeting: 28 February 2023

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

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

16.1 Questions of which due notice has been given

16.2 Questions of which notice has not been given

17. BUSINESS LEFT OVER FROM PREVIOUS MEETING**18. RECOMMENDATIONS OF COMMITTEES**

18.1 Adoption of Recommendations of the Audit and Risk Committee Meeting: 7 March 2023

<i>Minute</i>	<i>Item</i>	<i>Page No</i>	<i>Interests Declared / Additional Information</i>
AR.2/3/23	Review of Office of the Auditor General Performance Audit Funding of Volunteer Emergency and Fire Services	4-11	
AR.3/3/23	Compliance Audit Return 2022	12-27	
AR.7/3/23	Confidential Item: Human Resources and Grants Internal Audit	Confidential Page 1-45	

AR.8/3/23	Confidential Item: Work Health and Safety (WHS) YTD Performance Review	Confidential Page 46-57
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19. REPORTS

No.	Item	Page No	Note
1	Proposed Scheme Amendment 3 Local Planning Scheme 12 to Facilitate the inclusion of Fast Food Outlet and Service Station Uses in a Local Centre at Lot 500, 58 Coodanup Drive, Dudley Park	28-38	
2	Budget Review 2023	39-64	Absolute Majority Required
3	Financial Report February 2023	65-96	Absolute Majority Required
4	CSRFF Small Grants Summer Round and Club Night Lights	97-104	Absolute Majority Required
5	Amendment No 1 to Local Planning Scheme No 12 Consideration for Final Approval	105-123	

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

23.1 Mandurah Ocean Marina Chalet Park Licence

24. CLOSE OF MEETING

1	SUBJECT:	Review of Office of the Auditor General Performance Audit Funding of Volunteer Emergency and Fire Services
	DIRECTOR:	Business Services
	MEETING:	Audit and Risk Committee
	MEETING DATE:	7 March 2023

Summary

On 22 December 2022, the Office of the Auditor General (OAG) released a Performance Audit titled Funding of Emergency and Fire Services¹. In Western Australia, volunteers form an essential part of the State emergency management capability, and their effective funding and management is critical.

Funding and support for volunteer fire and emergency services is administered by the Department of Fire and Emergency Services (DFES) through its Local Government Grants Scheme (LGGs) and through support and additional funding via local government (LG). From a local government perspective, the OAG audited three LGs with interviews from a further seven entities (two metropolitan and five regional). The Coordinator Emergency Management was interviewed in February 2022 although the City of Mandurah was not part of the OAG audit.

Several recommendations have been made for LG and these have been considered and commented upon by City officers to ensure the City is effectively fulfilling its role in emergency management and volunteer support.

Disclosure of Interest

Nil

Previous Relevant Documentation

Nil

Background

On 22 December 2022, the OAG released a performance audit into the Funding of Volunteer Emergency and Fire Services. The audit assessed if the Department of Fire and Emergency Services (DFES) and three LG entities effectively administer funding for their land-based volunteer emergency and fire services. Its focus was on funding processes and the administrative support provided.

There are four volunteer services relevant to the audit:

- Volunteer Fire and Rescue Service (VFRS) – established and managed by DFES to undertake functions similar to the Career Fire and Rescue Service
- Volunteer Fire and Emergency Service (VFES) – units approved by the Fire and Emergency Services Commissioner (Commissioner) and managed by DFES
- State Emergency Service (SES) – units authorised by the Commissioner to help the community cope with the impacts of natural disasters and emergencies. DFES and LG entities share management responsibility for the SES
- Bush Fire Service (BFS) – brigades established and managed by LG entities to protect their communities from bush fires

¹ https://audit.wa.gov.au/wp-content/uploads/2022/12/Report-13_Funding-of-Volunteer-Emergency-and-Fire-Services.pdf

Figure 1 below details the roles played by each of the volunteer services.

Volunteer services		VFRS	VFES	SES	BFS
	Administered by	DFES	DFES	DFES/LG	LG
	Funded by	DFES	DFES	DFES/LG	DFES/LG
	Brigades/units	94	37	64	563
	Volunteers	2,468	930	1,985	19,579
	Bush fire/other fire	✓	✓*	—	✓
	Structural fire	✓	✓*	—	✓#
	Hazardous material response (HAZMAT)	✓	✓*	—	—
	Road crash rescue	✓	✓*	✓*	—
	Natural hazards (storms, earthquakes)	—	✓*	✓	—
	Search and rescue	—	✓*	✓	—
	Assistance operations	—	✓*	✓	—

Source: OAG based on DFES information




 Approved
  Approved for certain units
  Conditionally approved

Figure 1. Volunteer Emergency Role

With the support of DFES, the City of Mandurah support the Mandurah State Emergency Service (SES) and also the Southern Districts Volunteer Bush Fire Brigade (BFB) in our local government area. Bush Fire Service brigades have a higher degree of autonomy from DFES with local governments having significant responsibility for their creation and management. In particular, LGs have increased its obligations for the Workplace Health and Safety of the bush fire volunteers, with fire-fighting being a high-risk activity. The City has the following internal controls in place to reduce the risk of injury to the SES and BFB volunteers:

- BFB Recruitment and Induction Procedure
- BFB City of Mandurah Induction Presentation
- BFB Station Induction Presentation
- Joint CoM and DFES Membership Form with Medical Declaration
- Requesting medical examinations as deemed necessary
- Conducting BFB Volunteer Police Clearance Checks
- WHS Risk Register – BFB, referencing City and DFES controls
- BFB Workplace Hazard ID Checklist
- Hazard Observation Form

- Job Safety Analysis Template
- Vehicle Incident and Accident Report Forms
- Bushfire Brigade Local Law and Constitution
- DFES Fire Fighter Training Pathway
- Maintaining minimum attendance and training requirements and records
- Maintaining BFB & SES Volunteer Support Register
- Maintaining BFB Membership records

The number of volunteer emergency agencies differs greatly between LGs with some rural and peri-urban LGs having high numbers. The City of Mandurah comparatively has a modest administrative burden and employs a Coordinator Emergency Management and Emergency Management Administration Officer to deliver these services. The time allocation of these two officers equates to 0.6 FTE. The City understands the importance of strong support for these groups given the critical role they play and gives careful attention to the two services.

Each year LGs apply to DFES who provide recurrent funding primarily through its LGGs. The LGGs is funded via the Emergency Services Levy (ESL) which is collected annually. The DFES Manual for Capital and Operating Grants (Grants Scheme Manual) outlines what can be funded from the scheme. Operating grants fund general operating costs and minor purchases.

Figure 2 sets out the emergency volunteer funding framework:

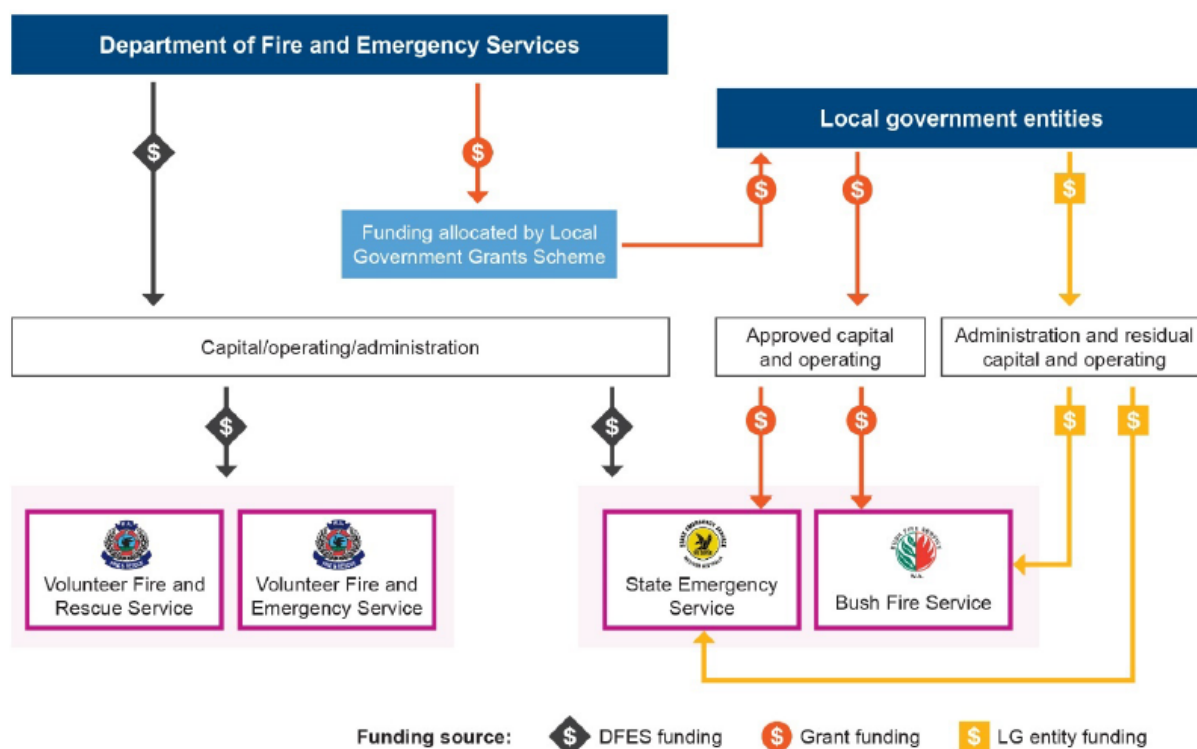


Figure 2. Emergency Volunteer Funding Framework

Comment

Focusing on the findings of the three LGs audited information, the information below addresses the key findings and the considerations for the City of Mandurah in its effort to continuously improve.

Capital grants could better consider the strategic asset needs of LG entities

With the support of DFES, resources have been allocated to undertake risk assessments for both the volunteer units, resulting in funding for new facilities, equipment and appliances being approved. These facilities were project managed by the City, with the Mandurah SES Headquarters opening in 2016 and new Bush Fire Brigade in 2020. Volunteers were engaged throughout the design, construction and fit out process, resulting in state-of-the-art facilities to support emergency training and response.

The City has full visibility of its asset management responsibilities for the facilities with valuers attending in July 2022. Although the facilities are fairly new they are regularly inspected and any concerns promptly reported. BFB & SES also maintain equipment/asset registers and plan their replacement program.

DFES provides the City with an Annual LGGS Operating and Capital Grant Offer in January of each year. This offer details the recommended operating grant to run the brigades for the following financial year, the age and replacement program for the fleet. These vehicles are garaged for most of the year, and therefore not replaced as frequently as the City fleet would be. All appliances meet OSH requirements and are purpose-built. No alterations are allowed to be made to the vehicles unless approved by DFES and/or City Fleet.

The BFB fleet and scheduled replacement is noted below:

BUSH FIRE SERVICE CAPITAL – FLEET

FORM 3a

DFES Region: **SOUTH COASTAL**

Local Government Name: **MANDURAH**

2023/24 Replacement Program

- We agree with the 2023/24 Replacement Program as provided by DFES.
 We do not agree with the 2023/24 Replacement Program. (Complete 2023/24 Alternate Program)

VEHICLES – EXISTING (*) VERIFY DETAILS BELOW FOR ACCURACY, AMEND ACCORDINLY, SIGN AND DATE BELOW					
*Brigade/Unit	*Description	*Rego	*Year Commissioned	2023/24 Replacement Program	Indicative Program 2024/25 to 2027/28 Description (*)
Mandurah Southern Districts	3.4 Urban	MH1857A	2016		
Mandurah Southern Districts	Light Tanker	1QBZ961	2017		Light Tanker

The SES assets and replacement program are indicated below;

2023/24 Replacement Program

- We agree with the 2023/24 Replacement Program as provided by DFES.
 We do not agree with the 2023/24 Replacement Program. (Complete 2023/24 Alternate Program)

VEHICLES – EXISTING (*) VERIFY DETAILS BELOW FOR ACCURACY, AMEND ACCORDINLY, SIGN AND DATE BELOW					
* Unit	*Description	*Rego	*Year Commissioned	2023/24 Replacement Program (*)	Indicative Program 2024/25 to 2027/28 Description (*)
Mandurah	Personnel Carrier 11 Seater	1END997	2014	2023/24 Replacement Program approved Dec 2022. Not applicable	General Rescue Utility Urban
Mandurah	Personnel Carrier 11 Seater	1EOF923	2014		General Rescue Utility Urban
Mandurah	Utility	1GAJ307	2016		General Rescue Utility Urban
Mandurah	Bus 10 Seater	1DPF696	2011		
Mandurah	ATU	1ELS537	2014		
Mandurah	ATU Trailer	MH-76591	2014		
Mandurah	Rescue Trailer	1QTB464	2003		
Mandurah	Storm / General Rescue Trailer	1TGU079	2006		Storm / General Rescue Trailer
Mandurah	Flood Rescue Boat & Trailer - Light	460029 & 1TXQ039	2022		

The City consults both units and DFES District Officers to ensure they support the LGGS offer and to identify any plant or equipment, valued \$1500 – \$5000 that require replacing or would improve brigade operations. These are submitted as Line 9 request and have included the follow purchases in recent years:

- SES IT Upgrades
- SES Battery operated chainsaws and battery packs
- BFB cabinetry for new facility

- BFB Smart TV for new facility

Some LG entities can struggle to adequately support their volunteer services to manage key responsibilities

The City has dedicated resources within Emergency Management to support SES and BFB volunteers. As a larger LG, the City does have a wider pool of skills to draw on to provide effective support including fleet, building maintenance, project management, and human resources. The relationship between the volunteer services and the City is very strong, with regular engagement with the unit leaders. They are also members of the Local Emergency Management Committee (SES Manager and Deputy) and Bush Fire Advisory Committee (BFB Captain, Chief and Deputy Chief Bush Fire Control Officers).

There are approximately 84 SES volunteers, whose membership and training records are maintained by DFES. The Coordinator Emergency Management attends the SES officers meeting on a monthly basis. The DFES District Officer regularly attends the SES and carries out quarterly OSH inspections.

There are 22 BFB volunteers, 18 of whom are active. The BFB attended 9 incidents in 2020/21, 16 in 2021/22 and 12 in 2022/23, with individuals being deployed to emergencies throughout WA.

Workplace WSH inspections are carried out bi-monthly by brigade members and Coordinator Emergency Management, with inspection reports submitted for any appropriate action. Station training records are inspected while on site.

Building and fleet maintenance concerns are communicated on an as needs basis, with repairs coordinated by the City. Facilities and fleet are inspected and undergo servicing in line with City scheduling requirements. The Emergency Management team interact with both units on a weekly basis by phone, email, online meeting, or in person.

DFES District Officers and Volunteer Support Officers are also in regular contact with the volunteers in relation to training, deployment or operational concerns.

LG entities lack some processes and support to effectively administer Grants Scheme funding

The City has a specialist Coordinator of Emergency Management with a part time Emergency Management Administration Officer. Although the management of the funding and tracking of expenditure is well executed there is an opportunity for the City to better document procedures to build resilience should there be staff changes.

The City through the Emergency Management Team is proactive in ensuring accurate volunteer membership data in collaboration with the BFB. New member details are obtained and 100 Points ID sighted. The team lodges all membership applications to DFES on behalf of the BFB. The City monitors induction processes, Code of Conduct and other corporate training and manages police clearances for new recruits.

Membership is cross checked on receipt of the monthly DFES LG Monthly Report. Insurances, utilities, building maintenance, vehicle maintenance are managed and paid by the City using the City's corporate system with appropriate reporting.

The DFES LG Monthly Report includes:

- 000 Service Agreement
- Incidents Summary & Year to Date (YTD) Comparison
- Bushfire Summary
- Volunteers Summary (LGIS)
- Volunteers Summary by Brigade

- Brigade Incident Summary and Incident Report Completion Rate
- SMS Lists
- Vehicle - Appliance List
- Brigade Membership Listing

The City has strong incident reporting processes and ensure all relevant matters are reported as they would be for an employee of the City. Bi-Monthly WHS inspections are undertaken by Coordinator of Emergency Management and brigade members, documented in line with City procedures. The City constantly reinforces the importance of appropriate incident reporting.

The City has separate accounts to correspond with DFES funding line items. However, there are some issues with the costs being automatically applied to these accounts, requiring the journaling of building and fleet maintenance expenses. This can at times make it difficult to accurately track expenditure.

Annual acquittals are submitted to DFES in August for audit and review. The City can apply to DFES for a reimbursement on approved budget overspend items.

LG entities had limited understanding of the cost of their volunteer services

Extensive officer time is spent supporting the SES and BFB. It is estimated that this occupies approximately 0.6 of an FTE. The City considers volunteer support as a core function of the Emergency Management Team, with flexibility and after-hours support being required. A Volunteer Support Register has been developed to track concerns and actions related to:

- Administration
- Recruitment - Resignation
- OH&S
- Training
- Vehicle/Plant Maintenance
- Building Maintenance
- Deployment
- Finance & Funding

Whilst this register doesn't track every hour dedicated to volunteer support, it provides a ready reference to the status of concerns and follow up required to minimise the risk to emergency service volunteers and the City.

Table 1. Funding of Volunteer Emergency and Fire Services – City of Mandurah Improvement Plan

Issue Identified	City of Mandurah Action	Date for Completion
LG entities lack some processes and support to effectively administer Grants Scheme funding	The City will formulate more detailed procedures to ensure knowledge is documented, should there be staff changes	30 June 2023
LG entities had limited understanding of the cost of their volunteer services	The City will extend the record keeping of the time expended on supporting	31 March 2023
	The City will improve account structures to be more efficient in tracking and reporting of expenditure	30 June 2023
	Analyse whether the LGGs ESL Administration Levy covers the City's ESL administration costs (emergency management and rates areas).	31 December 2023

Internal Consultation

Emergency Management Team
Finance Team
Fleet Team

Statutory Environment

Fire and Emergency Services Act 1998
Bush Fires Act 1954
Fire Brigades Act 1942
Emergency Management Act 2005
Emergency Management Regulations 2006

Policy Implications

Nil

Financial Implications

Expenditure (not including employee costs) for the BFB allocated in 2022/23 is \$37,309.
Expenditure (not including employee costs) for the SES allocated in 2022/23 is \$56,812.

DFES funding covers most costs associated with the running of the brigade, but not does not include:

- Contracted garden maintenance or lawnmowing
- Contracted cleaning services
- Fire prevention works

The City supports the SES and BFB through City officer time; allocation of honorariums for holders of key roles within the volunteer brigades; and support additional expenditure for some minor items outside the LGGS allocation.

Additional expenditure includes:

- Volunteer honorarium payments \$12,000 per year
- Emergency Service Volunteer Appreciation Event – biennial approx \$4,500
- Emergency Service Volunteer Appreciation payment – (alternate year to event) \$4,500
- Volunteer support vehicle: 2021 4WD Ford Ranger, in addition to the assets funded through DFES, with a value new of \$37,500 GST Inclusive and a current market value of approximately \$40,000 GST Inclusive. This was initially provided as a joint use crew change vehicle for the SES and BFB, however is mostly used by the BFB. This can be used by volunteers to attend training courses, as crew change vehicle for campaign fires, or as an incident control vehicle. It is not equipped as fire appliance and is not to be used on an active fire ground, other than patrolling a 'mop up' zone. Providing this vehicle alleviates the need for volunteers to use their own car and claiming reimbursement. It is also used by Ranger Services for fire break inspections or other staff if their fleet are short.

The following amounts have reimbursed by DFES for the administration associated with the annual collection of the ESL:

- | | | |
|--------------|----------|---------------------|
| • 27/10/2022 | \$53,803 | 22/23 ESL Admin Fee |
| • 28/10/2021 | \$55,575 | 21/22 ESL Admin Fee |
| • 29/10/2020 | \$56,950 | 20/21 ESL Admin Fee |

The collection of the ESL Levy runs parallel with rates collection processes labour, printing and debt collection. An improvement that has been identified includes analysing whether the ESL administration levy adequate covers the City costs to administer the ESL.

Risk Analysis

Appropriate funding and positive relationships with our local emergency service volunteers is essential. The City has worked very hard to ensure the capability of these local brigades.

Strategic Implications

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

Social:

- Promote and encourage community connection to create social interaction and a strong sense of belonging.

Organisational Excellence:

- Provide professional customer service and engage our community in the decision-making process.
- Ensure the City has the capacity and capability to deliver quality services and facilities through accountable and transparent business practices.

Conclusion

There are some opportunities for improvement highlighted in the OAG Report Funding of Volunteer Emergency and Fire Services for the City. Given the structure and resourcing of the City's support for emergency volunteers appropriate processes and support are in place.

Officer Recommendation

That the Audit and Risk Committee recommend that Council:

1. Note the findings of the Office of the Auditor General's Performance Audit Funding of Volunteer Emergency and Fire Services and City officer's review of opportunities for improvement.
2. Note the Funding of Volunteer Emergency and Fire Services – City of Mandurah Improvement Plan detailed in Table 1.

Committee Recommendation

That the Audit and Risk Committee recommend that Council:

- 1. Note the findings of the Office of the Auditor General's Performance Audit Funding of Volunteer Emergency and Fire Services and City officer's review of opportunities for improvement.**
- 2. Note the Funding of Volunteer Emergency and Fire Services – City of Mandurah Improvement Plan detailed in Table 1.**

2	SUBJECT:	Compliance Audit Return 2022
	DIRECTOR:	Director Business Services
	MEETING:	Audit and Risk Committee
	MEETING DATE:	7 March 2023

Summary

The Department of Local Government, Sport and Cultural Industries (DLGSC) has circulated to all Western Australian local governments, the annual 2022 Compliance Audit Return for completion.

The return is a requirement of the *Local Government Act 1995* and its Regulations and is prepared for the Minister Local Government in an approved form. The return covers the period 1 January 2022 to 31 December 2022.

There is a statutory requirement to have the compliance audit reviewed by the Audit and Risk Committee and then adopted by Council. Once adopted, it will be certified by the Mayor and Chief Executive Officer and forwarded to the DLGSC prior to the 31 March 2023 deadline.

The compliance audit has been conducted for 2022 which resulted in the City achieving 95% (90/95) compliance.

Disclosure of Interest

N/A

Previous Relevant Documentation

- G.8/3/22 22 March 2022 Compliance Audit Return 2021
- G.6/3/21 23 March 2021 Compliance Audit Return 2020
- G.7/3/20 24 March 2020 Compliance Audit Return 2019

Background

Regulation 14 of the *Local Government (Audit) Regulations 1996* requires a local government to carry out a compliance audit for the period 1 January to 31 December in each year. The compliance audit forms part of the DLGSC's monitoring program which includes all statutory requirements as outlined in the audit regulations.

It is also a method of bringing to Council's attention cases of non-compliance, or where full compliance has not been achieved. It is noted that Council is required to endorse any remedial action taken or proposed to be taken in regard to instances of non-compliance. In some instances, non-compliance can result in further inquiries by the DLGSC.

Comment

When preparing the return, responses are validated through a series of newly developed testing mechanisms to assure that responses are correct and sufficient for third party review.

The 2022 Compliance Audit Return comprises of the following components:

1. Commercial Enterprises by Local Governments
2. Delegation of Power/Duty
3. Disclosure of Interest
4. Disposal of Property

5. Elections
6. Finance
7. Integrated Planning and Reporting
8. Local Government Employees
9. Official Conduct
10. Optional Questions
11. Tenders for Providing Goods and Services.

Relevant managers were required to complete responses to the questions before being forwarded to Governance Services for review and input via the DLGSC online portal.

Areas where full compliance was not achieved for 2022 are:

Category	Question	Comment	Action and Follow Up
Finance	Q3. Was the auditor's report for the financial year ended 30 June 2022 received by the local government by 31 December 2022?	The auditor's report for 2021/22 was not finalised during the 2022 calendar year. The financial statements audit was delayed due to the valuation on Parks assets and grass/garden bed type assets accounting treatment being disputed.	Auditors report is expected to be presented to Audit and Risk and Council at the March round of meetings.
Optional Questions	Q5. Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3) and (4)	The City achieved 95% compliance in this area. Of the 42 categories of information the City is required to have published on its website, there were 2 categories of non compliance. One instance was where a register of positions that have completed Primary Returns was missing one position for a period of 3.5 months and the second instance was that the Corporate Business Plan update for 2022-26 was not published on the City's website since its adoption in June 2022.	Both matters have since been rectified and procedures have been updated to ensure future compliance. A schedule of statutory documents which must be published on the City's website has been prepared and made available to all relevant officers. Governance will carry out a monthly audit to ensure future compliance.
	Q8. By 30 September 2022, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2022?	The City applied for an extension of this date and instead provided the relevant information to the City's auditor on 14 October 2022.	Due to the fair value of the City's assets increasing due to the significant increase in material costs, the City was required to revalue its assets. This required having to engage consultants and conduct their assessment. Due to the volume of work required, the annual financial report could not be completed on 30 September.

Tenders	Q1. Did the local government comply with its current purchasing policy, adopted under the Local Government (Functions and General) Regulations 1996, regulations 11A(1) and (3) in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, \$250,000 or less or worth \$250,000 or less?	Through the City's Internal Audit Function some instances of minor non-compliance with the Council Procurement Policy (under \$50,000) were identified. A mandatory City-wide training program on procurement under \$50,000 has been implemented and control improvement is ongoing.	The City will continue to monitor procurement practices to improve compliance with the Policy.
	Q7. Did the information recorded in the local government's tender register comply with the requirements of <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?	All prescribed information was included except for the contract value for Tender 24-2022. This tender was awarded 21 November 2022 and the tender register did not contain the contract value information as at the date of the CAR audit.	This minor omission has since been rectified and practices updated to ensure future compliance.

The 2022 Compliance Audit Return has now been completed and is required to be considered by the Audit and Risk Committee and adopted by Council before being finalised and submitted to the DLGSC by 31 March 2023.

Consultation

Department of Local Government Sport and Cultural Industries.

Statutory Environment

Regulations 14 and 15 of the *Local Government (Audit) Regulations 1996*
Local Government Act 1995

Policy Implications

Reference to relevant policies has been made where appropriate.

Financial Implications

N/A

Risk Analysis

The risk associated with Council failing to adopt the 2022 Return would result in non-compliance with the legislative requirements of the *Local Government (Audit) Regulations 1996*.

Strategic Implications

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

Organisational Excellence:

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

Conclusion

The City's 2022 Compliance Audit Return is now to be reviewed by the Audit and Risk Committee and presented to Council for adoption.

NOTE:

- Refer *Attachment 2.1 2022 Compliance Audit Return*

Officer Recommendation

That the Audit and Risk Committee recommend that Council:

1. Adopts the 2022 Local Government Compliance Audit Return for the period 1 January 2022 to 31 December 2022 as per Attachment 2.1 of the report.
2. Authorise the Mayor and the Chief Executive Officer to certify, in accordance with Regulation 15 of the *Local Government (Audit) Regulations 1996*, the completed 2022 Compliance Audit Return and submit to the Department of Local Government, Sport and Cultural Industries.

Committee Recommendation

That the Audit and Risk Committee recommend that Council:

1. **Adopts the 2022 Local Government Compliance Audit Return for the period 1 January 2022 to 31 December 2022 as per Attachment 2.1 of the report.**
2. **Authorise the Mayor and the Chief Executive Officer to certify, in accordance with Regulation 15 of the *Local Government (Audit) Regulations 1996*, the completed 2022 Compliance Audit Return and submit to the Department of Local Government, Sport and Cultural Industries.**



Mandurah – Compliance Audit Return

Commercial Enterprises by Local Governments				
No	Reference	Question	Response	Comments
1	s3.59(2)(a) F&G Regs 7,9,10	Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2022?	N/A	
2	s3.59(2)(b) F&G Regs 7,8A, 8, 10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2022?	Yes	
3	s3.59(2)(c) F&G Regs 7,8A, 8,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2022?	Yes	
4	s3.59(4)	Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2022?	Yes	
5	s3.59(5)	During 2022, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?	Yes	Council Meeting 13/12/22 Minute G.8/12/22

Delegation of Power/Duty				
No	Reference	Question	Response	Comments
1	s5.16	Were all delegations to committees resolved by absolute majority?	N/A	
2	s5.16	Were all delegations to committees in writing?	N/A	
3	s5.17	Were all delegations to committees within the limits specified in section 5.17 of the Local Government Act 1995?	N/A	
4	s5.18	Were all delegations to committees recorded in a register of delegations?	N/A	
5	s5.18	Has council reviewed delegations to its committees in the 2021/2022 financial year?	N/A	
6	s5.42(1) & s5.43 Admin Reg 18G	Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the Local Government Act 1995?	Yes	



Department of
**Local Government, Sport
and Cultural Industries**

7	s5.42(1)	Were all delegations to the CEO resolved by an absolute majority?	Yes	
8	s5.42(2)	Were all delegations to the CEO in writing?	Yes	
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Yes	
10	s5.16(3)(b) & s5.45(1)(b)	Were all decisions by the Council to amend or revoke a delegation made by absolute majority?	Yes	
11	s5.46(1)	Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?	Yes	
12	s5.46(2)	Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2021/2022 financial year?	Yes	Council Meeting: 24 May 2022 Minute: G.9/5/22 CEO Review: 25 May 2022
13	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Local Government (Administration) Regulations 1996, regulation 19?	Yes	To the best of our knowledge

Disclosure of Interest				
No	Reference	Question	Response	Comments
1	s5.67	Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69 of the Local Government Act 1995, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?	Yes	
2	s5.68(2) & s5.69(5) Admin Reg 21A	Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required by the Local Government (Administration) Regulations 1996 regulation 21A, recorded in the minutes of the relevant council or committee meeting?	N/A	
3	s5.73	Were disclosures under sections 5.65, 5.70 or 5.71A(3) of the Local Government Act 1995 recorded in the minutes of the meeting at which the disclosures were made?	Yes	
4	s5.75 Admin Reg 22, Form 2	Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?	Yes	
5	s5.76 Admin Reg 23, Form 3	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2022?	Yes	



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6	s5.77	On receipt of a primary or annual return, did the CEO, or the mayor/president, give written acknowledgment of having received the return?	Yes	
7	s5.88(1) & (2)(a)	Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76 of the Local Government Act 1995?	Yes	
8	s5.88(1) & (2)(b) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28?	Yes	
9	s5.88(3)	When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the Local Government Act 1995, did the CEO remove from the register all returns relating to that person?	Yes	
10	s5.88(4)	Have all returns removed from the register in accordance with section 5.88(3) of the Local Government Act 1995 been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?	Yes	
11	s5.89A(1), (2) & (3) Admin Reg 28A	Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28A?	Yes	
12	s5.89A(5) & (5A)	Did the CEO publish an up-to-date version of the gift register on the local government's website?	Yes	
13	s5.89A(6)	When people cease to be a person who is required to make a disclosure under section 5.87A or 5.87B of the Local Government Act 1995, did the CEO remove from the register all records relating to those people?	N/A	
14	s5.89A(7)	Have copies of all records removed from the register under section 5.89A(6) Local Government Act 1995 been kept for a period of at least five years after the person ceases to be a person required to make a disclosure?	Yes	
15	s5.70(2) & (3)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?	N/A	
16	s5.71A & s5.71B(5)	Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under section 5.71A(1) of the Local Government	N/A	



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		Act 1995 relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application?		
17	s5.71B(6) & s5.71B(7)	Was any decision made by the Minister under section 5.71B(6) of the Local Government Act 1995, recorded in the minutes of the council meeting at which the decision was considered?	N/A	
18	s5.104(1)	Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members and candidates within 3 months of the prescribed model code of conduct coming into operation (3 February 2021)?	Yes	
19	s5.104(3) & (4)	Did the local government adopt additional requirements in addition to the model code of conduct? If yes, does it comply with section 5.104(3) and (4) of the Local Government Act 1995?	N/A	
20	s5.104(7)	Has the CEO published an up-to-date version of the code of conduct for council members, committee members and candidates on the local government's website?	Yes	
21	s5.51A(1) & (3)	Has the CEO prepared and implemented a code of conduct to be observed by employee of the local government? If yes, has the CEO published an up-to-date version of the code of conduct for employees on the local government's website?	Yes	

Disposal of Property

No	Reference	Question	Response	Comments
1	s3.58(3)	Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) of the Local Government Act 1995 (unless section 3.58(5) applies)?	Yes	
2	s3.58(4)	Where the local government disposed of property under section 3.58(3) of the Local Government Act 1995, did it provide details, as prescribed by section 3.58(4) of the Act, in the required local public notice for each disposal of property?	Yes	



Elections				
No	Reference	Question	Response	Comments
1	Elect Regs 30G(1) & (2)	Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate in accordance with regulations 30G(1) and 30G(2) of the Local Government (Elections) Regulations 1997?	N/A	
2	Elect Regs 30G(3) & (4)	Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years in accordance with regulation 30G(4) of the Local Government (Elections) Regulations 1997?	N/A	
3	Elect Regs 30G(5) & (6)	Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with regulation 30G(5) of the Local Government (Elections) Regulations 1997?	N/A	

Finance				
No	Reference	Question	Response	Comments
1	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Local Government Act 1995?	N/A	
2	s7.1B	Where the council delegated to its audit committee any powers or duties under Part 7 of the Local Government Act 1995, did it do so by absolute majority?	N/A	
3	s7.9(1)	Was the auditor's report for the financial year ended 30 June 2022 received by the local government by 31 December 2022?	No	The auditor's report for 2021/22 was not finalised during the 2022 calendar year. The



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				financial statements audit was delayed due to the valuation on Parks assets and grass/garden bed type assets accounting treatment being disputed.
4	s7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under section 7.9(1) of the Local Government Act 1995 required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?	N/A	
5	s7.12A(4)(a) & (4)(b)	Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters? Was a copy of the report given to the Minister within three months of the audit report being received by the local government?	N/A	
6	s7.12A(5)	Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the Local Government Act 1995, did the CEO publish a copy of the report on the local government's official website?	N/A	
7	Audit Reg 10(1)	Was the auditor's report for the financial year ending 30 June 2022 received by the local government within 30 days of completion of the audit?	N/A	

Local Government Employees				
No	Reference	Question	Response	Comments
1	s5.36(4) & s5.37(3) Admin Reg 18A	Were all CEO and/or senior employee vacancies advertised in accordance with Local Government (Administration) Regulations 1996, regulation 18A?	N/A	
2	Admin Reg 18E	Was all information provided in applications for the position of CEO true and accurate?	N/A	
3	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4) of the Local Government Act 1995?	N/A	
4	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee?	N/A	



5	s5.37(2)	Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?	N/A	
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Official Conduct				
No	Reference	Question	Response	Comments
1	s5.120	Has the local government designated an employee to be its complaints officer?	Yes	
2	s5.121(1) & (2)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a) of the Local Government Act 1995?	Yes	
3	s5.121(2)	Does the complaints register include all information required by section 5.121(2) of the Local Government Act 1995?	Yes	
4	s5.121(3)	Has the CEO published an up-to-date version of the register of the complaints on the local government's official website?	Yes	

Tenders for Providing Goods and Services				
No	Reference	Question	Response	Comments
1	F&G Reg 11A(1) & (3)	Did the local government comply with its current purchasing policy, adopted under the Local Government (Functions and General) Regulations 1996, regulations 11A(1) and (3) in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, \$250,000 or less or worth \$250,000 or less?	No	Through the City's Internal Audit Function some instances of minor non-compliance with the Council Procurement Policy (under \$50,000) were identified. A mandatory City-wide training program on procurement under \$50,000 has been implemented and control improvement is ongoing.
2	s3.57 F&G Reg 11	Subject to Local Government (Functions and General) Regulations 1996, regulation 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract	Yes	



		was, or was expected to be, worth more than the consideration stated in regulation 11(1) of the Regulations?		
3	F&G Regs 11(1), 12(2), 13, & 14(1), (3), and (4)	When regulations 11(1), 12(2) or 13 of the Local Government Functions and General) Regulations 1996, required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with Regulation 14(3) and (4)?	Yes	
4	F&G Reg 12	Did the local government comply with Local Government (Functions and General) Regulations 1996, Regulation 12 when deciding to enter into multiple contracts rather than a single contract?	Yes	
5	F&G Reg 14(5)	If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents, or each acceptable tenderer notice of the variation?	Yes	
6	F&G Regs 15 & 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 15 and 16?	Yes	
7	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?	No	All prescribed information was included with the exception of the contract value for Tender 24-2022. This tender was awarded 21 November 2022 and the tender register did not contain the contract value information as at date of audit. This minor omission has since been rectified and practices updated to ensure future compliance.
8	F&G Reg 18(1)	Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?	Yes	
9	F&G Reg 18(4)	Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?	Yes	



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10	F&G Reg 19	Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?	Yes	
11	F&G Regs 21 & 22	Did the local government's advertising and expression of interest processes comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulations 21 and 22?	N/A	
12	F&G Reg 23(1) & (2)	Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice?	N/A	
13	F&G Reg 23(3) & (4)	Were all expressions of interest that were not rejected under the Local Government (Functions and General) Regulations 1996, Regulation 23(1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer?	N/A	
14	F&G Reg 24	Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with Local Government (Functions and General) Regulations 1996, Regulation 24?	N/A	
15	F&G Regs 24AD(2) & (4) and 24AE	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with Local Government (Functions & General) Regulations 1996 regulations 24AD(4) and 24AE?	N/A	
16	F&G Reg 24AD(6)	If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation?	N/A	
17	F&G Reg 24AF	Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 16, as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application?	N/A	
18	F&G Reg 24AG	Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24AG?	N/A	



19	F&G Reg 24AH(1)	Did the local government reject any applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?	N/A	
20	F&G Reg 24AH(3)	Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?	N/A	
21	F&G Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?	N/A	
22	F&G Regs 24E & 24F	Where the local government gave regional price preference, did the local government comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24E and 24F?	N/A	

Integrated Planning and Reporting

No	Reference	Question	Response	Comments
1	Admin Reg 19C	Has the local government adopted by absolute majority a strategic community plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	24/05/2022 Council Meeting: 24 May 2022 Minute: G.10/5/22
2	Admin Reg 19DA(1) & (4)	Has the local government adopted by absolute majority a corporate business plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	28/06/2022 Council Meeting: 28 June 2022 Minute: G.9/6/22
3	Admin Reg 19DA(2) & (3)	Does the corporate business plan comply with the requirements of Local Government (Administration) Regulations 1996 19DA(2) & (3)?	Yes	

Optional Questions

No	Reference	Question	Response	Comments
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1	Financial Management Reg 5(2)(c)	Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with the Local Government (Financial Management) Regulations 1996 regulations 5(2)(c) within the three financial years prior to 31 December 2022? If yes, please provide the date of council's resolution to accept the report.	Yes	23/03/2021 Council Meeting: 23 March 2021 Minute: G.5/3/21
2	Audit Reg 17	Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulations 1996 regulation 17 within the three financial years prior to 31 December 2022? If yes, please provide date of council's resolution to accept the report.	Yes	26/05/2020 Council Meeting: 26 May 2020 Minute: G.13/5/20
3	s5.87C	Where a disclosure was made under sections 5.87A or 5.87B of the Local Government Act 1995, were the disclosures made within 10 days after receipt of the gift? Did the disclosure include the information required by section 5.87C of the Act?	N/A	
4	s5.90A(2) & (5)	Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government's website, a policy dealing with the attendance of council members and the CEO at events?	Yes	Council Meeting: 25 January 2022 Minute: G.12/1/22
5	s5.96A(1), (2), (3) & (4)	Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4) of the Local Government Act 1995?	No	The City achieved 95% compliance in this area. Of the 42 categories of information the City is required to have published in its website there were instances of none compliance with 2 categories. One instance was where a register of positions that have completed Primary Returns was missing one position for a period of 3.5 months and the second instance was that the Corporate Business Plan update for 2022-26 was not published on the City's website since its adoption in June 2022. Both matters have since been rectified and procedures have been updated to ensure future compliance.



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6	s5.128(1)	Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?	Yes	Council Meeting: 25 January 2022 Minute: G.12/1/22
7	s5.127	Did the local government prepare a report on the training completed by council members in the 2021/2022 financial year and publish it on the local government's official website by 31 July 2022?	Yes	
8	s6.4(3)	By 30 September 2022, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2022?	No	The City applied for an extension of this date and instead provided the relevant information to the City's auditor on 14 October 2022.
9	s.6.2(3)	When adopting the annual budget, did the local government take into account all its expenditure, revenue and income?	Yes	

Chief Executive Officer

Date

Mayor/President

Date

1	SUBJECT:	Proposed Scheme Amendment 3 Local Planning Scheme 12 to Facilitate the inclusion of Fast Food Outlet and Service Station Uses in a Local Centre at Lot 500, 58 Coodanup Drive, Dudley Park
	DIRECTOR:	Director Business Services
	MEETING:	Council
	MEETING DATE:	28 March 2023

Summary

Council is requested to consider adoption for the purpose of advertising, a proposed amendment to Local Planning Scheme 12 (LPS12). The amendment proposes to allow for additional land uses, 'Service Station' and 'Fast Food Outlet' to be considered on the subject site.

The current zoning of 'Local Centre' prohibits Service Stations and Fast Food Outlets. The proposal seeks to add these land uses as 'D' (Discretionary) uses to Table 4 of LPS12. The change would provide specified additional uses for the zoned land on the subject site.

Officers hold significant concerns with the proposed amendment and consider it to be contrary to orderly and proper planning and not in accordance with the objectives of the Local Planning Strategy.

In accordance with regulation 34 of the *Planning and Development (Local Planning Schemes) Regulations 2015*, the City officers have determined that the proposed amendment is a 'Complex Amendment'. If adopted, the proposed amendment would be advertised in accordance with the *Planning (Local Planning Scheme) Regulations 2015*.

Given the careful consideration and consultation as part of the Local Planning Strategy and LPS12, combined with the site-specific concerns relating to the introduction of high frequency vehicle-based land uses to an area with sensitive land uses, amenity and social impacts, it is recommended that Council resolves to refuse to proceed with the adoption of the proposed Scheme Amendment for the purposes of advertising.

Disclosure of Interest

Nil

Location



Property Details

Applicant:	Planning Solutions
Owner:	Encourage PTY LTD C M Farley G D McClarty S A Muir
Scheme No 12 Zoning:	Local Centre
Peel Region Scheme Zoning:	Urban
Lot Size:	2.4101 Hectares
Topography:	Elevated from Coodanup Drive, Dudley Park. Gently sloped site
Land Use:	Currently vacant

Previous Relevant Documentation

- G.22/6/20 23 June 2020 Council resolved to proceed Scheme 12 to final approval by the Western Australian Planning Commission and the Minister for Planning.
- G.18/4/19 30 April 2019 Council adopted a modified Scheme 12 and Local Planning Strategy which incorporated changes suggested by the Environmental Protections Authority.
- G.6/01/17 24 January 2017 Council adopted draft Local Planning Scheme and Strategy for forwarding to the Western Australian Planning Commission and the Environmental Protection Authority for consent to advertise the draft Scheme.
- G.38/2/12 28 February 2012 Council granted final adoption for the Coodanup Drive, Dudley Park Outline Development Plan subject to modifications.

Background

Under the provisions of the previous Town Planning Scheme No. 3 (TPS3), the subject property was zoned 'Urban Development' which then required an Outline Development Plan (ODP) to be approved. The Coodanup Drive ODP was approved by Council in February 2012 subject to modifications and granted final approval by the WAPC in January 2013. It is worthy of note that one of the modifications requested by Council at that time, was the prohibition of 'Hotel' and 'Liquor Store' as uses for the subject site due to concerns raised regarding such uses and their proximity to the school.

Under the provisions of the approved ODP (since superseded by the current zoning under LPS12) the use of 'Convenience', the use category applied to service stations, and 'Take Away Food Outlet' would both have been considered to be 'P' (permitted) land uses.

It should be noted that careful consideration was given to the development of both the City's Local Planning Strategy and LPS12 in identifying the permissibility of use classes and the allocation of zoning of land across the City with extensive consultation and review undertaken. Changes made were deliberate in their efforts to minimise the impact of high visitation land uses in close proximity to sensitive land uses such as schools.

The subject site has remained vacant and undeveloped for many years.

Comment

Site Context

The subject site is located on the northern side of Coodanup Drive, Dudley Park opposite the main entry of Mandurah Catholic College with Coodanup High School 800 metres to the North East.

Mandurah Road is to the west and there is an existing low-density residential development along its east and north east boundaries. The site is approximately 1.1km from the Mandurah Forum, 2.7km from the City Centre and 3.3km from the Halls Head Shopping Centre.

The site has some merit for the proposed uses with its comparatively large size for the zoning Local Centre. It has high exposure of Mandurah Road creating reduced desirability of that particular portion of the site for other land uses.

The site is relatively close to the Mandurah Forum and Halls Head Shopping Centre where Fast Food Outlets and Service Station land uses are permitted and in operation.

A site context plan for the proposal is provided in Attachment 1.1.

Intended Development

The applicant has indicated the intent to develop the subject property with;

- A 1000 square metre supermarket;
- 945 square metres of additional specialty retail space;
- A Child Care Centre for approximately 100 children;
- 2 Fast Food Outlets;
- A Service Station; and
- An unspecified 5000m² area for 'Future Commercial Development' in the northern section of the site.

A plan for the proposal that has triggered the request for a Scheme Amendment is provided in Attachment 1.2.

Within the current LPS12 zoning (Local Centre), land uses such as 'Shops' and 'Child Care Centre' are permitted uses. The 'Fast Food Outlets' and 'Service Station' are 'X' uses and therefore are prohibited and cannot be considered for approval.

The applicant has suggested the development of the supermarket, specialty shops and child care facility are contingent on the development of the 'Service Station' and 'Fast Food Outlets'. That is, economically, the delivery of the permitted land uses requires the other prohibited development to occur.

Although there is limited specific policy or legislation addressing land use near schools, social impact is a relevant planning consideration. There is growing sentiment within Western Australia to limit the opening hours or even introduce restrictions on the location of fast food outlets within certain proximity to schools through the planning framework. The proposed amendment, if approved, would allow fast food on a lot directly across the road from Mandurah Catholic College. Mandurah Catholic College is currently the largest Catholic School in Western Australia with over 1700 students. The site is also within 1km of Coodanup Community College. The Department of Health, Western Australia has provided an evidence brief relating to the link between the location of unhealthy food environments and where people live and attend school¹. This is further explored through the Health Promotions Journal of Australia (June 2022) which reinforces the rising concern from the community,

Local Planning Strategy

The Local Planning Strategy (Strategy) sets the strategic basis for the Local Planning Scheme and planning decisions made under the provisions of the Scheme must be consistent with the Strategy.

The subject site has been identified as a Local Centre in the Local Planning Strategy with the role and function of the Local Centre being as follows:

“Local centres provide for daily needs and services for a small catchment. They could provide a small-scale supermarket through to a corner store or other small outlet, potentially as part of a larger development”

The higher level in the activity centres hierarchy 'Neighbourhood Centre' allows for similar uses but also provides for 'Service Station' and 'Fast Food Outlet.' The Planning Strategy identifies a number of sites within Mandurah as Neighbourhood Centres including;

- Meadow Springs;
- Greenfields;
- Erskine; and
- Dawesville.

The role and function of the Neighbourhood Centre is as follows;

“Neighbourhood centres provide for daily and weekly household shopping needs, convenience services and potentially community services.”

The Neighbourhood Centres identified in the Strategy are commonly large sites that service a large catchment.

¹ <https://cancerwa.asn.au/wp-content/uploads/2022/12/2022-Trapp-Would-you-like-fries-with-that-FFO-near-Perth-Schools.pdf>

Further part 2.17 – Provided an action of the Local Planning Strategy to:

Focus further retail and commercial activity within identified activity centres allowing for the development of diverse intense notes of activity that, along with targeted economic development interventions, will foster the development of mature local economies.

Given a proposal to rezone the site to Neighbourhood Centre would be inconsistent with the Planning Strategy, the applicant has opted to apply to add the specific uses to the site. It is considered that opting for the specific land uses rather than reclassifying the site as a 'Neighbourhood Centre' does not avoid the assessment that this is a complex scheme amendment. This is based on the ultimate outcome reflecting the alternative zoning, which is contrary to the Strategy and also the consideration that the suggested land uses would have a significant effect on the existing surrounding area.

As previously noted, the subject site is large by comparison to other areas that are zoned 'Local Centre' and as such has the physical capability to accommodate a 'Service Station' and two 'Fast Food Outlets'. With the physical size of the lots and development capability considered, the catchment and accessibility of the site should be factored in.

The site is constrained in terms of a walkable catchment because of the proximity to Mandurah Road and Mandurah Catholic College. This ultimately means a reduced catchment of residents accessing the site via alternative modes of transport to driving. While this could support the introduction of vehicle-based uses, it can also be suggested that if people chose to drive to a destination, they could drive to the Mandurah Forum area, where there are existing service stations and fast food outlets.

The site is among the largest within the LPS12 area that is zoned 'Local Centre' in the City of Mandurah. The existing zone does allow 'Residential' uses to be developed and it is considered a mix of Residential and commercial could be contemplated.

The potential development of a service station is within close proximity to sensitive land uses such as residential and the school. The Environmental Protection Authority '*Guidance for the Assessment of Environmental Factors - Separation Distances between Industrial and Sensitive Land Uses*' provide suggested buffer distances for service stations to sensitive land uses. For a service station open 24 hours a day, the suggested buffer distance is 200 metres.

If a service station was developed in the nearest corner to the intersection with Coodanup Drive and Mandurah Road (furthest point from any existing residential) it would be within the 200-metre buffer area to existing dwellings.

If the site had parts developed as residential in the future, these would all be within the 200-metre buffer. It is also noted that portions of the existing school would be within the 200m buffer as would any child care facility developed on the subject site. Whilst acknowledging there are service stations that currently exist within 200 metres of homes, the subject site does not permit a service station and the proposal introduces this land use.

Similarly, the introduction of fast food outlets on the site would be located close to existing residential properties as well as any future residential developments within the subject site itself. The introduction of 24-hour land uses have the potential to impact the residential development through, noise and light overspill.

Such factors require consideration and the proposed land uses have the potential to detract from the amenity of the area. In preparing the Local Planning Strategy and LPS12, the City resolved to zone the subject property 'Local Centre' rather than 'Neighbourhood Centre'. Factors such as distances from existing land uses, social factors were part of that decision-making process.

Traffic

The site is adjacent to Mandurah Road and as such, if adopted for advertising, Main Roads WA will be given the opportunity to comment. The subject site is also situated such that access from Coodanup Drive Dudley Park, is likely to add to the extensive traffic accessing and egressing from Mandurah Catholic College. The area represents a high-risk pedestrian and cycling context with very high numbers of children moving through the area.

While under normal circumstances, traffic impacts would be modelled and tested at the development stage rather than a proposed amendment to LPS12 however in the context of this development and its interface with sensitive uses, City officers have raised concern with the potential conflict between the school traffic and potential visitors to the site, particularly during peak times.

The applicant has provided a Traffic Impact Assessment. City Officers raised two specific concerns with respect to traffic with one being the potential impact on the traffic safety for the intersection between Coodanup Drive and Mandurah Road.

The intersection with Mandurah Road and Coodanup Drive currently experiences high volumes of traffic, particularly coinciding with school drop off and pick up. According to data there has been 21 crashes at the intersection in the last five years, including some that are considered serious. The additional traffic generated from the proposed additional uses, which are primarily vehicle based, adds further to the risk.

Further modelling would form part of any future development application which would have the benefit of factoring in actual design outcomes, however one solution that is contemplated through the traffic modelling is the construction of a roundabout on Coodanup Drive to align with the entry points with the site and the Mandurah Catholic College.

It is noted that subject to any adoption for the purpose of advertising, the City would include consultation with Main Roads WA where implications on the wider road network and particularly the interface and impact on the Mandurah Road intersection would be further investigated.

The other concern raised is the appropriateness of providing direct access to the north of the site via Sandeland Avenue. These matters are considered as part of the development application stage.

MEAG Comment

Should the proposed amendment be adopted for the purpose of advertising, it will be placed on the MEAG agenda.

Youth Advisory Group Comment

Should the proposed amendment be adopted for the purpose of advertising, it will be placed on the YAG agenda.

Consultation

If adopted for advertising, the amendment will need to be referred to the Western Australian Planning Commission (WAPC) for consent to commence advertising and the Environmental Protection Authority (EPA) for consideration for whether an environmental assessment is required. If the EPA confirm that an environmental assessment is not required, public advertising as outlined in the Regulations may be commenced.

In accordance with the *Planning (Local Planning Scheme) Regulations 1995*, advertising would be undertaken via the following methods:

- directly letter / email notification to surrounding landowners;
- sign on-site;
- notification on the City's website; and
- notification in the local newspaper.

The period for making submissions on the proposed modification is 60 days after the day the proposal is first advertised.

Internal Consultation

Strategic Planning
Health
Engineering

Statutory Environment

The proposed amendment is undertaken in accordance with the *Planning and Development Act 2005* and the *Planning and Development (Local Planning Schemes) Regulations 2015*

The proposed amendment is considered to be a complex amendment based on;

- (a) the amendment is not consistent with the Local Planning Strategy that has been endorsed by the Commission; and*
- (b) the amendment relates to development that will have an impact that is significant relative to development in the locality.*

In accordance with regulation 37 of the *Planning and Development (Local Planning Scheme) Regulations 2015*, should the Council resolve to adopt the proposal for the purpose of advertising, the City must send two copies of the amendment to WAPC to determine whether the amendment is appropriate to proceed to be advertised.

Should WAPC provide this consent, in accordance with section 81 of the *Planning and Development Act 2005*, *when a local government resolves to prepare or adopt a local planning scheme, or an amendment to a local planning scheme the local government is to forthwith refer the proposed local planning scheme or amendment to the Environmental Protection Authority (EPA) by giving to the EPA —*

- (a) written notice of that resolution; and*
- (b) such written information about the local planning scheme or amendment as is sufficient to enable the EPA to comply with section 48A of the Environmental Protection Act in relation to the local planning scheme or amendment.*

Policy Implications

Nil

Financial Implications

The City receives \$5,500 in fees as per the provisions prescribed in the *Planning and Development Regulations 2009*. These fees are prescribed on a cost recovery basis in order to cover City officer time and costs incurred by the City including costs for advertising and administration.

It is not anticipated there will be any ongoing financial implications for the City.

Risk Analysis

It is conceivable that there is a risk to the City's reputation if it is resolved to not adopt the proposed amendment for the purpose of advertising and the applicant is successful in having the amendment adopted through a section 76 process – that is the Minister for Planning considering the amendment appropriate to advertise.

There are a range of potential impacts associated with the development as have been outlined that include social, amenity and safety considerations.

Strategic Implications

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

Economic:

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

Environment:

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

Social:

- Provide diverse and sustainable places and spaces that enable people to lead an active lifestyle

Health:

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

Organisational Excellence:

- Demonstrate regional leadership and advocate for the needs of our community.
- Provide professional customer service, and engage our community in the decision making process.

Conclusion

The Local Planning Strategy Informed LPS12. LPS12 has zoned the subject property 'Local Centre' which in turn prohibits the development of a service station or fast food outlet. This zoning was made despite the significant size of the lot and the proximity to Mandurah Road and considers the broader context of development in the area.

City officers are recommending that Council not proceed to advertise for the following reasons:

- The proposed amendment results in allowing incompatible land uses near sensitive land uses such as schools and residential development;
- The amendment would allow for the development of a service station and fast food outlet within recommended separation distances provided by the Environmental Protection Authority;
- The proposed amendment allows for the introduction of high visitation vehicle reliant uses potentially resulting in poor and unsafe traffic outcomes;
- The proposed amendment is considered to be contrary to the provisions of the Local Planning Strategy; and
- The proposed amendment is considered to be contrary to orderly and proper planning.

NOTE:

- Refer ***Attachment 1.1 – Site Context Plan***
Attachment 1.2 – Concept Plan

RECOMMENDATION

That Council:

- 1. In accordance with Regulation 37(1)(c) of the *Planning and Development (Local Planning Schemes) Regulations 2015*, upon the consideration of an amendment to Local Planning Scheme No. 12, proposed by an owner of land in the scheme area, which proposes to add Fast Food Outlet and Service Station uses as 'D' (Discretionary) by adding these to Table 4 for Lot 500, 58 Coodanup Drive, resolve not to proceed to advertise, for the following reasons:**
 - (a) The proposed additional land uses are considered to result in an outcome which is contrary to the Local Planning Strategy;**
 - (b) The proposed additional land uses are considered to have a detrimental impact on amenity of the surrounding residential development by way of additional noise, light, odour and traffic;**
 - (c) The proposed land uses are considered to have an adverse impact on the existing traffic movement network;**
 - (d) The proposed land uses are considered to be incompatible with the existing surrounding land uses; and**
 - (e) The proposed amendment is considered to be contrary to orderly and proper planning.**
- 2. in accordance with Regulation 35(2) of the *Planning and Development (Local Planning Schemes) Regulations 2015*, determines that the amendment referred to in resolution 1 above, should it progress further, is a complex amendment for the following reasons:**
 - (a) The amendment is not consistent with the Local Planning Strategy that has been endorsed by the Commission; and**
 - (b) the amendment relates to development that will have an impact that is significant relative to development in the locality.**
- 3. in accordance with Regulation 37(5) of the *Planning and Development (Local Planning Schemes) Regulations 2015*, provide a copy of this resolution to the Western Australian Planning Commission.**

ATTACHMENT 1.1



INDICATIVE IMAGES



FAST FOOD AND FUEL



MAIN STREET AND RETAIL



CHILDCARE CENTRE

**BROWN
FALCONER**

9 / 300 Rokeby Road, Subiaco, Western Australia 6008
Telephone : 08 6382 0303
ABN 65 007 846 586 brownfalconer.com.au

Accord Property Group

Coodanup Development

Development Plan

Scale 1:1000

Drawn SM

Date OCT 2022

Job No WA0124

Dwg No SK01 Rev 4 **37** sheet

DEVELOPMENT PLAN

SCALE 1:1000

Council Report

Council Meeting
28 March 2023





This document is compiled from various sources and whilst the City of Mandurah has made every effort to ensure the accuracy and currency of the information, Council accepts no responsibility or liability for any errors or omissions.

Site Context Plan

Printed by : **Aaron Lucas**

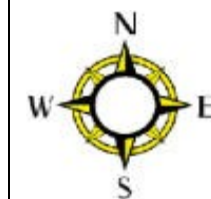
Date : **3/03/2023**

Scale : **1:8000**

Drawn by : **Intramaps**

Original Size

A3



CITY OF MANDURAH
 E: council@mandurah.wa.gov.au
 T: 08 9550 3777 F: 08 9550 3888
 3 Peel St, Mandurah WA 6210
 mandurah.wa.gov.au

2	SUBJECT:	Budget Review 2023
	DIRECTOR:	Business Services
	MEETING:	Council Meeting
	MEETING DATE:	28 March 2023

Summary

In accordance with regulation 33A of the *Local Government (Financial Management) Regulations 1996*, local governments must carry out a review of its annual budget between 1 January and 31 March each financial year. An annual budget review is an opportunity to evaluate the first six months of the financial year and make any changes to the annual budget that are required.

The City of Mandurah 2022/23 Annual Budget (Budget) estimated that at 30 June 2023 it was expecting a closing deficit of \$560,210. Council has resolved budget variations through the Monthly Financial Statements resolutions resulting in an updated budget deficit of \$539,420.

Before the budget review, the expected opening surplus carried forward from 30 June 2022 was estimated to be \$600,000. With the financial statements for 30 June 2022 being close to finalised, the opening surplus is now estimated to be \$3,864,653. After carrying out the annual budget review, it is estimated that there will be a closing surplus at 30 June 2023 of \$2.63 million.

It is recommended that Council adopt the Budget Review for 2022/23.

Disclosure of Interest

Nil

Previous Relevant Documentation

- G.6/6/22 28 June 2022 Budget Adoption 2022/2023

Background

The Budget has been reviewed and the proposed changes are outlined below:

	Adopted Budget	Current Budget	Budget Review	Var. (b)-(a)	Var.% (b)-(a)/(a)
	\$ 000s	\$ 000s	\$ 000s	\$ 000s	%
Opening Funding Surplus / (Deficit)	600	600	3,865	3,265	544%
Revenue					
Revenue from operating activities	124,107	124,194	125,560	1,366	1%
Capital revenue, grants and contribution	7,316	14,092	13,062	(1,030)	79%
	131,423	138,286	138,623	336	
Expenditure					
Operating Expenditure	(142,994)	(144,877)	(150,406)	(5,528)	5%
Capital Expenditure	(23,886)	(47,659)	(47,381)	278	98%
	(166,879)	(192,536)	(197,787)	(5,250)	
Non-cash amounts excluded from operating activities	30,575	30,535	34,757	4,221	14%
Other Capital Movements	3,721	22,575	23,173	598	523%
Closing Funding Surplus / (Deficit)	(560)	(539)	2,630	3,170	-588%

The Budget was adopted with a 4.43% rate increase for all rate categories and a \$560,210 deficit position. The budget review has delivered savings in both operating and capital expenditure. These savings are a result of delivering projects and programs for a reduced cost whilst delivering the same level of service while increasing revenue.

Comment

The 2022/23 Annual Budget Review has been undertaken with the following key results:

- The projected closing deficit of \$539,420 is now expected to be a closing surplus of \$2.63 million
- There was a net increase of \$94,908 identified across the organisation, including:
 - Increase in operating revenue of \$1.358 million including increases to Building, Compliance and Planning fees, interest received and other revenue (i.e. lease reimbursements and Australian Taxation Office fuel rebate)
 - Increase in operating expenditure of \$1.371 million (excluding depreciation) including increase of \$1.08 million in materials and contracts and \$67,546 increase in employee costs as a result of workers compensation payments and staff recruitment costs
 - Increase to depreciation of \$4.226 million
 - Decrease to capital expenditure which has identified budget reductions of \$346,762
 - Decrease in new loan borrowings of \$372,626
 - Increase to the 2021/22 surplus carry forward at 1 July 2022 based on the actuals from the audited financial statements of \$3.264 million

Operating Revenue

The total operating revenue has increased from the current budget by \$1,358,521. The increase is a result of a number of adjustments across multiple business units, with the major adjustments being explained below:

1. Additional Building Services, Planning application and compliance fees of \$213,962 expected to be received in 2022/23
2. Additional supervision fees of \$100,000 expected to be received in 2022/23

3. Increase in interest revenue by \$420,000. This is a result of the interest rate rises by the Reserve Bank
4. Increase royalties from the Container Deposit Scheme by \$100,000
5. Increase in leasing reimbursements of \$230,000

Operating Expenditure

The total operating expenditure has increased from the current budget by \$5,597,084 however included in this increase is depreciation on non-current assets operating expenditure which has increased by \$4,226,283. Depreciation on non-current assets is a non-cash item and the expenditure is removed from the calculation for determining the closing surplus/(deficit). Depreciation and other non-cash items are not included in the calculation when determining the amount required from rates. Council use the rate setting statement to ensure that there is enough revenue to cover the costs of delivering all the programs and services the local government provides. Although depreciation is excluded, local governments must consider the depreciation cost as it reflects the loss in value each year unless preventative maintenance and renewal expenditure is budgeted. If there is a lack of investment in depreciating assets, the service levels will be reduced over time. The total operating expenditure, when excluding the non-cash items which includes depreciation and loss on sale of assets, has increased from the current budget by \$1,370,800. The increase is a result of a number of adjustments across multiple business units, with the major adjustments explained below:

1. Increase workers compensation as a result of additional Work Care invoice of \$504,077 for prior year Workers Compensation claims
2. Increase in employee costs of \$67,546 which includes:
 - a. Decrease in salaries of \$144,171
 - b. Increase in workers compensation payments of \$109,993
 - c. Increase in recruitment costs of \$79,170
3. Increase in materials and contracts of \$1.08 million which includes:
 - a. \$602,523 to cover vacancies in the City
 - b. \$300,000 increase in Bushland Management as approved at the June 2022 Council meeting. This expenditure was to ensure the bushland properties that the City has purchased for bushland protection is maintained at an improved standard. Previously there was minimal budget to maintain these properties
 - c. \$50,000 increase for Christmas Lights Trial which is fully fund by additional grants
 - d. \$36,959 increase for Health programs
 - e. \$38,000 increase in pool inspections
4. Reduction of \$278,000 in interest on loans

Capital Projects

A review of the capital projects has been undertaken with adjustments and comments detailed in Attachment 2.2. The capital budget is recommended to decrease to \$47.38M. This is a decrease of \$346,763 against the current capital budget of \$47.73M.

Asset Class	Adopted Budget	Current Budget	Budget Review	Capital Expenditure Variance	Funding Current Budget		Funding Budget Review		CoM Variance
					External Grants & Contributions	CoM Funding (inc Loans & Reserves)	External Grants & Contributions	CoM Funding (inc Loans & Reserves)	
Buildings	2,855,325	13,176,465	13,307,983	(131,518)	6,703,377	6,473,088	6,703,377	6,604,606	(131,518)
Bridges	370,137	595,326	235,189	360,137	-	595,326	-	235,189	360,137
Parks	4,721,351	12,574,971	12,599,145	(24,174)	3,677,876	8,897,095	3,677,876	8,921,269	(24,174)
Infrastructure - Roads	10,939,402	12,504,331	12,225,280	279,051	5,315,856	7,188,475	5,297,219	6,928,061	260,414
Drainage	756,649	1,104,671	1,353,884	(249,213)	-	1,104,671	-	1,353,884	(249,213)
Coastal & Estuary	375,698	794,796	775,283	19,512	-	794,796	-	775,283	19,512
Equipment	95,853	134,547	131,605	2,942	8,500	126,047	5,249	126,356	(309)
Plant Machinery	3,495,770	5,606,144	5,566,764	39,380	1,599,951	4,006,193	1,692,869	3,873,895	132,298
Other infrastructure	275,634	1,236,341	1,185,696	50,645	63,897	1,172,444	-	1,185,696	(13,252)
Grand Total	23,885,819	47,727,591	47,380,828	346,763	17,369,457	30,358,135	17,376,590	30,004,238	353,897

Major changes to the capital expenditure budget include:

- Scope change to design only for the Tims Thicket Waste Facility – Decommissioning project with budget reducing by \$140k from \$150k to \$10k. This project was fully funded from the Waste Reserve, therefore the \$140k will be returned to this reserve with this project to be re-budgeted in future years.
- A reduction in scope for the Solar Plan 2021/22 as a number of installations have been delayed due to other works being completed on the relevant buildings. Budget is to be reduced by \$69k from \$119k to \$50k. This project was fully funded from the Sustainability Reserve, therefore the \$69k will be returned to this reserve with this project being re-budgeted in the LTFP.
- Additional budget required for Works & Services Building Refurb project of \$383,470 due to an increase in scope for additional workspaces, which is proposed to be funded from the opening surplus. It is proposed that the budget will increase from \$218,645 to \$602,115.
- The budget of \$370,137 for the 2022/23 Cambria Island Abutment Walls Repair project is no longer required due to an alternative method of repair being implemented in lieu of a full wall replacement.
- There are a number of building projects that require a reallocation of funds due to minor overspends. The allocation of funds for building projects can be shown in Attachment 2.2.
- There are a number of road projects that require a reallocation of funds in order to deliver the road and drainage annual plan. The allocation of funds for road projects can be shown in Attachment 2.2.
- The Plant and Equipment Replacement budget has reduced by \$39,380 due to items that are not required to be replaced this year.

There is a decrease of \$346,763 in capital funding to align with the decrease in capital budget. Major changes to the capital funding budget include:

- Grant and contribution funding has reduced by \$85,785, however this is due to accounting adjustments as opposed to a reduction in grant funding received. These included an end of financial year adjustment of \$19,345 for unspent grants for the Trails project, a transfer to operating grants of \$3,251 for the All-Terrain Wheelchair purchase for the non-capital portion of the purchase, and a reallocation of \$63,897 from unspent contract liability to unspent grants for the MARC Geothermal Pump.
- Reserve funding has reduced by \$228,366, with the return of funds for the Tims Thicket Waste Facility – Decommissioning (\$140k) and the Solar Plan 2021/22 (\$69k) accounting for \$209k of this reduction.
- Proceeds from new loan funding has decreased by \$372,626 for the two loan items listed for Cambria Island Abutment Walls Repair. \$300,000 is due to the cancellation of the 2022/23 Cambria

Island Abutment Walls Repair project and \$72,626 is due to the reduction of the 2021/22 carryover Cambria Island Abutment Walls Repair project.

- Unspent loan utilisation has increased by \$38,704 due to the allocation of the New Boardwalks in 2018/19 being utilised on the SP Pleasant Grove POS capital project.
- Proceeds have increased by \$92,918 due to the plant and equipment already sold in 2022/23 achieving a higher sale price than originally estimated.
- The net affect of the above changes in funding have resulted in municipal funding increasing by \$208,391 from \$11.33M to \$11.54M.

Statutory Environment

Local Government (Financial Management) Regulations 1996 regulation 33A – Review of budget

Policy Implications

Nil

Financial Implications

The economic implications are identified in the report. It is proposed that the City has an estimated closing surplus at 30 June 2023 of \$2,630,325 with Council to consider the utilisation options for these surplus funds. Any further savings identified over the remaining months of the financial year, will go towards an opening surplus for the next budget year.

The Long Term Financial Plan states that each year, it is proposed that there will be a deficit of \$500,000, that is if all activities and transactions eventuate the City will experience a shortfall of funds of \$500,000. However, experience has demonstrated that City officers endeavour to find efficiencies and savings to ensure that by the end of the financial year, the City will not be in a deficit position, instead either balanced or in surplus. If there is an actual surplus once the Annual Financial Statements have been approved by Council, then the Council will consider allocating the surplus to the Asset Management Reserve to fund renewal expenditure in the future or endorse the surplus to be allocated for a specific purpose.

Council has an option to transfer \$2,630,325, the 30 June 2022 closing surplus funds, to the Asset Management Reserve or include in the 30 June 2023 estimate surplus and determine the use of funds as part of the adoption of the 2023/24 Long Term Financial Plan and 2023/2024 Budget.

Risk Analysis

1. Council not adopting the Annual Budget Review and the City not complying with regulation 33A of the *Local Government (Financial Management) Regulations 1996*.

Mitigation Actions: City officers have presented the proposed changes at an Elected Member briefing.

2. The revenue that is expected by 30 June 2023 is not received and the City cannot fund its programs and services.

Mitigation Actions: City officers will continue to analyse year to date actuals compared to budget to identify any issues as they arise to the intention to lessen the impact.

Strategic Implications

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

this report:

Organisational Excellence:

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

Conclusion

The 2022/23 Annual Budget has been reviewed to ensure that the City has projected realistic estimates up to 30 June 2023. It is recommended that Council adopts the 2022/23 Annual Budget Review and continues to strive for savings to lessen the impact of the amount of revenue required to fund next financial years services and programs.

NOTE:

- Refer **Attachment 2.1 Statement of Financial Activity – Budget Review**
- Refer **Attachment 2.2 Budget Review Capital Acquisition Adjustments**

RECOMMENDATION

That Council adopts the 2022/23 Budget Review as outlined in Attachment 2.1 and Attachment 2.2.

ABSOLUTE MAJORITY REQUIRED



Budget Review 2022-2023

CITY OF MANDURAH

BUDGET REVIEW REPORT

FOR THE PERIOD ENDED 31 JANUARY 2023

LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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CITY OF MANDURAH
STATEMENT OF BUDGET REVIEW
(NATURE OR TYPE)
FOR THE PERIOD ENDED 31 JANUARY 2023

Note	Budget v Actual			Predicted			
	Adopted Budget	Current Budget (a)	YTD Actual (b)	Variance Permanent (c)	Year End (a)+(c)		
	\$		\$	\$	\$		
OPERATING ACTIVITIES							
Net current assets at start of financial year surplus/(deficit)	4.5.4	600,000	600,000	3,864,653	3,264,653	3,864,653	▲
Revenue from operating activities (excluding rates)							
Specified area rates		436,015	436,015	436,465	(3,077)	432,938	▼
Operating grants, subsidies and contributions	4.1.1	4,912,360	4,998,860	1,351,500	81,349	5,080,209	▲
Fees and charges	4.1.2	29,770,724	29,770,724	25,375,401	398,411	30,169,135	▲
Interest earnings	4.1.3	1,480,000	1,480,000	2,057,494	420,000	1,900,000	▲
Other revenue	4.1.4	796,103	796,103	717,559	461,838	1,257,941	▲
		37,395,202	37,481,702	29,938,419	1,358,521	38,840,223	
Expenditure from operating activities							
Employee costs	4.2.1	(50,238,311)	(50,227,312)	(27,655,079)	(67,546)	(50,294,858)	▲
Materials and contracts	4.2.2	(55,137,938)	(56,963,899)	(27,553,254)	(1,077,177)	(58,041,076)	▲
Utility charges	4.2.3	(4,561,221)	(4,561,221)	(2,094,979)	(0)	(4,561,221)	▲
Depreciation on non-current assets	4.2.4	(30,575,421)	(30,575,421)	(20,222,107)	(4,226,283)	(34,801,704)	▲
Interest expenses	4.2.5	(1,222,929)	(1,222,929)	(592,965)	278,000	(944,929)	▼
Insurance expenses	4.2.6	(1,257,846)	(1,257,846)	(1,208,890)	(504,077)	(1,761,923)	▲
Other expenditure	4.2.7	0	0	(40,077)	0	0	
Loss on asset disposals	4.2.8	0	0	(1,657,441)	0	0	
		(142,993,666)	(144,808,628)	(81,024,792)	(5,597,084)	(150,405,712)	
Non-cash amounts excluded from operating activities	4.5.5	30,575,421	30,535,421	21,539,571	4,221,283	34,756,704	▲
Amount attributable to operating activities		(74,423,043)	(76,191,505)	(25,682,149)	3,247,374	(72,944,131)	
INVESTING ACTIVITIES							
Non-operating grants, subsidies and contributions	4.3.1	5,262,383	15,963,753	2,147,032	(85,784)	15,877,969	▼
Purchase land and buildings	4.4.1	(2,855,325)	(13,176,465)	(1,311,871)	(131,518)	(13,307,983)	▼
Purchase plant and equipment	4.4.2	(3,495,770)	(5,606,144)	(807,850)	39,380	(5,566,764)	▲
Purchase furniture and equipment	4.4.3	(95,853)	(134,547)	(37,932)	2,942	(131,605)	▲
Purchase and construction of infrastructure-roads	4.4.4	(10,939,401)	(12,504,331)	(4,264,654)	279,051	(12,225,279)	▲
Purchase and construction of infrastructure-other	4.4.5	(6,499,470)	(16,306,105)	(3,714,846)	156,909	(16,149,197)	▲
Proceeds from community loans		50,271	50,271	27,281	0	50,271	
Proceeds from disposal of assets	4.3.2	2,853,359	3,405,703	219,602	(907,082)	2,498,621	▼
		(15,719,806)	(28,307,864)	(7,743,238)	(646,103)	(28,953,967)	
Non-cash amounts excluded from investing activities	4.4.8	(800,000)	(5,277,120)	3,289,331	(37,005)	(5,314,125)	▼
Amount attributable to investing activities		(16,519,806)	(33,584,984)	(4,453,907)	(683,108)	(34,268,092)	
FINANCING ACTIVITIES							
Repayment of debentures	4.4.6	(4,365,891)	(4,365,891)	(2,457,579)	(140,479)	(4,506,370)	▼
Principal elements of interest bearing liability payments	4.5.6	(551,075)	(551,075)	(401,897)	6,087	(544,988)	▲
Principal elements of finance lease payments	4.5.7	(588,199)	(588,199)	(318,571)	32,999	(555,200)	▲
Proceeds from new borrowings	4.3.3	4,159,000	6,407,463	0	(372,626)	6,034,837	▼
Unspent loans utilised	4.3.4	0	3,083,698	0	38,704	3,122,402	▲
Proceeds from new interest earning liabilities		1,109,469	1,109,469	192,050	(117,419)	992,050	▼
Transfers to cash backed reserves (restricted assets)	4.4.7 & 4.5.1	(2,725,844)	(2,725,843)	0	788,189	(1,937,654)	▲
Transfers from cash backed reserves (restricted assets)	4.3.5 & 4.5.2	6,632,888	20,155,157	0	362,434	20,517,591	▲
Amount attributable to financing activities		3,670,349	22,524,779	(2,985,997)	597,889	23,122,668	
Budget deficiency before general rates		(87,272,500)	(87,251,710)	(33,122,053)	3,162,154	(84,089,556)	
Estimated amount to be raised from general rates	4.5.3	86,712,290	86,712,290	86,702,889	7,591	86,719,881	▲
Closing funding surplus(deficit)	3 (c)	(560,210)	(539,420)	53,580,836	3,169,745	2,630,325	▲

1. BASIS OF PREPARATION

The budget review has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

In the process of reporting on the local government as a single unit, all transactions and balances between those Funds (for example, loans and transfers between Funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements.

CRITICAL ACCOUNTING ESTIMATES

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

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

ROUNDING OFF FIGURES

All figures shown in this budget review are rounded to the nearest dollar.

2022-23 ACTUAL BALANCES

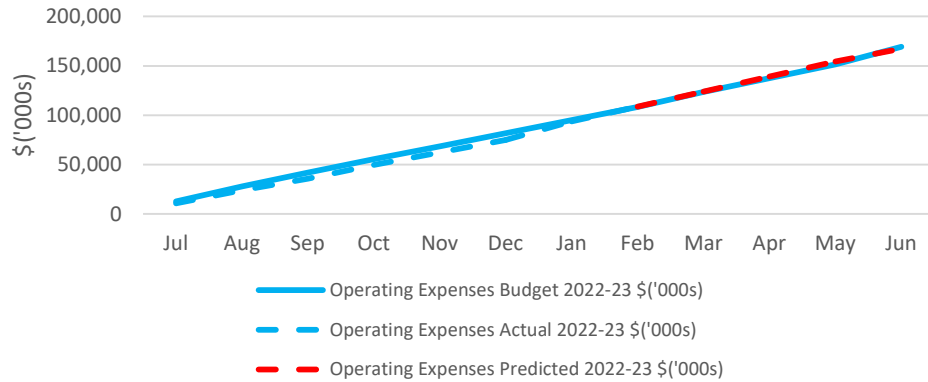
Balances shown in this budget review report as YTD Actual are as forecast at the time of budget review preparation and are subject to final adjustments.

BUDGET COMPARATIVE FIGURES

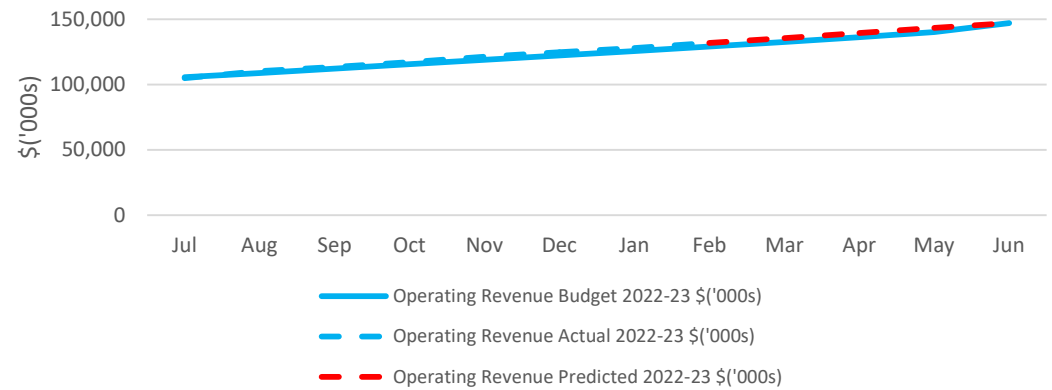
Unless otherwise stated, the budget comparative figures shown in the budget review relate to the original budget estimate for the relevant item of disclosure.

2. SUMMARY GRAPHS - BUDGET REVIEW

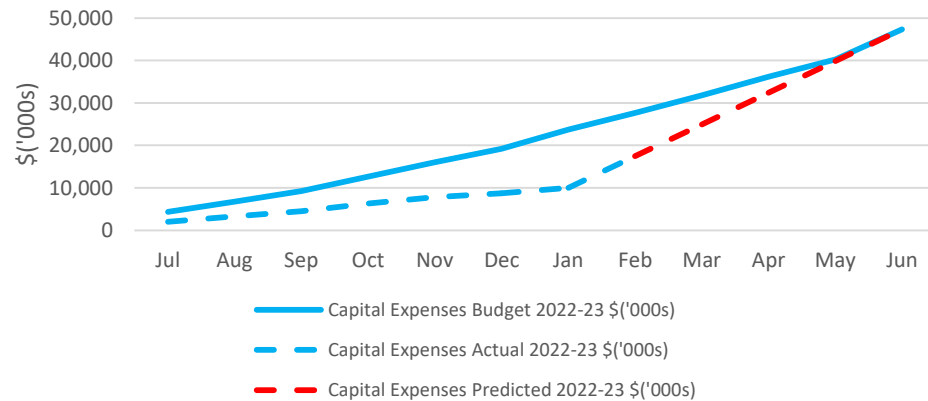
Operating Expenses



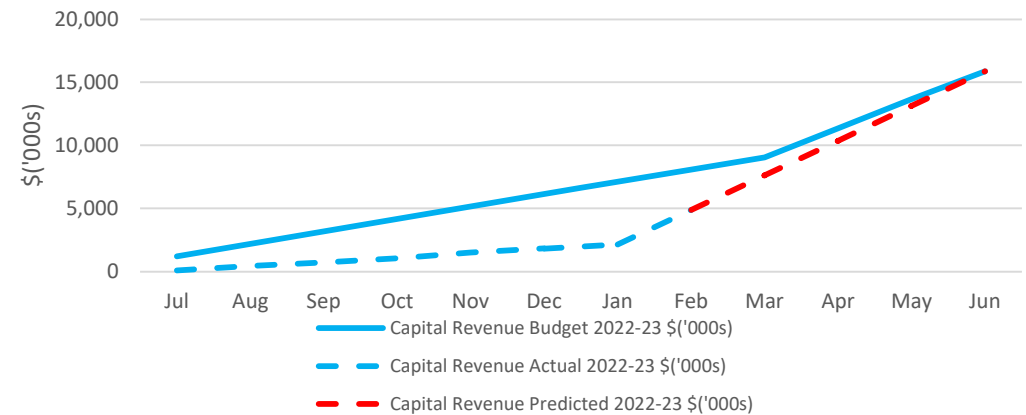
Operating Revenue



Capital Expenditure



Capital Revenue



This information is to be read in conjunction with the accompanying financial statements and notes.

3 NET CURRENT FUNDING POSITION

EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

Operating activities excluded from budgeted deficiency

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

(a) Operating activities excluded from budgeted deficiency

The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.

	Actuals - Used for Budget 30 June 2022	Draft Audited Actuals 30 June 2022	Adopted Budget 30 June 2023	Actual 31 January 2023
Adjustments to operating activities			\$	\$
Less: Profit on asset disposals	(134,034)	(232,699)	0	0
Less: Movement in non-current pensioner deferred rates	90,986	(70,644)		(87,871)
Less: Fair value adjustments to financial assets at fair value through profit and loss	0	(827,981)		0
Less: Movement in liabilities associated with restricted cash	(89,910)	(44,910)		0
Less: Non-cash movement in assets	0	371,620		
Add: Loss on asset disposals	5,022,490	5,756,262	0	1,657,441
Add: Loss on disposal of assets	0	125,180	0	0
Add: Movement in non-current lease liability	298,282	0		
Add: Movement in liabilities associated with restricted cash	0		0	80,950
Add: Non-cash movements in non-current assets and liabilities	0	(5,594,856)	0	0
Add: Depreciation on non-current assets	32,208,250	32,440,340	30,575,421	20,222,107
Non-cash amounts excluded from operating activities	37,396,064	31,922,312	30,575,421	21,872,627

(b) Investing activities excluded from budgeted deficiency

The following non-cash revenue or expenditure has been excluded from amounts attributable to investing activities within the Rate Setting Statement in accordance with *Financial Management Regulation 32*.

Adjustments to investing activities

Less: Movement in unspent non-operating grants liability	(4,736,246)	(222,121)	(800,000)	3,289,331
Less: Movement in non-current capital grant/contribution liability		(150,000)		
Less: Non cash non-operating grants, subsidies and contributions		125,798		
Non cash amounts excluded from investing activities	(4,736,246)	(246,323)	(800,000)	3,289,331

(c) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement.

Adjustments to net current assets

Less: Restricted cash	(35,892,688)	(54,772,410)	(31,985,644)	(43,772,413)
Less : Current assets not expected to be received at end of year	(50,271)	(50,271)	0	(22,990)
Add: Long term borrowings	4,365,885	4,710,362	4,158,994	2,252,783
Add: Lease Liabilities	626,646	371,198	0	96,614
Add: Interest Earning Liabilities	534,227	534,227	0	0
Add: Current portion of unspent non-operating grants held in reserve	800,000	5,342,116	0	0
Add: Provisions - employee	4,206,636	4,592,006	4,206,636	4,816,076
Add: Contract liability not expected to cleared at end of year	0	0	0	8,430,420
Add: Other liabilities not expected to cleared at end of year	501,666	(445,000)	1,115,424	(1,735)
Total adjustments to net current assets	(24,907,899)	(39,717,772)	(22,504,590)	(28,201,245)

(d) Composition of estimated net current assets

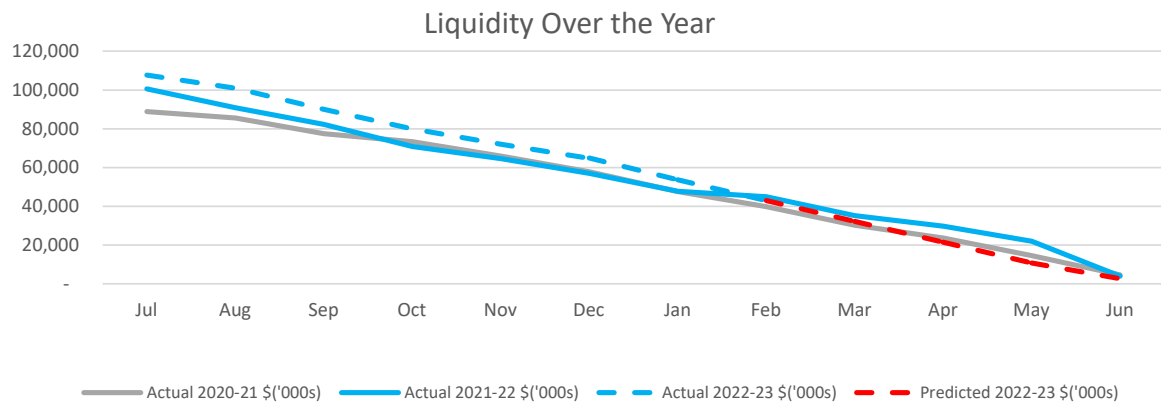
Current assets

Cash unrestricted	13,306,609	16,688,733	13,746,398	61,225,264
Cash restricted	35,892,688	30,718,094	31,985,644	28,494,705
Financial assets - unrestricted	0	50,271	0	0
Financial assets - restricted	0	24,054,319	0	0
Receivables - rates	2,865,697	2,327,689	2,365,697	15,425,934
Receivables - other	3,807,820	2,874,976	3,257,820	6,758,411
Other current assets	820,239	3,682,053	820,239	0
Inventories	968,131	957,480	668,131	3,472,338
	57,661,184	81,353,615	52,843,929	115,376,652

Less: current liabilities

Payables	(17,253,876)	(17,257,535)	(17,503,876)	(13,186,386)
Contract liabilities	0	(45,000)	0	0
Unspent non-operating grants	(800,000)	(5,314,125)	0	(8,729,407)
Interest bearing liabilities	(534,227)	(534,227)	16,848	(155,866)
Lease liabilities	(366,986)	(371,198)	(421,216)	(96,614)

Long term borrowings	(4,365,885)	(4,710,362)	(4,158,994)	(2,252,783)
Provisions	(8,832,311)	(9,538,743)	(8,832,311)	(9,173,516)
	<u>(32,153,285)</u>	<u>(37,771,190)</u>	<u>(30,899,549)</u>	<u>(33,594,571)</u>
Net current assets	25,507,899	43,582,425	21,944,380	81,782,081
Less: Total adjustments to net current assets	(24,907,899)	(39,717,772)	(22,504,590)	(28,201,245)
Closing funding surplus / (deficit)	<u>600,000</u>	<u>3,864,653</u>	<u>(560,210)</u>	<u>53,580,836</u>



3 COMMENTS/NOTES - NET CURRENT FUNDING POSITION (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CASH AND CASH EQUIVALENTS

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

Bank overdrafts are shown as short term borrowings in current liabilities.

FINANCIAL ASSETS AT AMORTISED COST

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

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

TRADE AND OTHER RECEIVABLES

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

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

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

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

INVENTORIES

General

Inventories are measured at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

CONTRACT ASSETS

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the City of Mandurah prior to the end of the financial year that are unpaid and arise when the City of Mandurah becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

PREPAID RATES

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

EMPLOYEE BENEFITS

Short-Term Employee Benefits

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

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

PROVISIONS

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

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

CONTRACT LIABILITIES

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to be controlled by the City of Mandurah are recognised as a liability until such time as the City of Mandurah satisfies its obligations under the agreement.

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$ Permanent
4.1 OPERATING REVENUE (EXCLUDING RATES)	
4.1.1 OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS	
Reduction in Wearable Art Grant	(41,500)
Reduction in Bushfire Mitigation Grant	(19,400)
Increase in Christmas Lights Trail and Christmas Pageant Grants and Sponsorship	50,000
Increase in Australia Day Grants	30,000
Increase in Recreation Services Grant Every Club Funding	10,000
Additional overall minor variances within business units	52,249
4.1.2 FEES AND CHARGES	
Reduction for Swim School and Aquatic Operations	(89,500)
Reduction for Waste Refuse Bin Options	(60,000)
Increase for MARC Café, Programs and Health & Fitness	109,000
Increase in Building Services revenue	63,692
Increase in Refuse Collection revenue	100,000
Increase in Technical Services Supervision revenue	100,000
Increase in town planning application revenue	100,000
Increase in Development Compliance Swimming Pool Inspection revenue	50,270
Other overall minor variances within business units.	24,949
4.1.3 INTEREST EARNINGS	
Increase in interest earned	420,000
4.1.4 OTHER REVENUE	
Additional Fuel and Diesel Rebate	37,000
MPAC Accountant Reimbursement	60,000
Revenue from Cleanaway for CDS and Royalties	100,000
Reimbursements received from MAIA for TechOne leases	230,000
Additional overall minor variances within business units	34,838
Predicted Variances Carried Forward	1,361,598

4. PREDICTED VARIANCES

Comments/Reason for Variance

Variance \$
 Permanent

Predicted Variances Brought Forward 1,361,598

4.2 OPERATING EXPENSES

4.2.1 EMPLOYEE COSTS

Additional Other Employee Costs for employment advertising	(25,000)
Additional Other Employee Costs for recruitment costs	(54,170)
Additional Other Employee Costs for workers compensation	(109,993)
Minor decreases for Other Employee Costs	446
Increase in casual labour	(18,553)
Overall increase in Salary and Wages	(125,892)
Reduction in Program Labour for Recreation Centres	18,815
Increase in Employer Superannuation Contribution	(14,516)
Reduction in Statutory Superannuation Contribution	2,318
Decrease in direct labour allocated to projects as per staff allocation in salary budget. Offset by increase in contractors.	377,584
Decrease in direct labour recovery for time that should be recovered from job costed labour as per hours available.	(255,148)
Decrease in oncost labour expense, aligned with decrease in direct labour allocated to projects.	411,245
Decrease in oncost recovery expense, aligned with decrease in oncost labour expense.	(274,682)

4.2.2 MATERIAL AND CONTRACTS

Reduction in CEO Corporate Project to fund CEO recruitment costs	54,170
Overall program reduction in Communities	52,160
Additional funds for Building Services Royal Lifesaving Pool Inspections	(38,000)
Additional funds for Bushland Management Activation as approved at June 2022 Council Meeting	(300,000)
Overall increase in budget for Waterways, primarily for Chalets Management and Guest Supplies due to increase in bookings	(18,706)
Additional funds required for Health programs	(36,959)
Additional budget required for Corporate Strategy and Development for Mandurah Matters.	(10,000)
Overall increase in budget required for Waste Management, primarily for maintenance of compactor and moving floor.	(30,000)
Additional funds required for Wearable Arts program.	(26,000)
Overall reduction in Emergency Management budget, primarily due to budget for COVID management not being required.	84,755
Overall reduction in Engineering Services budget, primarily due to decrease in Traffic Counts program.	34,173
Increase in budget for Christmas Lights Trails, fully funded by grants and sponsorship.	(50,000)
Overall decrease in budget for Library and Heritage Services.	31,519
Overall increase in budget for Recreation Centres, primarily due to increase in food and drink sales offset by an increase in revenue.	(70,379)
Additional funds required for Off-site Storage Solutions and Christmas Decorations in Infrastructure Management.	(79,975)
Additional funds in Recreation Services in line with additional Every Club Funding grant received.	(20,000)
Overall increase in budget required for Office of the Mayor and Councillors for Training and Development, primarily due to a number of courses being undertaken in 2022/23 as approved by Council.	(19,017)
Overall program reduction in Environment.	59,690
Funds moved from job costing expenses and internal plant charges to materials and contracts as a result of less internal labour/plant being available due to vacancies resulting in an increase in contractors required.	(602,523)
Overall minor adjustments to materials and contracts.	(92,085)

4.2.3 UTILITY CHARGES

Overall minor adjustment to utilities. 0

4.2.4 DEPRECIATION (NON CURRENT ASSETS)

Increase in depreciation as per asset base for 2021/22 Annual Financial Statements. (4,226,283)

4.2.5 INTEREST EXPENSES

Reduction in interest on loans due to utilisation of offset facility 278,000

4. PREDICTED VARIANCES

Comments/Reason for Variance

Variance \$
 Permanent

Predicted Variances Brought Forward (4,235,485)

4.3 CAPITAL REVENUE

4.3.1 NON OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

MARC Geothermal Pump adjusted from unspent contract liability to unspent grant	(63,897)
Decrease for operating portion of All Terrain Wheelchair purchase fully funded by grants	(3,251)
Adjustment for 2021-22 EOFY actual expenditure funded by grants	(19,345)
Minor overall adjustments in grant funding in capital projects	709

4.3.2 PROCEEDS FROM DISPOSAL OF ASSETS

Budgeted land sales reduced from \$2M to \$1M	(1,000,000)
Budget adjusted for plant and equipment sold for more than originally budgeted.	92,918

4.3.3 PROCEEDS FROM NEW DEBENTURES

2022/23 loan for Cambria Island Abutment Walls Repair not required as project cancelled.	(300,000)
Reduction in new loan required for 2021/22 carryover project Cambria Island Abutment Walls Repair due to change of scope.	(72,626)
The purpose of the Upgrade of Playing Surface on Field 1 Peelwood Reserve was amended to 2022/23 Parks and Reserves Upgrades at the January 2023 Council Meeting. The remaining loan funding is to be allocated to:	(140,000)
St Ives Boardwalk	70,000
Riverside Boardwalk	70,000

4.3.4 PROCEEDS FROM UNUTILISED LOANS

Unspent loan funding from New Boardwalks 2018/19 to be allocated to SP Pleasant Grove POS	38,704
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4.3.5 TRANSFER FROM RESERVES (RESTRICTED ASSETS)

Reduction for Solar Plan capital project	(69,000)
Reduction for Tims Thicket Waste Facility - Decommission Liquid Waste Infrastructure capital project	(140,000)
Reduction in Restart Mandurah due to 2021-22 reallocation of funding to Grow Now Grants	(65,271)
MARC Geothermal Pump adjusted from unspent contract liability to unspent grant reserve funding	63,897
Other overall minor reductions in reserves for capital projects.	(17,992)

Predicted Variances Carried Forward (5,790,639)

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$ Permanent
Predicted Variances Brought Forward	(5,790,639)
4.4 CAPITAL EXPENSES	
4.4.1 LAND AND BUILDINGS	
Additional budget required for Works & Services Building Refurb	(383,470)
Tims Thicket Waste Facility - Decommissioning - deferred portion. Transferred to Sanitation Reserve.	140,000
Solar Plan 2021/22 - deferred portion. Transferred to Sustainability Reserve.	69,000
Overall adjustments made to building capital projects	42,952
4.4.2 PLANT AND EQUIPMENT	
Deferred purchase of light passenger vehicle replacement	39,380
4.4.3 FURNITURE AND EQUIPMENT	
Decrease for operating portion of All Terrain Wheelchair purchase	3,251
Overall other minor adjustments made to furniture and equipment	(309)
4.4.4 INFRASTRUCTURE ASSETS - ROADS	
Additional budget required for RS Baloo Crescent Falcon	(50,207)
Additional budget required for SP Halls Head PSP	(50,000)
Reduction in budget for Other Road Renewals to fund overspends	284,282
Reduction in budget for underspent completed road projects	239,559
Overall other minor adjustments made to road capital projects	(144,583)
4.4.5 INFRASTRUCTURE ASSETS - OTHER	
Cambria Island Abutment Walls Repair	389,649
Increase in Drainage capital projects	(249,213)
Additional budget required for Observation Deck, Watersun Drive	(50,000)
Reduction in budget for underspent completed parks projects	69,659
Overall other minor adjustments made to other infrastructure capital projects	(3,187)
4.4.6 REPAYMENT OF DEBENTURES	
Savings from taking out 2022/23 loans later than anticipated	(140,479)
4.4.7 TRANSFER TO RESERVES (RESTRICTED ASSETS)	
Additional transfer to Plant Reserve for deferred fleet purchases	(23,544)
Additional transfer to reserve for Mandurah Mustangs Football Club - Facility Development	(39,899)
MARC Geothermal Pump adjusted from unspent contract liability to unspent grant reserve funding	(63,897)
4.4.8 NON-CASH AMOUNT EXCLUDED FROM INVESTING ACTIVITIES	
Movement in liabilities associated with restricted cash	(37,005)
Predicted Variances Carried Forward	(5,748,699)

4. PREDICTED VARIANCES

Comments/Reason for Variance	<u>Variance \$ Permanent</u>
Predicted Variances Brought Forward	(5,748,699)
4.5 OTHER ITEMS	
4.5.1 TRANSFER TO RESERVES (RESTRICTED ASSETS)	
Reduction in Transfer to Reserve for Land Sales	1,000,000
Other overall minor additions to reserves	(84,471)
4.5.2 TRANSFER FROM RESERVES (RESTRICTED ASSETS)	
Increase for 2021-22 unspent operating contract liabilities	4,993
Increase for Additional Worker's Compensation Premiums	130,874
Other overall minor increases in reserves for unspent operating grants	28,824
Increase for 2021-22 unspent contract liabilities for Changing Places - Eastern Foreshore, Trails Project and Yalgorup National Park	426,109
4.5.3 RATE REVENUE	
Increase in Rate Revenue	7,591
Decrease in Specified Area Rate Revenue	(3,077)
4.5.4 OPENING FUNDING SURPLUS(DEFICIT)	
Difference between adopted budget opening surplus and actual surplus as at 30 June 2022	3,264,653
4.5.5 NON-CASH WRITE BACK OF PROFIT (LOSS)	
Increase in depreciation as per asset base for 2021/22 Draft Annual Financial Statements	4,226,283
Movement in liabilities associated with restricted cash	(5,000)
4.5.6 PRINCIPAL ELEMENTS OF INTEREST BEARING LIABILITY PAYMENTS	
Slight reduction in TechOne lease repayments	6,087
4.5.7 PRINCIPAL ELEMENTS OF FINANCE LEASE PAYMENTS	
Slight reduction in lease repayments due to non-renewal of leases whereby equipment was purchased instead of released or new budgeted leases not proceeding	32,999
4.5.8 PROCEEDS FROM INTEREST BEARING LIABILITY PAYMENTS	
Slight reduction due to the delay in the release of the TechOne Rates Module	(117,419)
Total Predicted Variances as per Annual Budget Review	<u>3,169,745</u>

5. BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Account Code	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	Budget Adoption		Opening Surplus(Deficit)				(560,210)
100010-3780-1263-41400	Every Club Funding Operating Grant	June FR G.8/7/22	Operating Revenue		40,000		(520,210)
	Contract Liability	June FR G.8/7/22	Other	(40,000)			(560,210)
100010-5850-1263-41400	CHRMAP Operating Grant	June FR G.8/7/22	Operating Revenue		37,500		(522,710)
	Unspent Grant Reserve	June FR G.8/7/22	Other: Transfer Out of Reserve		39,099		(483,611)
	2021/22 Operating Carryover - Unspent Grants	June FR G.8/7/22	Operating Expenses			(39,099)	(522,710)
	Restricted Cash Reserve	June FR G.8/7/22	Other: Transfer Out of Reserve		2,050,114		1,527,404
	2021/22 Operating Carryovers	June FR G.8/7/22	Operating Expenses			(2,050,114)	(522,710)
	Capital Works 2021/22 Carryovers	June FR G.8/7/22	Capital Expenses			(19,076,830)	(19,599,540)
	Capital Works 2021/22 Carryovers	June FR G.8/7/22	Other: Proceeds from Debentures		2,248,463		(17,351,077)
	Capital Works 2021/22 Carryovers	June FR G.8/7/22	Other: Unutilised Loans		3,247,526		(14,103,551)
	Capital Works 2021/22 Carryovers	June FR G.8/7/22	Other: Proceeds From Sale of Assets		552,344		(13,551,207)
	Capital Works 2021/22 Carryovers	June FR G.8/7/22	Capital Revenue		6,431,383		(7,119,824)
	Capital Works 2021/22 Carryovers - various reserve reductions	June FR G.8/7/22	Other: Transfer Out of Reserve		2,657,365		(4,462,459)
	Capital Works 2021/22 Carryovers	June FR G.8/7/22	Other	(4,541,456)			(9,003,915)
	Capital Works 2021/22 Carryovers - Unspent Grant Reserve	June FR G.8/7/22	Other: Transfer Out of Reserve		4,541,456		(4,462,459)
	Capital Works 2021/22 Carryovers - Restricted Cash Reserve	June FR G.8/7/22	Other: Transfer Out of Reserve		3,939,749		(522,710)
100010-4530-1263-41450	Mandurah Libraries - Contributions - Operating (She Codes Workshop)	June FR G.8/7/22	Operating Revenue		5,000		(517,710)
	Falcon Library - Library Learning Projects (She Codes Workshop)	June FR G.8/7/22	Operating Expenses			(5,000)	(522,710)
100010-4540-1343-61001	Other Buildings Renewal	June FR G.8/7/22	Capital Expenses		50,000		(472,710)
750725-6100-1045-61129	CEO Corporate Projects	July FR G.7/9/22	Operating Expenses		35,000		(437,710)
100010-1000-1169-61001	Environmental Services Corporate Projects	July FR G.7/9/22	Operating Expenses			(35,000)	(472,710)
700540-6600-1045-61129	Diadem Place Fencing	July FR G.7/9/22	Capital Expenses		9,000		(463,710)
700541-6600-1045-61129	Philante Street Carpark Fencing	July FR G.7/9/22	Capital Expenses		7,000		(456,710)
700541-6600-1045-61129	Karinga Foreshore Car Park Fencing	July FR G.7/9/22	Capital Expenses		6,000		(450,710)
700543-6600-1045-61129	Dawesville Channel South Fencing	July FR G.7/9/22	Capital Expenses		3,000		(447,710)
700567-6600-1045-61129	Peelwood Cricket Nets	July FR G.7/9/22	Capital Expenses			(25,000)	(472,710)
101870-4210-1263-61129	Environmental Education Project	July FR G.7/9/22	Operating Expenses			(4,000)	(476,710)
100010-4210-1263-41450	Environmental Services Operating Contribution	July FR G.7/9/22	Operating Revenue		4,000		(472,710)
770007-6300-1045-41403	DFES Capital Contribution	July FR G.7/9/22	Capital Revenue		18,896		(453,814)
770011-6300-1045-41403	DFES Capital Contribution	July FR G.7/9/22	Capital Revenue		175,352		(278,462)

CITY OF MANDURAH
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 31 JANUARY 2023

5. BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Account Code	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
770007-6300-1045-61001	Trailers	July FR G.7/9/22	Capital Expenses			(18,896)	(297,358)
770011-6300-1045-61001	Miscellaneous Equipment	July FR G.7/9/22	Capital Expenses			(175,352)	(472,710)
New-6100-1045-41403	Department of Communities Grant	July FR G.7/9/22	Capital Revenue		140,075		(332,635)
New-6100-1045-61129	Changing Places - Eastern Foreshore Mandurah	Aug FR G. 8/9/22	Capital Expenses			(140,075)	(472,710)
105000-5570-2150-61129	MARC - Facility Management	Aug FR G. 8/9/22	Operating Expenses		18,960		(453,750)
820192-6700-1045-61129	MARC Court Netting	Aug FR G. 8/9/22	Capital Expenses			(18,960)	(472,710)
501123-6250-1045-xxxx	Ayrton St POS Carpark	Aug FR G. 8/9/22	Capital Expenses			(7,460)	(480,170)
100010-4000-1114-61129	Administration - Dirctor of Place & Community - Consultants	Aug FR G. 8/9/22	Operating Expenses			(59,250)	(539,420)
162000-4410-1366-xxxx	Emergency Management	Aug FR G. 8/9/22	Operating Expenses		31,460		(507,960)
100010-1110-1045-61001	Administration - Economic Development	Aug FR G. 8/9/22	Operating Expenses		205,000		(302,960)
	Restricted Cash Reserve	Aug FR G. 8/9/22	Other: Transfer Out of Reserve			(236,460)	(539,420)
	Capital Works 2021/22 Carryovers Reconciliation	Aug FR G. 8/9/22	Capital Expenses		391,348		(148,072)
	Capital Works 2021/22 Carryovers Reconciliation	Aug FR G. 8/9/22	Capital Revenue			(64,336)	(212,408)
	Capital Works 2021/22 Carryovers Reconciliation - Contract Liability	Aug FR G. 8/9/22	Other: Transfer Out of Reserve	64,336			(148,072)
	Capital Works 2021/22 Carryovers Reconciliation - Unspent Grants	Aug FR G. 8/9/22	Other: Transfer Out of Reserve			(64,336)	(212,408)
	Capital Works 2021/22 Carryovers Reconciliation	Aug FR G. 8/9/22	Other: Unutilised Loans			(163,828)	(376,236)
	Capital Works 2021/22 Carryovers Reconciliation	Aug FR G. 8/9/22	Other: Transfer Out of Reserve			(163,184)	(539,420)
750708-6100-1045-61129	MARC Sauna Expansion and Refurbishment	Sept FR G.6/10/22	Capital Expenses		20,000		(519,420)
820188-6700-1045-61001	MARC Replacement Pool Inflatable	Sept FR G.6/10/22	Capital Expenses		12,506		(506,914)
750728-6100-1045-61129	MARC Additional CCTV's	Sept FR G.6/10/22	Capital Expenses			(32,506)	(539,420)
700555-6600-1045-61129	Lilac Park Softfall Replacment	Sept FR G.6/10/22	Capital Expenses			(12,389)	(551,809)
700559-6600-1045-61129	Greenhouse Park Softfall Replacement	Sept FR G.6/10/22	Capital Expenses			(4,000)	(555,809)
700556-6600-1045-61129	Seascapes Village Softfall Replacement	Sept FR G.6/10/22	Capital Expenses		16,389		(539,420)
750715-6100-1045-61129	Rushton Park Stadium - External Painting Walls and Steelwork	Sept FR G.6/10/22	Capital Expenses			(26,000)	(565,420)
750691-6100-1045-61129	Install of Emergency Door - Shower Service	Sept FR G.6/10/22	Capital Expenses		26,000		(539,420)
770011-6300-1045-61001	Miscellaneous Equipment	Sept FR G.6/10/22	Capital Expenses			(20,000)	(559,420)
770012-6300-1045-61001	New - Vehicle & Small Plant Program	Sept FR G.6/10/22	Capital Expenses		20,000		(539,420)
750729-6100-1045-61129	MPAC Fly Tower and Auditorium Facade Cladding and Roof	Sept FR G.6/10/22	Capital Expenses			(100,000)	(639,420)
750725-6100-1045-61129	Other Buildings Renewal	Sept FR G.6/10/22	Capital Expenses		100,000		(539,420)
124032-5850-2150-61129	Erosion Control - Waterways	Oct FR G.8/11/22	Operating Expenses		13,345		(526,075)
New-6400-1045-61129	Riverside Retaining Wall	Oct FR G.8/11/22	Capital Expenses			(13,345)	(539,420)
501132-6250-1045-61129	Installation of Flood Lighting at Mandurah Tennis Cl	Oct FR G.8/11/22	Capital Expenses			(54,000)	(593,420)

5. BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

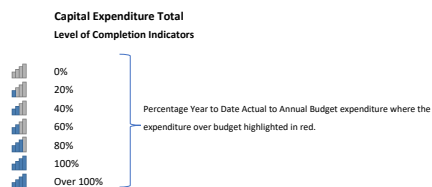
GL Account Code	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
930039-6500-1045-61129	CSRFF Program - Small Grants	Oct FR G.8/11/22	Capital Expenses		54,000		(539,420)
750681-6100-1263-41452	MARC Insurance Claim	SP.1/11/22	Capital Revenue		4,000,000		3,460,580
	Asset Management Reserve	SP.1/11/22	Other: Transfer Out of Reserve		1,280,033		4,740,613
750681-6100-1045-61129	MARC Roof Repairs	SP.1/11/22	Capital Expenses			(5,172,633)	(432,020)
750655-6100-1045-61129	MARC Acoustic Panelling	SP.1/11/22	Capital Expenses			(107,400)	(539,420)
930039-6500-1045-61129	CSRFF Program - Small Grants	G.10/8/22	Capital Expenses		51,727		(487,693)
700571-6600-1045-61129	MBRC Resurface	G.10/8/22	Capital Expenses			(39,897)	(527,590)
700572-6600-1045-61129	SM Tennis Club Resurface	G.10/8/22	Capital Expenses			(11,830)	(539,420)
	Upgrade of Playing Surface on Field 1 Peelwood						
700561-6600-1045-xxxx	Reserve	G.4/1/23	Capital Expenses		235,000		(304,420)
700552-6600-1045-61129	Quarry Park Softfall Replacement	G.4/1/23	Capital Expenses			(20,000)	(324,420)
700523-6600-1045-61001	Kangaroo Paw Park	G.4/1/23	Capital Expenses			(30,000)	(354,420)
700547-6600-1045-xxxx	Tickner Reserve Playground	G.4/1/23	Capital Expenses			(10,000)	(364,420)
700548-6600-1045-xxxx	Karri Karri Pass Playground	G.4/1/23	Capital Expenses			(5,000)	(369,420)
700549-6600-1045-xxxx	Bortolo Reserve Playground	G.4/1/23	Capital Expenses			(20,000)	(389,420)
700546-6600-1045-xxxx	Bruce Cresswell Reserve Playground	G.4/1/23	Capital Expenses			(10,000)	(399,420)
700566-6600-1045-61129	Bruce Cresswell Reserve Stage 1 of 2	G.4/1/23	Capital Expenses			(140,000)	(539,420)
	Dudley Park Bowling Club - Dance Floor Ceiling						
750703-6100-1045-61129	Replacement	G.4/1/23	Capital Expenses			(17,955)	(557,375)
750722-6100-1045-61129	Admin Building - CEO Area Refurbishment	G.4/1/23	Capital Expenses		12,955		(544,420)
750671-6100-1045-61129	Mandurah Library Re Roofing Project	G.4/1/23	Capital Expenses		11,430		(532,990)
	Verandah on the Air Pistol Shed at Port Bouvard						
750718-6100-1045-61129	Pistol Club	G.4/1/23	Capital Expenses			(28,701)	(561,691)
750633-6100-1045-61129	Stage 2 of Upgrades to Peelwood Reserve	G.4/1/23	Capital Expenses		11,562		(550,129)
750691-6100-1045-61129	Install of Emergency Door - Shower Service	G.4/1/23	Capital Expenses		10,709		(539,420)
750673-6100-1045-61129	Mewburn Ablution Refurbishment	G.4/1/23	Capital Expenses		96,538		(442,882)
750256-6600-1045-61129	Seascapes Village Shade Shelter	G.4/1/23	Capital Expenses			(7,538)	(450,420)
	Mandurah Community House (MFHS & Pottery						
750705-6100-1045-xxxx	House) Roof Renewal	G.4/1/23	Capital Expenses			(70,000)	(520,420)
750730-6100-1045-61129	Falcon eLibrary Air Conditioning	G.4/1/23	Capital Expenses			(165,000)	(685,420)
750725-6100-1045-61129	Other Building Renewal	G.4/1/23	Capital Expenses		146,000		(539,420)
501139-6250-1045-61129	WMC - Upgrade Recycling Area Stage 1	G.4/1/23	Capital Expenses		480,000		(59,420)
	Waste Facilities Reserve	G.4/1/23	Other: Transfer Out of Reserve			(480,000)	(539,420)
	CityBuild Overhead - Minor Equip/Furniture -						
100010-5550-1045-61001	Under \$5,000	G.4/1/23	Operating Expenses		5,067		(534,353)
820194-6700-1045-61001	Inspection Camera	G.4/1/23	Capital Expenses			(5,067)	(539,420)
	Mewburn Ablution Refurbishment	G.4/1/23	Other: Unutilised Loans			(41,567)	(580,987)
	Owen Avenue Ablution	G.4/1/23	Other: Unutilised Loans		41,567		(539,420)
	Building Reserve - Mewburn Ablution						
	Refurbishment	G.4/1/23	Other: Transfer Out of Reserve		41,567		(497,853)

5. BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Account Code	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
105000-3463-1132-60100	Building Reserve - Owen Avenue Ablution	G.4/1/23	Other: Transfer Out of Reserve			(41,567)	(539,420)
	MARC - MARC Dry Operations	Dec FR G.7/2/23	Operating Expenses		23,000		(516,420)
750731-6100-1045-61001	MARC Showcourts Emergency Exit Egress Pathway	Dec FR G.7/2/23	Capital Expenses			(23,000)	(539,420)
501186-6250-1045-61001	Replacement of Park Rd Road Barrier	Dec FR G.7/2/23	Capital Expenses			(16,470)	(555,890)
	CityWorks Maintenance - Traffic Management -						
132001-5290-1652-61001	Signs Other	Dec FR G.7/2/23	Operating Expenses		16,470		(539,420)
700573-6600-1045-61129	Repairs to Creery Wetland Lookout	Dec FR G.7/2/23	Capital Expenses			(29,200)	(568,620)
	Miscellaneous – Facility Management – Scheduled						
127011-5570-2150-61129	Maintenance	Dec FR G.7/2/23	Operating Expenses		29,200		(539,420)
Amended Budget Cash Position as per Council Resolution				(4,517,120)	33,640,155	(29,102,245)	

Budget Review Capital Adjustments
FOR THE PERIOD ENDED 31 JANUARY 2023



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

Account Description	Adopted Budget		Current Budget		Budget Review		Current v's Budget Review		YTD Budget	YTD Actual	Remaining Unspent Funds	Comment
	Budget	Current Budget	Budget Review	Variance	YTD Budget	YTD Actual						
Land												
Buildings												
750688	22-23 MPAC Internal Refurb	122,858	122,858	127,858	(5,000)	39,525	22,858	100,000	Increase in scope funded by reallocation of budgets within the Infrastructure Management Program.			
750689	Works & Services Building Refurb	218,644	218,644	602,115	(383,470)	151,978	18,644	200,000	Increase in scope for additional workspaces to be funded by opening surplus.			
750691	Install of Emergency Door - Shower Service	52,423	15,714	13,847	1,867	15,714	13,847	1,867	Project complete. Budget adjusted to match actuals.			
750693	Minor Improvements to Lakelands Community House	24,423	24,423	22,391	2,032	11,090	22,391	2,032	Project complete. Budget adjusted to match actuals.			
750694	Tims Thicket Waste Facility - Decommissioning	150,000	150,000	10,000	140,000	0	0	150,000	Design only being completed in 2022-23. Remaining budget returned to Sanitation Reserve.			
750697	Minor Improvements to Sutton Hall	57,098	57,098	54,099	2,999	40,431	47,164	9,935	Project complete. Budget adjusted to match actuals.			
750699	Admin. Building Foyer - Front Door Reveals Replacement	8,006	8,006	21,687	(13,681)	8,006	2,506	5,500	Increase in scope funded by reallocation of budget from Administration Building - Foyer Security.			
750702	Civic Building Roof Renewal	89,535	89,535	130,000	(40,465)	89,535	14,535	75,000	Increase in scope funded by reallocation of budgets within the Infrastructure Management Program.			
750703	Dudley Park Bowling Club - Dance Floor Ceiling Replacement	34,528	52,483	52,309	174	20,513	42,225	10,258	Project complete. Budget adjusted to match actuals.			
750704	Mandurah Bridge Club - Air Conditioner	56,203	56,203	41,073	15,130	56,203	41,073	15,130	Project complete. Budget adjusted to match actuals.			
750710	PBSLSC - External Steelwork Painting	25,314	25,314	30,314	(5,000)	4,481	314	25,000	Increase in scope funded by reallocation of budgets within the Infrastructure Management Program.			
750711	Mandurah Tennis Club	34,423	34,423	20,861	13,562	14,423	4,423	30,000	Project complete. Budget adjusted to match actuals.			
750714	Rushton Park North Pavilion Roof (inc Verandah Redesign)	58,847	58,847	13,847	45,000	58,847	9,847	49,000	Increase in scope funded by reallocation of budgets within the Infrastructure Management Program.			
750671	Mandurah Library Re Roofing Project	0	158,935	153,935	5,000	26,489	132,785	26,150	Project complete. Budget adjusted to match actuals. Budget transferred to Admin. Building Foyer - Front Door Reveals Replacement.			
750623	Administration Building - Foyer Security	0	22,758	9,742	13,016	22,758	8,481	14,277	Replacement.			
750633	Stage 2 of Upgrades to Peelwood Reserve	0	241,781	232,351	9,430	241,781	232,351	9,430	Project complete. Budget adjusted to match actuals.			
750679	Solar Plan 2021/22	0	119,000	50,000	69,000	119,000	0	119,000	Budget adjusted to forecasted expenditure, remaining funds to be returned to Sustainability Reserve.			
750684	Southern Operations Ramp	0	20,000	25,201	(5,201)	20,000	640	19,360	Increase in scope funded by reallocation of budgets within the Infrastructure Management Program.			
750721	Rushton Park Main - Staircase Remedial Work	0	18,000	13,910	4,090	18,000	13,910	4,090	Project complete. Budget adjusted to match actuals.			
Bridges												
880014	Cambria Island Abutment Walls Repair	370,137	370,137	0	370,137	370,137	20,137	350,000	Project cancelled as alternative method of repair has been implemented in lieu of full wall replacement.			
880012	Lakelands-Madora Bay Pedestrian Bridge	0	225,189	235,189	(10,000)	131,360	18,655	206,534	Increase in scope funded by reallocation of budgets within the Infrastructure Management Program.			
Parks												
700520	Bortolo Reserve Soccer Goals	11,199	11,199	12,158	(959)	4,532	12,158	(959)	Overspend to be funded by reallocation of budgets within the City Parks Program.			
700525	Westbury Way Offset Bird Waterer	27,389	27,389	16,609	10,780	10,056	16,609	10,780	Project complete. Budget adjusted to match actuals.			
700529	Observation Deck, Watersun Drive	39,831	39,831	89,831	(50,000)	2,831	2,831	37,000	Increase in scope funded by reallocation of budgets within the City Parks Program.			
700533	2022-23 South Harbour Paving Upgrades	160,482	160,482	170,482	(10,000)	29,315	3,082	157,400	Budget transferred from Torcello Mews Canal PAW Renewal.			
700538	Orion Street Beach Access Fencing	21,147	21,147	16,634	4,513	21,147	16,634	4,513	Project complete. Budget adjusted to match actuals.			
700540	Diadem Place Fencing	17,650	8,650	3,614	5,036	8,650	3,614	5,036	Project complete. Budget adjusted to match actuals.			
700541	Philante Street Carpark Fencing	10,711	3,711	2,411	1,300	3,711	2,411	1,300	Project complete. Budget adjusted to match actuals.			
700542	Karinga Foreshore Car Park Fencing	10,411	4,411	3,491	920	4,411	3,491	920	Project complete. Budget adjusted to match actuals.			
700543	Dawesville Channel South Fencing	12,232	9,232	4,332	4,900	9,232	4,332	4,900	Project complete. Budget adjusted to match actuals.			
700553	Signature Circle (Edgbaston Road) Softfall Replacement	31,926	31,926	21,647	10,280	31,926	21,378	10,548	Project complete, finances to be finalised. Budget adjusted to match actuals plus committed.			
700555	Lilac Park Softfall Replacement	12,889	25,278	20,540	4,738	25,278	20,540	4,738	Project complete. Budget adjusted to match actuals.			
700557	Caterpillar Park Softfall Replacement	31,389	31,389	28,018	3,370	31,389	27,792	3,597	Project complete, finances to be finalised. Budget adjusted to match actuals plus committed.			
700558	Osprey Waters Softfall Replacement	19,351	19,351	12,519	6,833	19,351	12,200	7,151	Project complete, finances to be finalised. Budget adjusted to match actuals plus committed.			
700559	Greenhouse Park Softfall Replacement	10,851	14,851	12,508	2,343	14,851	12,053	2,798	Project complete, finances to be finalised. Budget adjusted to match actuals plus committed.			
700562	Basketball Court Suncrest Meander	65,584	65,584	54,991	10,594	65,584	54,991	10,594	Project complete. Budget adjusted to match actuals.			
700563	Shelters Florida Foreshore	19,856	19,856	22,456	(2,600)	9,189	3,856	16,000	Increase in scope funded by reallocation of budgets within the City Parks Program.			
700564	Estuary Road Foreshore - shelter	25,106	25,106	21,052	4,054	25,106	20,755	4,351	Project complete. Budget adjusted to match actuals.			
700565	Duvernoy Park - drinking fountain	11,449	11,449	11,722	(274)	11,449	11,722	(274)	Overspend to be funded by reallocation of budgets within the City Parks Program.			
700567	Peelwood Reserve Cricket Nets	37,545	62,545	67,545	(5,000)	62,545	7,818	54,728	Increase in scope funded by reallocation of budgets within the City Parks Program.			
700514	Bortolo Fire Track Water Infrastructure	0	100,000	125,000	(25,000)	100,000	30,697	69,303	Increase in scope funded by reallocation of budgets within the Infrastructure Management Program.			
Roads												
501137	Torcello Mews Canal PAW Renewal	134,058	134,058	124,058	10,000	134,058	2,058	132,000	Budget transferred to 2022-23 South Harbour Paving Upgrades.			

Account Description	Current v's				Remaining Unspent		Comment	
	Adopted Budget	Current Budget	Budget Review	Budget Review Variance	YTD Budget	YTD Actual		Funds
501138 Upgrade Luminaries to LED's at the PBSRC	11,861	11,861	13,047	(1,186)	11,861	13,047	(1,186)	Overspend to be funded by reallocation of budgets within the Infrastructure Management Program.
501146 RR Mariners Cove/Hudson Drives Roundabout	421,615	421,615	377,855	43,760	421,615	377,502	44,113	Project complete, finances to be finalised. Budget adjusted to match actuals plus committed.
501150 RR Harlem Place	301,170	301,170	229,235	71,935	301,170	229,235	71,935	Project complete. Budget adjusted to match actuals.
501154 RS Baloo Crescent, Falcon	233,195	233,195	283,402	(50,207)	163,195	23,473	209,722	Budget transferred from Other Road Renewals Program.
501155 RS Kyrean Street, Falcon	33,059	33,059	40,167	(7,108)	22,726	2,059	31,000	Budget transferred from Other Road Renewals Program.
501113 SP Halls Head PSP	820,835	820,835	870,835	(50,000)	820,835	20,835	800,000	Budget transferred from SL Street Lighting New Program.
501171 SP Lanyon Street Stage 2	51,726	51,726	60,016	(8,290)	51,726	56,345	(4,619)	Overspend to be funded by reallocation of budgets within the City Works Program.
501172 SP Lewis Street	35,614	35,614	48,100	(12,486)	35,614	47,419	(11,804)	Overspend to be funded by reallocation of budgets within the City Works Program.
501173 Missing Links	37,477	37,477	16,701	20,776	37,477	3,477	34,000	Budget reallocated to projects within the City Works Program.
501174 SP Baloo Crescent	115,617	115,617	140,509	(24,892)	115,617	12,657	102,960	Budget transferred from Other Road Renewals Program.
501175 22-23 TM Discretionary Traffic Management	166,079	166,079	142,334	23,744	166,079	62,246	103,832	Budget reallocated to Halls Head Parade Car Park Stage 2a.
501176 Baloo Crescent/yeedong Road Intersection	44,866	44,866	54,521	(9,655)	44,866	4,866	40,000	Budget transferred from Other Road Renewals Program.
501177 Halls Head Parade Car Park Stage 2a	73,148	73,148	96,892	(23,744)	73,148	80,122	(6,974)	Overspend to be funded by reallocation of budget from 22-23 TM Discretionary Traffic Management.
501129 Trails Project	997,321	997,321	977,976	19,344	184,821	79,891	917,430	Adjustment for 2021-22 EOFY actual expenditure.
501184 Other Road Renewals	296,000	296,000	11,718	284,282	0	0	296,000	Budget transferred to RS Baloo Crescent Falcon, RS Kyrean Street Falcon, SP Baloo Crescent, Baloo Crescent/yeedong Road Intersection, DR Baloo Crescent Drainage Upgrade and DR Loton Road/Ashley Terrace Intersection Stage 1.
501091 SL Street Lighting New Program	0	98,263	48,263	50,000	57,320	0	98,263	Budget transferred to SP Halls Head PSP.
501101 Halls Head Beach Car Park Stage 2	0	106,307	149,714	(43,408)	62,012	149,714	(43,408)	Overspend to be funded by reallocation of budgets within the City Works Program.
501123 Ayrtton St POS Carpark	0	7,460	21,275	(13,815)	7,460	21,275	(13,815)	Overspend to be funded by reallocation of budgets within the City Works Program.
Drainage								
600188 Install Drainage in Bin Storage Area	13,993	13,993	12,313	1,680	13,993	12,313	1,680	Project complete. Budget adjusted to match actuals.
600191 DR Baloo Crescent Drainage Upgrade	198,813	198,813	241,617	(42,804)	198,813	43,689	155,124	Budget transferred from Other Road Renewals Program.
600193 DR Colonial Court Drainage Upgrade - Stage 1	221,108	221,108	276,108	(55,000)	17,108	41,548	179,561	Increase in scope funded by reallocation of budgets within the City Works Program.
600196 DR Loton Road/Ashley Terrace Intersection Stage 1	70,960	70,960	158,960	(88,000)	12,960	22,792	48,167	Budget transferred from Other Road Renewals Program.
600183 Halls Head Pde Beach Central CP Stage 2	0	108,740	123,868	(15,128)	108,740	122,743	(14,003)	Overspend to be funded by reallocation of budgets within the City Works Program.
600184 DR Mathew Street, Falcon	0	156,656	206,617	(49,961)	91,383	202,029	(45,373)	Overspend to be funded by reallocation of budgets within the City Works Program.
Coastal & Estuary								
910109 Cambria Island Abutment Walls Repair	0	389,649	370,137	19,512	227,295	4,616	385,033	Budget reduced to match forecasted expenditure.
Equipment								
820185 All Terrain Wheelchair	0	8,500	5,249	3,251	8,500	0	8,500	Budget transferred to operating for non-capital portion of project.
820186 Sand Cleaning Machine	0	18,673	18,982	(309)	18,673	18,982	(309)	Overspend to be funded by reallocation of budgets within the City Parks Program.
Plant & Machinery								
770001 Replacement Light Passenger Vehicles	256,000	551,827	473,947	77,880	321,899	160,386	391,442	Budget reallocation within the CityFleet Program and a \$39k reduction for the deferred purchase of a replacement of passenger vehicle.
770002 Replacement Light Commercial Vehicles	606,230	1,112,200	1,096,700	15,500	648,783	284,713	827,487	Budget reallocation within the CityFleet Program.
770006 Trucks and Buses	780,000	780,000	812,000	(32,000)	455,000	0	780,000	Budget reallocation within the CityFleet Program.
770009 Parks and Mowers	362,000	432,599	444,299	(11,700)	252,349	0	432,599	Budget reallocation within the CityFleet Program.
770010 New - Heavy Vehicles Plant and Equipment	680,000	770,865	792,865	(22,000)	770,865	0	770,865	Budget reallocation within the CityFleet Program.
770011 Miscellaneous Equipment	6,000	525,667	513,967	11,700	306,639	338,147	187,520	Budget reallocation within the CityFleet Program.
Other Infrastructure								
930035 Restart Mandurah - Other	0	852,434	787,163	65,271	497,253	0	852,434	Adjustment for 2021-22 reallocation of funding to Grow Now Grants.
930038 MARC Geothermal Pump & VSD	0	214,000	228,626	(14,626)	35,667	121,527	92,473	Increase in scope funded by reallocation of budgets within the Infrastructure Management Program.
Grand Total	8,848,180	13,195,087	12,848,323	346,763	8,648,342	3,515,455	9,679,632	

3	SUBJECT:	Financial Report February 2023
	DIRECTOR:	Business Services
	MEETING:	Council Meeting
	MEETING DATE:	28 March 2023

Summary

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

Disclosure of Interest

Nil

Previous Relevant Documentation

- G.6/6/22 28/06/2022 Adoption of Annual Budget 2022/23

Background

Nil

Comment

Financial Summary

The financial report for February 2023 shows an actual surplus for this period of \$46.34 million. This is considered a reasonable surplus at the current point in time and is sufficient to meet the City's obligations up to 30 June 2023.

The opening surplus is currently \$3.86 million. The actual closing surplus at 30 June 2022 is currently \$3,864,653 based on the draft 2021/22 Annual Financial Statements, however, the actual surplus will not be known until the 2021/22 Annual Financial Statements Audit is completed. This is estimated to occur in April 2023. Currently \$539,420 of the closing surplus is required to offset the current budget deficit expected at 30 June 2023. The budget figures included in this report are the current budget and do not take into account the proposed Budget Review changes.

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

	Current Budget \$ 000s	YTD Budget (a) \$ 000s	YTD Actual (b) \$ 000s	Var. (b)-(a) \$ 000s	Var. % (b)-(a)/(a)
Opening Funding Surplus / (Deficit)	600	600	3,865	3,265	544%
Revenue					
Revenue from operating activities	124,194	115,345	118,429	3,085	3%
Capital revenue, grants and Contribution	19,369	12,913	2,663	(10,250)	-79%
	143,563	128,258	121,092	(7,166)	
Expenditure					
Operating Expenditure	(144,809)	(95,519)	(91,310)	4,209	-4%
Capital Expenditure	(47,728)	(28,219)	(11,443)	16,776	-59%
	(192,536)	(123,738)	(102,753)	20,985	
Non-cash amounts excluded from operating activities	30,535	20,392	24,277	3,885	19%
Non-cash amounts excluded from investing activities	(5,277)	-	3,185	3,185	0%
Other Capital Movements	22,575	(2,892)	(3,331)	(439)	15%
Closing Funding Surplus / (Deficit)	(539)	22,620	46,335	23,715	105%

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

Project	2022/23 Actuals Incl. CMT \$`000s	2022/23 Annual Budget \$`000s	On Time / On Budget	Comment
Western Foreshore Recreation Precinct	1,325	3,330	<p><i>Project original date of completion was March 2022, the project was substantially complete in October 2022 with minor finishing works progressing.</i></p> <p><i>Project remains within the budget allocated.</i></p>	<p><i>Project status:</i></p> <p>The Play Space was opened to the public on Sunday, 30 October 2022.</p> <p>The special feature rope tunnel has been installed and is now complete. The playground boat structure has been delayed due to damage in transit. Repair works are being undertaken.</p> <p>Procurement Planning is underway for the additional shade shelters.</p> <p>A review of the funding of the Waterfront Project is currently being undertaken and will be presented to Council in due course.</p>

Eastern Foreshore South Precinct	671	3,412	<p><i>Completed</i></p> <p><i>Project original date of completion was January 2022, the project was substantially completed in August 2022 with toilet block progressing.</i></p> <p><i>Project remains within the budget allocated.</i></p>	<p><i>Project status:</i></p> <p><u>Estuary Pool</u></p> <p>The Estuary Pool was opened to the public on 24 December 2021.</p> <p><u>Eastern Foreshore South – Reserve Area</u></p> <p>Carpark reconfiguration and paving is complete.</p> <p>The concrete seating wall and soft landscaping works are complete.</p> <p>Works to the southern end of the eastern foreshore area are complete.</p> <p>The Mobility Scooter Charging Station will be progressed as part of the toilet block and surrounds construction work.</p> <p><u>Toilet Block</u></p> <p>Following the design presentation to Elected Members, a design review is currently being undertaken.</p>
RC Pinjarra Road Stage 4	1,137	1,534	<p><i>Project stage 4 completion date is May 2023.</i></p> <p><i>Project remains within the budget allocated.</i></p>	<p><i>Project status:</i></p> <p>Reconstruction of the section between Randell Street and Foulkes Place commenced in October. East bound lanes were completed December 2022 and the west bound lanes commenced January 2023 with completion in May 2023.</p>
RC Peel Street Stage 3	548	1,528	<p><i>Project stage 3 completion date is June 2023.</i></p>	<p><i>Project status:</i></p> <p>The engaged electricity network operator has secured a contractor for the underground power works which will commence in March 2023.</p> <p>Preliminaries for other service relocation works including telephone, water, internet, and gas are expected to commence onsite in March 2023.</p>

MARC Roof Repairs	6,840	7,536	<i>Project completion date is expected to be late 2023.</i>	<p><i>Project status:</i></p> <p>The contractor is progressing design and has started minor demolition and investigative works.</p> <p>It is expected that the works will be completed in late 2023.</p>
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Statutory Environment

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

Policy Implications

Nil

Financial Implications

Any material variances that have an impact on the outcome of the budgeted surplus position are explained in the Monthly Financial Report, as detailed in Attachment 3.1.

Risk Analysis

Nil

Strategic Implications

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

Organisational Excellence:

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

2022/23 Budget Variations

Giants of Mandurah Replacement

The Giants of Mandurah exhibition was opened to the public in November 2022 with a giant positioned in 5 locations across Mandurah. The giant in Coodanup was deliberately destroyed by fire in December 2022. The City lodged an insurance claim and has recently received proceeds of \$234,661. Through discussions with the artist and FORM, the City is in a position to replace the giant. The costs to replace the giant are estimated to be \$234,661. It is proposed that Council approve the unbudgeted capital expenditure of \$234,661 for the Giants of Mandurah Replacement project which will be funded from the insurance proceeds.

Conclusion

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

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

NOTE:

- Refer **Attachment 3.1 Monthly Financial Report**
Attachment 3.2 Schedule of Accounts (electronic only)

RECOMMENDATION

That Council:

- 1** Receives the Financial Report for February 2023 as detailed in Attachment 3.1 of the report.
- 2** Receives the Schedule of Accounts for the following amounts as detailed in Attachment 3.2 of the report:

Total Municipal Fund	\$	7,993,476.42
Total Trust Fund	\$	<u>0.00</u>
	\$	<u>7,993,476.42</u>
- 3** Approves the following budget variations for 2022/23 annual budget:
 - 3.1** Unbudgeted capital expenditure of \$234,661* for Giants of Mandurah Replacement
 - To be funded from LGIS Insurance Contribution \$234,661*
- 4** Approves:
 - a) FORM Building a State of Creativity Inc as a unique supplier in accordance with regulation 11(2)(f) of the *Local Government (Functions and General) Regulations 1996* that because of the unique nature of the goods and services being requested there is unlikely to be more than one supplier for the Giants of Mandurah Replacement.
 - b) Approves the Chief Executive Officer to enter into contract negotiations with FORM Building a State of Creativity Inc and execute the Contract.

ABSOLUTE MAJORITY REQUIRED

Monthly Financial Report

February 2023



City of Mandurah February 2023

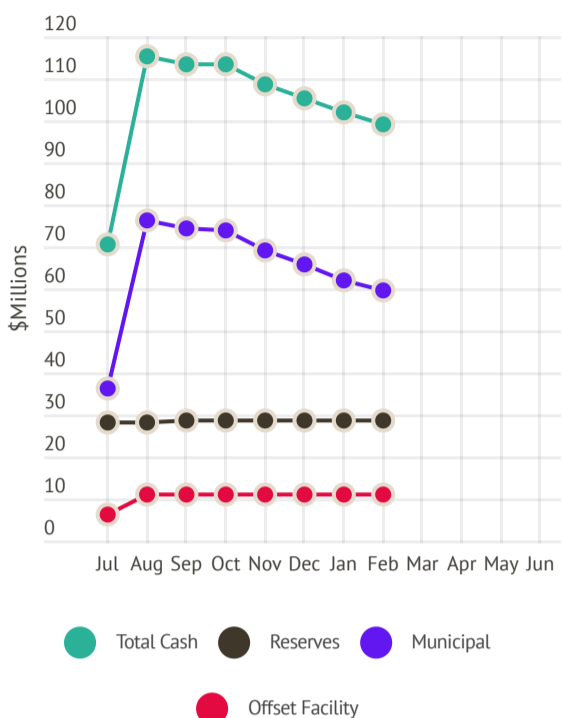
\$539.4K —

Estimated Deficit at 30 June 2023 with proposed budget amendments

\$46.34 million ▼

Year to Date Actual Surplus

Investments



Loans

- Actual Principal Outstanding \$21.0M ▼
- Actual Principal Repayments Made \$2.8M ▲
- Actual Interest Paid \$373K ▲
- Actual New Loans Drawdown \$0M —
- Amount of Interest Saved from Loan Offset Facility \$125K ▲

Rates Outstanding

- 20 Properties with >\$10K outstanding ▼
- 98 Properties \$3K to \$10K outstanding ▼
- 7 Properties commenced legal action in 22/23 ▲
- \$2.12M Rates Exemptions —

Sundry Debtors Outstanding

- Current accounts due (\$1.1M) ▲
- New Aged Debtor reporting functions being developed post Phase 2 implementation.

Budget Proposed Amendments

- Unbudgeted capital expenditure \$234,661 for Giants of Mandurah Replacement funded by LGIS insurance contribution \$234,661.

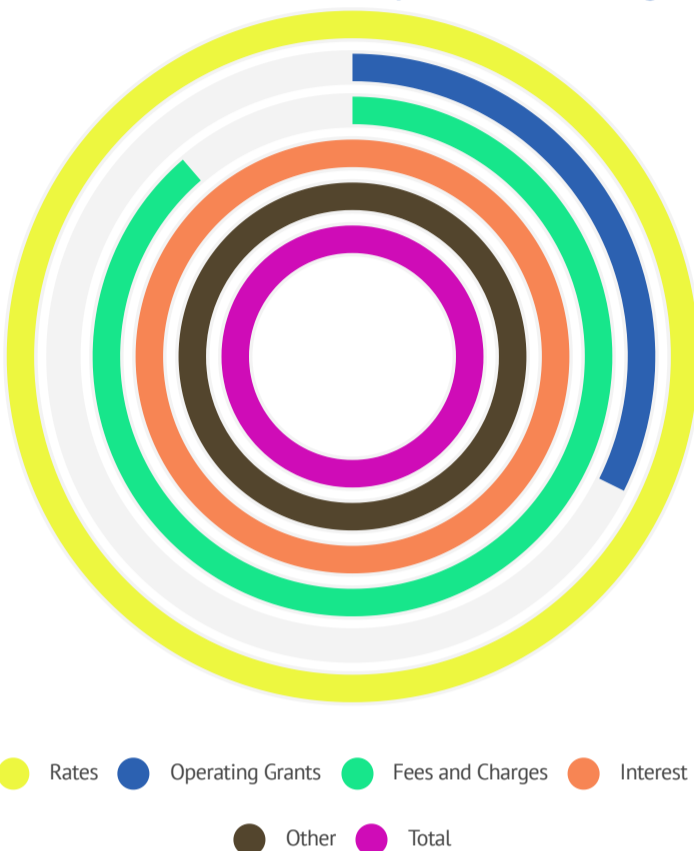
- 2 Tenders awarded during the month through CEO delegation ▼

- 18.4% Grants received for the 22/23 year ▲

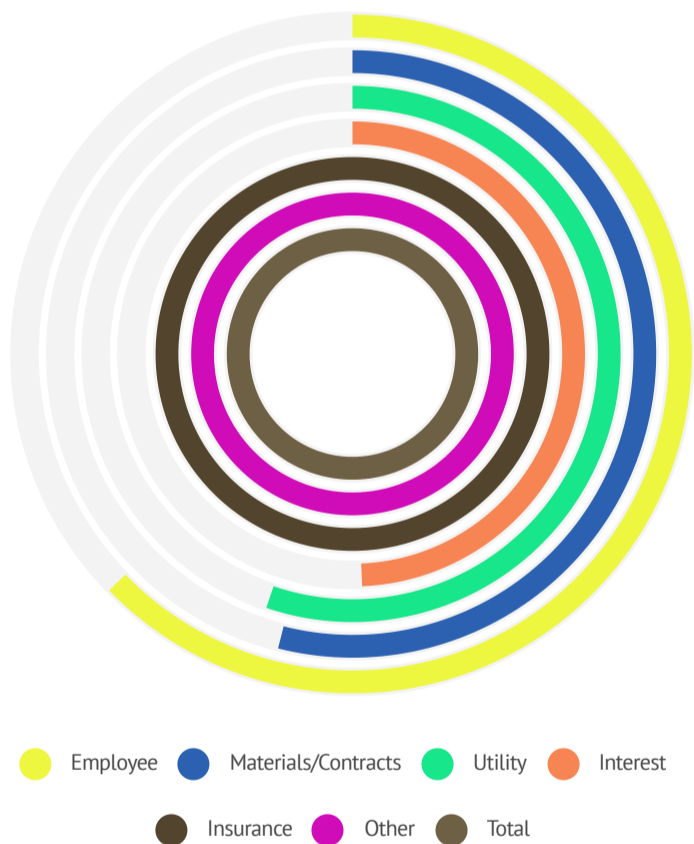
Summary

- Actual Rates Raised \$87.1M —
- Actual Rates Received \$79.7M (89.3% collected) ▲
- Actual Operating Revenue \$118.4M ▲
- Actual Capital Revenue \$2.25M ▲
- Actual Operating Expenditure \$91.3M ▲
- Actual Capital Expenditure \$11.4M ▲
- Actual Proceeds from Sale of Assets \$415K ▲

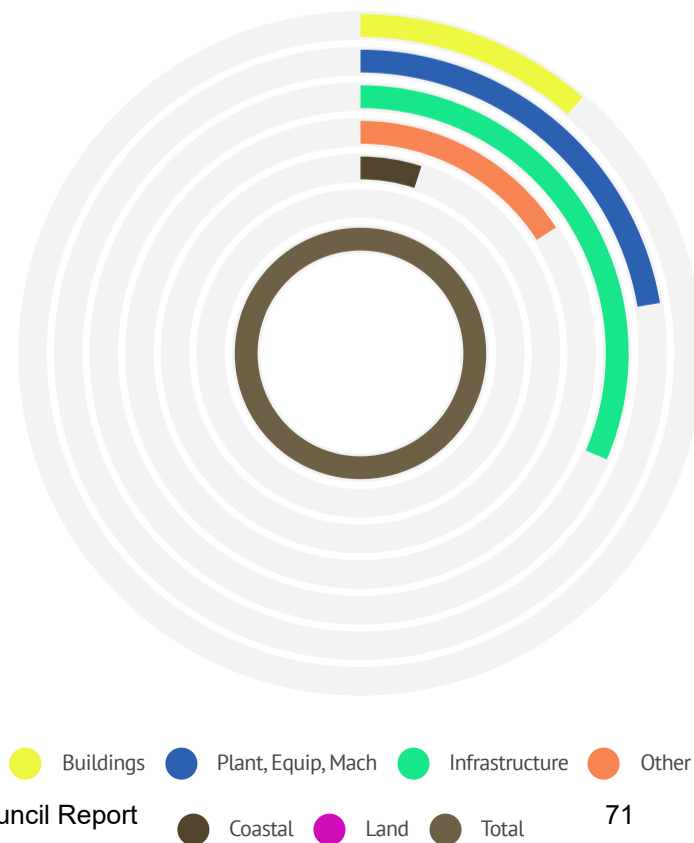
Year to Date Revenue Actuals Compared to Current Budget

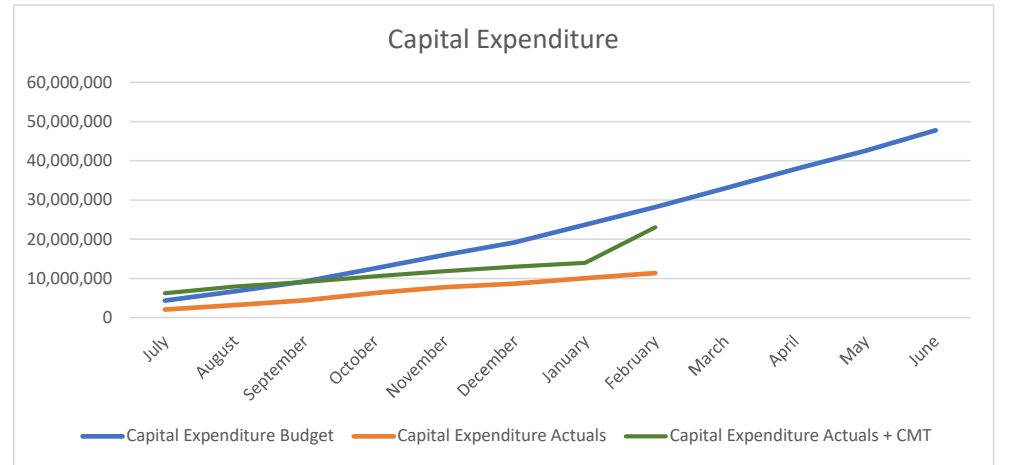
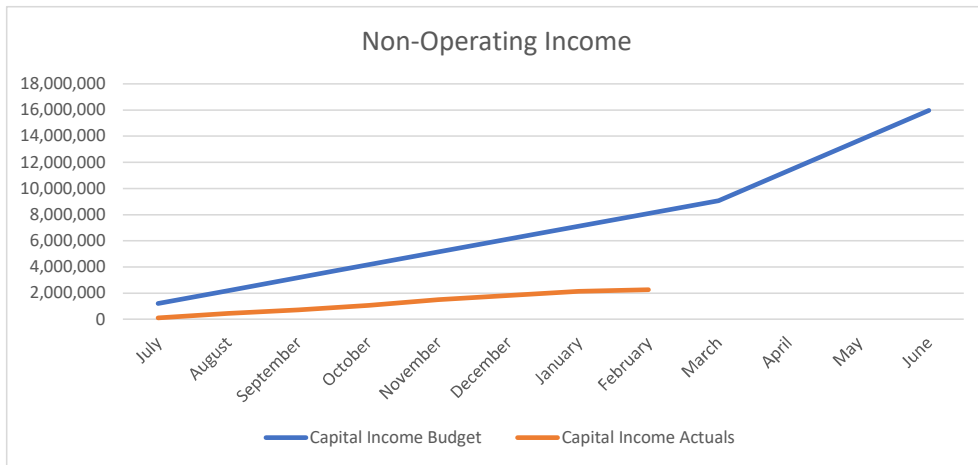
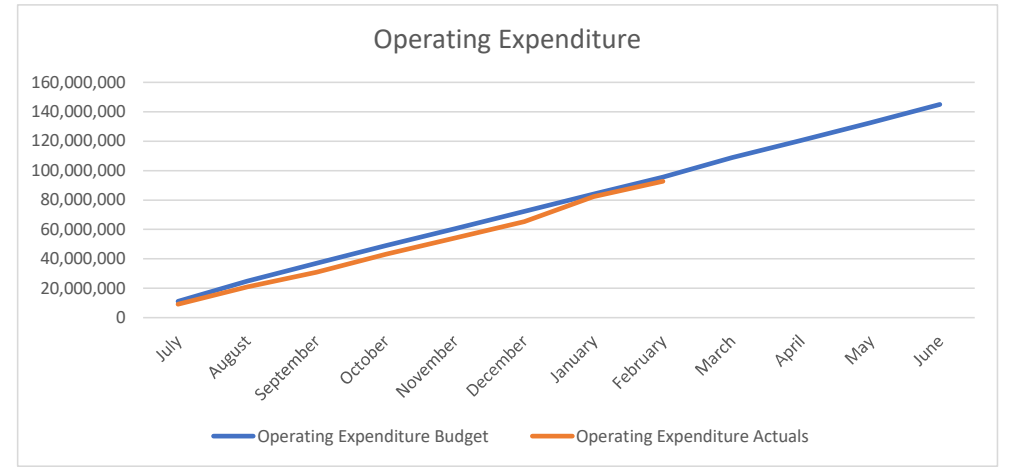
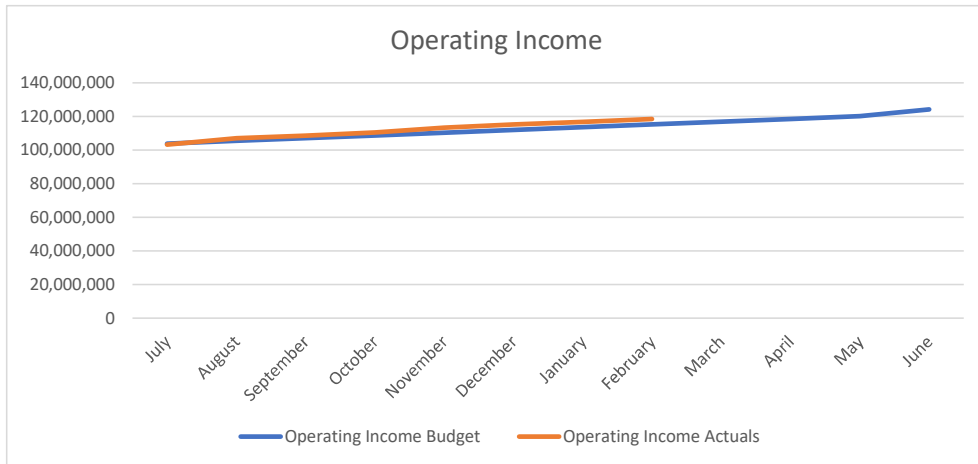


Year to Date Expenditure Actuals Compared to Current Budget



Year to Date Capital Actuals Compared to Current Budget





CITY OF MANDURAH
MONTHLY FINANCIAL REPORT
For the Period Ended 28 February 2023

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STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023

BY NATURE OR TYPE

	Ref Note	Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening Funding Surplus / (Deficit)		600,000	600,000	3,864,653			
Revenue from operating activities							
Rates		87,148,305	86,939,445	87,171,978	232,533	0.27%	
Operating grants, subsidies and contributions		4,998,860	1,860,405	1,615,368	(245,037)	(13.17%)	▼
Fees and charges		29,770,724	25,049,271	26,399,607	1,350,336	5.39%	
Interest earnings		1,480,000	986,667	2,313,337	1,326,670	134.46%	▲
Other revenue		796,103	509,069	929,187	420,118	82.53%	▲
		124,193,992	115,344,857	118,429,477	3,084,620	2.67%	
Expenditure from operating activities							
Employee costs		(50,227,312)	(32,859,419)	(31,505,317)	1,354,102	4.12%	
Materials and contracts		(56,963,899)	(37,547,461)	(30,727,556)	6,819,905	18.16%	▲
Utility charges		(4,561,221)	(3,040,812)	(2,518,028)	522,784	17.19%	▲
Depreciation on non-current assets		(30,575,421)	(20,392,230)	(22,935,532)	(2,543,302)	(12.47%)	▼
Interest expenses		(1,222,929)	(840,513)	(603,392)	237,121	28.21%	▲
Insurance expenses		(1,257,846)	(838,563)	(1,308,419)	(469,856)	(56.03%)	▼
Other expenditure		-	-	(40,669)	(40,669)	100.00%	▼
Loss on disposal of assets	1(a) & 4	-	-	(1,671,033)	(1,671,033)	100.00%	▼
		(144,808,628)	(95,518,998)	(91,309,946)	4,209,052	4.41%	
Non-cash amounts excluded from operating activities	1(a)	30,535,421	20,392,230	24,276,956	3,884,726	19.05%	
Amount attributable to operating activities		9,920,785	40,218,089	51,396,487	11,178,398	(27.79%)	
Investing activities							
Non-operating grants, subsidies and contributions	10	15,963,753	10,642,502	2,247,625	(8,394,877)	(78.88%)	▼
Proceeds from disposal of assets	4	3,405,703	2,270,469	415,214	(1,855,255)	(81.71%)	▼
Payments for property, plant and equipment	6	(47,727,591)	(28,219,155)	(11,442,712)	16,776,443	59.45%	▲
Amount attributable to investing activities		(28,358,135)	(15,306,184)	(8,779,874)	6,526,311	42.64%	
Non-cash amounts excluded from investing activities	1(b)	(5,277,120)	-	3,185,487	3,185,487	100.00%	
Amount attributable to investing activities		(33,635,255)	(15,306,184)	(5,594,386)	9,711,798	63.45%	
Financing Activities							
Proceeds from new debentures	7	6,407,463	-	-	0	0.00%	
Unspent Loans Utilised		3,083,698	-	-	0	0.00%	
Repayment of debentures	7	(4,365,891)	(2,910,594)	(2,825,313)	85,281	2.93%	
Payment of lease liability		(588,199)	(294,100)	(323,496)	(29,396)	(10.00%)	▼
Proceeds from new interest earning liability		1,109,469	554,735	192,050	(362,684)	(65.38%)	▼
Principal elements of interest earning liability		(551,075)	(275,538)	(401,897)	(126,360)	(45.86%)	▼
Proceeds from community loans		50,271	33,514	27,281	(6,233)	(18.60%)	▼
Transfer from reserves	8	20,155,157	-	-	0	0.00%	
Transfer to reserves	8	(2,725,843)	-	-	0	0.00%	
Amount attributable to financing activities		22,575,050	(2,891,983)	(3,331,374)	(439,392)	(15.19%)	
Closing Funding Surplus / (Deficit)	1(d)	(539,420)	22,619,922	46,335,379	23,715,457	104.84%	

KEY INFORMATION

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

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

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

(a) Non-cash items excluded from operating activities

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

	Notes	Annual Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities				
		\$	\$	\$
Adjustments to operating activities				
Movement in liabilities associated with restricted cash		(40,000)	-	80,950
Movement in pensioner deferred rates (non-current)		-	-	(98,890)
Movement in employee benefit provisions (non-current)		-	-	(311,669)
Add: Loss on asset disposals	4	-	-	(99,571)
Add: Loss on asset write offs		-	-	1,770,604
Add: Depreciation on assets		30,575,421	20,392,230	22,935,532
Total non-cash items excluded from operating activities		30,535,421	20,392,230	24,276,956

(b) Non-cash items excluded from investing activities

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

Adjustments to investing activities

Movement in non current liabilities for transfers to acquire or construct non-financial assets to be controlled by the entity				
Movement in current liabilities for transfers to acquire or construct non-financial assets to be controlled by the entity associated with restricted cash		(5,277,120)	-	3,185,487
Total non-cash amounts excluded from investing activities		(5,277,120)	-	3,185,487

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

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

		Budget Closing 30 Jun 2022	Budget Closing 30 Jun 2023	Year to Date 28 Feb 2023
Adjustments to net current assets				
Less: Reserves - restricted cash		(24,888,945)	(31,689,865)	(51,301,746)
Less: Unspent loans		(207,137)	(295,779)	(3,470,667)
Less: Other receivables		(80,000)	-	(22,990)
Less: Prepaid Rates		-	-	-
Less: Clearing accounts		-	-	-
Add: Borrowings	7	9,826,754	4,158,994	1,885,049
Add: Other liabilities		3,417,743	1,115,424	8,436,342
Add: Lease liability		759,243	-	296,394
Add: Provisions - employee		5,216,724	4,206,636	4,750,827
Add: Loan Facility offset		-	-	11,000,000
Total adjustments to net current assets		(5,955,618)	(22,504,590)	(28,426,790)

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

Current assets				
Cash and cash equivalents	2	23,842,754	45,752,832	87,157,700
Rates receivables	3	2,480,445	2,365,697	9,501,418
Receivables	3	4,341,798	3,257,820	5,928,391
Other current assets		549,233	1,488,370	3,323,545
Less: Current liabilities				
Payables		(9,848,897)	(17,503,876)	(10,976,176)
Borrowings	7	(5,105,388)	(4,158,994)	(1,885,049)
Interest earning liabilities		-	16,848	(155,866)
Unspent non-operating grant, subsidies and contributions liability		(1,065,909)	-	(8,625,563)
Lease liabilities		(759,243)	(421,216)	(296,394)
Provisions		(8,396,241)	(8,832,311)	(9,209,837)
Less: Total adjustments to net current assets	1(c)	(5,955,618)	(22,504,590)	(28,426,790)
Closing Funding Surplus / (Deficit)		82,934	(539,420)	46,335,379

CURRENT AND NON-CURRENT CLASSIFICATION

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

	Total Amount	Interest rate	Total Interest Earnings at		Institution	S&P rating	Deposit Date	Maturity Date	Term days
			Maturity Date						
Cash on hand									
Westpac Municipal Bank Account (inc. Bonds Investments & Notice Savers)	12,486,213	Variable			Westpac	AA-	NA	NA	
	12,486,213								
Municipal Investments									
Muni 10 - 9652-46197	29,997	1.50%	112		ANZ	AA-	1/01/2023	1/04/2023	90
Muni 40 - 24-879-6372	3,091,168	4.20%	32,033		NAB	AA-	27/02/2023	29/05/2023	91
Muni 41 - 24-055-4504	3,108,324	4.30%	43,330		NAB	AA-	27/02/2023	27/06/2023	120
Muni 42 - 98-829-1441	6,177,337	4.11%	102,605		NAB	AA-	19/12/2022	18/05/2023	150
Muni 46 - B33713404.115	3,081,112	3.98%	59,956		CBA	AA-	22/11/2022	23/05/2023	182
Muni 47 - B33713404.114	3,092,399	4.06%	71,243		CBA	AA-	22/11/2022	22/06/2023	212
Muni 48 - B33713404.116	3,082,656	4.17%	52,278		CBA	AA-	22/12/2022	22/05/2023	151
Muni 49 - 97-760-7420	3,083,288	4.15%	61,836		NAB	AA-	23/11/2022	22/05/2023	180
Muni 50 - B33713404.117	3,068,976	3.82%	47,745		CBA	AA-	23/11/2022	24/04/2023	152
Muni 51 - B33713404.118	3,058,752	3.77%	37,448		CBA	AA-	24/11/2022	24/03/2023	120
Muni 52 - B33713404.120	3,069,801	3.88%	48,496		CBA	AA-	24/11/2022	24/04/2023	151
Muni 53 - B33713404.119	3,084,134	4.22%	31,761		CBA	AA-	22/02/2023	24/05/2023	91
Muni 54 - 27-028-9270	3,081,879	4.20%	31,937		NAB	AA-	27/02/2023	29/05/2023	91
MNS 31 - 582058	158,648	3.70%	457		Westpac	AA-	31/01/2023	28/02/2023	28
MNS 60 - 582007	6,515,475	3.85%	16,372		Westpac	AA-	31/01/2023	28/02/2023	28
	46,783,946								
Reserve Investments									
Reserve 42 - 36-976-7906	3,118,927	4.25%	64,027		NAB	AA-	19/12/2022	19/06/2023	182
Reserve 44 - 70-586-3025	3,081,643	3.85%	28,979		NAB	AA-	28/12/2022	28/03/2023	90
Reserve 45 - 70-568-6989	3,079,747	4.05%	60,635		NAB	AA-	27/09/2022	27/03/2023	181
Reserve 47 - B33713404.106	4,108,341	3.52%	35,351		CBA	AA-	17/01/2023	17/04/2023	90
Reserve 48 - B33713404.106	6,158,255	3.87%	115,329		CBA	AA-	19/10/2022	17/04/2023	180
RNS 31 - 581565	5,997,205	3.70%	17,260		Westpac	AA-	31/01/2023	28/02/2023	28
RNS 60 - 581573	3,310,933	3.85%	8,320		Westpac	AA-	31/01/2023	28/02/2023	28
	28,855,051								
Total Municipal and Reserve Funds	88,125,211		967,510						

Interest revenue	Interest Earned
Investment Interest Accrued	466,091
Investment Interest Matured	1,205,654
Rates Interest	641,592
	2,313,337

Loan Offset Facility	Amount	Interest rate on loans	Interest Saved	YTD Interest Saved
Westpac	11,000,000	4.82%	18,128	125,357

KEY INFORMATION

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

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

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

Total Municipal Cash	Unrestricted
\$99.13 M	\$70.27 M

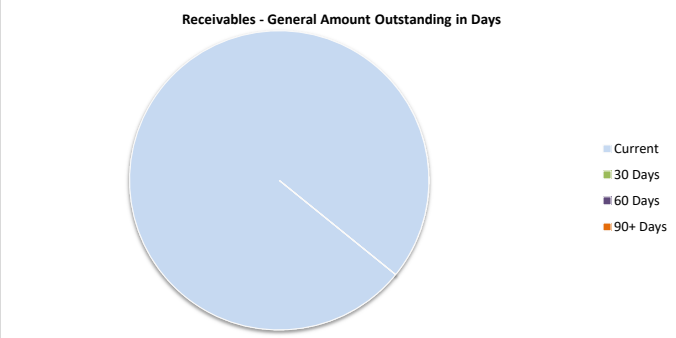
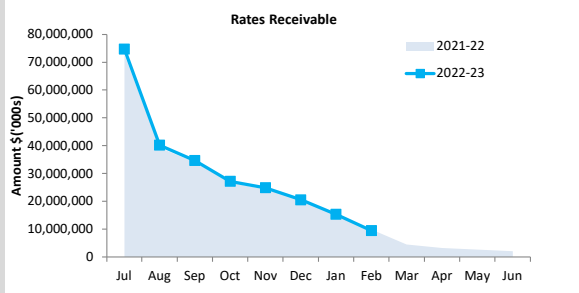
Rates Receivable	30-Jun-22	28-Feb-22	28 Feb 23
	\$		\$
Opening Arrears Previous Years	3,093,324	3,093,324	2,028,200
Rates levied	82,607,155	82,530,638	87,171,978
Less - Collections to date	(83,672,279)	(75,740,150)	(79,698,761)
Equals Current Outstanding	2,028,200	9,883,812	9,501,418
Net Rates Collectable	2,028,200	9,883,812	9,501,418
% Collected	97.6%	88.5%	89.3%

Receivables - General	28-Feb-22	Current	30 Days	60 Days	90+ Days	28 Feb 23
	\$	\$	\$	\$	\$	\$
Balance per Trial Balance						
Sundry receivable	2,883,581	1,111,188				1,111,188
Recreation Centres	102,583	135,599				135,599
Mandurah Ocean Marina	19,597	(122,786)				(122,786)
GST receivable	156,695	404,177				404,177
Allowance for impairment of receivables	(158,610)	(210,870)				(210,870)
Infringements	923,547	853,408				853,408
Pensioners rates and ESL deferred	2,621,879	3,272,134				3,272,134
Other Receivables	486,681	485,541				485,541
Total Receivables General Outstanding	7,035,954	5,928,391	0	0	0	5,928,391
Percentage		100%	0%	0%	0%	

	28 Feb 22	28 Feb 23
- No. of Legal Proceedings Commenced for the financial year	36	7
- No. of properties > \$10,000 outstanding	17	20
- No. of properties between \$3,000 and \$10,000 outstanding	124	98
- Value of Rates Concession	69,766	68,587
- Value of Rates Exemptions	2,027,889	2,117,724

KEY INFORMATION

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



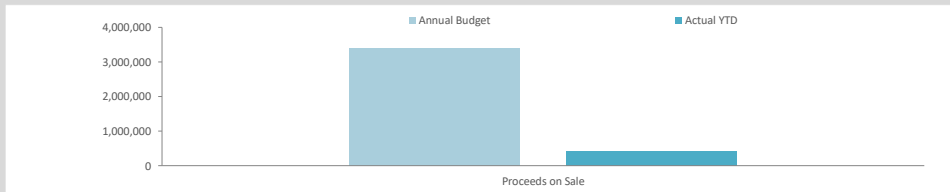
Debtors Due
\$5,928,391
Over 30 Days
0%
Over 90 Days
0%

Collected	Rates Due
89.3%	\$9,501,418

Asset	Asset ID	Asset Owner	Budget		YTD Actual			
			Net Book Value	Proceeds	Net Book Value	Proceeds	Profit	(Loss)
			\$	\$	\$	\$	\$	\$
Land								
Land			2,000,000	2,000,000	0	0	0	0
Infrastructure Assets								
Light Passenger Vehicles - Replacement								
Toyota Rav4 MH8428A	C00918	Infrastructure Management	11,096	11,096	10,557	24,351	13,794	0
Toyota Rav4 MH8442A	C06018	Development Compliance	14,891	14,891	0	0	0	0
Toyota Rav4 MH8976A	C06218	Infrastructure Management	13,088	13,088	0	0	0	0
Subaru Outback MH4947B	C03418	Strategic Planning	21,773	21,773	0	0	0	0
Toyota Rav4 MH9326A	C06818	Community Capacity Building	15,593	15,593	0	0	0	0
Honda HR-V MH8513A	C00619	CityParks	14,853	14,853	0	0	0	0
Toyota Prius MH9886A	C07019	Youth Development	12,400	12,400	0	0	0	0
Subaru XV MH8534A	C07519	Design and Development	15,460	15,460	0	0	0	0
Light Commercial Vehicles - Replacement								
Holden Trailblazer MH8622A	C05018	Development Compliance	13,708	13,708	0	0	0	0
Holden Colorado MH8957A	U03518	Rangers	21,003	21,003	0	0	0	0
Holden Colorado MH8958A	U04018	CityWorks	16,547	16,547	0	0	0	0
Isuzu D'MAX MH7872A	U04218	Marina	19,990	19,990	19,262	29,805	10,543	0
Ford Ranger MH7913A	U07518	CityWorks	21,365	21,365	0	0	0	0
Isuzu D'MAX MH7534A	U07618	Marina	17,094	17,094	0	0	0	0
Ford Ranger MH8305A	U04318	CityWorks	21,848	21,848	0	0	0	0
Ford Ranger MH8349A	U01918	CityWorks	17,927	17,927	17,122	22,760	5,637	0
Nissan Navara MH9384A	U06818	CityBuild	16,826	16,826	0	0	0	0
Mitsubishi Triton MH8327A	U07918	Festival and Events	16,871	16,871	0	0	0	0
Holden Colorado MH9619A	U01218	Rangers	19,425	19,425	0	0	0	0
Isuzu D'MAX MH9172A	U01319	ICT	18,445	18,445	0	0	0	0
Ford Ranger MH0438B	U08019	CityParks	24,359	24,359	0	0	0	0
Holden Colorado MH1036B	U02819	Rangers	15,438	15,438	0	0	0	0
Holden Trailblazer MH0176B	C07819	CityFleet	17,087	17,087	0	0	0	0
Trucks & Buses Replacements								
Hino FG1628 5	T006	Built & Natural Environment	44,376	44,376	0	0	0	0
Hino 500-FG1628-HIAB-88	T026	Built & Natural Environment	48,954	48,954	0	0	0	0
Nissan PK16 28	T002	Built & Natural Environment	44,443	44,443	0	0	0	0
Hino 300-716-KEVREK-1000	T005	Built & Natural Environment	35,985	35,985	0	0	0	0
Hino 300-716-KEVREK-1500	T007	Built & Natural Environment	35,985	35,985	0	0	0	0
Trailers								
Parks & Mowers								
Kubota Outfront Mower 60 F369	M03018	Parks South	10,853	10,853	0	0	0	0
Kubota Outfront Mower 72 F369	M03618	Parks North	10,853	10,853	0	0	0	0
Kubota Outfront Mower 72 F369	M02118	Parks Central	10,853	10,853	0	0	0	0
John Deere Outfront Mower 60I	M02717	Parks Assets	13,044	13,044	0	0	0	0
Kubota Outfront Mower 72	M01419	Parks Assets	18,113	18,113	0	0	0	0
Kubota Outfront Mower 60 F369	M03119	Parks Central	12,253	12,253	0	0	0	0
Toro Zero Turn 72	M02219	Parks South	20,094	20,094	0	0	0	0
Toro Zero Turn 72	M01119	Parks Central	20,094	20,094	0	0	0	0
Toro Zero Turn 72	M00419	Parks South	20,795	20,795	0	0	0	0
Minor Equipment >\$5000								
Construction Vehicles - Replacement								
KOMATSU WHEEL LOADER	G004	Built & Natural Environment	109,579	109,579	0	0	0	0
Plant disposals carried over from 2021/22 budget:								
Light Passenger Vehicles - Replacement								
Mazda CX-5 MH3806A	C04016	Place & Communities - RECREATION SERVICES	16,150	16,150	0	0	0	0
SUBARU-OUTBACK MH6704A	C02518	People & Communities - GENERAL MANAGER MPAC	15,765	15,765	0	0	0	0
TOYOTA-RAV4 MH7382A	C03818	Built & Natural - DESIGN & DEVELOPMENT SERVICES	12,326	12,326	12,563	27,305	14,742	0
MAZDA-CX-5 MH7550A	C04318	Built & Natural - CIVIL MAINTENANCE	15,478	15,478	15,897	19,813	3,916	0
MITSUBISHI-LS OUTLANDER MH5475A	C04717	Built & Natural - ENGINEERING COORDINATOR	12,500	12,500	12,834	20,268	7,434	0
MAZDA-CX-5 MH8253A	C07618	Business Services - RANGER SERVICES COORDINATOR	15,400	15,400	0	0	0	0
Toyota Prado MH7056A	C01117	Mayor's Office	24,367	24,367	0	0	0	0
HYUNDAI-SANTE MH7641A	FEC01718 - C01718	Built & Natural - DESIGN & DEVELOPMENT SERVICES	15,836	15,836	0	0	0	0
Light Commercial Vehicles - Replacement								
FORD-RANGER MH7859A	U00417	Built & Natural -CITYWORKS	20,353	20,353	0	0	0	0
FORD-RANGER MH8377A	U01018	Built & Natural -CITYWORKS	12,451	12,451	0	0	0	0
HOLDEN-COLORADO MH6352A	U02317	Built & Natural -CITYBUILD	16,569	16,569	17,753	27,313	9,560	0
FORD-RANGER MH8056A	U02418	Built & Natural -SURVEYING SERVICES	19,329	19,329	19,403	26,169	6,766	0
HOLDEN-COLORADO MH6112A	U03117	Built & Natural -CITYBUILD	18,228	18,228	0	0	0	0
FORD-RANGER MH7543A	U03417	Built & Natural -TRAFFIC MANAGMENT	20,507	20,507	0	0	0	0
HYUNDAI-ILOAD MH6241A	U03617	Built & Natural -PARKS MAINTENANCE - RETIC	18,607	18,607	0	0	0	0
HOLDEN-COLORADO MH6110A	U06717	Built & Natural -CITYBUILD	18,228	18,228	0	0	0	0
HYUNDAI-ILOAD MH6169A	U07117	Built & Natural -CITYBUILD	20,157	20,157	0	0	0	0
FORD-RANGER MH4982A	U07417	Built & Natural -CITYWORKS	16,048	16,048	0	0	0	0
HOLDEN-COLORADO MH9283A	U07818	Built & Natural -RANGERS	22,036	22,036	23,077	27,312	4,234	0
TOYOTA-HILUX MH6817A	U03817	Built & Natural -CITYBUILD	17,486	17,486	0	0	0	0
ISUZU-D'MAX MH5394A	U05717	Business Services -ENVIRONMENTAL HEALTH COORDINATOR	18,815	18,815	0	0	0	0
Mazda CX-5 MH5068A	C05517	Asset Management	0	0	15,824	22,072	6,248	0
Trucks & Buses Replacements								
Trailers								
Wastech Semi Trailer	V05020-	Built & Natural	35,327	35,327	0	0	0	0
Wastech Semi Trailer	V05120-	Built & Natural	35,327	35,327	0	0	0	0
Parks & Mowers								
TORO - ZERO TURN 60" SD DECK	M00117	Built & Natural -PARKS CENTRAL	12,000	12,000	0	0	0	0
TORO - ZERO TURN 72" RD DECK	M01817	Built & Natural -PARKS SOUTHERN	7,643	7,643	0	0	0	0

Asset	Asset ID	Asset Owner	Budget		YTD Actual			
			Net Book Value	Proceeds	Net Book Value	Proceeds	Profit	(Loss)
Minor Equipment >\$5000								
PUMPS AUSTRALIA-HPM WATER CLEANER HOT AND COLD	P61517	Built & Natural -CITYBUILD	2,500	2,500	5,698	9,448	3,750	0
PUMPS AUSTRALIA-HPM WATER CLEANER HOT AND COLD	P61617	Built & Natural -CITYBUILD	2,500	2,500	5,698	8,126	2,428	0
HAKO-CITYMASTER	P61817	Built & Natural -CIVIL MAINTENANCE	25,000	25,000	0	0	0	0
Construction Vehicles - Replacement								
KOMATSU - WHEEL LOADER	G005	Built & Natural -WORKS CONSTRUCTION	65,410	65,410	0	0	0	0
Plant disposals from 2021/22 budget:								
Light Commercial Vehicles - Replacement								
FORD RANGER PU MK11 - MH3964A	U02617	Business Services - Ranger Services	0	0	16,100	22,086	5,986	0
FORD RANGER PU MK11 - MH4447A	U06617	Business Services - Ranger Services	0	0	18,311	29,359	11,048	0
MAZDA CX-5 - MH5012A	C07317	Built & Natural -PARKS	0	0	12,868	20,041	7,173	0
TOYOTA HIACE VAN - MH5074A	U04617	Built & Natural -PARKS	0	0	16,592	31,026	14,434	0
Construction Vehicles - Replacement								
BOMAG - MULTI-TYRE ROLLER BW24R	R002	Build & Natural - Civil Construction	0	0	48,584	32,818	0	(15,766)
Parks & Mowers								
TORO - REEL MASTER 7000-D	M02517	Built & Natural -PARKS	0	0	20,000	8,258	0	(11,742)
Kubota Outfront Mower 72 F369	M01516	Built & Natural -PARKS	0	0	7,500	6,886	0	(614)
			3,405,703	3,405,703	315,644	415,214	127,693	(28,122)

KEY INFORMATION



Proceeds on Sale		
Annual Budget	YTD Actual	%
\$3,405,703	\$415,214	12%

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023**

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

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

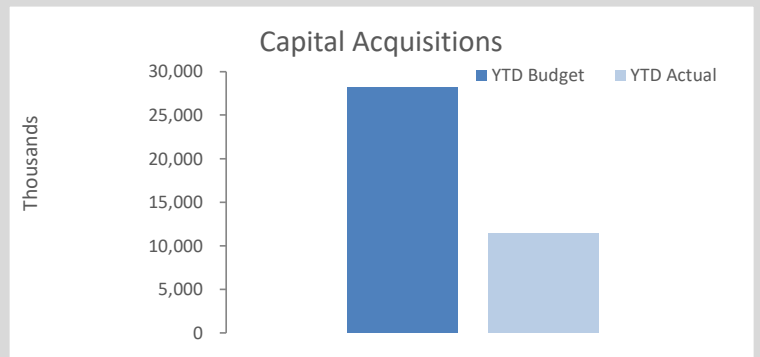
Tender code	Tender Description	Company Awarded to	Contract Term	Contract Amount
RFQ39-2022	Supply and Delivery of Two (2) Wheel Loaders	Komatsu Australia Pty Ltd	On Delivery	\$560,118.00 ex GST
T19-2022	Provision of Temporary Fencing	Declines to accept all tenderers	N/A	N/A
T29-2022	Cambria Island Walls — Reparation Works	Spewell Pty Ltd t/as Mandurah Jetty Construction	Project Completion	\$306,000.00 ex GST

Capital Acquisitions	Adopted Budget	Annual Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$		\$	\$	\$
Buildings	2,855,325	13,176,465	6,172,782	1,497,449	(4,675,333)
Equipment	95,853	134,547	101,571	43,181	(58,391)
Machinery	3,495,770	5,606,144	3,944,385	1,239,174	(2,705,210)
Infrastructure - Roads	10,939,402	12,504,331	7,856,894	4,664,821	(3,192,073)
Bridges	370,137	595,326	520,263	38,792	(481,471)
Parks	4,721,351	12,574,971	7,704,972	3,124,179	(4,580,793)
Drainage	756,649	1,104,671	684,930	598,792	(86,139)
Coastal & Estuary	375,698	794,796	424,053	39,837	(384,216)
Other Infrastructure	275,634	1,236,341	809,305	196,486	(612,818)
Capital Expenditure Totals	23,885,819	47,727,591	28,219,155	11,442,712	(16,776,443)
Capital Acquisitions Funded By:					
	\$		\$	\$	\$
City of Mandurah Contribution	11,268,603	11,332,105	19,195,399	8,779,874	(10,415,525)
Capital grants and contributions	5,262,383	15,963,753	8,086,621	2,247,625	(5,838,996)
Borrowings	4,159,000	9,491,161	-	-	-
Other (Disposals & C/Fwd)	853,359	1,405,703	937,135	415,214	(521,922)
Cash Backed Reserves					
Building Reserve	-	433,266	-	-	-
Asset Management Reserve	890,474	6,228,112	-	-	-
Cultural Centre Reserve	-	213,495	-	-	-
Sustainability Reserve	77,000	196,000	-	-	-
Sanitation Reserve	1,275,000	1,174,695	-	-	-
City Centre Land Acquisition Reserve	100,000	100,000	-	0	0
Plant Reserve	-	1,189,302	-	-	-
Capital Funding Total	23,885,819	47,727,591	28,219,155	11,442,712	(16,776,443)

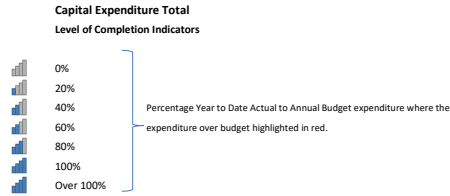
SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION



Acquisitions	Annual Budget	YTD Actual	% Spent
	\$47.73 M	\$11.44 M	24%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$15.96 M	\$2.25 M	14%



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

Account Description	Adopted Budget	Annual Budget	YTD Budget	YTD Actual	Remaining Unspent Funds	Comment
Land						
Buildings						
750686 22-23 Enhancements to Reserve Changerooms	56,316	56,316	39,649	6,316	50,000	Design only.
750687 22-23 LED Buildings Plan	77,418	77,418	26,085	418	77,000	Ongoing program 2022/23.
750688 22-23 MPAC Internal Refurb	122,858	122,858	56,192	22,858	100,000	Design only.
750689 Works & Services Building Refurb	218,644	218,644	185,311	18,644	200,000	Construction to commence Q4.
750690 Install walls and roof to the Camera Deck at Rushton Main	25,350	25,350	18,683	6,250	19,100	Design only.
750691 Install of Emergency Door - Shower Service	52,423	15,714	15,714	13,847	1,867	Complete.
750692 Upgrade to the Bortolo Pavilion Kitchen	13,263	13,263	9,929	3,263	10,000	Scope of work to be confirmed.
750693 Minor Improvements to Lakelands Community House	24,423	24,423	17,757	22,391	2,032	Complete.
750694 Tims Thicket Waste Facility - Decommissioning	150,000	150,000	0	0	150,000	Planning only.
750695 WMC - Upgrade Fire Fighting Infrastructure	150,000	150,000	50,000	0	150,000	Construction to commence Q4.
750696 MPAC - External Steelwork	95,426	95,426	38,759	10,426	85,000	Scope of work to be confirmed.
750697 Minor Improvements to Sutton Hall	57,098	57,098	48,765	47,472	9,627	Construction 95% complete.
750699 Admin. Building Foyer - Front Door Reveals Replacement	8,006	8,006	8,006	2,506	5,500	Construction to commence Q3.
750700 Administration Building - Foyer Upgrade	238,435	238,435	91,768	94,432	144,003	Construction 70% complete.
750701 Billy Dower Flooring	60,637	60,637	51,971	8,637	52,000	Construction to commence Q3.
750702 Civic Building Roof Renewal	89,535	89,535	89,535	14,535	75,000	Design only.
750703 Dudley Park Bowling Club - Dance Floor Ceiling Replacement	34,528	52,483	36,498	44,183	8,300	Construction complete. Finances to be finalised.
750704 Mandurah Bridge Club - Air Conditioner	56,203	56,203	56,203	41,073	15,130	Complete.
750705 Mandurah Community House (MFHS & Pottery House) Roof Renewal	35,213	105,213	71,879	5,213	100,000	Construction to commence Q3.
750706 Mandurah Community Museum Roof & Gutters	179,326	179,326	69,326	14,326	165,000	Construction to commence Q3.
750707 MARC - Creche Blind Replacement	53,053	53,053	53,053	3,053	50,000	Construction to commence Q3.
750708 MARC Sauna Expansion & Refurbishment	48,742	28,742	8,742	8,742	20,000	Construction to commence Q4.
750710 PBSLSC - External Steelwork Painting	25,314	25,314	8,647	314	25,000	Construction to commence Q3.
750711 Mandurah Tennis Club	34,423	34,423	24,423	20,861	13,562	Complete.
750712 Refurbishment of Billy Dower Youth Centre	57,372	57,372	24,039	7,372	50,000	Concept development only.
750713 Port Bouvard Surf Life Saving Club Floor	16,158	16,158	16,158	3,158	13,000	Construction to commence Q3.
750714 Rushton Park North Pavilion Roof (inc Verandah Redesign)	58,847	58,847	58,847	9,847	49,000	Design only.
750715 Rushton Park Stadium -External Painting Walls and Steelwork	35,209	61,209	40,876	209	61,000	Construction to commence Q3.
750718 Verandah on the air pistol shed at Port Bouvard Pistol Club	25,365	54,066	37,832	37,817	16,249	Construction 80% complete.
750719 22-23 Reserve Meter Replacement Program	50,418	50,418	17,085	418	50,000	Ongoing program 2022/23.
750720 22-23 Site Main Switchboard Program	50,418	50,418	17,085	418	50,000	Ongoing program 2022/23.
750649 Falcon Family Centre - External Works	58,401	58,401	8,401	8,401	50,000	Scope of work to be confirmed.
750655 MARC Leisure Pool Acoustics	218,435	325,835	120,902	18,435	307,400	Works to be undertaken in conjunction with MARC Roof Repairs project.
750722 Admin Building - CEO Area Refurbishment	82,065	82,065	82,065	69,110	12,956	Complete.
750725 Other Buildings Renewal	296,000	14,390	0	0	14,390	Ongoing program 2022/23.
750647 Dawesville Community Centre	0	692,899	461,932	50,539	642,360	Design only.
750657 MPAC Internal Refurb	0	328,800	328,800	200,325	128,475	Construction 60% complete.
750660 WMC Tipping Shed	0	155,215	103,476	1,276	153,939	Construction to commence Q4.
750661 Works & Services Building Refurb	0	186,400	124,267	33,070	153,330	Construction to commence Q4.
750671 Mandurah Library Re Roofing Project	0	158,935	52,978	132,785	26,150	Construction complete. Finances to be finalised.
750673 Mewburn Ablution Refurbishment	0	0	0	0	0	Project is not proceeding in 2022-23.
400030 Owen Avenue Ablution	0	144,090	144,090	110,033	34,057	Construction 95% complete.
750623 Administration Building - Foyer Security	0	22,758	22,758	9,742	13,016	Complete.
750633 Stage 2 of Upgrades to Peelwood Reserve	0	241,781	241,781	232,351	9,430	Complete.
750643 Falcon Family Centre Upgrade	0	71,796	71,796	0	71,796	Scope of work to be confirmed.
750679 Solar Plan 2021/22	0	119,000	119,000	0	119,000	Construction to commence Q3.
750678 ManPAC RVIF Lighting	0	238,495	238,495	740	237,755	Construction to commence Q3.
750681 MARC Roof Repairs	0	7,535,654	2,511,885	119,897	7,415,758	Refer to Financial Report, Key Capital Projects table.
750688 Mandurah Community Centre Ramp	0	20,000	20,000	0	20,000	Construction 95% complete. Overspend being investigated, budget to be adjusted at Budget Review.

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750685 Visitors Centre Transit Station	0	15,000	15,000	0	15,000	Scope of work to be confirmed.
750721 Rushton Park Main - Staircase Remedial Work	0	18,000	18,000	13,910	4,090	Complete.
750726 Changing Places - Eastern Foreshore Mandurah	0	140,075	0	0	140,075	Construction to commence Q4.
750728 MARC Additional CCTV	0	32,506	21,670	2,506	30,000	Construction to commence Q4.
750729 MPAC Fly Tower and Auditorium Façade Cladding and Roof	0	100,000	66,667	1,389	98,611	Design only.
750730 Falcon eLibrary Air Conditioning	0	165,000	110,000	0	165,000	Construction to commence Q4.
750731 MARC Showcourts Emergency Exit Egress Pathway	0	23,000	0	0	23,000	Construction to commence Q4.
Bridges						
880014 Cambria Island Abutment Walls Repair	370,137	370,137	370,137	20,137	350,000	Design only.
880012 Lakelands-Madora Bay Pedestrian Bridge	0	225,189	150,126	18,655	206,534	Durability report options being assessed.
Parks						
700518 Eastport Foreshore Upgrade	164,384	164,384	164,384	13,186	151,198	Construction to commence Q4.
700519 South East Dawesville - Boundary Fence	79,115	79,115	79,115	4,515	74,600	Construction to commence Q3/4.
700520 Bortolo Reserve Soccer Goals	11,199	11,199	7,866	12,158	(959)	Soccer goals acquired. Installation to commence Q4.
700521 Lakes Lawn Cemetery - Plinths and Irrigation Upgrade	56,791	56,791	56,791	10,379	46,412	Construction 50% complete.
700522 Capital Replacement Cost of Artesian Pump Assets	53,106	53,106	3,106	47,485	5,621	Ongoing program 2022/23.
700523 Kangaroo Paw Park	443,109	473,109	398,109	98,083	375,026	Construction 40% complete.
700524 Relocate Hard Wicket on Northern Oval at Lakelands Park	26,926	26,926	18,593	1,926	25,000	Construction to commence Q3.
700525 Westbury Way Offset Bird Waterer	27,389	27,389	18,722	16,609	10,780	Complete.
700526 Seascapes Village Shade Structure	56,002	63,540	63,540	59,270	4,270	Construction complete. Finances to be finalised.
700529 Observation Deck, Watersun Drive	39,831	39,831	2,831	2,831	37,000	Construction to commence Q3/4.
700527 Mandurah Ocean Marina Bocce Court Upgrade	22,256	22,256	22,256	2,256	20,000	Construction to commence Q3.
700530 Falcon Bay Stage 5 of 5	423,334	423,334	23,334	23,334	400,000	Construction to commence Q4.
700531 2022-23 Falcon Reserve Activation Plan - Implementation	53,149	53,149	26,482	13,149	40,000	Complete.
700532 Merlin Street Activation Plan - Implementation	56,593	56,593	23,259	6,883	49,710	Design only.
700533 2022-23 South Harbour Paving Upgrades	160,482	160,482	55,548	3,082	157,400	Construction to commence Q3.
700534 Riverside Boardwalk	121,643	121,643	18,143	19,393	102,250	Construction to commence Q3/4.
700535 St Ives Boardwalk	119,402	119,402	18,352	18,352	101,050	Construction to commence Q3/4.
700536 Seascapes boardwalk, steps lookout node	326,639	326,639	23,727	24,458	302,181	Construction to commence Q3/4.
700537 Duverney Park - track renewal	104,981	104,981	104,981	98,749	6,232	Complete.
700538 Orion Street Beach Access Fencing	21,147	21,147	21,147	16,634	4,513	Complete.
700539 Lakes Lawn Cemetery - Stage 2 Fencing	33,592	33,592	33,592	10,647	22,945	Construction 50% complete.
700540 Diadem Place Fencing	17,650	8,650	8,650	3,614	5,036	Complete.
700541 Philante Street Carpark Fencing	10,711	3,711	3,711	2,411	1,300	Complete.
700542 Karinga Foreshore Car Park Fencing	10,411	4,411	4,411	3,491	920	Complete.
700543 Dawesville Channel South Fencing	12,232	9,232	9,232	4,332	4,900	Complete.
700544 Central Irrigation Management System	96,317	96,317	6,317	6,317	90,000	Construction to commence Q4.
700545 Suncrest Meander Playground	41,489	41,489	41,489	6,489	35,000	Construction to commence Q3/4.
700546 Bruce Cresswell Reserve Playground	46,289	56,289	56,289	6,489	49,800	Construction to commence Q3/4.
700547 Tickner Reserve Playground	41,489	51,489	44,189	6,489	45,000	Construction to commence Q3/4.
700548 Karri Karri Pass Playground	46,593	51,593	51,593	6,593	45,000	Construction to commence Q3/4.
700549 Bortolo Reserve Playground	39,489	59,489	59,489	7,099	52,390	Construction to commence Q3/4.
700550 Signage new	45,689	45,689	39,022	5,689	40,000	Ongoing program 2022/23.
700551 Signage renewal	45,689	45,689	39,022	5,689	40,000	Ongoing program 2022/23.
700552 Quarry Park Softfall Replacement	106,703	126,703	126,703	51,006	75,696	Construction 70% complete.
700553 Signature Circle (Edgbaston Road) Softfall Replacement	31,926	31,926	31,926	21,481	10,445	Construction complete. Finances to be finalised.
700554 Floribunda Park Softfall Replacement	28,889	28,889	28,889	20,424	8,465	Construction complete. Finances to be finalised.
700555 Lilac Park Softfall Replacement	12,889	25,278	25,278	20,540	4,738	Complete.
700556 Seascapes Village Softfall Replacement	16,389	0	0	0	0	Project is not proceeding in 2022-23.
700557 Caterpillar Park Softfall Replacement	31,389	31,389	31,389	27,792	3,597	Construction complete. Finances to be finalised.
700558 Osprey Waters Softfall Replacement	19,351	19,351	19,351	12,200	7,151	Construction complete. Finances to be finalised.
700559 Greenhouse Park Softfall Replacement	10,851	14,851	14,851	12,053	2,798	Construction complete. Finances to be finalised.
700561 Upgrade of Playing Surface on Field 1 Peelwood Reserve	409,247	174,247	9,247	16,875	157,373	Project is not proceeding in 2022-23.
700562 Basketball Court Suncrest Meander	65,584	65,584	65,584	54,991	10,594	Complete.
700563 Shelters Florida Foreshore	19,856	19,856	14,522	3,856	16,000	Construction to commence Q3.
700564 Estuary Road Foreshore - shelter	25,106	25,106	25,106	20,755	4,351	Construction complete. Finances to be finalised.
700565 Duverney Park - drinking fountain	11,449	11,449	11,449	11,722	(274)	Complete. Budget to be adjusted at Budget Review.
700566 Bruce Cresswell Reserve Stage 1 of 2	334,750	474,750	319,266	87,341	387,410	Construction 25% complete.
700567 Peelwood Reserve Cricket Nets	37,545	62,545	62,545	7,818	54,728	Construction to commence Q4.
700568 Path Connection Bridgewater	46,593	46,593	46,593	6,593	40,000	Construction to commence Q3/4.
700494 Pleasant Grove Foreshore	80,559	80,559	46,559	12,559	68,000	Construction to commence Q4.
700515 Mandurah Netball Feasibility Study - CSRFF	38,219	78,219	78,219	42,515	35,704	Feasibility study in progress.
700516 Yalgroop National Park	448,940	477,045	23,940	49,870	427,175	Consultant work underway.
700440 Major Public Artworks	90,000	90,000	0	0	90,000	Ongoing program 2022/23.
700478 Meadow Springs Golf Course Fence	0	40,000	40,000	0	40,000	Construction to commence Q3.
700480 Central Irrigation Management System Renewal	0	90,000	0	0	90,000	Construction to commence Q4.

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700481 Bin Enclosures for Eastern/Western foreshore	0	50,000	50,000	48,130	1,870	Complete.
700485 Bortolo Park Drainage Basin	0	50,000	50,000	3,234	46,766	Construction to commence Q4.
700495 Kangaroo Paw Park	0	28,248	18,832	29,382	(1,134)	Construction 40% complete. Overspend being investigated, budget to be adjusted at Budget Review.
700498 Tickner Reserve Final Stage	0	75,170	75,170	4,796	70,374	Construction to commence Q3/4.
700443 Falcon Bay Upgrade - Stage 4 of 5	0	18,117	18,117	4,116	14,001	2021-22 Carryover. Construction 95% complete.
700444 Novara Foreshore Stage 4	0	14,832	14,832	13,763	1,070	Construction complete. Finances to be finalised.
700462 Madora Bay Beach	0	100,000	0	0	100,000	Project is not proceeding in 2022-23.
700511 Mandurah Parks - Shade Sails	0	56,443	56,443	55,704	739	Complete.
700514 Bortolo Fire Track Water Infrastructure	0	100,000	100,000	41,392	58,608	Construction 75% complete.
700571 MBRC Resurface	0	39,897	13,299	0	39,897	CSRF contributions to club for capital works.
700572 SM Tennis Club Resurface	0	11,830	3,943	0	11,830	CSRF contributions to club for capital works.
700573 Repairs to Creery Wetland Lookout	0	29,200	19,467	29,200	0	Complete.
Roads						
501130 City Centre Streetscape Upgrades	120,023	120,023	103,357	20,023	100,000	Design only.
501131 Dawesville Channel SE Foreshore Upgrade	173,107	173,107	148,107	23,107	150,000	Design only.
501134 MARC Carpark Additional & Formalise Overflow Carpark	74,792	74,792	14,792	14,792	60,000	Project is not proceeding in 2022-23.
501135 Resurface of the Driveway to the Mandurah Tennis Club	31,794	31,794	28,127	15,467	16,327	Construction to commence Q4.
501136 Senior Citizens Carpark	117,826	117,826	51,159	17,826	100,000	Construction to commence Q4.
501137 Torcello Mews Canal PAW Renewal	134,058	134,058	134,058	2,058	132,000	Construction to commence Q3.
501138 Upgrade Luminaries to LED's at the PBSRC	11,861	11,861	11,861	13,047	(1,186)	Complete. Budget to be adjusted at Budget Review.
501139 WMC - Upgrade Recycling Area Stage 1	500,000	20,000	6,667	0	20,000	Design only.
501132 Installation of Flood Lighting at Mandurah Tennis Club	178,228	232,228	160,704	19,131	213,097	Construction 5% complete.
501141 SL Car Park lighting replacement	100,523	100,523	33,856	44,881	55,642	Ongoing program 2022/23.
501142 SL Light pole replacement	120,523	120,523	40,523	16,325	104,198	Ongoing program 2022/23.
501143 SL Marina Pole Canal light poles	79,482	79,482	56,815	11,482	68,000	Ongoing program 2022/23.
501144 SL Parks and Reserves	90,523	90,523	30,523	523	90,000	Ongoing program 2022/23.
501145 RC Pinjarra Road Stage 4	1,533,896	1,533,896	1,105,325	1,044,591	489,305	Refer to Financial Report, Key Capital Projects table.
501146 RR Mariners Cove/Hudson Drives Roundabout	421,615	421,615	421,615	378,326	43,289	Construction complete. Finances to be finalised.
501148 RR Olive Road	421,615	421,615	288,282	27,578	394,037	Construction to commence Q4.
501150 RR Harlem Place	301,170	301,170	301,170	229,861	71,308	Complete.
501151 RR Ocean Road/Dandaragan Drive	170,000	170,000	113,333	0	170,000	Design only.
501152 RS Flavia Street, Falcon	64,839	64,839	54,839	8,866	55,973	Construction 5% complete.
501153 RS Flinders Street, Falcon	59,944	59,944	50,777	6,389	53,555	Construction 5% complete.
501154 RS Baloo Crescent, Falcon	233,195	233,195	198,195	50,102	183,093	Construction 5% complete.
501155 RS Kyrean Street, Falcon	33,059	33,059	27,892	2,059	31,000	Construction 5% complete.
501156 RS Cesia Lane, Falcon	15,059	15,059	12,892	8,095	6,964	Construction 25% complete.
501157 RS Burna Street, Falcon	29,059	29,059	24,559	2,539	26,520	Construction to commence Q3.
501158 RS Ivanhoe Crescent, Falcon	141,334	141,334	118,834	14,599	126,735	Construction 5% complete.
501159 RS Yeedong Road, Falcon	54,754	54,754	46,087	3,314	51,440	Construction 5% complete.
501160 RS Dewar Street, Wannanup	84,363	84,363	71,363	6,923	77,440	Construction 5% complete.
501161 RS Cathryn Street, Halls Head	88,944	88,944	74,944	11,246	77,698	Construction 5% complete.
501162 RS Hill Street, Halls Head	252,485	252,485	213,318	20,213	232,272	Construction 5% complete.
501163 RS Amar Close, Herron	22,059	22,059	18,726	9,773	12,286	Construction 75% complete.
501164 RS Caledonia Close, Herron	22,468	22,468	18,968	1,576	20,892	Construction to commence Q3.
501165 RS Clifton Downs Road, Herron	34,059	34,059	28,726	2,059	32,000	Construction to commence Q3.
501166 RS Dunkeld Drive, Herron	29,559	29,559	24,976	5,641	23,918	Construction 75% complete.
501167 RS Hexham Close, Herron	40,184	40,184	35,351	36,721	3,463	Construction 75% complete.
501168 RS Raywood Road, Bouvard	42,559	42,559	35,809	2,059	40,500	Construction to commence Q3.
501169 RS Stock Road, Parklands	52,859	52,859	44,525	4,659	48,200	Construction to commence Q4.
501113 SP Halls Head PSP	820,835	820,835	820,835	21,934	798,901	Construction to commence Q3/4.
501171 SP Lanyon Street Stage 2	51,726	51,726	51,726	57,465	(5,739)	Construction 95% complete. Overspend being investigated, budget to be adjusted at Budget Review.
501172 SP Lewis Street	35,614	35,614	35,614	47,419	(11,804)	Construction 95% complete. Overspend being investigated, budget to be adjusted at Budget Review.
501173 Missing Links	37,477	37,477	37,477	3,477	34,000	Ongoing program 2022/23.
501174 SP Baloo Crescent	115,617	115,617	115,617	12,657	102,960	Construction 5% complete.
501175 22-23 TM Discretionary Traffic Management	166,079	166,079	166,079	67,558	98,520	Ongoing program 2022/23.
501176 Baloo Crescent/Yeedong Road Intersection	44,866	44,866	44,866	82,594	(37,728)	Construction 20% complete. Overspend being investigated.
501177 Halls Head Parade Car Park Stage 2a	73,148	73,148	73,148	80,122	(6,974)	Construction 75% complete. Overspend being investigated, budget to be adjusted at Budget Review.
501178 Merlin Street Reserve Southern Car Park	92,057	92,057	92,057	14,736	77,321	Construction to commence Q3/4.
501179 22-23 SF Street Furniture New Program	53,581	53,581	36,915	3,581	50,000	Ongoing program 2022/23.
501180 22-23 SL Street Lighting New Program	74,684	74,684	51,216	49,350	25,334	Ongoing program 2022/23.
501127 Falcon Reserve Activation Plan - Stage 3	428,252	428,252	28,252	185,469	242,783	Construction 50% complete.
501089 RC Peel Street Stage 3	1,528,100	1,528,100	28,100	184,014	1,344,086	Refer to Financial Report, Key Capital Projects table.
501116 SP Pleasant Grove POS	52,289	52,289	31,539	10,789	41,500	Construction to commence Q4.
501181 TM Estuary Road Delineation	37,814	37,814	37,814	10,142	27,672	Construction to commence Q3.
501182 SL Old Coast Road/McLarty Road/Leeward Road Ent	48,903	48,903	17,831	2,295	46,608	Design only.
501183 SL Lakes Road/Murdoch Drive	103,224	103,224	44,030	14,433	88,791	Design only.
501129 Trails Project	997,321	997,321	347,321	79,903	917,418	Consultant work underway.
501184 Other Road Renewals	296,000	296,000	0	0	296,000	Ongoing program 2022/23.

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501090	RC Pinjarra Road Stage 3	0	512,225	512,225	666,686	(154,460)	Refer to Financial Report, Key Capital Projects table. Overspend being investigated.
501091	SL Street Lighting New Program	0	98,263	65,508	0	98,263	Ongoing program 2021/22.
501115	SP Biara Court PAW Renewal	0	64,855	43,237	1,520	63,335	Project is not proceeding in 2022-23.
501124	Emulsion tank with bunding	0	45,000	15,000	0	45,000	Acquisition to be completed in Q4.
501101	Halls Head Beach Car Park Stage 2	0	106,307	70,871	149,714	(43,408)	Complete. Overspend being investigated, budget to be adjusted at Budget Review.
500016	Smart Street Mall Upgrade	0	660,679	440,453	436,377	224,302	Construction complete. Finances to be finalised.
501084	Peel Street - Power Relocation	0	479,671	479,671	368,994	110,677	Electrical works to re-commence Q3/4.
501123	Ayrton St POS Carpark	0	7,460	7,460	21,275	(13,815)	Carried over from 2021/22. Overspend being investigated, budget to be adjusted at Budget Review.
501186	Replacement of Park Rd Road Barrier	0	16,470	10,980	16,470	0	Complete.
Drainage							
600188	Install Drainage in Bin Storage Area	13,993	13,993	13,993	12,313	1,680	Complete.
600189	DR 130 Mandurah Terrace	41,227	41,227	16,227	16,227	25,000	Construction to commence Q3/4.
600190	DR 30 George Street Drainage Improvement	62,872	62,872	15,872	18,073	44,799	Construction to commence Q4.
600191	DR Baloo Crescent Drainage Upgrade	198,813	198,813	198,813	73,303	125,510	Construction 40% complete.
600192	DR Cervantes Drive	36,499	36,499	15,977	15,977	20,522	Construction to commence Q4.
600193	DR Colonial Court Drainage Upgrade - Stage 1	221,108	221,108	17,108	41,548	179,561	Construction to commence Q4.
600194	Discretionary Drainage Projects	43,028	43,028	30,028	9,427	33,601	Ongoing program 2022/23.
600195	DR Hopetoun Bend Drainage Upgrade	68,150	68,150	68,150	15,150	53,000	Construction to commence Q4.
600196	DR Loton Road/Ashley Terrace Intersection Stage 1	70,960	70,960	12,960	22,792	48,167	Construction to commence Q3/4.
600183	Halls Head Pde Beach Central CP Stage 2	0	108,740	108,740	122,743	(14,003)	Construction complete. Finances to be finalised. Overspend being investigated, budget to be adjusted at Budget Review.
600184	DR Mathew Street, Falcon	0	156,656	104,437	202,029	(45,373)	Construction complete. Finances to be finalised. Overspend being investigated, budget to be adjusted at Budget Review.
600186	DR Yeedong Road, Falcon - Stage 2	0	82,626	82,626	49,212	33,414	Construction 75% complete.
Coastal & Estuary							
910071	Mandjar Bay Lower Landing Jetty Replacement Stage 1	67,261	67,261	23,927	2,261	65,000	Construction to commence Q3.
910075	Birchley Road Boat Ramp Jetty	80,328	80,328	30,328	5,502	74,826	Construction to commence Q3.
910076	Dawesville Foreshore Reserve (Leura Street) Rock Protection	86,165	86,165	30,365	2,465	83,700	Construction to commence Q3.
910077	Dawesville Foreshore Reserve (Avon Court) Rock Protection	99,611	99,611	34,944	2,611	97,000	Construction to commence Q3.
910078	Hall Park (Leighton Place) Rock Protection	42,333	42,333	15,274	1,744	40,589	Construction to commence Q3.
910108	South Harbour Paving Upgrade Stage 3 to 6	0	16,103	16,103	7,293	8,811	Construction complete. Finances to be finalised.
910109	Cambria Island Abutment Walls Repair	0	389,649	259,766	4,616	385,033	Design only.
911000	Riverside Retaining Wall	0	13,345	13,345	13,345	0	Complete.
Equipment							
820188	MARC Replacement Pool Inflatable	12,506	0	0	0	0	Project is not proceeding in 2022-23.
820189	MARC Stadium Court 3 Scoreboard Replacement	12,506	12,506	12,506	2,506	10,000	Acquisition to be completed Q3.
820191	Senior Citizens Stage Curtain	15,585	15,585	15,585	3,085	12,500	Acquisition to be completed Q3.
820190	22-23 Furniture & Equipment	55,257	55,257	22,281	8,293	46,964	Balance of ongoing program from 2021/22.
820185	All Terrain Wheelchair	0	8,500	8,500	5,249	3,251	Complete.
820186	Sand Cleaning Machine	0	18,673	18,673	18,982	(309)	Complete.
820192	MARC Court Netting	0	18,960	18,960	0	18,960	Acquisition to be completed Q3.
820194	Inspection Camera	0	5,067	5,067	5,067	0	Complete.
Plant & Machinery							
770001	Replacement Light Passenger Vehicles	256,000	551,827	367,885	192,751	359,076	Ongoing program 2022/23.
770002	Replacement Light Commercial Vehicles	606,230	1,112,200	741,467	519,151	593,049	Ongoing program 2022/23.
770005	New - Light Passenger Vehicles	0	40,000	26,667	0	40,000	Ongoing program 2022/23.
770006	Trucks and Buses	780,000	780,000	520,000	0	780,000	Ongoing program 2022/23.
770007	Trailers	346,040	630,838	420,559	182,670	448,168	Ongoing program 2022/23.
770008	Construction Vehicles	282,000	564,648	376,432	0	564,648	Ongoing program 2022/23.
770009	Parks and Mowers	362,000	432,599	288,399	0	432,599	Ongoing program 2022/23.
770010	New - Heavy Vehicles Plant and Equipment	680,000	770,865	770,865	0	770,865	Ongoing program 2022/23.
770011	Miscellaneous Equipment	6,000	525,667	350,445	338,147	187,520	Ongoing program 2022/23.
770012	New - Vehicle and Small Plant Program	27,500	7,500	5,000	6,455	1,045	Ongoing program 2022/23.
770018	New - Light Commercial Vehicles	0	40,000	26,667	0	40,000	Ongoing program 2022/23.
770020	Timi's Thicket Weighbridge	150,000	150,000	50,000	0	150,000	Construction to commence Q3.
Other Infrastructure							
930039	CSRFF Program - Small Grants	106,065	338	113	0	338	To date funding has been allocated to Upgrade luminaries to LED's at PBSRC (\$11,861), Installation of Flood Lighting at Mandurah Tennis Club (\$32,074), SM Tennis Club Resurface (\$11,830) and MBRC Resurface (\$39,891).
930040	22-23 Christmas Decorations Program	169,569	169,569	169,569	74,959	94,610	Ongoing program 2022/23.
930035	Restart Mandurah - Other	0	852,434	568,289	0	852,434	Remaining balance of Restart Mandurah funds.
930038	MARC Geothermal Pump & VSD	0	214,000	71,333	121,527	92,473	Pump acquired. Construction to commence Q4.
700053	Lakelands DOS Sports Specific Infrastructure	0	332,398	221,599	163,049	169,349	Construction of all baseball diamonds complete.
700055	Eastern Foreshore South Precinct	0	3,412,166	2,274,777	499,609	2,912,557	Refer to Financial Report, Key Capital Projects table.
700056	Western Foreshore Recreation Precinct	0	3,329,677	2,219,784	1,183,334	2,146,343	Refer to Financial Report, Key Capital Projects table.
Grand Total		23,885,819	47,727,591	28,219,155	11,442,712	36,284,879	

Repayments - Borrowings

Information on Borrowings Particulars	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments		
	1 July 2022	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Law, order, public safety									
Bortolo Fire Track Water Infrastructure		0	40,000	0	-	0	40,000	0	
Community amenities									
Compactor Waste Trailers and Dolly [336]	123,407	0	-	39,297	59,345	84,110	63,885	3,051	3,367
Waste Water Reuse [349]	100,257	0	-	14,559	22,475	85,698	77,632	2,521	3,145
Halls Head Ablution Block [350]	66,864	0	-	9,703	14,978	57,161	51,783	1,681	2,098
Halls Head Recycled Water 2019/20	164,810	0	-	11,919	17,864	152,891	145,028	3,567	5,416
Ablutions 2020/21	0	0	-	0	21,265	0	228,735	0	-
Ablutions 2021/22	250,051	0	-	13,781	-	236,270	-	5,746	8,411
Recreation and culture									
Rushton Park Redevelopment [318(ii)]	147,980	0	-	62,364	90,350	85,617	58,812	1,205	3,661
Meadow Springs Recreation Facility [318(iii)]	111,159	0	-	46,846	68,838	64,313	42,210	906	2,789
Mandurah Football & Sporting Club [324]	1,703	0	-	1,703	1,701	0	0	0	5
Mandurah Rugby Club [325]	158	0	-	158	148	0	0	(0)	-
Bowling Club Relocation [326]	13	0	-	13	-	0	0	(13)	-
Ablutions - Netball Centre [329(i)]	4	0	-	4	-	0	0	(4)	-
Parks Construction [329(v)]	4	0	-	4	-	0	0	(4)	-
Halls Head Bowling Club upgrade [331]	235,855	0	-	23,171	35,791	212,684	199,730	6,088	7,673
Parks - Falcon Bay Reserve [333(i)]	22,699	0	-	16,308	22,669	6,391	0	411	400
MARC Redevelopment [338]	431,781	0	-	110,567	158,725	321,215	272,846	3,633	12,575
MARC Redevelopment Stage 1 [340]	334,858	0	-	52,159	80,362	282,700	254,226	8,369	10,430
MARC Redevelopment Stage 2 [341]	823,803	0	-	150,252	208,805	673,551	614,366	5,940	25,483
Eastern Foreshore Wall [344]	541,704	0	-	93,261	134,904	448,443	406,548	7,875	16,800
MARC Stage 2 [345]	806,207	0	-	137,526	193,127	668,681	612,473	7,970	25,117
Falcon Bay Seawall [351]	167,937	0	-	24,329	37,557	143,608	130,139	4,223	5,271
MARC Solar Plan [353]	132,135	0	-	12,855	19,733	119,281	112,210	3,413	4,303
Novara Foreshore Development [355]	264,429	0	-	25,542	39,459	238,887	224,592	7,052	8,613
Falcon Bay Foreshore Upgrades [356]	264,225	0	-	25,708	39,466	238,517	224,385	6,826	8,606
Mandjar Square Development [358]	328,933	0	-	32,241	49,368	296,691	279,299	8,354	10,716
Lakelands DOS [360]	1,713,179	0	-	216,025	281,019	1,497,155	1,430,886	8,279	55,437
Mandjar Square Stage 3 and 4	367,421	0	-	28,125	86,589	339,296	221,671	10,020	23,091
Falcon Seawall	708,669	0	-	64,135	42,827	644,535	710,844	10,763	12,013
Novara Foreshore Stage 3	148,124	0	-	11,268	17,089	136,856	129,170	4,041	4,847
Smart Street Mall Upgrade 2019/20	401,335	0	-	32,397	45,040	368,938	351,126	8,099	13,148
Falcon Bay Foreshore Stage 3 of 4	247,218	0	-	18,353	26,795	228,865	217,551	4,877	8,125
Mandjar Square Final Stage	247,205	0	-	18,353	26,795	228,853	217,538	4,876	8,125
Falcon Skate Park Upgrade	96,801	0	-	7,079	10,796	89,721	84,761	2,641	3,172
Westbury Way North side POS Stage 3	164,825	0	-	11,919	17,863	152,905	145,043	3,568	5,417
Eastern/ Western Foreshore 2020/21	1,031,140	0	-	80,811	96,793	950,329	923,037	5,858	34,151
Smart Street Mall 2020/21	1,004,804	0	-	70,812	93,163	933,992	901,520	9,310	33,329
Novara Foreshore Stage 4	91,576	0	-	5,167	8,435	86,409	82,172	2,500	3,037
Bortolo Reserve - Shared Use Parking and Fire Track Facility	274,702	0	-	17,390	25,330	257,312	246,491	5,610	9,110
Falcon Bay Upgrade - Stage 4 of 5	256,387	0	-	16,356	23,633	240,031	230,066	5,110	8,503
Enclosed Dog Park	18,466	0	-	1,039	1,704	17,427	16,559	504	612
South Harbour Paving Upgrade Stage 2	45,794	0	-	2,583	4,218	43,210	41,086	1,250	1,518
Falcon Skate Park Upgrade 2020/21	69,102	0	-	3,898	6,373	65,205	61,995	1,887	2,291
Eastern/ Western Foreshore 2021/22	1,534,700	0	-	109,196	130,452	1,425,504	1,403,935	9,124	51,624
Smart Street Mall 2021/22	630,568	0	-	42,999	53,609	587,568	576,830	5,773	21,211
Enclosed Dog Park 2021/22	179,886	0	-	9,496	15,297	170,390	164,552	4,606	6,051
Novara Foreshore Stage 4 2021/22	230,047	0	-	12,864	19,562	217,183	210,438	5,113	7,738
Falcon Bay Upgrade - Stage 4 of 5 2021/22	71,455	0	-	3,464	6,081	67,991	65,359	2,255	2,403
Parks and Reserves Upgrades 2021/22	495,101	0	-	33,583	42,098	461,518	452,902	4,753	16,654
Mandurah Library Re Roofing Project	115,023	0	-	5,992	9,787	109,032	105,213	3,094	3,869
Falcon Reserve Activation Plan Stage 3	0	0	400,000	0	34,014	0	365,986	0	13,458
Pleasant Grove Foreshore	0	0	59,000	0	5,023	0	53,977	0	1,985
Kangaroo Paw Park	0	0	400,000	0	34,014	0	365,986	0	13,458
Falcon Bay Stage 5 of 5	0	0	350,000	0	29,756	0	320,244	0	11,776
2022/23 South Harbour Upgrades	0	0	150,000	0	12,761	0	137,239	0	5,047
Upgrade of Playing Surface Peelwood Parade	0	0	-	0	-	0	-	0	-
Bruce Cresswell Reserve	0	0	300,000	0	25,511	0	274,489	0	10,093
Seascapes Boardwalk	0	0	200,000	0	17,007	0	182,993	0	6,729
Mandurah Community Museum Roof and Gutters	0	0	150,000	0	12,761	0	137,239	0	5,047
Stage 2 of Upgrades to Peelwood Reserve	0	0	70,000	0	-	0	-	0	-
Smart Street Mall Upgrade	0	0	267,396	0	-	0	-	0	-
Eastern Foreshore South Precinct	0	0	94,683	0	-	0	-	0	-
Western Foreshore Recreation Precinct	0	0	800,000	0	-	0	-	0	-
2022/23 Parks and Reserves Upgrades	0	0	350,000	0	29,756	0	320,244	0	11,776
Transport									
Drainage [318(iv)]	36,821	0	-	15,518	21,512	21,304	16,602	300	872
Road Construction [318(v)]	369,604	0	-	155,763	232,329	213,840	133,359	3,011	9,414
Road Construction [329(ii)]	9	0	-	9	-	0	0	(9)	-
Drainage Construction [329(iii)]	3	0	-	3	-	0	0	(3)	-
Peelwood Oval - Parking [329(iv)]	1	0	-	1	-	0	0	(1)	-
Path Construction [329(vi)]	1	0	-	1	-	0	0	(1)	-
Street Lighting [329(viii)]	1	0	-	1	-	0	0	(1)	-
Road Construction [333(ii)]	103,407	0	-	74,291	103,271	29,116	0	1,871	1,822
New Pedestrian Bridge Construction [335]	243,718	0	-	78,622	120,092	165,096	123,290	6,002	6,604
New Road Construction [339]	313,715	0	-	72,970	113,063	240,745	200,409	8,374	9,169
New Road Construction [342]	425,086	0	-	71,703	103,930	353,383	320,960	6,393	13,214
WMC Tims Thicket [343]	67,049	0	-	10,213	15,484	56,836	51,461	1,681	2,096

Repayments - Borrowings

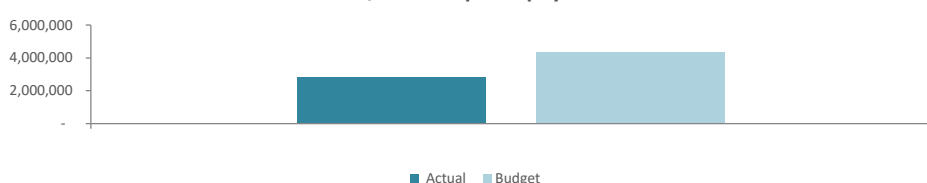
Information on Borrowings Particulars	1 July 2022	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Road Construction [346]	263,877	0	-	38,334	59,172	225,543	204,336	6,634	8,280
MARC Carpark [347]	200,493	0	-	29,119	44,949	171,374	155,258	5,041	6,291
MPAC Forecourt [348]	83,566	0	-	12,131	18,726	71,435	64,715	2,101	2,622
Mandurah Marina [352]	132,128	0	-	12,855	19,733	119,274	112,203	3,413	4,303
MARC Carpark [354]	198,193	0	-	19,279	29,593	178,914	168,318	5,120	6,455
Mandurah Foreshore Boardwalk Renewal [357]	296,245	0	-	28,894	44,419	267,351	251,604	7,652	9,653
New Road Construction [359]	864,540	0	-	96,972	142,058	767,568	721,781	16,380	27,970
Smoke Bush Retreat Footpath [361]	66,065	0	-	6,430	9,873	59,635	56,090	1,707	2,151
New Boardwalks 18/19	369,640	0	-	28,160	42,735	341,480	322,592	10,083	12,105
Coodanup Drive - Road Rehabilitation	74,083	0	-	5,631	8,544	68,452	64,602	2,021	2,424
Pinjarra Road Carpark	148,124	0	-	11,268	17,089	136,856	129,170	4,041	4,847
New Road Construction 2018/19	1,172,269	0	-	107,016	142,756	1,065,254	1,013,818	16,642	38,204
New Road Construction 2019/20	703,305	0	-	63,940	81,755	639,365	612,092	8,956	22,981
South Harbour Upgrade 2019/20	189,552	0	-	13,563	20,542	175,990	166,804	4,245	6,230
New Roads 2020/21	543,876	0	-	42,562	56,675	501,314	481,409	3,090	17,929
Carryover Roads 2020/21	500,102	0	-	28,693	42,518	471,409	457,482	9,982	16,822
Roads 2021/22	250,051	0	-	13,474	21,265	236,577	228,735	5,753	8,411
SP Halls Head PSP	0	0	200,000	0	17,007	0	182,993	0	6,729
Carparks 2021/22	165,673	0	-	8,845	14,095	156,828	151,544	4,156	5,573
RC Peel Street	0	0	500,000	0	42,518	0	457,482	0	16,822
Cambria Island Abutment Wall	58,989	0	-	2,893	5,024	56,096	53,953	1,861	1,984
Senior Citizens Carpark	0	0	100,000	0	8,504	0	91,496	0	3,364
Torcello Mews Canal PAW Renewal	0	0	100,000	0	8,504	0	91,496	0	3,364
MARC Carpark Additional and overflow	0	0	50,000	0	4,258	0	45,742	0	1,682
Halls Head Parade Car Park Stage 2a	0	0	50,000	0	4,258	0	45,742	0	1,682
RC Pinjarra Road Stage 4	0	0	500,000	0	42,518	0	457,482	0	16,822
Cambria Island Abutment Walls Repair	0	0	300,000	0	25,511	0	274,489	0	10,093
RC Pinjarra Road Stage 3	0	0	500,000	0	0	0	0	0	0
Halls Head Pde Beach Central CP Stage 2	0	0	135,361	0	0	0	0	0	0
Cambria Island Abutment Walls Repair	0	0	341,023	0	0	0	0	0	0
Economic services									
Mandurah Ocean Marina Chalets Refurbishment	150,031	0	-	8,134	12,761	141,897	137,239	3,662	5,047
Other property and services									
IT Communications Equipment [318(i)]	29,179	0	-	12,297	17,210	16,882	12,827	238	697
IT Equipment [329(vii)]	1	0	-	1	-	0	-	(1)	-
Land Purchase [330]	3	0	-	3	-	0	-	0	-
Civic Building - Tuckey Room Extension	369,237	0	-	28,154	42,761	341,084	321,815	10,072	12,079
	23,853,143	0	6,407,463	2,825,313	4,365,891	21,027,830	23,569,427	373,190	906,534
Total	23,853,143	0	6,407,463	2,825,313	4,365,891	21,027,830	23,569,427	373,190	906,534
Current borrowings	4,365,891		6,407,463	2,825,313	4,365,891	1,885,049	4,365,891	373,190	906,534
Non-current borrowings	19,487,252					19,142,781	19,203,536		
	23,853,143					21,027,830	23,569,427		

All debenture repayments were financed by general purpose revenue.

KEY INFORMATION

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

2022/23 Principal Repayments



Principal
\$2,825,313

Interest Expense
\$373,190

Loans Due
\$21.03 M

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023

OPERATING ACTIVITIES
NOTE 8
CASH RESERVES

Cash Backed Reserve

Reserve Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Building	1,627,162	12,443	0	0	0	(433,266)	0	1,206,338	1,627,162
Parking	481,438	6,412	0	0	0	0	0	487,851	481,438
Asset Management	15,417,266	119,918	0	2,000,000	0	(6,235,112)	0	11,302,072	15,417,266
Cultural Centre	215,975	0	0	0	0	(213,495)	0	2,480	215,975
Property Acquisition	0	0	0	0	0	0	0	0	0
Sustainability	531,204	4,902	0	0	0	(196,000)	0	340,105	531,204
Waste Facilities Reserve Fund	6,053,666	41,850	0	0	0	(1,206,611)	0	4,888,906	6,053,666
Traffic Bridge	0	0	0	0	0	0	0	0	0
Interest Free Loans	145,562	0	0	0	0	0	0	145,562	145,562
CLAG	11,917	16	0	0	0	0	0	11,933	11,917
Mandurah Ocean Marina	177,997	2,371	0	0	0	0	0	180,368	177,997
Waterways	811,550	9,515	0	0	0	(63,377)	0	757,689	811,550
Port Mandurah Canals Stage 2 Maintenance	93,112	1,240	0	0	0	0	0	94,352	93,112
Mariners Cove Canals	84,837	1,130	0	0	0	0	0	85,967	84,837
Port Bouvard Canal Maintenance Contributions	267,030	3,556	0	0	0	0	0	270,587	267,030
Unspent Grants & Contributions	8,773,649	0	0	0	0	(7,639,231)	0	1,134,418	8,773,649
Long Service Leave	4,592,006	0	0	0	0	(905,791)	0	3,686,215	4,592,006
Bushland and Environmental Protection	1,307,640	17,090	0	200,000	0	0	0	1,524,731	1,307,640
Coastal Storm Contingency	258,494	3,443	0	0	0	0	0	261,937	258,494
Digital Futures	56,866	929	0	0	0	0	0	57,795	56,866
Decked Carparking	1,008,622	13,433	0	0	0	0	0	1,022,056	1,008,622
Specified Area Rates - Waterside Canals	116,972	1,496	0	0	0	(6,738)	0	111,730	116,972
Specified Area Rates - Port Mandurah Canals	212,247	1,903	0	64,900	0	(1,131)	0	277,919	212,247
Specified Area Rates - Mandurah Quay Canals	222,331	2,917	0	8,965	0	0	0	234,213	222,331
Specified Area Rates - Mandurah Ocean Marina	564,257	5,392	0	151,390	0	0	0	721,039	564,257
Specified Area Rate - Port Bouvard Canals	131,740	1,609	0	588	0	0	0	133,937	131,740
Specified Area Rate - Mariners Cove	10,331	69	0	0	0	(5,317)	0	5,083	10,331
Specified Area Rate - Eastport	43,891	476	0	0	0	(31)	0	44,336	43,891
Sportclubs Maintenance Levy	242,545	2,681	0	0	0	0	0	245,226	242,545
City Centre Land Acquisition Reserve	1,010,931	13,215	0	0	0	(100,000)	0	924,146	1,010,931
Lakelands Community Infrastructure Reserve	1,102,123	14,679	0	0	0	0	0	1,116,802	1,102,123
Plant Reserve	2,014,060	10,966	0	0	0	(1,189,302)	0	835,724	2,014,060
Workers Compensation Reserve	673,563	6,349	0	0	0	0	0	679,912	673,563
Restricted Cash Reserve	3,040,759	0	0	0	0	(1,959,756)	0	1,081,004	3,040,759
	51,301,746	300,000	0	2,425,843	0	(20,155,157)	0	33,872,432	51,301,746

OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Operating Grant, Subsidies and Contributions Liability				Operating Grants, Subsidies and Contributions Revenue			
	Liability 1-Jul	Increase in Liability	Liability Reduction (As revenue)	Liability 30-Jun	Adopted Budget	Budget Variations	Annual Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Operating Grants and Subsidies								
General purpose funding								
Financial Assistance Grant - General Purpose	0	0	0	0	1,903,527	0	1,903,527	480,275
Financial Assistance Grant - Local Roads	0	0	0	0	1,439,746	0	1,439,746	247,132
Law, order, public safety								
Southern Districts Bush Fire Brigade LGGS: DFES	0	0	0	0	32,928	0	32,928	23,676
SES LGGS: DFES	0	0	0	0	57,629	0	57,629	43,222
Bushfire Mitigation Activity Fund (MAF) Grants: DFES	0	22,800	0	22,800	65,000	0	65,000	0
Education and welfare								
Waterwise Verge Grant: Water Corp	0	0	0	0	10,000	0	10,000	0
International Day of People with Disability: Development Dis:	0	1,000	(1,000)	0	0	0	0	1,000
Stay on your Feet: Injury Matters	0	3,650		3,650	0	0	0	0
Recreation and culture								
Christmas Pageant: Lotterywest	0	20,000	0	20,000	10,000	0	10,000	0
Christmas Pageant: Tourism WA	0	10,500	0	10,500	0	0	0	0
Christmas Pageant: Ray White	0	22,727	(22,727)	0	0	0	0	22,727
Crabfest: Tourism WA	0	0	0	0	145,250	0	145,250	0
Every Club Funding 2022: DLGSC	40,000	0	0	40,000	0	0	40,000	0
Every Club Funding 2023: DLGSC	0	0	0	0	21,325	0	21,325	0
Wearable Art	0	0	0	0	41,500	0	41,500	0
Gnoonie Youth Football Cup: Healthway	0	2,000	(2,000)	0	1,500	0	1,500	2,000
2 & 5 Children's Week: Healthway	0	1,000	(1,000)	0	0	0	0	1,000
CHRMAP: DPLH	0	0	0	0	0	0	37,500	37,500
Australia Day: National Australia Day Council Ltd	0	24,000	0	24,000	0	0	0	0
All Terrain Wheelchair	0	3,251	(3,251)	0	0	0	0	3,251
	40,000	110,928	(29,978)	120,950	3,728,405	0	3,805,905	861,783
Operating Contributions								
Recreation and culture								
She Codes Workshop: PDC	5,000	0	0	5,000	0	5,000	5,000	0
	5,000	0	0	5,000	0	5,000	5,000	0
TOTALS	45,000	110,928	(29,978)	125,950	3,728,405	5,000	3,810,905	861,783

Provider	Unspent Non Operating Grants, Subsidies and Contributions Liability				Non Operating Grants, Subsidies and Contributions Revenue			
	Liability	Increase in Liability	Liability Reduction (As revenue)	Liability	Adopted Budget Revenue	Budget Variations	Annual Budget	YTD Revenue Actual (b)
	1-Jul			30-Jun				
	\$	\$	\$	\$	\$	\$	\$	\$
Non-Operating Grants and Subsidies								
Community amenities				0				
Changing Places - Eastern Foreshore	45,454	94,621	0	140,075	0	140,075	140,075	0
Recreation and culture								
Eastern Foreshore South Precinct: DoH	2,500,000	0	0	2,500,000	0	2,500,000	2,500,000	0
Eastern Foreshore South Precinct: DoH 22-23	0	2,500,000	0	2,500,000	0	0	0	0
Eastern Foreshore South Precinct: RFR	729,490	0	(499,609)	229,881	0	729,490	729,490	499,609
Mandurah Parks - Shade Sails: DPIRD	56,235	0	(55,704)	531	0	56,443	56,443	55,704
MPAC Internal Refurb: DPIRD	155,716	0	(155,716)	0	0	155,716	155,716	155,716
22-23 MPAC Internal Refurb	0	0	0	0	50,000	0	50,000	0
Mandurah Netball Feasibility Study - CSRFF	11,200	0	(11,200)	0	0	11,200	11,200	11,200
Mandurah Netball Feasibility Study - Netball WA	4,545	0	(4,545)	0	0	4,545	4,545	4,545
Stage 2 of Upgrades to Peelwood Reserve	66,465	0	(66,465)	0	0	66,465	66,465	66,465
All Terrain Wheelchair	8,500	(3,251)	(5,249)	0	0	8,500	8,500	5,249
Dawesville Community Centre	0	1,000,000	0	1,000,000	0	673,052	673,052	0
Yalgorup National Park	300,000	0	(49,870)	250,130	225,000	0	225,000	49,870
Merlin Street Activation Plan - Implementation	150,000	0	0	150,000	0	0	0	0
MARC Roof Repairs	740,545	0	(119,897)	620,649	0	0	1,618,069	119,897
SP Halls Head PSP	0	75,000	(21,934)	53,066	400,000	0	400,000	21,934
Trails Project	155,655	0	(79,903)	75,753	900,000	0	900,000	79,903
Transport								
RC Peel Street Stage 3	400,000	0	(184,014)	215,986	1,000,000	0	1,000,000	184,014
Peel Street - Power Relocation	140,320	0	(140,320)	0	0	479,671	479,671	140,320
RC Pinjarra Road Stage 4	0	400,000	(400,000)	0	1,000,000	0	1,000,000	400,000
RR Mariners Cove/Hudson Drives Roundabout	0	300,000	(300,000)	0	300,000	0	300,000	300,000
RR Olive Road	0	200,000	(27,578)	172,422	300,000	0	300,000	27,578
RR Harlem Place	0	40,708	(40,708)	0	240,000	0	240,000	40,708
TM Estuary Road Delineation	0	7,379	0	7,379	18,448	0	18,448	0
SL Lakes Road/Murdoch Drive	0	23,678	0	23,678	59,194	0	59,194	0
SL Old Coast Road/McLarty Road/Leeward Road Ent	0	18,643	0	18,643	46,608	0	46,608	0
RS Baloo Crescent, Falcon	0	122,000	(50,102)	71,898	122,000	0	122,000	50,102
RS Ivanhoe Crescent, Falcon	0	100,000	(14,599)	85,401	100,000	0	100,000	14,599
RS Hill Street, Halls Head	0	154,335	(20,213)	134,122	146,411	0	146,411	20,213
Installation of Flood Lighting at Mandurah Tennis Club	0	0	0	0	53,524	0	53,524	0
Peel Street 23-24 Project	0	400,000	0	400,000	0	0	0	0
	5,464,125	5,433,113	(2,247,625)	8,649,613	4,961,185	4,825,156	11,404,410	2,247,625
Non-Operating Contributions								
Recreation and culture								
PEET - Cash in Lieu Contribution	1,065,909	0	0	1,065,909	0	0	0	0
Eastport Foreshore Upgrade	0	0	0	0	151,198	0	151,198	0
MARC Roof Repairs	0	0	0	0	0	4,000,000	4,000,000	0
Transport								
Dawesville Channel SE Foreshore Upgrade	0	0	0	0	150,000	0	150,000	0
Other property and services								
MARC Geothermal Pump & VSD	0	0	0	0	0	63,897	63,897	0
Trailers	0	0	0	0	0	18,896	18,896	0
Miscellaneous Equipment	0	0	0	0	0	175,352	175,352	0
	1,065,909	0	0	1,065,909	301,198	4,258,145	4,559,343	0
Total Non-operating grants, subsidies and contributions	6,530,034	5,433,113	(2,247,625)	9,715,522	5,262,383	9,083,301	15,963,753	2,247,625

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023**

**NOTE 11
BUDGET AMENDMENTS APPROVED**

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023**

**NOTE 11
BUDGET AMENDMENTS APPROVED**

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770011-6300-1045-41403	DFES Capital Contribution	July FR G.7/9/22	Capital Revenue		175,352		(278,462)
770007-6300-1045-61001	Trailers	July FR G.7/9/22	Capital Expenses			(18,896)	(297,358)
770011-6300-1045-61001	Miscellaneous Equipment	July FR G.7/9/22	Capital Expenses			(175,352)	(472,710)
New-6100-1045-41403	Department of Communities Grant	July FR G.7/9/22	Capital Revenue		140,075		(332,635)
New-6100-1045-61129	Changing Places - Eastern Foreshore Mandurah	Aug FR G. 8/9/22	Capital Expenses			(140,075)	(472,710)
105000-5570-2150-61129	MARC - Facility Management	Aug FR G. 8/9/22	Operating Expenses		18,960		(453,750)
820192-6700-1045-61129	MARC Court Netting	Aug FR G. 8/9/22	Capital Expenses			(18,960)	(472,710)
501123-6250-1045-xxxx	Ayrton St POS Carpark	Aug FR G. 8/9/22	Capital Expenses			(7,460)	(480,170)
100010-4000-1114-61129	Administration - Director of Place & Community - Consultants	Aug FR G. 8/9/22	Operating Expenses			(59,250)	(539,420)
162000-4410-1366-xxxx	Emergency Management	Aug FR G. 8/9/22	Operating Expenses		31,460		(507,960)
100010-1110-1045-61001	Administration - Economic Development	Aug FR G. 8/9/22	Operating Expenses		205,000		(302,960)
	Restricted Cash Reserve	Aug FR G. 8/9/22	Other: Transfer Out of Reserve			(236,460)	(539,420)
	Capital Works 2021/22 Carryovers Reconciliation	Aug FR G. 8/9/22	Capital Expenses		391,348		(148,072)
	Capital Works 2021/22 Carryovers Reconciliation	Aug FR G. 8/9/22	Capital Revenue			(64,336)	(212,408)
	Capital Works 2021/22 Carryovers Reconciliation - Contract Liability	Aug FR G. 8/9/22	Other: Transfer Out of Reserve	64,336			(148,072)
	Capital Works 2021/22 Carryovers Reconciliation - Unspent Grants	Aug FR G. 8/9/22	Other: Transfer Out of Reserve			(64,336)	(212,408)
	Capital Works 2021/22 Carryovers Reconciliation	Aug FR G. 8/9/22	Other: Unutilised Loans			(163,828)	(376,236)
	Capital Works 2021/22 Carryovers Reconciliation	Aug FR G. 8/9/22	Other: Transfer Out of Reserve			(163,184)	(539,420)
750708-6100-1045-61129	MARC Sauna Expansion and Refurbishment	Sept FR G.6/10/22	Capital Expenses		20,000		(519,420)
820188-6700-1045-61001	MARC Replacement Pool Inflatable	Sept FR G.6/10/22	Capital Expenses		12,506		(506,914)
750728-6100-1045-61129	MARC Additional CCTV's	Sept FR G.6/10/22	Capital Expenses			(32,506)	(539,420)
700555-6600-1045-61129	Lilac Park Softfall Replacment	Sept FR G.6/10/22	Capital Expenses			(12,389)	(551,809)
700559-6600-1045-61129	Greenhouse Park Softfall Replacement	Sept FR G.6/10/22	Capital Expenses			(4,000)	(555,809)
700556-6600-1045-61129	Seascapes Village Softfall Replacement	Sept FR G.6/10/22	Capital Expenses		16,389		(539,420)
750715-6100-1045-61129	Rushton Park Stadium - External Painting Walls and Steelwork	Sept FR G.6/10/22	Capital Expenses			(26,000)	(565,420)
750691-6100-1045-61129	Install of Emergency Door - Shower Service	Sept FR G.6/10/22	Capital Expenses		26,000		(539,420)
770011-6300-1045-61001	Miscellaneous Equipment	Sept FR G.6/10/22	Capital Expenses			(20,000)	(559,420)
770012-6300-1045-61001	New - Vehicle & Small Plant Program	Sept FR G.6/10/22	Capital Expenses		20,000		(539,420)
750729-6100-1045-61129	MPAC Fly Tower and Auditorium Facade Cladding and Roof	Sept FR G.6/10/22	Capital Expenses			(100,000)	(639,420)

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023**

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750725-6100-1045-61129	Other Buildings Renewal	Sept FR G.6/10/22	Capital Expenses		100,000		(539,420)
124032-5850-2150-61129	Erosion Control - Waterways	Oct FR G.8/11/22	Operating Expenses		13,345		(526,075)
New-6400-1045-61129	Riverside Retaining Wall	Oct FR G.8/11/22	Capital Expenses			(13,345)	(539,420)
501132-6250-1045-61129	Installation of Flood Lighting at Mandurah Tennis Club	Oct FR G.8/11/22	Capital Expenses			(54,000)	(593,420)
930039-6500-1045-61129	CSRFF Program - Small Grants	Oct FR G.8/11/22	Capital Expenses		54,000		(539,420)
750681-6100-1263-41452	MARC Insurance Claim	SP.1/11/22	Capital Revenue		4,000,000		3,460,580
	Asset Management Reserve	SP.1/11/22	Other: Transfer Out of Reserve		1,280,033		4,740,613
750681-6100-1045-61129	MARC Roof Repairs	SP.1/11/22	Capital Expenses			(5,172,633)	(432,020)
750655-6100-1045-61129	MARC Acoustic Panelling	SP.1/11/22	Capital Expenses			(107,400)	(539,420)
930039-6500-1045-61129	CSRFF Program - Small Grants	G.10/8/22	Capital Expenses		51,727		(487,693)
700571-6600-1045-61129	MBRC Resurface	G.10/8/22	Capital Expenses			(39,897)	(527,590)
700572-6600-1045-61129	SM Tennis Club Resurface	G.10/8/22	Capital Expenses			(11,830)	(539,420)
700561-6600-1045-xxxx	Upgrade of Playing Surface on Field 1 Peelwood Reserve	G.4/1/23	Capital Expenses		235,000		(304,420)
700552-6600-1045-61129	Quarry Park Softfall Replacement	G.4/1/23	Capital Expenses			(20,000)	(324,420)
700523-6600-1045-61001	Kangaroo Paw Park	G.4/1/23	Capital Expenses			(30,000)	(354,420)
700547-6600-1045-xxxx	Tickner Reserve Playground	G.4/1/23	Capital Expenses			(10,000)	(364,420)
700548-6600-1045-xxxx	Karri Karri Pass Playground	G.4/1/23	Capital Expenses			(5,000)	(369,420)
700549-6600-1045-xxxx	Bortolo Reserve Playground	G.4/1/23	Capital Expenses			(20,000)	(389,420)
700546-6600-1045-xxxx	Bruce Cresswell Reserve Playground	G.4/1/23	Capital Expenses			(10,000)	(399,420)
700566-6600-1045-61129	Bruce Cresswell Reserve Stage 1 of 2	G.4/1/23	Capital Expenses			(140,000)	(539,420)
	Dudley Park Bowling Club - Dance Floor Ceiling Replacement	G.4/1/23	Capital Expenses			(17,955)	(557,375)
750703-6100-1045-61129	Admin Building - CEO Area Refurbishment	G.4/1/23	Capital Expenses		12,955		(544,420)
750671-6100-1045-61129	Mandurah Library Re Roofing Project	G.4/1/23	Capital Expenses		11,430		(532,990)
	Verandah on the Air Pistol Shed at Port Bouvard Pistol Club	G.4/1/23	Capital Expenses			(28,701)	(561,691)
750633-6100-1045-61129	Stage 2 of Upgrades to Peelwood Reserve	G.4/1/23	Capital Expenses		11,562		(550,129)
750691-6100-1045-61129	Install of Emergency Door - Shower Service	G.4/1/23	Capital Expenses		10,709		(539,420)
750673-6100-1045-61129	Mewburn Ablution Refurbishment	G.4/1/23	Capital Expenses		96,538		(442,882)
750256-6600-1045-61129	Seascapes Village Shade Shelter	G.4/1/23	Capital Expenses			(7,538)	(450,420)
	Mandurah Community House (MFHS & Pottery House) Roof	G.4/1/23	Capital Expenses			(70,000)	(520,420)
750705-6100-1045-xxxx	Renewal	G.4/1/23	Capital Expenses			(165,000)	(685,420)
750730-6100-1045-61129	Falcon eLibrary Air Conditioning	G.4/1/23	Capital Expenses			(165,000)	(685,420)
750725-6100-1045-61129	Other Building Renewal	G.4/1/23	Capital Expenses		146,000		(539,420)
501139-6250-1045-61129	WMC - Upgrade Recycling Area Stage 1	G.4/1/23	Capital Expenses		480,000		(59,420)
	Waste Facilities Reserve	G.4/1/23	Other: Transfer Out of Reserve			(480,000)	(539,420)

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023**

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100010-5550-1405-61001	CityBuild Overhead - Minor Equip/Furniture - Under \$5,000	G.4/1/23	Operating Expenses		5,067		(534,353)
820194-6700-1045-61001	Inspection Camera	G.4/1/23	Capital Expenses			(5,067)	(539,420)
	Mewburn Ablution Refurbishment	G.4/1/23	Other: Unutilised Loans			(41,567)	(580,987)
	Owen Avenue Ablution	G.4/1/23	Other: Unutilised Loans		41,567		(539,420)
	Building Reserve - Mewburn Ablution Refurbishment	G.4/1/23	Other: Transfer Out of Reserve		41,567		(497,853)
	Building Reserve - Owen Avenue Ablution	G.4/1/23	Other: Transfer Out of Reserve			(41,567)	(539,420)
105000-3463-1132-60100	MARC - MARC Dry Operations	Dec FR G.7/2/23	Operating Expenses		23,000		(516,420)
750731-6100-1045-61001	MARC Showcourts Emergency Exit Egress Pathway	Dec FR G.7/2/23	Capital Expenses			(23,000)	(539,420)
501186-6250-1045-61001	Replacement of Park Rd Road Barrier	Dec FR G.7/2/23	Capital Expenses			(16,470)	(555,890)
132001-5290-1652-61001	CityWorks Maintenance - Traffic Management - Signs Other	Dec FR G.7/2/23	Operating Expenses		16,470		(539,420)
700573-6600-1045-61129	Repairs to Creery Wetland Lookout	Dec FR G.7/2/23	Capital Expenses			(29,200)	(568,620)
	Miscellaneous – Facility Management – Scheduled						
127011-5570-2150-61129	Maintenance	Dec FR G.7/2/23	Operating Expenses		29,200		(539,420)
				(4,517,120)	33,640,155	(29,102,245)	(539,420)

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023**

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

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

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
			Opening Surplus/(Deficit)	\$	\$	\$	\$
New-6600-1045-xxxx	Giants of Mandurah Replacement		Capital Expenses			(234,661)	(774,081)
New-6600-1305-41458	LGIS Insurance Contribution		Capital Revenue		234,661		(539,420)
				0	234,661	(234,661)	

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023**

**NOTE 13
EXPLANATION OF MATERIAL VARIANCES**

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

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

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
Revenue from operating activities				
Operating grants, subsidies and contributions	(245,037)	(13.17%)	▼ Timing	Variance primarily due to budgeted grants/contributions not yet received. Will be monitored throughout the remainder of the year.
Interest earnings	1,326,670	134.46%	▲ Permanent	Favourable variance primarily due to unforeseen increase in rates.
Other revenue	420,118	82.53%	▲ Permanent	Favourable variance primarily due to unbudgeted reimbursements received.
Expenditure from operating activities				
Materials and contracts	6,819,905	18.16%	▲ Timing	Variance primarily due to Ratings Financial Valuations, Enterprise Resource Management System and Waste Transfer Energy operating projects not having progressed in line with budget, to be monitored as year progresses.
Utility charges	522,784	17.19%	▲ Timing	Variance due to utility invoices not yet received, to be monitored as year progresses.
Depreciation on non-current assets	(2,543,302)	(12.47%)	▼ Permanent	Will be adjusted at budget review to reflect 2022/23 actuals.
Interest expenses	237,121	28.21%	▲ Timing	Favourable variance an indication of interest savings due to loan offset facility.
Insurance expenses	(469,856)	(56.03%)	▼ Permanent	Work Care performance based adjustment to November 2022 are higher than expected. Adjustment to be made at Budget Review
Other expenditure	(40,669)	100.00%	▼ Permanent	Variance due to small debt write off in accordance with the Write-Off Debts Delegation (DA-FCM06).
Loss on disposal of assets	(1,671,033)	100.00%	▼ Permanent	Non-cash variance due to asset write-offs for scrapped assets not budgeted for. Process usually performed as part of the year end financials preparation.
Investing Activities				
Non-operating Grants, Subsidies and Contributions	(8,394,877)	(78.88%)	▼ Timing	Capital grants are recognised in line with capital expenditure. Will be monitored throughout the remainder of the year.
Proceeds from Disposal of Assets	(1,855,255)	(81.71%)	▼ Timing	Will be monitored throughout the year. Refer to note 4.
Capital Acquisitions	16,776,443	59.45%	▲ Timing	Refer to note 6.
Financing Activities				
Payment of lease liability	(29,396)	(10.00%)	▼ Timing	Varying repayment terms on lease agreements. Will be monitored throughout the remainder of the year.
Proceeds from new interest earning liability	(362,684)	(65.38%)	▼ Timing	Proceeds not yet received from leasing company as dependent on timing of new lease take ups.
Principal elements of interest earning liability	(126,360)	(45.86%)	▼ Timing	Timing of take up of new liability agreements with leasing company.
Proceeds from community loans	(6,233)	(18.60%)	▼ Timing	Varying repayment terms on loan agreements. Will be monitored throughout the remainder of the year.

4	SUBJECT:	CSRFF 2023/24 Small Grants Summer Round and Club Night Lights
	DIRECTOR:	Place and Community
	MEETING:	Council Meeting
	MEETING DATE:	28 March 2023

Summary

The Community Sporting and Recreation Facilities Fund (CSRFF) is administered by the Department of Local Government, Sport and Cultural Industries (DLGSC). It provides financial assistance to community groups and local government authorities to develop infrastructure for sport and recreation.

The CSRFF small grants round aims to increase participation in sport and recreation, with an emphasis on physical activity, through the development of sustainable, quality, well designed and well utilised facilities where the total cost of the project does not exceed \$300,000.

The Club Night Lights Program is used for projects to develop sports floodlighting with grants provided to the maximum of \$1 million dollars.

The application process for submissions under both of these grant types requires local government authorities to undertake an initial assessment to ensure that the proposed projects are well planned, prioritised and are of positive benefit to the community.

The City has received two (2) applications from clubs as part of the CSRFF Small Grants – Summer Round. Details of these applications are:

- Mandurah Bowling and Recreation Club (MBRC) – Installation of 12 LED Floodlights to AS Standard of 200 lux (Club Night Lights)
- Port Bouvard Sport and Recreation Club (PBSRC) – Upgrade and refurbishment of the male ablutions (Small Grants)

Council is requested to support the ratings and priorities of the two (2) 2023/24 CSRFF Small Grants – Summer Round applications submitted.

Disclosure of Interest

NA

Location

- Project 1 – Mandurah Bowling and Recreation Club (MBRC) - Installation of 12 LED Floodlights to AS Standard of 200 lux



Mandurah Bowling and Recreation Club
89 Allnutt Street, Mandurah

- Project 2 - Port Bouvard Sport and Recreation Club - Upgrade and refurbishment of the male ablutions



Port Bouvard Sport and Recreation Club
1 Thisbe Drive, Dawesville

Previous Relevant Documentation

- G.10/9/21 28 September 2021 Council considered the 2022/23 Club Night Light application and endorsed an application from Port Bouvard Sport and Recreation Club to upgrade the lighting on the bowling greens to LED.
- G.10/8/22 23 August 2022 Council considered the 2022/23 CSRFF Small Grant applications – Winter Round and endorsed an application from the Mandurah Bowling and Recreation Club: Resurface “A” Green.

Background

The DLGSC - Sport and Recreation offer four grant categories within the CSRFF program:

- a) Forward Planning Grants: \$166,667 up to \$4,000,000 can be allocated to large scale projects where the total project cost exceeds \$500,000 and may require an implementation period of between one and two years. Grants given in this category may be allocated in one or a combination of the years in the triennium.
- b) Annual Grants: \$50,000 to \$166,666 can be allocated to projects with a planning and construction process that will be complete within 12 months. The total project cost for Annual Grants is between \$150,000 and \$500,000. Grants awarded in this category must be claimed in the financial year following the date of approval.
- c) Small Grants: \$7,500 to \$100,000 can be allocated to projects involving a basic level of planning. The total project cost for Small Grants must not exceed \$300,000. Grants awarded in this category must be claimed in the financial year following the date of approval. There are two rounds per year and coincide with the summer and winter sporting seasons.
- d) In July 2021, DLGSC introduced the Club Night Lights Program which can be allocated to projects to develop sports floodlighting. The maximum grant provided is \$1 million dollars, grants awarded in this category must be claimed in the financial year following the date of approval. There is one round per year.

The maximum CSRFF grant approved can be no greater than one third of the total estimated project cost. The DLGSC - Sport and Recreation contribution must be at least matched by the applicant's contribution. The remaining third can be secured by the applicant or other partner(s).

Council is required by the DLGSC to rank each project according to its priorities for the development or upgrade of facilities, ensuring consistency with relevant strategic documents, and then rate each project according to individual merit.

The project ratings are identified as follows:

Well planned and needed by the municipality	High
Well planned and needed by applicant	Medium/High
Needed by municipality, more planning required	Medium
Needed by applicant, more planning required	Medium/Low
Idea has merit, more preliminary work needed	Low
Not recommended	Not recommended

Comment

Council is requested to consider two (2) applications as part of the 2023/24 CSRFF Small Grants – Summer Grants Round.

Project 1 – Mandurah Bowling and Recreation Club

Project name	Installation of 12 LED Floodlights to AS Standard of 200 lux
Location	89 Allnutt Street, Mandurah
Years Applied for	2023/24
Total Project Cost	\$55,498.38
Eligible Grant Criterial Total	\$55,498.38

CSRFF Grant Request	\$18,499.46
CoM Contribution (CSRFF) 23/24	\$18,499.46
Other Potential Funding	Nil
Clubs' Contribution (cash)	\$17,299.46
Clubs' Contribution (in kind)	\$1,200.00
Recommended Ranking	It is recommended that this project be given a ranking of "1" and a rating of "medium/high"

*All figures are exclusive of GST

Project Description

The Mandurah Bowling and Recreation Club (MBRC) is one of four (4) bowling clubs within the City of Mandurah. The club is located on Crown Reserve 50933 with the title vested to the City of Mandurah for the purpose of recreation, with a power to lease and/or sub lease. The lease with the Club was renewed in 2017 for a period of ten years with an option for a further 11 years, with exclusive access to designated internal areas of the building and the external bowling greens.

The Club is affiliated with Bowls Western Australia and has approximately 235 members. It has a particular focus on junior participation through the delivery of structured school programs; is running programs for people with a disability; and has modified bowls programs specifically targeting inactive older Australians to participate in and improve their activity levels.

The Club is proposing to upgrade the existing metal halide flood lights to LED to meet the current Australian Standard for outdoor bowls competitions to 200 lux. The Club has three synthetic bowling greens that are all floodlit, the metal halide fixtures are not operating efficiently and have become costly to repair.

Night time participation and access to floodlights is considered important to delivering increased physical activity opportunities for both club members and recreational lawn bowl participants. With the Club Night Lights Program focussing on increased participation, it is considered that the upgrade of luminaries to LED's on the bowling greens will meet this objective.

The project is anticipated to provide 200 lux level lighting which is consistent with the Australian Standard, AS2560.2.8 for outdoor lawn bowls lighting. The standard specifies that an average of 200 lux is the required level of lighting to ensure a competition game of bowls can be played safely and comfortably.

The Club's application seeks to install the LEDs on the current existing poles and they have engaged a structural engineer to conduct a structural capacity assessment on the current poles to ensure their suitability to handle the weight of the new luminaries. The report has been provided and highlighted minor works are required to the lighting poles and have provided a quote for these works.

The proposed works to install 12 LED floodlights to AS Standard of 200 lux would include:

- Lighting design (pre-planning)
- Inspection of existing infrastructure (pre-planning)
- Remove all lawn bowl pole lights and disposal from site
- Install new cabling down the pole
- Rewire switchboard to suit 240volt light fittings
- Install 12 new LED sports fittings to existing poles
- Install new cabling to light fittings
- Install anaconda to protect the cables from birds
- Install LED drivers to suit
- Test and commission
- Angle correction at night to maximise lumen output

In accordance with the MBRC Lease Agreement, the Club will be responsible for maintaining, operating and repairing all sports floodlighting infrastructure to the appropriate Australian Standard. Importantly, the Club has demonstrated recently that it is well governed and managed with a proven ability to effectively maintain infrastructure in accordance with their Lease obligations.

Officers have recommended that this project is ranked one (1) and rated “Medium/high”, as it is well planned and needed by the Club. In making this assessment, officers noted that the MBRC has a substantial lighting replacement fund in place, is financially sustainable and is a good tenant of the City.

Project 2 – Port Bouvard Sport and Recreation Club

Project Name	Upgrade and refurbishment of the male ablutions
Location	1 Thisbe Drive, Dawesville
Years Applied for	2023/24
Total Project Cost	\$122,496
Eligible Grant Criterial Total	\$122,496
CSRFF Grant Request	\$40,832
CoM Contribution (CSRFF) 23/24 Capital	\$40,832
Other Potential Funding	NA
Clubs' Contribution (cash)	\$40,832
Clubs' Contribution (in kind)	Nil
Recommended Ranking	It is recommended that this project be given a ranking of “2” and a rating of “medium/high”

*All figures are exclusive of GST

Project Description

Port Bouvard Sport and Recreation Club (PBSRC) offers a diverse range of social, recreational and sporting opportunities for all ages and interests within the City of Mandurah. The Club has a very healthy membership of approximately 690 and offers lawn bowls, tennis, croquet, darts and indoor bowls, along with other recreation activities from fitness classes, boot scooting, and various arts and crafts.

The Club is proposing to upgrade and refurbish the male toilet amenities due to the age, condition, and deterioration of the existing fixtures and fittings. This is resulting in significant ongoing maintenance and operating costs for the Club. The works include the removal of the two existing toilet cisterns and stainless-steel urinal and replacement with more suitable toilets, reconditioning, and improving the layout of one of the male amenities.

Following advice from City of Mandurah officers in 2022, the Club has refined the supporting documentation to include conceptual design drawings from a drafting company and a quote from a registered builder for the purpose of this application. However, officers been unable to engage a building surveyor to undertake a full review of the project proposal to ensure it meets compliance and standards.

The total project cost is \$122,496 (exclusive GST). The City will list \$40,832 for consideration on the 2023/2024 capital works budget for this project as the one third contribution to the total project cost if the application is successful. Should the building surveyor report advise that further works are required for the project to meet compliance and Australian standards, the City’s commitment will be withdrawn and the project should be reassessed and the City’s commitment reconsidered.

A key objective of the DLGSC - Sport and Recreation is to maintain and or increase community participation in sport. The upgrade and refurbishment of the male toilets will deliver this objective through facility improvements that cater for male participants.

The Club is financially sustainable, has a strong membership base and an active role within the local community. Furthermore, the Club promotes and encourages new memberships by running community coaching sessions and programs with local schools in lawn bowls, croquet and tennis.

In accordance with the PBSRC Lease Agreement, the Club is responsible for maintaining the facility and has demonstrated over an extended period that it is well governed and managed and also has a proven ability to effectively maintain infrastructure in accordance with their lease obligations.

Officers have recommended that this project is ranked two and rated “medium/high”, as it is well planned and needed by the Club. In making this assessment, officers noted that the Port Bouvard Sport and Recreation Club are financially sustainable and is a good tenant of the City. However, the City’s commitment of funding should be based on the outcome of the building surveyors’ findings. If the upgrade does not meet compliance and Australian standards the City’s commitment will be withdrawn and the project should be reassessed and the City’s commitment reconsidered.

Consultation

Consultation for the proposed facility upgrades have been undertaken according to the following:

- Mandurah Bowling and Recreation Club
 - Department of Local Government, Sport and Cultural Industries - Sport and Recreation
 - Bowls Western Australia
- Port Bouvard Sport and Recreation Club
 - Department of Local Government, Sport and Cultural Industries - Sport and Recreation

Statutory Environment

NA

Policy Implications

Policy CNP-07 Community & Recreation Facilities

This policy guides the City in the design, development and management of City owned community and recreational facilities. The policy applies to both existing and future facilities.

Policy CNP-08 Community Initiated Infrastructure Council Policy

The purpose of the Community Initiated Infrastructure Council Policy (Policy) is to guide consistent, transparent and accountable decision making when responding to unscheduled requests from community for the renewal, replacement, upgrade or alteration to community infrastructure on City of Mandurah (the City) owned or managed land.

Financial Implications

The project recommended for support is:

Project	Lodged by	Council Contribution Requested
Installation of 12 LED Floodlights to AS Standard of 200 lux	Mandurah Bowling and Recreation Club	\$18,499.46

Upgrade and Refurbishment of the male ablutions	Port Bouvard Sport and Recreation Club	\$ 40,832.00
Total		\$59,331.46

Results of the grant applications will be announced in June 2023 with the projects to be delivered in the 2023/24 financial year. If City funds are being contributed there is a pre-commitment of funding for the financial year in which the grant is approved.

Currently the City has \$150,000 funding allocated in the 2023/24 long term financial plan under CSRFF Projects – Various. If the projects are successful with the grant submissions, the combined funding contribution from Council would total \$59,331.46.

Council retains the discretion to contribute to any project on a priority and financial capacity basis, including projects that are unsuccessful through the CSRFF funding program. In previous years, clubs whose projects have been unsuccessful through the CSRFF program have made requests to the City to honour its 1/3 funding commitment. In these circumstances, the club has met the funding shortfall by increasing their commitment to 2/3 of the total cost.

In situations where the project may come in under budget, the City's contribution may be reduced to an amount that would equal one third of the total project cost.

Risk Analysis

For both projects the clubs are proposing to engage qualified and experienced contractors to deliver the works, it is expected that they would have the capacity and capability to manage and deliver projects of this nature.

Port Bouvard Sport and Recreation Club – The proposed upgrade of the male ablutions does not include the upgrade to the accessible toilets and therefore depending upon the advice received from an independent building surveyor these may need to be added to the project scope. As this has not been allocated within the current scope, there is a risk of cost escalation.

Should the independent building surveyor recommend an upgrade to the accessible toilets, this project will be withdrawn and re-costed for resubmission in the July CSRFF round.

Strategic Implications

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

Social:

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

Health:

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

Conclusion

The two applications received through the 2023/24 CSRFF Small Grants – Winter Round have been well prepared by the clubs and are consistent with Council's Recreation Facility Development policy.

Grant Type	Rank	Project	Rating	Lodged by	CSRFF Funding Requested	Club Funding	Council Contribution Requested	Total Project Cost
Club Night Lights	1	Installation of 12 LED floodlights to AS Standard of 200 lux	Medium/High	Mandurah Bowling & Recreation Club	\$18,499.46	\$17,299.46 (in kind \$1,200)	\$18,499.46	\$55,498.38
Small	2	Upgrade and Refurbishment of the male ablutions	Medium/High	Port Bouvard Sport & Recreation Club	\$40,832	\$40,832	\$40,832	\$122,496

RECOMMENDATION

That Council supports the rankings and ratings for the Community Sporting and Recreation Facility Fund Small Grant applications from the following clubs / organisations:

1. **Mandurah Bowling and Recreation Club**
Project: Installation of 12 LED floodlights to AS Standard of 200 lux
Ranking: One
Rating: Medium/High
Requested Council Contribution: \$18,499.46

2. **Port Bouvard Sport and Recreation Club**
Project: Upgrade and Refurbishment of the male ablutions
Ranking: Two
Rating: Medium/High
Requested Council Contribution: \$40,832.00

ABSOLUTE MAJORITY REQUIRED

5	SUBJECT:	Amendment No 1 to Local Planning Scheme No 12 Consideration for Final Approval
	DIRECTOR:	Strategy and Economic Development
	MEETING:	Council Meeting
	MEETING DATE:	28 March 2023

Summary

For Council to consider submissions following the conclusion of the public comment period for Amendment No 1 to the Local Planning Scheme No 12 and to recommend Final Approval.

Five separate changes are proposed to the Local Planning Scheme as part of the proposed Amendment. Commonly referred to as an 'Omnibus' Amendment whereby multiple and relatively straight forward proposals are prepared rather than separate amendments due to the significant administrative requirements to progress an amendment. The Amendment is necessary in order to rectify a number of omissions, errors and other matters based on recent approvals, responses to submissions and mapping errors identified during the finalisation of the Local Planning Scheme which was gazetted on 11 April 2022.

The Amendment was initiated by Council on 26 April 2022 and includes the following changes:

- (a) Modifying the R-Code density from R25 to R40 for area south of Adana Street, east of Anstruther Road, west of Rigel Street and to include all lots on Cygni Street
- (b) Modifying the R-Code density from R10 to R5 for Lots 201 – 210 Bulara Road; and Lots 211 – 220 Balwina Road, Greenfields
- (c) Rezoning Lot 9000 Country Club Drive, Dawesville from 'Residential (R60)' to 'Tourist'; and including single dwelling as a permitted use to this site;
- (d) Adding Hotel as a permitted use for Lot 2002 Marina Quay Drive, Erskine;
- (e) Adding some additional requirements to the provisions where approval is not required for the removal of trees.

The Amendment was advertised to landowners in the direct vicinity of each proposal from 6 December 2022 to 8 February 2023. Due to the Christmas holiday period the opportunity for public comment was extended beyond the statutory 42 day period to 64 days.

16 submissions were received within the public comment period, including 11 objections relating to the proposed rezoning of Lot 9000 Country Club Drive, Dawesville from Residential (R60) to Tourist. No objections were received in relation to the other proposals forming part of the Amendment.

In analysing the submissions received regarding the rezoning of Lot 9000 Country Club Drive, Dawesville, it is acknowledged that land uses such as 'Holiday Accommodation', 'Serviced Apartments' and 'Motel' may be considered under the current Residential zoning. Uses such as a 'Hotel' may be approved within the Tourist zone, but are not permitted within the Residential zone.

Given the size and context of the lot, it is recommended that the Amendment be modified to retain the current Residential (R60) zoning for Lot 9000 Country Club Drive.

Disclosure of Interest

Nil

Previous Relevant Documentation

- G.8/4/22 26 April 2022 Council adopted for advertising Amendment No 1 to Local Planning Scheme No 12.
- G.22/6/20 23 June 2020 Council considered submissions received on draft Local Planning Scheme 12 and resolved to adopt the Local Planning Strategy and proceed Scheme 12 to final approval by the Western Australian Planning Commission and the Minister for Planning.
- G.18/4/19 30 April 2019 Council adopted a modified Local Planning Scheme and Strategy which incorporated changes suggested by the Environmental Protection Authority.
- G.6/01/17 24 January 2017 Council adopted draft Local Planning Scheme No 12 and a revised Local Planning Strategy for forwarding to the Western Australian Planning Commission and the Environmental Protection Authority for consent to advertise the Scheme.

Background

Council initiated Amendment No 1 to the City's Local Planning Scheme No 12 on 26 April 2022 in order to rectify a number of omissions, errors and other matters based on recent approvals, responses to submissions and mapping errors identified since the finalisation of the Local Planning Scheme.

Five separate changes are proposed to the Local Planning Scheme as part of the proposed Amendment. Commonly referred to as an 'Omnibus' Amendment whereby multiple and relatively straight forward proposals are prepared rather than separate amendments due to the significant administrative requirements required to progress an amendment.

Comment

Five separate changes are proposed as part of this Amendment as follows:

- (a) *Modifying the R-Code density from R25 to R40 for area south of Adana Street, east of Anstruther Road, west of Rigel Street, include all lots on Cygni Street and those lots on the north eastern side of Boundary Road.*

This modification is arising from a submission received during the formal advertising of Scheme 12 and to which Council supported, however, as community consultation was not undertaken for the change, the Western Australian Planning Commission and the Minister for Planning determined that that proposal should be subject to an amendment to Scheme 12.

The precinct includes Lot 500 and 109 - 121 (No 54 - 80 north eastern side) Boundary Road as reflected on the Scheme Amendment Map, however the description of the properties was inadvertently omitted in the adoption. The subject property owners were notified of this error and advised via a further email or letter on 15 December 2022. It is recommended that the amendment be modified to include the description of the lots on Boundary Road and also the street addresses rather than just lot numbers.

One public submission was received supporting the proposal to increase the R-Code density. No objection was received from ATCO Gas and Water Corporation and support was received from the Department of Communities.

- (b) *Modifying the R-Code density from R10 to R5 for Lots 201 – 210 Bulara Road; and Lots 211 – 220 Balwina Road, Greenfields.*

This modification is arising from a map drafting error where the incorrect R-Code density was applied to this street block; no development changes are arising from this modification;

No specific submissions or objections were received in relation to this proposal to change the density coding from R10 to R5.

- (c) *Rezoning Lot 9000 Country Club Drive, Dawesville from 'Residential (R60)' to 'Tourist'; and including single dwelling as a permitted use to this site.*

This modification is to reflect the previous Residential/Tourist zoning on the Southport Resort Precinct Development Guide Plan (DGP) approved by Council on 23 October 2012. This DGP split the 'Resort Precinct' of the Southport Structure Plan area into four precincts which included then Lot 372 as 'Tourist / Residential' allowing for hotel and accommodation uses, in addition to residential development.

In 2014, the landowner sought to subdivide the whole of Lot 372 into residential lots. Arising from this subdivision, Lots 401-435 Resort View (plus Caddy Lane and Buggy Lane) were created. The landowner did not create the final lots and retained Lot 9000 as one lot. In the preparation of Scheme 12 (which coincided with the original approval of the subdivision and progressing of works), the mapping was prepared to reflect the outcome of the subdivision as being zoned 'Residential'.

In completing Scheme 12, Lot 9000 was advertised for sale as per the zoning on the DGP as Tourist and the landowner, sought to retain the then current tourist zoning.

As time has progressed, the availability and accessibility of tourist zoned land in Mandurah has continually eroded. The Local Planning Strategy reflects this and identifies that "*Protection of key tourism sites and precincts to ensure an ongoing tourism function, as well as providing for the flexibility to allow for tourism uses within various zones of the scheme where appropriate, were identified as key strategies to achieve tourism outcomes.*"

Whilst Lot 372 (or Lot 9000) was not identified as Key Tourism Site, Lot 370, adjacent to The Cut Clubhouse is identified in reflection of previous work undertaken on the DGP for the precinct.

At the time of adopting the Scheme Amendment and the site being advertised for sale, nearby landowners have queried its promotion as a Tourist site on the expectation the residential subdivision was completed. At this stage, officers advised that an approved subdivision does not change the zoning.

Consistent with the Local Planning Strategy, the Tourist zoning was adopted to be reinstated, however there was an expectation that surrounding landowner submissions would be received. This modification subsequently resulted in 12 submissions were received, including 11 objections to the proposal.

An analysis of the issues received from the submissions have been categorised and comments on each are provided below.

Tourist uses permissible under Residential zoning

A range of submissions highlighted that the subject site is not appropriate for tourist development and associated uses.

In reviewing Scheme 12 land use table for relevant uses, they have been allocated as per the following within the Residential and Tourist zone:

Use Class	Residential Zone	Tourism Zone
single house	P	X
grouped dwelling	P	D
multiple dwelling	P	D
bed and breakfast	P	I
caravan park	A	D
holiday accommodation	A	P
holiday house	P	I
hotel	X	I
motel	A	P
residential aged care	P	I
serviced apartment	A	P
tourist development	A	P

P means that the use is permitted;

I means that the use is permitted if it is incidental to the predominant use of the land (i.e. supports another use);

D means that the use is discretionary;

A means that the use is discretionary and must be advertised for comment;

X means that the use is not permitted by this Scheme.

In reviewing the above, 'Holiday Accommodation', 'Serviced Apartments', 'Motel' and 'Tourist Development' are currently discretionary uses within the Residential zone, requiring public advertising prior to being determined. A 'Hotel' may be approved as an incidental use within the Tourism zone, but is not permitted within the Residential zone.

The owner of the subject lot has recently indicated that a development with a mixture of residential and short stay accommodation in accordance with the Residential R60 development requirements is favoured for the site rather than a development with a 'Hotel' use.

Comments received regarding possible impacts relating to building setback, height, overshadowing, and loss of privacy of a tourist development as opposed to a residential development are likely to be consistent no matter the use; and in reviewing the site attributes such as reduced land area and possible adverse impacts such as noise and traffic given the area is now predominantly residential in nature.

Further, a nearby site, Lot 370 Country Club Drive is zoned for Tourist in the area and has not been developed – maintaining the ability to maintain for tourist uses to be development in this area.

For these reasons, it is recommended that Council retain the Residential (R60) zoning for Lot 9000 and not progress the rezoning to Tourist.

Setback along the southern boundary of Lot 9000; Abutting Oceanique apartments

Discussions with some of the owners of the Oceanique residential apartments were held during the advertising period as the eight-storey development with private balconies directly abutting the southern boundary of Lot 9000. The owners for the Oceanique apartments queried if there was an easement over Lot 9000 to allow service vehicles to access the western side of their site.

Investigations revealed that there is 3 metre wide setback under a restrictive covenant over Lot 9000 as a fire source feature in lieu of a common boundary setback. The restrictive covenant prohibits any building or structure being constructed or erected within the 3-metre-wide setback area.

The Management Council of the Oceanique and the owner of Lot 9000 are currently negotiating a modification of the restrictive covenant relating to the 3 metre wide buffer area on Lot 9000 to also allow service vehicle access.

The City of Mandurah does not need to be involved in this process and this does not impact the subject Amendment.

Public Open Space in Locality

In July 2013, Lot 372 Country Club Drive (the parent lot of Lot 9000) received subdivision approval to create 39 residential lots. The subdivision proceeded and 35 lots single residential lots were created including local roads Resort View, Caddy Lane and Buggy Lane, however 4 lots were not created. Lot 9000 (3871 square metres) was a balance lot (leftover) as a result.

A condition of subdivision approval for the 39 residential lots required 1,598 square metres (which equates to 10%) of land to be given up free of cost for public open space or a cash-in-lieu payment being made to the local government.

A cash-in-lieu payment was favoured by the City due the following reasons:

- existing public open space within 200 metres of the residential lots (Reserve 49280 on the corner of Country Club Drive and Sanctuary Circuit – 2,500m²);
- relatively small size of land to be given up for a usable local park,
- establishment and ongoing maintenance costs to the City for an additional park in the area,
- close proximity and existing access to the foreshore reserve and beach, and
- no additional areas of public open space shown on the Southport Resort Precinct Development Guide Plan approved by Council on 23 October 2012.

In accordance with provisions of the *Planning and Development Act 2005*, a land valuation was undertaken and approval obtained from the Western Australian Planning Commission permitting a cash-in-lieu payment. A cash-in-lieu payment of \$157,500 was received in 2013 and has been held in a specific reserve account.

Due to interest received, the amount has increased to \$173,766 and in December 2022, the Minister for Planning approved expenditure of up to \$173,766 to use the subject funds to upgrade the reticulation system to use recycled waste water to irrigate multiple reserves in Dawesville. Works will include the installation of pipe, booster pump, tank and a distribution pump from the connection point at the Waste Water Treatment Plant in Dawesville to the existing irrigation mainline on Country Club Drive. This mainline provides irrigation to all reserves and road verges that the City currently maintains in northern portion of Dawesville, including the tree lined grass verge of Country Club Drive and Reserve 49280.

As raised in some of the submissions, the provision on an additional area of public open (green) space in the area located on the northern side of the Oceanique is not desirable due to the existing park (Reserve 49280) within 200 metres of Lot 9000 and the other houses within the estate. This existing park was partially developed with a shelter, swing and exercise equipment in early 2018. The type of play equipment provided is reviewed when the assets are replaced approximately every 10-15 years. Half of the existing park is natural vegetation and this could also be developed further if deemed necessary. The Western Australian Planning Commission (WAPC) operational policy 'Liveable Neighbourhoods' that guides structure planning and subdivision recommends that local parks (up to

3000m²) should be provided within 300 metres of dwellings. In this instance, an adequate local park has already been provided within 200 metres.

Establishing and maintaining an additional park in the area would be costly, inefficient use of City resources to maintain and it is not recommended in accordance with WAPC 'Liveable Neighbourhoods' policy. For these reasons, the City accepted the cash-in-lieu payment for public open space when the 35 residential lots were created and the funds are being used to improve and maintain public open space reserves in the locality.

(d) Adding Hotel as a permitted use for Lot 2002 Marina Quay Drive, Erskine.

This modification is to regularise a recent approval issued over the subject site which is now in operation and avoids a potential conflict should the use become a 'non-conforming' use;

No specific submissions or objections were received in relation to this proposal to add 'Hotel' as a permitted use for the subject property.

(e) Adding some additional requirements to the provisions where approval is not required for the removal of trees.

These provisions were included in Town Planning Scheme No 3 but were not transferred over to Scheme 12 in its preparation. No specific submissions or objections were received relating to the inclusion of these provisions.

MEAG Comment

This item does not have any impact on the natural environment and therefore has not been referred to Mandurah Environmental Advisory Group for comment,

Consultation

The Scheme Amendment was advertised in accordance with the *Planning and Development (Local Planning Schemes) Regulations 2015* for a period of 64 days, commencing on 6 December 2022 and concluding on 8 February 2023. Due to the Christmas holiday period, the submission period was extended beyond the 42 day minimum.

Public advertising was carried out in the following manner:

- A copy of the Scheme Amendment document was advertised on the City's engagement website: www.mandurahmatters.com.au;
- Emails/Letters to landowners directly impacted and also to neighbouring landowners in the vicinity for proposals a), c) and d).
- Copies of the Scheme Amendment and supporting documentation were made available for inspection at the City's Administration Offices.

At the close of the advertising period 13 submissions from the public were received.

The Scheme Amendment was referred to the Environmental Protection Authority (EPA) to determine if an environmental assessment was required, prior to advertising. The EPA advised that the Scheme Amendment should not be assessed under the *Environmental Protection Act 1986*.

The following government and servicing agencies were also invited to make comment on the Scheme Amendment:

- ATCO Gas Australia
- Water Corporation
- Western Power
- Department of Communities

All of the agencies apart from Western Power made a submission on the Scheme Amendment.

A summary of the submissions received is provided in **Attachment 5.1**, with the key issues outlined in the comment section of the report.

Statutory Environment

Planning and Development Act 2005 and the Planning and Development (Local Planning Schemes) Regulations 2015.

Regulation 50(3) provides that the City shall:

“Before the end of the consideration period for a standard amendment to a local planning scheme [60 days], or a later date approved by the Commission, the local government must pass a resolution-

- (a) To support the amendment without modification; or*
- (b) To support the amendment with proposed modifications to address issues raised in submissions;*
or
- (c) Not support the amendment”.*

It is recommended that option (b) is pursued by Council.

Policy Implications

Nil

Financial Implications

Nil

Risk Analysis

Without undertaking this Amendment, there is a risk that further subdivision can occur at inappropriate locations, approvals are required for removing trees that the City has required to be removed, or in the case of Lot 2002 Marina Quay Drive, there is the unintended consequence of an approved use becoming ‘non-conforming’ which creates regulatory and administrative issues.

Strategic Implications

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

Economic:

- Promote and foster business investment aimed at stimulating economic growth.

Social:

- Facilitate safe neighbourhoods and lifestyles by influencing the built form through urban design.

Health:

- Promote the importance of a healthy, active lifestyle and the role the natural environment plays in preventative health, within our community.

Environment:

- Protect and manage our local natural environment and ensure that our actions to manage land-based assets don't adversely impact our waterways.

Organisational Excellence:

- Listen to and engage with our community in the decision-making process.

Conclusion

Each of the proposed modifications to the Local Planning Scheme were considered relatively minor to correct a number of omissions and errors. No objections were received on the Amendment during the public advertising period apart from those relating to the rezoning of Lot 9000 Country Club Drive, Dawesville from 'Residential (R60)' to 'Tourist'.

As the majority of tourist related land uses can be considered under the current Residential zoning and there is other undeveloped Tourist zoned land in the area, it is recommended that the rezoning to Tourist for Lot 9000 not be progressed.

- Refer **Attachment 5.1 Schedule of Submissions**
Attachment 5.2 Scheme Amendment Text (as amended – marked up)
Attachment 5.3 Scheme Amendment Maps (as amended – marked up)

RECOMMENDATION

That Council:

1. in accordance with Regulation 50(2) of the *Planning and Development (Local Planning Schemes) Regulations 2015*, notes the submissions received in respect to Amendment No.1 to the City of Mandurah Local Planning Scheme No. 12 and endorses the response to the submissions as contained Attachment 5.2;
2. in accordance with Regulation 50(3)(b) of the *Planning and Development (Local Planning Schemes) Regulations 2015* determines to **SUPPORT WITH MODIFICATION** Amendment No.1 to the City of Mandurah Local Planning Scheme No. 12 with the Scheme Amendment text to read as follows:

(a) Modifying the R-Code density from R25 to R40 for the following lots:

- **Lot 810 and 83-91 (No 1-19) Adana Street, Mandurah;**
- **Lots 92 – 95 (No 2 – 8) Rigel Street, Mandurah;**
- **Lots 104 – 107 (No 3 – 9) Anstruther Road, Mandurah;**
- **Lot 96 – 135 (No 1 – 27) Cygni Street, Mandurah; and**
- **Lot 500 and 109 - 121 (No. 54 - 80) Boundary Road, Mandurah**

(b) Modifying the R-Code density from R10 to R5 for the following lots:

- **Lots 201 – 210 Bulara Road, Greenfields; and**
- **Lots 211 – 220 Balwina Road, Greenfields**

(c) Adding the following land use to Table 6 (Special Use Zones in Scheme Area) to SU2 as it applies to Lot 2002 Marina Quay Drive, Erskine:

- **'P Uses – Hotel';**

(d) Adding the following to the Conditions Column of Schedule A – Clause 61(1) Development for which Development Approval is Not Required – Item No 26 ‘Removal of Trees:

- **where the tree is dead or constitutes an immediate threat to life or property;**
- **where the tree is within three metres of the wall of an existing or approved building;**
- **where the tree is required to be removed for the purposes of bushfire prevention and control including a firebreak as required by any relevant legislation;**

(e) Amending the Scheme Maps accordingly.

- 3. authorises the Mayor and the Chief Executive Officer, in accordance with Section 9.49a of the Local Government Act 1995, to execute under Common Seal Amendment No. 1 to Local Planning Scheme No. 12 and forward the amendment to the Western Australian Planning Commission seeking final approval by the Minister for Planning.**

Attachment 5.1 Schedule of Submissions

Owner / Address	Submission (Summarised comments)	Comment
1. ATCO Gas Australia	<p>a. In response to Amendment proposal a) (Boundary Road precinct), no objection, however portion of the area falls within the WAPC Draft Development Control 4.3 Trigger Distance for ATCO Infrastructure. Any sensitive land use or high density community use developments within this Trigger Distance of a High Pressure Gas Pipeline requires further consultation with ATCO prior to preliminary designs being finalised.</p> <p>b. No objection to Amendment proposals b) to f).</p>	<p>a. Noted</p> <p>b. Noted</p>
2. Department of Communities	Supports the proposed increase in density coding from R25 to R40 for proposal (a).	Noted
3. Water Corporation	No objection to proposed amendments. The proposal to increase the density code as part of proposal a) will give rise to the redevelopment of this area, which will incrementally increase network water demands and wastewater flows into the sewer network. The current water mains network is likely to be adequate and the Water Corporation will update its wastewater modelling to determine if any network upgrades are required.	Noted
<p>4. K. & S. Panton 15 Graham Road, Menora</p> <p>Apartment 57 (north side of Oceanique Apartment Complex) 100 Country Club Drive, Dawesville</p>	<p>a. Objection to the rezoning of Lot 9000 Country Club Drive from Residential to Tourist (proposal c).</p> <p>b. Unacceptable that no public consultation was undertaken prior to the Amendment being initiated.</p> <p>c. If rezoned to Tourist, an 8-storey hotel could be built and would directly affect privacy, sunlight and outlook of Oceanique residents.</p> <p>d. Lack of public open space when residential lots created.</p>	<p>a. Support. Recommend that the rezoning of Lot 9000 (proposal c) not be supported.</p> <p>b. There is no requirement for public consultation to be undertaken prior to Council initiating an Amendment. The Amendment reflects the previously permissible residential and tourist land uses for Lot 9000 Country Club Drive, Dawesville.</p> <p>c. Noted. The potential impact from development is acknowledged, however this would be assessed at the development application stage. Also see comments on <u>Tourist Uses permissible within Residential zoning</u>.</p> <p>d. Not supported. Sufficient public open space has been provided in</p>

	<p>e. Will the land between the Cut Golf Clubhouse (next to Lot 370) be considered for public open space?</p> <p>f. Why should Lot 9000 be rezoned to 'Tourist' when Lot 370 Country Club Drive is already zoned 'Tourist' and has good vehicle access and views over the golf course? Support the original approved subdivision plan with 4 single use residential lots.</p>	<p>the area. Refer to comments regarding <u>Public Open space in Locality</u>.</p> <p>e. Not supported. The Cut Golf Clubhouse (previously Lot 369) was subdivided into Lots 400 & 401 and are zoned "Private Community Use". The lots are not being considered to be used for public open space.</p> <p>f. Noted. The proposed amendment reflects the previous 'Tourist' zoning contained in the Southport Resort Precinct Development Guide Plan approved by Council in October 2012.</p>
<p>5. R. Shaw Apartment 30 (Oceanique Apartment Complex) 100 Country Club Drive, Dawesville</p>	<p>a. Objection to the rezoning of Lot 9000 Country Club Drive from Residential to Tourist (proposal c).</p> <p>b. Any tourist type development would be unattractive and very much out of place due to the adjacent 35 small residential lots.</p> <p>c. Recommends a green space within Lot 9000 and along the southern boundary to maintain some balance with residential lots on the remaining area in keeping with the surrounding area.</p> <p>d. Unchecked tourist development would create unsightliness and a lot of problems such as parking which would negatively impact on the adjoining 65 apartments of Oceanique and other adjoining homes.</p>	<p>a. Support. Recommend that the rezoning of Lot 9000 (proposal c) not be supported.</p> <p>b. Noted. See comments on <u>Tourist Uses permissible within Residential zoning</u>.</p> <p>c. Not supported. See comments regarding <u>Public Open space in Locality</u>.</p> <p>d. Noted. See comments on <u>Tourist Uses permissible within Residential zoning</u>.</p>
<p>6. C McGaw 27 Sanctuary Circuit, Dawesville</p>	<p>a. Objection to the rezoning of Lot 9000 Country Club Drive from Residential to Tourist (proposal c).</p> <p>b. It will have detrimental and ongoing effects on the current landowners within Precinct 1 and adjoining residential such as Traffic congestion, road safety and parking for residents and visitors.</p> <p>c. An increase of problems associated with over development such as increased crime rate, vandalism, littering etc.</p> <p>d. Recommend the current vacant blocks of Lot 9000 stay as residential blocks but include a Natural area and Park or Reserve.</p>	<p>a. Support. Recommend that the rezoning of Lot 9000 (proposal c) not be supported.</p> <p>b. Noted. See comments on <u>Tourist Uses permissible within Residential zoning</u>.</p> <p>c. Not supported as this is not substantiated.</p> <p>d. Supported in part regarding the zoning, but not supported regarding the park or reserve. See comments regarding <u>Public Open space in Locality</u>.</p>

<p>7. V Vickerstaff 4 Resort View, Dawesville</p>	<p>a. Objection to the rezoning of Lot 9000 Country Club Drive from Residential to Tourist (proposal c).</p> <p>b. Current major traffic and parking issue due to limited 6 parking spaces available with the new development of 35 houses to be completed. Insufficient room on the roads for current residents let alone visitors and possible future tenants.</p> <p>c. An area of public open space that could be developed into a safe park for families living in the area has not been provided. The current patch of grass situated on the corner of Sanctuary Circuit and Country Club Drive is not safe due to the street/intersection having no stop or give way signs to slow people down where kids may be situated.</p> <p>d. Overshadow issues onto personal property resulting in solar panels being extremely underused meaning increased power bills.</p>	<p>a. Support. Recommend that the rezoning of Lot 9000 (proposal c) not be supported.</p> <p>b. Noted. Many of the current parking issues are due to people using private garages for storage rather than parking vehicles and parking in the rear laneway or on the street.</p> <p>c. Not supported. See comments regarding <u>Public Open space in Locality</u>.</p> <p>d. Noted. Overshadowing from any proposed development shall be assessed at the development application stage. The Residential Planning Codes prescribes limits of overshadowing at midday, 21 June (directly south) onto any other adjoining property.</p>
<p>8. The Owners Oceanique SP52385 (Oceanique Luxury Apartments) 100 Country Club Drive, Dawesville</p>	<p>No objection to the proposed amendments however there is one issue regarding access to the 3.0m wide Parallel 'Buffer zone' stipulated in Lot 9000.</p> <p>Currently Oceanique Luxury Apartments have no way of accessing the ocean side of their property except via this buffer zone. The owners are currently in discussion with the owner of Lot 9000 to provide an enduring solution regardless of any rezoning decision.</p>	<p>Noted. See comments on <u>Buffer along the southern boundary of Lot 9000, abutting Oceanique apartments</u></p>

<p>9. A.M. Collins & D.J. Wicks 124 Sanctuary Circuit, Dawesville</p>	<p>a. Objection to the rezoning of Lot 9000 Country Club Drive from Residential to Tourist (proposal c).</p> <p>b. Overshadowing and large loss of privacy with any form of multi-story building due to living rooms, master bedroom and backyard facing directly onto Lot 9000.</p> <p>c. Devaluation of properties in the area and negative impacts from short stay visitors who may not have the same care for the neighbourhood as permanent residents.</p> <p>d. Increased traffic flow in an area that is already congested keeping in mind that tourists will bring boats, jet skis etc. limiting the space and parking further.</p> <p>e. Possible further damage to property due to construction as property has since been damaged after the construction of blocks in Lot 372 which was verified by a building inspector who inspected the property before and afterwards.</p>	<p>a. Support. Recommend that the rezoning of Lot 9000 (proposal c) not be supported.</p> <p>b. Noted. Overshadowing and overlooking / loss of privacy will be assessed at the development application stage.</p> <p>c. Possible impact on amenity is noted and will be assessed at the development application stage.</p> <p>d. Development will require sufficient onsite parking and assessment at the development application stage. Many of the current parking issues relate to the current small lots and people using private garages for storage rather than parking vehicles.</p> <p>e. Noted. This is not an issue related to the amendment.</p>
<p>10. P & P Langford Apartment 67 (Oceanique Apartment Complex) 100 Country Club Drive, Dawesville</p>	<p>a. Objection to the rezoning of Lot 9000 Country Club Drive from Residential to Tourist (proposal c).</p> <p>b. The Cut Golf Clubhouse is zoned for tourism short stay and see no requirement to add to that.</p> <p>c. The issues raised by short stay from anticipated noise, parking, green space which is not an acceptable consequence.</p>	<p>a. Support. Recommend that the rezoning of Lot 9000 (proposal c) not be supported.</p> <p>b. Support. In addition, some tourist type uses may be considered under the Residential zoning.</p> <p>c. Noted. These issues will be assessed at the development application stage.</p>

<p>11. B Cook & M Connolly 22/11 Country Club Drive, Dawesville</p>	<p>a. Objection to the rezoning of Lot 9000 Country Club Drive from Residential to Tourist (proposal c).</p> <p>b. Any multi-level development will negatively impact the privacy of level 2 upwards of residents in the Oceanique Apartments.</p> <p>c. Limited green space currently.</p> <p>d. A multi-level tourist/residential development will invariably provide for air-conditioning units and solar panels on their rooftops. This will result in increased noise level, radiated heat, glare and unsightliness.</p>	<p>a. Support. Recommend that the rezoning of Lot 9000 (proposal c) not be supported.</p> <p>b. Noted. Impact upon privacy will be assessed at the development application stage.</p> <p>c. Not supported. See comments regarding <u>Public Open space in Locality</u>.</p> <p>d. Noted. These issues may occur from any form of development on Lot 9000. Usually solar panels are angled to face north and therefore should not negatively impact on the Oceanique apartments located to the south.</p>
<p>12. M & L Buckley Lawley Investments Holdings Pty Ltd Apartment 63 (Oceanique Apartment complex) 100 Country Club Drive, Dawesville</p>	<p>a. Objection to the rezoning of Lot 9000 Country Club Drive from Residential to Tourist (proposal c).</p> <p>b. Currently inadequate parking and substantial traffic flow issues in the area.</p> <p>c. Residents who bought and built in the area on the understanding the “residential only” zoning of Lot 9000 would see the value of their properties negatively impacted by the rezoning.</p>	<p>a. Support. Recommend that the rezoning of Lot 9000 (proposal c) not be supported.</p> <p>b. Noted. Many of the current parking and traffic issues are due to people using private garages for storage rather than parking vehicles and parking in the rear laneway or on the street.</p> <p>c. Not support. Previous zoning was Residential/Tourist and many tourist type uses may be considered within the Residential zone.</p>
<p>13. G. Harris 7A 7 & B Cygni Street, Mandurah</p>	<p>Supports the increase in density coding from R25 to R40 for the Cygni Street area (proposal a) as there potential to take the quality of living standards in the area to a greater level.</p>	<p>Support. Recommend that proposal a) be supported.</p>

<p>14. S. Thompson & A L. Thompson Apartment 51 (Oceanique Apartment Complex) 100 Country Club Drive, Dawesville</p>	<p>a. Objection to the rezoning of Lot 9000 Country Club Drive from Residential to Tourist (proposal c).</p> <p>b. Loss of public consultation on holiday accommodation and short stay apartments.</p> <p>c. Visible impact from our living space 1 – looking north and living space 2 – looking north.</p> <p>d. Inadequate provision for green space.</p>	<p>a. Support. Recommend that the rezoning of Lot 9000 (proposal c) not be supported.</p> <p>b. Support. Retaining the Residential zoning will ensure public consultation on tourist type uses will occur prior to development.</p> <p>c. Noted. Overall design and privacy impacts will be assessed at the development application stage; however, protection of views is not a valid planning consideration.</p> <p>d. Not supported. See comments regarding <u>Public Open space in Locality</u>.</p>
<p>15. W & J A. Owens Apartment 50 (Oceanique Apartment Complex) 100 Country Club Drive, Dawesville</p>	<p>a. Objection to the rezoning of Lot 9000 Country Club Drive from Residential to Tourist (proposal c).</p> <p>b. Multiple issues will arise; privacy, overshadowing, noise and visual pollution.</p> <p>c. Extremely limited green space with funds set aside yet this was directed towards upgrading reticulation rather than to allow usable green space and parkland.</p>	<p>a. Support. Recommend that the rezoning of Lot 9000 (proposal c) not be supported.</p> <p>b. Noted. Impacts will be assessed at the development application stage.</p> <p>c. Not supported. See comments regarding <u>Public Open space in Locality</u>.</p>
<p>16. K & M. Wilschek Apartment 20 (Oceanique Apartment Complex) 100 Country Club Drive, Dawesville</p>	<p>a. Objection to the rezoning of Lot 9000 Country Club Drive from Residential to Tourist (proposal c).</p> <p>b. Lot 9000 (originally part of Lot 372) was a Tourist/Residential zoning under the Southport Resort Precinct Development Guide Plan.</p>	<p>a. Support. Recommend that the rezoning of Lot 9000 (proposal c) not be supported.</p> <p>b. Noted. The proposed amendment to ‘Tourist’ and adding a ‘single dwelling’ as a permitted use replicated the previous hybrid Tourist / Residential zoning.</p>

Attachment 5.2 Scheme Amendment Text (Marked Up)

PLANNING AND DEVELOPMENT ACT 2005

CITY OF MANDURAH LOCAL PLANNING SCHEME NO 12

AMENDMENT NO 1

The City of Mandurah under and by virtue of the powers conferred upon it by the Planning and Development Act 2005 (as amended), hereby amends the above Local Planning Scheme by:

(a) Modifying the R-Code density from R25 to R40 for the following lots:

- Lot 810 and 83-91 **(No 1-19)** Adana Street, Mandurah;
- Lots 92 – 95 **(No 2 – 8)** Rigel Street, Mandurah;
- Lots 104 – 107 **(No 3 – 9)** Anstruther Road, Mandurah;
- Lot 96 – 135 **(No 1 – 27)** Cygni Street, Mandurah; and
- **Lot 500 and 109 - 121 (No. 54 - 80) Boundary Road, Mandurah**

(b) Modifying the R-Code density from R10 to R5 for the following lots:

- Lots 201 – 210 Bulara Road, Greenfields; and
- Lots 211 – 220 Balwina Road, Greenfields

~~(c) Rezoning Lot 9000 Country Club Drive, Dawesville from 'Residential (R60)' to 'Tourist'; and adding the following to Table 4 (Specified Additional Use for Zoned Land in Scheme Area)~~

No	Description of Land	Additional Use	Conditions
2	Lot 9000 Country Club Drive, Dawesville	P Uses: • single dwelling	Nil

(c) Adding the following land use to Table 6 (Special Use Zones in Scheme Area) to SU2 as it applies to Lot 2002 Marina Quay Drive, Erskine:

- 'P Uses – Hotel';



(d) Adding the following to the Conditions Column of Schedule A – Clause 61(1) Development for which Development Approval is Not Required – Item No 26 'Removal of Trees:

- *where the tree is dead or constitutes an immediate threat to life or property;*
- *where the tree is within three metres of the wall of an existing or approved building;*
- *where the tree is required to be removed for the purposes of bushfire prevention and control including a firebreak as required by any relevant legislation;*

(e) Amending the Scheme Maps accordingly.

LEGEND




Peel Region Reserved Land

-  Regional Open Space
-  Other Regional Road

Local Reserved Land

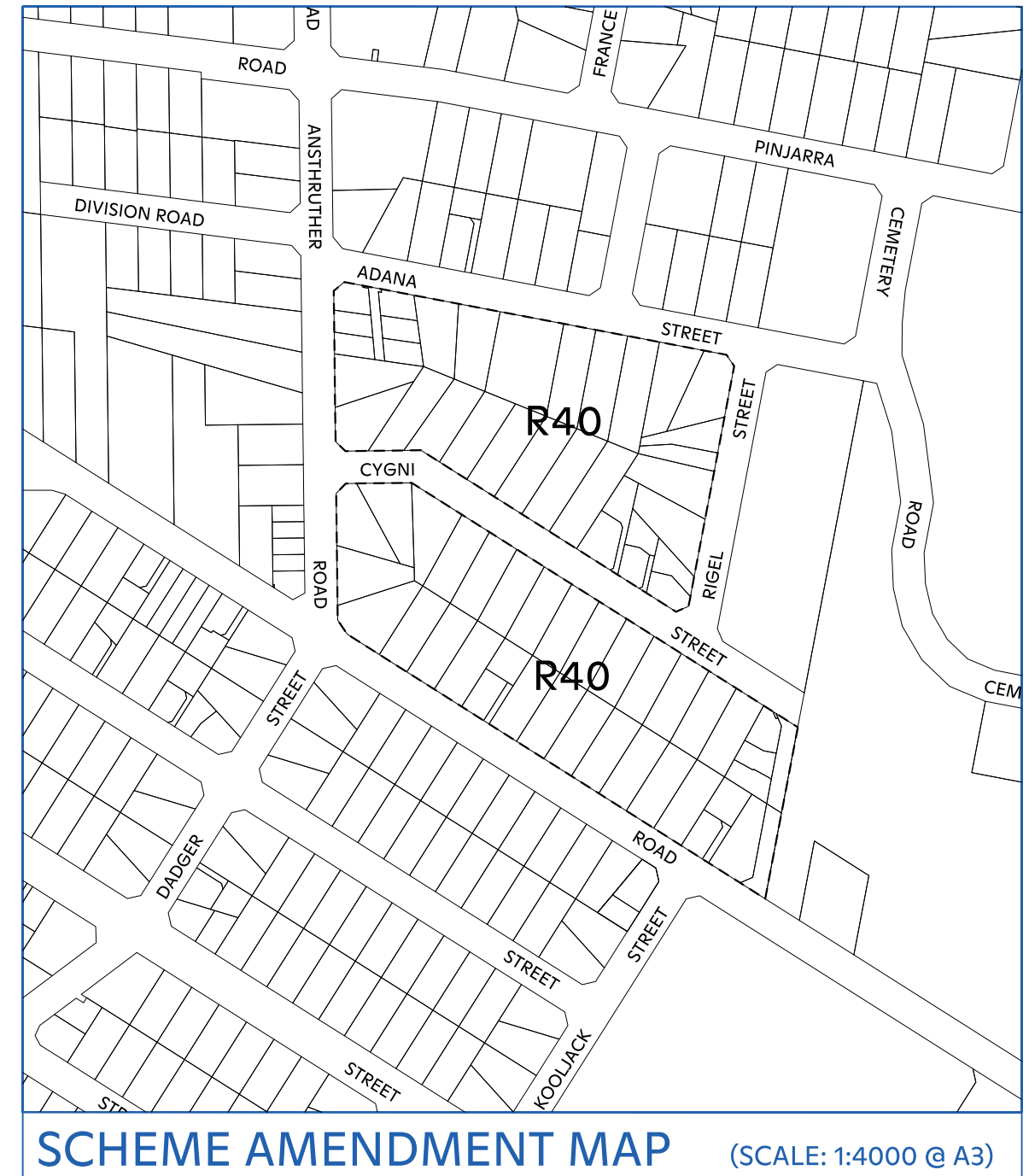
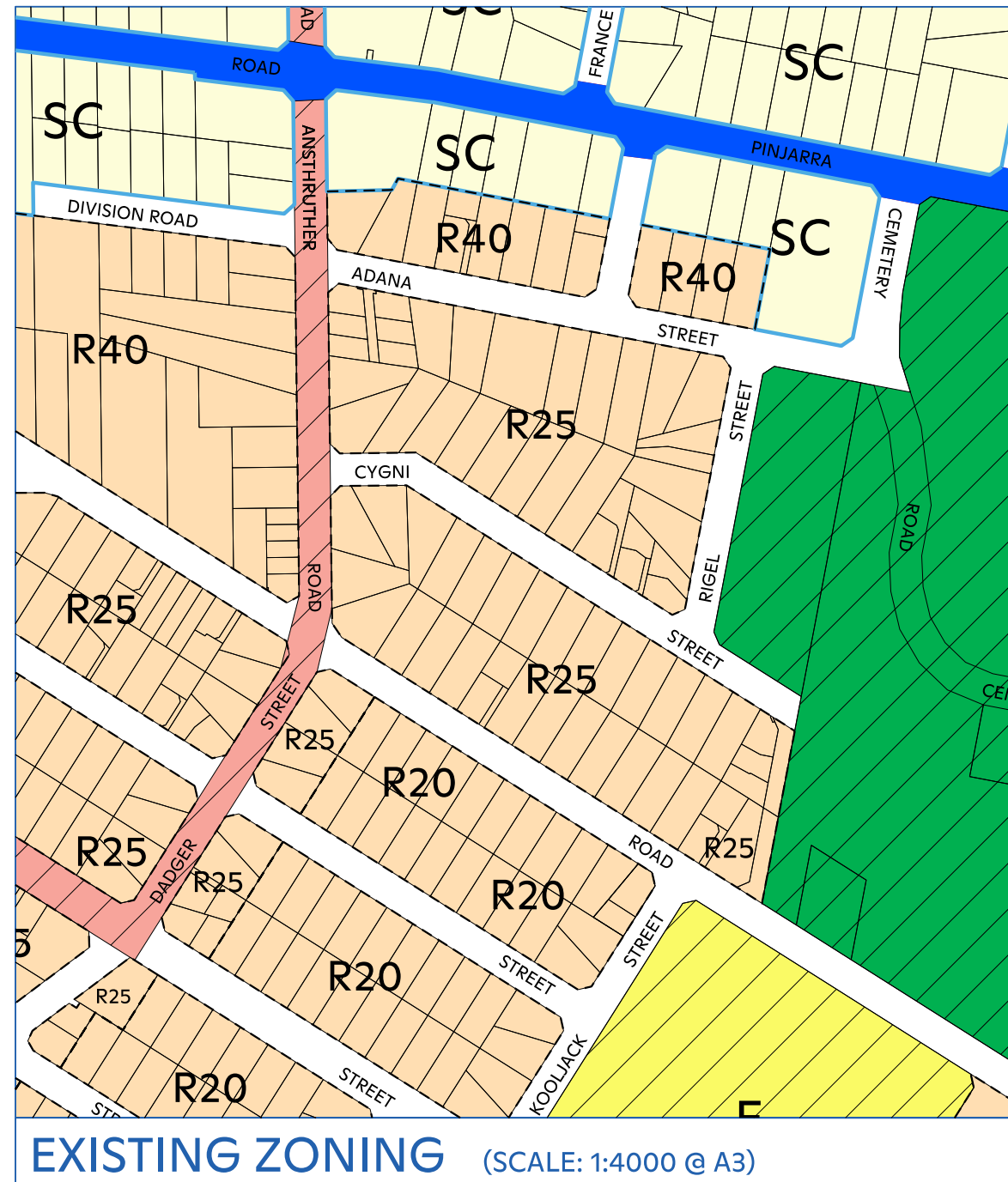
-  Public Open Space
-  Public Purposes
-  Local Distributor Road

Zones

-  Strategic Centre
-  Residential
-  No Zone

Additional Information & Overlays

-  Residential Density Code



ADOPTION

ADOPTED BY RESOLUTION OF THE CITY OF MANDURAH AT THE ORDINARY MEETING OF THE COUNCIL HELD ON THE 26th DAY OF APRIL 2022

MAYOR

CHIEF EXECUTIVE OFFICER

Council Meeting
28 March 2023

FINAL APPROVAL

1. ADOPTED FOR FINAL APPROVAL OF THE CITY OF MANDURAH AT THE ORDINARY MEETING OF COUNCIL HELD ON THE

THE COMMON SEAL OF THE CITY OF MANDURAH WAS HEREUNTO AFFIXED BY AUTHORITY OF A RESOLUTION OF THE COUNCIL IN THE PRESENCE OF:

MAYOR

CHIEF EXECUTIVE OFFICER

2. RECOMMENDED / SUBMITTED FOR FINAL APPROVAL BY THE WESTERN AUSTRALIAN PLANNING COMMISSION

DELEGATED UNDER S.16 OF THE P&D ACT 2005

DATE

3. FINAL APPROVAL GRANTED

MINISTER FOR PLANNING

DATE

Council Report

PLANNING AND DEVELOPMENT ACT 2005

CITY OF MANDURAH
LOCAL PLANNING SCHEME NO 12

AMENDMENT NO 1
(Modification (a))

SEAL



Attachment 5.3
Scheme Amendment Maps (Marked Up)

LEGEND

Peel Region Reserved Land

 Regional Open Space

Local Reserved Land

 Public Open Space

 Local Distributor Road

Zones

 Rural Residential

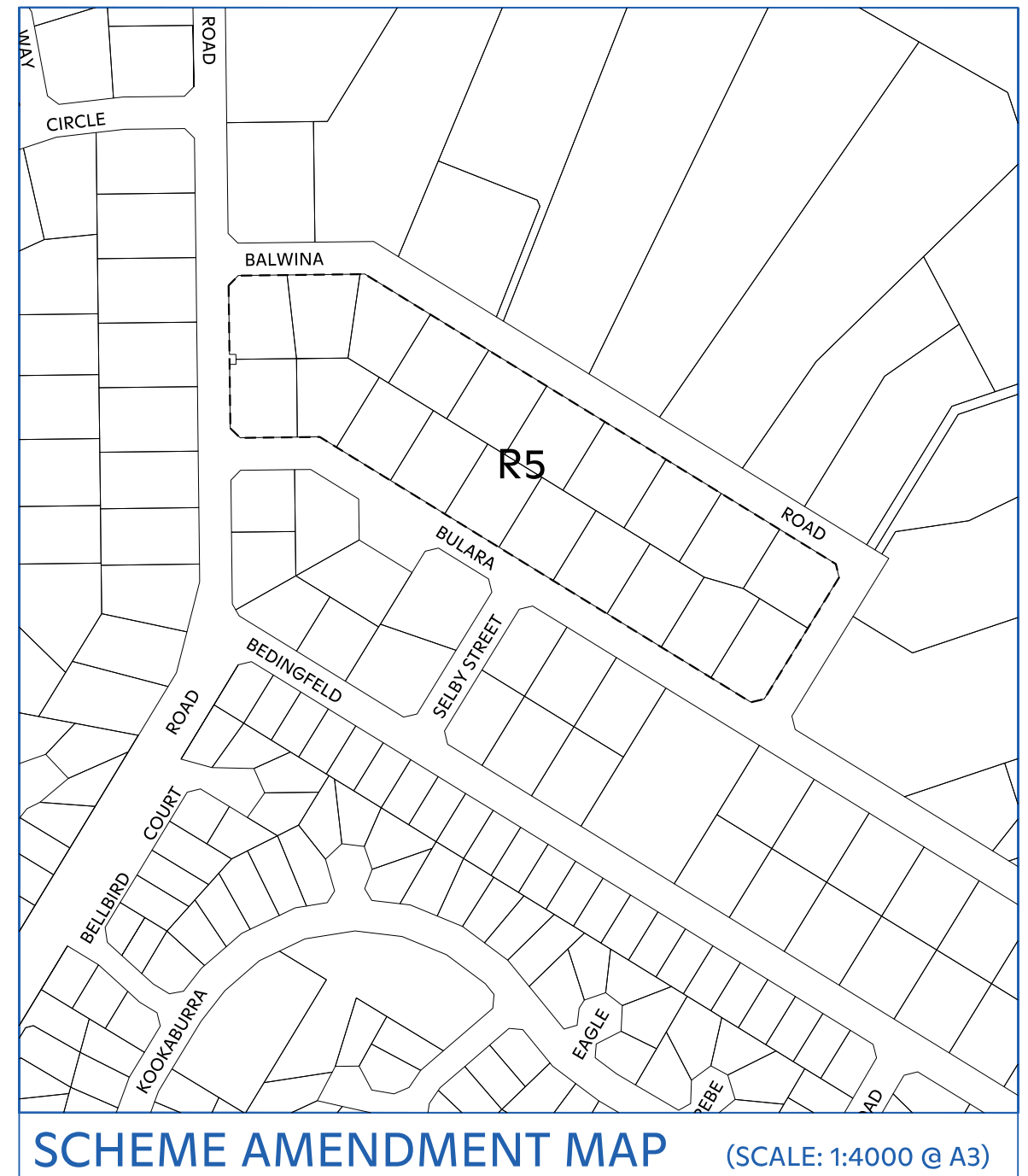
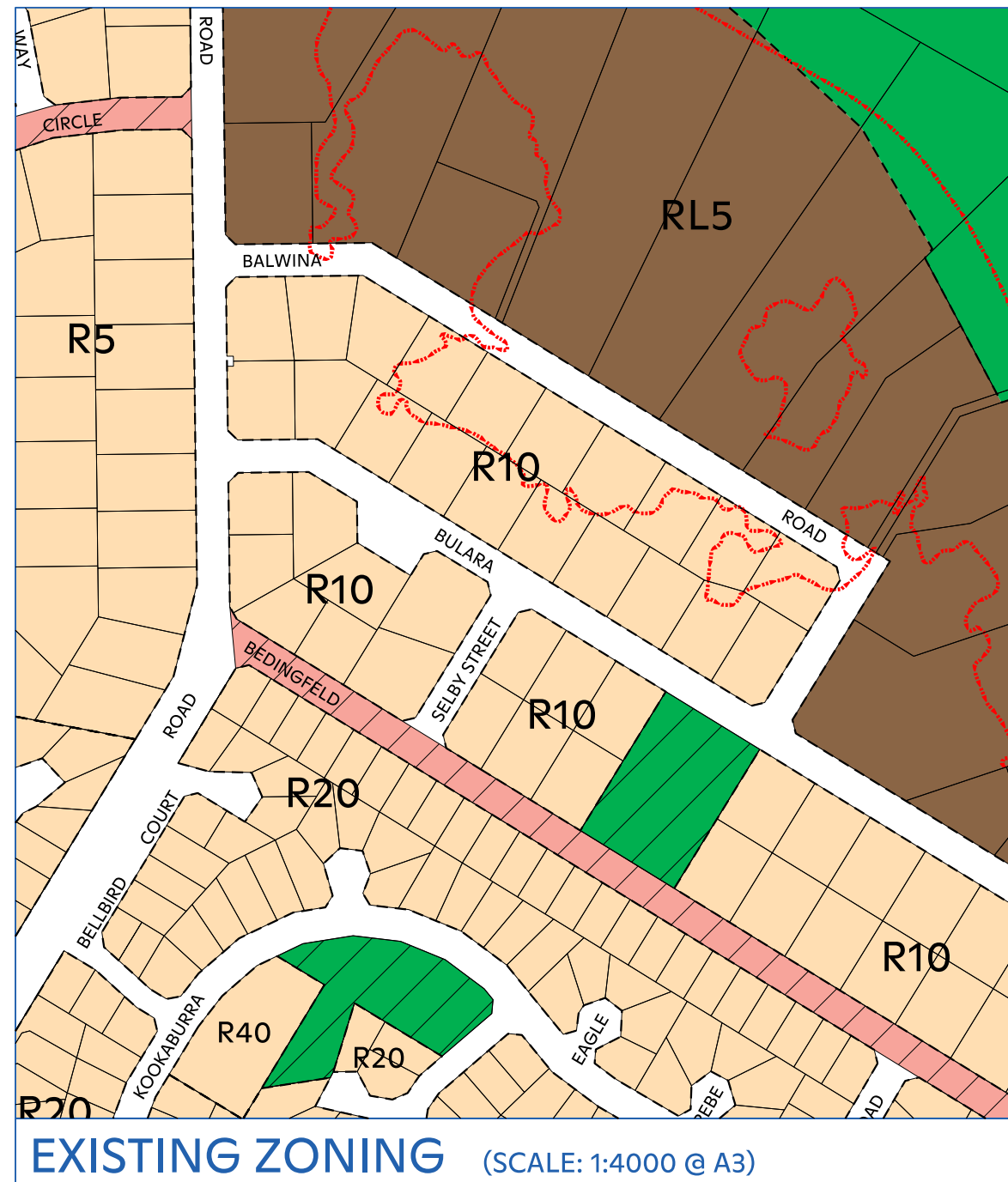
 Residential

 No Zone

Additional Information & Overlays

 Residential Density Code

 SCA1 - Flood Hazard Areas



ADOPTION

ADOPTED BY RESOLUTION OF THE CITY OF MANDURAH AT THE ORDINARY MEETING OF THE COUNCIL HELD ON THE 26th DAY OF APRIL 2022

MAYOR

CHIEF EXECUTIVE OFFICER

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DELEGATED UNDER S.16 OF THE P&D ACT 2005

DATE

3. FINAL APPROVAL GRANTED

MINISTER FOR PLANNING

DATE

Council Report

PLANNING AND DEVELOPMENT ACT 2005

CITY OF MANDURAH
LOCAL PLANNING SCHEME NO 12

AMENDMENT NO 1
(Modification (b))

SEAL



Local Planning Scheme No 12

LEGEND

Peel Region Reserved Land

 Regional Open Space



Local Reserved Land

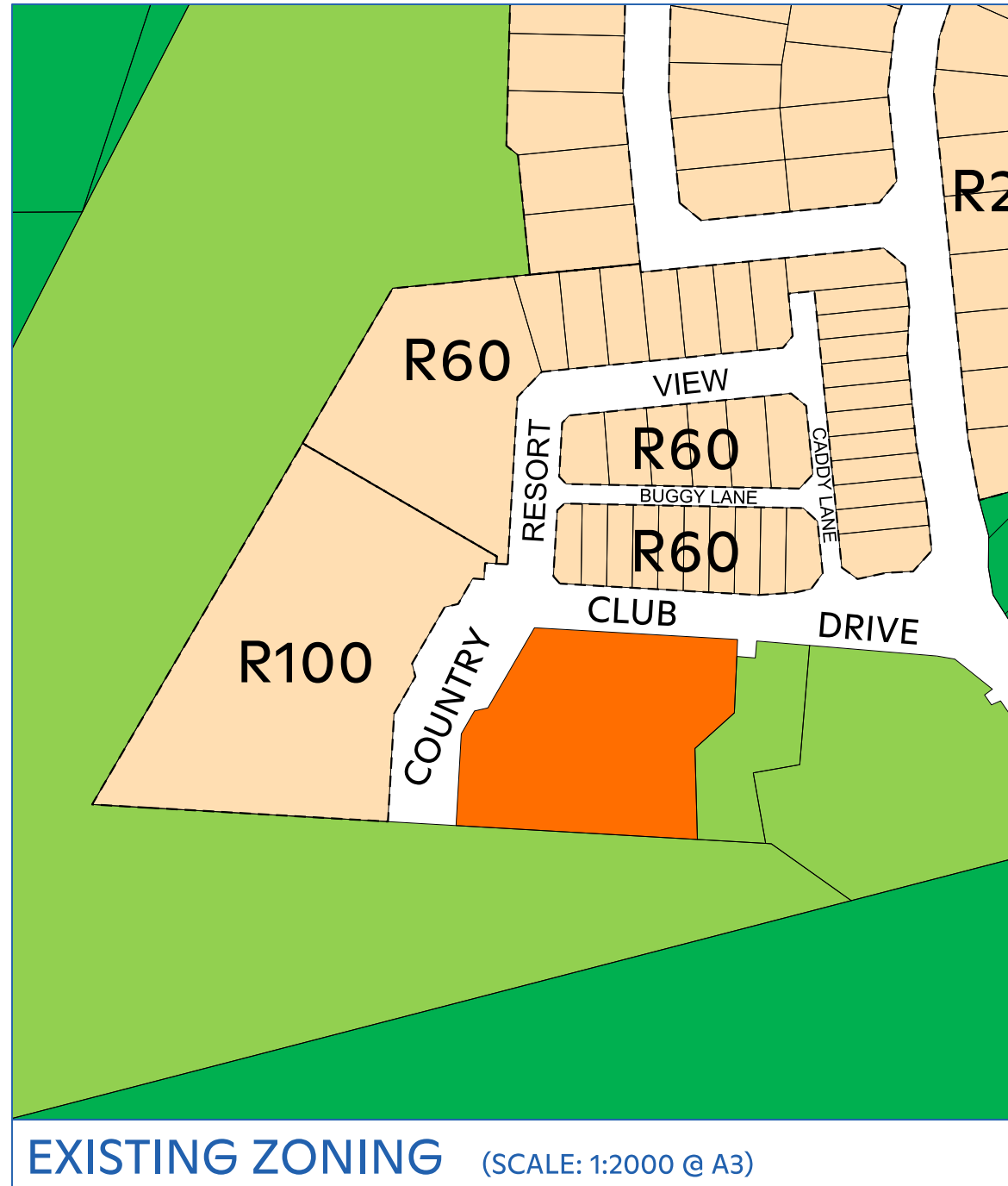
 Public Open Space

Zones

-  Tourist
-  Residential
-  Private Community Uses
-  No Zone

Additional Information & Overlays

-  Residential Density Code
-  Additional Use



ADOPTION

ADOPTED BY RESOLUTION OF THE CITY OF MANDURAH AT THE ORDINARY MEETING OF THE COUNCIL HELD ON THE 26th DAY OF APRIL 2022

MAYOR

CHIEF EXECUTIVE OFFICER

FINAL APPROVAL

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MAYOR

CHIEF EXECUTIVE OFFICER

2. RECOMMENDED / SUBMITTED FOR FINAL APPROVAL BY THE WESTERN AUSTRALIAN PLANNING COMMISSION

DELEGATED UNDER S.16 OF THE P&D ACT 2005

DATE

3. FINAL APPROVAL GRANTED

MINISTER FOR PLANNING

DATE

PLANNING AND DEVELOPMENT ACT 2005

**CITY OF MANDURAH
LOCAL PLANNING SCHEME NO 12**

**AMENDMENT NO 1
(Modification (d))**

SEAL

