



NOTICE OF MEETING

ORDINARY COUNCIL

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

24 June 2025

CASEY MIHOVLOVICH
Chief Executive Officer
19 June 2025

AGENDA

1. OPENING OF MEETING AND ANNOUNCEMENT OF VISITORS

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

2. ACKNOWLEDGEMENT OF COUNTRY

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

5.1 COUNCILLOR D WILKINS: ANTI-SOCIAL BEHAVIOUR

Question 1

With the continued reports of antisocial behaviour in our CBD and surrounding areas and with incidents involving some street present individuals becoming more apparent. Is the City planning a review or strengthening of its strategy to ensure we are effectively balancing community safety with social responsibility.

City of Mandurah Response

The City acknowledges the ongoing concerns regarding antisocial behaviour in the City Centre and surrounding areas, including incidents involving street-present individuals. Officers continue to work closely with WA Police and local service providers to respond to these issues. The approach remains focused on balancing public safety with compassion and social responsibility, recognising the complex factors that contribute to these behaviours.

To strengthen a response, the City will be holding a workshop with Elected Members in July to review current strategies. This session will provide an opportunity to consider both short and long-term measures to improve safety, support vulnerable individuals, and ensure our public spaces remain welcoming for all.

5.2 COUNCILLOR D SCHUMACHER: WESTERN FORESHORE ADVERTISING

Question 1

With regards to the money spent on advertising for the Western Foreshore, was that a budgeted amount or an unbudgeted amount? If it was budgeted, which budget did it come from?

City of Mandurah Response

Funds were budgeted as part of the City Centre Master Plan and Western Foreshore Leisure Precinct Master Plan for community advertising. These funds were allocated through the Strategic Planning and Transform Mandurah Corporate Projects accounts. In line with our communications framework, for a strategic project of this scale, that has broad community interest/impact, significant potential economic impact and high reputational risk, we plan for a communications budget of approximately \$30,000.

Question 2

With regards to the Long-Term Financial Plan, could I ask for clarification in relation to the New Assets Program and the Western Foreshore Leisure Precinct. There is expenditure over 2025/26 to 2027/28 of \$6,344,000. What works are going to be carried out at the Western Foreshore over those three years for the budgeted amount of \$6,344,000

City of Mandurah Response

The capital works program that is proposed under the draft Long Term Financial Plan, as part of the implementation of the Western Foreshore Leisure Precinct Plan, includes:

Year 1 - 2025/26 (\$448,000)

- \$198,000 New Skate Park Car Parking Design and Construction – Stage 1
- \$50,000 Mary Street / Leighton Place / Pinjarra Road / Old Coast Road Intersection Upgrade Design
- \$200,000 Foreshore Hazard Treatment Planning and Design

Additional Notes:

The new Skate Park Car Parking was previously identified through the Waterfront Redevelopment master plan process for the Western Foreshore Leisure Precinct in 2019. This car park will largely service the skate park and playground.

The Intersection Upgrade at Leighton Place/Mary Street and Old Coast Road / Pinjarra Road is required to address current congestion issues and future growth.

The Coastal Protection works have been identified through the site CHRMAP and are required to address future inundation risks across the entire extent of the Western Foreshore.

Year 2 - 2026/27 (\$4,146,000)

- \$170,000 New Skate Park Car Parking Construction – Stage 2
- \$825,000 War Memorial Car Park Upgrade and Expansion
- \$800,000 Coastal Hazard Treatments – Stage 1
- \$1,500,000 Mary Street / Leighton Place / Pinjarra Road / Old Coast Road Intersection Upgrade
- \$851,000 Public Open Space and Landscaping Upgrades - Stage 1

Additional Notes:

The new Skate Park Car Parking was previously identified through the Waterfront Redevelopment master plan process for the Western Foreshore Leisure Precinct in 2019.

This car park will largely service the skate park and playground.

The War Memorial Car Park remediation works are designed to address existing drainage issues. The expansion of the War Memorial Car Park is designed to accommodate increased activation across the entire Western Foreshore Leisure Precinct.

The Coastal Protection works have been identified through the site CHRMAP and are required to address future inundation risks across the entire extent of the Western Foreshore.

The Intersection Upgrade at Leighton Place/Mary Street and Old Coast Road / Pinjarra Road is required to address current congestion issues and future growth.

The new recreation infrastructure to be developed within the Leisure Precinct includes improved path linkages and landscaping.

Year 3 - 2027/28 (\$1,750,000)

- \$719,000 Coastal Hazard Treatments – Stage 2
- \$1,031,000 Public Open Space and Landscaping Upgrades - Stage 2

Additional Notes:

The Coastal Protection works have been identified through the site CHRMAP and are required to address future inundation risks across the entire extent of the Western Foreshore.

The new recreation infrastructure to be developed within the Leisure Precinct includes improved path linkages and landscaping.

Question 3

Can the City confirm how much of that \$6,344,000 is actually directly connected to the proposed development on Hall Park.

City of Mandurah Response

The capital works projects outlined above are essential for the successful implementation of the Western Foreshore Leisure Precinct Plan, and whilst the proposed upgrades will support the Western Foreshore Commercials Site, they are intended to support the function and activation of the Precinct in its entirety for wider community use.

5.3 COUNCILLOR R BURNS: INCIDENT, YOUTUBE AND SANDBLASTING

Question 1

In early April, elected members were briefed by the CEO regarding an incident that occurred at the City administration offices on Friday, 4 April 2025, involving a small Aboriginal advocacy group. During that incident, senior City staff requested police assistance, resulting in a response involving at least four police vehicles and numerous officers. At that briefing, the CEO advised that an investigation into the matter would be undertaken. Has the CEO completed the investigation into the incident?

City of Mandurah Response

The actions that occurred after the protest are confidential as per section 5.23 of the *Local Government Act 1995* as they relate to the matters affecting employees

Question 2

What policies, procedures, or operational plans were reviewed or cross-referenced as part of the investigation?

City of Mandurah Response

The actions that occurred after the protest are confidential as per section 5.23 of the *Local Government Act 1995* as they relate to the matters affecting employees

Question 3

Will the CEO be providing a further briefing to elected members on the findings of the investigation?

City of Mandurah Response

No further briefings are required.

Question 4

Will Council be provided with a copy of the investigation report, and if so, when?

City of Mandurah Response

The actions that occurred after the protest are confidential as per section 5.23 of the *Local Government Act 1995* as they relate to the matters affecting employees

Question 5

At the Ordinary Council Meeting on 29 April 2025, I moved a motion to allow elected members to use short clips from the City's publicly available YouTube videos of Council meetings. The City sought legal advice via written correspondence to inform this matter. Was the legal advice obtained by the City based on a single email or communication to the lawyer or law firm, or were there multiple communications, such as clarifications or additional correspondence?

City of Mandurah Response

As previously communicated with Councillor Burns, the request for legal advice summary was contained within the copy of the legal advice provided to Council on a confidential basis in accordance with section 5.23 of the *Local Government Act 1995*. The legal brief consisted of single email to the external counsel requesting the advice and included the following documents attached:

- Proposed Notice of Motion 20250414 submitted by Councillor Burns which called for the amendments to relevant policies; and
- Email exchange between Councillor Burns and the CEO requesting use of extracts of the recording. This was to provide the external counsel with context to the proposed Notice of Motion.

There were no other communications between the City and the external counsel engaged to provide the advice. The full copy of the legal advice was provided to Elected Members on a confidential basis.

Question 6

Is there any legal or procedural reason that would prevent the City from sharing the written instructions or related correspondence provided to the lawyer or law firm with elected members?

City of Mandurah Response

As per the above response Council were provided with the legal advice. The City has written to Councillor Burns to advise that he must demonstrate how this information is related to the performance of his role as set out in section 2.10 Role of councillors under the *Local Government Act 1995*.

Question 7

If such a reason exists, could the CEO please outline the nature of that reason?

City of Mandurah Response

As advised to Councillor Burns, he must demonstrate how this information is related to the performance of the functions of his role as set out in section 2.10 Role of councillors under the *Local Government Act 1995*.

Question 8

If no such reason exists, could the CEO confirm whether the written instructions and any related correspondence can be provided to elected members, and if so, when and how this could be facilitated?

City of Mandurah Response

As advised to Councillor Burns, he must demonstrate how this information is related to the performance of his functions as set out in section 2.10 Role of councillors under the *Local Government Act 1995*.

Question 9

Has the City sought and/or received legal advice regarding Copyright laws as they pertain to the use of the City's content that is publicly available on YouTube, specifically relating to the fair dealing principles under the Commonwealth Copyright Act 1968 (Part IV)?

City of Mandurah Response

The City's internal legal advice considered the implications of these provisions in the development of its Live Steaming, Recording and Electronic Attendance Policy. While the *Copyright Act 1968* provides for certain fair dealing exceptions, these are limited in scope and apply only to specific purposes (such as research or study, reporting the news, criticism or review, legal advice or proceedings, parody or satire). These exceptions do not automatically permit the redistribution, editing, or republishing of copyrighted material without consent. Whether a use qualifies as "fair" depends on several factors, including the purpose of the use, how much of the content is used, and whether the use could negatively affect the value or intended audience of the original recording.

As stated in the Council Meetings – Live Streaming, Recording and Electronic Attendance Policy POL-GVN 11 the City retains copyright over all audiovisual content produced and published through its official channels, including livestreamed and recorded Council meetings. This content is made publicly available to promote transparency and accessibility, but it remains the intellectual property of the City. To protect the integrity and accuracy of the official public record, the City does not grant permission for its content to be edited or republished on personal or third-party platforms without its consent. In the development of the Council Policy, the City sought external legal advice on section 4.12 Copyright and the wording that was advised to be included is reflected in the Council Policy which states: *Access to the live stream and recordings of Council meetings is provided on the City's website for personal and non-commercial use only, unless otherwise approved by the City. Copying or distribution of any part of the live stream or recording is not permitted without prior approval of the City. The City reserves all rights in relation to its copyright.*

Question 10

Similarly, has the City sought or received legal advice regarding the implied freedom of political communication under the Australian Constitution, as recognised and developed by the High Court of Australia?

City of Mandurah Response

The City's internal legal advice has considered the implications of the implied freedom of political communication in the development and application of its governance and communications policies. This includes the Live Streaming, Recording and Electronic Attendance Policy.

The City's position, as outlined in its Live Streaming, Recording and Electronic Attendance Policy, is that restrictions on editing and redistributing official Council meeting footage on personal or third-party platforms are not intended to limit political communication. Instead, these measures are in place to protect the integrity and accuracy of the official public record. Councillors and members of the public remain free to discuss Council matters, express political views, and share links to the official, unedited recordings published by the City.

Question 11

In my opinion, permanent sand bypassing is less costly, more environmentally sound, and aesthetically preferable for our community. Could you provide an update on the outcomes of the City of Mandurah's advocacy efforts during the recent state and federal elections regarding the establishment of a permanent sand bypassing system at the Dawesville Cut and the Mandurah Estuary mouth?

City of Mandurah Response

There were no election commitments made in relation to permanent sand bypassing during the recent State and Federal Government elections, however, the City has applied for funding for Permanent Sand Bypassing system, including infrastructure at the Dawesville Channel and Mandurah Entrance Channel, as part of the Australian Government's Disaster Ready Fund. While the City was unsuccessful under the 2024 program a new application was submitted in April 2025 under round three of the program, and City officers are awaiting the outcome of this application.

Question 12

Given these advantages, if these efforts were unsuccessful, can you please outline the City's strategy moving forward to achieve this goal.

City of Mandurah Response

The City is continuing to pursue available funding options with the most recent being the current application to the Australian Government's Disaster Ready Fund. We are also continuing State Government advocacy efforts by targeting the State budget cycles. We are currently liaising with the local Members of Parliament, the Minister for Transport and the Department of Transport to advocate for the permanent sand bypassing and given the cost savings for State Government, we also plan to advocate to the Treasurer and relevant department as part of the budget process.

5.4 COUNCILLOR J SMITH: CONSTRUCTION SITES IN DAWESVILLE

Question 1

Has the monitoring of construction sites in Dawesville, by Rangers, reduced over the last six months?

City of Mandurah Response

The City has continued to monitor building sites with the resources allocated. There has been some periods of officer leave and also competing compliance priorities that has reduced surveillance at different stages. Time is allocated across the City included areas of high volume building particularly Dawesville, Lakelands and Madora Bay. The City appreciates this issue is continuing and the locations requiring attention change as areas of heavy building are completed.

Question 2

How many construction litter fines have been issued per month in Dawesville over the last twelve months?

City of Mandurah Response

There have been 104 building site refuse related infringements issued in Dawesville this financial year:

July 2024 - 11
August 2024 – 9
September 2024 - 10
October 2024 – 22
November 2024 – 12
December 2024 – 5
January 2025 – 3
February 2025 – 11
March 2025 - 12
April 2025 - 5
May 2025 – 4

A total of 314 building site refuse related infringements has been issued across the City this financial year.

Question 3

Can you please provide an update regarding meetings between building companies and The City regarding compliance and impacts to community?

City of Mandurah Response

There have been no meetings with builders in recent months. Letters detailing requirements of both the City and WorkSafe were issued prior to Christmas to all builders who had lodged dwelling Building Applications in the last 6 months. Compliance officers have regular onsite interactions and through the enforcement of the City's Local Laws. Plans for a broader meeting to discuss with builders has been delayed however will be progressed as soon as possible.

Question 4

Why has nothing been achieved in the last 8 months in regard to rectifying the problem of builders rubbish and sand run off in Dawesville?

City of Mandurah Response

The residential construction sector is extremely busy and the management of the various trades is challenging. The challenges around compliance have been reinforced in discussions with WorkSafe inspectors. Feedback from staff undertaking compliance work on the ground is there is a high level of awareness by builders that operate in the City of Mandurah.

Question 5

When can we expect some results, not only at Ocean Road development, but across all building sites and subdivisions in Mandurah?

City of Mandurah Response

The City appreciates the ongoing issue that is present and is working to allocate resources to this. The City is committed to a range of measures including increased site monitoring, local law updates, the use of building licence conditions, regular clean ups to minimise the impacts on the environment and local amenity.

5.5 COUNCILLOR D SCHUMACHER: PINJARRA, ANSTRUTHER ROAD INTERSECTION

Question 1

In the Long-Term Financial Plan, we have a budgeted figure here of \$571,582 for the Pinjarra-Anstruther Road Intersection which we have been working on for around 3 years. Is this for main roads to change the signalling pattern or what is this cost for?

City of Mandurah Response

The draft Long Term Financial Plan has the amount of \$571,582 included for the upgrade of the signalised intersection at Pinjarra Road / Anstruther Road, subject to funding under either the Federal or State Blackspot Programs. The upgrade will result in all right turn movements at the intersection being fully controlled by right turn signals and the present uncontrolled filter movements being removed.

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

8.1 JUNIOR COUNCIL 2025 PROJECT

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: 27 May 2025

Minutes available on the City's website via [mandurah.wa.gov.au/council/council meetings/agendas-and-minutes](http://mandurah.wa.gov.au/council/council-meetings/agendas-and-minutes)

14. ANNOUNCEMENTS BY THE PRESIDING MEMBER (WITHOUT DISCUSSION)

15. DECLARATIONS OF FINANCIAL, PROXIMITY AND IMPARTIALITY INTERESTS

16. QUESTIONS FROM ELECTED MEMBERS (WITHOUT DISCUSSION)

16.1 Questions of which due notice has been given

16.2 Questions of which notice has not been given

17. BUSINESS LEFT OVER FROM PREVIOUS MEETING**18. REPORTS**

No.	Item	Page No	Note
1	Update on Mary Street / Leighton Place and Mary Street / Pinjarra Road / Old Coast Road Intersections	11 - 19	
2	Rushton Park Precinct Master Plan - Endorsement for Community Consultation	20 - 33	
3	Lakelands Train Station Parking Restrictions & Policy Amendment	34 - 56	
4	Delegated Authority Annual Review	57 - 124	<i>Absolute Majority required</i>
5	Caretaker Period Policy	125 - 151	
6	Corporate Business Plan 2025-2029	152 - 184	<i>Absolute Majority required</i>
7	Adoption of Long Term Financial Plan (LTFP) and Policy	185 -299	<i>Absolute Majority required</i>
8	Adoption of Annual Budget and Rates	300 - 446	<i>Absolute Majority required</i> Confidential Attachments 5 - 7
9	Monthly Financial Report - May	447 - 485	<i>Absolute Majority required</i>

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

1	SUBJECT:	Update on Mary Street / Leighton Place and Mary Street / Pinjarra Road / Old Coast Road Intersections
	DIRECTOR:	Built and Natural Environment
	MEETING:	Council Meeting
	MEETING DATE:	24 June 2025

Summary

Local road network improvements are needed at the intersections of Mary Street / Leighton Place and Mary Street / Pinjarra Road / Old Coast Road to improve the function of the intersections due to present traffic congestion issues and in order to cater for future traffic growth from local and regional development, and the activation of the Western Foreshore through the implementation of the Western Foreshore Leisure Precinct Concept Master Plan. Future local road planning must take into consideration the impact of the completion of the Mandurah Estuary Bridge Duplication project that is being delivered by Main Roads, Western Australia and is due for completion in late 2025.

Following community feedback, City officers are proposing a revised timeline for the refinement of design concepts and costings for the intersection improvements, to allow for additional traffic studies and modelling to be completed and associated community consultation to be undertaken before this information is presented to Council at, or before, its meeting in June 2026.

Disclosure of Interest

Nil

Location

The intersections of Mary Street / Leighton Place and Mary Street / Pinjarra Road / Old Coast Road in Halls Head.



Previous Relevant Documentation

- G.11/08/24 27 August 2024 The Chief Executive Officer was requested to present the design, costings and timetable for the local road network improvements including the intersections of Mary Street / Leighton Place and Mary Street / Pinjarra Road / Old Coast Road to Elected Members by June 2025.

Background

An expert traffic engineering consultant has undertaken traffic studies and modelling at the intersections of Mary Street / Leighton Place and Mary Street / Pinjarra Road / Old Coast Road, to consider present and future traffic volumes at the intersections, and has made recommendations on the local road network improvements that are required for these intersections to perform satisfactorily, taking into account:

- The present traffic volumes.
- The predicted growth in traffic generation due to local and regional development.
- The proposed activation of the Western Foreshore through the implementation of the Western Foreshore Leisure Precinct Concept Master Plan, including the proposed commercial site.
- The Mandurah Estuary Bridge Duplication project, due for completion in late 2025.

Initial recommendations included a range of options that could be considered. The traffic modelling assessed these options during the weekday morning (7:30 am to 9:30 am) and afternoon peak periods (2:45 pm to 4:45 pm), and the Saturday weekend mid-day peak period (11:00 am to 1:00 pm).

It is noted that the traffic modelling indicates that the Mandurah Estuary Bridge Duplication, when completed, will improve the level of service at the intersection of Mary Street / Leighton Place due to a reduction in northbound traffic volumes on Old Coast Road.

Comment

Subsequently, City officers have been working with the expert traffic engineering consultant to progress the next stage of the design of the local road network improvements. This has included more detailed consideration of the modifications that are required to improve the performance of the local road network at present and to cater for the future growth. This has included consideration of:

- Future predicted traffic growth to 2041.
- Potential no right turn movement from Leighton Place onto Mary Street.
- Potential no right turn movement from Old Coast Plaza onto Mary Street.
- Right turn lane from Mary Street onto Leighton Place.
- Two left turn lanes onto Pinjarra Road.
- The option of additional left / right turn / straight through lane onto Pinjarra Road / Old Coast Road.
- The option of an additional dedicated left turn lane from Leighton Place directly onto Pinjarra Road.
- A roundabout option was also considered, however, preliminary assessment indicated that the roundabout was unlikely to be accommodated within the existing road reserve and significant additional costs were expected due to conflicts with utility services.

City officers hosted a workshop with the local residents who live closest to the intersections and who would be most impacted by any changes, on Wednesday, 30 April 2025. This was the first stage of community engagement in relation to the Leighton Place/Mary Street and Mary Street/ Pinjarra Road/ Old Coast Road intersections and draft concept intersection upgrade options.

170 residents and property owners were invited to the workshop from Leighton Place, C Apartments and Monterey Bay and 34 people attended.

The key themes from the community feedback received at the workshop are outlined in **Attachment 1.1**.

It is noted that some residents raised concerns that the traffic modelling undertaken was not adequate and represented the winter months and that the summer months are the busiest in the City Centre. Although previous traffic data collected during the 2021 City Centre traffic audit indicates that the winter months have similar traffic volumes to the summer months, except for traffic generated from special events, and the expert traffic consultant has confirmed that the recent traffic study was conducted in accordance with proper industry practice, City officers are recommending to Council to allow for additional time to undertake traffic surveys in May/June 2025 and again in January/February 2026, to ensure that the peak summer and school holiday period is also captured and the community feedback is fully addressed.

Consultation

The City values community feedback and will continue to engage with residents to address any concerns and make necessary adjustments to the traffic management plan as required. Accordingly, taking into account the community's feedback as outlined above in the comments section of this report, City officers are recommending to Council to support the City to undertake additional traffic surveys and modelling. The outcomes will help to refine design concepts accordingly with consideration of the community's concerns. Once completed, the City will undertake further engagement with the following key external stakeholders, when the new data is available, before broader community consultation is commenced, and the proposed local road network improvements being finalised:

- Local residents directly impacted on Leighton Place and property owners within C Apartments and Monterey Bay.
- Local businesses at the local shopping centre near the Western Foreshore.
- Left Coast Leisure Group.
- Department of Transport.

The expected timeline for carrying out the additional traffic modelling and consultation is outlined in the below table.

When	Activity
Late May – Early July 2025	Complete first round of additional traffic studies and modelling to represent winter activity
Mid-June 2025	Send a letter to the local residents with responses to their feedback and advise on the further modelling to be undertaken and the process moving forward.
24 June 2025	Present a report to Council in June 2025, providing an updated planning and engagement schedule and a commitment to report back to Council by June 2026, with refined concepts and cost estimates.
Mid-January – Mid-February 2026	Undertake second round of additional traffic studies and modelling in the summer months, which incorporates school holidays, a public holiday and following the completion of the Mandurah Estuary Bridge Duplication project.

February – March 2026	Refine concept design and costings for preferred option(s).
April 2026	Undertake key stakeholder engagement.
June 2026	Report to Council, with key stakeholder feedback, refined concept designs, cost estimates and approval to undertake broad community engagement.
July 2026	Undertake broad community consultation.

Statutory Environment

Nil.

Policy Implications

Nil.

Financial Implications

An amount of \$1.5 million for the local road network improvements at the Mary Street / Leighton Place and Mary Street / Pinjarra Road / Old Coast Road intersections is allocated within the City's draft Long Term Financial Plan. This is being proposed to be funded from the rent received by the lessee of the Western Foreshore Commercial proposal.

Economic Implications

Indirectly, there are economic implications related to the implementation of the Western Foreshore Leisure Precinct Concept Master Plan and the proposed commercial site that have been outlined in previous Council Reports.

Environmental Implications

The environmental implications of the local road network improvements are considered to be minimal, however, potential impacts will continue to be monitored, and an update will be provided in the next Council Report, if necessary.

Risk Analysis

The implementation of appropriate local road network improvements at the Mary Street / Leighton Place and Mary Street / Pinjarra Road / Old Coast Road intersections will mitigate the risks related to traffic congestion and safety.

Strategic Implications

The following community outcomes from the City of Mandurah Strategic Community Plan 2024 – 2044 are relevant to this report:

Economy:

- Well-planned, sustainable urban development.
- A thriving city that residents are proud to call home and people want to visit.

Community:

- Safe and connected communities.
- Inclusive and welcoming places, spaces and neighbourhoods.

Environment:

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

Leadership:

- A clear and shared vision for Mandurah's future.
- Sound decisions based on evidence and meaningful engagement.

Conclusion

Following community feedback, City officers are proposing a revised timeline for the refinement of design concepts and costings for the upgrades at the Mary Street / Leighton Place and Mary Street / Pinjarra Road / Old Coast Road intersections, to allow for additional traffic studies and associated modelling to be completed over the next peak summer period and additional community consultation to be undertaken before this information is presented to Council at, or before, its meeting in June 2026.

NOTE:

- Refer **Attachment 1.1** **Community Feedback Themes**

RECOMMENDATION

That Council:

1. **Notes the progress in planning for the future upgrade of the Mary Street / Leighton Place and Pinjarra Road / Old Coast Road / Mary Street intersections.**
2. **Authorises City officers to undertake additional traffic surveys in the next peak summer period to inform and refine models and concepts and develop detailed costings.**
3. **Requests City officers to report back to Council by June 2026, with the preferred concept design(s) and cost estimates for the Leighton Place/Mary Street and Mary Street/Old Coast Road/Pinjarra Road intersections, in line with the Western Foreshore Leisure Precinct Concept Master Plan, to undertake broader community consultation.**

ATTACHMENT 1.1

Community Feedback Themes

The City values community feedback and will continue to engage with residents to address any concerns and make necessary adjustments to the traffic management plan as required. The below feedback themes and responses have been collated from the resident workshop held on Wednesday, 30 April 2025, as the first stage of community engagement in relation to Leighton Place/Mary Street and Mary Street/ Pinjarra Road/ Old Coast Road intersections. This session presented draft concept intersection upgrade options to local residents who live closest to the intersections and who would be most impacted by any changes.

Group One: Leighton Place residents (includes Amity Cove, Parie Banou Close and Siska Court)

	Feedback Themes	Officer Response
1	Requests to keep Leighton Place for local traffic only road and put a fifth entrance exit off the roundabout adjacent to the skate park and past the playground to service the commercial site and proposed parking areas.	<p>The possibility of adding a fifth leg to the roundabout will be considered further, however, it is likely that if this could be achieved safely, it would require significant modifications to the roundabout design that would come at a high cost and would not be expected to be accommodated within the road reserve. In particular, consideration would include assessment of whether motorists have sufficient time to make a number of decisions and movements within a small distance. This proposal will also be reviewed by an independent traffic expert.</p> <p>Also, the placement of a new road access across the Western Foreshore would be at odds with the Western Foreshore Leisure Precinct Concept Master Plan and the outcomes of community consultation to shape the Waterfront Redevelopment (skate park and play space) which was intentionally designed to enable the community to stop, rest and play in this area with relatively unrestricted pedestrian movement and the vision of all areas for children to play. A trafficable road separating this space would counteract the design intention and use of this space to offer safe family friendly recreational environment.</p>
2	Concerns of car head lights shining into homes. Move access road to car park from further down Leighton Place up to opposite Perie Banou Close with a road that leads directly into the roundabout.	The City will investigate the relocation of the proposed access into the skate park car park to avoid the issue of car head lights shining into homes. Consideration will also need to be given to the proximity of the Perie Banou Close intersection as part of this review.

3	Concerns regarding parking on Leighton Place adding to congestion on a local road.	Parking on Leighton Place forms part of the Western Foreshore Leisure Precinct Master Plan, however, this parking will form the final stage of the car parking upgrades and, based on the community feedback provided, the need for this parking will be reviewed subject to the outcomes of regular parking audits as per the City Centre Parking Plan. These audits will help assess the current and projected parking needs and enable modifications or additions to parking facilities to be well-informed and effectively address the community's requirements.
4	General traffic and parking concerns in relation to the proposed commercial site development.	Detailed traffic investigations and modelling are being conducted to address increased traffic flow, including that generated from the proposed commercial site, and provide safe and efficient access for all users. Intersection upgrades at Leighton Place/Mary Street and Mary Street/Old Coast Road/Pinjarra Road are planned to enhance capacity and functionality.
5	Concern that the traffic modelling undertaken was not adequate and represented winter months only. General belief that summer months are the busiest in the City Centre. Questions around the integrity of the data.	Previous traffic data collected during the 2021 City Centre traffic audit indicates that the winter months have similar traffic volumes to the summer months, except for traffic generated from special events. While the recent traffic study was conducted in accordance with proper industry practice, the City will undertake additional traffic surveys in May/June 2025 and again in January/February 2026 to ensure that the peak summer and school holiday period is also captured and the community feedback is fully addressed.
6	Why is consultation rushed and why can't the rest of the community see the plans.	The City is in the early stages of planning for the intersection improvements and the first step was early engagement with the local residents' of Leighton Place and Mary Street who would be most impacted by any changes. Following additional traffic surveys and community feedback from the local residents, the City will refine the concepts and present these to Council prior to undertaking broader consultation with the wider community.

7	Who is paying for the intersection upgrades?	It is proposed that the revenue received from the commercial site will fund the construction and renewal of public infrastructure at the Western Foreshore Leisure Precinct, including car parking, road and intersection upgrades, and the necessary coastal treatments to maintain the coastline and public beach at Hall Park (i.e. groynes and sand nourishment). Funding opportunities are also being investigated through external road safety and improvement grant programs.
8	General support for option 1B, and some for option 5 (roundabout)	The City has noted this feedback.
9	Concerns for speeding on Leighton Place. Are speed humps required?	The City will consider local area traffic management devices, including the option of road humps, on Leighton Place and further feedback on this will form part of the next phase of the consultation process with local residents.
10	Concern for crossing two lanes from Leighton Place to roundabout in order to turn right or return back to Mary Street. The distance to complete this is very short.	This traffic movement will be reviewed further as part of the additional traffic modelling, to confirm that there is adequate capacity at peak times. Safety is a high priority and as part of the design process, the City will also conduct a safety audit on the design. The road safety audit will include consideration of the appropriateness of this movement.

Group Two: C Apartments and Monterey Bay residents.

	Feedback Themes	Officer Response
1	Exiting Monterey Bay it is difficult to see past the water trucks refilling.	The City will investigate options to relocate the water supply standpipe on Mary Street, in consultation with Water Corporation. The sight lines when exiting Monterey Bay will also form part of the considerations of the road safety audit on the design.
2	At the exit of Monterey Bay there are electrical domes that have been hit and damaged multiple times. Can these be moved or protected?	The City will investigate options to relocate, redesign or protect the electric power supply domes, in consultation with Western Power. The locations of the electric power supply domes and other verge infrastructure will also form part of the considerations of the road safety audit on the design.
3	What about safe pedestrian crossings? How do children cross the road?	The City will ensure that safe and accessible pedestrian access is available at and around the Mary Street intersections, including access to Halls Park. Pedestrian access will also form part of the considerations of the road safety audit on the design.
4	Exiting Monterey Bay is a concern. A left turn only is not an acceptable outcome. Similar concerns exiting the shopping precinct.	The importance of preserving the left turn out and right turn out traffic movements for residents' of the Monterey Bay Apartments is acknowledged. Every effort will be made to maintain full access as part of the design process noting that this will also form part of the considerations of the road safety audit on the design.
5	2 new bus stops - stop traffic, they need to pull off the road	The City will investigate options for indented bus bays on Mary Street to be incorporated into the design, in consultation with the Public Transport Authority. The bus stops will also form part of the considerations of the road safety audit on the design.

2	SUBJECT:	Rushton Park Precinct Master Plan Endorsement for Community Consultation
	DIRECTOR:	Strategy and Economic Development
	MEETING:	Council Meeting
	MEETING DATE:	24 June 2025

Summary

Rushton Park is the premier sporting precinct within Mandurah. The precinct is home to a variety of community sporting clubs including bowls, croquet, tennis, Australian football at community and state level and netball. The precinct is bordered by Dower Street, Clarice Street, Thomson Street and Allnutt Street in central Mandurah, with the core area being approximately 18.5 hectares.

The current Master Plan for the Rushton Park precinct is over 10 years old and is no longer fit for purpose.

A new Master Plan for the precinct is required that is functional, achievable, and sustainable for future capital investment to improve the efficiency of the land together with meeting the needs of existing and future user groups. The plan examines the precinct from a fresh perspective and aims to use the principles of co-location, shared use, and multi-purpose accessible design in alignment with core principles of the Community Infrastructure Plan together with economic objectives.

The draft Master Plan makes recommendations including new capital, asset renewal/replacement, along with strategic recommendations to improve use and management of the collective spaces. Following advertising of the draft Master Plan an implementation plan will be finalised.

The State Government has committed funds to the development of a new Mandurah Netball and Multi-Purpose Hard Courts Complex with site options being investigated. The netball and tennis clubs will remain at Rushton Park until such times as the new facilities are complete, and the staged implementation of the Rushton Master Plan will support this transition.

It is recommended that Council endorse the draft Master Plan for the purposes of undertaking consultation with the wider community and stakeholders for a minimum period of 28 days. Any comments received will be analysed and presented to Council for consideration prior to adopting the Master Plan for final approval and outlining next steps for implementation.

Disclosure of Interest

Nil

Previous Relevant Documentation

- G.4/10/24 22 October 2024 Council approved, Mandurah Indoor Sports Centre, Dower Street, as the preferred potential site for the location of a shared community facility, including provision for a Central Men's Shed.

- G.5/6/23 27 June 2023 Council resolved to:

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

- G.3&4/6/23 27 June 2023

Council revoked decisions of Council made on 25 June 2028 and 19 January 2021 regarding the Mandurah Mustangs Football Club's extension of the Rushton North Pavilion.

- G.12/01/21 19 January 2021

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

- G.9/6/18 9 June 2018

Council supports the Mandurah Mustangs Football Club's proposal to self-manage an extension to the Rushton North Pavilion with the addition of social space, meeting space and upgraded unisex changerooms. Council approved a cash contribution towards the project of \$165,000 and that if the Club's pending CSRFF (Community Sport and Recreation Facilities Fund) application was successful a further \$65,000 would be provided as an additional contribution.

- G.38/11/12 27 November 2012

Council endorsement for the revised Rushton Park Master Plan (2012) and note that the endorsed plan will be used a key planning tool in the strategic design of future facility developments within the precinct. Council is also requested to note that the City will explore future opportunities to increase the parking capacity to service the precinct including discussions with the Water Corporation regarding options to use part of their land that borders the precinct.

- G.25/3/11 25 March 2011 Lease to Mandurah Football and Sporting Club and Licence to Mandurah Mustangs Football Club: Rushton Park Sporting Facility. Council approved lease for 21 years to the Mandurah Football and Sporting Club (Peel Thunder Football Club) and granted approval for Mandurah Mustangs to enter into a licence with Mandurah Football and Sporting Club for a tenure period of 21 years.
- G.27/10/06 17 October 2006 Council supported in principle the Rushton Park Sporting Precinct Draft Master Plan for the purposes of further consultation, design development and sourcing of external funding opportunities. The purpose of the draft Master Plan was to develop a vision for the sporting precinct that will provide the broader Peel Region with a range of purpose-built sporting and community facilities that caters for existing and future regional needs and growth.

Background

The recreation facilities forming part of the Rushton Park Precinct were originally established in the late 1950's and since this time have provided a focus for a vast number of community level sport competitions. Currently the Peel Thunder (WAFL & WAFLW) Football Club are the only state league club in operation at the site since they entered the Western Australian Football League in 1997 and 2019 respectively.

The precinct is inclusive of the following facilities:

- 'Rushton Main' oval and surrounding infrastructure including grandstand, changerooms, clubrooms and Billy Dower Youth Centre. The grandstand / changerooms / offices and function rooms are leased to the Peel Thunder Football Club; Billy Dower Youth Centre: Multiple office leases exist within the building for community providers up to and including June 2026. Regular and casual hire space is also available.
- 'Rushton North' with two sub-senior sized ovals, changerooms and kiosk / clubrooms for community football. The Mandurah Mustangs Football Club Inc have a licence in this building to April 2032; and to Peel AFL Masters Inc and the Mandurah Mustangs Junior Football Club Inc to June 2030.
- Thomson Street Netball Facility with 10 netball courts, clubrooms, kiosk and changerooms. Mandurah Netball Association had a lease for portion of the clubrooms until May 2024.
- Lot 200 Aldgate Street (owned by the City of Mandurah in freehold) which is currently occupied by at-grade car parking.
- 'Mandurah Indoor Sportz' facility (now the preferred site for the location of a shared community facility, including provision for a Central Men's Shed) was previously leased to a private entity for indoor volleyball, indoor cricket, indoor soccer, darts, pool tables and kids play activities.
- Mandurah Tennis Club - lease expires June 2026. The site includes 12 tennis courts and a clubhouse. New sports lighting has recently been installed to the central bank of courts. A disability audit has identified that the site does not meet current disability access requirements or contemporary design principles of gender-neutral amenities.
- Croquet Club – lease with the City.

- The Water Corporation's water tanks and infrastructure. (1.78ha). A significant portion of the land is underutilised.
- Mandurah Bowling Club; 3 outdoor bowling greens and 1 indoor bowling green. Building 50 per cent leased (expires September 2042) and 50 per cent City managed.
- Peel Health Hub (Lot 200 Allnutt Street – Consulting Rooms constructed in 2019 on 3782m² of land owned by GP Down South Limited – South West).

In 2006, the City developed a draft Master Plan aimed at providing the broader Peel Region with a range of purpose-built sporting and community facilities to cater for existing and future regional needs and growth. The plan was an important tool in the City's funding strategy for the Rushton Park Sports Facility Project and specifically identified the sites for the new Rushton Park Sports Facility and Mandurah Bowling and Recreation Club as the priority projects for the City.

In 2012, a revised Master Plan was adopted by Council to reflect these completed projects and to update some missing elements of the 2006 plan including some consolidation of traffic management in and around the site; consolidated parking locations; shared path networks and consolidating recommendations for Mandurah Tennis Club and Croquet Club.

A new Master Plan for the precinct is required that is functional, achievable, and sustainable for future capital investment to improve the efficiency of the land use together with meeting the needs of existing and future user groups. The plan will examine the precinct from a fresh perspective and will aim to use the principles of co-location, shared use, and multi-purpose accessible design. Repurposing, rationalising, or consolidating existing infrastructure is an option, but not essential.

Comment

Master Plan Preparation

The Master Plan process has included a thorough review of the precinct starting afresh to achieve the following objective:

Develop a staged plan for Rushton Park to improve the functionality and efficiency of the precinct together with meeting the needs of current and potential user groups into the future. This includes meeting the current and future needs of state league competition (Peel Thunder - WAFL), local sporting groups, recreational needs of local residents, and to create a regional stadium capable of hosting large-scale sporting and entertainment events with a capacity up to 20,000 people.

The timeline to prepare the Master Plan to date includes:

December 2023	Carabiner Architects and the Paatsch Group were appointed as consultants to undertake the review of Master Plan which included project initiation meeting and site inspection undertaken.
Mid-February 2024	Introduction session with Mayor & CEO with representatives from sporting clubs and user groups.
Late February 2024	Community Survey on values/needs commenced. User groups and property owners within 400 metres of Rushton Park were notified by mail or email. Social media post and details on Mandurah Matters website. Consultants arranged to meet user groups 1 on 1, peak sporting bodies and relevant State Government Departments. This also included a information session held at the Billy Dower Youth Centre from 4pm to 6pm – 10 community members attended. 222 survey responses received as par this Stage 1 engagement.

May 2024 Consultation undertaken with Aboriginal Elder George Walley.

Stage 1 engagement undertaken was with key stakeholders including the Mandurah community, key users of the Rushton Park facilities, City officers, relevant State Government Departments, and State Sports Associations. The consultation utilised several methodologies inclusive of an online survey, one-on-one meetings and workshops. The purpose of the stakeholder engagement was to identify the core values of the Rushton Park Precinct and its surroundings and outline key desired existing and new uses.

Core Values identified:

- (Increased) Accessibility
Transport modes - parking, connection to public transport; Safe to access; for persons of all abilities; informal recreation activities; to improved amenities; connections to Mandurah Forum
- Activation
Complimentary commercial; Outdoor areas for market stalls; for informal recreation activities; formal sport usage; Events
- Sustainability
Environmental; Social; Financial

The engagement identified the following uses and activities as being important:

- Community sport usage - reflected in the number one future facility priority in the online survey being upgraded amenities for key tenants on site.
- Recreational usage of current northern ovals as well as the formal sporting activities.
- Billy Dower Youth Centre - location in relation to lower socio-economic areas with proximity to public transport.

The engagement identified the following as being needed:

- Resolution of operational issues around the various football club's usage of facilities.
- Improved access (including pedestrian and cycling) and car parking.
- Improved quality of facilities and better spectator amenities across all facilities - includes sports lighting.
- Increased oval spaces.
- Recreation spaces and activities - playgrounds, multiuse courts, water fountains, toilet amenities, off leash dog walking.
- A plan and action.

Other key themes that emerged from the consultation in relation to the Master Plan included:

- Location works well for a variety of reasons including access to train station and services the precinct provides to the demographic in the catchment area.
- Clarification of the precinct purpose is required– community sporting precinct v State level stadium and training venue
- Traditional (historic) community sport usage - historic (sentimental) connection to the precinct
- Challenges with leases, licenses and booking/hire system.
- Is there an alternate management model for Stadium and the broader precinct as part of this process

Master Plan Key Outcomes

The draft Master Plan design responds to the design brief and needs identified from the first phase of consultation. This included some options analysis and adjustments to key sporting infrastructure. The draft Master Plan seeks to make the precinct more connected and accessible to maximise community use and activation. Opportunities are identified to enhance the amenity for active and informal use.

From a sporting perspective, the layout responds to the demand of increased Australian Rules football capacity for community, WAFL, and larger scale events and seeks to ensure that the sporting ovals can accommodate a range of sports. This is facilitated with the phased relocation of some of the current activities from the precinct, in-line with other projects.

A key outcome for the Master Plan has been a State Government funding commitment to the development of a new Mandurah Netball and Multi-Purpose Hard Courts Complex with site options being investigated. The netball and tennis clubs will remain at Rushton Park until such time as the new facilities are complete, (estimated 2028). The staged implementation of the Rushton Master Plan will support this transition.

Following the completion of the draft plan by the project consultants, the individual meetings were held with the following key user groups to provide an overview of the draft Master Plan:

- WA Football (previously known as Western Australian Football Commission)
- Peel Thunder
- Peel AFL Masters
- Mandurah Croquet Club
- Mandurah Mustangs Football and Netball Club - Senior
- Mandurah Tennis Club Committee
- Mandurah Netball Association

The feedback from clubs on the draft Master Plan has generally been positive. Most of the questions raised at the meetings relate to operational issues and the next level of design. These issues are outside the scope of the Master Plan and will be addressed by City staff and future detailed design.

Using this feedback and further internal review, the City's officers updated and prepared the final draft which is presented as **Attachment 2.1**. The key features of the plan include (but not limited to):

- Oval Space

A key target of the plan was to maximise the playing fields for Australian football, using the Australian Football League's preferred facility guidelines which seeks to achieve a dimension of 165 metres length by 135 metre width:

	Existing	Proposed	Comment
Rushton Main	165m x 125m	165m x 135m	Widened by 10m on eastern side
Rushton North (West)	150m x 110m	155m x 120m	Realignment; Earthworks at the northern end; Western boundary moved closer to Dower Street
Rushton North (East)	135m x 100m	155m x 115m	Extended south; Eastern boundary closer and reshaped carparking

To accommodate ovals that meet with the preferred facilities guidelines for the two northern ovals is restricted due to the width of the site between Dower Street and Thomson Street. Extensive options were tested and reviewed together with research of major stadium and state level playing fields across Australia. The proposed sizes are consistent with the ranges provided in the guidelines and provide flexibility for state, senior community, junior and masters match and training.

The size of the ovals, together with additional space provided to the north of the Rushton North ovals provides opportunities for other sports to be accommodated on the site whether through regular competition or events such as cricket, rugby, cricket, baseball and so on with some indicative linework provided on the draft Master Plan.

The northern ovals are proposed to be 'opened' up via the form and function of the fencing together with extensive path networks around the oval forming a running circuit and forming part of a broader cycle network between the City Centre and Mandurah Road networks. The earthworks associated with bank on the north side of the western oval provides an opportunity to reintroduce some terraced seating and viewing space, which will also compliment the proposed use of the community shed as an active space during the week.

- **Building and Facilities**

As provided for on the notations on the draft Master Plan, the following key additional facilities are proposed:

1. The existing regional facility is proposed to be upgraded with expanded function room, changeroom modifications to improve functionality for female and male sporting teams and umpires, improvements to visitor entrance points and seating upgrades to 1800 seats (from existing 780). A reshaping of the car parking to improve pedestrian movement around the buildings on the western side, removal of enclosed fencing and retaining wall on the corner of Dower and Clarice Street. Accessibility improvements to the main facility and grandstand seating require a further detailed review.

The function room extension provides opportunities to increase access for events and functions beyond football related events and activation on non-sporting days. The built form allows for extended seating and enhanced broadcast opportunities that are inhibited by the location of the existing building which was designed around previous facilities for operational purposes at the time.

2. A new community sports facility and community centre as a two storey building with lower-level change rooms and storage (to replace the numerous sheds on the site) primarily to service the northern ovals, but designed to facilitate access to the main oval, particularly when the northern ovals are to facilitate training needs to manage turf usage.

As the building will replace the existing Rushton North pavilion and Billy Dower building, the upper floor would be designed to accommodate community sport function rooms, meeting spaces and community service provision. The form and function of the community service provision requires thorough research and review, however the size of the building shape indicated is generous and will require determination prior to the next stages of design.

A key feature, however, to create a further entrance plaza at the level of the upper floor of the new building and extended function room as the entry point together with enhanced connections and landscaping from Dower Street. A reshaping of the existing car park is required to facilitate this outcome.

The new buildings (notes 1 and 2) assist in providing a sense of enclosure to the main oval and shaping as a first component of the notion of a regional stadium, whilst recognising Rushton Park's role as a state league and community sports venue.

3. The eastern wing suggests improvements as a result of the reshaped main oval and opportunities arising from the relocation of the netball courts and removal of the Thomson Street pavilion. The plan recommends a new toilet/storage facility that can be accessed from inside and outside the ground with further terraced seating and grassed banks with shade structures, which again contribute to a sense of enclosure for the main oval.

Footprints for temporary stands for main events can be accommodated in this space. Event set down and service access has been indicated together with additional tree planting to shape the oval space.

With the relocation of the netball courts, opportunities for reuse for social and community use for multiple hard court sports is shown together with shade, landscape upgrades, fencing relocation and opening up the space as a part of a parkland setting connecting the northern ovals and surrounding residential areas to the Mandurah Forum. An extended car parking area is also shown in this area.

4. The relocation of the tennis facility opens up further opportunities to add to car parking, together with using the topography of the site and mature trees to create an open parkland with adventure play space with a nature play focus and indigenous meeting place to acknowledge the importance of this location as a meeting place between the river and the estuary channel. Importantly, it is also a key pedestrian and cyclist movement opportunity from the station to the stadium and beyond.

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, however, MEAG will be part of the consultation as part of the recommended advertising for community comment of the draft Master Plan.

Youth Advisory Group Comment

This item was considered by the Youth Advisory Group at its meeting on 7 May 2005 and the following recommendations were made:

The YAG welcomes the opportunity to contribute to the Rushton Park Master Plan and acknowledges its importance as Mandurah's key outdoor public space. Members support the vision for a multi-use precinct with inclusive recreation areas, enhanced public transport, and upgraded facilities.

However, we strongly advocate for the retention of a central, dedicated youth hub like the Billy Dower Youth Centre as a stand alone facility. BDYC is more than a service, it's a safe, welcoming space where young people access support, build community, and feel a sense of belonging. Potential decentralisation or similar changes to youth services may reduce this accessibility and connection, so we urge Council to ensure youth voices are central in shaping any new or shared youth spaces.

City Officer Response: The Community Infrastructure Plan has a priority project recommending the undertaking of a review of the services delivery model for Youth (and Seniors), which may include, but not limited to examining opportunities to work in partnership with other service providers. This should encompass access to facilities and whether the provision of one centralised centre meets youth and seniors in greatest need or whether it would be more efficient to decentralise provision to increase service accessibility.

If this review determines a centralised facility in this location, the services for youth can be accommodated in the proposed community sports facility and community centre and the concept design for this facility will not progress until the need and demand review has been completed.

Strategic Economic Advisory Group (SEAG) Comment

This item will be presented to the Strategic Economic Advisory Group as part of the consultation process.

Consultation

Community values and key stakeholders input has been undertaken as part of the preparation of the draft Master Plan as outlined in the comment section. Should Council adopt the plan, further formalised engagement will be undertaken with direct communication to those who have participated in activities to date together with broad community consultation via various channels.

Statutory Environment

The provision and maintenance of local and district recreation facilities such as parks and sporting fields are traditionally core functions of Local Government. Further review of management models for existing and proposed facilities will need to be undertaken as part of the next stages of design and development.

Policy Implications

The core outcomes of the Master Plan align with the principles and outcomes of the Community Infrastructure Plan which include:

Evidence Base & Community Engagement

Priorities for investment will be supported by a robust evidence base, a series of assessment processes (including a clear understanding of the demand of the use) and underpinned by a comprehensive community engagement process.

Maximise Use

Wherever possible, the use of existing facilities managed by the City of Mandurah will be prioritised; and at the time of existing leases for community infrastructure are expiring that consideration should be given to the management of the facility being transferred to the City; or terms are included that maximise community facility use being added to tenure agreements.

Multi-Use Facilities

Ensure there is a coordinated network of facilities that provide for a range of diverse user groups with a high level of spatial flexibility. Single user group facilities, in all but exceptional circumstances will be discouraged or not supported.

Effective and Efficient Management of Assets

Ensure each community facility asset is managed and maintained under an agreed renewal program to maintain high quality facilities.

Safety and Security

To ensure that access and the design of new and refurbished community facilities are safe, secure and have high levels of passive surveillance.

Equality and Accessibility

Ensure all people within Mandurah have, as far as practicable, equal access to community facilities and associated infrastructure. To increase social connectivity and provide a positive social impact.

Environmentally Responsible

To ensure that community facilities are environmentally sustainable and reduce, wherever possible, their carbon footprint and provide good levels of connectivity to public transport and pedestrian and cycle networks.

Financially Viable

Each community facility, existing and new, is managed in a cost effective and viable manner, within agreed subsidy levels aligned to the City of Mandurah's budget and financial plans.

Financial Implications

The preparation and engagement undertaken in preparing the Master Plan has been undertaken within existing operating budgets.

To implement the plan, significant funding will be required – however at this time, until the plan progresses to concept and detail design, these costs will largely be unknown. Based on research undertaken and consultant advice, the level of investment proposed in the master plan is commensurate with the level of service for a location such as Mandurah with the capacity to be adaptable for large events and with the outcome implemented could be considered a Tier 2 AFL venue (one down from major city stadiums).

A key outcome that requires further design is the sports lighting. The high-level layouts of the ovals allows some certainty in moving forward, particularly for the Rushton Main oval where the existing structures are nearing the end of life. An indicative four pole lighting layout is shown on the plan based on around new and existing built form. The final detail on lighting levels, layouts and servicing upgrades is a significant project in itself.

A high-level staging plan has been developed for the draft Master Plan on the basis that the existing Billy Dower Youth Centre Building to be retained until the new Community Sports Facility and Community Centre is operational; Billy Dower Youth Centre Building can be demolished and be replaced with the proposed plaza and function room extension.

As part of the final Master Plan being considered by Council, further work on staging and next steps will be prepared including timing based on project commitments and priorities together with staging for advocacy and funding. At the present time, there are no commitments in the Long Term Financial Plan for implementation.

Risk Analysis

The provision of community infrastructure through the development of master plans for district level reserves is essential for the City's operations. Without reviewing and adopting a new Master Plan for the Rushton Park Precinct it may result in ad hoc, reactionary spending of capital funds without appropriate due diligence on need, impact, and service delivery outcomes.

Should the adequate provision of active sporting facilities not be provided in a coordinated and timely manner, there will be substantial adverse impacts on sporting clubs and the wellbeing of the community.

Strategic Implications

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

Economy:

- Well-planned, sustainable urban development
- A thriving city that residents are proud to call home and people want to visit

Community:

- Access to support services that enhance opportunities for everyone
- Safe and connected communities
- Inclusive and welcoming places, spaces and neighbourhoods
- An enriched, creative, and empowered community that values culture, heritage and life long learning
- A healthy lifestyle and healthy community, with an emphasis on prevention

Environment:

- Our built environment is clean, accessible and sustainable

Leadership:

- A clear and shared vision for Mandurah's future
- Sound decisions based on evidence and meaningful engagement
- Effective advocacy focused on the needs of the community and strong relationships with key stakeholders
- Well-maintained assets and facilities that meet the needs of our community
- Responsible, transparent, value for money delivery of well planned, sustainable, projects, programs and services

Conclusion

The Master Plan provides the overall blueprint for future development of the Rushton Park Precinct, and it has been developed in consultation with external and internal stakeholders.

Pending Council endorsement, the draft Master Plan will be advertised for public comment giving the community and stakeholders the opportunity to provide feedback.

- Refer ***Attachment 2.1 – Draft Rushton Park Master Plan***

RECOMMENDATION

That Council endorses the draft Rushton Park Master Plan (as shown in Attachment 2.1) for the purposes of undertaking consultation with the wider community, State Sporting Associations, local clubs, key user groups and relevant State Government agencies for a minimum period of 28 days.

Rushton Park Master Plan

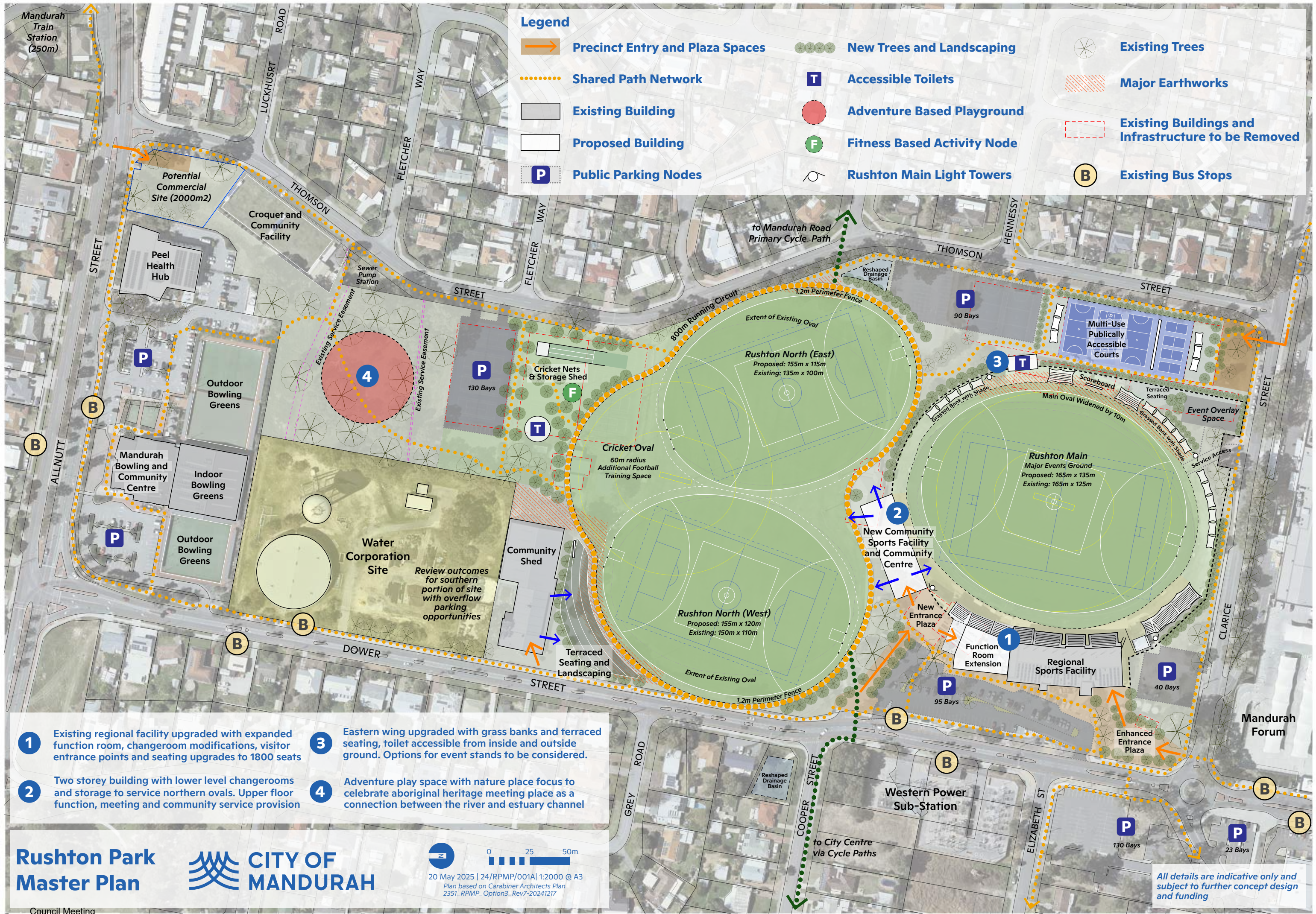
DRAFT MASTER PLAN FOR ADVERTISING
JUNE 2025

carabiner
PAATSCH
GROUP



Existing Facilities





Legend

- Precinct Entry and Plaza Spaces**
- Shared Path Network**
- Existing Building**
- Proposed Building**
- Public Parking Nodes**
- New Trees and Landscaping**
- Accessible Toilets**
- Adventure Based Playground**
- Fitness Based Activity Node**
- Rushton Main Light Towers**
- Existing Trees**
- Major Earthworks**
- Existing Buildings and Infrastructure to be Removed**
- Existing Bus Stops**

- 1** Existing regional facility upgraded with expanded function room, changeroom modifications, visitor entrance points and seating upgrades to 1800 seats
- 2** Two storey building with lower level changerooms and storage to service northern ovals. Upper floor function, meeting and community service provision
- 3** Eastern wing upgraded with grass banks and terraced seating, toilet accessible from inside and outside ground. Options for event stands to be considered.
- 4** Adventure play space with nature place focus to celebrate aboriginal heritage meeting place as a connection between the river and estuary channel

Rushton Park Master Plan



20 May 2025 | 24/RPMP/001A | 1:2000 @ A3
 Plan based on Carabiner Architects Plan
 2351_RPMP_Option3_Rev7-20241217

All details are indicative only and subject to further concept design and funding

3	SUBJECT:	Lakelands Train Station Parking Restrictions and Policy Amendment
	DIRECTOR:	Strategy and Economic Development
	MEETING:	Council Meeting
	MEETING DATE:	24 June 2025

Summary

The Lakelands Train Station has been operational since June 2023. The City has observed that parking at the site is now reaching capacity, causing overflow into nearby residential streets.

Concerns were originally identified by the City and raised with the Public Transport Authority (PTA) regarding the potential for overflow parking impacts into surrounding residential streets through the development approval process for the station. Enhanced path networks were completed with the requirement that parking restrictions would need to be enforced.

Consultation with surrounding property owners has been undertaken and it is now recommended that the City implement residential parking permits for existing on street parking, limiting parking to residents and their visitors within a designated precinct. This change will have implications for those seeking to use the train, as on street parking near the station will be restricted. This will require alternative modes of transport to access the station or the use of stations with a greater parking capacity.

The change will also require residents and their visitors to be attentive to the display of parking permits during the applicable hours nominated to allow effective enforcement of the restrictions.

Implementation of residential parking permits requires a change to Council Policy POL-TFT 05 Parking Permits Policy to allow their use within "Rail Transport Precincts." Further changes provide additional opportunity for the Chief Executive Officer to consider the use of Residential Parking Permits in some specific instances.

Council is requested to:

- Approve amendments to POL-TFT5 Parking Permits Policy
- Support the implementation of parking restrictions within the Lakelands Station Parking Precinct – "No Parking 9 am to 3 pm Mon - Fri Residential Parking Permits Only Unless Otherwise Signed."
- Support introduction of timed parking restrictions at the Public Open Space at Black Swan Lake - "4P – 9 am to 3 pm Mon - Fri"

Disclosure of Interest

Nil

Location

Lakelands Train Station Precinct



Previous Relevant Documentation

- SP.2/7/20 Special Council July 2020 Lakelands Train Station: Development Application Council Comment (Report 1)

Background

The Lakelands Train Station opened in June 2023. Since then, the City has been monitoring parking impacts on nearby streets. In May 2023, the City planned and communicated the potential need for a residential parking permit system.

The City raised concerns about site parking adequacy with the PTA and reported to Council in July 2021 advising:

“With a 405-bay car park, significant concerns exist with the impact on the surrounding neighbourhood in regard to the existing (or lack thereof) pedestrian network and on-street parking and verges are to be addressed as part of the development.”

“The adequacy of onsite parking is clearly highlighted as an issue. The TIA (Traffic Impact Assessment) models a Park and Ride utilisation of 17.6% (405) with the car park proposed to be full early in the morning 7:30 am from its opening. To provide context, in 2017 the Access Strategy for the Mandurah Train Station was recorded as 34% Park and Ride.

Given the density of housing, bus connections and increased options for alternative transport to the Mandurah Train Station this increases the importance of attention to non-car modes for the Lakelands Train Station from the outset.”

As a condition of approval, a Station Access Strategy was required. Through this strategy and the approval process, the City was able to seek improvements in the footpath network and way finding signage was installed to support access.

It was recommended to monitor parking impacts from the opening of the station before implementing widespread parking restrictions to better understand their necessary scope and radius.

A direct letter was sent to residents within the precinct in May 2023, followed by a community meeting at the Lakelands District Open Space on 24 May 2023. The meeting explained the process the City would undertake to assess impacts.

In the months after the train station opened, regular checks showed there was available space in both the surrounding streets and the station car park, suggesting a lower impact than expected.

Recent observations by City officers show that the 405 car parks at Lakelands Train Station are now often full. Overflow parking is occupying on-street parking initially intended for residents and their visitors, mainly within Payanna Grange and Ashwood Parkway. Some rail users are also using surrounding parking to avoid the parking fees on the train station site.

In consideration of these proposed parking restrictions, in December 2024 the City wrote to the Minister for Transport seeking an update on any actions intended to reduce parking impacts associated with the Lakelands Train Station.

A reply was received from the Minister's Chief of Staff on 11 February 2025, and in summary advised:

1. The Public Transport Authority (PTA) prioritises access options in the following order: pedestrians, cyclists, buses, Kiss 'n' Ride (vehicle drop-off), and Park 'n' Ride (vehicle parking).
2. Lakelands Station is considered successful with 28% of passengers driving, 38% arriving by bus, and 33% using other modes like walking and cycling.
3. The PTA caps parking fees at \$2 per day, making it affordable compared to other paid parking options.
4. The PTA prefers promoting sustainable access options (like buses and cycling) over increasing parking supply due to cost and space limitations.
5. There are no immediate plans to increase parking at Lakelands Station, but the PTA will monitor the situation and work with the City to improve sustainable access options.
6. Residents are encouraged to consider parking at other stations, such as Mandurah Station, which has ample parking availability.

It is recommended the City now implement additional controls to manage parking within the precinct. Making changes before there is additional widespread impact will assist in educating the community on the need to identify alternative transport options.

Comment

"No Parking" restrictions are recommended in preference to "No Stopping" as No Parking allows the setting down of passengers, which will support the limited Kiss and Drop facilities on the station site.

The "*No Parking Residential Parking Permits Only Unless Otherwise Signed*" restrictions are suggested to operate between 9 am to 3 pm Mon - Fri to limit the requirement of residents and their visitors having to display permits at periods of higher visitation in the afternoon period and weekends. This will reduce the potential risk of infringements being issued to local residents. A sample of the proposed signage is below.



The proposed residential parking permits are to be issued annually to occupiers and are designed to be attached to the rear vision mirror. This allows flexibility for use between vehicles within the property and visitors. At this stage, it is not suggested to seek vehicle registrations or the provision of stickers given the extent of visitor use that is likely. This may be reviewed as part of future permit renewals.

Almost all properties within the proposed Lakelands Rail Transport Precinct have double garages. In accordance with the proposed Parking Permits Policy POL-TFT 05 provided in **Attachment 3.1**, it is recommended that one permit per property be provided at this time. The City has the opportunity to issue additional parking permits to a household, subject to appropriate justification which might include regular visits by caring contractors or where there are additional family members who drive.

A precinct-based approach reduces the impact of extensive regulatory signage within verge areas. The approximate locations of proposed signs are set out in **Attachment 3.3**. Feedback was provided from the community, indicating the extent of the area could be reduced to limit the number of properties required to display permits. The City must consider vehicles simply moving outside the area and displacing the problem without solving it. For this reason, the area is set at approximately 400m or a 5 minute walk.

Timed parking was considered as an alternative to parking permits, however due to the resource requirements of chalking and reattending, it is more effective for Rangers and Parking Officers to immediately check for permits.

Time parking may be considered on a case-by-case basis. This might include examples where time parking would assist home occupation businesses and can be implemented under existing delegation. There have been examples of this implemented already which has worked well.

Time Parking restrictions “4P – 9 am to 3 pm Mon - Fri” are recommended within the Black Swan Lake Public Open Space to reduce the potential of this area being used by commuters while allowing those recreating to park for a reasonable time period. This area is marked in red on the Lakelands Station Rail Transport Precinct map provided in **Attachment 3.1 and 3.2**.

Consultation

In December 2024, the City wrote to the Minister for Transport seeking advice on proposed short- and long-term actions by the State Government in response to inadequate parking at the Lakelands Train Station.

The City emailed or wrote to the owner and occupiers of 266 properties around the train station on 17 and 18 February 2025, seeking input on the City’s recommended approach. Twenty seven (27) submissions were received, with a summary of feedback provided in **Attachment 3.4**. The feedback indicates strong support for the proposal, however it is recognised efforts should continue to provide more options for commuters to access the station to ensure its ongoing success.

The exact placement of signage should also be carefully considered to minimise verge obstruction for those property owners.

Consideration should be given to the issuance of additional permits where appropriate justification such as additional driving family members or in home care contractors regularly attending are evidenced.

Residents who submitted feedback have been informed that this report will be presented to Council at the June meeting.

Statutory Environment

The City applies its *Parking and Parking Facility Local Laws 2015*. Part 8 provides the legal framework for the use of residential Parking Permits.

Offences for contravening “No Parking” restrictions are \$70. Fines for parking longer than permitted are \$60.

Policy Implications

On street parking is an important public asset. Parking Permits Policy POL-TFT 05 sets out the current circumstances where residential parking permits will be utilised. Reserving on street parking can result in inefficient use of parking supply impacting the functioning of businesses, community facilities, schools etc. Street parking is a resource for the broader community.

Proposed amendments to Parking Permits Policy POL-TFT 05 recognises that there are some limited circumstances where the provision of residential parking permits may be necessary. This policy defines the criteria by which the City will allocate residential parking permits and the process by which permits will be considered.

Financial Implications

The proposed approach to the introduction of residential parking permits in proximity to the Lakelands Train Station is to be completed to minimise both infrastructure and labour costs to the City of Mandurah.

- Costs associated include the design, manufacture and installation of regulatory signage is approximately \$10,000.
- Labour costs associated with the monitoring and enforcement of parking requirements is approximately \$20,000 per annum.
- Labour costs associated with the administration of the residential parking permit program is approximately \$5,000 per annum.

The City has planned for the expected requirement to implement restrictions of this nature.

Economic Implications

Lakelands Train Station provides an important transport option for residents to service their commuting needs. Reducing parking may have an impact on the convenience of some rail users.

Environmental Implications

There are no significant environmental implications associated with the recommended actions outlined.

Risk Analysis

The introduction of parking restrictions as outlined will provide improved access to parking within the precinct for residents and visitors. However, it will also have implications for the convenience of train users requiring a shift to Kiss and Drop, buses, bikes, scooters or pedestrian access.

Another alternative may be to utilise Train Stations with increased parking supply if Park and Ride is the users preferred only or preferred option. It should be noted that although residential parking permits come with benefits for residents and their visitors, it does place an onus on those people to be diligent in the display of their permits during the periods where restrictions apply.

Based on the submissions received there appears to be support for the proposed approach.

Strategic Implications

The following community outcomes from the City of Mandurah Strategic Community Plan 2024 – 2044 are relevant to this report:

Economy:

- Well-planned, sustainable urban development
- A thriving city that residents are proud to call home and people want to visit

Community:

- Safe and connected communities
- Inclusive and welcoming places, spaces and neighbourhoods

Conclusion

The extent of use of on street parking in the precinct around the Lakelands Train Station is impacting local residents and their visitors. It is proposed Council support the implementation of residential parking permits for Rail Transport Precincts through amendment to Parking Permits Policy POL-TFT 05. Delivery is proposed to be in accordance with the information provided in this report.

NOTE:

- Refer ***Attachment 3.1 – Tracked change version of Parking Permits Policy POL-TFT 05***
Attachment 3.2 – Clean Version of Updated Parking Permits Policy POL-TFT 05
Attachment 3.3 – Approximate Proposed Parking Restriction Signage Locations
Attachment 3.4 – Summary of Community Submissions on Parking Proposal

RECOMMENDATION

That Council:

1. **Approve amendments to POL-TFT5 Parking Permits Policy as per *Attachment 3.2***
2. **Support the introduction of parking restrictions applicable to the Lakelands Station Parking Precinct. This being:**
 - **“No Parking 9 am to 3 pm Mon - Fri Residential Parking Permits Only Unless Otherwise Signed.”**
3. **Support time parking restrictions of “4P Mon - Fri” at the Public Open Space at Black Swan Lake.**

Parking Permits Policy

POL-TFT 05

Objective

To assist residents with the provision of parking for properties with limited reduced parking and to provide clear advice as to the circumstances where Residential Parking Permits are appropriate.

Statement

Dwellings in the City of Mandurah (~~'the City'~~) in most cases have car parking space allocated on site. There are very few examples where owners or tenants must rely solely on street parking. In most cases street parking is untimed and unrestricted.

The City of Mandurah (~~'the City'~~) understands that changes to the parking environment may prompt the need to facilitate the availability of reasonable offsite parking for residents whilst recognising the demands of various other users for parking for residents. Reserving on street parking can result in inefficient use of parking supply impacting the functioning of businesses, community facilities, schools etc. Street parking is a resource for the broader community.

It is acknowledged that there are some limited circumstances where the provision of Residential Parking Permits may be necessary. This policy defines the criteria by which the City will allocate Residential Parking Permits and the process by which permits will be considered.

As such, this policy defines the criteria by which the City will allocate residential parking permits and the process by which permits will be considered.

1. Application and Relevant Information

An application for a Residential Parking Permit must be made on the Prescribed Form, be accompanied by the Prescribed Fee, and include all relevant information as requested, including but not limited to:

For Residential Parking Permits:

- (i) proof of residency (such as drivers licence, utilities invoice and or current rental agreement);
- (ii) total number of vehicles to be kept at applicant's dwelling; and
- (iii) details of existing on-site car parking bays.

2. Prescribed Fee

- (1) Council shall review and adopt their fees on an annual basis.
- (2) A replacement permit fee is to apply applies if a permit is lost or stolen prior to the expiry date.

3. Residential Parking Permits

- (1) Maximum number of permits

Subject to clause 4(b), up to a maximum of two (2) Residential Parking Permits will be issued to each residential dwelling in accordance with the *City of Mandurah Parking and Parking Facilities Local Law 2015* ('Local Law').

- (2) Prohibitions

The City shall not issue a Residential Parking Permit;

- a) where sufficient parking can be provided on the land;
- b) for use by a business or commercial enterprise;
- c) for use involving any large commercial vehicle that has a gross vehicle mass of greater than 4.5 tonnes greater than one tonne (panel vans and utilities excepted); or
- d) for any trailer, caravan or non-passenger vehicle or;
- ~~d)e~~ e) where untimed parking is available within 200 metres of the residential dwelling.

(3) Rail Transport Precincts

The City will issue a Residential Parking Permit free of charge where a premises is located within a rail transport precinct, as noted in **Attachment 1**. Permits will be issued annually to the occupiers of properties within the precinct. Charges will apply for the replacement of lost permits.

(4) Visitor Use

Unless otherwise specified on the ~~R~~ Residential ~~P~~ Parking ~~P~~ Permit, parking permits may be used by residents of the dwelling that the permit applies to and by their visitors.

(5) Extent of Use

While a Resident Parking Permit is issued for specific streets or Rail Transport Precinct, where a resident can identify a clear need, the City may specify an additional location on the Permit.

4. Conditions of Approval – Single house, group and multiple dwellings

Residential ~~P~~ Parking ~~P~~ Permits shall only be issued to the occupier of any single house, group or multiple dwellings, in accordance with the following:

- (a) Submission of the prescribed form declaring that they are the occupier/resident and that insufficient parking is provided on the land where the dwelling is located.
- (b) Subject to paragraph (a) above;
 - (i) where no parking can be provided on the land where a dwelling is situated, up to two ~~R~~ Residential ~~P~~ Parking ~~P~~ Permits may be issued;
 - (ii) where parking for one vehicle only can be provided on the land where a dwelling is situated, only one ~~R~~ Residential ~~P~~ Parking ~~P~~ Permit may be issued; and
 - (iii) where parking for two or more vehicles can be provided on the land where a dwelling is situated, no ~~R~~ Residential ~~P~~ Parking ~~P~~ Permits will be issued.

(c) In the first instance ~~O~~ne ~~R~~ Residential ~~P~~ Parking ~~P~~ Permit will be issued annually to the occupiers of properties within a Rail Transport Precinct as noted in **Attachment 1** regardless of parking supply. Additional permits will be considered on application.

5. Discretionary Authority

Notwithstanding any other provisions which restrict the number of Residential Parking Permits that may be issued, the Chief Executive Officer (CEO) may vary any or all of the requirements subject to the applicant demonstrating or providing written documentation, including but not limited to the following:

For Residential Parking Permits:

- (i) that the owner/user of an additional vehicle permanently resides at the address of the applicant – e.g. where a son or daughter has reached an age that he/she dependant has purchased a vehicle;
- (ii) that there are no alternative means to park anywhere other than on the street;
- (iii) that the current number of Residential Parking Permits, already issued to residents of the street, does not exceed 60% of the total available parking bays in the street; and
- (iv) where in the opinion of the CEO the prescribed fee should not apply then the CEO may waive that fee.
- (iv)(v) Where the introduction of a specific commercial premises unreasonably impacts the availability of parking within a defined area.

6. Validity Period of Residential Parking Permits

- (1) A Residential Parking Permit shall be valid for a maximum period of one (1) year from the date of issue.
- (2) A Residential Parking Permit issued by the City does not guarantee that on-street parking will be available to the holder of the parking permit.

7. Retail zone

Due consideration is to be given to the proximity ~~to-of~~ retail premises prior to any parking permit being provided. Retail business parking needs will be prioritised over the need for Residential Parking Permits.

8. Non-Compliance or Abuse of Residential Parking Permits

- (1) The City reserves the right to revoke a Residential Parking Permit where the holder of the permit does not comply or abuses the conditions of use and/or the Residential Parking Permit.
- (2) A Residential Parking Permit may only be revoked by a person authorised by the CEO and in accordance with Council Delegated Authority.

Parking Permits Policy

POL-TFT 05



- (3) Permits may be revoked, provided sufficient evidence is apparent, if permit holders lease/offer their on-site parking bays to others while utilizing a [Residential Parking Permit](#) to park their own vehicle on the street.
- (4) Permits cannot be used to park a vehicle that is broken down or otherwise un-roadworthy on a street for a period exceeding one week.
- (5) Where a permit has been used to park vehicles in a specific location, in accordance with clause 9.6 of the Local Law, a vehicle which is parked in any portion of a public place where vehicles may be lawfully parked, is deemed to cause an obstruction where the vehicle is parked for any period exceeding 24 hours.
- (5) Where a permit has been used to park vehicles in a specific bay continuously for a period up to one week, the on-street car bay cannot be used again by the permit holder for a minimum of 24 hours.

9. Notices

- (1) The City may give a person to whom a permit has been issued under Part 8 of the Local Law a notice:
 - (a) indicating that the permit may be revoked;
 - (b) explaining the reason why the permit may be revoked; and
 - (c) requiring the person to notify the City within 7 days, of any reason why the permit should not be revoked.
- (2) After the expiry of 7 days from the date of service of the notice referred to in clause (1)(c) above, whether or not a response has been received by the person to whom the permit has been issued, the City may revoke the permit.
- (3) Where the City revokes a permit, it is to notify the person that the permit has been revoked.

10. Right of Appeal

In the event of an Applicant being dissatisfied with the decision of a City Officer, they will have access rights for a review to the Chief Executive Officer [or delegate](#) in accordance with the Council's Service Complaints Handling Policy / Strategy.

Legislative Context

City of Mandurah Parking and Parking Facilities Local Law 2015

Related Documents

Policy POL-CPM 05 Complaints Management

Delegated Authority DA-TFT 01 Parking Administration

Delegated Authority - DA-LWE 07 Authorised Officers/ Persons

Responsible Directorate:

[Business Services Strategy and Economic Development](#)

Responsible Department:

Development and Compliance

Parking Permits Policy

POL-TFT 05



Reviewer: Executive Manager Development and Compliance

Creation date and reference: Minute G.30/7/15, 28 July 2015

Last Review: Minute G.12/7/19, 23 July 2019

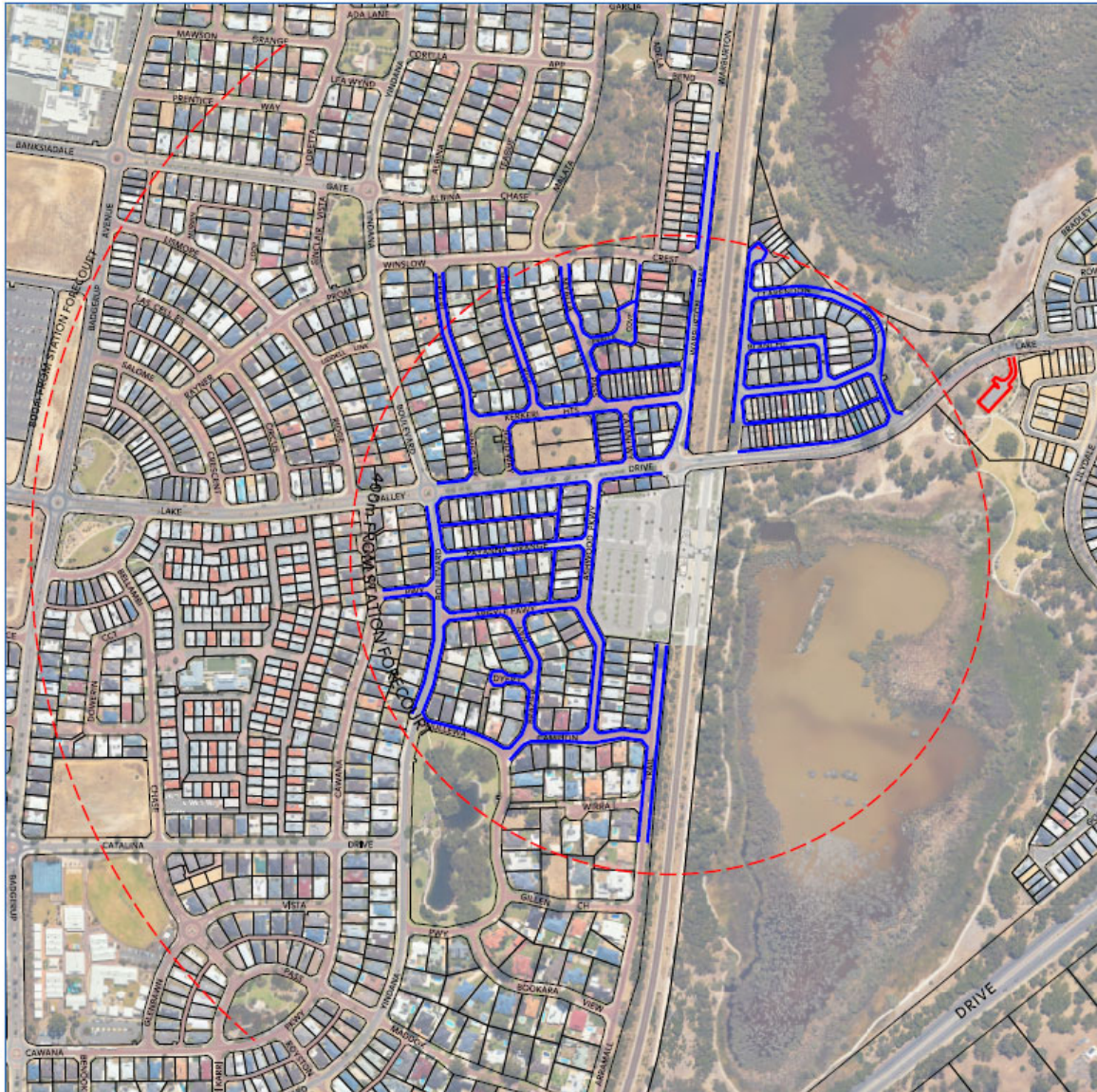
Amendments			
Version #	Council Approval Date, Reference	Date Document In force	Date Document Ceased
2	Minute G.12/7/19	24/07/2019	-

Parking Permits Policy

POL-TFT 05

Attachment 1

Lakelands Station Rail Transport Precinct



Mandurah Station Rail Transport Precinct



Parking Permits Policy

POL-TFT 05

Objective

To assist residents with the provision of parking for properties with limited parking and to provide clear advice as to the circumstances where Residential Parking Permits are appropriate.

Statement

Dwellings in the City of Mandurah ('the City') in most cases have car parking space allocated on site. There are very few examples where owners or tenants must rely solely on street parking. In most cases street parking is untimed and unrestricted.

The City of Mandurah understands that changes to the parking environment may prompt the need to facilitate the availability of reasonable offsite parking for residents. Reserving on street parking can result in inefficient use of parking supply impacting the functioning of businesses, community facilities, schools etc. Street parking is a resource for the broader community.

It is acknowledged that there are some limited circumstances where the provision of Residential Parking Permits may be necessary. This policy defines the criteria by which the City will allocate Residential Parking Permits and the process by which permits will be considered.

1. Application and Relevant Information

An application for a Residential Parking Permit must be made on the Prescribed Form, be accompanied by the Prescribed Fee, and include all relevant information as requested, including but not limited to:

For Residential Parking Permits:

- (i) proof of residency (such as drivers licence, utilities invoice or current rental agreement);
- (ii) total number of vehicles to be kept at Applicant's dwelling; and
- (iii) details of existing on-site car parking bays.

2. Prescribed Fee

- (1) Council shall review and adopt their fees on an annual basis.
- (2) A replacement permit fee is to apply if a permit is lost or stolen prior to the expiry date.

3. Residential Parking Permits

- (1) Maximum number of permits

Subject to clause 4(b), up to a maximum of two (2) Residential Parking Permits will be issued to each residential dwelling in accordance with the *City of Mandurah Parking and Parking Facilities Local Law 2015* ('Local Law').

- (2) Prohibitions

The City shall not issue a Residential Parking Permit;

- a) where sufficient parking can be provided on the land;
- b) for use by a business or commercial enterprise;
- c) for use involving any commercial vehicle that has a gross vehicle mass of greater than 4.5 tonnes

- d) for any trailer, caravan or non-passenger vehicle or;
- e) where untimed parking is available within 200 metres of the residential dwelling.

(3) Rail Transport Precincts

The City will issue a Residential Parking Permit free of charge where a premises is located within a rail transport precinct, as noted in **Attachment 1**. Permits will be issued annually to the occupiers of properties within the precinct. Charges will apply for the replacement of lost permits.

(4) Visitor Use

Unless otherwise specified on the Residential Parking Permit, permits may be used by residents of the dwelling that the permit applies to and by their visitors.

(5) Extent of Use

While a Resident Parking Permit is issued for specific streets or Rail Transport Precinct, where a resident can identify a clear need, the City may specify an additional location on the Permit.

4. Conditions of Approval – Single house, group and multiple dwellings

Residential Parking Permits shall only be issued to the occupier of any single house, group or multiple dwellings, in accordance with the following:

- (a) Submission of the prescribed form declaring that they are the occupier/resident and that insufficient parking is provided on the land where the dwelling is located.
- (b) Subject to paragraph (a) above;
 - (i) where no parking can be provided on the land where a dwelling is situated, up to two Residential Parking Permits may be issued;
 - (ii) where parking for one vehicle only can be provided on the land where a dwelling is situated, only one Residential Parking Permit may be issued; and
 - (iii) where parking for two or more vehicles can be provided on the land where a dwelling is situated, no Residential Parking Permits will be issued.
- (c) In the first instance one Residential Parking Permit will be issued annually to the occupiers of properties within a Rail Transport Precinct as noted in **Attachment 1** regardless of parking supply. Additional permits will be considered on application.

5. Discretionary Authority

Notwithstanding any other provisions which restrict the number of Residential Parking Permits that may be issued, the Chief Executive Officer (CEO) or delegate may vary any or all of the requirements subject to the applicant demonstrating or providing written documentation, including but not limited to the following:

For Residential Parking Permits:

- (i) that the owner/user of an additional vehicle permanently resides at the address of the applicant – e.g. where a dependant has purchased a vehicle;
- (ii) that there are no alternative means to park anywhere other than on the street;

- (iii) that the current number of Residential Parking Permits, already issued to residents of the street, does not exceed 60% of the total available parking bays in the street;
- (iv) where in the opinion of the CEO the prescribed fee should not apply then the CEO may waive that fee; and
- (v) where the introduction of a specific commercial premises unreasonably impacts the availability of parking within a defined area.

6. Validity Period of Residential Parking Permits

- (1) A Residential Parking Permit shall be valid for a maximum period of one (1) year from the date of issue.
- (2) A Residential Parking Permit issued by the City does not guarantee that on-street parking will be available to the holder of the parking permit.

7. Retail zone

Due consideration is to be given to the proximity of retail premises prior to any parking permit being provided. Retail business parking needs will be prioritised over the need for Residential Parking Permits.

8. Non-Compliance or Abuse of Residential Parking Permits

- (1) The City reserves the right to revoke a Residential Parking Permit where the holder of the permit does not comply or abuses the conditions of use and/or the Residential Parking Permit.
- (2) A Residential Parking Permit may only be revoked by a person authorised by the CEO and in accordance with Council Delegated Authority.
- (3) Permits may be revoked, provided sufficient evidence is apparent, if permit holders lease/offer their on-site parking bays to others while utilising a Residential Parking Permit to park their own vehicle on the street.
- (4) Permits cannot be used to park a vehicle that is broken down or otherwise un-roadworthy on a street for a period exceeding one week.
- (5) Where a permit has been used to park vehicles in a specific location, in accordance with clause 9.6 of the Local Law, a vehicle which is parked in any portion of a public place where vehicles may be lawfully parked, is deemed to cause an obstruction where the vehicle is parked for any period exceeding 24 hours.

9. Notices

- (1) The City may give a person to whom a permit has been issued under Part 8 of the Local Law a notice:
 - (a) indicating that the permit may be revoked;
 - (b) explaining the reason why the permit may be revoked; and
 - (c) requiring the person to notify the City within 7 days of any reason why the permit should not be revoked.
- (2) After the expiry of 7 days from the date of service of the notice referred to in clause (1)(c) above, whether or not a response has been received by the person to whom the permit has been issued, the City may revoke the permit.
- (3) Where the City revokes a permit, it is to notify the person that the permit has been revoked.

Parking Permits Policy

POL-TFT 05



10. Right of Appeal

In the event of an Applicant being dissatisfied with the decision of a City Officer, they will have access rights for a review to the Chief Executive Officer or delegate in accordance with the Council's Service Complaints Handling Policy / Strategy.

Legislative Context

City of Mandurah Parking and Parking Facilities Local Law 2015

Related Documents

Policy POL-CPM 05 Complaints Management

Delegated Authority DA-TFT 01 Parking Administration

Delegated Authority - DA-LWE 07 Authorised Officers/ Persons

Responsible Directorate:	Strategy and Economic Development
Responsible Department:	Development and Compliance
Reviewer:	Executive Manager Development and Compliance
Creation date and reference:	Minute G.30/7/15, 28 July 2015
Last Review:	Minute G.12/7/19, 23 July 2019

Amendments			
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Parking Permits Policy

POL-TFT 05

Attachment 1

Lakelands Station Rail Transport Precinct



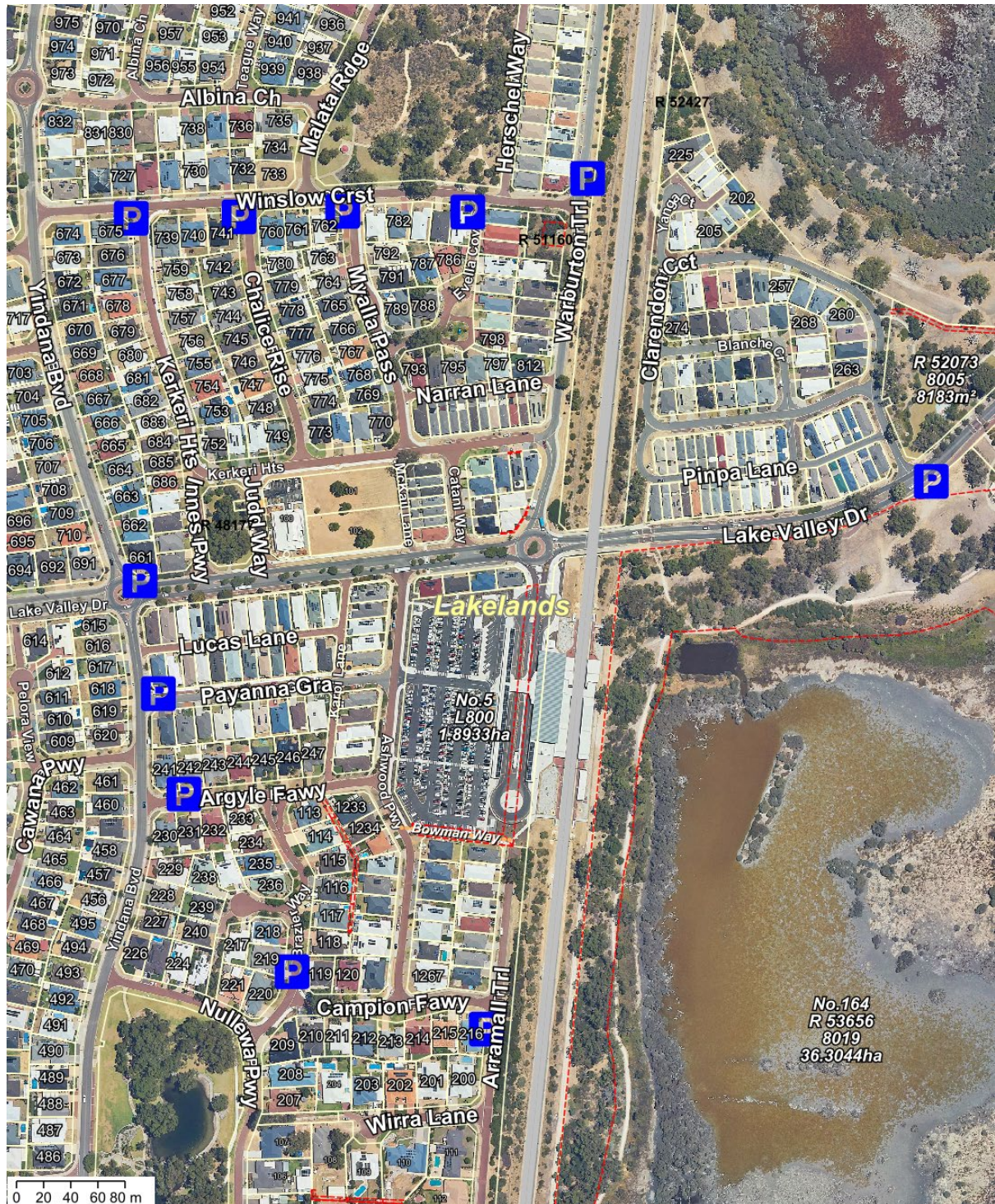
Parking Permits Policy

POL-TFT 05

Mandurah Station Rail Transport Precinct



Proposed (Approximate) Parking Restriction Signage Locations



Summary of Community Submissions on Lakelands Train Station Parking Proposal:

Submission No.	Summary of Feedback
1	Likes the idea, especially the hangable permit. Currently has 4 vehicles and may need more than one parked outside occasionally. Questions if the option exists to obtain a second permit without cost.
2	Owns a rental property in the area and has noticed/tenant has complained that parking is a major issue. Believes the proposed idea is a good one and should be applied, but ultimately more parking for the train station will be required.
3	Resident of Lakelands whose family has been impacted by train commuters parking in street bays rather than at the train station. In favour of these parking permits and has no issue displaying a sign. Calls it the perfect solution and hopes for soon implementation, noting commuters are parking up on verges.
4	Does not object to the proposal, finding it logical and necessary. Thinks there should be a "no fines" policy for property owners and visitors if they can provide evidence when the permit was not displayed for whatever reason.
5	Agrees with the identified footprint for restrictions and welcomes the re-direction to users of the Lakelands Station. Notes itinerant parking has been occurring on his verge for some time, adversely impacting council tree planting and the general greenscape. Supports the requirement and looks forward to its implementation.
6	Property owner on Ashwood Parkway for over 10 years. Does not see the point of expanding the area for parking permits across most streets. Believes the main area to focus on is the residence parking bays across from the train station and nearby street, where local residents' parking is always used by commuters. Provided a map indicating the preferred focus area.
7	Calls the permit proposal the "best news we have heard" and hopes it solves the Train Station Parking issue. Notes that bays are available at the station during the day, suggesting people don't want to pay for parking. Also hopes to reduce dangerous traffic speeding on Payanna Grange. Appreciates the help in rectifying the main issue.
8	Lives near the station and uses the train daily. Does not agree with the idea due to inconvenience for residents and visitors. Concerned about having multiple vehicles (like a tradie's) on the street. Wonders if the Black Swan Lake carpark being included (shown in red) will inconvenience people using the reserve. Believes the station carpark should have been larger. Feels a large percentage of residents will be penalised. Doubts permits will stop street parking entirely, even with permits. Suggests only parking directly adjacent to the station, such as Ashwood Parkway, should be restricted, not the larger area. Finds crossing Lake Valley Drive traffic more problematic.
9	Believes parking permits are needed.
10	States there is no overflow parking impacts from the train station on her street, Kerkeri Heights. Objects to residential parking signs being required on her street as they are not affected.

11	100% for this proposal. Notes Transperth has adjusted bus routes, but train station parking has fallen short of the needs due to area growth. Has heard of cars parking over driveways and on verges due to lack of parking. Her side street is always full from 7 am. Supports the move and is happy to attend council meetings.
12	Agree that Residential Parking Permits is a good idea and fully support it. Thank the Council for the notification and encourage them to "Keep up the good work!".
13	Is not troubled by parking in her cul-de-sac (Dyer Lane) but is troubled by cars parked haphazardly on the verge along Argyle Fairway and Ashwood Parkway. Has seen rangers but cars return the next day. Believes the proposal is a well overdue course of action and is in total agreement.
14	Registered home Hairdresser/Barber. Notes the existing 2-hour limited parking bays are helpful but people frequently exceed the limit, impacting her business and residents needing short stops. Suspects some residents have enclosed garages and need street parking, with some households having up to 3 vehicles. Suggests limiting parking permits to 2 vehicles per household and preferably retaining the 2-hour limited bays. Believes it's unfair residents can't get short-term parks due to bays being taken for days.
15	Lives in the proposed precinct and would welcome residents permits. Due to disabilities, they often have health professionals visiting and would need more than one permit. Acknowledges a bigger problem is local residents with more than 2 cars (one nearby has 4) whose garages are full, parking on the street and verges daily. Believes making resident parking for these people will be a problem.
16	Formally objects to the proposed scheme. Believes it will shift the issue to adjacent streets outside the zone, including Yindana Blvd lake, Black Swan Lake parking, and busy routes, making roads congested/unsafe. This creates an unfair burden on nearby residents. Argues streets with designated bays (Lake Valley Dr, etc.) were for public parking and should not grant exclusive benefits via permits. Questions the 8 am - 3 pm timing, stating residents are typically not home then. Urges exploring alternative solutions like improved station parking or time-limited parking.
17	Looks forward to the proposal. Often observes people parking on the footpath and walking to the train station, leaving vehicles sometimes all day.
18	Agree for the Council to introduced permits. Concerned about cars and trucks parking on the small park in front of their place, damaging tree roots. Have reported it multiple times. Suggests putting bollards around the park to prevent illegal parking.
19	Household is in total agreement with this proposal and would like to see it implemented ASAP.
20	Raised this issue before the station was built. Very happy for the permits to be put into practice. Visitors cannot find parking outside her home on Payanna Grange, especially during the week. Believes it is great news and hopes it comes into effect soon.
21	Has witnessed dangers from lack of parking and struggled to access parking for herself/visitors during the working week. Believes Residential Permit Parking is warranted. Suggests a system similar to City of Subiaco (unrestricted after 5pm weekdays, all day weekends) as the 8am-3pm system is insufficient. Looks forward to signage to deter illegal parking/blocking driveways and enable easy street parking access. Believes fines should be applied for illegal parking and signage should indicate this as a deterrent.
22	Resides on Kerkeri Heights in the proposed zone. States he does not see any cars parked on his street as overflow from the station. Concerned the street appeal would be reduced by

	signs. Notes people park on front lawns after footpath installation to keep the roadway clear, and signs would encumber access to lawns. Does not wish to support signs in this street.
23	Welcomes the proposed permits. Finds street parking for family/visitors on Ashwood Parkway a nightmare, especially afternoon/weekends. Suggests permits should be required Mon – Sun 8.00am – 5.30pm. Notes vehicles also park on verges, making the area a mess. Believes verges should be signed "STRICTLY NO PARKING" with substantial fines. Wants to keep the estate clean. Permits "can't come quick enough".
24	Resident of Payanna grange in the issue zone. Requests an update on the proposed permits. States parking is "again an absolute nightmare" with cars parked all day. Had to park and pay at the train station just to get home after work. Finds it extremely frustrating and says "something needs to be done".
25	Senior resident on Payanna Grange, problems started after the train station was built. Received a letter stating signs would stop train parkers from 6am-6:30pm Mon-Fri (Note: proposal documents state 8am-3pm Mon-Fri). Needs the council to stop "all day Parking" ASAP. Husband is a cancer patient needing home help; couldn't get parking for an ambulance and will need space for home care upon hospital return. Asks the Council to visit and solve the problem ASAP.
26	The small green area in Evella Grove has had no impacts from the parking of rail users.
27	Concern expressed over ongoing parking issues caused by commuters using the Lakelands Train Station. Limited residential parking is being occupied by non-residents, forcing locals to pay for parking at the station just to access their own homes. Situation is unfair and supports the introduction of residential parking permits as a necessary and positive step toward resolving the issue.

4	SUBJECT:	Annual Review Register of Delegated Authority
	DIRECTOR:	Business Services
	MEETING:	Council Meeting
	MEETING DATE:	24 June 2025

Summary

In accordance with section 5.46 of the *Local Government Act 1995* (the Act), the City of Mandurah (the City) is required to undertake a review of its delegations at least once every financial year.

In conducting the 2024-2025 Delegated Authority review, City officers primarily sought to determine that each delegation remains current and effective.

Following consultation with Elected Members, the review of the City's current delegations resulted in the following recommendations:

- material amendments are proposed to 2 Council delegations (delegations) (as shown at Attachment 4.1),
- minor amendments are proposed to 23 delegations (as shown at Attachment 4.2),
- administrative only amendments are proposed to 16 delegations (as shown at Attachment 4.3; and
- re-adoption of the remaining 7 delegations with no amendments (as shown at Attachment 4.4).

It is recommended that Council endorse the 2024-2025 Delegated Authority Review – Council Delegations.

Disclosure of Interest

Nil

Previous Relevant Documentation

Delegated Authority review

- | | | |
|--------------|-------------------|---|
| • G.10/09/24 | 24 September 2024 | Delegated Authority New and Amended |
| • G.13/5/24 | 28 May 2024 | Annual Review Register of Delegated Authority |
| • G.3/5/23 | 23 May 2023 | Annual Review Register of Delegated Authority |
| • G.9/5/22 | 24 May 2022 | Annual Review Register of Delegated Authority |

Background

With local governments having responsibility for decision making under various pieces of legislation, it is recognised as unreasonable and unrealistic for every legislative power or duty to be exercised by Council. As such, delegations of authority exist to allow for the conferral of the ability to exercise that power or duty primarily to the Chief Executive Officer (CEO), or in some cases an employee. Section 5.42 of the Act provides that the power given to Council to delegate legislative powers and duties must be express under the relevant legislation.

Delegations are made in relation to express powers and express duties given to the local government under legislation. A delegation does not restrict the delegator from exercising the power or duty once delegated and it also does not remove responsibility for the power. For a delegation to be considered valid, it must be in writing and in the form prescribed by legislation.

The 2023-2024 Delegated Authority Review consisted of a comprehensive review and covered all delegations by Council to the CEO and, in some limited cases to employees and the Mayor, and all delegations or sub-delegations by the CEO to City Officers, the 2023-2024 review resulted in amendment to 8 delegations, 1 new delegation adopted, 1 delegation revoked and the remaining delegations being re-adopted unchanged.

At the Council meeting of 24 September 2024 Council resolved to adopt 1 additional new delegation, DA-PBH 13 Public Health Act 2016 - Enforcement Orders and Clearance Certificates and amended delegation DA-PAD 02 Development Applications (excluding Single Houses) and DA-EMS 03 *Bush Fires Act 1954* Prosecution.

Comment

The Act gives local governments the ability to delegate to the CEO any of its powers and duties under the Act, other than those prescribed under section 5.43 of the Act. This is done by way of the Council Delegations. A Council decision to delegate authority to the CEO or employees can occur once resolved by Council. Once delegations are given, the City must maintain a register of the powers or duties delegated with a review to be conducted at least once each financial year.

The City currently has 48 Delegations in place under a number of acts and regulations which delegate various powers and duties to the CEO (or employees). Following a thorough review of the current delegated authority register a number of amendments are recommended for consideration.

The 2024-2025 Delegated Authority Review process undertaken by City officers included:

- Review of the West Australian Local Governments Association (WALGA) Toolkit titled 'Decision Making in Practice';
- Review of the Department of Local Government Operational Guideline titled 'Delegations, Authorisations and Acting Through';
- Review of the enabling legislation and subsidiary legislation forming the legal basis of each delegation;
- Internal consultation with City officers who exercise the delegated or subdelegated (as the case may be) authority; and
- Review of other local government approaches (for contextual reference only).

For each delegation, Council may consider conditions imposed on the CEO when carrying out the functions of the delegation. In turn, the CEO may include conditions on the sub-delegate. The sub-delegate conditions are not included in this report, however are subject to the same review process for approval by the CEO.

As a result of the review, material amendments are proposed to 2 delegations (as shown at Attachment 4.1), minor amendments are proposed to 23 delegations (as shown at Attachment 4.2), administrative only amendments are proposed to 16 delegations (as shown at Attachment 4.3) and readoption of the remaining 7 delegations with no amendments (as shown at Attachment 4.4).

Below is a summary of the recommendations made as a result of the 2024-2025 Review.

Proposed Material Amendments to Delegations (Attachment 4.1)

Material amendments are those that propose a new delegated duty or function and are proposed to the following 2 delegations, amendments are summarised in the table below:

DELEGATION	PROPOSED AMENDMENT/S	REASONING
<p>DA-CNP 02 Disposing of Property</p>	<p>At <u>Conditions</u>: amend as in red below:</p> <p>Disposition other than land The following conditions relate to the disposition of property (other than land), and may be undertaken where:</p> <ul style="list-style-type: none"> • Where Ithe market value of the property is determined as being less than \$20,000 (F&G r.30(3) excluding disposal); or • Its market value is less than \$20,000; or IThe entire consideration received by the local government for the disposition is used to purchase other property, and where the total consideration for the other property is not more, or worth more, than \$75 000; and or • Council has resolved to dispose of property via Council resolution or in the Adopted Budget; and <p>In any case, the disposal must; be undertaken to</p> <ul style="list-style-type: none"> • ensure that the best value return is achieved. however Wwhere the property is determined to have as having a nil market value, then, the disposal must, as at a minimum, demonstrate environmental, cultural and socially responsible outcomes; the disposal must ensure—environmentally—responsible disposal; and • Must be in accordance with Council and City policies and procedures. <p>At <u>Conditions</u>: add new as outlined in red:</p> <p>If the disposal relates to property (other than land) which is:</p> <ul style="list-style-type: none"> (a) located at places contained on the Local Heritage Survey prepared in accordance with s103 of the <i>Heritage Act 2018 (WA)</i>; or (b) in the opinion of the delegate of significant community interest; <p>the disposal will require a specific resolution of Council prior to disposition.</p>	<p>To ensure the correct application of the delegate’s functions in this section.</p> <p>The delegate may dispose of property other than land if <i>any</i> of the 3 scenarios are met, rather than the delegate being required to demonstrate all 3 scenarios.</p> <p>Reworded to improve readability.</p> <p>The delegation presently requires a specific resolution for the disposition of all property under \$20,000. This prevents the organisation from acting to dispose of simple low value assets, such as office furniture, as it reaches end-of-life or is replaced without a resolution of Council. The proposed new condition requires that any assets of significant community interest or otherwise listed in the Local Heritage Survey are presented to Council.</p>

<p>DA-LUP 02 Public Thoroughfare – Dangerous Excavation</p>	<p>At <u>Express power or duty delegated</u>: add r. 11(10)</p> <p><i>r. 11(10): The local government may charge a person granted permission under this regulation a fee of not more than \$1.00 for each month or part of a month for each m2 of public thoroughfare that is enclosed by a hoarding or fence in accordance with the permission.</i></p> <p>At <u>Function</u>: add new condition 4 “Impose fees on granting permission, of not more than as prescribed in r. 11(10).”</p>	<p>The addition of r. 11(10) enables the delegate to impose fees on granting permission for a person to excavate in a public thoroughfare. This is in line with best practice and alignment with WALGA model.</p>
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Proposed Minor Amendments to Delegations (Attachment 4.2)

Minor amendments are proposed amendments added only for the purpose of clarity and for consistent alignment with legislation, they do not include any extension or widening of the delegate’s powers or functions. They and are detailed in the table below, are proposed to the following 23 delegations:

DELEGATION	PROPOSED AMENDMENT/S	REASONING
<p>DA-BUI 03 Building Orders</p>	<p>At <u>Condition</u>: Replace “Council to be notified of Building Orders when it is considered appropriate” with “All building orders detailed in Report provided to Council on a bi-monthly basis”.</p>	<p>Updated to add clarity and bring into line with current practice</p>
<p>DA-BUI 05 Private Swimming Pool Safety Barriers</p>	<p>At <u>Function 2</u>: Add text in red:</p> <p>To approve a door for the purpose of compliance with AS 1926.1, where a fence or barrier would cause significant problem of a structural nature or a significant problem of any other nature the cause of which is not in the control of the owner/occupier, or the pool is totally enclosed by a building or in the opinion of the City a fence or barrier between the building and pool would create a significant access problem for a person with a disability, and having regard to whether or not a young child resides at the premises: r. 51(3) & r.51(4)-</p> <p>At <u>Express power or duty delegated</u> and <u>Function</u> – update reference to legislative function to ensure consistent application</p>	<p>This is a legislative requirement: the function under r51(3) can only be applied when considering r51(4) – function amended to ensure compliance and have the full detail of the function contained within the delegation. Condition taken from the WALGA model delegation.</p>
<p>DA-CMS 03 Cat Act 2011</p>	<p>At <u>Express power or duty delegated</u>: add s. 39 Certificate to be given to approved cat breeder</p>	<p>To align with function 3 being carried out by delegate</p>
	<p>In <u>Function</u>: add new Function 6: add ‘Granting approved breeder a new certificate or tag if satisfied the original has stolen lost damaged or destroyed’</p>	<p>To expressly detail a function that was existing but not separately listed</p>

	<p>In <u>Function</u>: add new Function 13: add 'Authority to give a cat control notice to a person who is the owner of a cat ordinarily kept with the City's district'</p>	To expressly detail the function and align with s.40, noting this function can still be carried out by the delegate if the amendment is not supported.
	<p>At <u>Conditions</u>: add 'Notices of decisions must include advice as to Objection and Review rights in accordance with Part 4, Division 5 of the Act'</p>	Inclusion of legislative requirement, taken from the WALGA model delegation. This condition inherently applies regardless, but for clarity purposes has been expressly added.
DA-CMS 04 Dog Act 1976	<p>At <u>Express power or duty delegated</u>: add s. 29(5) Power to seize dogs – recovery of costs</p> <p>At <u>Function 7</u>: add 'where the applicant/owner has not applied to SAT for the decision to be reviewed'.</p> <p>In <u>Function</u>: at Function 10 update to 'Dispose of or sell seized dogs which are liable to be destroyed.'</p> <p>In <u>Function</u>: add new Function 13: Authority to recover moneys, in a court of competent jurisdiction, due in relation to a dog for which the owner is liable'.</p> <p>In <u>Function</u>: amend Function 14: Removal of wording 'as a result of its aggressive behaviour'.</p>	To align with legislation, add clarity and align with WALGA model delegation
DA-CPM 04 Rejecting and Accepting Expressions of Interests and Tenders; Variation Before Contract	<p>In <u>Function</u>: add new Function 7: 'To seek clarification from tenderers in relation to information contained in their tender submission: r. 18(4a)</p> <p>In <u>Function</u>: add new Function 8: 'To accept another tender where the successful tenderer is unable or unwilling to form a contract or supply the varied requirement OR the minor variation cannot be agreed with the successful tenderer, so that the tenderer ceases to be the chosen tenderer: r20(2)</p>	To align with existing duty delegated and provide clarity of the function. In line with WALGA model template
DA-CPM 06 Tenders for Goods and Services – Exempt Procurement	<p>At <u>Conditions</u>: amend Condition 3 as follows: a) Satisfactory contractor performance review being undertaken; and</p>	To align with legislative wording and adding the wording 'contractor' to add clarity that the performance being reviewed is the contractor's performance, which must be conducted prior to the delegation being exercised
DA-CPM 07 Panels of pre-qualified suppliers for goods and services	<p>At <u>Function 8</u>: add words in red: "Authority to enter into contract, or contracts, for the supply of goods or services with a prequalified supplier, who is part of a panel of pre-qualified suppliers, for those particular goods or services r. 24AJ(1)."</p>	To mirror legislative wording.

<p>DA-FCM 03 Investment of Funds</p>	<p>At <u>Conditions</u>: add “All investment activity must be in accordance with r. 19C Local Government (Financial Management) Regulations 1996”.</p>	<p>Added to ensure compliance and have the full detail of the function contained within the delegation. Condition taken from the WALGA model delegation.</p>
<p>DA-FCM 06 Defer, Grant Concessions for, or Waive Fees or Write off Debts</p>	<p>At <u>Express power or duty delegated</u>: amend as follows: s. 6.12(b) and s. 6.12(c) Power to defer, grant concessions discounts, waive or write off debts.</p>	<p>To mirror legislative wording.</p>
<p>DA-FCM 07 Payment Arrangements for Unpaid Rates and Service Charges and Other Debtors</p>	<p>At <u>Function</u>: reword to: Authority to make an agreement with a person for the payment of rates or service charges: s. 6.49. At <u>Conditions</u>: Add “Agreements must be in writing.”</p>	<p>To mirror legislative wording. Condition taken from the WALGA model delegation.</p>
<p>DA-GVN 06 Revoking Suspension of Decisions under Objection</p>	<p>At <u>Conditions</u>: Add “As soon as a decision is made under this delegation, the delegate must give the affected person notice in writing stating its reasons: s. 9.9(3).”</p>	<p>Inclusion of legislative requirement, taken from the WALGA model delegation, added for clarity.</p>
<p>DA-LUP 03 Obstruction of Footpaths and Thoroughfares</p>	<p>In <u>Function</u>: add new Function 4: Authority to request a deposit for a sum sufficient to cover the cost of repairing damage to the public thoroughfare (r.6(4)(d)) and authority to charge a fee in line with fees set out in r. 6(8) In <u>Function</u>: add new Function 5: Authority to determine and require in writing, that the person granted permission to obstruct a public thoroughfare repair damage caused by things placed on the thoroughfare and authority to determine if such repairs are to the satisfaction of the local government: r. 6(5)(d)</p>	<p>Added to expressly outline the functions to be performed under delegated duty of r. 6 To align with best practice and WALGA models.</p>
<p>DA-LUP 04 Crossing – Construction, Repair and Removal</p>	<p>At <u>Function</u>: add to Function 1 the words in red - Authority to approve or refuse to approve, applications for the construction of a crossing giving access from a public thoroughfare to private land or a private thoroughfare serving the private land – r. 12(1) and subject to r. 14(2). At <u>Function</u>: add to Function 3 the words in red - 3. Authority to give notice to an owner or occupier of private land requiring the person to construct or repair a crossing - r.13(1) and subject to r. 14(2).</p>	<p>To mirror legislative wording and WALGA model delegation</p>

<p>DA-LWE 01 Prosecutions/Recovery of Unpaid Rates, Service Charges, Fees and Charges</p>	<p>At <u>Function</u>: under Function 1, remove the wording 'or other fees and charges under the <i>Local Government Act 1995</i> and associated Regulations'</p>	<p>To mirror legislative wording and align with best practice.</p>
<p>DA-LWE 02 Directions in Relation to Development Matters</p>	<p>In <u>Delegation Title</u>: update to include word: DA-LWE 02 Directions in Relation to Illegal Development Matters At <u>Express power or duty delegated</u>: add "as to" to clause heading.</p>	<p>To mirror legislative wording.</p>
<p>DA-LWE 06 Disposal of Impounded Goods/Vehicles</p>	<p>At <u>Express power or duty delegated</u> and <u>Function</u>: update reference to legislative function to ensure heading mirrors relevant legislation. At <u>Function</u>: update 'sections' to 's.'</p>	<p>To mirror legislative wording. Admin changes for consistency purposes.</p>
<p>DA-LWE 07 Authorised Officers / Persons</p>	<p>At <u>Conditions</u>: add new condition: Each authorised officer must be issued a certificate of appointment. Include relevant legislative reference.</p>	<p>Inclusion of legislative requirement, taken from the WALGA model delegation.</p>
<p>DA-LWE 09 Graffiti Vandalism</p>	<p>At <u>Function</u>: amend to add requirements into Conditions. At <u>Conditions</u>: add "In relation to Function 4, issuing notices of an intended entry onto private land must be requested by Council" Include relevant legislative reference.</p>	<p>Requirement moved from function to condition for ease of readability. Amendment to function to mirror legislation. This delegation still requires the City to obtain Council approval prior to issuing a notice for intended entry onto private land. For clarity this has been mover from the functions and added to a condition.</p>
<p>DA-PBH 03 <i>Food Act 2008</i></p>	<p>At <u>Function</u>: add: "Subject to s. 119 conditions and s. 120 guidelines adopted, delegates have the power to:" At <u>Function</u>: re-wording of each function to clarify the intent</p>	<p>To mirror legislative wording and align with best practice and WALGA models.</p>
<p>DA-PBH 10 <i>Public Health Act 2016</i> - Functions of an Enforcement Agency</p>	<p>Include relevant legislative reference. At <u>Conditions</u>: add "In carrying out Function 1, each designated officer must be appropriately qualified and experienced (s. 25(1)(a)) and be issued with an identity card identifying the authorised officer (s. 30 and s. 31)"</p>	<p>Inclusion of legislative requirement, taken from the WALGA model delegation.</p>

DA-PBH 11 <i>Public Health Act 2016</i> – Reports by Enforcement Agency	At <u>Express power or duty delegated</u> : update reference to legislative function to ensure consistent application At <u>Function</u> : Re-worded to improve readability	Improve readability
DA-PBH 12 Public Health (Asbestos) Regulations - Enforcement	At <u>Conditions</u> : add “ Subject to each authorised officer and approved officer being issued with a certificate, badge or identity card identifying the officer as a person authorised to issue infringement notices. ” Include relevant headings taken from legislative reference.	Inclusion of legislative requirement, taken from the WALGA model delegation.
DA-TFT 02 Closing of Certain Thoroughfares to Vehicles	At <u>Conditions</u> : add “ Written notice must also be provided in accordance with s. 3.50(4) of the Local Government Act 1995 ”.	For purposes of clarity and consistency. To mirror legislative wording and WALGA model delegation.

Proposed Administrative Only Amendments to Delegations (Attachment 4.3)

Administrative only amendments, for example replacing the word “Regulation” with “r.” or including legislative references at the end of each function, are proposed to the following 16 delegations:

- DA-BUI 01 Building and Demolition Permits
- DA-BUI 02 Occupancy Permits and Building Approval Certificates
- DA-BUI 04 Smoke Alarms - Alternative Solutions
- DA-CPM 02 Invite Expressions of Interests and Tenders
- DA-CPM 05 Varying Contracts and Exercising Contract Extension Options
- DA-EMS 02 Bush Fires Act 1954 – General
- DA-FCM 02 Payments from Municipal Funds or Trust Funds
- DA-FCM 04 Non-Rateable Status for Land
- DA-LUP 01 Private Works on, over or under Public Places
- DA-LWE 10 Disposal of Sick or Injured Impounded Animals
- DA-LWE 11 Authorised Persons to Perform Specified Functions Under the Local Government Act 1995
- DA-PAD 02 Development Application (excluding Single Houses)
- DA-PAD 03 Structure Plans
- DA-PAD 04 Local Development Plans
- DA-PBH 04 Food Act 2008 - Appointments
- DA-TFT 01 Parking Administration

Delegations – No Changes Proposed (Attachment 4.4)

There have been no improvements identified to the remaining 7 delegations and Council is requested to consider re-adoption with no change:

- DA-EMS 01 Bush Fires Act 1954 - Variations to Burning Times
- DA-EMS 03 Bush Fires Act 1954 - Enforcement
- DA-LOC 01 Trading Permits
- DA-LOC 02 Alfresco Dining Permits
- DA-LOC 03 City of Mandurah Local Laws – Administration
- DA-LWE 03 Action, notices, proceedings, prosecutions and withdrawals – any other written Law
- DA-PBH 13 Public Health Act 2016 – Enforcement Orders and Clearance Certificate

Consultation

Department of Local Government, Sport and Cultural Industries Western
Australian Local Government Association

Statutory Environment

Local Government Act 1995:

- s5.42 Delegation of Powers to CEO;
- s5.44 permitting CEO to delegate to other employees;
- s5.46(1) and (2) CEO to keep a register and delegations to be reviewed by the delegator;

Policy Implications

All delegations make reference to relevant Council policies where applicable.

Financial Implications

Nil

Economic Implications

Nil

Environmental Implications

Nil

Risk Analysis

The proposed adoptions to the Delegated Authority Register and proposed amendments to the Policy will improve efficiency without creating undue or unacceptable risk to the City. The proposed changes will also lead to greater legal compliance with the *Local Government Act 1995* and administrative law principles.

Strategic Implications

The following community outcome from the City of Mandurah Strategic Community Plan 2024 – 2044 is relevant to this report:

Leadership:

- Sound decisions based on evidence and meaningful engagement

Conclusion

The 2024-2025 review of Council's Register of Delegated Authority is complete and Council is requested to support the recommendations.

NOTE:

- Refer **Attachment 4.1** **Council Delegations – Proposed Material Amendments**
Attachment 4.2 **Council Delegations – Proposed Minor Amendments**
Attachment 4.3 **Council Delegations – Proposed Administrative Amendments**
Attachment 4.4 **Council Delegations – Unchanged**

RECOMMENDATION

That Council:

1. **Adopts the 2024-2025 Annual Review of Delegated Authority as its own review for the purposes of section 5.46 of the *Local Government Act 1995* for the 2024-2025 financial year.**
2. **Adopts the following delegations indefinitely, with proposed material amendments, as per Attachment 4.1:**
 - **DA-CNP 02 Disposing of Property**
 - **DA-LUP 02 Public Thoroughfare – Dangerous Excavation**
3. **Adopts the following delegations indefinitely, with proposed minor amendments, as per Attachment 4.2:**
 - **DA-BUI 03 Building Orders**
 - **DA-BUI 05 Private Swimming Pool Safety Barriers**
 - **DA-CMS 03 Cat Act 2011**
 - **DA-CMS 04 Dog Act 1976**
 - **DA-CPM 04 Rejecting and Accepting Expressions of Interests and Tenders; Variation Before Contract**
 - **DA-CPM 06 Tenders for Goods and Services – Exempt Procurement**
 - **DA-CPM 07 Panels of pre-qualified suppliers for goods and services**
 - **DA-FCM 03 Investment of Funds**
 - **DA-FCM 06 Defer, Grant Concessions for, or Waive Fees or Write off Debts**
 - **DA-FCM 07 Payment Arrangements for Unpaid Rates and Service Charges and Other Debtors**
 - **DA-GVN 06 Revoking Suspension of Decisions under Objection**
 - **DA-LUP 03 Obstruction of Footpaths and Thoroughfares**
 - **DA-LUP 04 Crossing – Construction, Repair and Removal**
 - **DA-LWE 01 Prosecutions/Recovery of Unpaid Rates, Service Charges, Fees and Charges**
 - **DA-LWE 02 Directions in Relation to Development Matters**
 - **DA-LWE 06 Disposal of Impounded Goods/Vehicles**
 - **DA-LWE 07 Authorised Officers / Persons**
 - **DA-LWE 09 Graffiti Vandalism**
 - **DA-PBH 03 Food Act 2008**
 - **DA-PBH 10 Public Health Act 2016 - Functions of an Enforcement Agency**
 - **DA-PBH 11 Public Health Act 2016 – Reports by Enforcement Agency**
 - **DA-PBH 12 Public Health (Asbestos) Regulations - Enforcement**
 - **DA-TFT 02 Closing of Certain Thoroughfares to Vehicles**

4. Adopts the following delegations indefinitely, with proposed administrative amendments, as per Attachment 4.3:

- **DA-BUI 01 Building and Demolition Permits**
- **DA-BUI 02 Occupancy Permits and Building Approval Certificates**
- **DA-BUI 04 Smoke Alarms - Alternative Solutions**
- **DA-CPM 02 Invite Expressions of Interests and Tenders**
- **DA-CPM 05 Varying Contracts and Exercising Contract Extension Options**
- **DA-EMS 02 Bush Fires Act 1954 – General**
- **DA-FCM 02 Payments from Municipal Funds or Trust Funds**
- **DA-FCM 04 Non-Rateable Status for Land**
- **DA-LUP 01 Private Works on, over or under Public Places**
- **DA-LWE 10 Disposal of Sick or Injured Impounded Animals**
- **DA-LWE 11 Authorised Persons to Perform Specified Functions Under the Local Government Act 1995**
- **DA-PAD 02 Development Application (excluding Single Houses)**
- **DA-PAD 03 Structure Plans**
- **DA-PAD 04 Local Development Plans**
- **DA-PBH 04 Food Act 2008 - Appointments**
- **DA-TFT 01 Parking Administration**

5. Readopts the following delegations indefinitely, as per Attachment 4.4:

- **DA-EMS 01 Bush Fires Act 1954 - Variations to Burning Times**
- **DA-EMS 03 Bush Fires Act 1954 - Enforcement**
- **DA-LOC 01 Trading Permits**
- **DA-LOC 02 Alfresco Dining Permits**
- **DA-LOC 03 City of Mandurah Local Laws – Administration**
- **DA-LWE 03 Action, notices, proceedings, prosecutions and withdrawals – any other written Law**
- **DA-PBH 13 Public Health Act 2016 – Enforcement Orders and Clearance Certificates**

****ABSOLUTE MAJORITY REQUIRED****

Delegation	DA CNP 02 Disposing of Property [DRAFT]
Category	Council Properties
Delegator	Council
Express power to delegate	<i>Local Government Act 1995:</i> s. 5.42 Delegation by local government s.5.43 Limitations on delegations to the CEO
Express power or duty delegated	<i>Local Government Act 1995:</i> s. 3.58 Disposing of property under this section. s. 3.18(1) Disposing <u>Performing</u> of property, not covered by s. 3.58, in order to perform the necessary <u>executive</u> functions under the Local Government Act 1995.
Function	<p>1. Authority to determine the method of disposal and dispose of property to:</p> <p>a) the highest bidder at public auction s.3.58(2)(a); or b) the person who at public tender called by the local government makes what is, in the opinion of the local government, the most acceptable tender, whether or not it is the highest tender; s.3.58(2)(b).</p> <p>2. Authority to dispose of property by private treaty only in accordance with section 3.58(3) and where required prior to the disposal, to consider any submissions received following the giving of public notice; s.3.58(3).</p> <p>3. Negotiate the terms and conditions of a sale with the purchaser and enter into a contract of sale with the purchaser on behalf of the local government (s. 9.49B).</p> <p>4. Dispose of local government property where the disposition of land is an exempt disposition in the circumstances prescribed by regulation 30(2)(a), (d), (e), (f) and (g) of the <i>Local Government (Functions and General) Regulations 1996</i> (s. 3.58(5)(d)).</p>
Delegates	Chief Executive Officer
Conditions	<p>Disposal of the land (lease and license) The following conditions relate to the disposition of land by lease or license:</p> <ol style="list-style-type: none"> 1. Approve and determine the appropriate method to dispose of property in accordance with s3.58 of the <i>Local Government Act 1995</i>. 2. Disposal of land is limited to: <ul style="list-style-type: none"> ◦ Matters specified in the Annual Budget or in any other case, requires a specific resolution of Council; or ◦ Disposal of land is limited to a maximum value of \$150,000 (including options); and ◦ Satisfies the conditions below: <p><u>Lease & Licence - Local Government (Functions and General) Regulations 1996 r.30 Exempt Entities</u></p> <ul style="list-style-type: none"> • The term and options to extend the term does not exceed a total of 5 years; • Cannot exceed the lease period that the City holds the head lease for, if applicable; • No breach of the current agreement has occurred; and • The conditions of the lease or licence is consistent with standard leasing practices of the

City.

Licence - Commercial Entities

- The licence term is less than 2 years;
- Cannot exceed the licence period that the City holds the head licence for, if applicable;
- Rent aligns with current independent market valuation carried out no more than 2 years from the proposed licence commencement date; and
- The licence conditions are consistent with standard leasing and licencing practices with the City.

Note: This only applies to licences for commercial entities. All leases for commercial entities must be approved by Council.

Assignment of Leases/Licences

- The assignee continues to meet all terms and conditions of the current lease/licence;
- No extension nor variation of the lease/licence is available;
- Relevant checks are conducted confirming the new business has no bankruptcy listed against the directors, or any court action pending; and
- The lease/licence is currently not in breach.

Sublease/ Sublicence (where the City is the sublessor or sublicensor)

- The head lessee/licensee remains fully responsible for terms and conditions of head lease/licence,
 - The purpose of the sublease/ sublicence is consistent with purpose or similar purpose of the head lease/licence; and
- Term of sublease/sublicence does not exceed head lease/licence.

Disposal of the land (public auction, tender or private treaty)

Approve and determine the appropriate method to dispose of property in accordance with s3.58 of the *Local Government Act 1995*.

- Disposal of land is limited to matters specified in the Annual Budget or in any other case, requires a specific resolution of Council; and
- Satisfies the conditions below:

When determining the method of disposal:

a. Where a public auction is determined as the method of disposal:

- Reserve price has been set by independent valuation.

Where the reserve price is not achieved at auction, negotiation may be undertaken to achieve the sale of no less than 90% of the set reserve price.

b. Where a public tender is determined as the method of disposal and the tender does not achieve a reasonable price for the disposal of the property, then the CEO is to determine if better value could be achieved through another disposal method and if so, must determine not to accept any tender and use an alternative disposal method.

c. Where a private treaty is determined under section 3.58(3) as the method of disposal, authority to:

- Negotiate the sale of the property up to no less than 90% of the valuation;
- Consider any public submissions received and determine if to proceed with the disposal ensuring that the reasons for such a decision are recorded.

	<p>Disposition other than land</p> <p>The following conditions relate to the disposition of property (other than land) may be undertaken <u>where</u>:</p> <ul style="list-style-type: none"> • Where the<u>The</u> market value of the property is determined as being less than \$20,000 (F&G r.30(3) excluding disposal); or • Its market value is less than \$20 000; or the<u>The</u> entire consideration received by the local government for the disposition is used to purchase other property, and where the total consideration for the other property is not more, or worth more, than \$75 000; and <u>or</u> • Council has resolved to dispose of property via Council resolution or <u>the disposal has been included</u> in the Adopted Budget; and. <p>In any case, be the undertaken disposal to <u>must</u>:</p> <ul style="list-style-type: none"> • ensure that the best value return is achieved. however Wwhere the property is determined as having a nil market value, the disposal must, then, as at a minimum, demonstrate environmental, cultural and socially responsible outcomes; the disposal — must ensure environmentally responsible disposal; and • Must be in accordance with Council and City policies and procedures. <p><u>If the disposal relates to property (other than land) which is:</u></p> <p><u>a) located at places contained on the Local Heritage Survey prepared in accordance with s. 103 of the Heritage Act 2018(WA); or</u></p> <p><u>b) in the opinion of the delegate or subdelegate of significant community interest, the disposal will require a specific resolution of Council prior to disposition.</u></p>
<p>Statutory framework</p>	<p><i>Local Government Act 1995:</i> 3.58 Disposing of Property s3.18 General Functions</p> <p><i>Local Government (Functions and General) Regulations 1966:</i> r. 30 Disposing of property exempt from s. 3.58</p>

Delegation	DA-LUP 02 Public Thoroughfare - Dangerous Excavations [DRAFT]
Category	Land Use and Planning
Delegator	Council
Express power to delegate	<i>Local Government Act 1995:</i> s.5.42 Delegation of some powers and duties to CEO s.5.43 Limitations on delegations to the CEO
Express power or duty delegated	<i>Local Government (Uniform Local Provisions) Regulations 1996:</i> r.11(1), (4), (6) & (8) <u>and (10)</u> Dangerous excavation in or near public thoroughfare – Sch.9.1 cl.6
Function	<ol style="list-style-type: none"> 1. Determine if an excavation in or on land adjoining a public thoroughfare is dangerous and take action to fill it in or fence it or request the owner / occupier in writing to fill in or securely fence the excavation; r.11(1). 2. Determine to give permission or refuse to give permission to make or make and leave an excavation in a public thoroughfare or land adjoining a public thoroughfare; r.11(4). 3. Impose conditions on granting permission <u>and/or impose a deposit for a sum sufficient to cover the cost of repairing damage to the public thoroughfare</u>; r.11(6). 4. <u>Impose fees on granting permission, of not more than as prescribed in r. 11(10)</u>. 5. Renew a permission granted or vary at any time, any condition imposed on a permission granted; r.11(8).
Delegates	
Conditions	<ol style="list-style-type: none"> 1. Actions under this Delegation must comply with procedural requirements detailed in the <i>Local Government (Uniform Local Provisions) Regulations 1996</i>. 2. Permission may only be granted where, the proponent has: <ul style="list-style-type: none"> i.a) Where appropriate, obtained written permission from or entered into a legal agreement with, each owner of adjoining or adjacent property which may be impacted by the proposed works. ii.b) Provided a bond, sufficient to the value of works that may be required if the proponent does not satisfactorily make good the public assets at the completion of works. iii.c) Provided evidence of sufficient Public Liability Insurance. iv.d) Provided pedestrian and traffic management plans which are sufficient for the protection of public safety and amenity.
Statutory framework	<p>Determination of Bond Value and Conditions - refer to CEO Delegation 1.3.3 – Determine and Manage Conditions on Permission for Dangerous Excavations on or on land adjoining Public Thoroughfares</p> <p><i>Local Government (Uniform Local Provisions) Regulations 1996</i> – prescribe applicable statutory procedures</p> <p>Penalties under the <u><i>Local Government (Uniform Local Provisions) Regulations 1996</i></u> are administered in accordance with Part 9, Division 2 of the <i>Local Government Act 1995</i></p>

Delegation	DA-BUI 03 Building Orders [DRAFT]
Category	Building Controls
Delegator	Council
Express power to delegate	<i>Building Act 2011:</i> s. 127(1) & (3) Delegation by local government
Express power or duty delegated	<i>Building Act 2011:</i> s. 88 Finishes of walls close to boundaries s. 110 Building Orders s. 111 Notice of proposed building order other than building order (emergency) s. 114 Service of building order s. 117 Revocation of building order s. 118 Permit authority may give effect to building order if non-compliance
Function	1. Effectively deal with building orders pursuant to Part 8, Division 5 of the <i>Building Act 2011</i> in relation to: <ul style="list-style-type: none"> • Building work • Demolition work • An existing building or incidental structure • Dangerous and neglected buildings <p>Specify the way an outward facing side of a close wall must be finished pursuant to section 88 of the <i>Building Act 2011</i>.</p>
Delegates	Chief Executive Officer
Conditions	Council to be notified of Building Orders when it is considered appropriate. _____ <u>All building orders to be detailed in Report provided to Council on a bi-monthly basis.</u> _____
Statutory framework	<i>Building Act 2011</i> (Date of effect: 2 April 2012) <i>Building Regulations 2012</i> <i>Building and Construction Industry Training Levy Act 1990</i> <i>Building Services (Complaint Resolution and Administration) Act 2011</i> <i>Heritage of Western Australia Act 1990</i> 2018
Policy	Nil

Delegation	DA-BUI 05 Private Swimming Pool Safety Barriers [DRAFT]
Category	Building Controls
Delegator	Council
Express power to delegate	<i>Building Act 2011:</i> s. 127(1) & (3) Delegation by local government
Express power or duty delegated	<i>Building Regulations 2012:</i> r. 51 (2), (3), (5) Approvals by permit authority
Function	<p>1. To approve requirements alternative to a fence, wall, gate or other component included in the barrier, if satisfied that the alternative requirements will restrict access by young children to the swimming pool as effectively as if they were compliant with Australian Standard (AS) 1926.1 : r. 51(2).</p> <p>2. To approve a door for the purpose of compliance with AS 1926.1, where a fence or barrier would cause significant problem of a structural nature or a significant problem of any other nature the cause of which is not in the control of the owner/occupier, or the pool is totally enclosed by a building or in the opinion of the City a fence or barrier between the building and pool would create a significant access problem for a person with a disability and having regard to whether or not a young child resides at the premises: r. 51(3) & r. 51(4).</p> <p>3. To approve a performance solution to a Building Code pool barrier requirement if satisfied that the performance solution complies with the relevant performance requirement.</p>
Delegates	Chief Executive Officer
Conditions	Nil.
Statutory framework	<i>Building Act 2011 (Date of effect: 2 April 2012)</i> <i>Building Regulations 2012</i> <i>Building and Construction Industry Training Levy Act 1990</i> <i>Building Services (Complaint Resolution and Administration) Act 2011</i> <i>Heritage of Western Australia Act 1990</i> 2018

Delegation	DA-CMS 03 Cat Act 2011 [DRAFT]
Category	Community Services
Delegator	Council
Express power to delegate	<i>Cat Act 2011:</i> s. 44 Delegation by local government
Express power or duty delegated	<p><i>Cat Act 2011:</i> s. 9 Registration s. 10 Cancellation of registration s. 11 Registration numbers, certificates and tags s. 13 Notice to be given of certain decisions under Part 2, Division 1, Subdivision 2 s. 26 Cat control notice may be given to cat owner s. 37 Approval to breed cats s. 38 Cancellation of approval to breed cats s. <u>39 Certificate to be given to approved cat breeder</u> <u>s. 40</u> Notice to be given of certain decisions made under Part 3, Division 4, Subdivision 2 s. 64 Extension of time s. 65 Withdrawal of notice</p> <p><i>Cat Regulations 2012:</i> <u>Cat Regulations 2012 - Schedule 3, cl. 1(4) Reduce Fees payable; reduce or Waive Fees</u></p> <p><i>Cat (Uniform Local Provisions) Regulations 2013:</i></p>
Function	<p>To carry out the powers or discharge of any of the duties of Council pursuant to the <i>Cat Act 2011</i>, <i>Cat Regulations 2012</i> and the <i>Cat (Uniform Local Provisions) Regulations 2013</i> including but not limited to:</p> <ol style="list-style-type: none"> 1. Grant, refuse to grant, or renew, or refuse to renew the registration of a cat. 2. Cancel the registration of a cat. 3. Allot a registration number to a cat, provide cat registration certificate and registration tag <u>(or replacement)</u>. 4. Providing notice of decisions relating to the refusal to grant or renew the registration of a cat, or cancel the registration of a cat. 5. Granting approval to breed cats. 6. <u>Granting approved breeder a new certificate or tag if satisfied the original has been stolen, lost, damaged or destroyed.</u> 7. Cancelling the approval to breed cats. 8. Providing notice of decisions relating to the refusal to approve, renew the approval or cancel the approval of a person to breed cats. 9. Extending the period a modified penalty is to be paid. 10. Withdrawing an infringement notice. 11. Reducing or waiving the registration fees in respect or any individual cat or any class of cat within the district. 12. Granting or refusing an application to keep additional number of cats. 13. <u>Authority to give a cat control notice to a person who is the owner of a cat ordinarily kept within the City's district.</u>
Delegates	Chief Executive Officer

Conditions	<ol style="list-style-type: none"> 1. Functions under s 64 or s 65 of the Act cannot be sub-delegated. 2. Notices of decisions must include advice as to Objection and review rights in accordance with Part 4, Division 5 of the Act.
Statutory framework	<p>Cat Act 2011 Cat Regulations 2012 r. 11-15, r. 28 <i>Cat (Uniform Local Provisions) Regulations 2013</i> <i>Cat Act 2011:</i></p> <p>s.79 – This delegation does not permit any of the delegates to perform the function of making local laws. s.80 – This delegation does not permit any of the delegates to perform the function of seeking the Governor’s approval to make a local law under the <i>Cat Act 2011</i> that applies outside its district.</p>

Delegation	DA-CMS 04 Dog Act 1976 [DRAFT]
Category	Community Services
Delegator	Council
Express power to delegate	<i>Dog Act 1976:</i> s. 10AA Delegation of local government powers and duties
Express power or duty delegated	<i>Dog Act 1976:</i> s. 10A Payments to veterinary surgeon – cost of sterilisation s. 11(1) Staff and services – dog management facility s. 15(4A) and (4B) Registration periods and fees s. 16(3) Registration procedure s. 17(4) and (6) Refusal or cancellation of registration s. 17A Notice if no application for registration made s. 19 Refund of fee on cancellation s. 26 Keeping of dogs – Limitation as to numbers s. 27 Licensing of approved kennel establishments s. 29(5) <u>Power to seize dogs - recovery of costs.</u> s. 29(11) Seized dogs -Power of disposal and sale s. 33E Individual dog may be declared to be dangerous dog (declared) s. 33F Owner to be notified of making a declaration - consider objections s. 33G(4) Seizure and destruction s. 33H Local government may revoke declaration to destroy s. 33M Local government expenses to be recoverable
Function	To carry out the powers or discharge of any of the duties of the <i>Dog Act 1976</i> including but not limited to: a.) Making payments to registered veterinary surgeons towards the cost of sterilisation of a dog owned by an eligible person where the eligible person is the registered owner of the dog and is suffering financial hardship. b.) Establishing and maintaining a dog management facility. c.) Directing registration officers to refuse or cancel the registration of a dog for one or any of the following reasons: <ul style="list-style-type: none"> • The owner has been convicted, or has paid a modified penalty, within the previous 3- years in respect of 2 or more offences against the <i>Dog Act 1976</i>, the <i>Cat Act 2011</i> or the <i>Animal Welfare Act 2002</i>; or • The dog in question has been shown to the satisfaction of the local government to be destructive, unduly mischievous, or to be suffering from a contagious or infectious disease; or • The local government is not satisfied that the dog is, or will be, effectively confined in or at premises where the dog is, or will be, ordinarily kept; or • The dog is required to be micro-chipped but is not micro-chipped; or • The dog is a dangerous dog. d.) Giving notice that a dog cannot be registered e.) Discounting or waiving the registration fees for any individual dog or any class of dogs within the district under prescribed conditions. This option does not apply to dangerous dogs. f.) Refunding proportionate registration fees of a dog that has had its registration cancelled. g.) Making application to a Justice of the Peace for an order to seize a dog that has had its registration refused or cancelled. h.) Determining an application to keep more than the prescribed 2 dogs over 3 months of age. i.) Grant, refuse to grant or cancel a licence to operate an approved kennel establishment. j.) Dispose of or sell dogs which are liable to be destroyed. k.) Consider objections. l.) Recover expenses. m.) Declaring a dog dangerous as a result of its aggressive behaviour.

	<p>n.) Receiving a request from an owner to review a seizure and destruction notice of a dangerous dog; o.) Revoking a declaration of a dangerous dog or proposal to destroy a dangerous dog;</p> <p><u>To carry out the powers or discharge of any of the duties of the <i>Dog Act 1976</i> including but not limited to:</u></p> <ol style="list-style-type: none"> 1. <u>Making payments to registered veterinary surgeons towards the cost of sterilisation of a dog owned by an eligible person where the eligible person is the registered owner of the dog and is suffering financial hardship.</u> 2. <u>Establishing and maintaining a dog management facility.</u> 3. <u>Directing registration officers to refuse or cancel the registration of a dog for one or any of the following reasons;</u> <ul style="list-style-type: none"> • <u>The owner has been convicted, or has paid a modified penalty, within the previous 3 years in respect of 2 or more offences against the <i>Dog Act 1976</i>, the <i>Cat Act 2011</i> or the <i>Animal Welfare Act 2002</i>; or</u> • <u>The dog in question has been shown to the satisfaction of the local government to be destructive, unduly mischievous, or to be suffering from a contagious or infectious disease; or</u> • <u>The local government is not satisfied that the dog is, or will be, effectively confined in or at premises where the dog is, or will be, ordinarily kept; or</u> • <u>The dog is required to be micro-chipped but is not micro-chipped; or</u> • <u>The dog is a dangerous dog.</u> 4. <u>Giving notice that a dog cannot be registered.</u> 5. <u>Discounting or waiving the registration fees for any individual dog or any class of dogs within the district under prescribed conditions. This option does not apply to dangerous dogs.</u> <u>Refunding proportionate registration fees of a dog that has had its registration cancelled.</u> 7. <u>Making application to a Justice of the Peace for an order to seize a dog that has had its registration refused or cancelled, where the applicant/owner has not applied to SAT for the decision to be reviewed.</u> 8. <u>Determining an application to keep more than the prescribed 2 dogs over 3 months of age.</u> 9. <u>Grant, refuse to grant or cancel a licence to operate an approved kennel establishment.</u> 10. <u>Dispose of or sell seized dogs which are liable to be destroyed.</u> 11. <u>Consider objections.</u> 12. <u>Recover expenses.</u> 13. <u>Authority to recover moneys, in a court of competent jurisdiction, due in relation to a dog for which the owner is liable.</u> 14. <u>Declaring a dog dangerous.</u> 15. <u>Receiving a request from an owner to review a seizure and destruction notice of a dangerous dog.</u> 16. <u>Revoking a declaration of a dangerous dog or proposal to destroy a dangerous dog.</u>
<p>Delegates</p>	<p>Chief Executive Officer</p>
<p>Conditions</p>	<ol style="list-style-type: none"> 1. The Chief Executive Officer (CEO) has authority to sub delegate all the powers and duties in this delegation to any person who the CEO determines is suitably capable of exercising the relevant powers and duties. 2. Proceeds from the sale of dogs sold under s. 29(11) are to be paid into the City of Mandurah Municipal Fund. 3. Under s. 11(1) the establishment of a dog management facility is limited to the CEO and must not be delegated.

<p>Statutory framework</p>	<p><i>Dog Act 1976:</i> s. 10AA – The Council must give express authority to sub delegate any power under the Act s. 31 – This delegation does not permit the delegate to designate dog prohibited areas, dog exercise area, dog on leash area s. 49 – This delegation does not permit the delegate to perform the function of making local laws <u><i>Dog Regulations 2013</i></u></p>
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Delegation	DA-CPM 04 Rejecting and Accepting Expressions of Interests and Tenders; Variation Before Contract [DRAFT]
Category	Corporate Management
Delegator	Council
Express power to delegate	<i>Local Government Act 1995:</i> s.5.42 Delegation of some powers and duties to CEO s.5.43 Limitations on delegations to the CEO
Express power or duty delegated	Part 4 of the <i>Local Government (Functions and General) Regulations 1996:</i> <ul style="list-style-type: none"> • Regulation r. 18 Rejecting and accepting tenders • Regulation r. 23 Rejecting and accepting expressions of interest to be an acceptable tenderer • Regulation r. 20(1), (2), (3) Variation of requirements before entry into contract
Function	<p><u>Authority:</u></p> <ol style="list-style-type: none"> 1. To determine whether or not to reject tenders that do not comply with requirements as specified in the invitation to tender; r.18(2). 2. To evaluate tenders, by written evaluation, and decide which is the most advantageous; r.18(4). 3. To decline to accept any tender; r.18(5). 4. To accept another tender where within 6-months of either accepting a tender, a contract has not been entered into OR the successful tenderer agrees to terminate the contract; r.18(6) & (7). 5. To consider Expressions of Interest which have not been rejected and determine those capable of satisfactorily supplying the goods and services for listing as acceptable tenders; r.23. 6. To determine whether variations in goods and services required are minor variations, and to negotiate with the successful tenderer to make minor variations before entering into a contract; r.20(1) and (3). 7. <u>To seek clarification from tenderers in relation to information contained in their tender submission; r. 18(4a).</u> 8. <u>To accept another tender where the successful tenderer is unable or unwilling to form a contract to supply the varied requirement OR the minor variation cannot be agreed with the successful tenderer, so that the tenderer ceases to be the chosen tenderer; r. 20(2).</u>
Delegates	Chief Executive Officer

<p>Conditions</p>	<p>1. The following functions are delegated to the CEO only and must not be sub delegated:</p> <ul style="list-style-type: none"> • To evaluate tenders, by written evaluation, and decide which is the most advantageous. • To decline to accept any tender. • To accept another tender where within 6-months of either accepting a tender, a contract has not been entered into OR the successful tenderer agrees to terminate the contract. • To consider Expressions of Interest which have not been rejected and determine those capable of satisfactorily supplying the goods and services for listing as acceptable tenders. <p>2. CEO is delegated to accept or decline to accept any tenders where the consideration is, or is expected to be, \$3,000,000 (GST exclusive) or less</p>
<p>Statutory framework</p>	<p><i>Local Government Act 1995</i> s. 3.57 <i>Local Government (Functions and General) Regulations 1996</i> Division 2</p>
<p>Policy</p>	<p>POL-CPM 02 Procurement POL-CPM 01 Regional Price Preference</p>

Delegation	DA-CPM 06 Tenders for Goods and Services - Exempt Procurement [DRAFT]
Category	Corporate Management
Delegator	Council
Express power to delegate	<i>Local Government Act 1995:</i> s.5.42 Delegation of some powers and duties to CEO s.5.43 Limitations on delegations to the CEO
Express power or duty delegated	Part 4 of the <i>Local Government (Functions and General) Regulations 1996:</i> r.11(2) When tenders have to be publicly invited (exemptions)
Function	<ol style="list-style-type: none"> 1. Authority to undertake tender exempt procurement; r.11(2). 2. Authority to, because of the unique nature of the goods or services or for any other reason it is unlikely that there is more than one supplier, determine to contract directly with a suitable supplier; r.11(2)(f).
Delegates	Chief Executive Officer
Conditions	<ol style="list-style-type: none"> 1. The power and duties of the CEO under regulation r. 11(2)(f), r. 11(2)(ia) and regulation r. 11(2)(ja) cannot be subdelegated. 2. Tender exempt procurement under r.11(2)(f) may only be approved where a record is retained that evidences: <ul style="list-style-type: none"> i. a) a detailed specification; ii. b) the outcomes of market testing of the specification; iii. c) the reasons why market testing has not met the requirements of the specification; and iv. d) rationale for why the supply is unique and cannot be sourced through other suppliers. 3. Tender exempt procurement under r.11(2)(ja) may only be approved where a record is retained that evidences: <ul style="list-style-type: none"> i. a) satisfactory contractor performance review being undertaken; and ii. b) that the procurement is included in Council's annual Budget.
Statutory framework	<i>Local Government Act 1995</i> s. 3.57 <i>Local Government (Functions and General) Regulations 1996</i> Part 4. Division 2
Policy	POL-CPM 02 Procurement POL-CPM 01 Regional Price Preference

Delegation	DA-CPM 07 Panels of pre-qualified suppliers for goods and services [DRAFT]
Category	Corporate Management
Delegator	Council
Express power to delegate	<i>Local Government Act 1995:</i> s.5.42 Delegation of some powers and duties to CEO s.5.43 Limitations on delegations to the CEO
Express power or duty delegated	Local Government <i>Local Government (Functions and General) Regulations 1996</i> Regulation r. 24AB – Local government may establish panels <u>establish panels</u> of pre-qualified suppliers Regulation r. 24AC(1)(b) – Requirements before establishing panels of pre qualified suppliers Regulation r. 24AD (3) and (6) – Requirements when inviting persons to apply to join panel of prequalified <u>of prequalified</u> suppliers Regulation r. 24AH(2),(3), (4) and (5) – Rejecting and accepting applications to join panel of prequalified <u>of prequalified</u> suppliers Regulation r. 24AJ(1) – Contracts <u>Contracts with</u> pre-qualified suppliers
Function	<ol style="list-style-type: none"> Determine that there is a continuing need for the goods or services proposed to be provided by a panel of pre-qualified suppliers; r. 24AC(1)(b) and r.24AB. Authority to, before inviting submissions, determine in writing the criteria for deciding which applications for inclusion in a panel of pre-qualified suppliers should be accepted; r. 24AD(3). Vary panel of pre-qualified supplier information after public notice inviting submissions has been given, taking reasonable steps to each person who has enquired or submitted an application is provided notice of the variation; r. 24AD(6). Authority to reject an application without considering its merits, where it was submitted at a place and within the time specified, but fails to comply with any other requirement specified in the invitation; r. 24AH(2). Authority to assess applications, by written evaluation of the extent to which the submission satisfies the criteria for deciding which applicants to accept, and decide which applications to accept as most advantageous; r. 24AH(3). Authority to request clarification of information provided in a submission by an applicant; r. 24AH(4). Authority to decline to accept any application; r. 24AH(5). Authority to enter into contract, or contracts, for the supply of goods or services with a prequalified <u>pre-qualified supplier, who is part of a panel of pre-qualified</u> suppliers, for those particular goods or services; r. 24AJ(1).
Delegates	Chief Executive Officer

<p>Conditions</p>	<ol style="list-style-type: none"> 1. Comply with Council Procurement Policy CPM-02. 2. Preferred Supplier Panels may only be called where there is an adopted budget for the proposed goods or services, with the exception being in the financial year prior to the adoption of a new Annual Budget where: <ul style="list-style-type: none"> • the proposed goods or services are required to fulfil a routine contract related to the day to day operations of the City; or • a current supply contract expiry is imminent; and • the value of the proposed new contract has been included in the Long-Term Financial Plan; and • the specification includes a provision that the tender will only be awarded subject to the budget adoption by the Council. 3. The following functions are delegated to the CEO only and must not be delegated: <ul style="list-style-type: none"> • To evaluate panels, by written evaluation, and decide which is the most advantageous. • To decline to accept any application. 4. CEO only is delegated to accept or decline to accept any application where the estimated expectation on the goods or service over the term of the panel is expected to be, \$3,000,000 (GST exclusive) or less. 5. In accordance with Regulation 24AJ of the <i>Local Government (Functions and General) Regulations 1996</i>, a contract (within the panel contract) must not be formed with a prequalified supplier for goods/services for a period exceeding 12months, which includes options to extend the contract.
<p>Statutory framework</p>	<p><i>Local Government Act 1995</i> s. 3.57 <i>Local Government (Functions and General) Regulations 1996</i> Part 4, Division 2</p>
<p>Policy</p>	

Delegation	DA-FCM 03 Investment of Funds [DRAFT]
Category	Financial Management
Delegator	Council
Express power to delegate	<i>Local Government Act 1995:</i> s.5.42 Delegation by local government
Express power or duty delegated	<i>Local Government Act 1995:</i> s. 6.14 Power to invest
Function	Invest funds in accordance with Section s. 6.14 of the <i>Local Government Act 1995</i> and the policies and guidelines established from time to time by Council.
Delegates	Chief Executive Officer
Conditions	Nil. <u>All investment activity must be in accordance with r. 19C of the <i>Local Government (Financial Management) Regulations 1996.</i></u>
Statutory framework	<i>Local Government Act 1995:</i> s. 6.14 <u><i>Local Government (Financial Management) Regulations 1996:</i></u> <u>r. 19C</u>
Policy	POL-FCM 02 - Finance Investment

Delegation	DA-FCM 06 Defer, Grant Concessions for, or Waive Fees or Write off Debts [DRAFT]
Category	Financial Management
Delegator	Council
Express power to delegate	<i>Local Government Act 1995:</i> s. 5.42 Delegation of some powers and duties to CEO
Express power or duty delegated	<i>Local Government Act 1995:</i> s. 6.12(b) and s. 6.12(c) Power to defer, grant concessions discounts, waive or write off debts
Function	Defer, waive or grant concessions in relation to fees, or write off debts in relation to the following matters: <ul style="list-style-type: none"> • Abandoned Vehicles • Food Premises • Impounded Animals • Impounded/Seized Trolleys and Signs • Hire Fees for Community Halls, Pavilions, Public Open Space, Sports Flood Lighting and other hire fees including serviced recreation facilities and libraries. Planning, Health and Building Service and Application Fees • General Debts
Delegates	
Conditions	This delegation is subject to sections 6.12(2) of the <i>Local Government Act 1995</i> , which specifies that a local government cannot grant a waiver or concession for a rate or service charge. The suspension of interest of rates may only be waived for a maximum term of 12 months and in accordance with Council and CEO policies, and procedures. A waiver, write off, deferment or concession given under this delegation may only be granted to a maximum value of \$100,000 per occurrence, except where the decision is due to an administrative error having been made by the City of Mandurah.
Statutory framework	<i>Local Government Act 1995:</i> s. 6.12 <i>Local Government (Financial Management) Regulations 1996:</i> r. 19AA cannot waive or grant concession in relation to amounts owed under the <i>Local Government (Administration) Regulations 1996</i> , r. 34AE.
Policy	POL-FCM 08 Collection of Overdue Debts

Delegation	DA-FCM 07 Payment Arrangements for Unpaid Rates and Service Charges and Other Debtors [DRAFT]
Category	Financial Management
Delegator	Council
Express power to delegate	<i>Local Government Act 1995:</i> s5s. 5.42 Delegation of some powers and duties to CEO
Express power or duty delegated	<i>Local Government Act 1995:</i> s6s. 6.49. Agreement as to payment of rates and service charges
Function	Accept Authority to make an alternative agreement with a person for the payment of a rate rates or service charge charges: ors. other6.49. debtor due and payable by a person, in accordance with an agreement made with the person.
Delegates	Chief Executive Officer
Conditions	The conditions are in accordance with the relevant and current Council Policies and work procedures. <u>Agreements must be in writing.</u>
Statutory framework	
Policy	

Delegation	DA-GVN 06 Revoking Suspension of Decisions under Objection [DRAFT]
Category	Governance
Delegator	Council
Express power to delegate	<i>Local Government Act 1995:</i> s5s.5.42 Delegation of some powers and duties to CEO
Express power or duty delegated	<i>Local Government Act 1995:</i> s. 9.9(1)(b) Decision not to suspend the effect of a decision the subject of an objection under Part 9 of the Act
Function	To decide that the effect of a decision the subject of an objection should not be suspended.
Delegates	Chief Executive Officer
Conditions	The CEO can only exercise this power if they consider that: (a) there are urgent reasons why the effect of the decision should not be suspended; or (b) suspension of the effect of the decision is reasonably likely to endanger the safety of any person, cause damage to property, or to create a serious public nuisance. <u>As soon as a decision is made under this delegation, the delegate must give the affected person notice in writing stating its reasons: s. 9.9(3).</u>
Statutory framework	<i>Local Government Act 1995</i> , - Part 9, <u>Division 1</u> , Objections <u>and review</u>

Delegation	DA-LUP 03 Obstruction of Footpaths and Thoroughfares [DRAFT]
Category	Land Use and Planning
Delegator	Council
Express power to delegate	<i>Local Government Act 1995:</i> s.5.42 Delegation of some powers and duties to CEO s.5.43 Limitations on delegations to the CEO
Express power or duty delegated	<i>Local Government (Uniform Local Provisions) Regulations 1996:</i> r.5(2) Interfering with, or taking from, local government land r.6 Obstruction of public thoroughfare by things placed and left - Sch. 9.1 cl. 3(1)(a) r.7A Obstruction of public thoroughfare by fallen things – Sch.9.1 cl.3(1)(b) r.7 Encroaching on public thoroughfare – Sch.9.1. cl.3(2)
Function	<p>1. Authority to determine, by written notice served on a person who is carrying out plastering, painting or decorating operations (the work) over or near a footpath on land that is local government property, to require the person to cover the footpath during the period specified in the notice so as to:</p> <p>a.) prevent damage to the footpath; or</p> <p>b.) prevent inconvenience to the public or danger from falling materials; r.5(2).</p> <p>2. Authority to provide permission including imposing appropriate conditions or to refuse to provide permission, for a person to place on a specified part of a public thoroughfare one or more specified things that may obstruct the public thoroughfare; r.6(2) and (4).</p> <p>Authority to renew permission to obstruct a thoroughfare and to vary any condition imposed on the permission effective at the time written notice is given to the person to whom permission is granted {ULP; r.6(6)}.</p> <p><u>4. Authority to request a deposit for a sum sufficient to cover the cost of repairing damage to the public thoroughfare (r. 6(4)(d)) and authority to charge a fee in line with fees set out in r. 6 (8).</u></p> <p><u>5. Authority to determine and require in writing, that the person granted permission to obstruct a public thoroughfare repair damage caused by things placed on the thoroughfare and authority to determine if such repairs are to the satisfaction of the local government: r. 6(5)(d).</u></p> <p><u>6. Authority to require an owner or occupier of land to remove any thing that has fallen from the land or from anything on the their land, which is obstructing a public thoroughfare; r.7A.</u></p> <p><u>57. Authority to require an owner <u>or</u> occupier of land to remove any part of a structure, tree or plant that is encroaching, without lawful authority on a public thoroughfare; r.7.</u></p>
Delegates	Chief Executive Officer
Conditions	<p>1. Actions under this Delegation must comply with procedural requirements detailed in the <i>Local Government (Uniform Local Provisions) Regulations 1996</i>.</p> <p>2. Permission may only be granted where, the proponent has:</p> <p>i.) <u>i.a)</u> Where appropriate, obtained written permission from each owner of adjoining or adjacent property which may be impacted by the proposed obstruction.</p> <p>ii.) <u>ii.b)</u> Provided a bond, sufficient to the value of works that may be required if the proponent does not satisfactorily make good public assets damaged by the obstruction at the completion of works.</p> <p>iii.) <u>iii.c)</u> Provided evidence of sufficient Public Liability Insurance.</p> <p>iv.) <u>iv.d)</u> Provided pedestrian and traffic management plans which are sufficient for the protection of public safety and amenity.</p>

Statutory framework	<p><i>Local Government (Uniform Local Provisions) Regulations 1996</i></p> <p>Penalties under the Uniform Local Provisions Regulations are administered in accordance with Part 9, Division 2 of the <i>Local Government Act 1995</i></p> <p><i>Local Government Property and Public Places Local Law 2016</i></p>
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Delegation	DA-LUP 04 Crossing - Construction, Repair and Removal [DRAFT]
Category	Land Use and Planning
Delegator	Council
Express power to delegate	<i>Local Government Act 1995:</i> s.5.42 Delegation of some powers and duties to CEO s.5.43 Limitations on delegations to the CEO
Express power or duty delegated	<i>Local Government (Uniform Local Provisions) Regulations 1996:</i> r.12(1) Crossing from public thoroughfare to private land or private thoroughfare – Sch.9.1 cl.7 (2) r.13(1) Requirement to construct or repair crossing – Sch.9.1 cl.7(3)
Function	<ol style="list-style-type: none"> 1. Authority to approve or refuse to approve, applications for the construction of a crossing giving access from a public thoroughfare to <u>private</u> land or <u>a</u> private thoroughfare serving <u>the private</u> land; r. 12(1) and subject to r. 14(2). 2. Authority to determine the specifications for construction of crossings to the satisfaction of the Local Government; r. 12(1)(a). 3. Authority to give notice to an owner or occupier of <u>private</u> land requiring the person to construct or repair a crossing; r. 13(1) and subject to r. 14(2). 4. Authority to initiate works to construct a crossing where the person fails to comply with a notice requiring them to construct or repair the crossing and recover 50% of the cost of doing so as a debt due from the person; r. 13(2).
Delegates	
Conditions	Actions under this Delegation must comply with procedural requirements detailed in the <i>Local Government (Uniform Local Provisions) Regulations 1996</i> .
Statutory framework	<i>Local Government Act 1995</i> <i>Local Government (Uniform Local Provisions) Regulations 1996</i> <i>Local Government Property and Public Places Local Law 2016</i>

Delegation	DA-LWE 01 Prosecutions/Recovery of Unpaid Rates, Service Charges, Fees and Charges [DRAFT]
Category	Laws and Enforcement
Delegator	Council
Express power to delegate	<i>Local Government Act 1995:</i> s. 5.42 Delegation of some powers and duties to CEO
Express power or duty delegated	<i>Local Government Act 1995:</i> s. 6.56 and Rates or service charges recoverable in court <u>s. 6.64(3) Rates Action and to Service be Charged taken Unpaid</u>
Function	<p>Serve a notice, or undertake legal proceedings or prosecutions for any breach, offence or claim for which it is the duty of the local government to enforce in relation to:</p> <p>-</p> <ul style="list-style-type: none"> • unpaid rates or service charges, or other fees and charges under the <i>Local Government Act 1995</i> and associated Regulations <p>Lodge or remove a caveat in relation to land for which rates and service charges are unpaid.</p> <p>-</p> <p>Delegates will use best endeavours to resolve specific issues through mediation and other means. Legal proceedings will only be initiated where necessary to resolve each specific matter dependant on the nature of the breach, offence or claim.</p> <p><u>1. Authority to recover unpaid rates or service charges in a court of competent jurisdiction (and costs of proceedings for the recovery): s. 6.56(1).</u></p> <p><u>2. Authority to lodge (or withdraw) a caveat to preclude dealings in respect of any land where payment of rates and service charges imposed on that land remain unpaid for at least three years: s. 6.64(3).</u></p> <p>-</p> <p><u>Delegates will use best endeavours to resolve specific issues through mediation and other means. Legal proceedings will only be initiated where necessary to resolve each specific matter dependant on the nature of the breach, offence or claim.</u></p>
Delegates	Chief Executive Officer
Conditions	<ol style="list-style-type: none"> 1. If in the opinion of the CEO or a subdelegated officer<u>subdelegate</u>, the situation warrants it, the initiation of the prosecution will be referred to Council for approval. 2. For Decisions legal proceedings relating to recovery of rates or services charges unpaid, under the conditions<u>delegation are must in accordance comply</u> with the Council Policy.
Statutory framework	<i>Local Government Act 1995</i>
Policy	POL-FCM 08 Collection of Overdue Debts

Delegation	DA-LWE 02 Directions in Relation to <u>Illegal</u> Development Matters [DRAFT]
Category	Laws and Enforcement
Delegator	Council
Express power to delegate	<i>Local Government Act 1995:</i> s. 5.42 Delegation of some powers and duties to CEO
Express power or duty delegated	<i>Planning and Development Act 2005:</i> s. 214 (2), (3) and (5) Illegal development, responsible authority's powers <u>as to</u>
Function	To issue a direction to a person contravening <u>sections</u> 214 of the <i>Planning and Development Act 2005</i> .
Delegates	Chief Executive Officer
Conditions	Nil.
Statutory framework	<i>Planning and Development Act 2005</i>

Delegation	DA-LWE 06 Disposal of Impounded Goods/Vehicles [DRAFT]
Category	Laws and Enforcement
Delegator	Council
Express power to delegate	<i>Local Government Act 1995:</i> s. 5.42 Delegation of some powers and duties to CEO
Express power or duty delegated	<i>Local Government Act 1995:</i> s. 3.46 Goods may be held withheld until costs paid s. 3.47 Confiscated or uncollected goods, disposal of s. 3.40A (4) Abandoned vehicle wreck may be taken s. 3.48 Impounding expenses, recovery of
Function	<ol style="list-style-type: none"> 1. Authority to sell or otherwise dispose of impounded goods that have not been collected within the period specified in sections s. 3.47(2b) of the date a notice is given under sections s. 3.42(1)(b) or s. 3.44. 2. Authority to declare an impounded vehicle an abandoned vehicle wreck; in accordance with the provision of sections s. 3.40A. 3. Authority to sell or otherwise dispose of any vehicle that has not been collected within two (2) months of a notice having been given under sections s. 3.40(3) or 7 days of a declaration being made that a vehicle is an abandoned wreck. 4. Authority to refuse to allow impounded goods to be collected until the costs of removing, impounding and keeping them have been paid to the local government; s. <u>3.46</u>. Authority to recover expenses incurred from removing, impounding, and disposing of confiscated or uncollected goods in accordance with sections s. 3.48.
Delegates	Chief Executive Officer
Conditions	Money received under s. <u>3.47(5)</u> must be credited to the City of Mandurah Municipal Fund.
Statutory framework	<i>Local Government Act 1995:</i> s. 3.58, s. 3.47 <i>Local Government (Functions and General) Regulations 1996:</i> r. 29A, r. <u>30</u>

Delegation	DA-LWE 07 Authorised Officers / Persons [DRAFT]
Category	Laws and Enforcement
Delegator	Council
Express power to delegate	<p><i>Local Government Act 1995:</i> s. 5.42 Delegation of some powers and duties to CEO</p> <p><i>Building Act 2011:</i> s. 127(1) Delegation by local government</p>
Express power or duty delegated	<p><i>Local Government (Miscellaneous Provisions) Act 1960:</i> s. 449 Appoint Pound Keeper and Ranger</p> <p><i>Building Act 2011:</i> s. 96(3) Designate authorised person</p> <p><i>Building Regulations 2012:</i> r. 70(1) and (2) Appoint authorised officer and approved officer</p>
Function	Appointing persons/officers or classes of persons/officers as authorised for the purpose of fulfilling prescribed functions under the <i>Local Government (Miscellaneous Provisions) Act 1960</i> , <i>Building Act 2011</i> and <i>Building Regulations 2012</i> .
Delegates	
Conditions	The power to appoint authorised persons, under all legislation referred to in this delegation, cannot be sub delegated; s. 127(6A) Building Act 2011 . Each authorised officer must be issued a certificate of appointment.
Statutory framework	<p><i>Building Regulations 2012:</i> r. 70: Only certain people may be appointed as authorised officer or approved officer – see regulation.</p> <p>Criminal Procedure Act 2004: s. 6 Local Government Act 1995: s. 5.44(1), s. 9.10, s. 9.16, s. 9.20</p>

Delegation	DA-LWE 09 Graffiti Vandalism [DRAFT]
Category	Laws and Enforcement
Delegator	Council
Express power to delegate	<i>Graffiti Vandalism Act 2016:</i> s. 16 Delegation by local government s. 17 Delegation by CEO of local government
Express power or duty delegated	<i>Graffiti Vandalism Act 2016:</i> s. 18 Notice requiring removal of graffiti s. 19 Additional powers when notice is given s. 24 (1)(b) Decision that notice should not be suspended s. 25 local government graffiti powers on land not local government property s. 28 Notice of entry
Function	To carry out the powers or discharge of any of the duties of the Graffiti Vandalism Act 2016 including but not limited to: <ul style="list-style-type: none"> 1. Issuing notices requiring removal of graffiti: s. 18. 2. Recover costs for removal of graffiti: s. 19. 3. Removal of graffiti on land not local government property: s. 25. 4. Issuing notices of an intended entry onto private land, asspecifying requested the by purpose Council for which entry is required: s. 28.
Delegates	Chief Executive Officer
Conditions	Nil. In relation to Function 4, issuing notices of an intended entry onto private land must be only at the request of Council.
Statutory framework	<i>Graffiti Vandalism Act 2016</i>
Policy	POL-CNP 02 Graffiti Vandalism

Delegation	DA-PBH 03 Food Act 2008 [DRAFT]
Category	Public Health
Delegator	Council
Express power to delegate	<i>Food Act 2008:</i> s. 118 Functions of enforcement agencies and delegations
Express power or duty delegated	<i>Food Act 2008:</i> s. 65 Prohibition Orders s. 66 Certificate of clearance to be given in certain circumstances s. 67 Request for re-inspection s. 110 Registration of food businesses s. 112 Variation of conditions or cancellation of registration of food business
Function	<u>Subject to s. 119 conditions and s. 120 guidelines adopted, delegates have the power to:</u> 1. Issue prohibition orders <u>on the proprietor of a food business in accordance with Part of the Act: s. 65(1).</u> 2. <u>Issue Clearance and certificate remove of clearance, where inspection demonstrates compliance with a prohibition order and any relevant improvement notices: s. 66.</u> 3. Provide written notification <u>not to issue the proprietor of a food business that a certificate of clearance has not been issued: s. 67.</u> 4. Grant, apply conditions, refuse, vary or cancel <u>the registration of a food business: s. 110 and _____</u>
Delegates	Executive Manager Development and Compliance
Conditions	Nil.
Statutory framework	<i>Food Act 2008</i> <u>Food Act 2008</u> <u>Food Regulations 2009 - do not provide for subdelegation</u>

Delegation	DA-PBH 10 Public Health Act 2016 - Functions of an Enforcement Agency [DRAFT]
Category	Public Health
Delegator	Council
Express power to delegate	<i>Public Health Act 2016:</i> s. 21(1)(b) Enforcement agency may delegate
Express power or duty delegated	<i>Public Health Act 2016:</i> s. 24 Designation of Authorised Officers s. 280 Commencing proceedings
Function	To exercise the powers or duties conferred or imposed on a local government, as an enforcement agency, under the <i>Public Health Act 2016</i> , relating to: 1. Designating Authorised Officers; s. 24. 2. Commencing legal proceedings; s. 280.
Delegates	Chief Executive Officer
Conditions	Nil. <u>In carrying out Function 1, each designated authorised officer must be appropriately qualified and experienced (s. 25(1)(a)) and be issued with an identity card identifying the authorised _____</u>
Statutory framework	s. 21(4) Limits delegations to either CEO or an authorised officer Division 4 – Authorised Officers

Delegation	DA-PBH 11 Public Health Act 2016 - Reports by Enforcement Agency [DRAFT]
Category	Public Health
Delegator	Council
Express power to delegate	<i>Public Health Act 2016:</i> s. 21(1)(b) Enforcement agency may delegate
Express power or duty delegated	<i>Public Health Act 2016:</i> s. 22 Reports by and about enforcement agencies
Function	To exercise the powers or duties conferred or imposed on a local government, as an enforcement agency, under the <i>Public Health Act 2016</i>, relating to: 1. Preparing prepare and providing provide to the Chief Health Officer, the local government's report on the performance of its functions, or a report detailing any proceedings for an offence under the Act.
Delegates	Coordinator Health Services Executive Manager Development and Compliance
Conditions	Nil.
Statutory framework	<i>Public Health Act 2016:</i> s. 20 Conditions on performance of functions by enforcement agencies s. 21 Limits delegations to either CEO or an authorised officer

Delegation	DA-PBH 12 Health (Asbestos) Regulations - Enforcement [DRAFT]
Category	Public Health
Delegator	Council
Express power to delegate	<i>Health (Asbestos) Regulations 1992:</i> r. 15D(7) Infringement Notices
Express power or duty delegated	<i>Health (Asbestos) Regulations 1992:</i> r. 15D(5) Infringement Notices
Function	Appoint authorised officers and approved officers for the purposes of the Criminal Procedure Act 2004, Part 2.
Delegates	Chief Executive Officer
Conditions	The power to appoint authorised officers and approved officers cannot be sub-delegated. Subject to each authorised officer and approved officer being issued with a certificate, badge or identity card identifying the officer as a person authorised to issue infringement notices.
Statutory framework	_____

Delegation	DA-TFT 02 Closing of Certain Thoroughfares to Vehicles [DRAFT]
Category	Traffic and Transport
Delegator	Council
Express power to delegate	<i>Local Government Act 1995:</i> s. 5.42 local <u>Delegation</u> government may delegate of some powers and duties to <u>the</u> CEO s.5.43 Limitations on delegations to the CEO
Express power or duty delegated	<i>Local Government Act 1995:</i> s. 3.50 Closing certain thoroughfares to vehicles s. 3.50A Partial closure of thoroughfare for repairs or maintenance s. 3.51 Affected owners to be notified of certain proposals
Function	<ol style="list-style-type: none"> 1. To close any thoroughfare that the City manages for the passage of vehicles, wholly or partially, for a period not exceeding four (4) weeks; <u>s. 3.50.</u> 2. To close any thoroughfare that the City manages for the passage of vehicles, wholly or partially, for a period exceeding four (4) weeks; <u>s. 3.50.</u> 3. To revoke an order to close a thoroughfare; <u>s. 3.50(6).</u> 4. To partially and temporarily close a thoroughfare without public notice for repairs or maintenance, where it is unlikely to have a significant adverse effect on users of the thoroughfare; <u>s. 3.50A.</u> 5. To notify affected owners and give public notice that allows reasonable time for submissions to be made and consider any submissions made before determining to fix or alter the level or alignment of a thoroughfare or draining water from a thoroughfare to private land; <u>s. 3.51.</u>
Delegates	Chief Executive Officer
Conditions	<p>In respect of Function 1) above: Where practicable to do so, any proposal to close a thoroughfare should be advertised in advance of the closure. Where a thoroughfare is closed without advance public notice, local public notice of the closure is to occur as soon as practicable.</p> <p>In respect of Function 2) above: Prior to a decision being made to close a thoroughfare, local public notice of the intentions and reasons for the closure should be undertaken. In addition, consideration of any submissions received should take place. <u>Written notice must also be provided in accordance with s. 3.50(4) of the Local Government Act 1995.</u></p>
Statutory framework	<i>Local Government Act 1995</i> s. 3.50 – <u>s. 3.51</u> set out the procedure and legislative requirements which must be followed when closing thoroughfares.

DELEGATIONS

Delegation	DA-BUI 01 Building and Demolition Permits [DRAFT]
Category	Building Controls
Delegator	Council
Express power to delegate	<i>Building Act 2011:</i> s. 127(1) & (3) Delegation by local government
Express power or duty delegated	<i>Building Act 2011:</i> s. 17 Uncertified applications to be considered by building surveyor s. 18 Further information s. 20 Grant of building permit s. 21 Grant of demolition permit s. 22 Further grounds for not granting an application s. 23 Time for deciding application for building or demolition permit s. 24 Notice of decision not to grant building or demolition permit s. 27 Conditions imposed by permit authority s. 88 Finishes of walls close to boundaries <i>Building Regulations 2012:</i> r. 23 Application to extend time during which a permit has effect (s.32(3)) r. 24 Extension of time during which permit has effect (s.32(3))
Function	To effectively deal with applications for Building and Demolition Permits as provided by: 1. Part 2, Divisions 1-4 and Part 6 Division 4 of the <i>Building Act 2011</i> ; and 2. Part 3 of the <i>Building Regulations 2012</i> .
Delegates	Chief Executive Officer
Conditions	Nil.
Statutory framework	<i>Building Act 2011 (Date of effect: 2 April 2012)</i> <i>Building Regulations 2012</i> <i>Building and Construction Industry Training Levy Act 1990</i> <i>Building Services (Complaint Resolution and Administration) Act 2011</i> <i>Heritage of Act Western 2018</i> <u>Building Australia Services (Registration Act) 2011</u> <u>Home Building Contracts Act 1990/1991</u>

Delegation	DA-BUI 02 Occupancy Permits and Building Approval Certificates [DRAFT]
Category	Building Controls
Delegator	Council
Express power to delegate	<i>Building Act 2011:</i> s. 127(1) & (3) Delegation by local government
Express power or duty delegated	<i>Building Act 2011:</i> s. 55 Further Information s. 58 Grant of occupancy permit, building approval certificate s. 59 Time for granting occupancy permit or building approval certificate s. 60 Notice of decision not to grant occupancy permit or grant building approval certificate s. 62 Conditions imposed by permit authority s. 65 Extension of period of duration <i>Building Regulations 2012:</i> r. 40 Extension of period of duration of time limited occupancy permit or building approval certificate (s.65)
Function	To effectively deal with applications for Occupancy Certificate Permit and Building Approval Certificate as required under Part 4, Division 3 of the <i>Building Act 2011</i> and Regulation r. 40 of the Building Regulations 2012.
Delegates	Chief Executive Officer
Conditions	Nil
Statutory framework	<i>Building Act 2011 (Date of effect: 2 April 2012)</i> <i>Building Regulations 2012</i> <i>Building and Construction Industry Training Levy Act 1990</i> <i>Building Services (Complaint Resolution and Administration) Act 2011</i> <i>Heritage of Western Australia Act 1990</i> 2018
Policy	Nil

Delegation	DA-BUI 04 Smoke Alarms - Alternative Solutions [DRAFT]
Category	Building Controls
Delegator	Council
Express power to delegate	<i>Building Act 2011:</i> s. 127(1) & (3) Delegation by local government
Express power or duty delegated	<i>Building Regulations 2012:</i> r. 55 Terms used (alternative building solution approval) r. 61 Local government approval of battery powered smoke alarms
Function	<ol style="list-style-type: none"> 1. To approve alternative building solutions which meet the performance requirements of the Building Code relating to fire detection and early warning: r. 55. 2. To approve or refuse to approve a battery powered smoke alarm and to determine the form of an application for such approval: r. 61.
Delegates	Chief Executive Officer
Conditions	Nil.
Statutory framework	<i>Building Act 2011 (Date of effect: 2 April 2012)</i> <i>Building Regulations 2012</i> <i>Building and Construction Industry Training Levy Act 1990</i> <i>Building Services (Complaint Resolution and Administration) Act 2011</i> <i>Heritage of Western Australia Act 1990</i> 2018
Policy	N/A

Delegation	DA-CPM 02 Invite Expressions of Interests and Tenders [DRAFT]
Category	Corporate Management
Delegator	Council
Express power to delegate	<p><i>Local Government Act 1995:</i> s.5.42 Delegation of some powers and duties to CEO s.5.43 Limitations on delegations to the CEO</p>
Express power or duty delegated	<p><i>Local Government Act 1995:</i> -s.3.57 Tenders for providing goods and services</p> <p><i>Local Government (Functions and General) Regulations 1996:</i> <u>Expressions of interest:</u> r.21 Limiting who can tender, procedure for</p> <p><u>Tenders:</u> r.11(1) When tenders have to be publicly invited r.13 Requirements when local government invites tenders though not required to do so r.14 Publicly inviting tenders</p>
Function	<p>Authority to:</p> <ol style="list-style-type: none"> 1. Determine when to seek Expressions of Interest and to invite Expressions of Interest for the supply of goods or services: <u>r.21(1)</u>. Call tenders: <u>r.11(1)</u>. 3. Invite tenders although not required to do so: <u>r.13</u>. 4. Determine in writing, before tenders are called, the criteria for acceptance of tenders: <u>r.14(2a)</u>. 5. Authority to vary tender information after public notice of invitation to tender and before the close of tenders, taking reasonable steps to ensure each person who has sought copies of the tender information is provided notice of the variation: <u>r.14(5)</u>. 6. Authority to determine the information that is to be disclosed to those interested in submitting a tender: <u>r.14(4)(a)</u>.
Delegates	Chief Executive Officer
Conditions	<p>Tenders may only be called where there is an adopted budget for the proposed goods or services, with the exception being in the financial year prior to the adoption of a new Annual Budget where:</p> <ol style="list-style-type: none"> I. the proposed goods or services are required to fulfil a routine contract related to the day to day operations of the City; or II. a current supply contract expiry is imminent; and III. the value of the proposed new contract has been included in the Long-Term Financial Plan; and IV. the tender specification includes a provision that the tender will only be awarded subject to the budget adoption by the Council.

Statutory framework	<i>Local Government Act 1995</i> s. 3.57 <i>Local Government (Functions and General) Regulations 1996</i> Division 2
Policy	POL-CPM 02 Procurement POL-CPM 01 Regional Price Preference

Delegation	DA-CPM 05 Varying Contracts and Exercising Contract Extension Options [DRAFT]
Category	Corporate Management
Delegator	Council
Express power to delegate	<i>Local Government Act 1995:</i> s.5.42 Delegation of some powers and duties to CEO s.5.43 Limitations on delegations to the CEO
Express power or duty delegated	Part 4 of the <i>Local Government (Functions and General) Regulations 1996:</i> r.11(2)(j) Exercising contract extension options r.21A Varying a contract for the supply of goods or services
Function	<ol style="list-style-type: none"> 1. Authority to exercise a contract extension option that was included in the original tender specification and contract in accordance with r.11(2)(j). 2. Authority to vary a tendered contract, after it has been entered into in accordance with r. 21A
Delegates	Chief Executive Officer
Conditions	The following condition relates to r.21A: <u>Function</u> • <u>2.</u> where a price increase is requested for a schedule of rates contract, price increases in excess of contract provisions must in be accordance with the Annual Budget and must only be approved by the CEO.
Statutory framework	<i>Local Government Act 1995</i> s. 3.57 <i>Local Government (Functions and General) Regulations 1996</i> <u>Part 4.</u> Division 2
Policy	POL-CPM 02 Procurement POL-CPM 01 Regional Price Preference

Delegation	DA-EMS 02 Bush Fires Act 1954 - General [DRAFT]
Category	Emergency Services
Delegator	Council
Express power to delegate	<i>Bush Fires Act 1954:</i> s. 48 Delegation by local government to CEO
Express power or duty delegated	All powers and duties of the local government under the <i>Bush Fires Act 1954</i> and the <i>Bush Fires Regulations 1954</i> , except as set out in the conditions of this delegation.
Function	Undertake the performance of any of the functions under the <i>Bush Fires Act 1954</i> , including but not limited to: <ol style="list-style-type: none"> 1. Insuring certain persons for injury caused while engaged in normal brigade activities. 2. Appointing bush fire control officers: s. 38. 3. Issuing directions to a bush fire control officer to burn bush on, or at the margins of, streets, roads, and ways, under the care, control and management of the City of Mandurah: s. 38(5A). 4. Placing further restrictions on the burning of garden refuse: s. 24F, s. 24G, s. 25 and s. 25A.
Delegates	Chief Executive Officer
Conditions	This delegation excludes any powers or duties under the <i>Bush Fires Act 1954</i> that require a resolution by Council including the power to make local laws under sections 62 . This delegation must be exercised in accordance with any relevant Council Policy, that may be in force from time to time.
Statutory framework	<i>Bush Fires Act 1954</i> <i>Bush Fires Regulations 1954</i> <i>Bush Fires (Infringement) Regulations 1978</i>
Policy	POL-EMS 01 Bush Fire Prevention and Control Policy

Delegation	DA-FCM 02 Payments from Municipal Funds or Trust Funds [DRAFT]
Category	Financial Management
Delegator	Council
Express power to delegate	<i>Local Government Act 1995:</i> s. 5.42 Delegation of some powers and duties to the CEO
Express power or duty delegated	<i>Local Government Act 1995:</i> s.6.10(d) Financial management regulations <i>Local Government (Financial Management) Regulations 1996:</i> r.12(1)(a) Payments from municipal fund or trust fund <u>restrictions on making.</u>
Function	To make payments from the Municipal Fund or the Trust Funds in accordance with <u>Regulation r. 12</u> of the <i>Local Government (Financial Management) Regulations 1996</i> .
Delegates	Chief Executive Officer
Conditions	Nil.
Statutory framework	Regulation 12 of the Local Government (Financial Management) Regulations 1996 Sections 5.42, 5.44 and 6.10(d) of the Local Government Act 1995 <u><i>Local Government (Financial Management) Regulations 1996 - r. 13, r. 13</i></u> <u><i>Local Government Act 1995 - s. 5.42, 5.44 and 6.10(d)</i></u>
Policy	Nil

Delegation	DA-FCM 04 Non-Rateable Status for Land [DRAFT]
Category	Financial Management
Delegator	Council
Express power to delegate	<i>Local Government Act 1995:</i> s. 5.42 Delegation of some powers and duties to CEO
Express power or duty delegated	<i>Local Government Act 1995:</i> s. 6.76(4) and (5) Grounds of objections
Function	<p><u>1.</u> To consider an objection to a rate record and either allow or disallow it, wholly or in part, providing the decision and reasons for the decision in a notice promptly served upon the person to whom made the objection: s. 6.76(5).</p> <p><u>2.</u> To extend the time for a person to make an objection to a rate record: s. 6.76(4).</p>
Delegates	Chief Executive Officer
Conditions	<p>Where the delegation is exercised in respect of a new application for land used in accordance with section s. 6.26(2)(g), non- rateable status may only be granted where the annual value of general rates does not exceed \$20,000.</p> <p>Where the delegation is exercised in respect of a renewal of non-rateable status, there are no conditions or financial limits imposed on the delegate.</p>
Statutory framework	<i>Local Government Act 1995:</i> s. 6.26 Rateable Land s. 6.76 Grounds of objections
Policy	Nil

Delegation	DA-LUP 01 Private Works on, over or under Public Places [DRAFT]
Category	Land Use and Planning
Delegator	Council
Express power to delegate	<i>Local Government Act 1995:</i> s.5.42 Delegation of some powers and duties to <u>the</u> CEO s.5.43 Limitations on delegations to the CEO
Express power or duty delegated	<i>Local Government (Uniform Local Provisions) Regulations 1996:</i> Regulation <u>r.</u> 17 (3), <u>(5)</u> and <u>(56)</u> Private works on, over, or under public places – Sch.9.1 cl. <u>8.</u>
Function	<ol style="list-style-type: none"> 1. Grant permission or refuse permission to construct a specified thing on, over, or under a specified public thoroughfare or public place that is local government property r.17(3). 2. Impose conditions on permission including those prescribed in r.17(5) and (6).
Delegates	Chief Executive Officer
Conditions	<ol style="list-style-type: none"> 1. Actions under this Delegation must comply with procedural requirements detailed in the Local Government (Uniform Local Provisions) Regulations 1996. 2. Permission may only be granted where, the proponent has: <ol style="list-style-type: none"> i. <u>a.)</u> Where appropriate, obtained written permission from or entered into a legal agreement with, each owner of adjoining or adjacent property which may be impacted by the proposed private works. ii. <u>b.)</u> Provided a bond, sufficient to the value of works that may be required if the proponent does not satisfactorily make good the public place at the completion of works. iii. <u>c.)</u> Provided evidence of sufficient Public Liability Insurance. iv. <u>d.)</u> Provided pedestrian and traffic management plans which are sufficient for the protection of public safety and amenity. v. <u>e.)</u> Where appropriate, a dilapidation survey may be requested.
Statutory framework	<i>Local Government (Uniform Local Provisions) Regulations 1996</i> – prescribe applicable statutory procedures <i>Local Government Act 1995 - Part 9, Division 2</i>

Delegation	DA-LWE 10 Disposal of Sick or Injured Impounded Animals [DRAFT]
Category	Laws and Enforcement
Delegator	Council
Express power to delegate	<i>Local Government Act 1995:</i> s. 5.42 Delegation of some powers and duties to CEO s. 5.43 Limitations on delegations to the CEO
Express power or duty delegated	<i>Local Government Act 1995:</i> s. 3.47A Sick or injured animals, disposal of s. 3.48 Impounding expenses, recovery of
Function	<ol style="list-style-type: none"> 1. Authority to determine when an impounded animal is ill or injured, that treating is not practicable, and to humanely destroy the animal and dispose of the carcass: (s3.3.47A(1)) 2. Authority to recover expenses incurred from removing, impounding, and disposing of confiscated or uncollected goods: in accordance with sections 3.48.
Delegates	Chief Executive Officer
Conditions	Delegation may only be used where the Delegate's reasonable efforts to identify and contact an owner have failed.
Statutory framework	

Delegation	DA-LWE 11 Authorised Persons to Perform Specified Functions Under the Local Government Act 1995 [DRAFT]
Category	Laws and Enforcement
Delegator	Council
Express power to delegate	<i>Local Government Act 1995:</i> s. 5.42 Delegation of some powers and duties to CEO
Express power or duty delegated	<i>Local Government Act 1995:</i> s.3.24 Authorising persons under this Subdivision s.3.31(2) General Procedure for entering property s.3.39(1) Power to remove and impound s.9.24(1)(c) and (2)(b) Prosecutions, commencing
Function	<p>Authority to authorise persons for the purposes of Part 3, Division 3, Subdivision 2 – Certain provisions about land - to exercise the Local Government’s powers under s.3.25 to s. 3.27 inclusive, to issue and administer notices requiring certain things to be done by owner or occupier of land: [s.3.24].</p> <p>Authority to authorise persons to enter onto land, premises or thing, without consent of the owner / occupier, unless the owner / occupier objects: [s.3.31(2)].</p> <p>Authority to authorise an employee to remove and impound any goods that are involved in a contravention that can lead to impounding: [s.3.39(1)].</p> <p>Authority to authorise persons to commence prosecutions for offences under the <i>Local Government Act 1995</i> and any Local Laws made under the <i>Local Government Act 1995</i>: [s.9.24(1)(c) and (2)(b)].</p>
Delegates	Chief Executive Officer
Conditions	Authorisations are to be provided in writing by issuing a Certificate of Authorisation.

Delegation	DA-PAD 02 Development Application (excluding Single Houses) [DRAFT]
Category	Planning and Development
Delegator	Council
Express power to delegate	<p><i>Local Planning Scheme No 12</i> <i>Clause 82 of the 'Deemed Provisions'</i> <i>(Schedule 2 of the Planning and Development (Local Planning Schemes) Regulations 2015)</i></p> <p><i>Planning and Development (Local Planning Schemes) Regulations 2015</i> <i>Schedule 2, Part 10, Cl. 82 - Delegations by local government.</i></p>
Express power or duty delegated	All powers and duties of the local government under the <i>Local Planning Scheme No 12</i> , <u>and under Schedule 2 of the <i>Planning and Development (Local Planning Schemes) Regulations 2015</i></u> as necessary to fulfil the Functions as set out below.
Function	To undertake the functions, including consultation, and to determine development applications as required for applications for development approval.
Delegates	Chief Executive Officer
Conditions	<p>This delegation is subject to the following conditions:</p> <ol style="list-style-type: none"> 1. Where an application is required to be advertised, due to the proposed development seeking to vary the development standards required under Local Planning Scheme No 12, a structure plan, a precinct structure plan, local development plan or local planning policy, and no submission(s) have been received objecting the proposal in relation to relevant matters. 2. Where consultation has been undertaken for Grouped or Multiple Dwelling, any person who has made a submission objecting to the application being notified in writing of the City's intention to approve the application and be provided with a further 7 days in which to provide further comment. 3. Any development application where the City receives submissions objecting to the proposal, other than Grouped or Multiple Dwellings, can only be determined by the CEO. Elected Members will be consulted prior to determination and will have the option of requesting the application be the subject of a Council report. 4. All applications that require discretionary provisions of a Local Planning Scheme No 12, a structure plan, precinct structure plan, local development plan or local planning policy to be applied are to be reviewed by a Planning Review Group consisting of at least 2 of the following: <ul style="list-style-type: none"> • Executive Manager Development and Compliance; • Coordinator Statutory Planning and Lands; • Senior Planner • Manager Strategic Planning and Urban Design.
Statutory framework	<p><i>Planning and Development Act 2005</i> <i>Planning and Development (Local Planning Schemes) Regulations 2015</i> <i>Local Planning Scheme No 12</i></p>

Delegation	DA-PAD 03 Structure Plans [DRAFT]
Category	Planning and Development
Delegator	Council
Express power to delegate	<i>Local Planning Scheme No 12</i> <i>Clause 82 of the 'Deemed Provisions'</i> <i>(Schedule 2 of the Planning and Development (Local Planning Schemes) Regulations 2015)</i> <i><u>Planning and Development (Local Planning Schemes) Regulations 2015</u></i> <i><u>Schedule 2, Part 10, cl. 82 - Delegations by local government.</u></i>
Express power or duty delegated	All the powers and duties of the local government under Part 4 (- Structure Plans <u>of Schedule 2 (the Deemed Provisions)</u> of the <u>Deemed Planning Provisions and Development (Local Planning Scheme) Regulations 2015</u> .
Function	<ol style="list-style-type: none"> 1. To prepare a Structure Plan; 2. Where an application is made for a Structure Plan determine that the information provided is in accordance with <u>clause cl. 17</u> of the Deemed Provisions and is satisfactory for the purposes of advertising; 3. Determine that an amendment to a Structure Plan is of a minor nature and does not require advertising in accordance with <u>clause cl. 29</u> of the Deemed Provisions; 4. Provide the Local Government Report to the Western Australian Planning Commission for amendments to an approved Structure Plan for: <ul style="list-style-type: none"> (c) where the amendments do not alter the overall intent and design of the approved Structure Plan; or (d) where amendments are advertised and no relevant submissions are received during the advertising process, unless otherwise 'called in' by two or more Elected Members; <p>in accordance with <u>clause cl. 20</u> of the Deemed Provisions.</p>
Delegates	Chief Executive Officer
Conditions	Elected Members must be provided with an update.
Statutory framework	<i><u>Planning and Development Act 2005</u></i> <i>Planning and Development (Local Planning Schemes) Regulations 2015:</i> Schedule 2 (Deemed Provisions for Local Planning Schemes) - Part 4 and Part 5

Delegation	DA-PAD 04 Local Development Plans [DRAFT]
Category	Planning and Development
Delegator	Council
Express power to delegate	<i>Operative Local Planning Scheme Clause 82 of the 'Deemed Provisions' (Schedule 2 of the Planning and Development (Local Planning Schemes) Regulations 2015)</i> <i>Planning and Development (Local Planning Schemes) Regulations 2015 Schedule 2, Part 10, cl. 82 - Delegations by local government</i>
Express power or duty delegated	All powers and duties of the local government under Part 6 of " <i>Schedule 2</i> " (the Deemed Provisions) of the <i>Planning and Development (Local Development Planning Plans Schemes) Regulations 2015</i> .
Function	<ol style="list-style-type: none"> 1. To prepare Local Development Plans, where appropriate. 2. Where an application is made, determine that the information provided is satisfactory for the purposes of advertising in accordance with <i>clause cl. 49</i> of the Deemed Provisions; 3. Where an application is made, determine that a Local Development Plan does not require advertising in accordance with <i>clause cl. 50(3)</i> of the Deemed Provisions; 4. Where an application is made, determine to approve, modify or refuse the Local Development Plan in accordance with <i>clause cl. 52</i> of the Deemed Provisions subject to where the plan has been advertised, no submissions have been received on relevant matters that can be considered in making a determination on a Local Development Plan; 5. To extend the period of approval for a Local Development Plan in accordance with <i>clause cl. 57 (3)</i> of the Deemed Provisions; 6. Determine that an amendment is of a minor nature and does not require advertising in accordance with <i>clauses cl. 59(4)</i> of the Deemed Provisions. 7. To extend the period of approval of the Local Development Plan in accordance with <i>clause cl. 59(5)</i> of the Deemed Provisions.
Delegates	Chief Executive Officer
Conditions	Nil.
Statutory framework	<i>Planning and Development (Local Planning Schemes) Regulations 2015: Schedule 2 (Deemed Provisions for Local Planning Schemes) Part 6</i>

Delegation	DA-PBH 04 Food Act 2008 - Appointments [DRAFT]
Category	Public Health
Delegator	Council
Express power to delegate	<i>Food Act 2008:</i> s. 118 Functions of enforcement agencies and delegation
Express power or duty delegated	<i>Food Act 2008:</i> s. 122 Appointment of authorised officers s. 126(2), (6) and (7) Infringement notices
Function	1. Appoint authorised officers: s. 122(2) . 2. Appoint designated officers to issue infringement notices: s. 126(2) and s. 126(13) . 3. Appoint designated officers to extend payment period for infringement notices or to withdraw infringement notices: s. 126(6) and s. 126(7) .
Delegates	Chief Executive Officer
Conditions	Nil.
Statutory framework	<i>Food Act 2008</i> Food Act 2008 Food Regulations 2009 - do not provide for subdelegation

Delegation	DA-TFT 01 Parking Administration [DRAFT]
Category	Traffic and Transport
Delegator	Council
Express power to delegate	<i>Local Government Act 1995:</i> s. 5.42 local government may delegate some powers and duties to the CEO
Express power or duty delegated	<i>City of Mandurah Parking and Parking Facilities Local Law 2015:</i> cl. 3.1 Determination of parking bays and parking stations cl. 4.3 Event parking
Function	<p>1. To constitute, determine or vary parking bays, parking stations and parking areas, including the introduction of parking restrictions, including but not limited to:</p> <ul style="list-style-type: none"> • No Parking; • No Stopping; • Loading Zones; • Accessible parking; • Authorised only parking; • Revoke a parking permit. <p>2. To authorise <u>issue a permit to authorised</u> temporary variations to parking to facilitate events or other required use of a carparking area: <u>cl. 4.3 of the Local Law</u>.</p>
Delegates	Chief Executive Officer
Conditions	<ul style="list-style-type: none"> ▪ This delegation does not include: <ul style="list-style-type: none"> o the introduction or varying of metered zones; and o the introduction of permanent timed parking restrictions in excess of 10 bays. ▪ Delegates must maintain an appropriate register to record all parking restrictions implemented as well as the standard delegated authority reporting which will be made available to Elected Members
Statutory framework	<i>Local Government Act 1995</i> <i>City of Mandurah Parking and Parking Facilities Local Law 2015</i>

Delegation	DA-EMS 01 Bush Fires Act 1954 - Variations to Burning Times
Category	Emergency Services
Delegator	Council
Express power to delegate	<i>Bush Fires Act 1954:</i> s. 17(10) and s. 18(5C) Delegation from local government to Mayor and Chief Bush Fire Control Officer
Express power or duty delegated	<i>Bush Fires Act 1954:</i> s. 17(7) and (8) Variation to prohibited burning times s. 18(5) and (5C) Variation to restricted burning times
Function	To carry out the powers and duties of the <i>Bush Fires Act 1954</i> with respect to variations of the restricted or prohibited burning times.
Delegates	Chief Bush Fire Control Officer Mayor
Conditions	* <i>When the Mayor and the Chief Bush Fire Control Officer exercise this power and duty it is to be carried out jointly.</i> Delegates must request that the Executive Manager Development and Compliance and Coordinator Ranger and Parking Services report quarterly on any recommendations relevant to this delegation.
Statutory framework	<i>Bush Fires Act 1954:</i> s.48 Delegated power cannot be subdelegated s. 17 and s. 18 How variation made
Policy	Nil
Date adopted	29 January 2008
Adoption references	Minute G.33/1/08
Last reviewed	28 May 2024

Delegation	DA-EMS 03 Bush Fires Act 1954 - Enforcement
Category	Emergency Services
Delegator	Council
Express power to delegate	<i>Bush Fires Act 1954:</i> s 59(3) Prosecution of offences
Express power or duty delegated	<i>Bush Fires Act 1954:</i> s 59 Prosecution of offences s 59A(2), (3) and (5) Alternative Procedure – infringement notices
Function	Undertake the performance of any of the functions under s59 and certain functions under s59A of the Bush Fires Act 1954 including but not limited to: <ul style="list-style-type: none"> • Institute proceedings under the Act. • Issue infringement notices under the Act. • Withdraw infringement notices under the Act.
Delegates	Chief Executive Officer Coordinator Ranger and Parking Services Director Strategy and Economic Development Executive Manager Development and Compliance Ranger Senior Ranger
Conditions	Director Strategy and Economic Development, Executive Manager Development and Compliance and Coordinator Ranger and Parking Services are authorised for the purposes of s59 and s59A(5) only. Senior Ranger and Ranger are authorised for the purposes of s59(1) only with the written approval of the Coordinator Ranger and Parking Services, Executive Manager Development Compliance, Director Strategy and Economic Development or Chief Executive Officer to do so.
Statutory framework	<i>Bush Fires Act 1954</i> <i>Bush Fires Regulations 1954</i>
Date adopted	25 May 2021
Adoption references	Council Minute G.6/5/21
Last reviewed	28 May 2024

Delegation	DA-LOC 01 Trading Permits
Category	Local Laws
Delegator	Council
Express power to delegate	<i>Local Government Act 1995:</i> s. 5.42 Delegation of some powers and duties to the CEO
Express power or duty delegated	<i>Local Government Property and Public Places Local Law 2016:</i> All powers and duties under Part 12 – Permits, in relation to Trading Permits
Function	1. To determine a Trading Permit application; or 2. Cancel, suspend or vary an approved Permit;
Delegates	Chief Executive Officer
Conditions	In accordance with the relevant Council Local Law and associated policy or guidelines.
Statutory framework	<i>Local Government Property and Public Places Local Law 2016</i>
Policy	Trading Permit Guidelines
Date adopted	12 December 2001
Adoption references	Minute G.23/12/01,
Last reviewed	28 May 2024

Delegation	DA-LOC 02 Alfresco Dining Permits
Category	Local Laws
Delegator	Council
Express power to delegate	<i>Local Government Act 1995:</i> s. 5.42 Delegation of some powers and duties to CEO
Express power or duty delegated	<i>Local Government Property and Public Places Local Law 2016:</i> All powers and duties of the local government under Part 11 and Part 12 in relation to Alfresco Dining Permits.
Function	To approve or refuse alfresco dining permits.
Delegates	Chief Executive Officer
Conditions	In accordance with the relevant provisions of the City's local laws and any associated policy or guidelines that support the assessment of alfresco permits.
Statutory framework	<i>Local Government Act 1995</i> <i>Local Government Property and Public Places Local Law 2016</i>
Date adopted	21 July 2009
Adoption references	Council Minute G.38/7/09
Last reviewed	28 May 2024

Delegation	DA-LOC 03 City of Mandurah Local Laws - Administration
Category	Local Laws
Delegator	Council
Express power to delegate	<i>Local Government Act 1995:</i> s. 5.42 Delegation of some powers and duties to the CEO
Express power or duty delegated	<i>Local Government Act 1995</i> Section 3.18 – Performing executive functions under: <i>City of Mandurah Environment and Nuisance Local Law 2010</i> <i>City of Mandurah Cat Local Law 2019</i> <i>City of Mandurah Dog Local Law 2010</i> <i>City of Mandurah Health Local Law 1996</i> <i>City of Mandurah Local Government Property and Public Places Local Law 2016</i> <i>City of Mandurah Bush Fire Brigades Local Law 2010</i> <i>City of Mandurah Cemeteries Local Law 2010</i> <i>City of Mandurah Fencing Local Law 2015</i> <i>Jetties Waterways and Marina Local Law 2010</i> <i>Parking and Parking Facilities Local Law 2015</i> <i>Waste Local Law 2024</i> <i>City of Mandurah Blasting, Quarry and Excavations Consolidated Local Law</i> <i>City of Mandurah Enforcement of Local Laws Consolidated Local Law</i> <i>City of Mandurah Objections and Appeals and Miscellaneous Consolidated Local Law</i> <i>City of Mandurah Buildings Consolidated Local Law</i>
Function	Authority to: Administer and enforce the City's Local Laws and to do all other things that are necessary or convenient to be done for, or in connection with, performing the functions of the local government under the City's Local Laws and the authority to subdelegate this function.
Delegates	Chief Executive Officer
Conditions	The delegation may only be exercised in accordance with the relevant Council Local Law and associated policy or guidelines in force at the time
Statutory framework	<i>Local Government Act 1995:</i> Section 3.18(1)
Date adopted	24 May 2022
Adoption references	Council Minute G.9/5/22
Last reviewed	28 May 2024

Delegation	DA-LWE 03 Action, notices, proceedings, prosecutions and withdrawals - any other written law
Category	Laws and Enforcement
Delegator	Council
Express power to delegate	Local Government Act 1995: s.5.42 Delegation of some powers and duties to CEO As determined by the Act under which the function to be performed.
Express power or duty delegated	The exercise of any powers, the enforcement of any statutory provisions or the protection of any legal interests under any other written law which includes any Council Local Law but does not include the Local Government Act 1995 or its subsidiary legislation.
Function	The taking of any action, serving or withdrawal of a notice or otherwise, commencement of legal proceedings or prosecutions on behalf of the City of Mandurah.
Delegates	Chief Executive Officer
Conditions	The Act under which the function is to be performed has express power to delegate the function. Any conditions or requirements of performing the function are as determined by the Act under which the function is to be performed.
Statutory framework	Local Government Act 1995 City of Mandurah Local Laws
Policy	City of Mandurah Prosecution Guidelines
Date adopted	23 August 2022
Adoption references	G.7/8/22 New delegation adopted by Council
Last reviewed	28 May 2024

Delegation	DA-PBH 13 Public Health Act 2016 - Enforcement Orders and Clearance Certificates
Category	Public Health
Delegator	Council
Express power to delegate	Public Health Act 2016: s.21 Enforcement agency may delegate
Express power or duty delegated	Public Health Act 2016 s.216 Issue of Enforcement Orders s.218 Extension of period of compliance with enforcement order s.219 Enforcement agency may implement enforcement order s.221 Recovery of costs incurred by or on behalf of enforcement agency s.223 Certificate of clearance to be given in certain circumstances s.224 Request for assessment
Function	Authority to: 1. Give an enforcement order in accordance [s.216]. 2. Extend the period for compliance specified in the order [s.218]. 3. Authority to take any action reasonably necessary to implement sufficient compliance with an enforcement order that has not been complied with [s.219(2)]. 4. Authority to sign a certificate stating the amount of any costs and the manner in which they were incurred as evidence of the matters certified [s.221(2)]. 5. Give a certificate of clearance (in the Department of Health approved form) where an assessment report of an authorised officer finds the enforcement order has been complied with and there is no longer a serious public health risk to be prevented or mitigated [s.223]. 6. Where requested under s.224, cause an assessment by another authorised officer to be made for the purposes of s.233 (clearance certificate) and give notice of a decision to not give a clearance certificate after assessment [s.224(2)].
Delegates	Chief Executive Officer Coordinator Health Services Executive Manager Development and Compliance
Conditions	1. Content of enforcement order must comply with s.217 provisions. 2. Costs incurred in taking action under s.219 are to be recovered, including recovery in a court of competent jurisdiction [s.221(1)].
Statutory framework	<i>Public Health Act 2016</i> <i>Criminal Investigation Act 2006, Parts 6 and 13 – refer s.245 of the Public Health Act 2016</i> <i>The Criminal Code, Chapter XXVI – refer s.252 of the Public Health Act 2016</i>
Date adopted	24 September 2024
Adoption references	Council Meeting 24/09/24
Last reviewed	28 May 2024

5	SUBJECT:	Caretaker Period Policy Review
	DIRECTOR:	Business Services
	MEETING:	Council Meeting
	MEETING DATE:	24 June 2025

Summary

Amendments to the *Local Government Act 1995* (the Act) have introduced uniform caretaker period provisions that will apply to all local governments during the local government election Caretaker Period, impacting the decision-making processes and use of resources by Council and City officers.

Amendments to the Act and the *Local Government (Functions and General) Regulations 1996* (the Functions and General Regulations) now provide for restrictions to decision-making during the Caretaker Period not only to Council but also to City officers who hold delegated authority, when undertaking decisions that are defined as Significant Acts.

Accordingly, the City's Caretaker Period Policy POL-GVN 06 (Caretaker Period Policy) has required significant amending to ensure ongoing compliance with the Act. Council is now requested to adopt the amendments to the Caretaker Period Policy.

Disclosure of Interest

Nil

Previous Relevant Documentation

- G.20/7/23 25 July 2023 Elected Member Policy Review
- G.7/7/21 27 July 2021 Caretaker Period Policy Review
- G.17/8/19 27 August 2019 Adoption of a Caretaker Period Policy

Background

Council adopted a Caretaker Period Policy at its Council Meeting of 27 August 2019. Whilst there was no statutory requirement for such policy at this time, Council adopted the Caretaker Policy to demonstrate its commitment to ensuring that the local government election process is undertaken in a manner that is transparent, accountable and supports a high standard of integrity and is publicly perceived as such. Following adoption of this Policy, Council made amendments to the Policy through subsequent reviews in 2021 and 2023.

The reviews in 2021 included incorporating the candidates into the Policy to align with the amendments to the City of Mandurah Code of Conduct for Elected Members, Committee Members and Candidates. In 2023, amendments to the Policy incorporated minor amendments to the definition of Significant Acts.

On 1 July 2024, the Act was amended to include uniform caretaker period provisions that apply to all local governments for the purpose of allowing ethical and appropriate decision-making in the lead-up to a local government election.

The caretaker period commences at the close of nominations, being on the 44th day before the relevant election and ends on the day after the results of the election are declared (Caretaker Period).

The new standardised local government caretaker provisions became effective on 1 July 2024 and will apply for the first time at the 2025 local government elections.

It is important to note that while the Act does not explicitly require a Caretaker Period policy, it is considered good governance to have one in place. The City's current Caretaker Period Policy provides a detailed framework to ensure consistency and transparency in decision-making in the City's operations during the Caretaker Period. Amendments to the Policy are required to bring the Caretaker Period Policy and City practices in line with the new standardised provisions.

Comment

Section 3.73(2) of the Act provides that a local government must not do a 'significant act' during the caretaker period. The Act explicitly lists restricted decisions and actions that a local government is prohibited from making/undertaking during the Caretaker Period. This is not limited to Council. Functions considered a 'significant act' also cannot be performed during the Caretaker period, by a City officer under delegated authority.

Significant Acts:

Under section 3.73 of the Act and regulation 3A of the Functions and General Regulations, a local government is prohibited from doing, or deciding to do, any Significant Acts during the Caretaker Period unless otherwise allowed under section 3.73(4) to (6).

This prohibition applies whether the decision is to be made by Council or by a City officer under a delegated authority.

A Significant Act means:

- making a local law (including making a local law to amend or repeal a local law)
- entering into, or renewing or terminating, the contract of employment of the CEO or of a senior employee
- entering into a major land transaction
- entering into a land transaction that is preparatory to entry into a major land transaction
- commencing a major trading undertaking
- entering into a contract, or other agreement or arrangement, with consideration over \$250,000
- calling for tenders, or tender exempt procurement, with an expected consideration above \$250,000
- making prescribed decisions under the *Planning and Development Act 2005* and *Planning and Development (Local Planning Scheme) Regulations 2015*
- publicly inviting persons to apply to join a panel of pre-qualified suppliers

The restrictions apply to both deciding to do a significant act and doing the Significant Act.

Provisions Allowing Significant Acts During Caretaker Period:

In the following certain circumstances, a local government may be able to do the Significant Act:

- (a) if the decision to do so was made before the Caretaker Period; or
- (b) where the local government is required to do so by law, judicial order or contract.

The Director General of the Department of Local Government may also authorise a local government to do a Significant Act if they are satisfied it is necessary because of an emergency or to otherwise ensure the proper operation of a local government.

The table below details the proposed amendments to the Caretaker Period Policy and details the legislative changes – refer to *Attachment 5.1* which includes tracked changes.

Amendment	Legislative Change/Purpose of the Amendment
<p>Definition of Caretaker Period</p> <p>‘Objective’ section– wording added: This Policy outlines the caretaker provision that are required by the <i>Local Government Act 1995</i> (the Act) and gives additional guidance to Council Members and City employees when making decisions or undertaking official duties within the Caretaker Period.</p> <p>Primary objectives – dot point inserted:</p> <ul style="list-style-type: none"> • Ensure compliance and alignment with the Caretaker Period provisions in the Act; <p>‘Applicability’ section – dot point amended to: Decisions that are made by the Council or by a City officer under a delegated authority.</p>	<ul style="list-style-type: none"> • Objective expanded and includes reference to the relevant sections of the Act • Amended to explicitly provide that the Caretaker Period Policy applies to Council and City officers with delegated authority
<p>Sec 1(a)-(b)</p> <p>CEO Role in implementing Caretaker Period practices added:</p> <p>Role of the CEO in Implementing Caretaker Period Practices The role of the Chief Executive Officer (CEO) in implementing the caretaker practices outlined in this Policy is as follows:</p> <ol style="list-style-type: none"> a. The CEO will ensure as far as possible, that all Council Members and City employees are aware of this Policy and the Caretaker Period requirements under the Act and the <i>Local Government (Functions and General) Regulations 1996</i> (the Regulations) at least 30 days prior to the start of the Caretaker Period. b. To communicate awareness and the equitable access requirements that apply during a Caretaker Period, the CEO will ensure as far as possible, Candidates are provided with a copy of this Policy and the Caretaker Period requirements under the Act and the Regulations following their accepted nomination for a local government election. 	<p>Additional CEO obligations added:</p> <ul style="list-style-type: none"> • To ensure early and consistent communication with Council and City officers • To ensure that Council and City officers are aware of the Caretaker provisions and any restrictions to their respective functions and can plan accordingly • That the CEO must notify stakeholders a minimum of 30 days prior to the Caretaker Period. • To provide this policy to Candidates following accepted nomination to ensure equitable access to the Caretaker Period requirements (this is current practice and part of the current policy, just extended)
<p>Sec 2</p> <p>“Significant Acts” definition amended to:</p> <p>Decision making by Council and City Employees</p> <p>Section 2.1 - Significant Acts – Restrictions on what local government may do during the Caretaker Period</p> <p>Under section 3.73 of the Act and regulation 3A of the <i>Local Government (Functions and General) Regulations 1996</i> (the</p>	<ul style="list-style-type: none"> • Explicitly lists restricted decisions and actions that a local government is prohibited from making/undertaking during the caretaker period under the new standardised provisions.

Amendment	Legislative Change/Purpose of the Amendment
<p>Functions and General Regulations), a local government is prohibited from doing, or deciding to do, any Significant Acts during the Caretaker Period unless otherwise allowed under section 3.73(4) to (6). This prohibition applies whether the decision is to be made by Council or by a City officer under a delegated authority.</p> <p>A Significant Act means:</p> <ol style="list-style-type: none"> a. making a local law (including making a local law to amend or repeal a local law) b. entering into, or renewing or terminating, the contract of employment of the CEO or of a senior employee c. entering into a major land transaction d. entering into a land transaction that is preparatory to entry into a major land transaction e. commencing a major trading undertaking f. entering into a contract, or other agreement or arrangement, with consideration over \$250,000 g. calling for tenders, or tender exempt procurement, with an expected consideration above \$250,000 h. making prescribed decisions under the <i>Planning and Development Act 2005</i> and <i>Planning and Development (Local Planning Scheme) Regulations 2015</i> i. publicly inviting persons to apply to join a panel of pre-qualified suppliers j. deciding to do any of the above <p>Section 2.2 - Provisions that allow for a Significant Act to be done during the Caretaker Period – s3.73(4) – (6)</p> <p>In the following certain circumstances, a local government may be able to do the Significant Act:</p> <ol style="list-style-type: none"> a. if the decision to do so was made before the Caretaker Period; or b. where the local government is required to do so by law, judicial order or contract. <p>The Director General of the Department of Local Government may also authorise a local government to do a Significant Act if they are satisfied it is necessary because of an emergency or to otherwise ensure the proper operation of a local government.</p> <p>Section 2.4 -Scheduling consideration of Significant Acts – Council or Committees</p> <p>During a Caretaker Period, unless prevailing circumstances apply, the CEO will reasonably ensure that:</p> <ol style="list-style-type: none"> a. Council or Committee Agendas, do not include reports that constitute a Significant Act b. Elected Member Workshops, do not list for discussions matters that relate to a Significant Acts. <p>The CEO should reasonably ensure that Council decisions are either:</p>	<ul style="list-style-type: none"> • Also details provisions that allow for Significant Acts to be done during the period. • Confirms the CEO’s commitments to Council on scheduling significant acts (section 1.2 in current Policy) • New provision added confirming City officers’ obligation in relation to the caretaker period and ensures these provisions are considered in the scheduling of significant act

Amendment	Legislative Change/Purpose of the Amendment
<p>a. Considered by Council prior to the Caretaker Period commencing; or b. Scheduled for determination by the incoming Council.</p> <p>Section 2.4 - Scheduling consideration of Significant Acts - City Officers with Delegated Authority</p> <p>City officers who hold delegated authority must ensure that they do not do, or do not decide to do, anything that constitutes a Significant Act during the Caretaker Period.</p> <p>City officers should carefully consider the restrictions during the Caretaker Period when scheduling procurement activities and make appropriate allowances.</p>	
<p>Section 6.4 (new numbering) Employee engagement with Elected Members</p> <p>Amended to remove subsection d.</p> <p>Former section 5.3 amended as follows:</p> <p>The City's Code of Conduct for Employees sets out the appropriate standards of behaviour for engagement with Elected Members.</p> <p>During the Caretaker Period, City employees need to consider how their actions may have an actual or perceived potential to influence voting in the election.</p> <p>City employees are not permitted to:</p> <ol style="list-style-type: none"> a. Authorise, use or allocate the City's resource for any purpose which may influence voting in the election; b. Assist Candidates in a way that is or could create a perception that they are being used for electoral purposes; or c. Accept employment (voluntary or paid) related to local elections in support of any candidate; or d. Interact with Candidates on their personal social media platforms, which may be perceived as influencing voting in the election. 	<ul style="list-style-type: none"> • Removed as this interaction with Candidates on social media platforms is covered set out in detail in City internal guidelines as well as the Code of Conduct for Employees.

Statutory Environment

- *Local Government Act 1995*
- *Local Government (Elections) Regulations 1997;*
- *Local Government (Constitution) Regulations 1998;*
- *Local Government (Model Code of Conduct) Regulations 2021*
- *Local Government Amendment Act*
- *Local Government Regulations Amendment Regulations (No.2) 2023*

Local Government Act 1995

Section 3.73 – Restrictions on what a local government may do during caretaker period

- (1) *In this section —*
emergency means —
- (a) *the occurrence, or imminent occurrence, of an event, situation or condition that is a hazard under the definition of that term in the Emergency Management Act 2005 section 3; or*
 - (b) *a public health emergency as defined in the Public Health Act 2016 section 4(1);*
land transaction *has the meaning given in section 3.59(1);*
major land transaction *has the meaning given in section 3.59(1);*
major trading undertaking *has the meaning given in section 3.59(1);*
significant act *means any of the following —*
- (a) *making a local law (including making a local law to amend or repeal a local law);*
 - (b) *entering into, or renewing or terminating, the contract of employment of the CEO or of a senior employee;*
 - (c) *entering into a major land transaction;*
 - (d) *entering into a land transaction that is preparatory to entry into a major land transaction;*
 - (e) *commencing a major trading undertaking;*
 - (f) *entering into a contract, or other agreement or arrangement, in prescribed circumstances;*
 - (g) *inviting tenders in prescribed circumstances;*
 - (h) *deciding to do anything referred to in paragraphs (a) to (g);*
 - (i) *an act done under a written law or otherwise that is a prescribed act.*
- (2) *During a caretaker period, a local government must not do a significant act.*
- (3) *Subsections (4) to (6) apply despite subsection (2).*
- (4) *A local government may do a significant act during a caretaker period if —*
- (a) *the local government’s decision to do the significant act was made before the caretaker period; and*
 - (b) *any prescribed requirements are met.*
- (5) *A local government may do a significant act during a caretaker period if it is necessary for the local government to do the significant act during the caretaker period in order to comply with any of the following —*
- (a) *a written law;*
 - (b) *an order of a court or tribunal;*
 - (c) *a contractual obligation of the local government under a contract entered into by the local government before the caretaker period.*
- (6) *The Departmental CEO may authorise a local government to do a significant act during a caretaker period if the Departmental CEO is satisfied that it is necessary for the local government to do the significant act during the caretaker period —*
- (a) *because of an emergency; or*
 - (b) *to ensure the proper operation of the local government.*

Policy Implications

Code of Conduct for City Employees
Code of Conduct for Elected Members, Committee Members and Candidates
City of Mandurah Standing Orders Local Law 2016

Financial Implications

Nil

Economic Implications

Nil

Risk Analysis

The proposed amendments to the Policy will assist to mitigate risks associated with the local government election in particular compliance with the *Local Government Act 1995* in relation to the Caretaker Period. Non-compliance may negatively impact the public's perception and the reputation of the City.

When undertaking or having previously resolved to undertake a Significant Act, it is essential to maintain a clear distinction between the decision-making process completed prior to the commencement of the Caretaker Period and any administrative or operational actions required to implement that decision during the Caretaker Period. Such administrative actions must not constitute new decisions or commitments and must strictly comply with the limitations set out under Section 3.73 of the Act. City officers have undertaken appropriate planning to ensure the City is compliant with these provisions.

Strategic Implications

The following community outcomes from the City of Mandurah Strategic Community Plan 2024 – 2044 is relevant to this report:

Leadership:

- Sound decisions based on evidence and meaningful engagement
- A committed, innovative, effective, and values driven Council and workforce

Conclusion

The introduction of uniform caretaker period provisions under the *Local Government Act 1995* represents a significant shift in the governance framework for all local governments in Western Australia. These changes impose clear restrictions on both Council and City officers during the Caretaker Period. In response, City officers have undertaken a comprehensive review and amendment of its Caretaker Period Policy to ensure full compliance with the legislative requirements. The revised policy will support transparent, consistent, and lawful decision-making practices during the Caretaker Period, reinforcing the City's commitment to good governance and public accountability.

NOTE:

- Refer ***Attachment 5.1*** ***Caretaker Period Policy GVN 06 (tracked change)***
Attachment 5.2 ***Caretaker Period Policy GVN 06 (amended)***

RECOMMENDATION

That Council adopts the amended Caretaker Period Policy POL- GVN 06 as per Attachment 5.2.



Caretaker Period Policy

POL-GVN 06

Objective

The City of Mandurah (the City) is committed to ensuring that local government elections are undertaken in a manner that is transparent, open and supports a high standard of integrity.

The Caretaker Period Policy (~~the Policy~~) establishes protocols to guide the conduct of Elected Members, Candidates and City employees during the Caretaker Period in the lead up to Election Day.

This Policy outlines the caretaker provision that are required by the *Local Government Act 1995 (the Act)* and gives additional guidance to Council Members and City employees when making decisions or undertaking official duties within the Caretaker Period.

The primary objective of this Policy is to:

- Ensure compliance and alignment with the Caretaker Period provisions in the Act;
- Support appropriate decision making to avoid the City making -decisions regarding Significant Acts prior to an election that would bind an incoming Council;
- Prevent the use of public resources for election purposes in ways that could be seen to be advantageous to, or promoting Candidates seeking election; and
- Ensure that the City's employees act impartially in relation to Candidates.

Statement

Caretaker Period

The Caretaker Period, for local government elections, means a period that:

- a. begins at the close of nominations (as defined in section 4.49(a) of the *Local Government Act 1995 (the Act)*~~Act~~, being on the 44th day before for the relevant election; and
- b. ends –
 - i. on the day after the day on which the returning officer declares the result of the relevant election under section 4.77 of the Act; or
 - ii. if section 4.57(1) of the Act applies to the relevant election – on the day after the day on which the close of nominations falls; or
 - iii. if section 4.58(1) of the Act applies to the relevant election – on the day after the day on which the candidate dies.-

Noting that the prohibition on misuse of Local Government Resources for electoral purposes applies at all times and is not only applicable to a Caretaker Period.

Applicability

This Policy applies to all Elected Members, Candidates and City employees during a Caretaker Period with respect to:

- a. Decisions that are made by the Council or by a City officer under a delegated authority that are defined as a Significant Act under s3.73 of the Act;
- b. Media and promotional materials;;
- c. Use of the City's resources, access to the City's information and support;;
- d. Attendance and participation at events and functions;; ~~and~~
- e. Employee engagement with Candidates.
- e.

~~Prior to the election period commencing, the Chief Executive Officer (CEO) will make Elected Members and City employees aware of this Policy.~~

~~Candidates are provided with a copy of this Policy at the time of their nomination for election.~~

1. Role of the CEO in Implementing Caretaker Period Practices

The role of the Chief Executive Officer (CEO) in implementing the caretaker practices outlined in this Policy is as follows:

- a. The CEO will ensure as far as possible, that all Council Members and City employees are aware of this Policy and the Caretaker Period requirements under the Act and the *Local Government (Functions and General) Regulations 1996* (the Regulations) at least 30 days prior to the start of the Caretaker Period.
- b. To communicate awareness and the equitable access requirements that apply during a Caretaker Period, the CEO will ensure as far as possible, Candidates are provided with a copy of this Policy and the Caretaker Period requirements under the Act and the Regulations following their accepted nomination for a local government election.

4.2. Decision making by Council and City employees

4.2.1 Significant Acts – Restrictions on what local government may do during the Caretaker Period

Under section 3.73 of the Act and regulation 3A of the *Local Government (Functions and General) Regulations 1996* (the Functions and General Regulations), a local government is prohibited from doing, or deciding to do, any Significant Acts during the Caretaker Period unless otherwise allowed under section 3.73(4) to (6). This prohibition applies whether the decision is to be made by Council or by a City officer under a delegated authority. This Policy supports appropriate decision making by the City by restricting certain decisions during Caretaker Period referred to in the Definitions as Significant Acts.

It is important to note that Significant Acts do not include any decision necessary in response to an Emergency.

A Significant Act means:

- a. making a local law (including making a local law to amend or repeal a local law)
- b. entering into, or renewing or terminating, the contract of employment of the CEO or of a senior employee
- c. entering into a major land transaction
- d. entering into a land transaction that is preparatory to entry into a major land transaction
- e. commencing a major trading undertaking
- f. entering into a contract, or other agreement or arrangement, with consideration over \$250,000
- g. calling for tenders, or tender exempt procurement, with an expected consideration above \$250,000
- h. making prescribed decisions under the *Planning and Development Act 2005* and *Planning and Development (Local Planning Scheme) Regulations 2015*
- i. publicly inviting persons to apply to join a panel of pre-qualified suppliers

j. deciding to do any of the above

2.2 Provisions that allow for a Significant Act to be done during the Caretaker Period – s3.73(4) – (6)

In the following certain circumstances, a local government may be able to do the Significant Act:

- a. if the decision to do so was made before the Caretaker Period; or
- b. where the local government is required to do so by law, judicial order or contract.

The Director General of the Department of Local Government may also authorise a local government to do a Significant Act if they are satisfied it is necessary because of an emergency or to otherwise ensure the proper operation of a local government.

4.22.3 Scheduling consideration of Significant Acts – Council or Committees

During a Caretaker Period, unless pPrevailing cCircumstances apply, the CEO will reasonably ensure that:

- a. Council or Committee Agendas, do not include reports that constitute a Significant Acts; and
- a. Elected Member Workshops, do not list for discussions matters that relate to a Significant Acts.
- b.

The CEO should reasonably ensure that Council decisions are either:

- a. Considered by Council prior to the Caretaker Period commencing; or
- a.
- b. Scheduled for determination by the incoming Council.

4.3 Scheduling consideration of Significant Acts - City Officers with Delegated Authority

2.4

City officers who hold delegated authority must ensure that they do not do, or do not decide to do, anything that constitutes a Significant Act during the Caretaker Period.**Prevailing Circumstances**

City officers should carefully consider the restrictions during the Caretaker Period when scheduling procurement activities and make appropriate allowances.

~~In some circumstances, the CEO may permit a matter defined as a Significant Act to be submitted to the Council during the Caretaker Period. The CEO is to have regard to a number of circumstances, including but not limited to matters where:~~

- ~~a. the urgency of the issue is such that it cannot wait until after the election;~~
- ~~b. the process has substantially commenced and / or approvals are in place;~~

- ~~c. the possibility of legal and/or financial repercussions if a decision is deferred;~~
- ~~d. the possibility of legal repercussions relating to planning applications; or~~
- ~~e. the best interests of the City and community for the decision to be made as soon as possible.~~

~~Where the CEO determines that Prevailing Circumstances apply, the report to Council will include a statement outlining the reasons.~~

~~1.4 Decisions made prior to Caretaker Period~~

~~This Policy only applies to actual decisions made during a Caretaker Period. The City may carry out a Significant Act during the Caretaker Period if the decision was made prior to the Caretaker Period.~~

2.3. City of Mandurah Code of Conduct

Elected Members and Candidates must comply with the City of Mandurah Code of Conduct for Elected Members, Committee Members and Candidates (Code of Conduct).

2.13.1 General Principles

The Code of Conduct requires Elected Members and Candidates to adhere to, promote and support the General Principles that relate to Personal Integrity and Relationships with Others.

Personal Integrity outlines specific personal integrity principles, including the need to:

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

Relationships with Others outlines principles including the need to treat others with respect, courtesy and fairness; and respect and value diversity in the community.

2.23.2 Behaviours

Elected Members and Candidates must also demonstrate the expected behaviours as set out within the Code of Conduct relating which relate to 'Personal Integrity', 'Relationships with Others' and 'Attendance at Committee or Council Meetings'.

The Personal Integrity behaviours ensure that social media and other forms of communication comply with the Code of Conduct and must only publish material that is factually correct.

The Relationships with Others behaviours include the requirement to:

- a. deal with the media in a positive and appropriate manner;
- b. not use offensive or derogatory language when referring to another person;

- c. not disparage the character of another council member, committee member, candidate or local government employee in connection with the performance of their official duties; and
- d. not impute dishonest or unethical motives to another council member, committee member, candidate or local government employee in connection with the performance of their official duties.

e-d.

The Attendance at Council and Committee Meetings outlines the behaviours when attending a council or committee meeting, this includes that a council member, committee member or candidate must not:

- a. act in an abusive or threatening manner towards another person;
- b. repeatedly disrupt the meeting; or
- c. make a statement that they know, or could reasonably be expected to know, is false or misleading.

2-33.3 Relationships with Employees

Division 4 of the Code of Conduct also applies to Elected Members, Committee Members and Candidates relationships with employees. The Code of Conduct states that Elected Members, Committee Members and Candidates must not:

- a. Direct or attempt to direct a local government employee to do or not to do anything in their capacity as a local government employee; or attempt to influence, by means of a threat or the promise of a reward, the conduct of a local government employee in their capacity as a local government employee; or act in an abusive or threatening manner towards a local government employee.
- b. When attending a Committee or Council Meeting or event, make a statement (orally or in writing) that a local government employee is incompetent or dishonest; or use an offensive or objectionable expression when referring to a local government employee.

This Policy must be read in conjunction with Code of Conduct.

3.4. Caretaker Period Protocols – Elected Members

This section applies to all Elected Members:

3-14.1 Media and Publicity

Elected Members should avoid using their position as an elected representative to gain media attention in support of their or any candidate's election campaign.

All Elected Members requests for media advice or assistance, will be referred to the CEO or delegate for review.

3-24.2 Social Media

Elected Members must not provide any responses to posts, statements or questions on the City's social media pages, in relation to their own candidacy or the candidacy of another person.

In accordance with the Code of Conduct, Elected Members and Candidates must ensure that their use of social media and other forms of communication complies and must only publish material that is factually correct.

3-34.3 Use of Local Government Resources

Elected Members must ensure that Local Governance Resources are only used for purposes associated with their role as an Elected Member, in accordance with section 2.10 of the Act.

Elected Members are prohibited from using any Local Government Resources at any time for any election campaign purposes, either in support of their own candidacy or the candidacy of another person.

An Elected Member who uses City resources either directly or indirectly for the purpose of persuading electors to vote in a particular way is in breach of regulation 17 of the *Local Government (Model Code of Conduct) Regulations 2021*.

This prohibition on misuse of Local Government Resources for electoral purposes applies at all times and is not only applicable to a Caretaker Period.

3-44.4 Access to information

Elected Members must not use or access City information for the purpose of gaining electoral advantage or disadvantage relevant to their candidacy or any other person's candidacy. Elected Members nominating for re-election, may access information and assistance regarding the City's operations and Council matters during a Caretaker Period, but only to the extent necessary to perform their role as an Elected Member and limited to matters currently relevant to the City in accordance with s.5.92 of the Act.

3-54.5 Events and Functions

During the Caretaker Period, Elected Members may continue to fulfil their role through attendance at events and functions.

Where an Elected Member has been invited to attend in their official capacity as an Elected Member, they are prohibited from using an event or function held during a Caretaker Period to promote an election campaign purpose or distribute any Election Material.

3-64.6 Elected Member speeches

Permits all Elected Members to deliver a speech or address at events or functions delivered, sponsored or supported by the City if the Mayor and Deputy Mayor are unavailable. Noting that if the Mayor and Deputy Mayor are unavailable, the CEO will be required to determine the Elected Member to perform these duties, which will be on a rotational basis.

3-74.7 Council delegates to external organisations

At any time, including times outside of a Caretaker Period, Elected Members who are the Council's appointed delegate to an external organisation, must not use their attendance at an external organisation's meeting for any purpose associated with an election campaign purpose, including recruiting campaign assistance, distributing Election Material or to promote their own candidacy or the candidacy of another person.

3.84.8 Campaigning at Council or Committee Meetings

Any attempt to promote any electoral campaign during a Council or Committee meeting is prohibited and will be addressed as irrelevant and must restrict remarks to the motion or amendment under discussion (clause 8.4), in accordance with the *City of Mandurah Standing Orders Local Law 2016*.

4.5. Caretaker Period Protocols – Candidates

This section applies to all [Candidates running for Council in the City local government election \('Candidates'\)](#).

4.45.1 Requests for information

All Candidates shall be provided with equitable access to the City's public information in accordance with s.5.94 of the Act.

During the Caretaker Period any requests for information, with the exception of publicly available information will be recorded, along with the response given to those requests. Requests for information will be reviewed by the CEO or delegate and where the subject of the information is considered as relevant to a campaign issue, the CEO or delegate will have discretion to determine if the information or advice is/is not provided.

All election process enquiries from Candidates, will be directed to the Returning Officer, or where the matter is outside the responsibility of the Returning Officer, to the CEO.

4.25.2 Candidate Requests on behalf of Electors, Residents or Ratepayers

Where a Candidate requires the assistance of the City to respond to a request made by an Elector, Resident or Ratepayer, then the City will provide the response directly to the requesting Elector, Resident or Ratepayer.

4.35.3 Candidate Campaign and Electoral Materials

In any campaign Electoral Material, Candidates are prohibited from using the City's official crest, logo or photographs or using City's publications without acknowledgment.

4.45.4 Candidate participation at Council or Committee Meetings

For the purposes of transparency and the benefit of the public gallery, Candidates who are not sitting Elected Members, are requested to identify themselves as a Candidate prior to asking public question, public statement or deputation at a Council or Committee meeting.

All Candidates must comply with the Code of Conduct when attending Council or Committee Meetings.

5.5 Social Media

Candidates must not provide any responses to posts, statements or questions on the City's social media pages, in relation to their own candidacy or the candidacy of another person.

In accordance with the Code of Conduct, Candidates must ensure that their use of social media and other forms of communication complies and must only publish material that is factually correct.

5.6. Caretaker Period Protocols - Administration

6.1 Media and Publicity

During the Caretaker Period, media and publicity will be limited to operational matters and matters previously resolved by Council, rather than Significant Acts. Media content which relates to Significant Acts will not be published during a Caretaker Period unless approved by the CEO.

The Mayor, as the City's spokesperson, will continue to be quoted in media statements during the Caretaker Period when providing information.

Media and publicity distributed during a Caretaker Period must not include content that:

- a. may actually, or be perceived to, persuade voting in an election; or
- b. is specific to a Candidate or Candidates, to the exclusion of other Candidates.

5.16.2 Publications

- a. Reference to Elected Members or Candidates in the City's publications printed, published or distributed during the Caretaker Period must not include promotional text.
- ~~b.~~
- ~~e.b.~~ _____ Publications that are potentially affected by this Policy will be reviewed by the CEO or delegate to ensure that any circulated, displayed or otherwise publicly available material during a Caretaker Period does not contain material that may be construed as Electoral Material.
- ~~d.~~
- ~~e.c.~~ _____ All City publications proposed to occur throughout or during a Caretaker Period must be reviewed and approved by the CEO or delegate prior to publication or distribution.

5.26.3 City of Mandurah Website and Social Media

- a. Publication of electoral material on the City's Website and Social Media platforms will only promote the upcoming Local Government Elections and encourage people to vote or enrol, including links to candidate information on the WA Electoral Commission candidate website.
- ~~b.~~
- ~~e.b.~~ Social media will not promote or link to any Elected Member or candidate's social media accounts or share any Elected Member or candidate's social media posts.
- ~~d.~~
- ~~e.c.~~ During the caretaker period, the City website content regarding Elected Members who have nominated for election, will be limited to: names, profile photos and contact details.
- ~~f.~~
- ~~g.d.~~ Content posted by the public, Candidates or Elected Members on the City's social media channels, which is perceived as Candidate election campaign material or promotes a Candidate or Candidates will be removed.

5.36.4 Employee engagement with Elected Members

The City's Code of Conduct for Employees sets out the appropriate standards of behaviour for engagement with Elected Members.

During the Caretaker Period, City employees need to consider how their actions may have an actual or perceived potential to influence voting in the election.

City employees are not permitted to:

- a. Authorise, use or allocate the City's resource for any purpose which may influence voting in the election;
- b. Assist Candidates in a way that is or could create a perception that they are being used for electoral purposes; or
- ~~e.~~ Accept employment (voluntary or paid) related to local elections in support of any candidate; or
- ~~d.c.~~ Interact with Candidates on their personal social media platforms, which may be perceived as influencing voting in the election.

6.7. Complaints

Refer to the City's Code of Conduct for Elected Members, Committee Members and Candidates or Code of Conduct for Employees.

Failure to comply with the Code of Conduct may give rise to a complaint regarding the conduct of Elected Members, Committee Member or Candidate, which may lead to the Council making a formal finding of a breach and requiring remedial action by the individual. Complaints about a candidate cannot be dealt with unless the candidate is elected.

7.8. Definitions

Election Day means

tThe day fixed under the *Local Government Act 1995* for the holding of any election.

Electoral Material means

aAny advertisement, handbill, pamphlet, notice, letter, email, social media post or article that is intended or calculated to affect an Election Day result, but does not include:

- a. An advertisement in a newspaper announcing the holding of a meeting in accordance with Section 4.87(3) of the *Local Government Act 1995*; or
- b. Any materials exempted under regulation 78 of the *Local Government (Elections) Regulations 1997*; or
- c. Any materials produced by the City of Mandurah relating to the election process by way of information, education or publicity, or materials produced by or on behalf of the Returning Officer for the purposes of conducting an election.

Emergency means the occurrence, or imminent occurrence, of an event, situation or condition that is a hazard under the definition of that term in the *Emergency Management Act 2005* section 3; or (b) a public health emergency as defined in the *Public Health Act 2016* section 4(1) or by the City in accordance with s.6.8(1)(c) of the *Local Government Act 1995*.

Land Transaction has the meaning given in section 3.59(1) of the Act.

Local Government Resources includes, but is not limited to employee time or expertise; City provided equipment; business cards; stationery; hospitality; images; communications including council email address; services; and reimbursements and allowances provided by the City.

Local Government Election has the meaning given by section 4.4 of the *Local Government Act 1995*.

Major Land Transaction has the meaning given in section 3.59(1) of the Act.

Major Trading Undertaking has the meaning given in section 3.59(1) of the Act.

Senior Employee means a senior employee under section 5.37 of the Act.

Significant Acts has the meaning given in section 3.73 of the Act

Refers to:

- ~~a. entering into, or renewing or terminating, the contract of employment of the CEO or of a senior employee;~~
- ~~b. Decisions relating to the City of Mandurah entering into a sponsorship or funding agreement.~~
- ~~c. decisions that commit the City of Mandurah to significant actions which might be brought about through a Notice of Motion by an Elected Member;~~
- ~~d. decisions that adopt a new policy or service, or significantly amends an existing policy or service, unless the decision is necessary to comply with legislation;~~
- ~~e. decisions that commit the City to unbudgeted expenditure or actions that are significant to the operations or strategic objectives of the City and may have significant impact on the City of Mandurah and community;~~
- ~~f. reports requested or initiated by an Elected Member, Candidate, or member of the public, may be perceived within the general community as an electoral issue and has the potential to call into question whether decisions are soundly based and in the best interests of the community;~~

- ~~g. entering into a major land transaction;~~
- ~~h. entering into a land transaction that is preparatory to entry into a major land transaction;~~
- ~~i. commencing a major trading undertaking;~~
- ~~j. making a local law (including making a local law to amend or repeal a local law).~~

~~Significant acts do not include any decision necessary in response to an Emergency.~~

Legislative Context

Local Government Act 1995

Local Government (Election) Regulations 1996

Local Government (Model Code of Conduct) Regulations 2021

City of Mandurah Standing Orders Local Law 2016

Related Documents

Code of Conduct – Elected Members,

Committee Members and Candidates

Code of Conduct – Employees

Elected Members Media and Communications Policy POL-CRM 11

Responsible Directorate: Business Services

Responsible Department: Governance

Reviewer: ~~Executive~~ Manager Governance and Legal Services

Creation date and reference: 27 August 2019, Minute G.17/8/19

Last Review: 26 July 2023, Minute G.20/7/23

Amendments			
Version #	Council Approval Date, Reference	Date Document In force	Date Document Ceased
2	Council 27 July 2021, G.7/7/21	28/7/21	25/7/23
3	Council 2023 G20/7/23	26/7/23	



Caretaker Period Policy

POL-GVN 06

Objective

The City of Mandurah (the City) is committed to ensuring that local government elections are undertaken in a manner that is transparent, open and supports a high standard of integrity.

The Caretaker Period Policy (Policy) establishes protocols to guide the conduct of Elected Members, Candidates and City employees during the Caretaker Period in the lead up to Election Day.

This Policy outlines the caretaker provision that are required by the *Local Government Act 1995* (the Act) and gives additional guidance to Council Members and City employees when making decisions or undertaking official duties within the Caretaker Period.

The primary objective of this Policy is to:

- Ensure compliance and alignment with the Caretaker Period provisions in the Act;
- Support appropriate decision making to avoid the City making decisions regarding Significant Acts prior to an election that would bind an incoming Council;
- Prevent the use of public resources for election purposes in ways that could be seen to be advantageous to, or promoting Candidates seeking election; and
- Ensure that the City's employees act impartially in relation to Candidates.

Statement

Caretaker Period

The Caretaker Period, for local government elections, means a period that:

- a. begins at the close of nominations (as defined in section 4.49(a) of the Act, being on the 44th day before the relevant election; and
- b. ends –
 - i. on the day after the day on which the returning officer declares the result of the relevant election under section 4.77 of the Act; or
 - ii. if section 4.57(1) of the Act applies to the relevant election – on the day after the day on which the close of nominations falls; or
 - iii. if section 4.58(1) of the Act applies to the relevant election – on the day after the day on which the candidate dies.

Applicability

This Policy applies to all Elected Members, Candidates and City employees during a Caretaker Period with respect to:

- a. Decisions that are made by the Council or by a City officer under a delegated authority that are defined as a Significant Act under s3.73 of the Act.
- b. Media and promotional materials.
- c. Use of the City's resources, access to the City's information and support;
- d. Attendance and participation at events and functions.
- e. Employee engagement with Candidates.

1. Role of the CEO in Implementing Caretaker Period Practices

The role of the Chief Executive Officer (CEO) in implementing the caretaker practices outlined in this Policy is as follows:

- a. The CEO will ensure as far as possible, that all Council Members and City employees are aware of this Policy and the Caretaker Period requirements under the Act and the *Local Government (Functions and General) Regulations 1996* (the Regulations) at least 30 days prior to the start of the Caretaker Period.
- b. To communicate awareness and the equitable access requirements that apply during a Caretaker Period, the CEO will ensure as far as possible, Candidates are provided with a copy of this Policy and the Caretaker Period requirements under the Act and the Regulations following their accepted nomination for a local government election.

2. Decision making by Council and City employees

2.1 Significant Acts – Restrictions on what local government may do during the Caretaker Period

Under section 3.73 of the Act and regulation 3A of the *Local Government (Functions and General) Regulations 1996* (the Functions and General Regulations), a local government is prohibited from doing, or deciding to do, any Significant Acts during the Caretaker Period unless otherwise allowed under section 3.73(4) to (6). This prohibition applies whether the decision is to be made by Council or by a City officer under a delegated authority.

A **Significant Act** means:

- a. making a local law (including making a local law to amend or repeal a local law)
- b. entering into, or renewing or terminating, the contract of employment of the CEO or of a senior employee
- c. entering into a major land transaction
- d. entering into a land transaction that is preparatory to entry into a major land transaction
- e. commencing a major trading undertaking
- f. entering into a contract, or other agreement or arrangement, with consideration over \$250,000
- g. calling for tenders, or tender exempt procurement, with an expected consideration above \$250,000
- h. making prescribed decisions under the *Planning and Development Act 2005* and *Planning and Development (Local Planning Scheme) Regulations 2015*
- i. publicly inviting persons to apply to join a panel of pre-qualified suppliers
- j. deciding to do any of the above

2.2 Provisions that allow for a Significant Act to be done during the Caretaker Period – s3.73(4) – (6)

In the following certain circumstances, a local government may be able to do the Significant Act:

- a. if the decision to do so was made before the Caretaker Period; or
- b. where the local government is required to do so by law, judicial order or contract.

The Director General of the Department of Local Government may also authorise a local government to do a Significant Act if they are satisfied it is necessary because of an emergency or to otherwise ensure the proper operation of a local government.

2.3 Scheduling consideration of Significant Acts – Council or Committees

During a Caretaker Period, unless prevailing circumstances apply, the CEO will reasonably ensure that:

- a. Council or Committee Agendas, do not include reports that constitute a Significant Act
- b. Elected Member Workshops, do not list for discussions matters that relate to a Significant Acts.

The CEO should reasonably ensure that Council decisions are either:

- a. Considered by Council prior to the Caretaker Period commencing; or
- b. Scheduled for determination by the incoming Council.

2.4 Scheduling consideration of Significant Acts - City Officers with Delegated Authority

City officers who hold delegated authority must ensure that they do not do, or do not decide to do, anything that constitutes a Significant Act during the Caretaker Period.

City officers should carefully consider the restrictions during the Caretaker Period when scheduling procurement activities and make appropriate allowances.

3. City of Mandurah Code of Conduct

Elected Members and Candidates must comply with the City of Mandurah Code of Conduct for Elected Members, Committee Members and Candidates (Code of Conduct).

3.1 General Principles

The Code of Conduct requires Elected Members and Candidates to adhere to, promote and support the General Principles that relate to Personal Integrity and Relationships with Others.

Personal Integrity outlines specific personal integrity principles, including the need to:

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

Relationships with Others outlines principles including the need to treat others with respect, courtesy and fairness; and respect and value diversity in the community.

3.2 Behaviours

Elected Members and Candidates must also demonstrate the expected behaviours as set out within the Code of Conduct which relate to 'Personal Integrity', 'Relationships with Others' and 'Attendance at Committee or Council Meetings'.

The Personal Integrity behaviours ensure that social media and other forms of communication comply with the Code of Conduct and must only publish material that is factually correct.

The Relationships with Others behaviours include the requirement to:

- a. deal with the media in a positive and appropriate manner;
- b. not use offensive or derogatory language when referring to another person;

- c. not disparage the character of another council member, committee member, candidate or local government employee in connection with the performance of their official duties; and
- d. not impute dishonest or unethical motives to another council member, committee member, candidate or local government employee in connection with the performance of their official duties.

The Attendance at Council and Committee Meetings outlines the behaviours when attending a council or committee meeting, this includes that a council member, committee member or candidate must not:

- a. act in an abusive or threatening manner towards another person;
- b. repeatedly disrupt the meeting; or
- c. make a statement that they know, or could reasonably be expected to know, is false or misleading.

3.3 Relationships with Employees

Division 4 of the Code of Conduct also applies to Elected Members, Committee Members and Candidates relationships with employees. The Code of Conduct states that Elected Members, Committee Members and Candidates must not:

- a. Direct or attempt to direct a local government employee to do or not to do anything in their capacity as a local government employee; or attempt to influence, by means of a threat or the promise of a reward, the conduct of a local government employee in their capacity as a local government employee; or act in an abusive or threatening manner towards a local government employee.
- b. When attending a Committee or Council Meeting or event, make a statement (orally or in writing) that a local government employee is incompetent or dishonest; or use an offensive or objectionable expression when referring to a local government employee.

This Policy must be read in conjunction with Code of Conduct.

4. Caretaker Period Protocols – Elected Members

This section applies to all Elected Members:

4.1 Media and Publicity

Elected Members should avoid using their position as an elected representative to gain media attention in support of their or any candidate's election campaign.

All Elected Members requests for media advice or assistance, will be referred to the CEO or delegate for review.

4.2 Social Media

Elected Members must not provide any responses to posts, statements or questions on the City's social media pages, in relation to their own candidacy or the candidacy of another person.

In accordance with the Code of Conduct, Elected Members and Candidates must ensure that their use of social media and other forms of communication complies and must only publish material that is factually correct.

4.3 Use of Local Government Resources

Elected Members must ensure that Local Governance Resources are only used for purposes associated with their role as an Elected Member, in accordance with section 2.10 of the Act.

Elected Members are prohibited from using any Local Government Resources at any time for any election campaign purposes, either in support of their own candidacy or the candidacy of another person.

An Elected Member who uses City resources either directly or indirectly for the purpose of persuading electors to vote in a particular way is in breach of regulation 17 of the *Local Government (Model Code of Conduct) Regulations 2021*.

This prohibition on misuse of Local Government Resources for electoral purposes applies at all times and is not only applicable to a Caretaker Period.

4.4 Access to information

Elected Members must not use or access City information for the purpose of gaining electoral advantage or disadvantage relevant to their candidacy or any other person's candidacy.

Elected Members nominating for re-election, may access information and assistance regarding the City's operations and Council matters during a Caretaker Period, but only to the extent necessary to perform their role as an Elected Member and limited to matters currently relevant to the City in accordance with s.5.92 of the Act.

4.5 Events and Functions

During the Caretaker Period, Elected Members may continue to fulfil their role through attendance at events and functions.

Where an Elected Member has been invited to attend in their official capacity as an Elected Member, they are prohibited from using an event or function held during a Caretaker Period to promote an election campaign purpose or distribute any Election Material.

4.6 Elected Member speeches

Permits all Elected Members to deliver a speech or address at events or functions delivered, sponsored or supported by the City if the Mayor and Deputy Mayor are unavailable. Noting that if the Mayor and Deputy Mayor are unavailable, the CEO will be required to determine the Elected Member to perform these duties, which will be on a rotational basis.

4.7 Council delegates to external organisations

At any time, including times outside of a Caretaker Period, Elected Members who are the Council's appointed delegate to an external organisation, must not use their attendance at an external organisation's meeting for any purpose associated with an election campaign purpose, including recruiting campaign assistance, distributing Election Material or to promote their own candidacy or the candidacy of another person.

4.8 Campaigning at Council or Committee Meetings

Any attempt to promote any electoral campaign during a Council or Committee meeting is prohibited and will be addressed as irrelevant and must restrict remarks to the motion or amendment under discussion (clause 8.4), in accordance with the *City of Mandurah Standing Orders Local Law 2016*.

5. Caretaker Period Protocols – Candidates

This section applies to all candidates running for Council in the City local government election ('Candidates').

5.1 Requests for information

All Candidates shall be provided with equitable access to the City's public information in accordance with s.5.94 of the Act.

During the Caretaker Period any requests for information, with the exception of publicly available information will be recorded, along with the response given to those requests. Requests for information will be reviewed by the CEO or delegate and where the subject of the information is considered as relevant to a campaign issue, the CEO or delegate will have discretion to determine if the information or advice is/is not provided.

All election process enquiries from Candidates, will be directed to the Returning Officer, or where the matter is outside the responsibility of the Returning Officer, to the CEO.

5.2 Candidate Requests on behalf of Electors, Residents or Ratepayers

Where a Candidate requires the assistance of the City to respond to a request made by an Elector, Resident or Ratepayer, then the City will provide the response directly to the requesting Elector, Resident or Ratepayer.

5.3 Candidate Campaign and Electoral Materials

In any campaign Electoral Material, Candidates are prohibited from using the City's official crest, logo or photographs or using City's publications without acknowledgment.

5.4 Candidate participation at Council or Committee Meetings

For the purposes of transparency and the benefit of the public gallery, Candidates who are not sitting Elected Members, are requested to identify themselves as a Candidate prior to asking public question, public statement or deputation at a Council or Committee meeting.

All Candidates must comply with the Code of Conduct when attending Council or Committee Meetings.

5.5 Social Media

Candidates must not provide any responses to posts, statements or questions on the City's social media pages, in relation to their own candidacy or the candidacy of another person.

In accordance with the Code of Conduct, Candidates must ensure that their use of social media and other forms of communication complies and must only publish material that is factually correct.

6. Caretaker Period Protocols - Administration

6.1 Media and Publicity

During the Caretaker Period, media and publicity will be limited to operational matters and matters previously resolved by Council, rather than Significant Acts. Media content which relates to Significant Acts will not be published during a Caretaker Period unless approved by the CEO.

The Mayor, as the City's spokesperson, will continue to be quoted in media statements during the Caretaker Period when providing information.

Media and publicity distributed during a Caretaker Period must not include content that:

- a. may actually, or be perceived to, persuade voting in an election; or
- b. is specific to a Candidate or Candidates, to the exclusion of other Candidates.

6.2 Publications

- a. Reference to Elected Members or Candidates in the City's publications printed, published or distributed during the Caretaker Period must not include promotional text.
- b. Publications that are potentially affected by this Policy will be reviewed by the CEO or delegate to ensure that any circulated, displayed or otherwise publicly available material during a Caretaker Period does not contain material that may be construed as Electoral Material.
- c. All City publications proposed to occur throughout or during a Caretaker Period must be reviewed and approved by the CEO or delegate prior to publication or distribution.

6.3 City of Mandurah Website and Social Media

- a. Publication of electoral material on the City's Website and Social Media platforms will only promote the upcoming Local Government Elections and encourage people to vote or enrol, including links to candidate information on the WA Electoral Commission candidate website.
- b. Social media will not promote or link to any Elected Member or candidate's social media accounts or share any Elected Member or candidate's social media posts.
- c. During the caretaker period, the City website content regarding Elected Members who have nominated for election, will be limited to: names, profile photos and contact details.
- d. Content posted by the public, Candidates or Elected Members on the City's social media channels, which is perceived as Candidate election campaign material or promotes a Candidate or Candidates will be removed.

6.4 Employee engagement with Elected Members

The City's Code of Conduct for Employees sets out the appropriate standards of behaviour for engagement with Elected Members.

During the Caretaker Period, City employees need to consider how their actions may have an actual or perceived potential to influence voting in the election.

City employees are not permitted to:

- a. Authorise, use or allocate the City's resource for any purpose which may influence voting in the election;
- b. Assist Candidates in a way that is or could create a perception that they are being used for electoral purposes; or
- c. Accept employment (voluntary or paid) related to local elections in support of any candidate.

7. Complaints

Refer to the City's Code of Conduct for Elected Members, Committee Members and Candidates or Code of Conduct for Employees.

Failure to comply with the Code of Conduct may give rise to a complaint regarding the conduct of Elected Members, Committee Member or Candidate, which may lead to the Council making a formal finding of a breach and requiring remedial action by the individual. Complaints about a candidate cannot be dealt with unless the candidate is elected.

8. Definitions

Election Day means the day fixed under the *Local Government Act 1995* for the holding of any election.

Electoral Material means any advertisement, handbill, pamphlet, notice, letter, email, social media post or article that is intended or calculated to affect an Election Day result, but does not include:

- a. An advertisement in a newspaper announcing the holding of a meeting in accordance with Section 4.87(3) of the *Local Government Act 1995*; or
- b. Any materials exempted under regulation 78 of the *Local Government (Elections) Regulations 1997*; or
- c. Any materials produced by the City of Mandurah relating to the election process by way of information, education or publicity, or materials produced by or on behalf of the Returning Officer for the purposes of conducting an election.

Emergency means the occurrence, or imminent occurrence, of an event, situation or condition that is a hazard under the definition of that term in the *Emergency Management Act 2005* section 3; or (b) a public health emergency as defined in the *Public Health Act 2016* section 4(1) or by the City in accordance with s.6.8(1)(c) of the *Local Government Act 1995*.

Land Transaction has the meaning given in section 3.59(1) of the Act.

Local Government Resources includes, but is not limited to employee time or expertise; City provided equipment; business cards; stationery; hospitality; images; communications including council email address; services; and reimbursements and allowances provided by the City.

Local Government Election has the meaning given by section 4.4 of the *Local Government Act 1995*.

Major Land Transaction has the meaning given in section 3.59(1) of the Act.

Major Trading Undertaking has the meaning given in section 3.59(1) of the Act.

Senior Employee means a senior employee under section 5.37 of the Act.

Caretaker Period Policy

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Significant Act has the meaning given in section 3.73 of the Act

Legislative Context

Local Government Act 1995

Local Government (Election) Regulations 1996

Local Government (Model Code of Conduct) Regulations 2021

City of Mandurah Standing Orders Local Law 2016

Related Documents

Code of Conduct – Elected Members,

Committee Members and Candidates

Code of Conduct – Employees

[Elected Members Media and Communications Policy POL-CRM 11](#)

Responsible Directorate: Business Services

Responsible Department: Governance

Reviewer: Manager Governance and Legal Services

Creation date and reference: 27 August 2019, Minute G.17/8/19

Last Review: 26 July 2023, Minute G.20/7/23

Amendments			
Version #	Council Approval Date, Reference	Date Document In force	Date Document Ceased
2	Council 27 July 2021, G.7/7/21	28/7/21	25/7/23
3	Council 2023 G20/7/23	26/7/23	

6	SUBJECT:	Corporate Business Plan 2025-2029
	DIRECTOR:	Strategy and Economic Development
	MEETING:	Council Meeting
	MEETING DATE:	24 June 2025

Summary

Council approved the City's 4 Year Corporate Business Plan 2024-2028 (CBP) in June 2024.

In accordance with regulation 19DA of the Local Government (Administration) Regulations 1996, the City must review its Corporate Business Plan annually. The Corporate Business Plan operationalises the Strategic Community Plan and outlines the key projects, programs and services that the City commits to deliver.

The Corporate Business Plan 2024-2028 has been reviewed and as a result the Corporate Business Plan 2025-2029 developed.

Council is requested to approve the City of Mandurah Corporate Business Plan 2025-2029 for adoption (as per Attachment 6.1 Corporate Business Plan 2025-2029).

Disclosure of Interest

N/A

Previous Relevant Documentation

- G.4/06/24 June 2024 Council approved the Corporate Business Plan 2024-2028 for adoption and public release and noted that City Officers will provide Quarterly Reporting against the Corporate Business Plan.
- G.3/06/24 June 2024 Council approved the Strategic Community Plan 2024-2044 for adoption and public release.

Background

The *Local Government Act 1995* and Integrated Planning and Reporting Framework (IPRF) requires all WA local governments to periodically review their Strategic Community Plan and Corporate Business Plan.

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

The City in consultation with its community, developed the Strategic Community Plan 2024-2044 which was formally adopted by Council at its meeting in June 2024. A desktop review is due in June 2026. The City continues to review its Corporate Business Plan annually.

Comment

The annual review of the Corporate Business Plan has been completed with the new plan for the period from 2025 – 2029 designed to outline the City's key priorities to be delivered over the next four years.

The identified priorities have been categorised into projects and programs and has been determined if they are already funded or if additional funding is required. A range of symbols have been used within the Plan and the interpretation is as follows.

Symbol	Interpretation
\$ Value	City Funding (<i>including confirmed external contributions</i>) '000 <i>Note: Capital Project amounts exclude Depreciation Costs. Operating Projects and Budgeted Program amounts exclude Staff/Labour Costs and Depreciation Costs.</i>
✓	Existing Operations <i>Note: Internal Staff / Labour Costs only</i>
●	City Funding Required
●	External Funding Required

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

Consultation

N/A

Statutory Environment

The Western Australian Government's Integrated Planning and Reporting Framework requires the Corporate Business Plan to be reviewed annually.

Local Government Act 1995

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

Local Government (Administration) Regulations 1996

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

Policy Implications

N/A

Financial Implications

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

Risk Analysis

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

Strategic Implications

The following community outcomes from the Strategic Community Plan 2024 – 2044 are relevant to this report:

Leadership:

- A clear and shared vision for Mandurah's future
- Responsible, transparent, value for money delivery of well planned, sustainable, projects, programs and services

Conclusion

In line with the requirements of the *Local Government Act 1995* and the Integrated Planning and Reporting Framework (IPRF), the City continues to review and develop its 20 Year Strategic Community Plan and 4 Year Corporate Business Plan.

As a result of the annual review process, City officers have developed the Corporate Business Plan 2025-2029 which is now being presented to Council for approval.

NOTE:

- Refer **Attachment 6.1 Corporate Business Plan 2025-2029**

RECOMMENDATION

That Council:

1. **Approves the City of Mandurah's Corporate Business Plan 2025-2029 for adoption as per Attachment 6.1**
2. **Notes that City Officers will provide Quarterly Reporting against the Corporate Business Plan.**

ABSOLUTE MAJORITY REQUIRED

Corporate Business Plan 2025-2029

Projects, Programs and Services



Focus Area 1: Economic

Community Outcomes

- | | |
|--|--|
| <ul style="list-style-type: none"> 1.1. Local jobs to retain our people and attract skilled workers 1.2. A diversified economy that supports growth sectors 1.3 Well-planned, sustainable urban development 1.4 A thriving city that residents are proud to call home and people want to visit | <ul style="list-style-type: none"> 1.5 A supportive business environment where investment is encouraged, and entrepreneurship prospers 1.6 A highly skilled workforce supported by strong education and training opportunities |
|--|--|

Major projects

\$ Value = City Funding (including confirmed external contributions) '000

✓ = Existing Operations
Internal Staff / Labour Costs only.

● = City Funding Required

● = External Funding Required

Capital Project amounts exclude Depreciation Costs. Operating Projects and Budgeted Program amounts exclude Staff/Labour Costs and Depreciation Costs.

#	Project	Community Outcome	Funding Type	\$'000				Responsibility
				2025/2026	2026/2027	2027/2028	2028/2029	
Transport Renewals and Upgrades								
Ec01	Falcon Coastal Shared Path	1.3	Capital	597	4,630	4,470		Project Management Technical Services
	Planning, design and construction of the new Falcon Coastal Shared Path from Mercedes Avenue (Falcon) to Cesia Lane (Wannanup).	3.4						
		2.5						
Ec02	Active Transport Plans	1.3	Operating	✓	✓	✓	✓	Strategic Planning and Urban Design Technical Services
	Develop district level Active Transport Plans to guide future investment in shared path upgrades and renewals.	3.4						
		2.5						
Ec03	Pinjarra Road - Stage Upgrade	1.3	Capital	1,800	3,050	1,800		Technical Services
	Deliver major upgrades to Pinjarra Road between Dower Street and the City Centre.	3.4						
Ec04	Mary Street Intersection Upgrade	1.3	Capital	50	1,500			Technical Services
	Plan and deliver upgrades to the intersection of Mary Street and Leighton Place, in line with the Western Foreshore Leisure Precinct Master Plan.							
Ec05	Tims Thicket Road	1.3	Capital	1,770				Technical Services
	Pavement rehabilitation and resurfacing of Tims Thicket Road and the upgrade of the intersection of Tims Thicket Road and Jandu Way.							

#	Project	Community Outcome	Funding Type	\$'000				Responsibility
				2025/2026	2026/2027	2027/2028	2028/2029	
Ec06	Anstruther/Pinjarra Road Intersection Upgrade Upgrade of signalised intersection with fully controlled and protected right turn movements.	1.3	Capital	572				Technical Services
City Centre Development								
Ec07	Western Foreshore Leisure Precinct (TRANSFORM MANDURAH) Plan, design and implement the Western Foreshore Leisure Precinct Master Plan.	1.2 1.4 1.5	Capital	198	1,850	1,031		Technical Services Project Management Strategic Planning and Urban Design
Ec08	Western Foreshore Coastal Protection and Water Infrastructure Plan, design and deliver foreshore coastal protection and infrastructure as part of the Western Foreshore Leisure Precinct Master Plan.	1.2 1.4 1.5	Capital	200	800	719		Marina and Waterways Project Management
Ec09	Western Foreshore Commercial Site Progress planning processes for the development of the Commercial Site within the Western Foreshore Leisure Precinct.	1.1 1.2 1.5	Operating	50	✓	✓		Transform Mandurah Strategic Planning and Urban Design
Ec10	Mewburn Carpark and George Robinson Gardens Plan and deliver upgrades to the Mewburn Carpark and George Robinson Gardens in line with the outcomes of the City Centre Master Plan.	1.3	Capital	✓	1,000	1,000		Technical Services Strategic Planning and Urban Design
Ec11	Waterways Waterfront Master Plan Develop an implementation plan for the Waterways Waterfront Master Plan.	1.2 1.4 1.5	Operating	✓	●	●	●	Marina and Waterways Landscape Services Strategic Planning and Urban Design
Ec12	Mandurah Strategic Centre Structure Plan (TRANSFORM MANDURAH) Undertake a review in line with the outcomes of the City Centre Master Plan (including housing density considerations and a plan to manage Payment in Lieu of Parking) and state planning requirements.	1.3 1.4 1.5	Operating	210	✓			Strategic Planning and Urban Design
Ec13	Mandurah Terrace South Plan, design and implement upgrades to the movement network (including cyclists and pedestrian) for Mandurah Terrace South (Mandurah bridge to Gibson street) including the Eastern Foreshore central car park.	1.3 2.5 3.4	Capital	✓	●			Strategic Planning and Urban Design Technical Services Project Management

#	Project	Community Outcome	Funding Type	\$'000				Responsibility
				2025/2026	2026/2027	2027/2028	2028/2029	
Ec14	Streetscape Upgrades Develop plans for City Centre streetscape upgrades to Sholl Street / Cooper Street / Hackett Street.	1.3	Capital	✓	●	●	●	Strategic Planning and Urban Design Technical Services Operations Services
Ec15	City Centre Parking Plan Delivery Implement key actions of the City Centre Parking Plan including signage, bay adjustments, timed parking changes and monitoring sensors.	1.3 1.5 3.4	Capital	105				Ranger and Parking Services
Ec16	Peak Period Overflow and Events Parking Plan Develop a Peak Period Overflow and Events Parking Plan to facilitate improved management and communication of City Centre parking options during peak holiday and event periods.	1.3 1.5 3.4	Operating	✓				Ranger and Parking Services Festivals and Events
Ec17	Civic Precinct Master Plan (TRANSFORM MANDURAH) Develop a Concept Plan and detailed Civic Precinct Master Plan to guide the future development of community infrastructure, potential commercial opportunities, pedestrian movement, parking and infrastructure upgrades.	1.2 1.3 1.4 1.5	Operating	● 50	●	●	●	Strategic Planning and Urban Design Technical Services
Ec18	Hackett Street Car Park Upgrades Develop plans for upgrades to the Hackett Street Car Park in line with the outcomes of the City Centre Master Plan (Parking Plan).	1.3 1.5 3.4	Capital		✓	✓	●	Technical Services Strategic Planning and Urban Design
Ec19	Ormsby Terrace / ManPAC Car Park Upgrade Plan, design and implement upgrades to the Ormsby Terrace / ManPAC Car Park	1.3 1.5 3.4	Capital		50	435	1,360	Technical Services Strategic Planning and Urban Design
Ec20	Town Jetty Boardwalk replacement Renew and upgrade the boardwalk adjacent to the Town Jetty.	1.3	Capital	250	2,500			Technical Services
Tourism Development								
Ec21	Yalgorup National Park (TRANSFORM MANDURAH) Partner with key stakeholders (including DBCA) to develop sustainable eco-tourism opportunities and product in Yalgorup National Park and adjacent areas.	1.1 1.2 1.4	Capital	1,670	●	●	●	Transform Mandurah

#	Project	Community Outcome	Funding Type	\$'000				Responsibility
				2025/2026	2026/2027	2027/2028	2028/2029	
Ec22	Yalgorup National Park Northern Access Road Plan, design and construct the new northern access road into Yalgorup National Park - Quail Road extension.	1.4	Capital	1,650				Transform Mandurah Technical Services Operations Services
Ec23	Beach Access Management Plan Prepare an implementation plan to manage beach access for Mandurah's southern beaches including Yalgorup National Park.		Operating	✓				Transform Mandurah
Ec24	Mandurah Crab Fest Plan and deliver the annual Mandurah Crab Fest Event.	1.4	Operating	● 640	● 640	● 640	● 640	Festivals and Events
Ec25	Mandurah Christmas Lights Plan and deliver the annual Mandurah Christmas Lights Trail.	1.4	Operating	● 522	● 522	● 522	● 522	Festivals and Events

Economic Development

Ec26	Aged Care Industry Development (TRANSFORM MANDURAH) Advocate and support the development of the Aged Care Industry in Mandurah including increases in residential care facility provision and innovations in training.	1.1 1.2 1.6	Operating	✓	✓			Transform Mandurah
Ec27	Promotion of Local Job Opportunities Develop a feasibility study to explore improved display and promotion of local job opportunities for Mandurah residents.	1.1	Operating	✓				Transform Mandurah
Ec28	Mandurah Library Site Develop a Master Plan for the existing Mandurah Library site to consider the future allocation of services and potential investment opportunities in line with the principles of the City's Property Strategy.	1.1 1.3 1.5	Operating	30				Strategic Planning and Urban Design
Ec29	Old Bowling Club Site Facilitate potential development opportunities in line with the principles of the City's Property Strategy.	1.1 1.3 1.5	Operating	✓				Property Services Strategic Planning and Urban Design



Budgeted programs

#	Project	Community Outcome	Frequency	Funding Type	\$'000				Responsibility
					2025/2026	2026/2027	2027/2028	2028/2029	
Ec01	Business Support and Entrepreneurial Capacity Building	1.1	Recurring	Operating	112	112			Transform Mandurah
	Promote and support small business and entrepreneurship in Mandurah.	1.2							
		1.5							
Ec02	Human Capital Development	1.5	Recurring	Operating	100	100	100	100	Transform Mandurah
	Promote and support local education pathways and training and skill development programs and initiatives.	1.6							
Ec03	Investment Attraction	1.5	Recurring	Operating	74	74	74	74	Transform Mandurah
	Develop and deliver a campaign to promote investment (Government and Private), business and lifestyle opportunities.								
Ec04	City Centre Activation	1.1	Recurring	Operating	295	295	295	295	Transform Mandurah
	Support City Centre Activation through the delivery of City and business led programs and activities (including delivery of the Business Incentives Grants Scheme).	1.2							
		1.5							
Ec05	Business Conferences and Events Support Program	1.5	Recurring	Operating	100	100	100	100	Transform Mandurah
	Attract and secure new business conferences and events to Mandurah to encourage private investment.								
Ec06	Peel Chamber of Commerce and Industry (Peel CCI)	1.4	Recurring	Operating	34	34	34	34	Transform Mandurah
	Provide funding and support to the Peel CCI for the delivery of programs and services to build the capacity and sustainability of local Mandurah businesses.								
Ec07	Tourism Development	1.4	Recurring	Operating	1,200	1,200	1,200	1,200	Transform Mandurah
	Provide funding and support to Visit Mandurah to plan and deliver tourism destination and product development services.								
Ec08	City of Mandurah Events Program	1.4	Recurring	Operating	580	580	580	580	Festivals and Events
	Plan and deliver the City of Mandurah's Events Program including City and externally delivered feature and community events (City events include Christmas Pageant, New Year's Eve Celebrations, and Winter in Mandurah).								
Ec09	External Event Support Program	1.4	Recurring	Operating	218	218	218	218	Festivals and Events
	Attract and secure new major (cornerstone and feature) events to Mandurah.								
Ec10	Giants of Mandurah	1.4	Recurring	Operating	45	45	45	45	Festivals and Events
	Support the delivery and programming for the 'Giants of Mandurah' project.								

Focus Area 2: Community

Community Outcomes

- | | |
|---|--|
| <ul style="list-style-type: none"> 2.1 Access to support services that enhance opportunities for everyone 2.2 Safe and connected communities 2.3 Inclusive and welcoming places, spaces and neighbourhoods 2.4 An enriched, creative and empowered community that values culture, heritage and life long learning | <ul style="list-style-type: none"> 2.5 A healthy lifestyle and healthy community, with an emphasis on prevention 2.6 Modern health facilities and services that are local, accessible, affordable, and fit for purpose |
|---|--|

Major projects

\$ Value = City Funding (including confirmed external contributions) '000

✓ = Existing Operations
Internal Staff / Labour Costs only.

● = City Funding Required

● = External Funding Required

Capital Project amounts exclude Depreciation Costs. Operating Projects and Budgeted Program amounts exclude Staff/Labour Costs and Depreciation Costs.

#	Project	Community Outcome	Funding Type	\$'000				Responsibility
				2025/2026	2026/2027	2027/2028	2028/2029	
C01	Lakelands Community Centre and Library Develop a Business case to examine the ongoing options for the provision of the Lakelands Community Centre and Library facility.	2.1	Operating	✓	✓			Community Services
		2.2						
		2.3						
		2.5						
		2.6						
C02	Central Mandurah Library and Learning Centre (TRANSFORM MANDURAH) Undertake a needs analysis and business case for the development of a new central Library and Learning Hub.	2.3	Capital	146				Transform Mandurah Community Services Strategic Planning and Urban Design
		2.4						
C03	Dawesville Community Centre Finalise construction of the new Dawesville Community Centre.	2.3 2.4	Capital	800				Project Management
C04	Rushton Park Redevelopment (TRANSFORM MANDURAH) Develop concept plans and a funding strategy to guide future investment in the development of community facilities for the precinct.	2.1	Operating		✓	●	●	Transform Mandurah Recreation Services Community Development Strategic Planning and Urban Design
		2.2						
		2.3						
		2.5						
		2.6						

#	Project	Community Outcome	Funding Type	\$'000				Responsibility
				2025/2026	2026/2027	2027/2028	2028/2029	
C05	Rushton Park North Lighting Upgrade Design and deliver the upgrade of sports lighting for Rushton Park North Ovals.	2.2 2.3 2.5	Capital	339				Project Management Recreation Services
C06	Mandurah Netball and Multi-purpose Hard Courts Complex Progress the site identification, planning, design and construction of the new facilities.	2.3 2.5	Capital	470	11,990	11,430		Transform Mandurah Project Management Recreation Services Strategic Planning and Urban Design
C07	Mandurah Aquatic and Recreation Centre (MARC) Master Plan Develop a Master Plan for the site to integrate additional indoor courts together with group fitness space, access and parking.	2.3 2.5	Operating	✓				Strategic Planning and Urban Design
C08	MARC Indoor Multi Use Courts Develop a detailed design and commence construction of the indoor multi use court expansion based on the outcomes of the master plan.	2.3 2.5	Capital	298	597	6,210	6,260	Project Management Recreation Centres
C09	MARC Aquatic Play Ground Replacement Design and deliver the renewal of the Aquatic Playground.	2.3 2.5	Capital	25	550			Project Management Recreation Centres
C10	Peel Hockey Facilities Develop a plan for the upgrade / replacement of turf facilities for hockey.	2.3 2.5	Capital	870				Project Management Recreation Services
C11	Peelwood Reserve Master Plan Develop a Master Plan for the district level facility to guide the future development of community infrastructure of the site.	2.3 2.5	Operating	✓	●	●	●	Strategic Planning and Urban Design
C12	Community Sheds Plan, design and deliver community shed facilities in; - Central Mandurah \$2.65M - Falcon \$647k	2.5	Capital	● 350	●			Project Management Community Development
C13	Mandurah Performing Arts Centre Advocate for funding and undertake facility refurbishments and upgrades (including HVAC system replacement) to the Mandurah Performing Arts Centre in line with the facility renewal program.	2.3 2.4 4.3	Capital	4,600	●	● 1,950	●	Project Management Office of Mayor and Councillors

#	Project	Community Outcome	Funding Type	\$'000				Responsibility
				2025/2026	2026/2027	2027/2028	2028/2029	
C14	Lakelands Youth Park Confirm funding and develop a detailed design for a new skate and youth park facility in Lakelands.	2.3 2.5	Capital	✓	● 700			Landscape Services Community Development
Strategy Development and Strategic Planning								
C15	Literacy Strategy (TRANSFORM MANDURAH) Develop a Literacy Strategy to guide advocacy and investment in improved learning outcomes for Mandurah.	2.4	Operating	50				Transform Mandurah Community Development
C16	Mandurah Health Precinct Structure Plan (TRANSFORM MANDURAH) Undertake a review of the Mandurah East Structure Plan, including land uses and transport networks, to guide future development of the Health Precinct .	2.1 2.6	Operating	✓				Strategic Planning and Urban Design Technical Services
C17	Age Friendly Strategy Develop a strategy that supports older adults within Mandurah's community.	2.1 2.3 2.5	Operating	✓				Healthy Communities
C18	City Centre Heritage Trail Develop a plan for a City Centre Heritage Trail.	2.1 2.3 2.5	Operating	20				Heritage and Community Capacity Strategic Planning and Urban Design
C19	CCTV Masterplan Undertake a review of the City's CCTV Masterplan.	2.2	Operating	20				Community Development
Community Development								
C20	Mandurah Arts Festival Plan and deliver the City's annual Arts Festival.	2.3 2.4	Operating	283	286	290	295	Arts and Culture
C21	Stronger Suburbs Community Safety Plan and deliver project activities aimed at enhancing home security for Mandurah residents.	2.2 2.3	Operating	150	75			Community Development
C22	Paint the Town REaD Plan and deliver project initiatives focused on early childhood and family literacy outcomes.	2.3 2.4	Operating	76				Community Development Library Services
Infrastructure Renewals and Upgrades								
C23	Mandurah Road Pedestrian Bridge Advocate for funding to construct a new pedestrian bridge linking Madora Bay and Lakelands at the intersection of Banksiadale Gate and Mandurah Road.	2.2 2.5 3.4 4.4	Capital	✓				Office of Mayor and Councillors Project Management

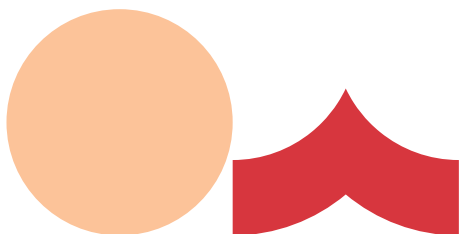
#	Project	Community Outcome	Funding Type	\$'000				Responsibility
				2025/2026	2026/2027	2027/2028	2028/2029	
C24	Birchley Road Boat Ramp (Coodanup) Undertake an upgrade / replacement of the Birchley Road Boat Ramp infrastructure.	2.3 4.4	Capital	905				Marina and Waterways Project Management
C25	Sutton Farm (Halls Head) Design and construction of new public jetty and public carpark infrastructure to service the Sutton Farm precinct.	2.3	Operating	● 1,134				Marina and Waterways Technical Services
C26	Coodanup Foreshore (Coodanup) Staged upgrade including planning, design and construction of playground, landscaping and foreshore protection works.	2.3 2.5	Capital	650	650			Landscape Services
C27	South East Dawesville Channel Foreshore (Dawesville) Staged upgrade including planning, design and construction of playground, landscaping and carparking.	2.3 2.5	Capital	470				Landscape Services
C28	Norwich Reserve (Greenfields) Upgrade including planning, design and construction of playground and landscaping.	2.3 2.5	Capital	350				Landscape Services
C30	Bardoc Reserve (Greenfields) Upgrade including planning, design and construction of playground and landscaping.	2.3 2.5	Capital	✓	400			Landscape Services
C31	Blue Bay Foreshore (Halls Head) Upgrade including planning, design and construction of playground and landscaping.	2.3 2.5	Capital	✓	50	500	500	Landscape Services
C32	Glencoe Reserve (Halls Head) Plan and deliver reserve upgrades.	2.3 2.5	Capital		✓	450		Landscape Services
C33	Milgar Reserve (Mandurah) Plan and deliver reserve upgrades.	2.3 2.5	Capital			✓	500	Landscape Services
C34	Mississippi Reserve (Greenfields) Plan, design and deliver sump beautification and landscaping upgrades.	2.3 2.5	Capital	400				Landscape Services
C35	Parkridge Boat Ramp (Bouvard) Undertake an upgrade / replacement of the Parkridge Boat Ramp infrastructure.	2.3 4.4	Capital	✓	● 380			Marina and Waterways Project Management



Budgeted programs

#	Programs	Community Outcomes	Frequency	Funding Type	\$'000				Responsibility
					2025/2026	2026/2027	2027/2028	2028/2029	
C01	Club Night Lights and Community Sport and Recreation Facility Fund (CSRFF) Administer the State Government initiated Sport and Recreation funding programs within the grant funding program guidelines.	2.6	Recurring	Capital	150	150	150	150	Recreation Services
C02	Club Development Delivery of initiatives to support sustainable, financially viable and well-governed clubs that meet the needs of members.	2.3 2.5	Recurring	Operating	35	●	●	●	Recreation Services
C03	Funding and Grant Facilitation Administer the Kidsport Program and facilitate the Outstanding Representative and Club Grant Programs.	2.3 2.5	Recurring	Operating	37	37	37	37	Recreation Services
C04	Sports Awards Recognise and Celebrate the achievements of Mandurah's Sporting Community.	2.4	Recurring	Operating	33	33	33	33	Recreation Services
C05	Community Initiated Infrastructure Program Progress expression of interests and applications in accordance with Community Initiated Infrastructure Policy.	2.3 2.5	Recurring	Operating	✓	✓	✓	✓	Recreation Services
C06	Public Health and Wellbeing Plan Deliver and report on the city of Mandurah Public Health and Wellbeing Plan.	2.3 2.5	Recurring	Operating	33	33	33	33	Healthy Communities
C07	Access and Inclusion Plan Deliver and report on the Access and Inclusion Plan.	2.3 2.5	Recurring	Operating	54	54	54	54	Heritage and Community Capacity
C08	Arts and Culture Strategy Deliver and report on the Arts and Culture Strategy.	2.4	5 Year	Operating	377	374	370	365	Arts and Culture
C09	Community Safety Strategy Deliver and report on the Community Safety Strategy.	2.3	Recurring	Operating	263	263	263	263	Community Development
C10	Homelessness and Street Present Action Plan (Sector Led) Deliver and report on the Homelessness and Street Present Action Plan.	2.1 2.2 2.3	Recurring	Operating	21	21	21	21	Community Development

#	Programs	Community Outcomes	Frequency	Funding Type	\$'000				Responsibility
					2025/2026	2026/2027	2027/2028	2028/2029	
C11	Place Enrichment Strategy Deliver and report on the Place Enrichment Strategy.	2.3	Recurring	Operating	125	125	125	125	Community Development
C12	Reconciliation Action Plan (Stretch RAP) Deliver and report on the Reconciliation Action Plan (or equivalent alternative).	2.4	Recurring	Operating	41	41	41	41	Heritage and Community Capacity
C13	Youth Development Strategy Deliver and report on the Youth Development Strategy.	2.4	Recurring	Operating	215	215	215	215	Youth Development
C14	Community Grants and Funding Program Deliver the City's community grants and funding programs in accordance with Council policy.	2.3 2.4 2.5	Recurring	Operating	334	334	334	334	Heritage and Community Capacity
C15	Local History and Heritage Deliver and report on the key activities of the Mandurah Heritage Action Plan.	2.3 2.4	Recurring	Operating	82	82	82	82	Heritage and Community Capacity
C16	Mandurah Performing Arts Centre (ManPAC) Provide funding and support to the Mandurah Performing Arts Centre to deliver arts development programs and services.	2.4	Recurring	Operating	707	682	682	682	Arts and Culture



Focus Area 3: Environment

Community Outcomes

- 3.1. Nature has a voice in all decision making
- 3.2. A shared responsibility for our environment with a focus on engagement, education and respect
- 3.3. Our natural environment is celebrated, protected and restored for generations to come
- 3.4. Our built environment is clean, accessible and sustainable
- 3.5. Our coast and waterways are healthy and celebrated

Major projects

\$ Value = City Funding (including confirmed external contributions) '000

✓ = Existing Operations
Internal Staff / Labour Costs only.

● = City Funding Required

● = External Funding Required

*Capital Project amounts exclude Depreciation Costs.
Operating Projects and Budgeted Program amounts exclude Staff/Labour Costs and Depreciation Costs.*

#	Project	Community Outcome	Funding Type	\$'000				Responsibility
				2025/2026	2026/2027	2027/2028	2028/2029	
Waste Management								
E01	Waste Management Centre Develop a master plan for the Waste Management Centre.	3.3 3.4	Operating	100				Waste Management
E02	Tims Thicket Septage Facility Plan for the decommissioning of the Tims Thicket Septage Facility.	3.3 3.4	Capital	✓	●			Waste Management
E03	Waste Management Service Review Evaluate the different methodologies for delivering waste management services and identify a preferred methodology post the current Waste Alliance contract. Procure waste services in accordance with the preferred methodology.	3.4	Operating	✓	✓			Waste Management
Coastal and Marine Renewals and Upgrades								
E04	Town Beach Seawall Plan, design and undertake the Town Beach buried seawall upgrade works.	3.3 3.5	Capital	●				Marina and Waterways Project Management

#	Project	Community Outcome	Funding Type	\$'000				Responsibility
				2025/2026	2026/2027	2027/2028	2028/2029	
E05	Soldiers Cove and Dalrymple Park Develop and implement a master plan for the replacement of the Soldiers Cove Seawall and upgrades to the foreshore park between the Mandurah Bridge and Winjan Place.	3.3 3.5	Capital		✓	3,000		Marina and Waterways Landscape Services Strategic Planning and Urban Design Project Management
E06	Breakwater Parade Seawall Renewal Plan, design and deliver the renewal of the Mandurah Ocean Entrance seawall adjacent to Breakwater Parade.	3.3 3.5	Capital	70	● 713			Marina and Waterways Project Management
E07	Doddi's Beach Coastal Erosion Protection Undertake planning for the Doddi's Beach Coastal Erosion Protection structure.	3.3 3.5	Capital	● 75	●			Marina and Waterways

Strategy Development and Strategic Planning

E08	Restoration of the Peel Harvey Estuary and Waterways (TRANSFORM MANDURAH) Advocate and support the Peel Harvey Catchment Council in environmental restoration activities to improve the water quality and health of the Peel Harvey waterways.	3.3 3.5	Operating	✓	✓	✓	✓	Office of Mayor and Councillors Environmental Services
E09	Southern Beaches Coastal Hazard Risk Management and Adaptation Plan (CHRMAP) Development of a CHRMAP for the City's southern beaches.	3.3 3.5	Operating	30				Marina and Waterways
E10	Estuarine Coastal Hazard Risk Management and Adaptation Plan (CHRMAP) Development of a CHRMAP for the City's estuarine environment.	3.3 3.5	Operating	● 200	● 200			Marina and Waterways
E11	Ecological Corridors Plan Draft the Ecological Corridors Plan to identify and protect pathways for fauna to safely traverse across the Mandurah landscape.	3.3	Operating	✓	✓			Bushland Management
E12	Northern Beaches Access Plan Develop a master plan to guide the installation and management of access to Mandurah's Northern beaches.	3.2 3.3 3.5	Operating	✓				Marina and Waterways

#	Project	Community Outcome	Funding Type	\$'000				Responsibility
				2025/2026	2026/2027	2027/2028	2028/2029	
E13	Fauna Conservation Management Plan Identify priority species in Mandurah Bushland reserves and identify actions to ensure their presence in Mandurah for the future.	3.3	Operating			✓	✓	Bushland Management
E14	Arterial Streetscape Master Plan Develop an Arterial Streetscape Master Plan to increase canopy coverage along major arterial routes.	3.4	Operating			✓		Landscape Management
E15	Urban Canopy Plan Develop an Urban Canopy Plan in line with the State's Perth and Peel Greening Strategy, including a community-led vision for Mandurah's urban canopy.	3.2 3.4	Operating	✓	✓			Landscape Management
E16	Litter and Illegal Dumping Plan Develop a litter and illegal dumping plan to encourage better compliance from community with the City's waste management system and guide rapid and effective response to littering and illegal dumping incidents.	3.2 3.3 3.4 3.5	Operating	✓				Environmental Engagement/ Waste Management
E17	Energy Management and Carbon Emission Reduction Plan Review the City's Carbon Emission Reduction Plan and include consideration of energy management procedures to ensure an abundance of affordable clean energy to support City operations.	3.2 3.4	Operating	✓				Environmental Engagement



Budgeted programs

#	Programs	Community Outcomes	Frequency	Funding Type	\$'000				Responsibility
					2025/2026	2026/2027	2027/2028	2028/2029	
E01	Waste Management and Education Implement the City's Waste Management and Waste Education Plans and report on performance.	3.3 3.4	Recurring	Operating	130	130	130	130	Waste Management Environmental Engagement
E02	Coastal Planning and Risk Management Implement the recommendations of the CHRMAPs to ensure protection and enhancement of the City's coastal and marine built and natural environment.	3.3 3.5	Recurring	Operating	✓	✓	✓	✓	Marina and Waterways
E03	Environment Strategy Implement the recommendations of the City's Environmental Strategy	3.1 3.2 3.3 3.4 3.5	Recurring	Operating	404	404	404	404	Natural Environment
E04	Mandurah Biodiversity Strategy Review and update the Bushland Conservation and Management Strategy.	3.1 3.3	Recurring	Operating			40		Bushland Management
E05	Biosecurity Program Implement the City's biosecurity program targeting the control of feral animals and pest plants.	3.3	Recurring	Operating	110	110	110	110	Bushland Management
E06	Water Monitoring and Management Implement the urban lakes monitoring and management program.	3.3 3.5	Recurring	Operating	62	62	62	62	Landscape Management
E07	Waterwise Council Program Implement the Waterwise Council program.	3.2 3.3 3.4	Recurring	Operating	60	60	60	60	Landscape Management
E08	Bushland Management Plans Review and implement Bushland Management Plans for City managed bushland reserves.	3.2 3.3	Recurring	Operating	47	47	47	47	Bushland Management
E09	Greening Mandurah Framework Implement actions under the Greening Mandurah Framework.	3.2 3.4	Recurring	Operating	87	87			Landscape Management

#	Programs	Community Outcomes	Frequency	Funding Type	\$'000				Responsibility
					2025/2026	2026/2027	2027/2028	2028/2029	
E10	Groundwater Operating Plan Undertake groundwater monitoring and reporting in alignment with approved groundwater allocations and plan for the City's future groundwater irrigation needs.	3.3 3.4	Recurring	Operating	86	86	86	86	Landscape Management
E11	Environmental Education and Volunteering Deliver environmental education programs and engage community in environmental volunteering opportunities.	3.2 3.3 3.5	Recurring	Operating	83	83	83	83	Environmental Engagement
E12	City Waste Plan Review the City's Waste Plan and seek endorsement from the Department of Water and Environmental Regulation.	3.3 3.4	Recurring	Operating	✓		✓		Waste Management



Focus Area 4: Leadership

Community Outcomes

- 4.1. A clear and shared vision for Mandurah’s future
- 4.2 Sound decisions based on evidence and meaningful engagement
- 4.3 Effective advocacy focused on the needs of the community and strong relationships with key stakeholders
- 4.4 Well-maintained assets and facilities that meet the needs of our community
- 4.5 Responsible, transparent value for money delivery of well planned, sustainable, projects, programs and services
- 4.6 A committed, innovative, effective and values driven Council and workforce

Major projects

\$ Value = City Funding (including confirmed external contributions) '000

✓ = Existing Operations
Internal Staff / Labour Costs only.

● = City Funding Required

● = External Funding Required

*Capital Project amounts exclude Depreciation Costs.
Operating Projects and Budgeted Program amounts exclude Staff/Labour Costs and Depreciation Costs.*

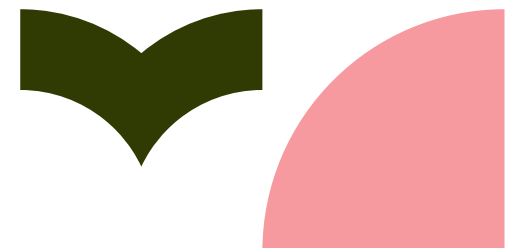
#	Project	Community Outcome	Funding Type	\$'000				Responsibility
				2025/2026	2026/2027	2027/2028	2028/2029	
Strategic Planning								
L01	Strategic Community Plan Review Undertake periodical reviews of the City of Mandurah 20-Year Strategic Community Plan 2024-2044.	4.1 4.6	Operating	15		100		Strategy
L02	Corporate Business Plan Undertake an annual review of the City's 4-Year Corporate Business Plan.	4.5	Operating	✓	✓	✓	✓	Strategy
L03	Local Planning Strategy: Review and Update Undertake a review and update to the Local Planning Strategy to ensure alignment with the Strategic Community Plan and recently progressed Council strategies and plans.	4.5	Operating	✓				Strategic Planning and Urban Design
Customer Service								
L04	Customer Service and Community Engagement Strategy Undertake a review of the City's Customer Service Strategy and Community Engagement Framework, and develop a consolidated approach for the delivery and evaluation of customer service and engagement activities.	4.5 4.6	Operating	✓				Customer Services

#	Project	Community Outcome	Funding Type	\$'000				Responsibility
				2025/2026	2026/2027	2027/2028	2028/2029	
L05	Privacy and Responsible Information Sharing (PRIS) Plan Develop a plan to govern the City's accountabilities for the responsible sharing of information in line with the State Government's new PRIS legislation.	4.5 4.6	Operating	✓				Information Management
Communication and Engagement								
L06	Community Sentiment and Perception Develop a model to track and evaluate community sentiment and perception for the City's programs and services.	4.2	Operating	✓				Communications and Civic Affairs
L07	City of Mandurah Signage Framework Develop a City wide signage framework to guide the design and implementation of directional/way finding signage across the City including the City Centre.	4.4	Capital	✓	●			Strategic Communications Strategic Planning and Urban Design
L08	Website Development Review and implement upgrades to the City's website as a key communication tool for the community.	4.2	Operating	200				Systems and Projects Strategic Communications
Workforce Development								
L9	Workforce Plan Implement the key actions of the City's Workforce Plan.	4.6	Operating	✓	✓	✓	✓	People and Culture
L10	Learning Management System Review and implement a new learning management system to support learning and development outcomes for City employees, contractors and Elected Members.	4.6	Operating	✓				People and Culture
Administration								
L11	New Operations Centre Plan, design and construction for the City's new Northern Operations Centre.	4.4	Capital	500	6,000	6,000		Project Management
L12	Administration Building Refurbishment Plan, design and deliver the refurbishment of the Administration Building including the Ventilation and Air-Conditioning (HVAC) system replacement.	4.4	Capital				4,200	Project Management

Budgeted programs

#	Programs	Community Outcomes	Frequency	Funding Type	\$'000				Responsibility
					2025/2026	2026/2027	2027/2028	2028/2029	
L01	Marketing and Communications Develop and deliver communication campaigns across the 4 key focus areas.	4.1	Recurring	Operating	✓	✓	✓	✓	Strategic Communications
L02	Civic Events and Citizenship Ceremonies Plan and deliver regular Civic Events and Citizenship Ceremonies.	4.6	Recurring	Operating	✓	✓	✓	✓	Office of the Mayor and Councillors
L03	State and Federal Funding Requests Develop Advocacy Plans for priority City of Mandurah projects to seek government funding support through annual budget and election cycles.	4.3	Recurring	Operating	✓	✓	✓	✓	Advocacy and Community Engagement
L04	Long Term Financial Plan Develop and review (annually) the City's Long Term Financial Plan.	4.5 4.6	Recurring	Operating	✓	✓	✓	✓	Financial Services
L05	Annual Budget and Fees and Charges Develop, manage and monitor the City's annual budget and conduct annual reviews of the schedule of fees and charges.	4.3 4.4 4.5	Recurring	Operating	✓	✓	✓	✓	Financial Services
L06	Child Safe Organisation Deliver and report on the Child Safe Organisation Plan.	4.6	Recurring	Operating	✓	✓	✓		Place and Community
L07	Corporate Business (IT) Systems Manage and monitor the availability of the City's Corporate Business (IT) systems.	4.5 4.6	Recurring	Operating	✓	✓	✓	✓	Systems and Projects
L08	Workforce Health and Safety Program Plan and deliver activities that focus on the physical and mental wellbeing of the City's workforce.	4.6	Recurring	Operating	✓	✓	✓	✓	People and Culture
L09	Culture Program Plan, deliver and review activities that build a constructive workplace culture for the City's workforce.	4.6	Recurring	Operating	✓	✓	✓	✓	People and Culture

#	Programs	Community Outcomes	Frequency	Funding Type	\$'000				Responsibility
					2025/2026	2026/2027	2027/2028	2028/2029	
L10	Learning and Development Program Plan, deliver and review learning and development opportunities that build the capability and capacity of the City's workforce.	4.6	Recurring	Operating	✓	✓	✓	✓	People and Culture
L11	Record Keeping Plan (RKP) Review and Implement the City's Record Keeping Plan.	4.5 4.6	Recurring	Operating		✓			Information Management



City Services

The City has 39 service areas, each playing a part in delivering on Mandurah's shared vision. Every service area creates service statements annually, focusing on service delivery, service levels, resource allocation, risks and performance measures, ensuring we continue to stay aligned with what matters most to our community.



Economy: *Empowering our community to thrive*

- Transform Mandurah (Economic Development)
- Strategic Planning and Urban Design
- Building and Compliance
- Statutory Planning and Lands
- Festivals and Events



Community: *A city with a village heart, everyone has a place in our communities*

- Health Services
- Emergency Management
- Ranger and Parking Services
- Community Development
- Library Services
- Arts and Culture
- Youth Development
- Heritage and Community Capacity
- Recreation Centres
- Recreation Services
- Seniors
- Customer Services



Environment: *Built in nature, not on nature*

- Waste Management
- Coastal Adaptation
- Environmental Engagement
- Bushland Management
- Marina and Waterways
- Landscape Services
- Landscape Management
- Operations Services
- Technical Services
- Project Management



Leadership: *Advocating and delivering possibility for everyone*

- Governance and Legal Services
- Risk and Compliance
- Commercial Services
- Financial Services
- Business Systems
- Information & Communication Technology (ICT)
- People and Culture
- Safety
- Civic Affairs
- Strategic Communications
- Advocacy and Engagement
- Corporate Planning and Performance

Measuring success

Focus Area 1: Economy – Empowering our community to thrive

● = City Controlled

○ = City Contribution

Community Outcome	Key Performance Indicators (KPI)	How it is Measured	Data Source / Methodology
1.1 Local jobs to retain our people and attract skilled workers	Decrease in Mandurah's unemployment rate (relative to Perth metropolitan average). *SCP Ec01	○ No. people unemployed / Total labour force.	ABS Labour Force SA4 Survey data
	Youth not in employment, education or training (NEET)	○ No. people aged 15–24 not in work, school, or training / Total No. people aged 15–24.	ABS Census data Labour Force Survey data Department of Education participation data
	Reduction in the percentage of Mandurah residents receiving Federal Government social support payments. **TM 1.1	○ No. of Mandurah residents receiving Federal Government social support payments compared year upon year.	ABS Census data Department of Social Services data
1.2 A diversified economy that supports growth sectors	Decrease in the Worker Concentration Ratio. *SCP Ec02	○ No. of workers per sector. Purpose: To show whether the labour force is concentrated in a few industries (e.g. mining, health).	REMPPLAN ABS Industry Employment data
	Business Diversity Index.	○ No. of registered businesses by sector. Purpose: To assess how reliant an area is on a few sectors for business activity (e.g. if 70% of businesses are in construction, it's highly concentrated).	ABR Industry data Herfindahl-Hirschman Index (HHI), adapted for sectoral distribution of businesses.
	Increase in Gross Regional Product (Total and Sector). *SCP Ec03	○ Cost of output to consumers less Cost of inputs used in production to producers.	ABS productivity data SA4 Survey
1.3 Well-planned, sustainable urban development	Increase in the value of building work approved. *SCP Ec04	○ Sum of building approvals issued (in \$ value) per annum.	ABS Building Approvals City data
	Increase in the value of development approvals issued.	○ Sum of development approvals issued (in \$ value) per annum.	City data
	% of commercial developments realised within 4 years of development approval issued.	○ No. of commercial developments completed / No. development approvals issued.	City data
	% structure plans and scheme provisions reviewed within 12 months of a new strategy / report being released.	● % relevant structure plans reviewed.	City data

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** Indicates an approved Transform Mandurah Framework (TM) Measure of Success.

Community Outcome	Key Performance Indicators (KPI)	How it is Measured	Data Source / Methodology
1.4 A thriving city that residents are proud to call home and people want to visit	Increase in number of tourists / visitors. *SCP Ec05	○ Total number of annual daytrips and overnight visits compared year upon year.	Tourism Research Australia (TRA) Mandurah Visitor Centre data
	No. new residents / Population growth. *SCP Ec06	○ $(\text{Current ERP} - \text{Previous ERP}) / \text{Previous ERP} \times 100$.	ABS Estimated Resident Population
1.5 A supportive business environment where investment is encouraged, and entrepreneurship prospers	Survival rate of business registrations year on year.	○ ABN registrations for previous year / ABN registrations current year (same businesses).	ABR data
	Increase in number of new businesses registered (Total and Sector). *SCP Ec07	○ % change in business registrations year on year.	ABR data
1.6 A highly skilled workforce supported by strong education and training opportunities	% of people employed in the managers, professionals and trade occupations	○ $\frac{\text{No. of people employed in the managers, professionals and trade occupations}}{\text{Total No. people employed}}$.	ABS Labour Force Survey
	Increase in the workforce participation rate. *SCP Ec08	○ $\frac{\text{No. working aged people engaged in the workforce}}{\text{Total No. working aged people}}$.	ABS Labour Force Survey
	Increase in access to tertiary education and workforce training options. *SCP Ec09	○ $\frac{\text{No. of local enrolments in TAFE/university/vocational programs}}{\text{Total No. of local enrolments}}$.	Department of Education data Local Training Providers
	Increase in the percentage of high school children achieving their OLN and WACE. **TM 4.1	○ $\frac{\text{No. high school children achieving their OLN and WACE}}{\text{Total No. high school children}}$ compared year upon year.	Department of Education data
	Increase in the percentage of working age Mandurah residents with a bachelor's degree or above. **TM 4.2	○ $\frac{\text{No. of working age Mandurah residents with a bachelor's degree or above}}{\text{Total No. working age Mandurah residents}}$ compared year upon year.	ABS Census data Department of Education data



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Focus Area 2: Community – A city with a village heart

● = City Controlled

○ = City Contribution

Community Outcome	Key Performance Indicators (KPI)	How it is Measured	Data Source / Methodology
2.1 Access to support services that enhance opportunities for everyone	Reduction in the level of generational social disadvantage. *SCP C01	○ SEIFA Index relative to Perth baseline.	ABS SEIFA data / Community Service Providers
	Reduction in the percentage of children that are developmentally vulnerable or at risk. **TM 3.1	○ % of children that are developmentally vulnerable or at risk compared year upon year.	Department of Communities data Australian Early Development Census
	Improvement in Mandurah's Primary School (Year 3 & Year 5) NAPLAN results. **TM 3.2	○ Mandurah's Primary School (Year 3 & Year 5) NAPLAN results compared year upon year.	Department of Education data
	% of people accessing City programs/services.	● (Residents enrolled in City programs / Total resident population) × 100.	Program registration systems ERP data
2.2 Safe and connected communities	Perception of safety.	○ Average score from resident surveys on feeling safe.	Community Survey
	Improved community safety and security · Increased community satisfaction in Mandurah as a place to live · Facilities and public spaces *SCP C03	○ Community satisfaction for Mandurah as a place to live, and its facilities and public spaces compared year upon year.	Community Survey
	Decrease in the number of criminal offences recorded. *SCP C02	○ No. criminal offences recorded compared year upon year.	Police / Crime data / statistics
2.3 Inclusive and welcoming places, spaces and neighbourhoods	Event participation by priority cohorts.	● % of total attendees from priority groups.	City program data with demographic tracking
	% Dual named and original names used for projects completed.	● (Dual named and original named locations completed / Total planned dual and original naming sites) × 100.	Reconciliation Action Plan tracker City mapping register
2.4 An enriched, creative, and empowered community that values culture, heritage and life long learning	Satisfaction with events and libraries.	● Avg. score from post-event and library user surveys.	Internal event/library feedback systems
	Events and cultural activities. *SCP C04	● Community satisfaction for Mandurah's events and cultural activities compared year upon year.	Community Survey
	Recognition and respect for local heritage and culture. *SCP C05	● Community recognition and respect for Mandurah's local heritage and culture compared year upon year.	Community Survey

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Community Outcome	Key Performance Indicators (KPI)	How it is Measured	Data Source / Methodology
2.5 A healthy lifestyle and healthy community, with an emphasis on prevention	Improved community health outcomes <ul style="list-style-type: none"> Physical activity Mental Health Smoking Alcohol use Vector borne disease Quality Adjusted Life Years/ Average Life Expectancy *SCP C06	○ Indicator values from HWSS and Public Health Reports.	WA Health / Local Health Data
	Increase in participation in City-led health programs.	● (This year's participants - Last year's participants) / Last year's participants × 100.	City health and wellbeing program records
	External funding received by the City, for operating City facilities, and delivering programs and services.	● Total amount of external funds that the City of Mandurah receives for facilities, services and program delivery.	City financial reports
	# Advocacy contact points for local health access and availability of services	● Count of distinct health advocacy submissions, meetings, and formal correspondence annually.	Mayor/CEO correspondence records Council advocacy log
2.6 Modern health facilities and services that are local, accessible, affordable, and fit for purpose	# Advocacy contact points for local health access and availability of services	● Count of distinct health advocacy submissions, meetings, and formal correspondence annually.	Mayor/CEO correspondence records Council advocacy log
	Increase in the number of local specialist services available. **TM 5.1	○ No. specialist services available in Mandurah compared year upon year.	Department of Health data
	Reduction in appointment wait times for specialist services. **TM 5.2	○ Appointment wait times for specialist services compared year upon year.	Department of Health data
	Increased access to local health services *SCP C07	○ Community satisfaction with available access to local health services compared year upon year.	Department of Health data Community Survey



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Focus Area 3: Environment – Built in nature, not on nature

● = City Controlled

○ = City Contribution

Community Outcome	Key Performance Indicators (KPI)	How it is Measured	Data Source / Methodology
3.1 Nature has a voice in all decision-making	% of environmental impact inclusions in projects and strategies.	● No. of projects and strategies that reference environmental criteria / Total projects and strategies.	City planning register
3.2 A shared responsibility for our environment with a focus on engagement, education and respect	Volunteer hours in environmental programs.	● Total hours reported by registered volunteers.	Volunteer Management System
3.3 Our natural environment is celebrated, protected and restored for generations to come	Bushland condition score (where Bushland Management Plans are in place) *SCP E05	● Condition index using vegetation assessments.	Environmental audit with minimum 6 audits per year
	Area of bushland managed under bushland management plans.	● Hectares of bushland managed under City stewardship annually.	Environment Strategy GIS Bushland Management Plans
	Improved satisfaction with conservation and environmental management *SCP E01	● Community satisfaction with conservation and environmental management outcomes compared year upon year.	Community Survey
	Maintain the City's Waterwise accreditation *SCP E04	● Achievement of Waterwise accreditation.	Department of Water accreditation
	Population stability of locally occurring priority native species in City managed areas. **TM 6.3	● % annual change in locally occurring priority native species.	Department of Environment data City data
3.4 Our built environment is clean, accessible and sustainable	Renewable energy % in contestable facilities. *SCP E03	● (Renewable energy used / Total energy used in City facilities) × 100.	City energy contracts and utility bills
	% reduction in Carbon emissions.	● Baseline emissions - Current emissions / Baseline emissions × 100.	Corporate Emissions Inventory / Environment Strategy Reporting
	Improvement in the health and extent of Mandurah's urban canopy. **SCP E02	○ Increase in urban tree canopy (measured once every 5 years).	Tree Canopy survey
3.5 Our coast and waterways are healthy and celebrated	Improved community satisfaction in the management of coastal and estuary areas *SCP E06	● Community satisfaction with the management of coastal and estuary areas compared year upon year.	Community Survey Coastal Management Plans
	% Coastal assets with an asset condition of 4 or less.	● No. coastal assets with an asset condition of 4 or less compared year upon year.	City Asset data
	Maintain the Peel Harvey Estuary's Ramsar-listed status. *SCP E07	○ Ramsar listing status achieved / maintained.	Department of Climate Change, Energy, the Environment and Water
	Improved satisfaction with the management of coastal areas. **TM 6.1	● Community satisfaction with the management of coastal areas compared year upon year.	Community Survey
	No. of certified Fisheries in the Estuary. **TM 6.2	○ No. commercial fisheries in the estuary compared year upon year.	Department of Fisheries data

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Focus Area 4: Leadership – Advocating and delivering possibility for everyone

● = City Controlled

○ = City Contribution

Community Outcome	Key Performance Indicators (KPI)	How it is Measured	Data Source / Methodology
4.1 A clear and shared vision for Mandurah's future	% of strategies aligned to SCP. ●	Total adopted strategies referencing SCP / All strategies × 100	City data Document review
	Community Perception - A clear vision and plan for Mandurah's future. *SCP L01 ●	Community recognition that a clear vision and plan for Mandurah's future exists.	Community Survey
4.2 Sound decisions based on evidence and meaningful engagement	% of Council meetings where the agenda is communicated, providing a summary of the items prior to the meeting. ●	No. Council meetings where a summary is provided / Total No. Council meetings held.	City data
	% of policies and plans / strategies (that have direct impacts on the community) that are publicly advertised before adoption (alignment with IAP2 framework). ●	(No. policies and plans / strategies advertised prior to adoption) / Total No. policies and plans / strategies adopted.	City data
	% Projects adhering to IAP2 Community Engagement Checklist. ●	No. Projects adhering to IAP2 Community Engagement Checklist / Total No. Projects delivered.	City engagement data
	% Needs analysis and business cases developed for internal reviews of service delivery. ●	No. needs analysis and business cases developed / Total No. service reviews undertaken.	City data
	Improved stakeholder support for strategic initiatives. *SCP L03 ●	Community satisfaction of strategic initiatives. Satisfaction levels compared year upon year.	Community Survey
4.3 Effective advocacy focused on the needs of the community and strong relationships with key stakeholders	Value (\$) of successful funding applications. ●	Total grant value awarded per annum.	City data
4.4 Well-maintained assets and facilities that meet the needs of our community	Asset renewal ratio. ●	Annual renewals / Annual depreciation × 100.	Asset Management Plan Audit reports
	% of assets meeting Asset Condition Ratings. ●	(Assets rated as 'fit for purpose') / (Total assessed assets) × 100.	Asset Management Inspections AMIS
4.5 Responsible, transparent, value for money delivery of well planned, sustainable, projects, programs and services	% projects on-budget. ●	(Total cost of Projects/ Total budget for projects) × 100.	Project delivery dashboard
	% projects on-time. ●	(Projects on track / Total active projects) × 100.	Project delivery dashboard
	% Compliance with statutory obligations. ●	(Obligations fulfilled / Total statutory obligations identified annually) × 100	Compliance calendar Internal Audit Tracker
	% Policy and Strategy reviews completed. ●	(Number of reviews completed / Reviews scheduled for the year) × 100	Policy and Strategy Register

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Community Outcome	Key Performance Indicators (KPI)	How it is Measured	Data Source / Methodology
4.5 Responsible, transparent, value for money delivery of well planned, sustainable, projects, programs and services	Operating surplus ratio.	● $(\text{Operating revenue} - \text{Operating expenses}) / \text{Own source revenue} \times 100$	Annual Financial Report WA Local Government (DLGSC) Performance Reporting
	% of processes implemented that require a digital solution.	● $(\text{Online processes available} / \text{Total processes that can be digitised}) \times 100.$	Digital Services Register ICT Strategy monitoring
	No. New digital services implemented (pa).	● Total No. New digital services implemented (pa). Purpose: To measure the pace of digital transformation.	City ICT data
	% of processes managed by a digital solution.	● $\text{No. process managed by digital solution} / \text{Total No. operational processes}.$	City ICT data
4.6 A committed, innovative, effective, and values driven Council and workforce	Staff Culture Score.	● Mean response score across staff survey domains.	Culture Survey (e.g., Human Synergistics)
	% Staff completed mandatory training (pa).	● $(\text{Number of staff completing mandatory training} / \text{Total staff}) \times 100.$	HR and Learning & Development system
	% Staff completed Professional Development training (pa).	● $(\text{Number of staff completing strategic training} / \text{Total staff}) \times 100.$	HR and Learning & Development system
	% WHS incidents investigations responded to within timeframes.	● $(\text{WHS incidents investigations responded to within timeframes} / \text{Total WHS incidents reported}) \times 100.$	WHS Incident Reporting Tool
	First Contact Resolution Rate (%).	● $\% \text{ of customer requests} / \text{enquiries closed at first point of contact (Contact Centre)}.$	Customer Service data
	% Customer requests resolved within agreed service levels.	● $(\text{Requests resolved within timeframes} / \text{Total service requests}) \times 100.$	Customer Request Management System
	Customer Satisfaction (%).	● Average satisfaction score across service touchpoints (scale 1–5).	Customer Service data
	Customer Effort Score (CES).	● Community perception of how easy City services are to access. Purpose: To track how easy services are to access.	Customer Service data
	Maximise service uptime for digital platforms (%).	● Total time (%) that the City's digital platforms are online (providing service to customers). Purpose: To reflect digital readiness and reliability.	City ICT data
	No. of continuous improvement projects proposed and completed (pa).	● Total No. continuous improvement projects implemented.	City data
Staff innovation rate.	● No. new staff innovations proposed. Purpose: To gauge bottom-up problem solving.	City data	

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Alternate formats of the Strategic Community Plan are available upon request.



Council Meeting

24 June 2025

3 Peel St, Mandurah, Western Australia 6210

Email council@mandurah.wa.gov.au

Phone (08) 9550 3777

Council Report



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7	SUBJECT:	Adoption of 2026-2035 Long Term Financial Plan and Council Financial Position and Performance Policy
	DIRECTOR:	Business Services
	MEETING:	Council Meeting
	MEETING DATE:	24 June 2025

Summary

The City of Mandurah Long Term Financial Plan 2026-2035 (LTFP) provides an indication of a local government's long term financial sustainability and allows early identification of financial issues and their longer-term impacts. It shows the linkages between specific plans and strategies and enhances the transparency and accountability of the Council.

At the Special Council Meeting of 20 May 2025, the LTFP and the Council Financial Position and Performance Policy POL-FCM09 (Policy) were adopted by Council for the purposes of advertising.

Following the advertising period, City officers are proposing minor amendments to the LTFP which ensures year 1 of the Plan aligns with the Annual Budget 2025/26. Council is now requested to adopt the LTFP 2026-2035 (refer Attachment 7.1) and the Council Financial Position and Performance Policy POL-FCM 09 (refer Attachment 7.2).

Disclosure of Interest

N/A

Previous Relevant Documentation

- SP .1/05/25 20 May 2025 Adoption of 2026-2035 Long Term Financial Plan and Council Financial Position and Performance Policy

Background

In accordance with the *Local Government Act 1995* all local governments in Western Australia are required to have developed and adopted a "plan for the future", comprising at a minimum of Strategic Community Plan (SCP) and Corporate Business Plan (CBP).

The LTFP is also a key component of this framework as the Plan identifies how the City funds the delivery of the SCP and CBP short, medium and long-term priorities.

The City's current LTFP was adopted on 21 May 2024. A comprehensive review of the LTFP has been undertaken over the last eight months to reflect the changes in economic conditions and changes to key assumption data that have occurred since 2024 and to ensure its alignment to the City's CBP. The LTFP and rating strategy was presented to Elected Members in a series of workshops as part of the Finance Implications Briefings held between October 2024 to May 2025.

The objectives of the Finance Implications Briefings are to:

- Recommend to Council the future revenue sources to ensure funds are available to deliver community programs and services;
- Align service and infrastructure provision to the outcomes of the SCP;
- Develop the rating strategy and workshop a range of rate options and the long term implications of each option;
- Present on efficiencies gained through the delivery of the Efficiency Program including the outcomes from program and service reviews;
- Recommend to Council the future services and investment to be provided, and the level of service that can be delivered in line with the investment allocated; and
- Oversee the long term financial planning associated with future service provision and investment.

At the Council Meeting held on 20 May 2025, Council adopted the LTFP and the amended Council Financial Position and Performance Policy for advertising.

Since advertising the LTFP, City officers have undertaken a further review and have updated the LTFP with some minor changes.

Comment

The Long Term Financial Plan (LTFP) is critical to Council's financial planning process. It underpins the long term financial sustainability while meeting the needs and expectations as identified in the City of Mandurah Strategic Community Plan.

The 10-year rolling plan has been prepared on the basis of a number of objectives and assumptions that are outlined in the Plan (refer Attachment 7.1). Strategies, priorities, opportunities, and emerging issues are all dynamic influences of this Plan. To ensure that the Plan is responsive to the needs of the community, it is reviewed and adjusted annually, alongside the Corporate Business Plan and Annual Budget.

The financial projections contained within the Plan provide an indication of the Council's direction and financial capacity and assist the Council in making informed and evidence-based decisions. The LTFP should be viewed as a guide for future actions or opportunities which encourages the Council to consider the future impact of decisions on the Council's long term financial sustainability. Central to the development of this Plan are the financial principles which guide this Plan and decision making by the City.

The Plan will ensure that the Corporate Business Plan actions can be funded and the costs of delivering the actions are known. It also provides Council with the information to determine whether the aspirations of the Strategic Community Plan can be delivered within its financial capacity.

The Plan will assist the Council to make more informed and evidence-based decisions. By Council adopting the Plan, it demonstrates a commitment to prudent fiscal management and greater transparency to the community in relation to the projects that the Council are committed to over the next 10 years. It is important to emphasise that the Plan only considers projects that are known to the City at the time of the Plan's development and a flexible and adaptive approach will be taken if new opportunities arise that will deliver community benefits.

A range of benefits of implementing the Plan include, but are not limited to:

1. Projects identified within the Plan provide City officers with the confidence to plan projects earlier than if the City was only focusing on a budget cycle (being one year). It provides an indication to City officers when they should commence project planning and design.
2. Grant funding submissions can be lodged earlier as the Plan identifies when these projects are likely to occur.
3. It will reduce the carryover projects as the budget allocation for projects will be spread across multiple years. This brings about a long-term focus instead of focusing on one year.

Key Financial Strategies

This Plan is based on and achieves, the following outcomes:

- \$435.4 million in capital expenses across the Plan;
- \$1.55 billion in operating expenditure over the Plan (excluding depreciation);
- Loan borrowings of \$66.4 million over the Plan resulting in a total liability of \$32.44 million (increase of \$3.3 million) in year 10;
- Incorporates a rating strategy based on a weighted average formulated by determining the percentage of budget for each operational expenditure type and the actual or projected cost for each type. An additional 0.68% is included in the final model to enable the City to achieve the Asset Renewal Principle;
- Provides for an average of 0.69% growth in rates per year resulting in an additional \$44.7 million in revenue over the Plan;
- Embeds an Efficiency Program, which incorporates \$250,000 in permanent cost savings per annum over the life of the plan, \$500,000 in one-off cost savings per annum and continuous review of services and programs; and
- Achieves ongoing improvement with the Department of Local Government, Sport and Cultural Industries (DLGSC) financial ratio benchmarks.

Assumptions

The Plan is based on a range of assumptions such as:

- Level of service remains at the same level as the 2024/2025 budget year;
- Increase in revenue and expenditure is based on the input assigned to the nature and type of the income and expenditure (refer to assumptions contained in Attachment 7.1);
- If a project relies on external funding, the project will not go ahead unless the funding has been confirmed and at the level indicated in the Plan;
- Rates revenue is calculated based on the Rates Strategy outlined within the Plan being the weighted average of cost escalations plus 0.68%;
- New Full Time Equivalent (FTE) are only supported where the positions are funded directly through increase to revenue and are appointed on a temporary basis for up to 24 months to ensure the revenue has been realised;
- Borrowings are based on the Borrowing Strategy principles outlined within Attachment 7.1; and
- Due to the flexibility of the Plan, a review of the Plan will occur earlier than the annual review if an event occurs that causes a material change in the assumptions.

Minor amendments to the LTFP

Following the adoption of the LTFP for advertising, City officers have finalised the 2025/26 Financial Year Budget which forms year 1 of the LTFP. A number of minor amendments are now recommended for year 1 of the LTFP. These amendments total to a difference in the overall deficit of \$2,684 and is considered immaterial to the overall LTFP. These minor amendments are summarised below:

Area	Minor amendments commentary
Operating revenue	Overall decrease of \$442,000 due to changes to the waste budget which was finalised after the LTFP was adopted for advertising.
Operating expenditure	Increase of \$601,000 due to: <ul style="list-style-type: none"> • \$254k due to financing cost increases relating to new software leases entered into through the course of the 2024/25 financial year and the Mandurah Quay seawall loan. • Depreciation cost adjustments of \$55k • Salaries increased by \$300k consisting of \$125k increase for program costs due to increased membership for the Mandurah Aquatic and Recreation Centre (noting this is offset by increased revenue) and the balance is due to the Industrial Agreement.
Capital activities	<ul style="list-style-type: none"> • Capital activities decreased by \$6.4m due to: <ul style="list-style-type: none"> ○ Land sales budgeted to receive \$8.9m in revenue. ○ \$3.7m reduction in grant funding due to timing of grant funding moved to future years or unsuccessful in obtaining grant. ○ Fleet proceeds reduce by \$273k due to timing of sales.
Financing activities	<ul style="list-style-type: none"> • Financing activities difference of \$5.5m due to <ul style="list-style-type: none"> ○ Mandurah Quays Seawall \$1.6m loan ○ Additional transfer out of Waste Revenue of \$1.5m ○ Transfer of \$700k out of the LSL Reserve based on planned leave in 2025/2026. ○ Waterways Reserve transfer out \$494k for Dredging. ○ Transfer into Building Reserve for Land sales - \$8.9m ○ Lease and loan repayments - increase of \$229k for software leases.
Assumptions	A review was conducted of staffing allocation/hours for capital program delivery. There was an overallocation of hours in the capital program which has now been relocated to operations.
Reserves	Inclusion of new reserve: Large-Scale Arts and Culture Attraction Fund for the purpose of funding projects that promote Mandurah as a desirable City in its cultural offerings. Council is requested to adopt the new reserve for the purposes of advertising.

Rating Strategy

The LTFP incorporates a new rating strategy which is formulated through a weighted average model. This model takes into account the cost escalations that the City is expected to experience for each expenditure type in the following financial year. This model better reflects the cost escalations the City experiences in a financial year, if CPI is different to other escalations for expenditure types.

The weighted average model is formulated by determining the percentage of budget for each operational expenditure type and the actual or forecasted cost escalation for each type. An additional 0.68% is included in this model to ensure the City works towards the required investment in asset renewal, which it is expected to achieve the required investment amount for each financial year by 2033/2034.

The rating strategy applies the known escalation increase, and where this is not available, the City applies the most reliable and relevant cost escalation data to the related operational expenditure type as set out in the table below:

Expenditure	Escalation % of expenditure	% increase	Escalation applied and source
Employee Costs	45.35%	3.5%	The City's salary increase reflects year 1 of the Industrial Agreement.
Materials and Contracts	49.74%	2.75%	Increase by Perth CPI forecast for 30 June 2025
Utility Charges	3.71%	9.1%	Utility costs increase through a combination of: <ul style="list-style-type: none"> • Projected to increase by 3% based on WALGA Local Government Cost Index estimates. • An additional 6.1% is included as the City's contestable sites electricity costs have increased by more than WALGA's estimates.
Insurance	1.19%	8.6%	The cost for insurance has been projected to increase based on WALGA Local Government Cost Index estimates.

The proposed rating strategy assists the City to support the ongoing achievement and progress towards meeting the DLGSC financial ratios.

Ratios

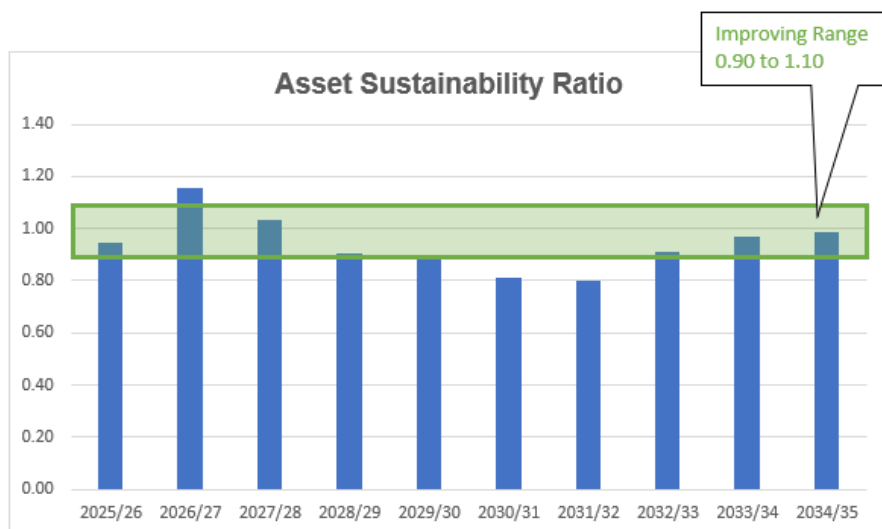
The Plan has projected the City's financial ratios for each year and the results can be compared to the standards set by the DLGSC. The ratios results can assist in identifying any ratios that require improvement over the life of the Plan. Attachment 7.1 details the City's Ratio's performance (refer within the Plan).

A summary of the key ratios is below:

Asset Sustainability Ratio

The Asset Sustainability Ratio is the extent to which assets managed by a local government are being replaced as these reach the end of their useful lives. It is calculated by measuring capital expenditure on renewal or replacement of assets, relative to depreciation expense. Expenditure on new or additional assets is excluded. This ratio indicates whether a local government is replacing or renewing existing non-financial assets at the same rate that its overall asset stock is wearing out.

It is recommended that additional expenditure on renewal and upgrade, or existing facilities is required to bring this ratio up to the basic standard. If Council wished to rectify the gap in one year, an additional rate increase of around 7% would be required in addition to the increase required to maintain the current service level of City programs and services. In previous years, Council has adopted a staged approach where an additional 0.68% in rate increases was required each year over the 10-year plan to provide for the additional amount of expenditure. In year one of the Plan, the City has proposed a 4.08% increase to rates which includes the additional 0.68% for asset renewal investment. The table below demonstrates the City's performance compared to the DLGSC standard benchmark.

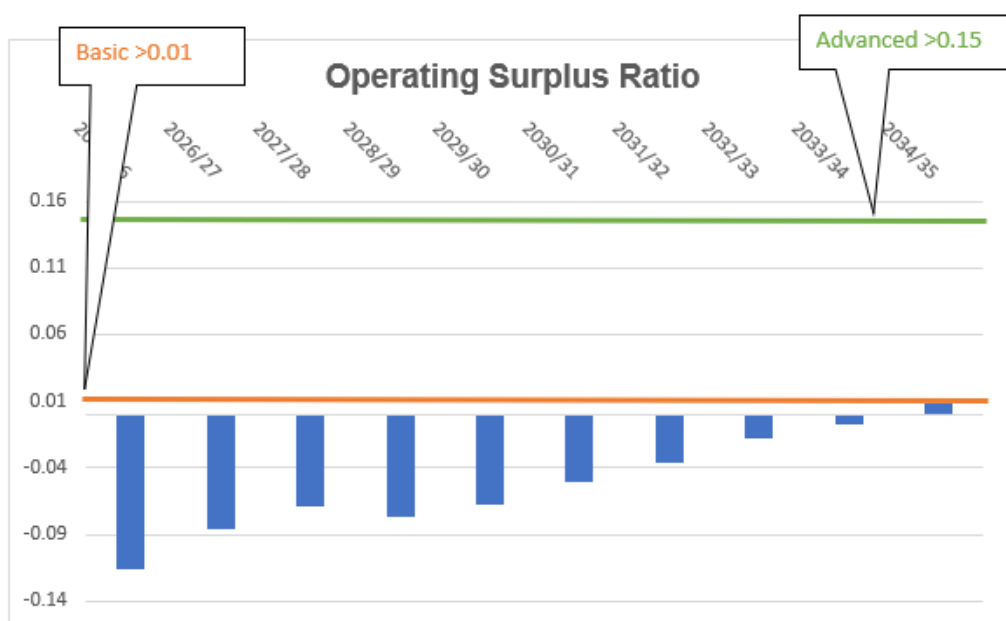


Operating Surplus Ratio

This ratio is a measure of a local government’s ability to cover its operational costs and have revenues available for capital funding or other purposes. If a local government consistently achieves a positive operating surplus ratio and has soundly based long term financial plans showing that it can continue to do so in the future, having regard to asset management and the community's service level needs, then it is considered financially sustainable.

A positive ratio indicates the percentage of total own source revenue available to help fund proposed capital expenditure, transfer to cash reserves or to reduce debt. A negative ratio indicates the percentage increase in total own source revenue (principally rates) that would have been required to achieve a break-even operating result.

The City is utilising new loan funding and reserve account funds to maintain its capital program. This will result in increased repayment costs in later years of the Plan and decreased reserve funds available. This is not considered sustainable in the long term. However, through the proposed rating strategy and the City’s Efficiency Program, the City is able to improve the Operating Surplus Ratio over the 10-year Plan.



Rates Modelling

As part of the LTFP process, the City is required to undertake rates modelling to demonstrate the scenarios and impacts. The rates increase for each year of the Plan including the revenue amount raised are detailed below:

Y1	Y2	Y3	Y4	Y5	Y6	Y7	Y8	Y9	Y10
2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
\$ 102,984,995.79	\$ 107,618,208.49	\$ 112,053,690.16	\$ 116,585,108.65	\$ 121,290,821.28	\$ 126,177,312.27	\$ 131,251,301.42	\$ 136,519,752.50	\$ 141,989,881.93	\$ 147,669,167.84
4.08%	3.59%	3.22%	3.15%	3.15%	3.15%	3.15%	3.15%	3.15%	3.15%

The development of the Plan involves modelling many scenarios and options that involve the timing of projects and rates increases. Variations to the timing of projects and assumptions requires the Plan to be reviewed.

The table below provides a sensitivity analysis of lower rate increases than currently predicted for the years 2026 to 2029. The table summarises the rate increases that are currently in the Plan as well as the impact of an increase or decrease of 1% over the life of the Plan.

The alternative scenarios, shown in the table below, outline the cash impacts after one and four years and the full impact on the 10 years of the Plan, are:

- Rates increase of 1% more than the current assumption.
- Rates increases being 1% less than the current assumption.
- Rates increases being 0% for all years

Scenario	Rates Increase %				Impact on Cash \$'000		
	2025/26	2026/27	2027/28	2028/29	1 Year Impact	5 Year Impact	10 Year Impact
Proposed plan	4.08	3.59	3.22	3.15	Nil Impact	Nil Impact	Nil Impact
1% more than proposed	5.08	4.59	4.22	4.15	\$972k	\$5.88M	\$14.70M
1% less than proposed	3.08	2.59	2.22	2.15	(\$972k)	(\$5.70M)	(\$13.57M)
0% rate increase	0%	0%	0%	0%	(\$3.98M)	(\$56.39M)	(\$212.98M)

Impacts to funding the provision of services, programs and infrastructure projects and maintenance, will also have other consequences in relation to the following:

- Higher borrowings may be required.
- Reserves may need to be utilised.
- Projects may need to be delayed or removed.
- Operating surpluses may be insufficient to cover servicing asset management costs.
- Service levels and the condition of assets.

Financial Position and Performance Policy

The Policy demonstrates Council's commitment to financial stewardship by exercising responsible oversight and management to meet the current and future needs of the community. The Policy provides key principles which provide transparency to the community and guides City officers in their performance of their functions.

Following extensive Elected Member consultation, Council is requested to adopt amendments to the Policy as summarised below:

- Rating strategy model;
- Minor amendment to Accountability Principles which incorporates consideration of both current and future communities;
- Minor amendment to the Revenue Principle relating to the recovery of Fees and Charges; and
- Minor amendments to the Efficiency Principle to incorporate the Efficiency Program.

The clean version of the Council Financial Position and Performance Policy – FCM-09 is available at Attachment 7.1.

Community Submissions

The City received 77 submissions from the community on the LTFP and Policy. Refer to Attachment 7.4 which includes the submissions received and the City's response.

A summary of the themes and the City's response is below:

Themes	City of Mandurah Response
<p>Equity for current and future rate payers</p>	<p>Response 1: Equity for current and future rate payers</p> <ul style="list-style-type: none"> • The LTFP and Policy incorporates a rating strategy which ensures there is adequate investment in asset renewals, ensuring that both current and future communities receive the same benefit. Without a financial prudent rating strategy there is a risk that future ratepayers may be exposed to significant rate increases due to current ratepayers not paying the required amount for their use and enjoyment of City assets. • Council is addressing the level of investment in the City's \$1.55 billion asset portfolio. The data shows that the current level of renewal investment is not enough, and over 10 years, through the LTFP, there is a strategy to ensure each year ratepayers will move towards paying the required amount for their enjoyment and use of the City's assets in that year. • The rating strategy included a weighted average model of the cost escalations across the City's operating expenditure types. The proposed 4.08% rate increase includes an additional 0.68% per annum to be set aside for renewal investment, whilst continuing to maintain existing service levels, with the intention of meeting the required renewal investment within 10 years. • The investment in asset renewals will maintain service levels for current and future generations without a decline in quality or efficiency of the assets. If there is no action taken the long term impact is a decline in the condition of the City's assets and service level.

<p>Cost of living pressures and affordability concerns</p>	<p>Response 2: Cost Pressures</p> <ul style="list-style-type: none"> • The City recognises cost-of-living concerns raised by the community through the submissions. In accordance with the Policy, Council is required to consider the communities capacity to which includes assessment of current and forecast economic conditions. • In comparison to more recent financial years, the economic conditions are more positive predominantly due to the easing inflation and a stable labour market. • The City understands the cost-of-living increases that have affected residents over the past three years. Perth CPI increased by more than 6% in the FY's 21/22 and 22/23 and the 4.8% registered in 23/24. Fortunately, inflation has slowed in the 12 months to March 2025, coming in at 2.8%. • The downward trend in inflation is expected to continue. Financial markets put the likelihood of a further 0.25 rate cut at the RBA's July meeting at 86%. • Data indicates that wages have grown faster than inflation over the same 12-month period, while unemployment in Mandurah has remained relatively low at 4.8%. These trends suggest that many working households should be finding cost-of-living pressures becoming more manageable, as inflation in Perth and across Australia has continued to ease. • Housing costs have proven a key contributor to cost of living pressures in recent years. City officers have supported supply increases through determining over 280 residential DA's and issued over 1,000 building approvals for new houses in FY24/25. This work accounted for around 8.5% of the new housing approvals across Greater Perth. • Whilst the City understands that cost of living pressures experienced by the community, the City is also impacted by cost escalations, which exceeds CPI, resulting in the cost of delivery services and programs for the community increasing. • The LTFP and Policy is recommending an amended rating strategy be formulated through a weighted average model. This model takes into account the cost escalations that the City is expected to experience for each expenditure type in the following financial year. • For the 2025/26 Financial Year the City is recommending a rate increase of 4.08%, which consists of the following increases: <ul style="list-style-type: none"> • Employees costs will increase in accordance with the rate established under the Industrial Agreement – 3.5% • Utility costs have increased by 9.1% based on WALGA Local Government Cost Index (LGCI) estimates. • Material and Contracts will increase by Perth CPI forecast – 2.75% • Insurance costs will increase by 8.6% in accordance with WALGA LGCI. <p>Additionally, the increase includes a 0.68% allocation dedicated to asset renewal, ensuring intergenerational equity and avoiding future deterioration of public infrastructure</p> • The Council provides a wide range of payment options to ratepayers. Council provide financial hardship assistance to those who are eligible and encourage any ratepayer to contact the City to discuss the different payment arrangements available
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	<ul style="list-style-type: none"> • Any rating option that is less than what is proposed, would have a financial impact on future rate payers and service levels for the community. For example, if a 0% rate increase was adopted by Council, this would require a reduction in service levels as determined by Council to the value of approx. \$3.98m in year 1 of the Plan. • This strategy would also impact on the ability for the City to achieve the DLGSC Ratios over the 10 Year Plan.
<p>Lack of planning for capital projects</p>	<p>Response 3: Capital Investment and Planning The City's investment in Capital Programs is guided by the following:</p> <ul style="list-style-type: none"> • Integrated Planning & Reporting Framework: The <i>Local Government Act 1995</i> requires a local government to plan for the future of the district, which takes the form of the City of Mandurah Strategic Community Plan which details what the community expect from a local government. The actions to deliver the Strategic Community Plan must be costed and allocated to a particular year of delivery. • The City allocates funding through the Long Term Financial Plan to deliver the Corporate Business Plan and then the budget. If there is no budget for an account, there can be no work undertaken or costs allocated to that account/project. • Capital Planning: The City's 10-year Capital Program details the capital assets that are allocated based on a range of factors including external funding opportunities, asset condition data and usage. • Asset Management Plans: The City's asset management plans inform the Council of the required level of expenditure that should be spent on renewals to ensure the current service level is maintained. • Project Management Framework: The City manages and monitors the delivery of programs and projects in accordance with the City's Project Management Framework.
<p>Waste reduction and efficiencies</p>	<p>Response 4: Efficiency Program For the 2025/2026 Financial Year the City will implement the following:</p> <ul style="list-style-type: none"> • Strategy 1 Permanent Cost Saving: As part of the 2024 LTFP adoption, Council set an annual efficiency target of \$250,000 in permanent cost savings to be generated through review of contracts, programs and services. The efficiency target has been incorporated into Year 1 of the Plan, which will achieve a permanent reduction of \$250,000 to operating expenditure each year, resulting in \$2.5 million in permanent savings over the 10 year Plan. Regular reporting on the achievement of the efficiency target will be provided to Council. • Strategy 2 One-off cost savings: Council budgets for a deficit of \$500,000 and is required to find one-off cost savings over the course of the financial year to achieve a balanced budget. This is achieved through a range of strategies and is reported to Council through the budget process.

	<ul style="list-style-type: none"> • Strategy 3 Business Improvement: The City has embraced a culture of continuous improvement and new ways of doing business, which aim to improve productivity across the organisation. The City focuses on digital transformation and is implementing a range of projects which will result in more efficient use of resources and improved experience for customers. • Strategy 4 Service and Program Level Reviews: In accordance with the Service Level Review Framework adopted by Council on 23 November 2023, there will be three service reviews and a number of program reviews to be undertaken in the 2025/2026 Financial Year. The proposed reviews will be workshopped with Elected Members to determine areas for a review of service and program levels. Where a reduction to service levels is recommended by Council, the savings will assist to achieve the permanent cost savings target, as outline above.
<p>Lack of project monitoring and oversight</p>	<p>Response 5: Project Monitoring and Oversight The City has the following controls for monitoring and oversight of projects:</p> <ul style="list-style-type: none"> • Monthly financial reports: Council receive monthly financial reports at Council Meetings. These contain a variance report showing if the variance is permanent or a timing issue. Where variances are identified as permanent, a budget variation is prepared for Council to approve to amend the budget. These budget amendments are generally offsetting so that the overall position is maintained (i.e. finding the funds from somewhere else in the business). • Integrated Planning & Reporting Framework: The City allocates funding through the Long Term Financial Plan to deliver the Corporate Business Plan and then the budget. If there is no budget for an account, there can be no work undertaken or costs allocated to that account/project. Budget amendments can be brought before Council to approve in the monthly financial report and the Budget Review process. • Interim Budget Review: The City undertakes a mid-year budget review between the period of January to March each year. This allows a major review of all accounts and ensures all expenditure and revenue is within allocations and reviews allocation for all projects. • Long Term Financial Plan: This is a ten year plan that provides City officers with the projects that have been given priority. The Long Term Financial Plan identifies whole of life costs and the first year of the LTFP is the base budget for the next year. • Cashflow Forecasting and Planning: The City reconciles and monitors transactions on a daily basis. The City also has a cashflow forecast that tracks income and expenditure expected over the course of the year to determine timings of Term Deposits and to ensure that there is sufficient cash on hand to be able to pay creditors. • Increase Borrowings: Should the City need funds for capital projects in any year, it has the option to borrow money. This comes with the added expenditure of the interest payable on these loans. Through the City LTFP, the City ensures that the loan borrowings are not in excess of the City's ability to pay.

<p>Lack of Services and Programs for Families, Children and Young People</p>	<p>Response 6: Services and Programs for Families, Children and Young People</p> <p>The City undertakes an extensive range of programming and activities for families to enjoy, many free of charge or low cost, in the areas of public events, arts and culture, youth services, libraries, museum, health and wellness, community, and place enrichment activities like free outdoor movie nights and music. The City maintains extensive coastline and waterways for swimming, fishing and water recreational activities. Swimming is offered at the MARC, and the City facilitates KidSport which enables families on low incomes to access up to \$500 for sport and recreation opportunities for their children, including swimming or joining a club.</p> <p>The City offers many places for teenagers, including skate parks, pump tracks, playgrounds, active sporting reserves, arts centre, and clubs. The Billy Dower Youth Centre has a wide range of free activities, with programs including events, school holiday programs, job connectors, after school drop in, game club, Young Yorgas, music, board games, boxing, youth Dream Big Fund, Youth Advisory Council and more. The youth development team support mental health initiatives, as connect with the Local Drug Action Team to assist young people to make positive, informed choices. The MARC offers many physical activity activities for young people, and the three libraries offer many literature, learning, reading and craft activities.</p> <p>Residents can access the City's programs and calendar of events by visiting the City's website mandurah.wa.gov.au/explore/whats-on/calendar</p>
<p>Lack of accountability and transparency</p>	<p>Response 7: Accountability and Transparency</p> <p>The City has the following financial oversight and controls:</p> <ul style="list-style-type: none"> • Internal Audit: The City has an internal audit program which undertakes audit on high risks areas (including contract management). The internal audits are conducted by external consultants. • Contract Management Oversight: The City monitors contracts in accordance with the City's Contract Management Framework, ensuring contractor activity is regularly monitored, performance reviews are conducted on annual basis and contract expenditure is monitored. The City has a dedicated contract assurance function which ensures that the City achieves best value for money outcomes. • Financial Audit: The City undertakes an annual audit that tests and reviews the financial controls that are in place at the City. The audit reviews how the City processes and allocates transactions, carries out payroll functions, ensures compliance obligations are considered, checks all financial reconciling is undertaken during the year, reviews borrowings, assets and their treatment. • Financial System Management Audit: every three years a Financial Systems Management Audit is required to be undertaken. The City contracts this to an audit firm who review the City's systems and controls for completeness and accuracy. Recommendations from these audits are presented to the Audit and Risk Committee.

	<ul style="list-style-type: none"> • Code of Conduct and Misconduct: The City of Mandurah has a Code of Conduct that employees must adhere to. Members of the public can lodge a complaint to the City of Mandurah alleging that an employee has breached the Code of Conduct or misconduct. It is recommended that written evidence is provided and the allegation can be substantiated. A complaint against an employee for an alleged breach of the Code of Conduct must be made in writing using the City of Mandurah approved form. A complaint against an employee for any allegation of misconduct must be made to the City of Mandurah CEO.
<p>Western Foreshore Proposed Commercial Site expenditure</p>	<p>Response 8 Western Foreshore Leisure Precinct Plan Costings</p> <p>The capital works program in the Long Term Financial Plan, as part of the implementation of the Western Foreshore Leisure Precinct Plan, includes:</p> <p><u>Year 1 - 2025/26 (\$448,000)</u></p> <ul style="list-style-type: none"> • \$198,000 New Skate Park Car Parking Design and Construction – Stage 1 • \$50,000 Mary Street / Leighton Place / Pinjarra Road / Old Coast Road Intersection Upgrade Design • \$200,000 Foreshore Hazard Treatment Planning and Design <p>Additional Notes:</p> <p>The new Skate Park Car Parking was previously identified through the Waterfront Redevelopment master plan process for the Western Foreshore Leisure Precinct in 2019. This car park will largely service the skate park and playground.</p> <p>The Intersection Upgrade at Leighton Place/Mary Street and Old Coast Road / Pinjarra Road is required to address current congestion issues and future growth.</p> <p>The Coastal Protection works have been identified through the site CHRMAP and are required to address future inundation risks across the entire extent of the Western Foreshore.</p> <p><u>Year 2 - 2026/27 (\$4,146,000)</u></p> <ul style="list-style-type: none"> • \$170,000 New Skate Park Car Parking Construction – Stage 2 • \$825,000 War Memorial Car Park Upgrade and Expansion • \$800,000 Coastal Hazard Treatments – Stage 1 • \$1,500,000 Mary Street / Leighton Place / Pinjarra Road / Old Coast Road Intersection Upgrade • \$851,000 Public Open Space and Landscaping Upgrades - Stage 1 <p>Additional Notes:</p> <p>The new Skate Park Car Parking was previously identified through the Waterfront Redevelopment master plan process for the Western Foreshore Leisure Precinct in 2019. This car park will largely service the skate park and playground.</p> <p>The War Memorial Car Park remediation works are designed to address existing drainage issues. The expansion of the War Memorial Car Park is designed to accommodate increased activation across the entire Western Foreshore Leisure Precinct.</p> <p>The Coastal Protection works have been identified through the site CHRMAP and are required to address future inundation risks across the entire extent of the Western Foreshore.</p>

	<p>The Intersection Upgrade at Leighton Place/Mary Street and Old Coast Road / Pinjarra Road is required to address current congestion issues and future growth. The new recreation infrastructure to be developed within the Leisure Precinct includes improved path linkages and landscaping.</p> <p><u>Year 3 - 2027/28 (\$1,750,000)</u></p> <ul style="list-style-type: none">• \$719,000 Coastal Hazard Treatments – Stage 2• \$1,031,000 Public Open Space and Landscaping Upgrades - Stage 2 <p>Additional Notes: The Coastal Protection works have been identified through the site CHRMAP and are required to address future inundation risks across the entire extent of the Western Foreshore. The new recreation infrastructure to be developed within the Leisure Precinct includes improved path linkages and landscaping.</p>
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Consultation

Council approved the LTFP and Policy for the purposes of advertising at the Council Meeting on 20 May 2025. The following communication channels were provided:

- Mandurah Matters webpage (and homepage feature) – 21 May onwards
- City of Mandurah website, homepage feature (linking to Mandurah Matters) – 22 May onwards
- Facebook (City of Mandurah) posts – 21 May and 4 June
- Media release – 22 May
- Notice board at facilities
- Mandurah Times newspaper public notice advert – 27 May
- Mandurah News and Events email inclusion – 30 May
- Mandurah Times newspaper display advert – 4 June
- City of Mandurah website news article (media release published) – 27 May
- Plasma screens at facilities – 9 June onwards

A list of submissions received by the closing time of 4pm 19 June 2025 is detailed in Attachment 7.4. Extensive consultation has been undertaken with Elected Members through a series of workshops.

Statutory Environment

Section 5.56 of the *Local Government Act 1995* provides that –

- (1) *a local government is to plan for the future of the district.*

Policy Implications

Council Financial Position and Performance Policy POL-FCM 09

Financial Implications

The LTFP is the key financial planning and financial sustainability document for the City. It helps inform Council's strategic decision making with respect to City services, capital investment and rates setting. It also sets the basis for the preparation of the 2025/2026 Annual Budget.

Economic Implications

The Long Term Financial Plan will have implications to the economic outcomes in the Strategic Community Plan.

Environmental Implications

The Long Term Financial Plan will have implications to the environmental outcomes in the Strategic Community Plan.

Risk Analysis

The following are risk events that could arise without a Plan:

1. Non-compliance – the Corporate Business Plan is required to consider long term financial capability and the actions that are included in the Corporate Business Plan must be costed to ensure that they can be delivered. To eliminate this risk, it is recommended that Council adopt the Long Term Financial Plan and that the existing and new programs and services are incorporated into the Corporate Business Plan.
2. Insufficient funding available to continue programs and services in the long term – Without whole of life costings, decisions do not consider the long term impact to the City and they may have to cease in future years due to insufficient funding. When Council is presented with an opportunity, it is generally only one year of the financial impact that is considered. To reduce this risk, it is recommended Council adopt the Long Term Financial Plan and for any future decisions, an analysis of the impact to the Long Term Financial Plan is undertaken.

Strategic Implications

The following community outcomes from the City of Mandurah Strategic Community Plan 2024 – 2044 is relevant to this report:

Leadership:

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

Conclusion

The LTFP is presented to provide guidance, leadership and direction towards the allocation of Council resources. It assists the Council with important decisions on resource allocation, that ultimately deliver on the outcomes set out in the Strategic Community Plan.

NOTE:

- Refer **Attachment 7.1** **Long Term Financial Plan 2026-2035**
Attachment 7.2 **Council Financial Position and Performance Policy (clean)**
Attachment 7.3 **Council Financial Position and Performance Policy (tracked change version)**
Attachment 7.4 **Community Submissions**

RECOMMENDATION

That Council:

- 1. Notes the community submissions on the Long Term Financial Plan 2026-2035 and the Council Financial Position and Performance Policy POL-FCM 09 as per Attachment 7.4.**
- 2. Adopt the City of Mandurah Long Term Financial Plan 2026-2035, as detailed in Attachment 7.1.**
- 3. Approve the amended Council Financial Position and Performance Policy POL-FCM 09 as detailed in Attachment 7.2.**
- 4. Notes the inclusion of a new reserve titled Large-Scale Arts and Culture Attraction Fund for the purpose of funding projects that promote Mandurah as a desirable City in its cultural offerings, will be considered by Council through the adoption of the Annual Budget.**



Long Term Financial Plan 2026 - 2035

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Introduction

The *Local Government Act 1995* requires local governments in Western Australia to ensure good governance by addressing several key needs:

- Promote Sustainability: Economic, social, and environmental sustainability within the district.
- Climate Change: Plan for and mitigate risks associated with climate change.
- Long-Term Impact: Consider the long-term consequences and impacts of decisions on future generations.
- Aboriginal Interests: Recognise and involve Aboriginal people in decision-making processes.
- Collaboration: Collaborate with other local governments as needed.

To support these needs, the City of Mandurah (the City) has developed a ten-year Long Term Financial Plan (LTFP or Plan). This Plan ensures that the City's priorities and services are affordable and align with community needs and aspirations both now and in the future.

The 2025/2026 Annual Budget represents year 1 of this Plan.

Overview

This Plan is critical to Council's financial planning process. It underpins the long term financial sustainability and demonstrates the level of investment Council can commit to when delivering the City of Mandurah Strategic Community Plan. A key objective of the LTFP is to ensure adequate funding is available to provide efficient services to the community.

The 10-year rolling plan has been prepared on the basis of a number of objectives and assumptions that are outlined in this document. Strategies, priorities, opportunities and emerging issues are all dynamic influences of this Plan. To ensure that the Plan is responsive to the needs of the community, it is reviewed and adjusted annually, alongside the Corporate Business Plan and Annual Budget.

The financial projections contained within this Plan provide an indication of the Council's direction and financial capacity and assist the Council in making informed and evidence-based decisions. The LTFP should be viewed as a guide to future actions or opportunities which encourages the Council to consider the future impact of decisions on the Council's long term financial sustainability. Central to the development of this Plan are the financial principles which guide this Plan and decision making by the City.

This Plan is based on and achieves, the following outcomes:

- \$435.4 million in capital expenses across the Plan;
- \$1.55 billion in operating expenditure over the Plan (excluding depreciation);
- A rating strategy based on weighted average formulated by determining the percentage of budget for each operational expenditure type and the actual or projected cost for each type. An additional 0.68% is included in the final model to enable the City to achieve the Asset Renewal Principle;
- An average of 0.69% growth in rates per year resulting in an additional \$44.7 million in revenue over the Plan;
- Loan borrowings of \$66.4 million over the Plan resulting in a total liability of \$32.44 million (increase of \$3.3 million) in year 10;



- Includes an efficiency target of \$250k in year, representing \$2.5 million in permanent savings over the life of the plan; and
- Achieves ongoing improvement with the Department of Local Government, Sport and Cultural Industries (DLGSC) financial ratio benchmarks.

The LTFP Summary is available in [Attachment One](#).

1. Strategic Context

1.1 Integrated Planning

The *Local Government Act 1995* requires a local government to plan for the future of the district, which takes the form of the City of Mandurah Strategic Community Plan.

The actions to deliver the Strategic Community Plan must be costed and allocated to a particular year of delivery. Achieving the vision of the Strategic Community Plan relies on a range of stakeholders delivering projects, with the City partnering, advocating or delivering its own projects. For City projects, it is important that all informing strategies are costed with prioritised actions.

The LTFP is interrelated to all Council plans and strategies. It is important that the actions resulting from any strategies or plans include an assessment of resource implications and the cost of delivery, for Council to make an informed decision on whether the value for money of delivering an action is supported.

The LTFP incorporates the following:

- Strategic Community Plan
- Corporate Business Plan
- Asset Management Strategy
- Workforce Plan
- Informing Strategies
- Council policies

1.2 Financial Position and Performance Policy

The Financial Position and Performance Council Policy (Policy) demonstrates the City's commitment to financial stewardship by exercising responsible oversight and management to meet the current and future needs of the community. The Policy provides strategic direction as part of the development of the LTFP and the Annual Budget process.

The Policy is founded on the following guiding principles:

Accountability Principle	Financial decision making must be accountable, transparent, equitable and benefit the community, both now and in the future.
Borrowing Principle	Loans for the acquisition or construction of capital projects are to be considered where the criteria is met.
Asset Renewal Principle	Asset renewals must have a higher priority than the creation of new assets.



Rating Principle	Community's capacity to pay must be considered, balanced with ensuring the full cost of infrastructure and service delivery are equitably met by all generations of ratepayers.
Revenue Principle	Revenue opportunities will be identified and pursued.
Efficiency Principle	Resources must be efficient, prioritised and optimised for service delivery to the community.

2. Our Community

The City of Mandurah is a regional local government situated on Bindjareb Country. Woven by waterways, Mandurah offers a coastal lifestyle connected to its environment and history.

A snapshot of the City of Mandurah is below:

- Total Area - 174 km²
- Coastline Length – 52 km
- 18 Suburbs
- 2025 Population forecast – 102,373
- Dominant Age Demographic – 65 to 69 years
- 936 Index of Relative Socio-economic Advantage and Disadvantage 2021
- 42,764 residential dwellings
- 4,979 Local Businesses
- 44,770 Employed Residents
- 26 Bridges (including footbridges)
- 396 Parks and Open Spaces
- 22 Sport Reserves
- 144 Playgrounds
- 780km total length of Roads
- 627km total length of Footpaths
- 81 Jetties and Wharfs
- 160 Natural Bushland Areas

3. Long Term Financial Planning Process

The Long-Term Financial Plan (LTFP) is based on a detailed financial model, which incorporates asset management strategies and future capital programs. This model is updated annually after the City's Annual Budget is adopted. The first year of the LTFP informs the following year's Annual Budget, ensuring it accommodates any changes that occur from assumptions and forecasts within the Plan.

It's important to note that forecasts contained within the LTFP, are based on assumptions that may change. Despite this, the LTFP remains a valuable tool for identifying long-term sustainability issues. The key assumptions used in the financial model on which this Plan is based are detailed under the Assumptions section refer to 4.1.

An overview of the process utilised to develop and inform the Plan is outlined below:



3.1 Operating Baseline and Business Units

For the development of this Plan, the City constructed a baseline for each business unit by using the 2024/2025 budget and excluding expenditure which is one-off or temporary in nature including:

- Temporary contract positions
- Consultants
- Programs/projects with an end life and the decision to continue is required by Council
- One-off costs

Any continuation of these exclusions requires Council to approve these as new proposals. If approved, the new operating initiatives as well as the additional employees required to deliver the service are included. This process ensures that the City obtains a minimum level of revenue and expenditure required to operate at the current service levels. It also ensures that the ongoing costs of the business unit are accurately reflected for the purpose of developing the LTFFP.

The City's capital budget for renewals was based on the asset condition data. Once the baseline was included in the Plan, the surplus for each year was determined, and these funds were available to distribute to renewal capital projects, new capital projects, new operating or increases to existing services, repayment of loan debt or transfers to reserves.

3.2 New Operating and New Employees

The City identified new operating initiatives and increases to existing services due to subdivision and population growth. The new operating expenditure also includes any additional operating costs associated with new capital projects and any new FTE's required.

Unless otherwise approved by Council, new FTE are not approved unless directly funded through an increase in revenue. These positions are to be appointed on a temporary basis, for a period not exceeding 24 months. Following this period, the City is required to review whether the revenue was realised to determine whether the position can continue.

The New Operating Program is available in [Attachment Two](#).

3.3 Capital

The City's 10-year Capital Program details the capital asset programs that have an allocated a program budget. For example, Fencing Renewal Program or Playground Renewal Program.

Following Council's approval of the Annual Budget, the City will allocate each program's funding amount to the projects that need to be completed, using condition data and usage as two factors when considering which projects are to be carried out. Assigning funds to a program rather than specifically stating projects in the Plan provides the flexibility to determine the priorities of work each financial year.

A project that is specifically identified in the Plan is in addition to an asset program. These projects have sufficient information to determine that they are required to be carried out.

Capital expenditure has been categorised as either renewal, upgrade or new, and these are defined as:



- Renewal – An asset that is expected to increase the remaining useful life of the original asset. This can be a like for like replacement of an asset.
- Upgrade – An asset that is expected to increase the economic benefit or service potential of the asset.
- New – An asset that has not been previously recognised. This will also have future operational costs that will need to be included in the LTFFP.

The City has used asset condition data for the baseline of capital renewals. The City's current asset management plans are subject to continuous review to ensure the level of detail required to inform the Plan is accurate. The City's asset management plans inform the Council of the required level of expenditure that should be spent on renewals to ensure the current service level is maintained.

The Capital Program is available in [Attachment Three](#).

3.4 Asset Management Plans

The City's Asset Management Framework consists of an Infrastructure Asset Management Policy, Asset Management Strategy and Infrastructure Asset Management Plans. These documents drive and align to the community vision and initiatives contained within the City of Mandurah Strategic Community Plan. They also assist in identifying major projects and actions to be incorporated into the City's Corporate Business Plan and Long Term Financial Plan.

The ultimate aim of core asset management is to prevent assets deteriorating to a point where they are a danger or are no longer able to provide the minimum required level of service.

3.5 Funding and Assessment of Ratios and Targets

The City has considered the DLGSC ratios when measuring performance. The DLGSC outlines advance standards for the ratios. In the achievement of the DLGSC ratios the City has recommended that Council endorse this Plan which supports improvement to the performance of these ratios over the life of the plan.

3.6 Service Levels

The Plan has been prepared on the basis that the City will continue to deliver the services at the same level currently provided to the community. The City will review these services and programs from time to time through the City of Mandurah Service Review Framework.

3.7 Plan Exclusions

The Plan does not include projects that are considered potential opportunities or still undergoing feasibility and due diligence. The areas of the business that are likely to be reviewed and included in the next Plan include:

- Incorporating the business cases approved by Council and the whole of life costs. Note: It is recommended that the financial implications to the Plan relating to any changes will occur at the time that Council endorses the business case; and
- Internal reviews that include overhead allocations, reserve allocations and the ongoing service, program and project reviews that occur throughout the City on an annual basis.



4. Influencing Factors and Assumptions

The City set out a list of assumptions in the Plan that details how the indexation applies to certain types of income and expenditure over the 10 years of the Plan. The assumptions use factors such as Perth Consumer Price Index (CPI), Local Government Cost Index (LGCI), rate increases, utility increases, growth rates and interest rates.

Extensive research was conducted to find the best possible source for these assumptions.

In addition, as part of the Plan's development, the City also considered the current economic climate and cost of living pressures faced by the community.

The Assumptions are available in [Attachment Four](#).

The Plan has considered our community, factors and assumptions outlined below:

4.1 Assumptions

The key assumptions included in the Plan are listed in the table below:

Factor	Details
Superannuation Guarantee	12% of salaries each year for the life of the Plan.
Population and growth	Estimated population as of June 2025 is 102,373 and is expected to increase to 116,567 by 2036. This is a 13.86% increase over the Plan.
Property growth	Dwellings in June 2025 totaled 49,179 and are expected to increase to 54,388 by 2036. This is an increase of 10.59% over the Plan.
Consumer Price Index (CPI)	Western Australian Treasury has forecast Perth CPI to be 2.75% for the year ended June 2025. It is projected to stay at 2.75% in 2026, 2.50% in 2027 and 2.5% for the remaining years. For the rest of the Plan the City has estimated that the rate will remain the same.
Utility Costs	Western Australia Local Government Association (WALGA) Economic Briefing in March reports there has been an increase for utilities of 3%. The City recently received tenders for its contestable sites resulting in an additional 6.1% increase in year 1 of the plan.
Waste Management Expenses	Waste expenses are fully recouped by the service fee charged to users.
Workers Compensation	Based on the Local Government Insurance Services deposit rate of 2.5% of wages.
Interest expenses	Calculated using the City's current borrowings interest rates of 6.0%.
Interest Income	Interest rates for interest income are set at 5.0% based on current term deposit rates.



4.2 Revenue Escalation

All figures have been escalated using assumptions based on the nature and type of revenue and expenditure.

Revenue Escalation	Details
Rates	<ul style="list-style-type: none"> Rates revenue will increase by \$44.68 million over the life of the plan. Changes in valuations have not been included in the rate revenue. It is expected that this will be minimal due to adjusting the previous year's rate in the dollar to reflect the average movement percentage of the proposed valuation.
Operating Grants, Subsidies and Contributions	<ul style="list-style-type: none"> Increase by Perth CPI. If a project does not receive funding/contribution, the project either does not commence or there will be a decrease in expenditure so that the net City contribution is the amount that is stated in the Plan.
Fees and Charges	Increase by Perth CPI.
Interest Earnings	Reflects current interest rates received for term deposits.
Other Revenue	Increase by Perth CPI.

4.3 Expenditure Escalation

The expenditure escalations included in this Plan are listed in the table below:

Expenditure Escalation	Details
Employee Costs	<ul style="list-style-type: none"> Salaries – The City's current Industrial Agreement (IA) has expired, and the City is under negotiations. The City's salary increase from March 2025 was 3.5%. In place of any formal IA agreement the City has assumed increases based on CPI. Vacancy Rate – The City estimates a vacancy rate of 8% in year 1, 6% in year 2 and 5% thereafter. The vacancy rate for the 2024/25 Financial Year has fluctuated between a range of 9% to 12%. Superannuation Guarantee – Increased by the amount required to be paid by the employer to the employee from the Australian Taxation Office. Additional Superannuation – The additional employer contribution stated in the EA is capped to reflect a total employer contribution up to a maximum of 14.5% (including the superannuation guarantee). The average take-up by the employees equates to an additional employer contribution of 1.6%. Workers Compensation - Based on the LGIS deposit rate of 2.5% of wages. Remaining Employee Costs are projected to increase by CPI.



	<ul style="list-style-type: none"> • Work Force Planning is undertaken to forecast future labour needs as well as the skills required to meet those needs. The expenditure in this category also incorporates the cost of workers compensation insurance, training, allowances and superannuation. • Any new employee requests require an analysis of the business unit justifying the additional resource and endorsement of Council at budget adoption or via Council resolution.
Materials and Contracts	Increase by Perth CPI.
Refuse Charges, Tipping Fees and Waste Management Expenses	The City has moved its waste disposal to waste to energy from December 2024. The new State Government Waste Strategy has not been released, and it is unknown whether there will be any mandatory requirements imposed on local governments as well as any additional charges to the City. Therefore, it is uncertain of the cost implications and as a result the Plan reflects current budget amounts increasing by CPI annually.
Utility Charges	<p>This represents an overall increase of 9.1%.</p> <p>Utility costs increase through a combination of:</p> <ul style="list-style-type: none"> • Projected to increase by 3% based on WALGA Local Government Cost Index estimates. • An additional 6.1% is included as the City's contestable sites electricity costs have increased by more than WALGA's estimates.
Insurance	<ul style="list-style-type: none"> • Excludes workers compensation (included in Employee Costs) • The cost for insurance has been projected to increase by 8.6% in year 1, 6% in year 2, 4% in year 3 and then 2.9% for the life of the plan based on WALGA estimates.
Other Expenditure	Increase by CPI

5. Financial Position and Performance

An overview of the key Financial Principles which support the City and Council achieve financial sustainability are set out below:

5.1 Borrowing Principle

The City recognises that it may be necessary to borrow funds for the acquisition or construction of assets. In these cases, the following criteria for loan borrowings apply:

- Loans are to fund capital expenditure only;
- Annual debt service expense to be affordable in the context of the Annual Budget process and the City's long term financial capacity;
- Total loan borrowings should not exceed 50% of the current rating revenue;

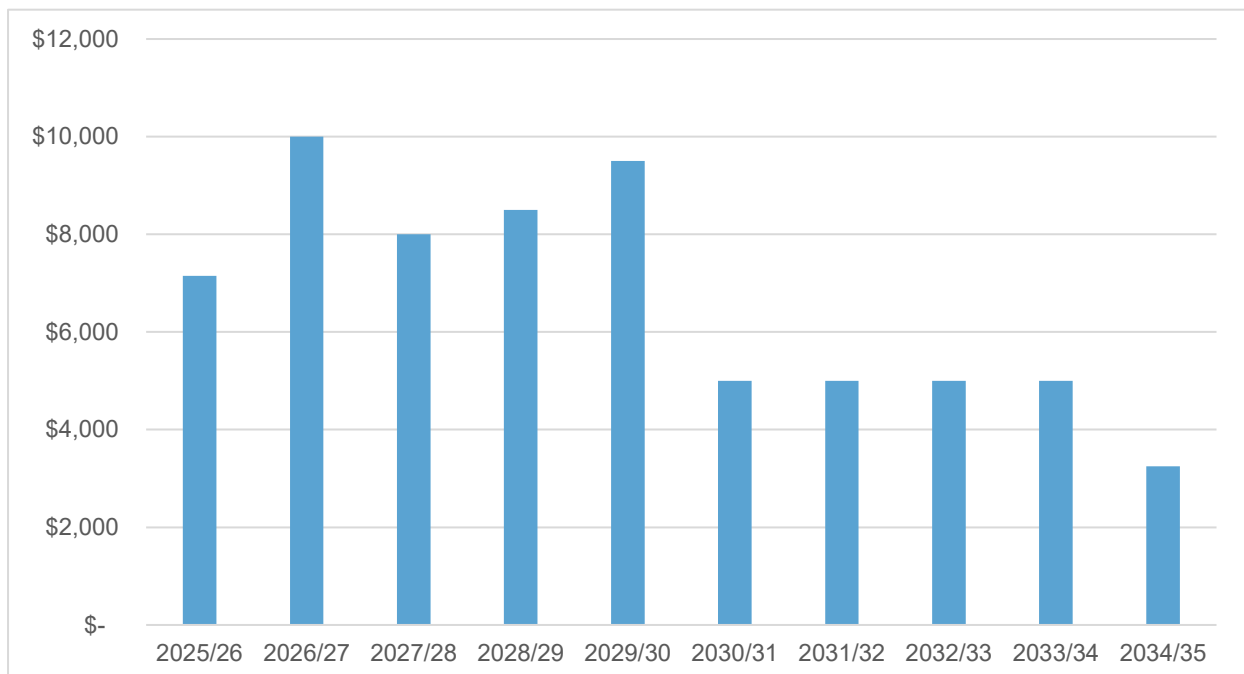


- Loans will be for the length of time before major intervention works are required, but no more than ten years, except for certain projects that are outlined through the Annual Budget and approved by Council;
- Debt Service Coverage Ratio in any one year must be maintained in accordance with the DLGSC standard (refer Section 6.5 of this Plan); and
- New loan borrowings will only be considered where a proposal has been presented to Council as part of the current Council approved LTFP.

Full detail of the City’s borrowings is available in [Attachment Five](#).

The City has a loan offset facility which can be used to place surplus funds during the year to reduce the total loan borrowings, resulting in a decrease in total interest costs and these funds being redirected to the principal repayments. Loan costs are modelled in the Plan. Loan borrowings for Waste or Specified Area Rate (SAR) capital projects are repaid by revenue from waste charges or SAR charges, whichever are applicable.

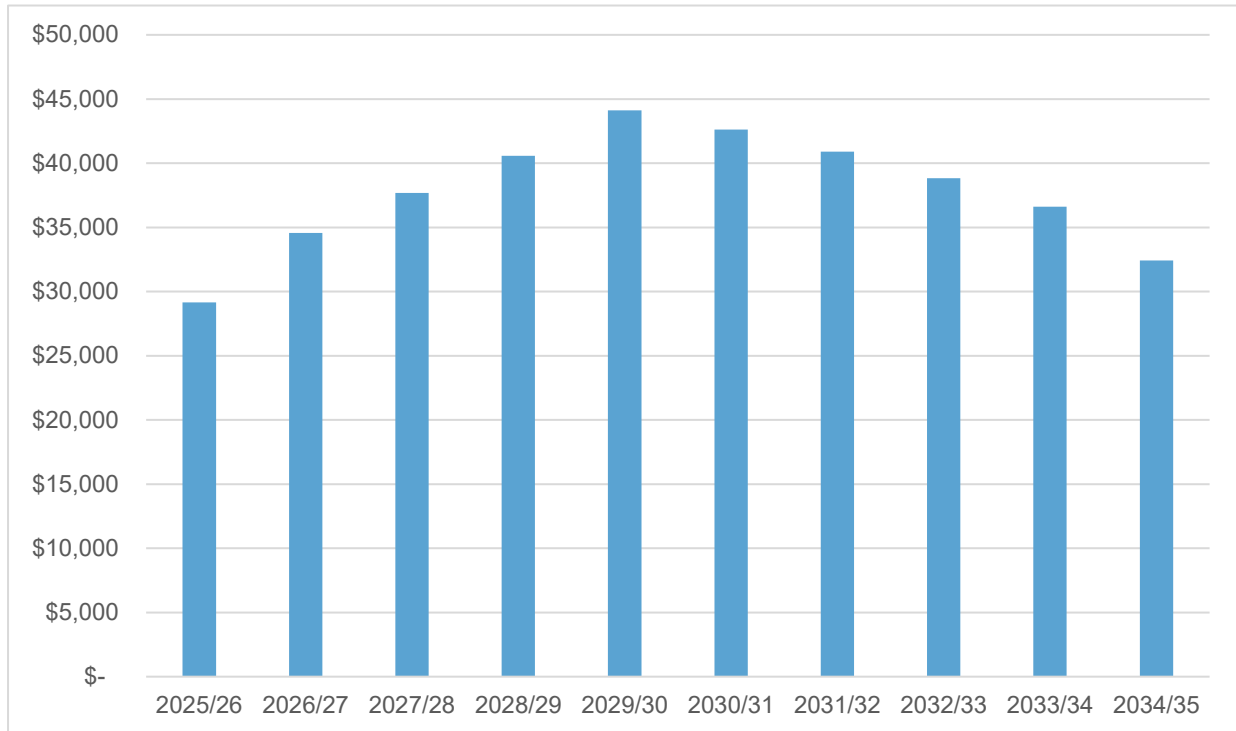
The Plan includes the following proposed new loan borrowings per year:



The recommended new loan borrowings per year are around \$5 million. The new borrowings are offset by the City’s average annual repayment amount of \$5 million. Due to the renewal infrastructure requirements due to the City’s aging infrastructure and staging of rate increases over a 10 year period, the City expects to supplement rates income with higher levels of borrowing and use of Reserves to fund the current service levels.

The implementation of the rates revenue and borrowing strategy will result in the following total outstanding debt/principal levels over the course of the Plan:





5.2 Asset Renewal Principle

The City recognises that maintaining assets for current and future generations is crucial. Adequate investment in the City's assets protects future generations from bearing the lack of previous ratepayers' obligations for contributing to future infrastructure needs. Every year, ratepayers should contribute the amount of asset benefit they use. This will enable the City to address any immediate need for strategic responses to major issues.

The City has \$1.55 billion of assets that it is required to maintain. The asset portfolio consists of:

- Buildings \$177.84 million
- Land \$93.52 million
- Furniture and Equipment \$3.28 million
- Plant and Equipment \$18.43 million
- Road Infrastructure \$618.99 million
- Drainage \$224.87 million
- Parks \$211.82 million
- Coastal and Estuary \$104.91 million
- Bridges \$88.33 million
- Other \$5.36 million

To ensure the City meets the current and future needs of the community, the following criteria apply:

- Investment in asset renewals must be prioritised over the creation of new assets;
- Investment in asset renewals is required to ensure service levels are met for current and future generations without a decline in quality or efficiency;



- Demonstrate continuous improvement in the achievement of the DLGSC Asset Sustainability Ratio standard (refer Section 6.4 of this Plan);
- Seek to maximise contribution to asset renewals from external grants and subsidies where possible;
- Subject to Council approval, any actual surplus at the end of the financial year, is transferred to the Asset Management Reserve to fund asset renewals, reducing the City's reliance on borrowings in the long term;
- Supports a position in the long term that through investing in additional renewal through the Rating Principle, the City will be able to fund capital programs reducing reliance on the Asset Management Reserve; and
- Shared use of community assets to be maximised in accordance with Council Community and Recreations Facility Council Policy.

5.2.1 Treatment of Surpluses

Each year, it is proposed that there will be a deficit of approximately \$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 the City endeavors to find 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 reduce the difference between the amount paid by ratepayers and the amount required to be paid by ratepayers to cover the full year enjoyment of the City of Mandurah assets. The surplus can be used to fund renewal expenditure in the future or Council has the discretion to allocate the surplus to another purpose.

Subject to Council's approval, City officers will recommend that any surplus should be transferred to either asset renewal projects or the Asset Management Reserve. The City has had a significant adverse trend audit matter raised in the 2019/20 and 2020/21 financial years relating to its asset sustainability ratio being below the DLGSC standard. It shows that the City is not investing in renewal expenditure at the same rate that the assets are deteriorating and if this is not addressed the condition of the City's assets will decline, impacting on the services that the City delivers. While the ratios are no longer required to be reported in the City's financial statements, they are still relevant in the City's Long Term Financial Plan. Refer to section 6 of this Plan for further information on the City's performance against the DLGSC Ratios.

In the case of a deficit, this should be carried forward to the next year and funded. Deficits should not be supported as this would place further pressure on the future financial sustainability of the City.

5.3 Rating Principle

5.3.1 Rating Strategy

The following criteria applies to the overall rating principle:

- Council approves the rating strategy each year as part of the LTFP and Annual Budget process;
- In establishing the rating strategy, Council will consider the communities capacity to pay including:
 - Community service levels and expectations;



- Current economic climate and conditions including consideration of cost-of-living pressures for the community; and
- External cost escalation rates which impact on the City and community.
- The increase to general rates is formulated through a weighted average model which takes into consideration the cost escalations that the City is expected to experience for each expenditure type in the following financial year.
- The rating strategy applies the known escalation increases or where this is not available, the City applies the most reliable and timely cost escalation data to the related operational expenditure type.
- These assumptions will be applied to the related operational expenditure type for example:
 - Material and contracts increased by Perth CPI forecast where it is reliable and timely, otherwise RBA CPI will be applied
 - Labour costs increased in accordance with the City's Industrial Agreement
 - Utilities and Insurance increased in accordance with the known escalation increases provided by the relevant supplier, and if there has been no confirmation of the increases, then the Local Government Cost index forecast will be applied.
- The weighted average model is formulated by determining the percentage of budget for each operational expenditure type and the forecasted cost escalation for each type. An additional 0.68% is included in the final model to enable the City to achieve the Asset Renewal Principle;
- Differential Rates apply ensuring that every landowner makes a reasonable contribution to rates;
- Specified Area Rates apply on certain locations in Mandurah where there is a waterway which enhances and requires an increased maintenance of the area by way of increased service levels for the benefit of the owners/residents who live in the area;
- Revenue raised through Specified Area Rates be used solely for the purpose which the rate was imposed, with any residual amount remaining being placed in a reserve for that same purpose; and
- Where applicable, Differential Rates and Specified Area Rates will be exercised by Council to meet specific community needs and to ensure fairness, consistency, transparency, efficiency and equity for the community in accordance with the Act.

5.3.2 Rating Strategy Model Formula

Weighted Average = (Direct Employee Costs × Rate as per Industrial Agreement) +
 (Materials and Contracts × Perth CPI forecast*) +
 (Utilities × LGCI and Supply Contract) +
 (Insurance LGCI)

* where the forecast is reliable and timely

5.3.3 Rates

In accordance with the Act, local governments impose rates on land within their district to raise revenue to fund the services, programs and facilities provided to the community. The amount of local government rates payable is calculated using the following formula:

- Valuation of land (GRV)* x Council's set rate in the dollar



* Land is valued by the Valuer General (State Government) using either the Unimproved Value (UV) method or the Gross Rental Value (GRV) method. The method applicable for the City has been designated Gross Rental Value. As the valuation is conducted by the Valuer General, the City has no control over this part of the formula. The City's next revaluation year for GRV is 2026/2027.

5.3.4 Differential Rates

The City may impose a single general rate which applies to all the properties in the gross rental value category or alternatively, the City can distinguish between land based on its zoning, use or whether it is vacant land (or other characteristics set out in regulations), or a combination of these factors, and apply a differential general rate to each. The purpose of a differential rate is to ensure that every landowner makes a reasonable contribution to rates.

Council resolves the rate in the dollar for each differential rating category when approving the annual budget. The rate in the dollar is usually different for each rate category. Council also imposes a minimum rate for each rate category. The rates raised by the City are not intended to cover any waste expenses as this is covered by the Rubbish Service levy. The differential rating categories are set out below:

Rate Category	Object	Reason
Residential Improved	This rate is regarded as the base rate as it represents the greatest number of properties in the City.	This rate aims to ensure that all ratepayers contribute towards local government services and programs.
Residential Vacant	This rate is set at a higher level as the City wishes to promote the development of all properties to their full potential.	This rate in the dollar will act to deter land holdings and acts to stimulate residential development.
Business Improved	This rate is to recognise that certain expenditures in the budget are specifically directed towards the economic development of the City and the additional costs associated with the service provision related to business activities.	This rate will ensure that the City meets the level of service costs associated with business properties and the area within which they are situated, including: (a) provision and maintenance of road infrastructure and streetscapes including road renewals and upgrades, car parking, footpaths, and traffic issues; and (b) activation, facilitation, and amenity improvements to promote the economic and social attractiveness to businesses areas.
Business Vacant	This rate is set at a higher level as the City wishes to promote the development of all properties to their full potential.	This rate in the dollar will act to encourage commercial development and stimulate economic growth.
Urban Development	This rate relates to land held for future development.	As with other vacant land rates, this rate is set at a higher level to deter the



holding of land and acts to stimulate residential development.

5.3.5 Specified Area Rates

In accordance with the Act, the City raises Specified Area Rates on properties to provide for future maintenance and asset replacement costs of these areas. The following Specified Area Rates applied are:

Area	Purpose
Waterside Canal	<p>For owners to make a reasonable contribution toward maintaining and managing the canals in accordance with the Artificial Waterways Policy – Canals and Core Management Group. The defined area has been identified within the Government Gazette published 23 June 1995 as Schedule B in the City of Mandurah (Specified Area) Order No.1.</p> <p>The City contributes to the SAR proportionally according to the length of walling abutting public open space and bridge crossings. The City makes a 45% contribution to maintenance costs as some areas in the waterways are under the City’s direct control and are public areas or attributes to public use of the waterway. There is 14.99% of the area of the Waterside canals that are under the City’s direct control and the total percentage of costs attributable to public use (boat ramp) at Leslie Street equates to 30% (the reason there is a 30% contribution by the City is because of the location of the boat ramp which is located within the subdivision).</p> <p>Note: That the City funds 100% of the maintenance of the emergency access ways.</p>
Port Mandurah Canals	<p>For owners to make a reasonable contribution toward maintaining and managing the canals in accordance with the Artificial Waterways Policy – Canals and Core Management Group. Landowners are responsible for the canal wall replacement on their land. The annual SAR expenditure are the activities outlined in the Deed of Agreement and include litter control, hydrographic survey, water quality monitoring, canal management fees and funds transferred to the dredging reserve for Port Mandurah.</p> <p>The City contributes to the SAR proportionally according to the length of walling abutting public open space and bridge crossings. The City makes a 41% contribution to maintenance costs as some areas in the waterways are under the City’s direct control and are public areas or attributes to public use of the waterway. There is 10.94% of the area of the Port Mandurah canals that are under the City’s direct control and the total percentage of costs attributable to public use equates to 30% (which was derived from continuing use of the waterway by the ferry companies and in support of the tourism benefit).</p>
Mandurah Quay Canals	<p>On 12 September 1991, the WAPC approved the subdivision of land known then as ‘The Sticks Tourist Development Area’ subject to conditions, including a condition requiring the subdivider Forx Pty Ltd (Developer) to liaise with the City of Mandurah and Department of Marine and Harbours in regard to</p>



	<p>funding and management of the foreshore and Boat Haven after the initial 5 years following construction.</p> <p>The Mandurah Quay area was approved based on the understanding that the general community would not be encumbered with the ongoing expense of the development of the Boat Haven infrastructure and all lots within the subdivision will contribute to the Mandurah Quay Home Owners Association Incorporated (MQHOA) who would be responsible for all the Boat Haven assets. Caveats were required to be placed on the titles.</p> <p>A request by the MQHOA was made to the City to take responsibility of the Boat Haven assets and both parties agreed on the basis that the SAR would be based on whole of life costs. The SAR was introduced following formal resolution by Council in July 2001 (confirmed in the City’s letter dated 9 August 2001). The intent was to transfer responsibility for the marina from MQHOA to the City as requested by the MQHOA given the impacts of land dealings associated with the caveats on properties. This information is documented in both the Special Council Meeting minutes of 31 July 2001 and the Ordinary Council Minutes of 20 March 2001 reports and minutes.</p> <p>The financial structure of the SAR was based on a “whole of life” cost model, inclusive of reserves for infrastructure upkeep such as seawalls and dredging. The reserve has been accruing accordingly. Operating costs include the maintenance of the marina such as water quality testing, hydro surveys, litter control and minor maintenance of the walls. The reserve is used for any major maintenance and replacement of marina walls.</p> <p>The SAR does not fund the maintenance expenses for the pavement, garden beds and lighting along the public access way.</p>
<p>Port Bouvard – Northport Canals</p>	<p>To recoup the costs of litter removal from the canal waterbody together with the costs of water quality testing, management, surveying, and minor maintenance. The purpose is in the Deed of Agreement and is the same for every canal group except Port Mandurah and Mandurah Quays Canals.</p> <p>The City contributes to the SAR proportionally according to the length of walling abutting public open space. The City makes a 10% contribution to maintenance costs as some areas in the waterways are under the City’s direct control and are public areas or attributes to public use of the waterway. In relation to the beach cleaning, the City will pay a 50% contribution which is based on the community beach that all residents can access.</p>
<p>Mariners Cove Canals</p>	<p>For owners to make a reasonable contribution toward maintaining and managing the canals in accordance with the Artificial Waterways Policy – Canals and Core Management Group Deed of Agreement sets the purpose.</p> <p>The City contributes to the SAR proportionally according to the length of walling abutting public open space and public boat ramp. The City makes a 6% contribution to maintenance costs as some areas in the waterways are under the City’s direct control and are public areas or attributes to public use of the waterway.</p>
<p>Port Bouvard – Eastport Canals</p>	<p>To recoup the costs of litter removal from the canal waterbody together with the costs of water quality testing, management, surveying, and minor maintenance.</p> <p>The City contributes to the SAR proportionally according to the length of walling abutting public open space and bridge crossings. The City makes a</p>



	2.5% contribution to maintenance costs as some areas in the waterways are under the City's direct control and are public areas or attributes to public use of the waterway.
Mandurah Ocean Marina	To provide for an enhanced maintenance standard and asset replacement costs. The SAR covers the ratepayers' contributions towards maintenance and improvements to the revetment wall, cleaning and lighting boardwalk, security, environment monitoring and Marina management.

5.3.6 Other Charges

Other charges that can be included on a rate notice but are not limited to:

- Emergency Services Levy (ESL)*
- Swimming Pool Levies
- Rubbish Service charges

*ESL is a State Government fee that the City collects and forwards all funds received to the State Government. The City is acting as an agent for this revenue collection.

All other charges included in the rates notice are not rates however are included in the total amount payable.

5.3.7 Charitable Exemptions

Under section 6.26 (2) (g) of the Act, the City must provide an exemption to land that is used exclusively for charitable purposes to be eligible for this exemption, the entity must show that the land is being used for:

- relief of poverty.
- the advancement of education.
- the advancement of religion.
- purposes beneficial to the community not falling under any of the previous three headings.

The entity must also pass the "public benefit" test. This test states that a charitable purpose benefits an appreciably important class of the community and that a charitable purpose exists for the public benefit and not for the benefit of individuals. The test requires firstly, that there is some 'benefit', in the sense that the use of the land must involve or result in something which is good for the public. Secondly, the benefit in question must be "public", in the sense of a benefit to either the general community or a sufficient section of the community to amount to the public.

The current amount of charitable rate exemptions that it costs the City in lost revenue is over \$2.2 million.

Non-government and government schools, Mandurah Community Health and Peel Health Campus are also exempt, however these exemptions are under a different subclause of section 6.26 of the Act. The City has not estimated the amount of uncollectable revenue for these uses as they were never rated prior to receiving an exemption.



5.3.8 Rates Modelling

The City's rating strategy takes into consideration the key values contained within Rating Policy Differential Rates (s.6.33) March 2016 released by the then Department of Local Government and Communities being:

- Objectivity;
- Fairness and Equity;
- Consistency; and
- Transparency and Administrative Efficiency.

As part of the LTFP process, the City is required to undertake rates modelling to demonstrate the scenarios and impacts. The rates increase for each year of the Plan including the revenue amount raised are detailed below:

Y1	Y2	Y3	Y4	Y5	Y6	Y7	Y8	Y9	Y10
2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
\$ 102,985,169.00	\$ 107,618,208.49	\$ 112,053,690.16	\$ 116,585,108.65	\$ 121,290,821.28	\$ 126,177,312.27	\$ 131,251,301.42	\$ 136,519,752.50	\$ 141,989,881.93	\$ 147,669,167.84
4.08%	3.99%	3.22%	3.15%	3.15%	3.15%	3.15%	3.15%	3.15%	3.15%

The development of the Plan involves modelling many scenarios and options that involve the timing of projects and rates increases. Variations to the timing of projects and assumptions requires the Plan to be reviewed.

The table below provides a sensitivity analysis of lower rate increases than currently predicted for the years 2026 to 2029. The table summarises the rate increases that are currently in the Plan as well as the impact of an increase or decrease of 1% over the life of the Plan.

The alternative scenarios, shown in the table below, outline the cash impacts after one and four years and the full impact on the 10 years of the Plan, are:

- Rates increases of 1% more than the current assumption
- Rates increases being 1% less than the current assumption
- Rates increases being 0% for all years



Scenario	Rates Increase %				Impact on Cash \$'000		
	2025/26	2026/27	2027/28	2028/29	1 Year Impact	5 Year Impact	10 Year Impact
Proposed plan	4.08	3.59	3.22	3.15	Nil Impact	Nil Impact	Nil Impact
1% more than proposed	5.08	4.59	4.22	4.15	\$972k	\$5.88M	\$14.70M
1% less than proposed	3.08	2.59	2.22	2.15	(\$972k)	(\$5.70M)	(\$13.57M)
0% rate increase	0%	0%	0%	0%	(\$3.98M)	(\$56.39M)	(\$212.98M)

Impacts to funding the provision of services, programs and infrastructure projects and maintenance, will also have other consequences in relation to the following:

- Higher borrowings may be required
- Reserves may need to be utilised
- Projects may need to be delayed or removed
- Operating surpluses may be insufficient to cover servicing asset management costs
- Service levels and the condition of assets

There are many indicators that influence Council's rate strategy. The two major influences are discussed in detail below:

5.3.9 External Cost Escalation Rates

Pressure is put on City expenditure because of external cost escalation rates. While the Consumer Price Index (CPI) can be a measure for the City when estimating the increase in expenditure, the index does include items that do not apply to local governments including Alcohol and Tobacco, Housing and Health.

Whilst most multi-term contracts of provision of service, program or infrastructure refer to Perth CPI as the escalation rate for the annual contract price, there are other escalation factors that are not fixed in a contract and that are higher than CPI. For example, the cost of utilities factors heavily on the City's expenditure. The City cannot therefore only use CPI as an indicator of cost escalations. The City is required to consider the City's industrial agreement with staff, the rising superannuation rate, road and building construction escalation rates and interest rates when determining the total expenditure for each year.

Another indicator used in this Plan is WALGA's Local Government Cost index (LGCI). This index looks at cost increases for Local Governments in WA across a range of components to give a forecast. Current estimates put the LGCI at 3.6% for the 30 June 2025 year. This LTFP has also used certain components such as Utilities (estimated at 3% increase for 2025/2026) and Insurance (estimated at 8.1% for 2025/2026). While components such as Utilities and Insurance will be similar across all local governments in WA, components such as employee



costs and materials and contracts are specific to each local government. A more detailed view of the assumptions and escalations used in the Plan can be seen in the Assumptions section of this report. As part of the annual review of the Plan, external cost escalation rates are reviewed.

5.3.10 Community Capacity to Pay

In comparison to more recent financial years, the economic conditions are more positive predominantly due to the easing inflation and a stable labour market. These trends suggest that many local households are experiencing a gradual improvement in their cost-of-living pressures. Inflation in Perth and across Australia has continued to ease. According to the Australian Bureau of Statistics, the CPI rose by 2.4% over the year to March 2025, down from higher inflation rates experienced in prior years.

This moderation in price increase indicates that the cost of everyday goods and services is increasing at a more manageable pace for most households. At the same time, wages in Western Australia have continued to rise. The Wage Price Index (WPI) for the state increased by 3.7% in the 12 months to March 2025 compared to 2.8% for the Perth CPI in the same period. With wage growth outpacing inflation, real incomes have improved, giving residents greater purchasing power and easing financial pressures.

Over the last 12 months, Mandurah's unemployment rate has marginally changed from 4.7% to 4.8%. Employment in the Mandurah Statistical Area Level 4 (SA4) has reached record highs, with over 50,000 residents currently in work. Participation in the labour force has also remained relatively stable at 53%.

While specific wage or inflation data is not produced for Mandurah alone, these regional employment trends, when combined with broader state indicators, suggest that Mandurah households are sharing in the benefits of slowing inflation.

This data indicates that the outlook for cost-of-living pressures is more favourable than in recent years. Households in Mandurah are benefiting from low unemployment, rising wages, and stable prices. Local government rates remain an affordable component of the average household budget, especially when considered alongside broader economic gains. However, the City must continue to manage its own exposure to rising costs due to inflation-linked contractual obligations, even as residents experience improved financial wellbeing.

5.3.11 Strategy for affordable rate setting

Since the adoption of the 2021/2030 LTFP in 2021, Council has endorsed a rating strategy applying the CPI plus an additional 0.68% which represents a staged approach to reach the required level of investment into asset renewal within 10 years.

This rating strategy was developed following a review of historical data relating to the actual renewal asset investment by the City compared to the amount required to be invested to ensure there is no loss in condition of the asset to maintain the current level of service to the community. The review found that there was around a \$6 million shortfall per year if no action was taken. In addition to further substantiating the position that action was required to invest in renewal projects, an audit finding indicated that the City was not investing enough in its renewal of infrastructure assets.

This rating strategy of an additional 0.68% per annum required rates to be raised to continue existing service levels, will reach the required renewal investment within 10 years. The investment in asset renewals will maintain service levels for current and future generations



without a decline in quality or efficiency of the assets. There may be years where the renewal expenditure for the financial year is less than what is allocated in the LTFFP. In these years, the balance of funds will be transferred to the Asset Management Reserve to be used in the required year that renewal work is undertaken. This ensures that the current ratepayers of that year, are still paying for their enjoyment of the use of the City assets, and the allocation is spread between the renewal projects and the Asset Management Reserve. If there is no action taken, the long term impact is a decline in the condition of the City's assets and service level.

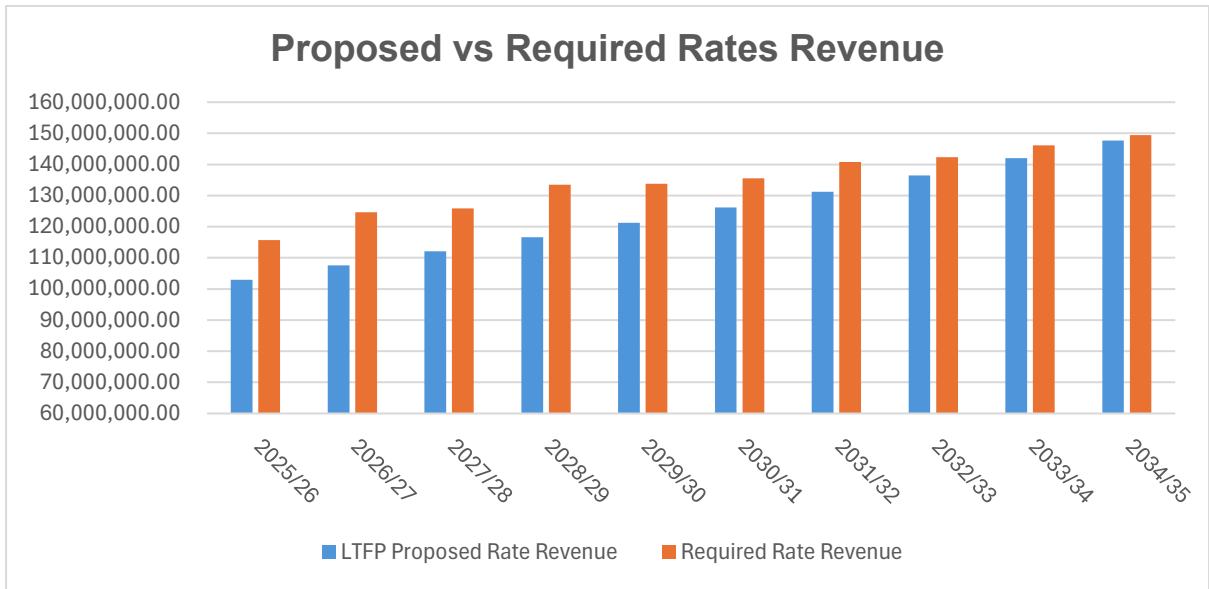
Until such time as there is no shortfall between the actual rates raised and the required rates to be raised, the City has to utilise the Asset Management Reserve and borrowings to fund the renewal projects. The City officers recommend that the treatment of surplus from the previous year is transferred to the Asset Management Reserve due to the current ratepayers not paying the actual amount required to cover the use of enjoyment of the City assets in that year. To ensure the decline in assets in the current year are paid for by the ratepayers who have benefited from them, the rating strategy of an additional 0.68% has been recommended. To fund the renewal projects in the past, the City has utilised strategies such as:

- allocating the end of year surplus to the Asset Management Reserves as a result of the current ratepayers shortfall between the rates being paid and the required amount to be paid in that year;
- funding renewal projects through the Asset Management Reserve;
- increasing borrowings as any renewal is likely to have an intergenerational benefit.

The City has undertaken modelling to determine what rates revenue would be required if the rating strategy was not staged and the Council applied the shortfall immediately, compared to the staged approach adopted by Council where an additional 0.68% per year applies as well as the utilisation of Asset Management Reserve to fund renewals until such time as it is depleted.

The graph below shows the required rates revenue compared with the LTFFP rates revenue, demonstrating that the current ratepayers are paying less than what is required to cover the use and enjoyment of the City's total assets in one year. The required rate revenue considers all operational costs included in the LTFFP, the decline in value of assets in that year based on the total assets (and allocated to either capital or transfer to Asset Management Reserve), and not utilising borrowings for the renewal part of the project. The LTFFP rate revenue includes all operational costs included in the LTFFP, the amount allocated to capital and utilises borrowings for the renewal part of the project due to insufficient funds in the Asset Management Reserve.



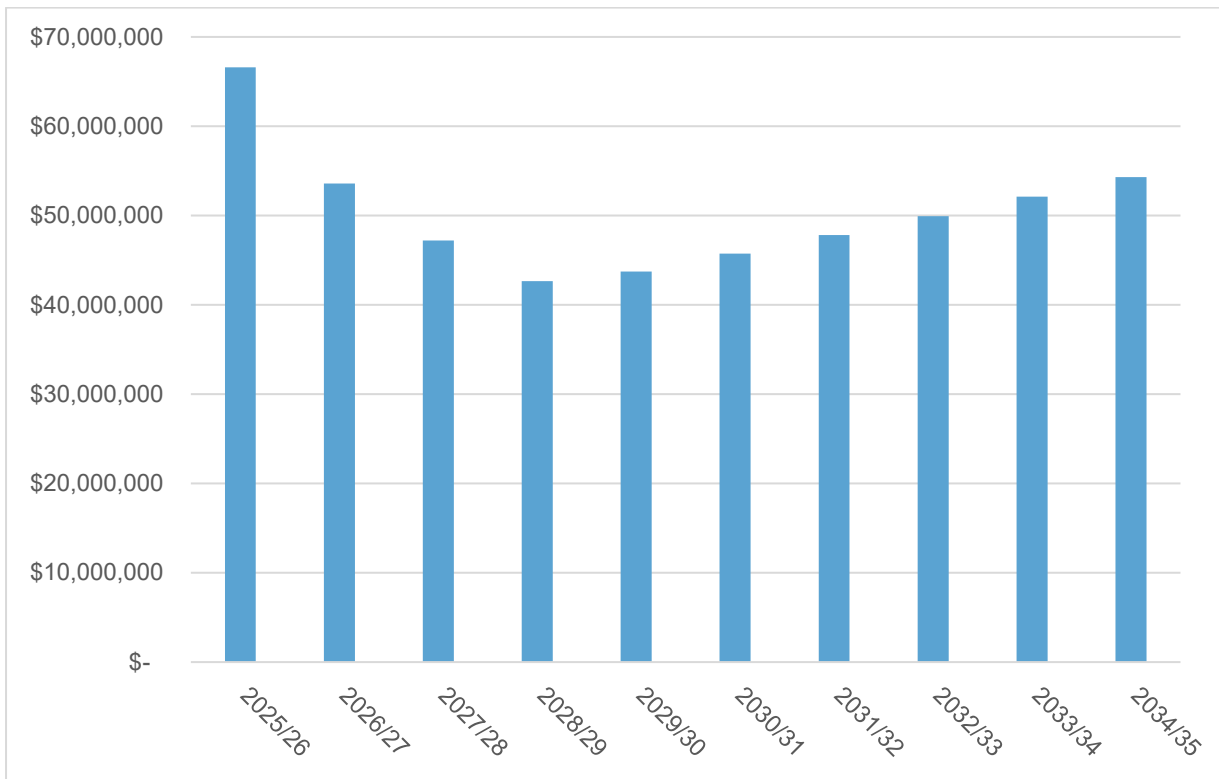


5.3.12 Reserves

The City’s reserve balances as at 30 June 2025 are estimated to total \$62.3 million. The City’s current reserves will be systematically reviewed including the purpose of the reserve, amount including a cap if any, the need of the reserve and what the reserve will be spent on.

Information on the City’s Reserves is available in [Attachment Six](#).

The below chart summarises the total value held in reserves over the 10 years:



The City has the following reserves (excluding SAR Reserves):



Reserve & Purpose	Improvements & Funds Required
Building - Future new building capital requirements	There are a small number of new buildings in the Plan. It is recommended that no additional funds are transferred to the reserve.
Asset Management - Renewal and upgrade of current infrastructure	Any surplus funds from year end to be transferred to this reserve. Currently there is insufficient funds to maintain reasonable level of standards across the entire asset portfolio. It is recommended that the Council invest more into renewal expenditure over the life of the Plan.
Cultural Centre - Equipment/plant replacement for Mandurah Performing Arts Centre and the provision of standby financing	Reserve almost depleted, no further funding identified currently
Sustainability - Development of Mandurah as a sustainable city	For the use of sustainable development in the City
Waste Facilities Reserve Fund - Future waste treatment initiatives	These funds are for capital projects that address waste treatment initiatives.
Interest Free Loans - Interest-free loans to sporting & community groups for minor capital projects	Interest-free loans approved by council are taken from this reserve and any repayments though-out the year are put back in
CLAG - Contiguous Local Authority Group for control of mosquitoes	This is the City's amount held in reserve when the City's contribution exceeds the actual expenditure incurred. The City is required to maintain a reserve for any under spends and where additional funds are required in a year, the City is to use the balance of the reserve to fund in the first instance.
Mandurah Ocean Marina - Future maintenance/asset replacement at Mandurah Ocean Marina	Under agreement when the lots were developed. Reserve for any future maintenance/Asset replacement
Waterways - Future maintenance/asset replacement of specific waterways infrastructure	Under agreement when the lots were developed. Reserve for any future maintenance/Asset replacement
Port Mandurah Canals Stage 2 Maintenance - Stage 2 Future maintenance of canals	Under agreement when the lots were developed. Reserve for any future maintenance/Asset replacement



Mariners Cove Canals - Future maintenance of canals	Under agreement when the lots were developed. Reserve for any future maintenance/Asset replacement
Port Bouvard Canal Maintenance Contributions - Contribution Future maintenance of canals	Under agreement when the lots were developed. Reserve for any future maintenance/Asset replacement
Cash in Lieu POS Contributions - Contributions received in accordance with Planning & Development Act	Contributions received in accordance with Planning & Development Act are placed in this reserve for future use
Unspent Grants & Contributions - Operating and non-operating grants and contributions tied to future expenditure.	Used to carry forward unspent grants and contributions from the previous year. The amount reflects the actual amount required to be in reserve.
Leave Reserve - To fund the long service and sick leave liability of City's staff.	The reserve balance is in line with the City's current long service leave liability.
Bushland and Environmental Protection - For the purchase & protection of bushland and environmentally sensitive sites within the City	Reserve capped at \$1.5 million – contribution to reserve (if not at the cap) is \$200,000 per year.
Coastal Storm Contingency - Provide for coastal emergency works due to storm damage	The amount may not cover all expenditure required for emergency works, however will fund a portion of the clean-up costs in a coastal storm event.
Digital Futures - Fund development, investigation or commissioning of digital technology initiatives.	Reserve to be reviewed and future funding requirements presented in future reviews of the Plan
Decked Carparking - Amount received from Landcorp in June 2006, set aside for Decked Carparking	This is a cash in lieu amount and has been created for a set purpose. No further contributions are recommended.
Sport Clubs Maintenance Levy - To maintain various city buildings leased to clubs	The amount aligns to the lease agreements and reduces the City's contribution to repairing or replacing items in these buildings.
City Centre Land Acquisition Reserve - For future property purchases within the City Centre area	A review of properties to be funded from this reserve is currently being undertaken.



Lakelands Community Infrastructure Reserve - Contribute to the construction of the community infrastructure on Lot 2300 Seppings Parade Lakelands	This is a cash in lieu amount and has been created for a set purpose. No further contributions are recommended.
Plant reserve - Replacement of heavy plant and equipment	Capital expenditure on plant and equipment is approximately \$2.6 million per year. No transfers to reserve are included in the Plan.
Workers Compensation - For the purposes of funding previous year workers compensation claims that are open and still have costs required to be paid by the City of Mandurah.	Reserve to increase to LGIS suggested reserve balance for Workers Compensation. Reviewed annually.
Restricted Cash Reserve	Restricted cash carried forward for future use.
Mandurah Quay Seawall Reserve	To fund future replacement works to the Mandurah Quay Seawall
Community Safety	To fund the relevant actions in the Community Safety Strategy that have been identified as being funded from this reserve.
Public Art	To fund future Public Art Capital Projects
Large-Scale Arts and Culture Attraction	To fund projects that promote Mandurah as a desirable City in its cultural offerings

5.4 Revenue Principle

In addition to the rating revenue, the City will identify and explore opportunities through the following criteria:

- Actively seek grants and contributions when available and aligned to the delivery of the Strategic Community Plan;
- Manage advocacy priorities and efforts in accordance with the City of Mandurah Advocacy Framework;
- Demonstrate continuous improvement in the achievement of the DLGSC Operating Surplus Ratio standard (refer Section 6.6 of this Plan);
- Identify opportunities to increase the level of commercial returns and broaden commercial opportunities where practical; and
- Fees and charges for the provision of for profit services must recover the full economic cost of providing the service.



5.5 Efficiency Principle

The City is committed to maximising organisational efficiencies through the following criteria:

- Resources are allocated in accordance with objectives in the Strategic Community Plan and Corporate Business;
- Service levels will be assessed and reviewed by Council in accordance with the City of Mandurah Service Review Framework to achieve the best value for money and appropriate quality aligned to community expectations; and
- A culture of continuous improvement is embedded within the City, with a focus on identifying and implementing ways to increase the efficiency of business processes.

5.5.1 Efficiency Program

The City has established an Efficiency Program which includes the following strategies:

Strategy 1 Permanent Cost Saving

As part of the 2024/2025 LTFP adoption, Council set the City an annual efficiency target of \$250,000 in permanent cost savings to be generated through review of contracts, programs and services. The efficiency target has been incorporated into Year 1 of the Plan, which will achieve a permanent reduction of \$250,000 to operating expenditure each year, resulting in \$2.5 million in permanent savings over the ten year Plan. Regular reporting on the achievement of the efficiency target will be provided to Council.

The cumulative effect of this initiative over the Plan is demonstrated in the table below:

Y1	Y2	Y3	Y4	Y5	Y6	Y7	Y8	Y9	Y10
2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
250,000.00	500,000.00	750,000.00	1,000,000.00	1,250,000.00	1,500,000.00	1,750,000.00	200,000.00	2,250,000.00	2,500,000.00

Strategy 2 One-off cost savings

Council budgets for a deficit of \$500,000 and is required to find one-off cost savings over the course of the financial year to achieve a balanced budget. This is achieved through a range of strategies and is reported to Council through the budget process.

Strategy 3 Business Improvement

The City has embraced a culture of continuous improvement and new ways of doing business, which will improve productivity across the organisation. The City focuses on digital transformation and is implementing a range of projects which will result more efficient use of resources and improved experience for customers.

Strategy 4 Service and Program Reviews

The City undertakes service, and program reviews each year to ensure services and programs are aligned to community need and expectations and are providing value for money for the City. These reviews analyse the City's services to review current delivery and identify any potential improvements. The reviews can be used to improve the organisation's efficiency and effectiveness, assist in addressing financial sustainability.



6. Key Ratios

The Department of Local Government Sport and Cultural Industries (DLGSC) considers several ratio's when measuring the performance of local governments. These ratios are:

- Current Ratio
- Asset Consumption Ratio
- Asset Renewal Funding Ratio
- Asset Sustainability Cover Ratio
- Debt Service Ratio
- Operating Surplus Ratio
- Own Source Revenue Ratio

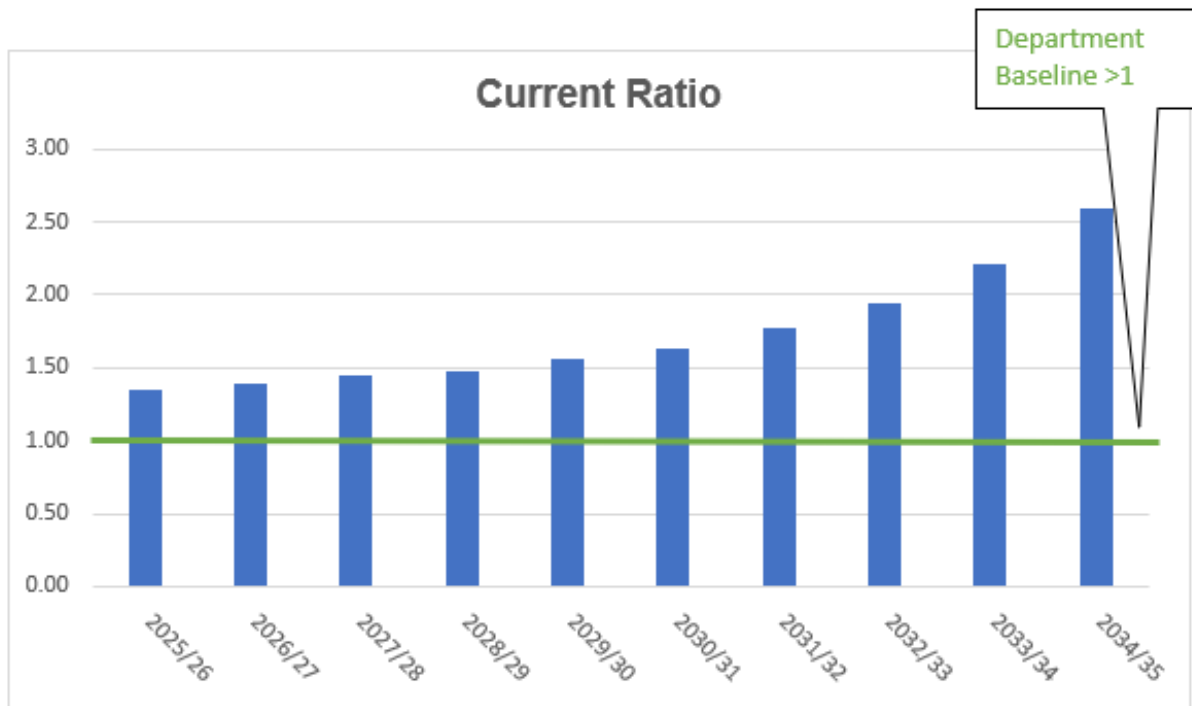
Information on the City's Ratio's is available in [Attachment Seven](#). A summary of the City's performance against these ratios is provided below:

6.1 Current Ratio

Liquidity refers to how quickly and cheaply an asset can be converted into cash. A local government's liquidity is measured by the Current Ratio. This ratio provides information on the ability of a local government to meet its short-term financial obligations out of unrestricted current assets.

The standard is not met if the ratio is lower than 1:1 (less than 100%) The standard is met if the ratio is greater than 1:1 (100% or greater). A ratio less than 1:1 means that a local government does not have sufficient assets that can be quickly converted into cash to meet its immediate cash commitments. This may arise from a budget deficit from the past year, a Council decision to operate an overdraft or a decision to fund leave entitlements from next year's revenues



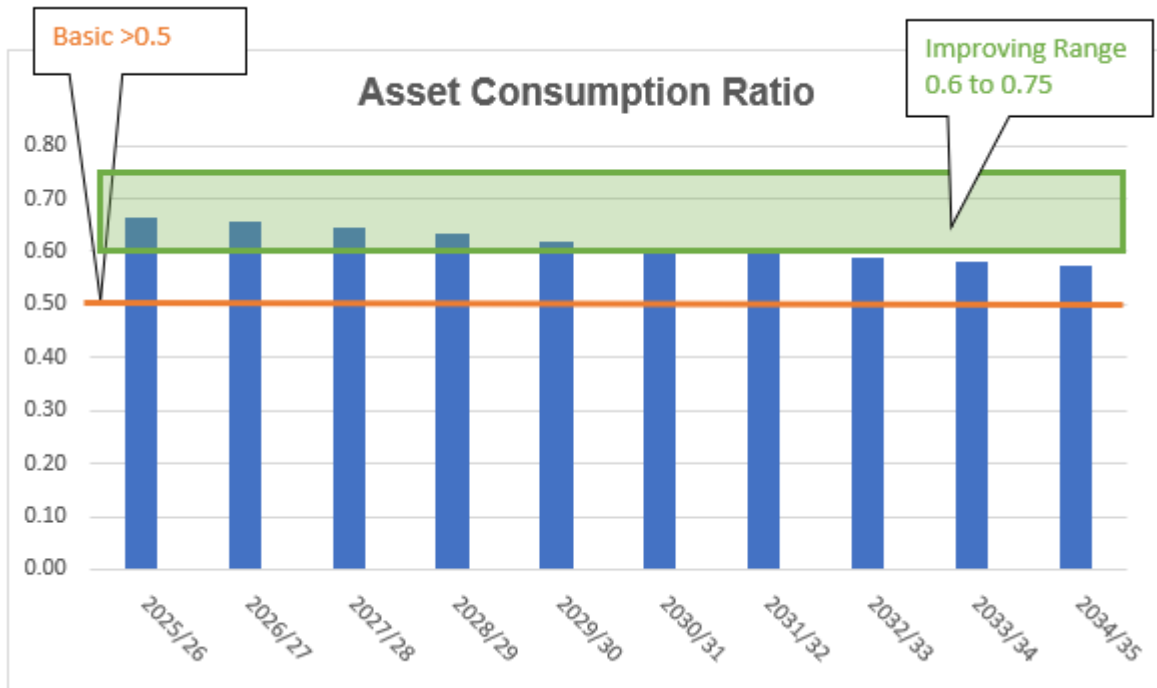


6.2 Asset Consumption Ratio

This ratio measures the extent to which depreciable assets have been consumed by comparing their written down value to their replacement cost. This ratio seeks to highlight the aged condition of a local government's stock of physical assets. If a local government is responsible for maintaining and renewing/replacing its assets in accordance with a well-prepared asset management plan, then the fact that its Asset Consumption Ratio may be low and/or declining should not be cause for concern – providing it is operating sustainably.

Standard is met if the ratio can be measured and is 50% or greater (0.50 or >). Standard is improving if the ratio is between 60% and 75% (0.60 and 0.75).

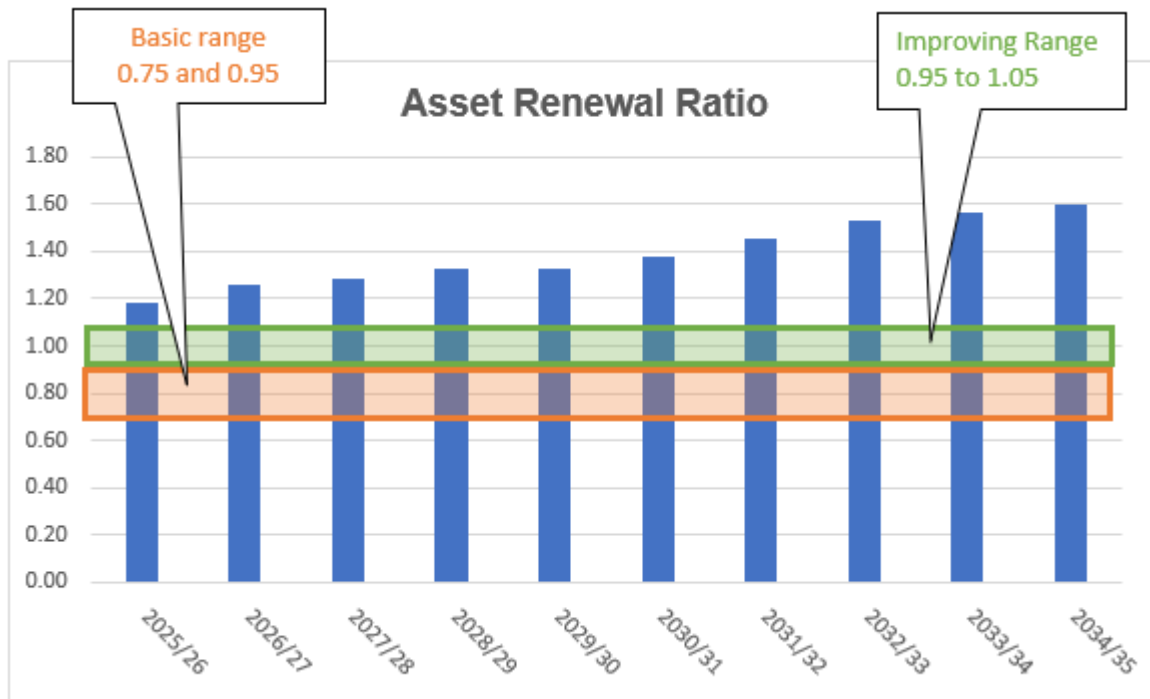




6.3 Asset Renewal Funding Ratio

This ratio is a measure of the ability of a local government to fund its projected asset renewal/replacements in the future. This ratio indicates whether the local government has the financial capacity to fund asset renewal as required and can continue to provide existing levels of services in future, without additional operating income; or reductions in operating expenses. The ratio is calculated from information included in the local government's long term financial plan and its asset management plan; not the Annual Financial Report. For the ratio to be meaningful, a consistent discount rate should be applied in Net Present Value (NPV) calculations. Standard is met if the ratio is between 75% and 95% (or 0.75 and 0.95). Standard is improving if the ratio is between 95% and 105% (or 0.95 and 1.05), and the ASR falls within the range 90% to 110%, and ACR falls within the range 50% to 75%.



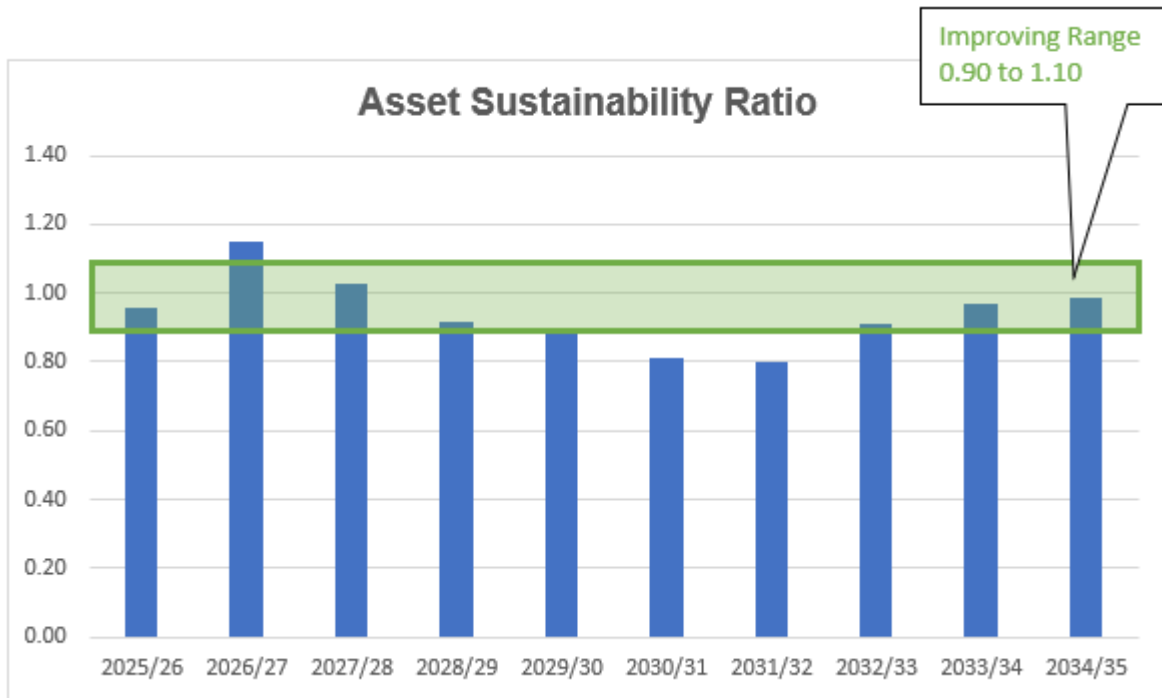


6.4 Asset Sustainability Ratio

This ratio indicates whether a local government is replacing or renewing existing non-financial assets at the same rate that its overall asset stock is wearing out. This ratio is an estimate of the extent to which assets managed by a local government are being replaced as they reach the end of their useful lives. It is calculated by measuring capital expenditure on renewal or replacement of assets, relative to depreciation expense. Expenditure on new or additional assets is excluded. Depreciation expense represents an estimate of the extent to which the assets have been consumed during that period. Measuring assets at fair value is critical to the calculation of a valid depreciation expense value.

Standard is met if the ratio can be measured and is 90% (or 0.90) Standard is improving if this ratio is between 90% and 110% (or 0.90 and 1.10).

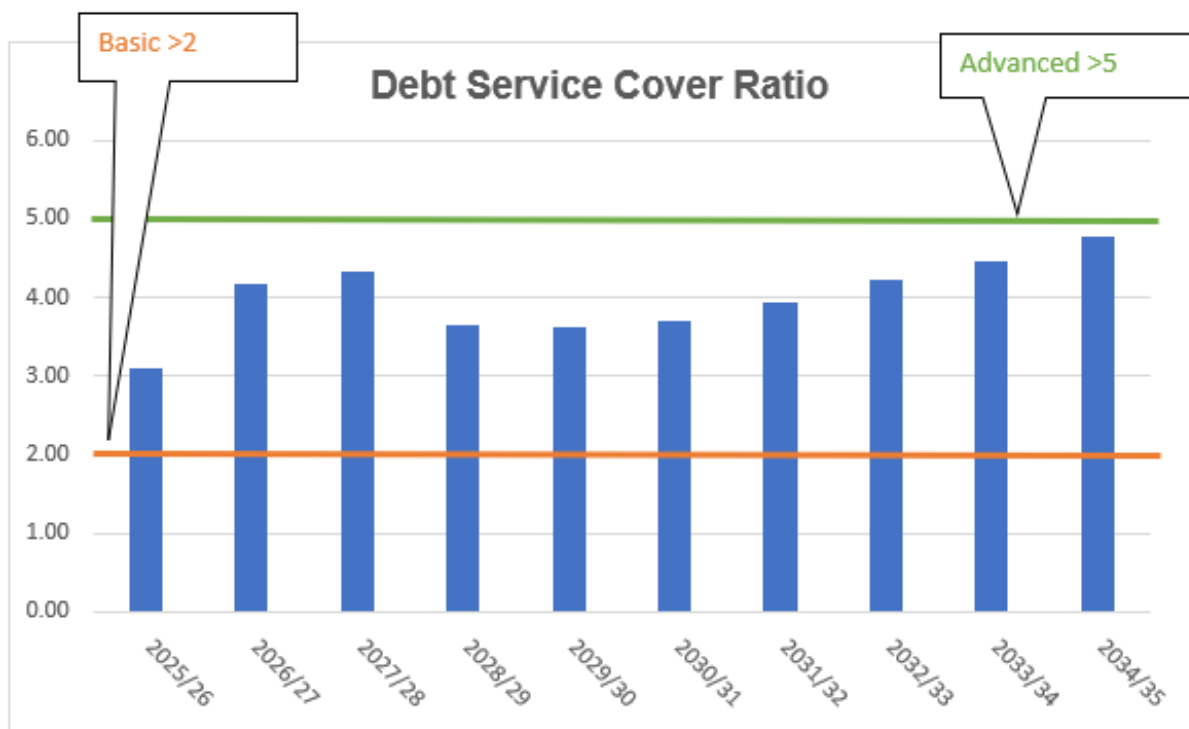




6.5 Debt Service Ratio

A local government's ability to service debt. This is the measurement of a local government's ability to produce enough cash to cover its debt payments. This ratio is the measurement of a local government's ability to repay its debt including lease payments. The higher the ratio is, the easier it is for a local government to obtain a loan.

A Basic standard is achieved if the ratio is greater than or equal to two. An Advanced standard is achieved if the ratio is greater than five.

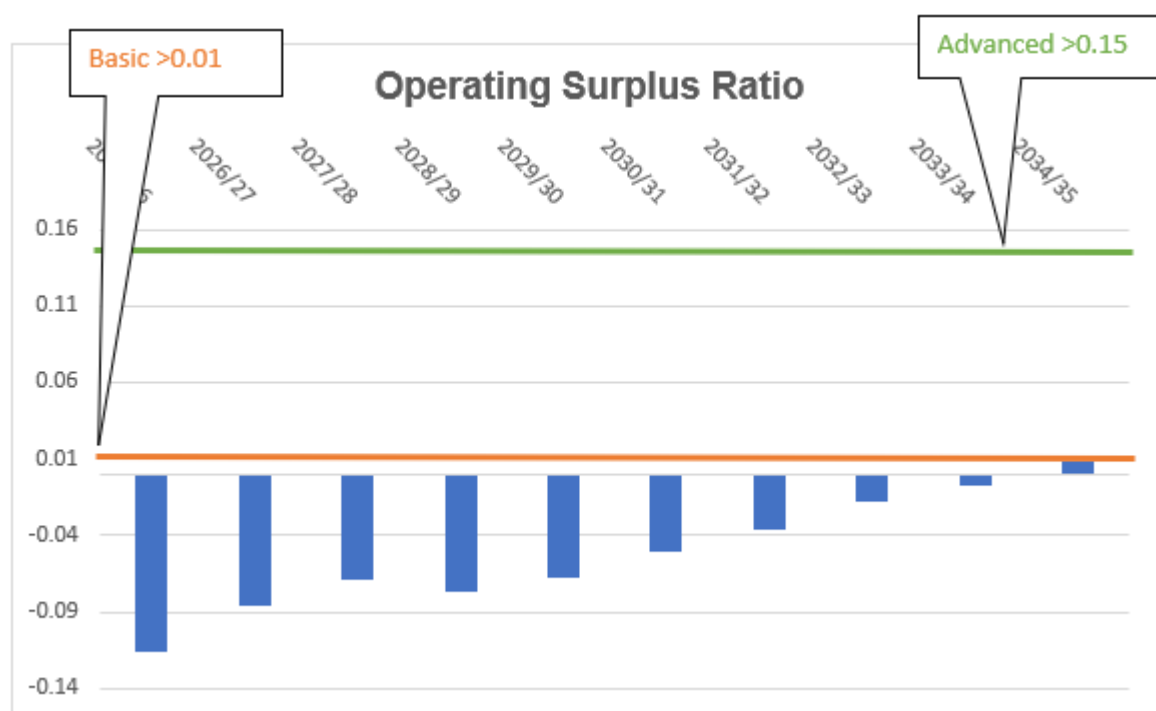


6.6 Operating Surplus Ratio

This ratio is a measure of a local government's ability to cover its operational costs and have revenues available for capital funding or other purposes. If a local government consistently achieves a positive operating surplus ratio and has soundly based long term financial plans showing that it can continue to do so in the future, having regard to asset management and the community's service level needs, then it is considered financially sustainable.

A positive ratio indicates the percentage of total own source revenue available to help fund proposed capital expenditure, transfer to cash reserves or to reduce debt. A negative ratio indicates the percentage increase in total own source revenue (principally rates) that would have been required to achieve a break-even operating result.

Basic Standard between 1% and 15% (0.01 and 0.15) Advanced Standard > 15% (>0.15).

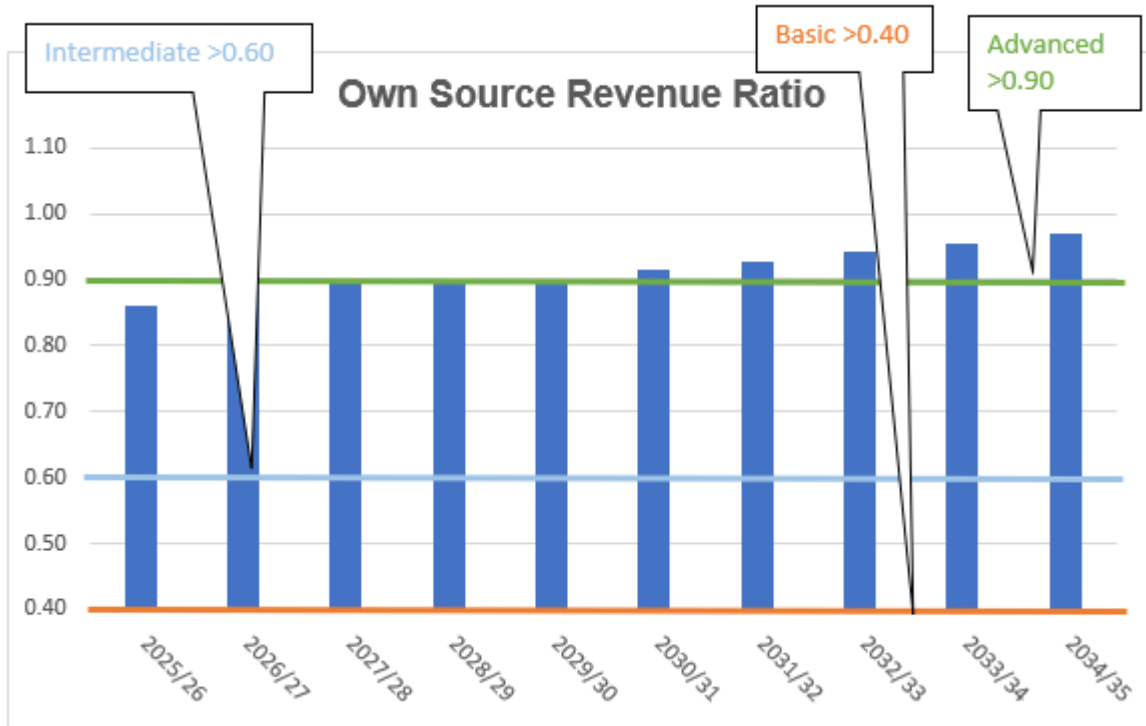


6.7 Own Source Revenue Ratio

This ratio is a measure of a local government's ability to cover its costs through its own taxing and revenue efforts. This ratio is the measurement of a local government's ability to cover its costs through its own revenue efforts. Different standards have been established to recognise the varying revenue raising capacities across the sector, where some rural and remote local governments have limited rate bases and revenue raising capacity, whereas others such as major metropolitan and regional local governments have significant rate bases and other own source revenues.

Basic standard is achieved if the ratio is between 40% and 60% (or 0.4 and 0.6). An Intermediate standard is achieved if the ratio is between 60% and 90% (or 0.6 and 0.9). An Advanced standard is achieved if the ratio is greater than 90% (or > 0.9).





7. Summary

This Plan is integral to the City's achievement of the Strategic Community Plan and ensures that financial decision making is accountable, transparent and responsive to the community's needs. This Plan has been developed recognising the impact of cost of living and ensures the City's decision making is responsive to current and future communities. The Plan is reviewed annually, and the City welcomes any feedback on the Plan as it strives for continuous improvement. If you have any feedback, please email council@mandurah.wa.gov.au and include in the subject Long Term Financial Plan.

8. Attachments

- **Attachment 1 – Summary**
- **Attachment 2 – New Operating and Employees**
- **Attachment 3 – Capital**
- **Attachment 4 – Assumptions**
- **Attachment 5 – Borrowings**
- **Attachment 6 – Reserves**
- **Attachment 7 – Ratios**



Attachment 1 - Summary

	Y1	Y2	Y3	Y4	Y5	Y6	Y7	Y8	Y9	Y10
	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
Opening Funding Surplus / (Deficit)	\$ 600,000.00	\$ 504,792.00	\$ 504,791.68	\$ 504,791.68	\$ 504,791.77	\$ 504,791.77	\$ 504,791.77	\$ 504,791.77	\$ 504,791.77	\$ 504,791.77
Operating Income										
Rates	\$ 102,985,169.00	\$ 107,618,208.49	\$ 112,053,690.16	\$ 116,585,108.65	\$ 121,290,821.28	\$ 126,177,312.27	\$ 131,251,201.42	\$ 136,519,752.50	\$ 141,989,881.93	\$ 147,669,167.84
Operating grants, subsidies and contributions	\$ 7,066,770.00	\$ 6,893,411.79	\$ 7,065,747.09	\$ 7,242,390.77	\$ 7,423,450.54	\$ 7,609,036.80	\$ 7,799,262.72	\$ 7,994,244.29	\$ 8,194,100.39	\$ 8,398,952.90
Other income	\$ 89,326.00	\$ 90,974.00	\$ 93,248.35	\$ 95,579.56	\$ 97,969.05	\$ 100,418.27	\$ 102,928.73	\$ 105,501.95	\$ 108,139.50	\$ 110,842.88
Fees & Charges	\$ 39,227,624.00	\$ 41,595,701.93	\$ 43,993,099.58	\$ 44,477,927.07	\$ 45,589,875.25	\$ 46,729,622.13	\$ 47,897,862.69	\$ 49,095,309.25	\$ 50,322,691.98	\$ 51,580,759.28
Interest Earnings	\$ 4,685,824.00	\$ 4,831,140.60	\$ 4,951,919.12	\$ 5,075,717.09	\$ 5,202,610.02	\$ 5,332,675.27	\$ 5,465,992.15	\$ 5,602,641.96	\$ 5,742,708.01	\$ 5,886,275.71
Operating Income Total	\$ 154,054,713.00	\$ 161,029,436.81	\$ 167,557,704.29	\$ 173,476,723.15	\$ 179,604,726.14	\$ 185,949,064.75	\$ 192,517,347.71	\$ 199,317,449.94	\$ 206,357,521.81	\$ 213,645,998.71
Operating Expenses										
Direct Employee costs	\$ 61,440,073.00	\$ 61,467,667.19	\$ 64,008,453.88	\$ 67,566,405.31	\$ 71,001,923.77	\$ 74,940,511.73	\$ 78,854,224.09	\$ 82,745,779.27	\$ 86,619,373.32	\$ 90,478,433.42
Materials and Contracts	\$ 67,386,922.00	\$ 69,088,951.65	\$ 70,183,197.22	\$ 72,022,033.13	\$ 74,229,396.56	\$ 76,396,120.07	\$ 78,169,829.56	\$ 79,357,405.62	\$ 81,911,310.42	\$ 83,519,671.92
Utilities	\$ 5,030,247.00	\$ 5,218,547.32	\$ 5,367,160.86	\$ 5,446,426.40	\$ 5,519,176.37	\$ 5,592,944.84	\$ 5,667,746.06	\$ 5,743,594.51	\$ 5,820,504.83	\$ 5,898,491.90
Depreciation	\$ 35,612,864.00	\$ 35,913,628.75	\$ 36,272,765.03	\$ 36,635,492.68	\$ 37,001,847.61	\$ 37,371,866.09	\$ 37,745,584.75	\$ 38,123,040.60	\$ 38,504,271.00	\$ 38,889,313.71
Interest Expense	\$ 1,181,148.00	\$ 1,166,979.93	\$ 1,248,647.35	\$ 1,365,301.57	\$ 1,490,193.79	\$ 1,638,052.66	\$ 1,591,166.07	\$ 1,535,702.94	\$ 1,472,165.03	\$ 1,392,362.68
Insurance	\$ 1,615,556.00	\$ 1,710,181.67	\$ 1,778,588.94	\$ 1,830,168.01	\$ 1,883,242.89	\$ 1,937,856.93	\$ 1,994,054.78	\$ 2,051,882.37	\$ 2,111,386.96	\$ 2,172,617.18
Operating Expenses Total	\$ 172,266,810.00	\$ 174,565,956.50	\$ 178,858,813.28	\$ 184,865,827.11	\$ 191,125,780.98	\$ 194,877,352.31	\$ 199,022,605.32	\$ 202,627,405.31	\$ 207,646,011.56	\$ 211,773,890.81
Non-cash amounts excluded from operating activities	\$ 35,718,031.00	\$ 35,913,628.75	\$ 36,272,765.03	\$ 36,635,492.68	\$ 37,001,847.61	\$ 37,371,866.09	\$ 37,745,584.75	\$ 38,123,040.60	\$ 38,504,271.00	\$ 38,889,313.71
Amount attributable to operating activities	\$ 17,505,934.00	\$ 22,377,109.06	\$ 24,971,656.04	\$ 25,246,388.72	\$ 25,480,792.76	\$ 28,443,578.53	\$ 31,240,327.14	\$ 34,813,085.23	\$ 37,215,781.24	\$ 40,761,421.61
Investing activities										
Non-operating grants, subsidies and contributions	\$ 11,902,916.00	\$ 21,802,629.00	\$ 22,392,735.00	\$ 12,478,374.00	\$ 6,570,968.00	\$ 7,389,919.00	\$ 5,172,115.00	\$ 6,408,010.00	\$ 5,129,615.00	\$ 4,379,615.00
Proceeds from disposal of assets	\$ 9,943,244.00	\$ 1,295,115.51	\$ 3,827,493.40	\$ 1,360,680.73	\$ 1,394,697.75	\$ 1,429,565.19	\$ 1,465,304.32	\$ 1,501,936.93	\$ 1,539,485.36	\$ 1,577,972.49
Payments for property, plant and equipment	\$ 37,805,360.60	\$ 59,859,701.00	\$ 54,519,784.00	\$ 46,855,294.00	\$ 34,388,314.00	\$ 27,497,055.00	\$ 24,482,359.00	\$ 25,929,529.00	\$ 23,034,255.00	\$ 21,534,255.00
Admin Overheads allocated to Capital	\$ 2,662,525.40	\$ 3,043,686.55	\$ 2,803,390.28	\$ 2,458,488.23	\$ 1,547,474.13	\$ 1,888,696.44	\$ 1,888,696.44	\$ 1,888,696.44	\$ 1,888,696.44	\$ 1,888,696.44
Additional renewal expenditure	\$ 0.00	\$ -	\$ 0.00	\$ -	\$ -	\$ 4,559,515.94	\$ 8,151,441.96	\$ 11,382,444.36	\$ 15,470,209.69	\$ 17,995,135.82
Amount attributable to investing activities	\$ 18,621,726.00	\$ 39,805,643.04	\$ 31,102,945.88	\$ 35,474,727.50	\$ 27,970,122.38	\$ 25,125,783.18	\$ 27,885,078.07	\$ 31,290,722.87	\$ 33,724,060.78	\$ 35,460,499.77
Financing Activities										
Proceeds from new debentures	\$ 7,150,000.00	\$ 10,000,000.00	\$ 8,000,000.00	\$ 8,500,000.00	\$ 9,500,000.00	\$ 5,000,000.00	\$ 5,000,000.00	\$ 5,000,000.00	\$ 5,000,000.00	\$ 3,250,000.00
Unspent Loans Utilised	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Additional expenditure reduction	\$ 250,000.00	\$ 500,000.00	\$ 750,000.00	\$ 1,000,000.00	\$ 1,250,000.00	\$ 1,500,000.00	\$ 1,750,000.00	\$ 2,000,000.00	\$ 2,250,000.00	\$ 2,500,000.00
Payment of lease liability	\$ 1,373,665.00	\$ 1,167,973.45	\$ 1,191,332.92	\$ 1,215,159.57	\$ 1,239,462.77	\$ 1,264,252.02	\$ 1,289,537.06	\$ 1,315,327.80	\$ 1,348,211.00	\$ 1,381,916.27
Proceeds from self-supporting loans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from reserves	\$ 9,668,574.00	\$ 14,552,833.00	\$ 5,398,730.68	\$ 9,512,633.70	\$ 931,397.40	\$ -	\$ -	\$ -	\$ -	\$ -
Repayment of debentures	\$ 4,946,758.00	\$ 4,571,124.88	\$ 4,801,316.69	\$ 5,603,763.58	\$ 5,945,638.01	\$ 6,503,941.29	\$ 6,722,409.07	\$ 7,068,938.19	\$ 7,209,499.85	\$ 7,437,934.85
Transfer to reserves	\$ 10,737,151.00	\$ 1,885,200.38	\$ 1,924,791.23	\$ 1,965,371.87	\$ 2,006,967.01	\$ 2,049,602.04	\$ 2,093,302.94	\$ 2,138,096.36	\$ 2,184,009.62	\$ 2,231,070.71
Amount attributable to financing activities	\$ 11,000.00	\$ 17,428,534.30	\$ 6,131,289.84	\$ 10,228,338.68	\$ 2,489,329.61	\$ 3,317,795.34	\$ 3,355,249.07	\$ 3,522,362.36	\$ 3,491,720.47	\$ 5,300,921.83
Closing Funding Surplus / (Deficit)	(\$504,792)	(\$504,792)	(\$504,792)	(\$504,792)	(\$504,792)	(\$504,792)	(\$504,792)	(\$504,792)	(\$504,792)	(\$504,792)
Surplus/(Deficit) no carry forward	(\$504,792)	\$0	\$0	(\$0)	(\$0)	\$0	(\$0)	(\$0)	\$0	(\$0)

Attachment 2 - New Operating and Employees

New Operating Proposal	Funded By	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034	2034/2035
The City is required to undertake ongoing groundwater monitoring on the Operations Centre and Red Road.	City Funding Required	64,500.00	64,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Development of Urban Canopy Plan and Monitoring	City Funding Required	80,000.00	80,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Age Friendly Mandurah Strategy development	City Funding Required	25,000.00	0.00	0.00	0.00	0.00	40,000.00	0.00	0.00	0.00	0.00
Supporting consultancy studies for Permanent sand bypassing feasibility and business case	City Funding Required	100,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total	269,500.00	144,500.00	0.00	0.00	0.00	40,000.00	0.00	0.00	0.00	0.00

Attachment 2 - New Operating and Employees

FTE Proposal	FTE Funded By	FTE Required	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034	2034/2035
Programs Administration Support 0.5 FTE	Increase in Revenue	0.5	38,630.80	38,630.80	38,630.80	38,630.80	38,630.80	38,630.80	38,630.80	38,630.80	38,630.80	38,630.80
Swim School Administration Support 0.5 FTE	Increase in Revenue	0.5	38,630.80	38,630.80	38,630.80	38,630.80	38,630.80	38,630.80	38,630.80	38,630.80	38,630.80	38,630.80
Fitness Administration Support 0.5 FTE	Increase in Revenue	0.5	38,630.80	38,630.80	38,630.80	38,630.80	38,630.80	38,630.80	38,630.80	38,630.80	38,630.80	38,630.80
Aquatic Administration Support 0.5 FTE	Increase in Revenue	0.5	38,630.80	38,630.80	38,630.80	38,630.80	38,630.80	38,630.80	38,630.80	38,630.80	38,630.80	52,832.00
2025/2026 – City Parks North new park sites	Escalation assumption for new assets	0.2	11,671.92	11,671.92	11,671.92	11,671.92	11,671.92	11,671.92	11,671.92	11,671.92	11,671.92	11,671.92
2025/2026 – City Parks South new park sites	Escalation assumption for new assets	0.4	33,070.44	33,070.44	33,070.44	33,070.44	33,070.44	33,070.44	33,070.44	33,070.44	33,070.44	33,070.44
2025/2026 – City Parks South New park sites	Escalation assumption for new assets	1.6	116,719.20	116,719.20	116,719.20	116,719.20	116,719.20	116,719.20	116,719.20	116,719.20	116,719.20	116,719.20
2025/2026 – City Parks Central New park site	Escalation assumption for new assets	0.1	5,835.96	5,835.96	5,835.96	5,835.96	5,835.96	5,835.96	5,835.96	5,835.96	5,835.96	5,835.96
2026/2027 – City Parks North New Park Sites	Escalation assumption for new assets	0.7	0.00	50,578.32	50,578.32	50,578.32	50,578.32	50,578.32	50,578.32	50,578.32	50,578.32	50,578.32
2026/2027 – City Parks North new park sites	Escalation assumption for new assets	0.7	0.00	54,468.96	54,468.96	54,468.96	54,468.96	54,468.96	54,468.96	54,468.96	54,468.96	54,468.96
2026/2027 – City Parks Central new park sites	Escalation assumption for new assets	0.8	0.00	58,359.60	58,359.60	58,359.60	58,359.60	58,359.60	58,359.60	58,359.60	58,359.60	58,359.60
2027/2028 – City Parks North new park sites	Escalation assumption for new assets	1.5	0.00	0.00	112,828.56	112,828.56	112,828.56	112,828.56	112,828.56	112,828.56	112,828.56	112,828.56
2028/2029 – City Parks North new park sites	Escalation assumption for new assets	0.7	0.00	0.00	0.00	50,578.32	50,578.32	50,578.32	50,578.32	50,578.32	50,578.32	50,578.32
2025/2026 – City Parks –Turf maintenance staff	Escalation assumption for new assets	1.0	73,922.16	73,922.16	73,922.16	73,922.16	73,922.16	73,922.16	73,922.16	73,922.16	73,922.16	73,922.16
New Handyman Maintenance Officer	Escalation assumption for new assets	1.0	76,668.80	76,668.80	76,668.80	76,668.80	76,668.80	76,668.80	76,668.80	76,668.80	76,668.80	76,668.80
2025/2026 Hours for nursery role 0.6 FTE to 0.8 FTE	Escalation assumption for new assets	0.2	16,140.80	16,140.80	16,140.80	0.00	16,140.80	16,140.80	16,140.80	16,140.80	16,140.80	16,140.80
Additional FTE in the Irrigation Team	Escalation assumption for new assets	1.0	80,422.96	80,422.96	80,422.96	80,422.96	80,422.96	160,845.92	160,845.92	160,845.92	160,845.92	160,845.92
Total		11.9	568,975.440	732,382.320	845,210.880	879,648.400	895,789.200	976,212.160	976,212.160	976,212.160	976,212.160	990,413.360

Attachment 3 - Capital

Programs	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034	2034/2035	Program Cost	Grants Funding	CoM Funding
Bridges Program	\$ 400,000	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 650,000	\$ 167,000	\$ 483,000
Building Program	\$ 6,487,000	\$ 12,647,000	\$ 10,755,012	\$ 8,194,000	\$ 8,096,500	\$ 3,741,000	\$ 1,416,500	\$ 1,790,148	\$ 2,487,928	\$ 987,928	\$ 56,603,016	\$ 7,607,000	\$ 48,996,016
Car Park Program	\$ 115,000	\$ 1,647,500	\$ 1,014,000	\$ 102,419	\$ 1,454,000	\$ 348,586	\$ 572,409	\$ 404,501	\$ 366,030	\$ 366,030	\$ 6,390,475	\$ 50,000	\$ 6,340,475
Coastal & Marine Infrastructure Program	\$ 4,810,000	\$ 8,399,742	\$ 1,833,227	\$ 1,739,403	\$ 5,499,372	\$ 1,720,608	\$ 1,185,000	\$ 1,936,789	\$ 200,000	\$ 200,000	\$ 27,524,141	\$ 12,993,834	\$ 14,530,307
Community Sport & Recreation Facility Fund Program	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 1,500,000	\$ -	\$ 1,500,000
Drainage Program	\$ 485,000	\$ 655,092	\$ 809,515	\$ 812,109	\$ 685,268	\$ 901,378	\$ 901,378	\$ 901,378	\$ 901,378	\$ 901,378	\$ 7,953,874	\$ -	\$ 7,953,874
New Assets Program	\$ 3,959,887	\$ 19,543,016	\$ 21,823,397	\$ 17,012,897	\$ 3,050,000	\$ 3,650,000	\$ 4,300,000	\$ 4,550,000	\$ 3,050,000	\$ 3,050,000	\$ 83,989,197	\$ 45,078,516	\$ 38,910,681
Parks Program	\$ 5,803,056	\$ 3,134,709	\$ 4,397,019	\$ 5,474,944	\$ 3,189,804	\$ 3,541,415	\$ 2,525,427	\$ 3,088,433	\$ 1,751,814	\$ 1,751,814	\$ 34,658,435	\$ 1,340,000	\$ 33,318,435
Paths Program	\$ 430,935	\$ 287,528	\$ 351,840	\$ 315,872	\$ 334,552	\$ 282,604	\$ 306,516	\$ 318,676	\$ 468,556	\$ 468,556	\$ 3,565,635	\$ -	\$ 3,565,635
Roads Program	\$ 8,545,465	\$ 8,674,500	\$ 8,902,880	\$ 8,570,550	\$ 7,455,805	\$ 8,671,265	\$ 8,634,930	\$ 8,299,405	\$ 9,168,350	\$ 9,168,350	\$ 86,091,500	\$ 36,196,150	\$ 49,895,350
Street Lighting & Furniture Program	\$ 719,500	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 6,119,500	\$ 20,000	\$ 6,099,500
Traffic Management Program	\$ 2,779,783	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 9,529,783	\$ 1,974,396	\$ 7,555,387
Plant & Equipment	\$ 3,119,734	\$ 3,120,614	\$ 3,132,894	\$ 3,133,100	\$ 3,123,013	\$ 3,140,199	\$ 3,140,199	\$ 3,140,199	\$ 3,140,199	\$ 3,140,199	\$ 31,330,350	\$ -	\$ 31,330,350
Grand Total	\$ 37,805,361	\$ 59,859,701	\$ 54,519,784	\$ 46,855,294	\$ 34,388,314	\$ 27,497,055	\$ 24,482,359	\$ 25,929,529	\$ 23,034,255	\$ 21,534,255	\$ 355,905,907	\$ 103,776,896	\$ 252,129,011

Attachment 3 - Capital

Projects per Program	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034	2034/2035	Grand Total Costs	Grand Total Grants	CoM Funding
Bridges Program	\$ 400,000	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 650,000	\$ 167,000	\$ 483,000
BRG - 2025-26 Level Three Inspections	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ 150,000
BRG Fathom Turn Footbridge Maintenance	\$ 250,000	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ 167,000	\$ 333,000
Building Program	\$ 6,487,000	\$ 12,647,000	\$ 10,755,012	\$ 8,194,000	\$ 8,096,500	\$ 3,741,000	\$ 1,416,500	\$ 1,790,148	\$ 2,487,928	\$ 987,928	\$ 56,603,016	\$ 7,607,000	\$ 48,996,016
Administration Centre Refurbishment	\$ -	\$ -	\$ 225,500	\$ 4,200,000	\$ 4,425,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,851,000	\$ -	\$ 8,851,000
BLD - 25-26 - Site Main Switchboard	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000
BLD - Antenna Mast Removal	\$ 37,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,000	\$ -	\$ 37,000
BLD - CASM workshop upgrade	\$ 50,000	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ 200,000
BLD - Community Shed (Dower St)	\$ 150,000	\$ 2,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,650,000	\$ 2,500,000	\$ 150,000
BLD - Coodanup Comm Centre Roof Repairs	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ 30,000
BLD - Madora Bay South Ablution	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ 25,000
BLD - Mandurah Bowl Club Floorcovering	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000	\$ -	\$ 80,000
BLD - Mandurah Family & CC Roof Cover	\$ 35,000	\$ 110,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 145,000	\$ -	\$ 145,000
BLD - Mandurah Museum Roof Replacement	\$ 20,000	\$ 109,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 129,000	\$ -	\$ 129,000
BLD - MARC Café/Squash Thoroughfare	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000
BLD - MARC Indoor Door & Reception Imp	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000
BLD - MARC Indoor Pirate Playground	\$ 25,000	\$ 550,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 575,000	\$ -	\$ 575,000
BLD - MARC Squash Court Glass Walls	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,000	\$ 30,000	\$ 60,000
BLD - Meadow Springs Sport Fac Ext Paint	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ 150,000
BLD - Port Bouvard SLC HVAC	\$ 35,000	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 335,000	\$ -	\$ 335,000
BLD - Renew - Falcon Bay Ablution Roof	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,000	\$ -	\$ 70,000
BLD - Renewal - MPAC HVAC	\$ 4,600,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,600,000	\$ -	\$ 4,600,000
BLD - South Dist BF Ops Demolition	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ -	\$ 35,000
BLD - South Mand Football CI Sewer Conv	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,000	\$ -	\$ 70,000
BLD - South Mand Tennis Club Roof Repl	\$ 40,000	\$ 145,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 185,000	\$ -	\$ 185,000
BLD - Southern Estuary Hall Demolition	\$ 110,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,000	\$ -	\$ 110,000
BLD - Sth Mand FC Stormwater	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ 30,000
LTFP Program - Building	\$ -	\$ 2,683,000	\$ 4,429,512	\$ 3,894,000	\$ 3,571,000	\$ 3,641,000	\$ 1,316,500	\$ 1,690,148	\$ 2,387,928	\$ 887,928	\$ 24,501,016	\$ 5,077,000	\$ 19,424,016
Minor Emergent City Maintenance Capital Renewals	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 1,000,000	\$ -	\$ 1,000,000
New - HHRC Basketball Backboard Winches	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ -	\$ 35,000
Operations Centre	\$ 500,000	\$ 6,000,000	\$ 6,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,500,000	\$ -	\$ 12,500,000
Car Park Program	\$ 115,000	\$ 1,647,500	\$ 1,014,000	\$ 102,419	\$ 1,454,000	\$ 348,586	\$ 572,409	\$ 404,501	\$ 366,030	\$ 366,030	\$ 6,390,475	\$ 50,000	\$ 6,340,475
CPK - City Centre Parking Plan Delivery	\$ 105,000	\$ 30,000	\$ 14,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 149,000	\$ 50,000	\$ 99,000
CPK Doddies Beach Carpark Renewal	\$ 5,000	\$ 175,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 180,000	\$ -	\$ 180,000
CPK Merlin St Carpark Renewal	\$ 5,000	\$ 442,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 447,500	\$ -	\$ 447,500
CPK Mewburn & George Robinson Upgrades	\$ -	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000	\$ -	\$ 2,000,000
LTFP Program - Car Park	\$ -	\$ -	\$ -	\$ 102,419	\$ 1,454,000	\$ 348,586	\$ 572,409	\$ 404,501	\$ 366,030	\$ 366,030	\$ 3,613,975	\$ -	\$ 3,613,975
Coastal & Marine Infrastructure Program	\$ 4,810,000	\$ 8,399,742	\$ 1,833,227	\$ 1,739,403	\$ 5,499,372	\$ 1,720,608	\$ 1,185,000	\$ 1,936,789	\$ 200,000	\$ 200,000	\$ 27,524,141	\$ 12,993,834	\$ 14,530,307
C&M - 25-26 Birchley Rd Boat Ramp Upgr	\$ 905,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 905,000	\$ 678,750	\$ 226,250
C&M - 25-26 Breakwater Pde Entry Seawall	\$ 70,000	\$ 1,070,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,140,000	\$ 357,000	\$ 783,000
C&M - 25-26 Doddies Beach Protection	\$ 150,000	\$ 2,638,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,788,000	\$ 2,713,000	\$ 75,000
C&M - 25-26 Memorial Park Seawall	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ 250,000
C&M - 25-26 Town Beach Seawall Renewal	\$ 1,100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,100,000	\$ 1,100,000	\$ -
C&M - 25-26 Waterside Foreshore seawall	\$ 315,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 315,000	\$ -	\$ 315,000
C&M - Darwin Tce Public Jetty Renew	\$ 20,000	\$ 180,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ 200,000
C&M - Mandjar Bay Concept Planning	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000
C&M Mandurah Quay Seawall Repair	\$ 1,650,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,650,000	\$ -	\$ 1,650,000
Eastern Foreshore Boardwalk Renewal	\$ 250,000	\$ 2,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,750,000	\$ -	\$ 2,750,000
LTFP Program - Coastal & Marine Infrastr	\$ -	\$ 2,011,742	\$ 1,833,227	\$ 1,739,403	\$ 5,499,372	\$ 1,720,608	\$ 1,185,000	\$ 1,936,789	\$ 200,000	\$ 200,000	\$ 16,326,141	\$ 6,495,084	\$ 9,831,057
Community Sport & Recreation Facility Fund Program	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 1,500,000	\$ -	\$ 1,500,000
LTFP Program - Comm Sport & Rec Fac Fund	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 1,500,000	\$ -	\$ 1,500,000
Drainage Program	\$ 485,000	\$ 655,092	\$ 809,515	\$ 812,109	\$ 685,268	\$ 901,378	\$ 901,378	\$ 901,378	\$ 901,378	\$ 901,378	\$ 7,953,874	\$ -	\$ 7,953,874
DRG - Cygni Street	\$ 145,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 145,000	\$ -	\$ 145,000
DRG - Durham Crescent	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ -	\$ 60,000
DRG - Lyelta Street	\$ 5,000	\$ -	\$ 95,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000
DRG - Mandurah Gardens Est	\$ 5,000	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,000	\$ -	\$ 125,000
DRG - Mississippi Drive	\$ 5,000	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 205,000	\$ -	\$ 205,000
DRG - Parkview Street	\$ 165,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 165,000	\$ -	\$ 165,000
DRG - Portmarnock Circle	\$ 5,000	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 155,000	\$ -	\$ 155,000
DRG - Scenic Dr and Philante St Int	\$ 5,000	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 155,000	\$ -	\$ 155,000
DRG - Tara Street	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,000	\$ -	\$ 90,000
LTFP Program - Drainage	\$ -	\$ 35,092	\$ 714,515	\$ 812,109	\$ 685,268	\$ 901,378	\$ 901,378	\$ 901,378	\$ 901,378	\$ 901,378	\$ 6,753,874	\$ -	\$ 6,753,874

Attachment 3 - Capital

Projects per Program	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034	2034/2035	Grand Total Costs	Grand Total Grants	CoM Funding
New Assets Program	\$ 3,959,887	\$ 19,543,016	\$ 21,823,397	\$ 17,012,897	\$ 3,050,000	\$ 3,650,000	\$ 4,300,000	\$ 4,550,000	\$ 3,050,000	\$ 3,050,000	\$ 83,989,197	\$ 45,078,516	\$ 38,910,681
Caddadup Recycled Water Supply (MAR)	\$ 165,000	\$ 320,000	\$ 140,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 625,000	\$ 173,766	\$ 451,234
LTFP Program - Christmas Decorations	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 2,000,000	\$ -	\$ 2,000,000
LTFP Program - New Assets	\$ -	\$ 250,000	\$ 340,250	\$ 2,290,250	\$ 2,850,000	\$ 3,450,000	\$ 4,100,000	\$ 4,350,000	\$ 2,850,000	\$ 2,850,000	\$ 23,330,500	\$ 6,760,000	\$ 16,570,500
NEW - Bortolo Goal Compound	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ 15,000
NEW - Eastern Foreshore North Ablution	\$ -	\$ 25,000	\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 475,000	\$ -	\$ 475,000
New - Falcon Coastal Shared Path	\$ 597,000	\$ 4,626,000	\$ 4,473,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,696,000	\$ 4,848,000	\$ 4,848,000
New - Falcon Men's Shed	\$ 646,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 646,750	\$ 446,750	\$ 200,000
NEW - Falcon Pavilion New Bin Storage	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ -	\$ 35,000
NEW - Lakelands Youth Park	\$ 50,000	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,050,000	\$ 1,350,000	\$ 700,000
New - MARC Sports Court Upgrade	\$ 298,375	\$ 596,750	\$ 6,212,750	\$ 6,265,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,373,125	\$ 10,000,000	\$ 3,373,125
NEW - Peelwood Reserve Oval Storage	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000	\$ -
NEW - Playground, Kardan Loop, Falcon	\$ 10,000	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 160,000	\$ -	\$ 160,000
New - Regional Multi-use Facility	\$ 414,762	\$ 6,959,266	\$ 8,257,397	\$ 8,257,397	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,888,822	\$ 20,000,000	\$ 3,888,822
NEW - Town Beach SLS Storage	\$ 30,000	\$ 270,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ 200,000	\$ 100,000
New - Western Foreshore Leisure Precinct	\$ 448,000	\$ 4,146,000	\$ 1,750,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,344,000	\$ 250,000	\$ 6,094,000
New - Yalgorup National Park	\$ 850,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 850,000	\$ 850,000	\$ -
Parks Program	\$ 5,803,056	\$ 3,134,709	\$ 4,397,019	\$ 5,474,944	\$ 3,189,804	\$ 3,541,415	\$ 2,525,427	\$ 3,088,433	\$ 1,751,814	\$ 1,751,814	\$ 34,658,435	\$ 1,340,000	\$ 33,318,435
25-26 Res Elect Meter Replacement	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000
Basketball half court noise mitigation	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ -	\$ 35,000
LTFP Program - Parks	\$ -	\$ 2,031,209	\$ 4,397,019	\$ 5,474,944	\$ 3,189,804	\$ 3,541,415	\$ 2,525,427	\$ 3,088,433	\$ 1,751,814	\$ 1,751,814	\$ 27,751,879	\$ 600,000	\$ 27,151,879
PRK - Coodanup Foreshore Upgrade	\$ 650,000	\$ 650,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,300,000	\$ -	\$ 1,300,000
PRK - Hockey Turf Surface Renewal	\$ 870,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 870,000	\$ 340,000	\$ 530,000
PRK - Roy Tuckey Reserve Pump Track Rnwl	\$ 170,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 170,000	\$ -	\$ 170,000
PRK 25-26 Bin Enclosures Upgrade	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000
PRK 25-26 Boardwk and Beach Access Rnwl	\$ 691,180	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 691,180	\$ -	\$ 691,180
PRK 25-26 Fencing Renewal	\$ 239,980	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 239,980	\$ -	\$ 239,980
PRK 25-26 Hermitage Bore Renewal	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,000	\$ -	\$ 90,000
PRK 25-26 Merlin Reserve Renewal	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000	\$ 400,000	\$ -
PRK 25-26 Park Fixtures New	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120,000	\$ -	\$ 120,000
PRK 25-26 Parks Furniture Renewal	\$ 148,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 148,000	\$ -	\$ 148,000
PRK 25-26 Playground Renewal	\$ 282,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 282,500	\$ -	\$ 282,500
PRK 25-26 Retaining Wall	\$ 19,996	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,996	\$ -	\$ 19,996
PRK 25-26 Shade Sails New	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000
PRK 25-26 Signage New	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ 40,000
PRK 25-26 Signage Renewal	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ -	\$ 60,000
PRK 25-26 Softfall Rubber Renewal	\$ 64,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 64,400	\$ -	\$ 64,400
PRK Bardoc Reserve Upgrade	\$ 10,000	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 410,000	\$ -	\$ 410,000
PRK Dawesville Channel SE Fshore Upgrade	\$ 800,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800,000	\$ -	\$ 800,000
PRK Mississippi Res Playground Upgrade	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000	\$ -	\$ 400,000
PRK Norwich Reserve Upgrade	\$ 470,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 470,000	\$ -	\$ 470,000
PRK Sports Court Renewal	\$ 42,000	\$ 53,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 95,500	\$ -	\$ 95,500
Paths Program	\$ 430,935	\$ 287,528	\$ 351,840	\$ 315,872	\$ 334,552	\$ 282,604	\$ 306,516	\$ 318,676	\$ 468,556	\$ 468,556	\$ 3,565,635	\$ -	\$ 3,565,635
LTFP Program - Paths	\$ -	\$ 164,028	\$ 351,840	\$ 315,872	\$ 334,552	\$ 282,604	\$ 306,516	\$ 318,676	\$ 468,556	\$ 468,556	\$ 3,011,200	\$ -	\$ 3,011,200
PTH - Realign - Lively Place	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ -	\$ 35,000
PTH - Renew - Caddadup Reserve	\$ 99,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 99,000	\$ -	\$ 99,000
PTH - Renew - Estuary Road	\$ 15,000	\$ 123,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 138,500	\$ -	\$ 138,500
PTH - Renew - Mandurah Road	\$ 129,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 129,600	\$ -	\$ 129,600
PTH - Renewal - Old Coast Road	\$ 14,167	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,167	\$ -	\$ 14,167
PTH - Renewal - Old Coast Road Bypass	\$ 133,168	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 133,168	\$ -	\$ 133,168
PTH - Tanjinn Street, Dawesville PAW	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000
Plant & Equipment	\$ 3,119,734	\$ 3,120,614	\$ 3,132,894	\$ 3,133,100	\$ 3,123,013	\$ 3,140,199	\$ 3,140,199	\$ 3,140,199	\$ 3,140,199	\$ 3,140,199	\$ 31,330,350	\$ -	\$ 31,330,350
Furniture & Equipment	\$ 51,214	\$ 52,094	\$ 64,374	\$ 64,580	\$ 54,493	\$ 71,679	\$ 71,679	\$ 71,679	\$ 71,679	\$ 71,679	\$ 645,150	\$ -	\$ 645,150
Plant & Machinery Renewal Program	\$ 2,868,520	\$ 2,868,520	\$ 2,868,520	\$ 2,868,520	\$ 2,868,520	\$ 2,868,520	\$ 2,868,520	\$ 2,868,520	\$ 2,868,520	\$ 2,868,520	\$ 28,685,200	\$ -	\$ 28,685,200
Vehicle & Small Plant Program	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 2,000,000	\$ -	\$ 2,000,000

Attachment 3 - Capital

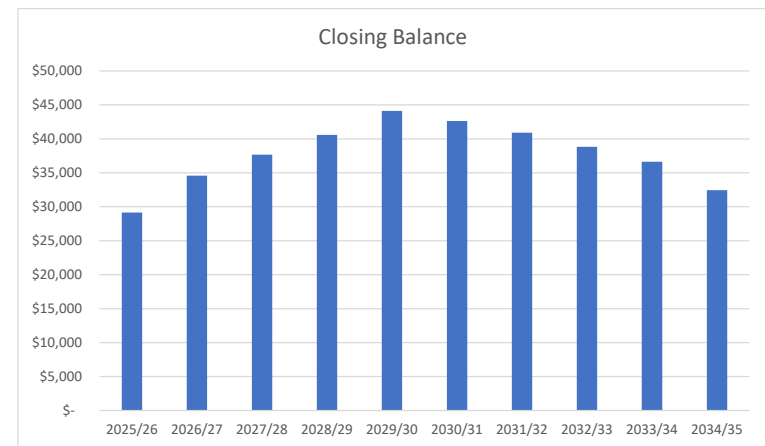
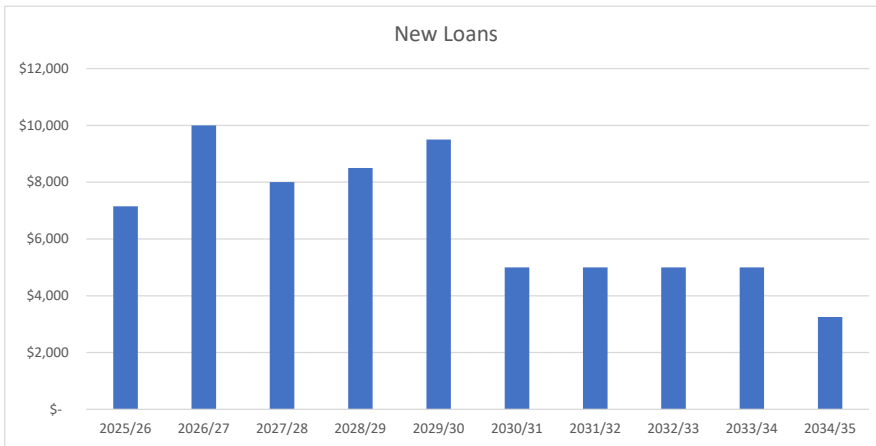
Projects per Program	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034	2034/2035	Grand Total Costs	Grand Total Grants	CoM Funding
Roads Program	\$ 8,545,465	\$ 8,674,500	\$ 8,902,880	\$ 8,570,550	\$ 7,455,805	\$ 8,671,265	\$ 8,634,930	\$ 8,299,405	\$ 9,168,350	\$ 9,168,350	\$ 86,091,500	\$ 36,196,150	\$ 49,895,350
LTFP Program - Roads	\$ -	\$ 3,783,275	\$ 5,808,240	\$ 7,770,550	\$ 7,455,805	\$ 8,671,265	\$ 8,634,930	\$ 8,299,405	\$ 9,168,350	\$ 9,168,350	\$ 68,760,170	\$ 28,116,535	\$ 40,643,635
RDS - Oakleigh Drive	\$ -	\$ -	\$ 10,000	\$ 800,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 810,000	\$ -	\$ 810,000
RDS - Renew - Clarice St	\$ 1,200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,200,000	\$ 1,000,000	\$ 200,000
RDS - Renew - Finistere Island Retreat	\$ 5,000	\$ 461,225	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 466,225	\$ -	\$ 466,225
RDS - Renew - Grafton Drive	\$ 5,000	\$ -	\$ 1,284,640	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,289,640	\$ -	\$ 1,289,640
RDS - Renew - The Glen	\$ 25,000	\$ 1,380,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,405,000	\$ -	\$ 1,405,000
RDS - Renew - Tims Thicket Road	\$ 571,563	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 571,563	\$ 400,000	\$ 171,563
RDS - Resurface - Waste Mgmt Centre	\$ 92,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 92,500	\$ -	\$ 92,500
RDS - Resurface - Angalore Road	\$ 251,320	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 251,320	\$ -	\$ 251,320
RDS - Resurface - Blossom Place	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,000	\$ -	\$ 90,000
RDS - Resurface - Canterbury & Surrounds	\$ 464,745	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 464,745	\$ 400,000	\$ 64,745
RDS - Resurface - Carnoustie Gardens	\$ 194,480	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 194,480	\$ -	\$ 194,480
RDS - Resurface - Cuvier Place	\$ 112,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 112,000	\$ -	\$ 112,000
RDS - Resurface - Elmore Way	\$ 292,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 292,500	\$ 200,000	\$ 92,500
RDS - Resurface - Hestia Way	\$ 172,172	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 172,172	\$ -	\$ 172,172
RDS - Resurface - Karinga & Surrounds	\$ 632,905	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 632,905	\$ 200,000	\$ 432,905
RDS - Resurface - Kookaburra & Surrounds	\$ 477,555	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 477,555	\$ 279,615	\$ 197,940
RDS - Resurface - La Grange & Augusta	\$ 232,025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 232,025	\$ -	\$ 232,025
RDS - Resurface - McLarty Road	\$ 220,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 220,000	\$ -	\$ 220,000
RDS - Resurface - St Annes & Surrounds	\$ 506,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 506,700	\$ 400,000	\$ 106,700
RDS - Upgrade - Tims Thicket Road	\$ 1,200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,200,000	\$ 800,000	\$ 400,000
RDS Pinjarra Road - Rehab	\$ 1,800,000	\$ 3,050,000	\$ 1,800,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,650,000	\$ 4,400,000	\$ 2,250,000
Street Lighting & Furniture Program	\$ 719,500	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 6,119,500	\$ 20,000	\$ 6,099,500
LTFP Program - Street Lighting & Furn	\$ -	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 5,400,000	\$ -	\$ 5,400,000
SLF - 25-26 Street Furniture New	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ 20,000	\$ 20,000
SLF - 25-26 Street Furniture Renewal	\$ 44,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,500	\$ -	\$ 44,500
SLF - City Centre Lighting Audit	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ -	\$ 35,000
SLF - Decorative Streetlighting Renewal	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600,000	\$ -	\$ 600,000
Traffic Management Program	\$ 2,779,783	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 9,529,783	\$ 1,974,396	\$ 7,555,387
Lakes Road - Murdoch Drive Blackspot	\$ 119,867	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 119,867	\$ 98,666	\$ 21,201
LTFP Program - Traffic Management	\$ -	\$ 494,652	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 6,494,652	\$ -	\$ 6,494,652
Lynda Street and Baroy Street Blackspot	\$ 365,945	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 365,945	\$ 256,367	\$ 109,578
TMP - LATM - Glencoe Parade	\$ 100,150	\$ 255,348	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 355,498	\$ 236,998	\$ 118,500
TMP - Westview Parade, Wannanup	\$ 37,510	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,510	\$ -	\$ 37,510
TMP - Arramall Trail	\$ 20,631	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,631	\$ -	\$ 20,631
TMP - BS - Tuckey Street	\$ 615,639	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 615,639	\$ 410,426	\$ 205,213
TMP - BS Pinjarra-Anstruther Rd Intersct	\$ 571,582	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 571,582	\$ 381,055	\$ 190,527
TMP - Cossack Way	\$ 35,088	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,088	\$ -	\$ 35,088
TMP - Dandaragan Drive	\$ 53,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 53,000	\$ -	\$ 53,000
TMP - LATM - Oakmont Avenue	\$ 271,826	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 271,826	\$ 181,217	\$ 90,609
Wanjeep Street Blackspot	\$ 588,545	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 588,545	\$ 409,667	\$ 178,878
Grand Total	\$ 37,805,361	\$ 59,859,701	\$ 54,519,784	\$ 46,855,294	\$ 34,388,314	\$ 27,497,055	\$ 24,482,359	\$ 25,929,529	\$ 23,034,255	\$ 21,534,255	\$ 355,905,907	\$ 103,776,896	\$ 252,129,011

Attachment 4 - Assumptions

Inputs		2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
Perth CPI Forecast		2.75%	2.75%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Secondary Level											
Assumptions in the plan											
Salaries & Wages	Industrial Agreement Increases	3.50%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Employee Costs	Perth CPI Forecast	2.75%	2.75%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Materials and Contracts	Perth CPI Forecast	2.75%	2.75%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Insurance	Local Government Cost Index - Insurance	8.60%	6.00%	4.00%	2.90%	2.90%	2.90%	2.90%	2.90%	2.90%	2.90%
Utilities	Combination Local Government Cost Index - Utilities and increases provided by suppliers	9.10%	3.00%	3.00%	1.40%	1.40%	1.40%	1.40%	1.40%	1.40%	1.40%
Operating Grants, Subsidies & Contributions	Perth CPI Forecast	2.75%	2.75%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Fees & Charges	Perth CPI Forecast	2.75%	2.75%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Rates	Rating Strategy - Weighted Average Model	4.08%	3.59%	3.22%	3.15%	3.15%	3.15%	3.15%	3.15%	3.15%	3.15%

Attachment 5 - Borrowings

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Closing Balance	\$ 29,150	\$ 34,579	\$ 37,678	\$ 40,574	\$ 44,128	\$ 42,624	\$ 40,902	\$ 38,833	\$ 36,623	\$ 32,435
Percentage of Rates	28%	32%	34%	35%	36%	34%	31%	28%	26%	22%
Repayments (Existing Loans):										
Principal	\$ 3,780	\$ 3,618	\$ 3,080	\$ 3,044	\$ 2,576	\$ 2,208	\$ 1,837	\$ 1,569	\$ 1,071	\$ 634
Interest	\$ 767	\$ 746	\$ 481	\$ 364	\$ 266	\$ 186	\$ 122	\$ 73	\$ 41	\$ 19
Total repayments	\$ 4,546	\$ 4,364	\$ 3,561	\$ 3,408	\$ 2,842	\$ 2,394	\$ 1,958	\$ 1,642	\$ 1,111	\$ 653
New loans	\$ 7,150	\$ 10,000	\$ 8,000	\$ 8,500	\$ 9,500	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 3,250
New loan repayments										
Principal	\$ 345	\$ 953	\$ 1,822	\$ 2,560	\$ 3,370	\$ 4,296	\$ 4,886	\$ 5,500	\$ 6,139	\$ 6,804
Interest	\$ 160	\$ 421	\$ 767	\$ 1,001	\$ 1,224	\$ 1,452	\$ 1,470	\$ 1,463	\$ 1,431	\$ 1,374
Total new repayments	\$ 505	\$ 1,374	\$ 2,589	\$ 3,561	\$ 4,594	\$ 5,748	\$ 6,355	\$ 6,963	\$ 7,570	\$ 8,178



Attachment 6 - Reserves

Summary	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
Opening Balance	\$ 66,954,338	\$ 68,015,262	\$ 55,339,324	\$ 51,854,073	\$ 44,293,735	\$ 45,352,083	\$ 47,383,701	\$ 49,458,726	\$ 51,578,238	\$ 53,743,344
Amount set aside / Transfer to Reserve	\$ 10,729,497	\$ 1,876,895	\$ 1,913,480	\$ 1,952,296	\$ 1,989,746	\$ 2,031,617	\$ 2,075,025	\$ 2,119,512	\$ 2,165,106	\$ 2,211,834
Amount used / Transfer from Reserve	\$ 9,668,573	\$ 14,552,833	\$ 5,398,731	\$ 9,512,634	\$ 931,397	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Balance	\$ 68,015,262	\$ 55,339,324	\$ 51,854,073	\$ 44,293,735	\$ 45,352,083	\$ 47,383,701	\$ 49,458,726	\$ 51,578,238	\$ 53,743,344	\$ 55,955,177

Building	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
Opening Balance	\$ 2,291,249	\$ 11,498,258	\$ 11,139,126	\$ 6,187,470	\$ 5,124,787	\$ 5,395,106	\$ 5,677,407	\$ 5,964,304	\$ 6,256,012	\$ 6,552,741
Amount set aside / Transfer to Reserve	\$ 9,207,009	\$ 325,044	\$ 417,075	\$ 258,151	\$ 270,319	\$ 282,301	\$ 286,897	\$ 291,708	\$ 296,729	\$ 301,957
Amount used / Transfer from Reserve	\$ -	\$ 684,176	\$ 5,368,731	\$ 1,320,834	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Balance	\$ 11,498,258	\$ 11,139,126	\$ 6,187,470	\$ 5,124,787	\$ 5,395,106	\$ 5,677,407	\$ 5,964,304	\$ 6,256,012	\$ 6,552,741	\$ 6,854,698

Asset Management	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
Opening Balance	\$ 27,664,256	\$ 22,920,176	\$ 10,521,448	\$ 10,915,396	\$ 3,179,004	\$ 2,415,291	\$ 2,541,672	\$ 2,670,111	\$ 2,800,703	\$ 2,933,544
Amount set aside / Transfer to Reserve	\$ 555,920	\$ 647,929	\$ 393,948	\$ 455,408	\$ 167,684	\$ 126,381	\$ 128,439	\$ 130,592	\$ 132,840	\$ 135,181
Amount used / Transfer from Reserve	\$ 5,300,000	\$ 13,046,657	\$ -	\$ 8,191,799	\$ 931,397	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Balance	\$ 22,920,176	\$ 10,521,448	\$ 10,915,396	\$ 3,179,004	\$ 2,415,291	\$ 2,541,672	\$ 2,670,111	\$ 2,800,703	\$ 2,933,544	\$ 3,068,724

Cultural Centre	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
Opening Balance	\$ 503	\$ 503	\$ 517	\$ 537	\$ 559	\$ 588	\$ 619	\$ 651	\$ 682	\$ 715
Amount set aside / Transfer to Reserve	\$ -	\$ 14	\$ 19	\$ 22	\$ 29	\$ 31	\$ 31	\$ 32	\$ 32	\$ 33
Amount used / Transfer from Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Balance	\$ 503	\$ 517	\$ 537	\$ 559	\$ 588	\$ 619	\$ 651	\$ 682	\$ 715	\$ 748

Sustainability	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
Opening Balance	\$ 289,126	\$ 239,360	\$ 174,126	\$ 180,646	\$ 188,183	\$ 198,109	\$ 208,475	\$ 219,010	\$ 229,722	\$ 240,618
Amount set aside / Transfer to Reserve	\$ 7,734	\$ 6,766	\$ 6,520	\$ 7,537	\$ 9,926	\$ 10,366	\$ 10,535	\$ 10,712	\$ 10,896	\$ 11,088
Amount used / Transfer from Reserve	\$ 57,500	\$ 72,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Balance	\$ 239,360	\$ 174,126	\$ 180,646	\$ 188,183	\$ 198,109	\$ 208,475	\$ 219,010	\$ 229,722	\$ 240,618	\$ 251,706

Waste Facilities Reserve Fund	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
Opening Balance	\$ 11,017,478	\$ 8,300,382	\$ 7,785,025	\$ 8,046,514	\$ 8,382,228	\$ 8,824,369	\$ 9,286,107	\$ 9,755,364	\$ 10,232,489	\$ 10,717,826
Amount set aside / Transfer to Reserve	\$ 198,278	\$ 234,643	\$ 291,490	\$ 335,714	\$ 442,141	\$ 291,490	\$ 461,738	\$ 469,257	\$ 477,125	\$ 485,337
Amount used / Transfer from Reserve	\$ 2,915,374	\$ 750,000	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Balance	\$ 8,300,382	\$ 7,785,025	\$ 8,046,514	\$ 8,382,228	\$ 8,824,369	\$ 9,286,107	\$ 9,755,364	\$ 10,232,489	\$ 10,717,826	\$ 11,211,714

Attachment 6 - Reserves

Interest Free Loans	Yr 1 2025	Yr 2 2026	Yr 3 2027	Yr 4 2028	Yr 5 2029	Yr 6 2030	Yr 7 2031	Yr 8 2032	Yr 9 2033	Yr 10 2034
Opening Balance	\$ 237,124	\$ 237,124	\$ 237,124	\$ 237,124	\$ 237,124	\$ 237,124	\$ 237,124	\$ 237,124	\$ 237,124	\$ 237,124
Amount set aside / Transfer to Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amount used / Transfer from Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Balance	\$ 237,124	\$ 237,124	\$ 237,124	\$ 237,124	\$ 237,124	\$ 237,124	\$ 237,124	\$ 237,124	\$ 237,124	\$ 237,124

CLAG	Yr 1 2025	Yr 2 2026	Yr 3 2027	Yr 4 2028	Yr 5 2029	Yr 6 2030	Yr 7 2031	Yr 8 2032	Yr 9 2033	Yr 10 2034
Opening Balance	\$ 2,038	\$ 2,075	\$ 2,075	\$ 2,075	\$ 2,075	\$ 2,075	\$ 2,075	\$ 2,075	\$ 2,075	\$ 2,075
Amount set aside / Transfer to Reserve	\$ 37	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amount used / Transfer from Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Balance	\$ 2,075	\$ 2,075	\$ 2,075	\$ 2,075	\$ 2,075	\$ 2,075	\$ 2,075	\$ 2,075	\$ 2,075	\$ 2,075

Mandurah Ocean Marina	Yr 1 2025	Yr 2 2026	Yr 3 2027	Yr 4 2028	Yr 5 2029	Yr 6 2030	Yr 7 2031	Yr 8 2032	Yr 9 2033	Yr 10 2034
Opening Balance	\$ 190,738	\$ 195,840	\$ 201,376	\$ 208,916	\$ 217,633	\$ 229,112	\$ 241,100	\$ 253,284	\$ 265,672	\$ 278,273
Amount set aside / Transfer to Reserve	\$ 5,102	\$ 5,536	\$ 7,540	\$ 8,716	\$ 11,480	\$ 11,988	\$ 12,184	\$ 12,388	\$ 12,601	\$ 12,823
Amount used / Transfer from Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Balance	\$ 195,840	\$ 201,376	\$ 208,916	\$ 217,633	\$ 229,112	\$ 241,100	\$ 253,284	\$ 265,672	\$ 278,273	\$ 291,096

Waterways	Yr 1 2025	Yr 2 2026	Yr 3 2027	Yr 4 2028	Yr 5 2029	Yr 6 2030	Yr 7 2031	Yr 8 2032	Yr 9 2033	Yr 10 2034
Opening Balance	\$ 586,467	\$ 107,917	\$ 110,968	\$ 115,123	\$ 119,926	\$ 126,251	\$ 132,858	\$ 139,571	\$ 146,398	\$ 153,341
Amount set aside / Transfer to Reserve	\$ 15,688	\$ 3,051	\$ 4,155	\$ 4,803	\$ 6,326	\$ 6,606	\$ 6,714	\$ 6,826	\$ 6,944	\$ 7,066
Amount used / Transfer from Reserve	\$ 494,238	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Balance	\$ 107,917	\$ 110,968	\$ 115,123	\$ 119,926	\$ 126,251	\$ 132,858	\$ 139,571	\$ 146,398	\$ 153,341	\$ 160,408

Port Mandurah Canals Stage 2 Maintenance	Yr 1 2025	Yr 2 2026	Yr 3 2027	Yr 4 2028	Yr 5 2029	Yr 6 2030	Yr 7 2031	Yr 8 2032	Yr 9 2033	Yr 10 2034
Opening Balance	\$ 99,777	\$ 102,446	\$ 105,342	\$ 109,286	\$ 113,846	\$ 119,851	\$ 126,122	\$ 132,496	\$ 138,976	\$ 145,568
Amount set aside / Transfer to Reserve	\$ 2,669	\$ 2,896	\$ 3,944	\$ 4,560	\$ 6,005	\$ 6,271	\$ 6,373	\$ 6,480	\$ 6,592	\$ 6,708
Amount used / Transfer from Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Balance	\$ 102,446	\$ 105,342	\$ 109,286	\$ 113,846	\$ 119,851	\$ 126,122	\$ 132,496	\$ 138,976	\$ 145,568	\$ 152,275

Mariners Cove Canals	Yr 1 2025	Yr 2 2026	Yr 3 2027	Yr 4 2028	Yr 5 2029	Yr 6 2030	Yr 7 2031	Yr 8 2032	Yr 9 2033	Yr 10 2034
Opening Balance	\$ 90,910	\$ 93,342	\$ 95,981	\$ 99,574	\$ 103,729	\$ 109,200	\$ 114,914	\$ 120,721	\$ 126,626	\$ 132,632
Amount set aside / Transfer to Reserve	\$ 2,432	\$ 2,639	\$ 3,594	\$ 4,154	\$ 5,471	\$ 5,714	\$ 5,807	\$ 5,904	\$ 6,006	\$ 6,112
Amount used / Transfer from Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Balance	\$ 93,342	\$ 95,981	\$ 99,574	\$ 103,729	\$ 109,200	\$ 114,914	\$ 120,721	\$ 126,626	\$ 132,632	\$ 138,743

Attachment 6 - Reserves

Port Bouvard Canal Maintenance Contributions	Yr 1 2025	Yr 2 2026	Yr 3 2027	Yr 4 2028	Yr 5 2029	Yr 6 2030	Yr 7 2031	Yr 8 2032	Yr 9 2033	Yr 10 2034
Opening Balance	\$ 286,143	\$ 293,797	\$ 302,102	\$ 313,414	\$ 326,490	\$ 343,711	\$ 361,696	\$ 379,974	\$ 398,558	\$ 417,462
Amount set aside / Transfer to Reserve	\$ 7,654	\$ 8,305	\$ 11,311	\$ 13,076	\$ 17,221	\$ 17,985	\$ 18,278	\$ 18,584	\$ 18,904	\$ 19,237
Amount used / Transfer from Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Balance	\$ 293,797	\$ 302,102	\$ 313,414	\$ 326,490	\$ 343,711	\$ 361,696	\$ 379,974	\$ 398,558	\$ 417,462	\$ 436,699

Cash in Lieu POS Contributions	Yr 1 2025	Yr 2 2026	Yr 3 2027	Yr 4 2028	Yr 5 2029	Yr 6 2030	Yr 7 2031	Yr 8 2032	Yr 9 2033	Yr 10 2034
Opening Balance	\$ 515,898	\$ 529,699	\$ 544,673	\$ 565,067	\$ 588,642	\$ 619,692	\$ 652,117	\$ 685,071	\$ 718,577	\$ 752,660
Amount set aside / Transfer to Reserve	\$ 13,801	\$ 14,974	\$ 20,394	\$ 23,576	\$ 31,049	\$ 32,426	\$ 32,954	\$ 33,506	\$ 34,083	\$ 34,683
Amount used / Transfer from Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Balance	\$ 529,699	\$ 544,673	\$ 565,067	\$ 588,642	\$ 619,692	\$ 652,117	\$ 685,071	\$ 718,577	\$ 752,660	\$ 787,343

Unspent Grants & Contributions	Yr 1 2025	Yr 2 2026	Yr 3 2027	Yr 4 2028	Yr 5 2029	Yr 6 2030	Yr 7 2031	Yr 8 2032	Yr 9 2033	Yr 10 2034
Opening Balance	\$ 7,068,372	\$ 7,068,372	\$ 7,068,372	\$ 7,068,372	\$ 7,068,372	\$ 7,068,372	\$ 7,068,372	\$ 7,068,372	\$ 7,068,372	\$ 7,068,372
Amount set aside / Transfer to Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amount used / Transfer from Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Balance	\$ 7,068,372	\$ 7,068,372	\$ 7,068,372	\$ 7,068,372	\$ 7,068,372	\$ 7,068,372	\$ 7,068,372	\$ 7,068,372	\$ 7,068,372	\$ 7,068,372

Leave Reserve	Yr 1 2025	Yr 2 2026	Yr 3 2027	Yr 4 2028	Yr 5 2029	Yr 6 2030	Yr 7 2031	Yr 8 2032	Yr 9 2033	Yr 10 2034
Opening Balance	\$ 3,396,631	\$ 2,788,303	\$ 2,788,303	\$ 2,788,303	\$ 2,788,303	\$ 2,788,303	\$ 2,788,303	\$ 2,788,303	\$ 2,788,303	\$ 2,788,303
Amount set aside / Transfer to Reserve	\$ 92,787	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amount used / Transfer from Reserve	\$ 701,115	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Balance	\$ 2,788,303	\$ 2,788,303	\$ 2,788,303	\$ 2,788,303	\$ 2,788,303	\$ 2,788,303	\$ 2,788,303	\$ 2,788,303	\$ 2,788,303	\$ 2,788,303

Coastal Storm Contingency	Yr 1 2025	Yr 2 2026	Yr 3 2027	Yr 4 2028	Yr 5 2029	Yr 6 2030	Yr 7 2031	Yr 8 2032	Yr 9 2033	Yr 10 2034
Opening Balance	\$ 276,996	\$ 284,406	\$ 292,446	\$ 303,396	\$ 316,054	\$ 332,725	\$ 350,135	\$ 367,828	\$ 385,818	\$ 404,118
Amount set aside / Transfer to Reserve	\$ 7,410	\$ 8,040	\$ 10,950	\$ 12,658	\$ 16,671	\$ 17,410	\$ 17,693	\$ 17,990	\$ 18,300	\$ 18,622
Amount used / Transfer from Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Balance	\$ 284,406	\$ 292,446	\$ 303,396	\$ 316,054	\$ 332,725	\$ 350,135	\$ 367,828	\$ 385,818	\$ 404,118	\$ 422,740

Digital Futures	Yr 1 2025	Yr 2 2026	Yr 3 2027	Yr 4 2028	Yr 5 2029	Yr 6 2030	Yr 7 2031	Yr 8 2032	Yr 9 2033	Yr 10 2034
Opening Balance	\$ 60,936	\$ 62,566	\$ 64,335	\$ 66,744	\$ 69,528	\$ 73,196	\$ 77,026	\$ 80,918	\$ 84,876	\$ 88,901
Amount set aside / Transfer to Reserve	\$ 1,630	\$ 1,769	\$ 2,409	\$ 2,785	\$ 3,667	\$ 3,830	\$ 3,892	\$ 3,958	\$ 4,026	\$ 4,097
Amount used / Transfer from Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Balance	\$ 62,566	\$ 64,335	\$ 66,744	\$ 69,528	\$ 73,196	\$ 77,026	\$ 80,918	\$ 84,876	\$ 88,901	\$ 92,998

Attachment 6 - Reserves

Decked Carparking	Yr 1 2025	Yr 2 2026	Yr 3 2027	Yr 4 2028	Yr 5 2029	Yr 6 2030	Yr 7 2031	Yr 8 2032	Yr 9 2033	Yr 10 2034
Opening Balance	\$ 1,080,816	\$ 1,109,728	\$ 1,141,099	\$ 1,183,824	\$ 1,233,215	\$ 1,298,264	\$ 1,366,196	\$ 1,435,235	\$ 1,505,431	\$ 1,576,835
Amount set aside / Transfer to Reserve	\$ 28,912	\$ 31,371	\$ 42,725	\$ 49,391	\$ 65,049	\$ 67,932	\$ 69,038	\$ 70,196	\$ 71,404	\$ 72,662
Amount used / Transfer from Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Balance	\$ 1,109,728	\$ 1,141,099	\$ 1,183,824	\$ 1,233,215	\$ 1,298,264	\$ 1,366,196	\$ 1,435,235	\$ 1,505,431	\$ 1,576,835	\$ 1,649,497

Specified Area Rates - Waterside Canals

Opening Balance	\$ 116,111	\$ 118,704	\$ 122,060	\$ 126,630	\$ 131,913	\$ 138,871	\$ 146,138	\$ 153,522	\$ 161,031	\$ 168,669
Amount set aside / Transfer to Reserve	\$ 5,535	\$ 3,356	\$ 4,570	\$ 5,283	\$ 6,958	\$ 7,266	\$ 7,385	\$ 7,509	\$ 7,638	\$ 7,772
Amount used / Transfer from Reserve	\$ 2,942	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Balance	\$ 118,704	\$ 122,060	\$ 126,630	\$ 131,913	\$ 138,871	\$ 146,138	\$ 153,522	\$ 161,031	\$ 168,669	\$ 176,441

Specified Area Rates - Port Mandurah Canals

Opening Balance	\$ 206,031	\$ 134,645	\$ 203,351	\$ 275,865	\$ 352,275	\$ 435,756	\$ 523,457	\$ 614,809	\$ 709,779	\$ 808,345
Amount set aside / Transfer to Reserve	\$ 71,170	\$ 68,706	\$ 72,514	\$ 76,410	\$ 83,482	\$ 87,701	\$ 91,352	\$ 94,970	\$ 98,566	\$ 102,149
Amount used / Transfer from Reserve	\$ 142,556	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Balance	\$ 134,645	\$ 203,351	\$ 275,865	\$ 352,275	\$ 435,756	\$ 523,457	\$ 614,809	\$ 709,779	\$ 808,345	\$ 910,494

Specified Area Rates - Mandurah Quay Canals

Opening Balance	\$ 305,463	\$ 349,096	\$ 385,631	\$ 426,735	\$ 471,206	\$ 522,726	\$ 576,744	\$ 632,555	\$ 690,159	\$ 749,560
Amount set aside / Transfer to Reserve	\$ 43,633	\$ 36,535	\$ 41,105	\$ 44,470	\$ 51,521	\$ 54,018	\$ 55,811	\$ 57,604	\$ 59,401	\$ 61,206
Amount used / Transfer from Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Balance	\$ 349,096	\$ 385,631	\$ 426,735	\$ 471,206	\$ 522,726	\$ 576,744	\$ 632,555	\$ 690,159	\$ 749,560	\$ 810,766

Specified Area Rates - Mandurah Ocean Marina

Opening Balance	\$ 1,112,351	\$ 1,297,650	\$ 1,454,333	\$ 1,628,787	\$ 1,816,742	\$ 2,032,571	\$ 2,258,926	\$ 2,493,077	\$ 2,735,011	\$ 2,984,735
Amount set aside / Transfer to Reserve	\$ 185,299	\$ 156,683	\$ 174,454	\$ 187,956	\$ 215,828	\$ 226,355	\$ 234,151	\$ 241,934	\$ 249,724	\$ 257,539
Amount used / Transfer from Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Balance	\$ 1,297,650	\$ 1,454,333	\$ 1,628,787	\$ 1,816,742	\$ 2,032,571	\$ 2,258,926	\$ 2,493,077	\$ 2,735,011	\$ 2,984,735	\$ 3,242,274

Specified Area Rate - Port Bouvard Canals

Opening Balance	\$ 162,148	\$ 171,984	\$ 176,846	\$ 183,467	\$ 191,122	\$ 201,203	\$ 211,731	\$ 222,431	\$ 233,309	\$ 244,375
Amount set aside / Transfer to Reserve	\$ 9,836	\$ 4,862	\$ 6,622	\$ 7,655	\$ 10,081	\$ 10,528	\$ 10,699	\$ 10,879	\$ 11,066	\$ 11,261
Amount used / Transfer from Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Balance	\$ 171,984	\$ 176,846	\$ 183,467	\$ 191,122	\$ 201,203	\$ 211,731	\$ 222,431	\$ 233,309	\$ 244,375	\$ 255,637

Attachment 6 - Reserves

Specified Area Rate - Mariners Cove	Yr 1 2025	Yr 2 2026	Yr 3 2027	Yr 4 2028	Yr 5 2029	Yr 6 2030	Yr 7 2031	Yr 8 2032	Yr 9 2033	Yr 10 2034
Opening Balance	\$ 10,033	\$ 10,780	\$ 11,085	\$ 11,500	\$ 11,980	\$ 12,611	\$ 13,271	\$ 13,942	\$ 14,624	\$ 15,318
Amount set aside / Transfer to Reserve	\$ 747	\$ 305	\$ 415	\$ 480	\$ 632	\$ 660	\$ 671	\$ 682	\$ 694	\$ 706
Amount used / Transfer from Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Balance	\$ 10,780	\$ 11,085	\$ 11,500	\$ 11,980	\$ 12,611	\$ 13,271	\$ 13,942	\$ 14,624	\$ 15,318	\$ 16,023

Specified Area Rate - Eastport	Yr 1 2025	Yr 2 2026	Yr 3 2027	Yr 4 2028	Yr 5 2029	Yr 6 2030	Yr 7 2031	Yr 8 2032	Yr 9 2033	Yr 10 2034
Opening Balance	\$ 55,598	\$ 59,384	\$ 61,063	\$ 63,349	\$ 65,992	\$ 69,473	\$ 73,108	\$ 76,803	\$ 80,559	\$ 84,380
Amount set aside / Transfer to Reserve	\$ 3,786	\$ 1,679	\$ 2,286	\$ 2,643	\$ 3,481	\$ 3,635	\$ 3,694	\$ 3,756	\$ 3,821	\$ 3,888
Amount used / Transfer from Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Balance	\$ 59,384	\$ 61,063	\$ 63,349	\$ 65,992	\$ 69,473	\$ 73,108	\$ 76,803	\$ 80,559	\$ 84,380	\$ 88,268

Sportsclubs Maintenance Levy	Yr 1 2025	Yr 2 2026	Yr 3 2027	Yr 4 2028	Yr 5 2029	Yr 6 2030	Yr 7 2031	Yr 8 2032	Yr 9 2033	Yr 10 2034
Opening Balance	\$ 380,679	\$ 390,862	\$ 401,911	\$ 416,960	\$ 434,356	\$ 457,267	\$ 481,194	\$ 505,510	\$ 530,234	\$ 555,384
Amount set aside / Transfer to Reserve	\$ 10,183	\$ 11,049	\$ 15,048	\$ 17,396	\$ 22,911	\$ 23,927	\$ 24,316	\$ 24,724	\$ 25,150	\$ 25,593
Amount used / Transfer from Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Balance	\$ 390,862	\$ 401,911	\$ 416,960	\$ 434,356	\$ 457,267	\$ 481,194	\$ 505,510	\$ 530,234	\$ 555,384	\$ 580,976

City Centre Land Acquisition Reserve	Yr 1 2025	Yr 2 2026	Yr 3 2027	Yr 4 2028	Yr 5 2029	Yr 6 2030	Yr 7 2031	Yr 8 2032	Yr 9 2033	Yr 10 2034
Opening Balance	\$ 1,104,747	\$ 1,134,300	\$ 1,166,365	\$ 1,210,037	\$ 1,260,522	\$ 1,327,011	\$ 1,396,447	\$ 1,467,014	\$ 1,538,764	\$ 1,611,749
Amount set aside / Transfer to Reserve	\$ 29,553	\$ 32,065	\$ 43,671	\$ 50,485	\$ 66,489	\$ 69,436	\$ 70,567	\$ 71,750	\$ 72,985	\$ 74,271
Amount used / Transfer from Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Balance	\$ 1,134,300	\$ 1,166,365	\$ 1,210,037	\$ 1,260,522	\$ 1,327,011	\$ 1,396,447	\$ 1,467,014	\$ 1,538,764	\$ 1,611,749	\$ 1,686,020

Lakelands Community Infrastructure Reserve	Yr 1 2025	Yr 2 2026	Yr 3 2027	Yr 4 2028	Yr 5 2029	Yr 6 2030	Yr 7 2031	Yr 8 2032	Yr 9 2033	Yr 10 2034
Opening Balance	\$ 1,181,010	\$ 1,212,603	\$ 1,246,882	\$ 1,293,568	\$ 1,347,538	\$ 1,418,617	\$ 1,492,847	\$ 1,568,285	\$ 1,644,988	\$ 1,723,012
Amount set aside / Transfer to Reserve	\$ 31,593	\$ 34,279	\$ 46,686	\$ 53,970	\$ 71,079	\$ 74,230	\$ 75,438	\$ 76,703	\$ 78,023	\$ 79,398
Amount used / Transfer from Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Balance	\$ 1,212,603	\$ 1,246,882	\$ 1,293,568	\$ 1,347,538	\$ 1,418,617	\$ 1,492,847	\$ 1,568,285	\$ 1,644,988	\$ 1,723,012	\$ 1,802,410

Plant Reserve	Yr 1 2025	Yr 2 2026	Yr 3 2027	Yr 4 2028	Yr 5 2029	Yr 6 2030	Yr 7 2031	Yr 8 2032	Yr 9 2033	Yr 10 2034
Opening Balance	\$ 1,824,396	\$ 1,873,090	\$ 1,926,040	\$ 1,998,156	\$ 2,081,522	\$ 2,191,317	\$ 2,305,978	\$ 2,422,507	\$ 2,540,989	\$ 2,661,511
Amount set aside / Transfer to Reserve	\$ 48,694	\$ 52,950	\$ 72,115	\$ 83,366	\$ 109,795	\$ 114,661	\$ 116,528	\$ 118,482	\$ 120,522	\$ 122,645
Amount used / Transfer from Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Balance	\$ 1,873,090	\$ 1,926,040	\$ 1,998,156	\$ 2,081,522	\$ 2,191,317	\$ 2,305,978	\$ 2,422,507	\$ 2,540,989	\$ 2,661,511	\$ 2,784,156

Attachment 6 - Reserves

Workers Compensation	Yr 1 2025	Yr 2 2026	Yr 3 2027	Yr 4 2028	Yr 5 2029	Yr 6 2030	Yr 7 2031	Yr 8 2032	Yr 9 2033	Yr 10 2034
Opening Balance	\$ 321,211	\$ 329,804	\$ 329,804	\$ 329,804	\$ 329,804	\$ 329,804	\$ 329,804	\$ 329,804	\$ 329,804	\$ 329,804
Amount set aside / Transfer to Reserve	\$ 8,593	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amount used / Transfer from Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Balance	\$ 329,804	\$ 329,804	\$ 329,804	\$ 329,804	\$ 329,804	\$ 329,804	\$ 329,804	\$ 329,804	\$ 329,804	\$ 329,804

Restricted Cash Reserve	Yr 1 2025	Yr 2 2026	Yr 3 2027	Yr 4 2028	Yr 5 2029	Yr 6 2030	Yr 7 2031	Yr 8 2032	Yr 9 2033	Yr 10 2034
Opening Balance	\$ 1,815,212	\$ 1,863,076	\$ 1,863,076	\$ 1,863,076	\$ 1,863,076	\$ 1,863,076	\$ 1,863,076	\$ 1,863,076	\$ 1,863,076	\$ 1,863,076
Amount set aside / Transfer to Reserve	\$ 47,864	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amount used / Transfer from Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Balance	\$ 1,863,076	\$ 1,863,076	\$ 1,863,076	\$ 1,863,076	\$ 1,863,076	\$ 1,863,076	\$ 1,863,076	\$ 1,863,076	\$ 1,863,076	\$ 1,863,076

Bushland and Environmental Protection Reserve	Yr 1 2025	Yr 2 2026	Yr 3 2027	Yr 4 2028	Yr 5 2029	Yr 6 2030	Yr 7 2031	Yr 8 2032	Yr 9 2033	Yr 10 2034
Opening Balance	\$ 1,615,553	\$ 1,658,770	\$ 1,705,662	\$ 1,769,526	\$ 1,843,353	\$ 1,940,585	\$ 2,042,127	\$ 2,145,322	\$ 2,250,248	\$ 2,356,979
Amount set aside / Transfer to Reserve	\$ 43,217	\$ 46,892	\$ 63,864	\$ 73,827	\$ 97,232	\$ 101,542	\$ 103,195	\$ 104,926	\$ 106,732	\$ 108,612
Amount used / Transfer from Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Balance	\$ 1,658,770	\$ 1,705,662	\$ 1,769,526	\$ 1,843,353	\$ 1,940,585	\$ 2,042,127	\$ 2,145,322	\$ 2,250,248	\$ 2,356,979	\$ 2,465,591

Community Safety	Yr 1 2025	Yr 2 2026	Yr 3 2027	Yr 4 2028	Yr 5 2029	Yr 6 2030	Yr 7 2031	Yr 8 2032	Yr 9 2033	Yr 10 2034
Opening Balance	\$ 480,941	\$ 438,927	\$ 451,335	\$ 468,234	\$ 487,770	\$ 513,498	\$ 540,367	\$ 567,674	\$ 595,438	\$ 623,680
Amount set aside / Transfer to Reserve	\$ 12,834	\$ 12,408	\$ 16,899	\$ 19,535	\$ 25,729	\$ 26,869	\$ 27,306	\$ 27,764	\$ 28,242	\$ 28,740
Amount used / Transfer from Reserve	\$ 54,848	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Balance	\$ 438,927	\$ 451,335	\$ 468,234	\$ 487,770	\$ 513,498	\$ 540,367	\$ 567,674	\$ 595,438	\$ 623,680	\$ 652,420

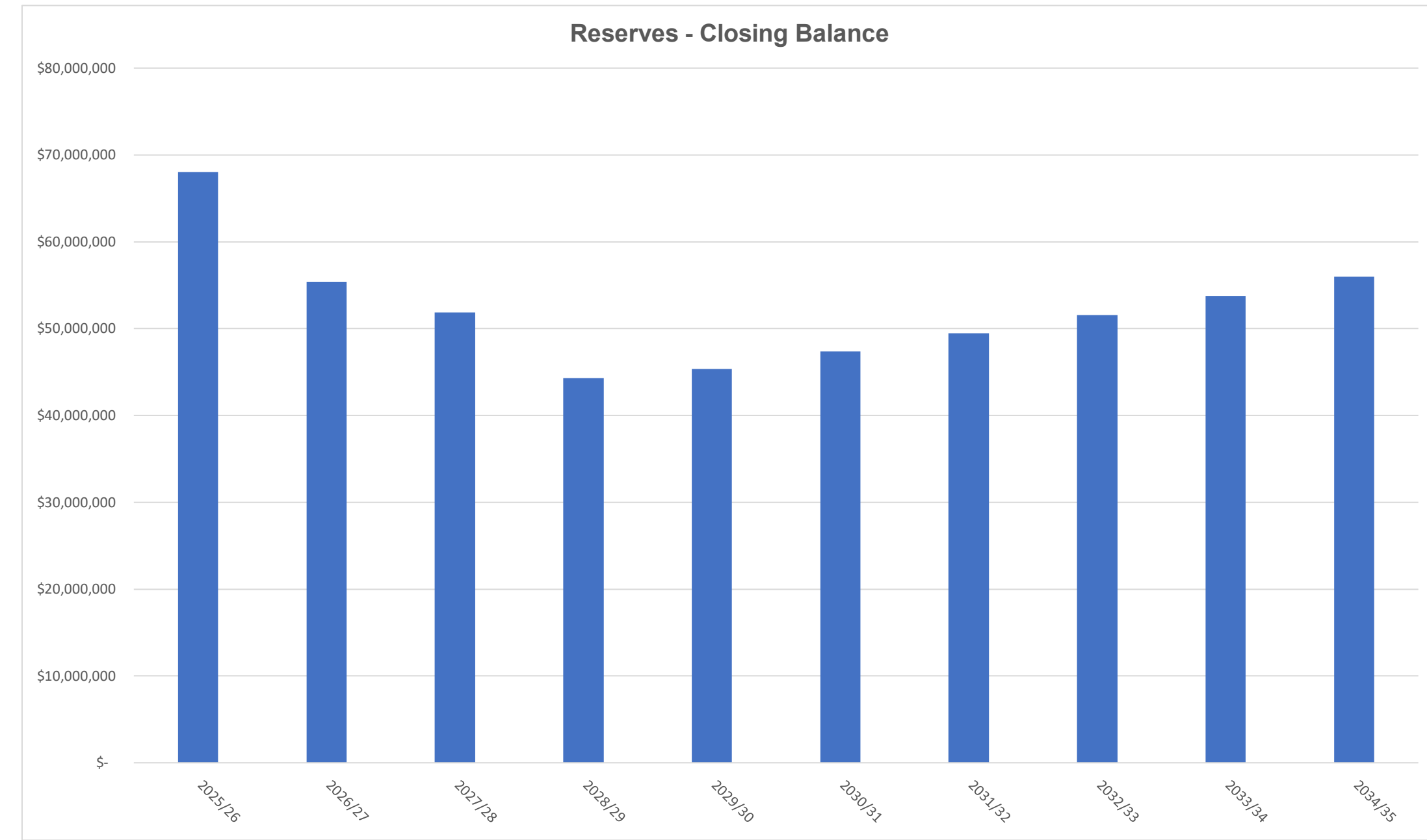
Mandurah Quay Seawall Reserve	Yr 1 2025	Yr 2 2026	Yr 3 2027	Yr 4 2028	Yr 5 2029	Yr 6 2030	Yr 7 2031	Yr 8 2032	Yr 9 2033	Yr 10 2034
Opening Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amount set aside / Transfer to Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amount used / Transfer from Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Attachment 6 - Reserves

Public Art Reserve	Yr 1 2025	Yr 2 2026	Yr 3 2027	Yr 4 2028	Yr 5 2029	Yr 6 2030	Yr 7 2031	Yr 8 2032	Yr 9 2033	Yr 10 2034
Opening Balance	\$ 421,058	\$ 432,595	\$ 534,824	\$ 644,849	\$ 761,753	\$ 891,934	\$ 1,028,604	\$ 1,170,583	\$ 1,317,835	\$ 1,470,341
Amount set aside / Transfer to Reserve	\$ 11,537	\$ 102,229	\$ 110,025	\$ 116,904	\$ 130,181	\$ 136,671	\$ 141,979	\$ 147,252	\$ 152,506	\$ 157,755
Amount used / Transfer from Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Balance	\$ 432,595	\$ 534,824	\$ 644,849	\$ 761,753	\$ 891,934	\$ 1,028,604	\$ 1,170,583	\$ 1,317,835	\$ 1,470,341	\$ 1,628,096

Transform Mandurah Funding Program Reserve	Yr 1 2025	Yr 2 2026	Yr 3 2027	Yr 4 2028	Yr 5 2029	Yr 6 2030	Yr 7 2031	Yr 8 2032	Yr 9 2033	Yr 10 2034
Opening Balance	\$ 972,481	\$ 998,495	\$ 1,026,721	\$ 1,065,164	\$ 1,109,605	\$ 1,168,133	\$ 1,229,256	\$ 1,291,375	\$ 1,354,534	\$ 1,418,781
Amount set aside / Transfer to Reserve	\$ 26,014	\$ 28,226	\$ 38,443	\$ 44,440	\$ 58,529	\$ 61,123	\$ 62,118	\$ 63,160	\$ 64,247	\$ 65,379
Amount used / Transfer from Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Balance	\$ 998,495	\$ 1,026,721	\$ 1,065,164	\$ 1,109,605	\$ 1,168,133	\$ 1,229,256	\$ 1,291,375	\$ 1,354,534	\$ 1,418,781	\$ 1,484,160

Large-Scale Arts and Culture Attraction reserve	Yr 1 2025	Yr 2 2026	Yr 3 2027	Yr 4 2028	Yr 5 2029	Yr 6 2030	Yr 7 2031	Yr 8 2032	Yr 9 2033	Yr 10 2034
Opening Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amount set aside / Transfer to Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amount used / Transfer from Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Attachment 7 - Ratios

Ratios

Current Ratio (>1)
 Debt service cover ratio (Basic >2, Advanced >5)
 Own source revenue (Basic >0.4, Intermediate >0.6, Advanced >0.9)
 Operating Surplus ratio (Basic >0.01, Advanced >0.15)
 Asset Consumption Ratio (Basic >0.5, Improving between 0.6 and 0.75)
 Asset Sustainability Ratio (Basic >0.9, Improving between 0.9 and 1.1)
 Asset renewal ratio (Basic between .75 and .95, improving between .95 and 1.05)

	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
Current Ratio (>1)	1.35	1.38	1.43	1.47	1.54	1.62	1.76	1.92	2.18	2.55
Debt service cover ratio (Basic >2, Advanced >5)	3.03	4.10	4.26	3.82	3.63	3.69	3.95	4.22	4.46	4.77
Own source revenue (Basic >0.4, Intermediate >0.6, Advanced >0.9)	0.85	0.88	0.90	0.90	0.90	0.92	0.93	0.94	0.95	0.97
Operating Surplus ratio (Basic >0.01, Advanced >0.15)	-0.12	-0.09	-0.07	-0.07	-0.07	-0.05	-0.04	-0.02	-0.01	0.01
Asset Consumption Ratio (Basic >0.5, Improving between 0.6 and 0.75)	0.66	0.65	0.64	0.63	0.62	0.60	0.59	0.59	0.58	0.57
Asset Sustainability Ratio (Basic >0.9, Improving between 0.9 and 1.1)	0.96	1.15	1.03	0.92	0.89	0.81	0.80	0.91	0.97	0.99
Asset renewal ratio (Basic between .75 and .95, improving between .95 and 1.05)	1.19	1.26	1.28	1.33	1.32	1.38	1.45	1.53	1.56	1.59

Financial Position and Performance Policy

POL-FCM 08



Objective

The Council Financial Position and Performance Policy (Policy) demonstrates the City of Mandurah's (the City) commitment to financial stewardship by exercising responsible oversight and management to meet the current and future needs of the community.

The Policy objectives are to:

- Ensure adequate funding is available to provide efficient services to the community that reflect the community's needs and aspirations;
- Demonstrate a commitment to intergenerational equity which ensures the financial burden be fairly proportioned and not impact adversely on current or future ratepayers;
- Support the City to achieve financial sustainability aimed at ensuring that the City's operating revenue is sufficient to cover operating expenses including depreciation;
- Prioritise asset renewals to ensure that community assets and the service levels are well maintained; and
- Demonstrate a commitment to prudent fiscal management and greater transparency to the community.

Applicability

This Policy applies to City employees and assists Council in adopting the Annual Budget and Long Term Financial Plan (LTFP).

Statement

1. Key Principles

The Policy is founded on the following key Principles:

Accountability Principle	Financial decision making must be accountable, transparent, equitable and benefit the community, both now and in the future.
Borrowing Principle	Loans for the acquisition or construction of capital projects are to be considered where the criteria are met.
Asset Renewal Principle	Asset renewals must have a higher priority than the creation of new assets.
Rating Principle	Community's capacity to pay must be considered, balanced with ensuring the full cost of infrastructure and service delivery are equitably met by all generations of ratepayers.
Revenue Principle	Revenue opportunities will be identified and pursued.
Efficiency Principle	Resources must be efficient, prioritised, and optimised in-service delivery for the community.

2. Accountability Principle

To ensure that the City demonstrates accountable, fair and transparent decision making, the following criteria applies:

- Compliance with *Local Government Act 1995* (the Act) regulations and relevant accounting standards and guidelines;
- Alignment of service delivery with the Strategic Community Plan and Corporate Business Plan;
- Timely and transparent financial reporting providing Council and the community with visibility and insight;
- Consultation is to be undertaken with the community on the Annual Budget (including rating strategy) and LTFP;
- Demonstrate fair, consistent and transparent decision making which aims to maximise positive outcomes which benefit the community as a whole;
- Effective financial internal controls which are independently audited in accordance with the City of Mandurah Strategic Internal Audit Plan;
- Monitors the City's performance with the Department of Local Government, Sport and Cultural Industries (DLGSC) financial ratio benchmarks;
- Robust and responsible budgeting and LTFP processes; and
- Responsive to emerging issues through risk identification, monitoring and reporting to Audit and Risk Committee and Council.

3. Borrowing Principle

The City recognises that it may be necessary to borrow funds for the acquisition or construction of assets. In these cases, the following criteria for loan borrowings apply:

- Loans are to fund capital expenditure only;
- Annual debt service expense to be affordable in the context of the Annual Budget process and the City's long term financial capacity;
- Total loan borrowings should not exceed 50% of the current rating revenue;
- Loans will be for the length of time before major intervention works are required, but no more than ten years, except for certain projects that are outlined through the Annual Budget and approved by Council;
- Debt Service Coverage Ratio in any one year must be maintained in accordance with the DLGSC standard; and
- New loan borrowings will only be considered where a proposal has been presented to Council as part of the current Council approved Long Term Financial Plan.

4. Asset Renewal Principle

The City recognises that maintaining assets for current and future generations is crucial. Adequate investment in the City's assets protects future generations from bearing the previous ratepayers' obligations for contributing to future infrastructure needs. Every year, ratepayers should contribute the amount of asset benefit they use. This will enable the City to address any immediate need for strategic responses to major issues.

To ensure the City meets the current and future needs of the community, the following criteria apply:

- Where an asset exists and of a similar purpose, investment in asset renewals must be prioritised over the creation of new assets;
- Investment in asset renewals is required to ensure service levels are met for current and future generations without a decline in quality or efficiency;
- Demonstrate continuous improvement in the achievement of the DLGSC Asset Sustainability Ratio standard;
- Seek to maximise contribution to asset renewals from external grants and subsidies where possible;

- Subject to Council approval, any actual surplus at the end of the financial year, is transferred to the Asset Management Reserve to fund asset renewals, reducing the City's reliance on borrowings in the long term;
- Supports a position in the long term that through investing in additional renewal through the Rating Principle, the City will be able to fund capital programs reducing reliance on the Asset Management Reserve and borrowings; and
- Shared use of community assets to be maximised in accordance with Council Community and Recreations Facility Council Policy.

5. Rating Principle

The following criteria applies to the overall rating principle:

- Council approve the rating strategy each year as part of the LTFP and Annual Budget process;
- In establishing the rating strategy Council will consider the communities capacity to pay including:
 - Community service levels and expectations inform the development of the LTFP;
 - Current economic climate and conditions including consideration of cost-of-living pressures for the community; and
 - External cost escalation rates which impact on the City and community;
- The increase to general rates is formulated through a weighted average model which takes into consideration the cost escalations that the City is expected to experience for each expenditure type in the following financial year;
- The rating strategy applies the known escalation increases or where this is not available, the City applies the most reliable and timely cost escalation data to the related operational expenditure type;
- These assumptions will be applied to the related operational expenditure type for example:
 - Material and contracts increased by Perth CPI forecast where forecast is reliable and timely, otherwise RBA CPI will be applied.
 - Labour costs increased in accordance with the City's Industrial Agreement
 - Utilities and Insurance increased in accordance with the known escalation increases provided by the relevant supplier, and if there has been no confirmation of the increases, then the Local Government Cost index forecast will be applied.
- The weighted average model is formulated by determining the percentage of budget for each operational expenditure type and the forecasted cost escalation for each type. An additional 0.68% is included in the final model to enable the City to achieve the Asset Renewal Principle (refer section 4);
- Differential Rates apply ensuring that every landowner makes a reasonable contribution to rates;
- Specified Area Rates apply on certain locations in Mandurah where there is a waterway which enhances and requires an increased maintenance of the area by way of increased service levels for the benefit of the owners/residents who live in the area;
- Revenue raised through Specified Area Rates be used solely for the purpose which the rate was imposed, with any residual amount remaining being placed in a reserve for that same purpose; and
- Where applicable, Differential Rates and Specified Area Rates will be exercised by Council to meet specific community needs and to ensure fairness, consistency, transparency, efficiency, and equity for the community in accordance with the Act.

6. Revenue Principle

In addition to the rating revenue, the City will identify and explore opportunities through the following criteria:

- Actively seek grants and contributions when available and aligned to the delivery of the Strategic Community Plan;
- Manage advocacy priorities and efforts in accordance with the City of Mandurah Advocacy Framework;
- Demonstrate continuous improvement in the achievement of the DLGSC Operating Surplus Ratio standard;
- Identify opportunities to increase the level of commercial returns and broaden commercial opportunities where practical; and
- Fees and charges for the provision of for-profit services must recover the full economic cost of providing the service.

7. Efficiency Principle

The City is committed to maximising organisational efficiencies through the following criteria:

- Resources are allocated in accordance with objectives in the Strategic Community Plan and Corporate Business;
- Services levels and programs will be assessed and reviewed by Council in accordance with the City of Mandurah Service Review Framework to achieve the best value for money and appropriate quality aligned to community expectations; and
- A culture of continuous improvement is embedded within the City, through the delivery of the City of Mandurah Efficiency Program.

Definitions

Annual Budget: A statutory requirement outlining the financial estimates to deliver the Corporate Business Plan.

Asset Management Plan: A local government's internal business planning tool that translates Council priorities into operations, within the resources available. The Corporate Business Plan details the services, operations, and projects a local government will deliver over a defined period.

Intergenerational Equity: The equitable allocation of responsibility for funding the provision and maintenance of assets and facilities throughout their useful life (more evenly spreading the financial burden against current and future ratepayers who will enjoy the benefits).

Legislative Context

Local Government Act 1995

Local Government (Financial Management) Regulations 1996

Australian Accounting Standards Board (AASB) Standard

Department of Local Government Rating Policy Differential Rates (s.6.33) August 2013

Review

This Policy will be reviewed each year as per the LTFP process.

Related Documents

These documents are mandatory and required to give effect to this policy:

Financial Position and Performance Policy

POL-FCM 08



City of Mandurah Strategic Community Plan
City of Mandurah Long Term Financial Plan
Asset Management Strategy
Community and Recreation Facilities Council Policy – POL-CNP 07
Collection of Overdue Debts Council Policy – POL-FCM 08
City of Mandurah Service Review Framework

Responsible Directorate: Business Services

Responsible Department: Financial Services

Reviewer: Director Business Services

Creation date and reference: 21 May 2024, Minute SP.1/5/24

Last Review:

Amendments			
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1	Minute SP.1/5/24	22 May 2024	

Financial Position and Performance Policy

POL-FCM 08



Objective

The Council Financial Position and Performance Policy (Policy) demonstrates the City of Mandurah's (the City) commitment to financial stewardship by exercising responsible oversight and management to meet the current and future needs of the community.

The Policy objectives are to:

- Ensure adequate funding is available to provide efficient services to the community that reflect the community's needs and aspirations;
- Demonstrate a commitment to intergenerational equity which ensures the financial burden be fairly proportioned and not impact adversely on current or future ratepayers;
- Support the City to achieve financial sustainability aimed at ensuring that the City's operating revenue is sufficient to cover operating expenses including depreciation;
- Prioritise asset renewals to ensure that community assets and the service levels are well maintained; and
- Demonstrate a commitment to prudent fiscal management and greater transparency to the community.

Applicability

This Policy applies to City employees and assists Council in adopting the Annual Budget and Long Term Financial Plan (LTFP).

Statement

1. Key Principles

The Policy is founded on the following key Principles:

Accountability Principle	Financial decision making must be accountable, transparent, equitable and benefit the community , both now and in the future.
Borrowing Principle	Loans for the acquisition or construction of capital projects are to be considered where the criteria is met.
Asset Renewal Principle	Asset renewals must have a higher priority than the creation of new assets.
Rating Principle	Community's capacity to pay must be considered, balanced with ensuring the full cost of infrastructure and service delivery are equitably met by all generations of ratepayers.
Revenue Principle	Revenue opportunities will be identified and pursued.
Efficiency Principle	Resources must be efficient, prioritised and optimised in service delivery for the community.

2. Accountability Principle

To ensure that the City demonstrates accountable, fair and transparent decision making, the following criteria applies:

- Compliance with *Local Government Act 1995* (the Act) regulations and relevant accounting standards and guidelines;
- Alignment of service delivery with the Strategic Community Plan and Corporate Business Plan;
- Timely and transparent financial reporting providing Council and the community with visibility and insight;
- Consultation is to be undertaken with the community on the Annual Budget (including rating strategy) and LTFP;
- Demonstrate fair, consistent and transparent decision making which aims to maximise positive outcomes which benefit the community as a whole;
- Effective financial internal controls which are independently audited in accordance with the City of Mandurah Strategic Internal Audit Plan;
- Monitors the City's performance with the Department of Local Government, Sport and Cultural Industries (DLGSC) financial ratio benchmarks;
- Robust and responsible budgeting and LTFP processes; and
- Responsive to emerging issues through risk identification, monitoring and reporting to Audit and Risk Committee and Council.

3. Borrowing Principle

The City recognises that it may be necessary to borrow funds for the acquisition or construction of assets. In these cases, the following criteria for loan borrowings apply:

- Loans are to fund capital expenditure only;
- Annual debt service expense to be affordable in the context of the Annual Budget process and the City's long term financial capacity;
- Total loan borrowings should not exceed 50% of the current rating revenue;
- Loans will be for the length of time before major intervention works are required, but no more than ten years, except for certain projects that are outlined through the Annual Budget and approved by Council;
- Debt Service Coverage Ratio in any one year must be maintained in accordance with the DLGSC standard; and
- New loan borrowings will only be considered where a proposal has been presented to Council as part of the current Council approved Long Term Financial Plan.

4. Asset Renewal Principle

The City recognises that maintaining assets for current and future generations is crucial. Adequate investment in the City's assets protects future generations from bearing the previous ratepayers' obligations for contributing to future infrastructure needs. Every year, ratepayers should contribute the amount of asset benefit they use. This will enable the City to address any immediate need for strategic responses to major issues.

To ensure the City meets the current and future needs of the community, the following criteria apply:

- Where an asset exists and of a similar purpose, investment in asset renewals must be prioritised over the creation of new assets;
- Investment in asset renewals is required to ensure service levels are met for current and future generations without a decline in quality or efficiency;
- Demonstrate continuous improvement in the achievement of the DLGSC Asset Sustainability Ratio standard;

- Seek to maximise contribution to asset renewals from external grants and subsidies where possible;
- Subject to Council approval, any actual surplus at the end of the financial year, is transferred to the Asset Management Reserve to fund asset renewals, reducing the City's reliance on borrowings in the long term;
- Supports a position in the long term that through investing in additional renewal through the Rating Principle, the City will be able to fund capital programs reducing reliance on the Asset Management Reserve and borrowings; and
- Shared use of community assets to be maximised in accordance with Council Community and Recreations Facility Council Policy.

5. Rating Principle

The following criteria applies to the overall rating principle:

- Council approve the rating strategy each year as part of the LTFP and Annual Budget process;
- In establishing the rating strategy Council will consider the communities capacity to pay including:
 - Community service levels and expectations inform the development of the LTFP;
 - Current economic climate and conditions including consideration of cost-of-living pressures for the community; and
 - External cost escalation rates which impact on the City and community;
- The increase to general rates is formulated through a weighted average model which takes into consideration the cost escalations that the City is expected to experience for each expenditure type in the following financial year.
- The rating strategy applies the known escalation increases or where this is not available, the City applies the most reliable and timely cost escalation data to the related operational expenditure type.
- These assumptions will be applied to the related operational expenditure type for example:
 - Material and contracts increased by Perth CPI forecast where forecast is reliable and timely, otherwise RBA CPI will be applied
 - Labour costs increased in accordance with the City's Industrial Agreement
 - Utilities and Insurance increased in accordance with the known escalation increases provided by the relevant supplier, and if there has been no confirmation of the increases, then the Local Government Cost index forecast will be applied.
- The weighted average model is formulated by determining the percentage of budget for each operational expenditure type and the forecasted cost escalation for each type. An additional 0.68% is included in the final model to enable the City to achieve the Asset Renewal Principle (refer section 4);
- Differential Rates apply ensuring that every landowner makes a reasonable contribution to rates;
- Specified Area Rates apply on certain locations in Mandurah where there is a waterway which enhances and requires an increased maintenance of the area by way of increased service levels for the benefit of the owners/residents who live in the area;
- Revenue raised through Specified Area Rates be used solely for the purpose which the rate was imposed, with any residual amount remaining being placed in a reserve for that same purpose; and
- Where applicable, Differential Rates and Specified Area Rates will be exercised by Council to meet specific community needs and to ensure fairness, consistency, transparency, efficiency and equity for the community in accordance with the Act.

6. Revenue Principle

In addition to the rating revenue, the City will identify and explore opportunities through the following criteria:

- Actively seek grants and contributions when available and aligned to the delivery of the Strategic Community Plan;
- Manage advocacy priorities and efforts in accordance with the City of Mandurah Advocacy Framework;
- Demonstrate continuous improvement in the achievement of the DLGSC Operating Surplus Ratio standard;
- Identify opportunities to increase the level of commercial returns and broaden commercial opportunities where practical; and
- Fees and charges for the provision of for profit services must recover the full economic cost of providing the service.

7. Efficiency Principle

The City is committed to maximising organisational efficiencies through the following criteria:

- Resources are allocated in accordance with objectives in the Strategic Community Plan and Corporate Business;
- Services levels and programs will be assessed and reviewed by Council in accordance with the City of Mandurah Service Review Framework to achieve the best value for money and appropriate quality aligned to community expectations; and
- A culture of continuous improvement is embedded within the City, through the delivery of the City of Mandurah Efficiency Program. .

Definitions

Annual Budget: A statutory requirement outlining the financial estimates to deliver the Corporate Business Plan.

Asset Management Plan: A local government's internal business planning tool that translates Council priorities into operations, within the resources available. The Corporate Business Plan details the services, operations and projects a local government will deliver over a defined period.

Intergenerational Equity: The equitable allocation of responsibility for funding the provision and maintenance of assets and facilities throughout their useful life (more evenly spreading the financial burden against current and future ratepayers who will enjoy the benefits).

Legislative Context

Local Government Act 1995

Local Government (Financial Management) Regulations 1996

Australian Accounting Standards Board (AASB) Standard

Department of Local Government Rating Policy Differential Rates (s.6.33) August 2013

Review

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POL-FCM 08



This Policy will be reviewed each year as per the LTFP process.

Related Documents

These documents are mandatory and required to give effect to this policy:

- City of Mandurah Strategic Community Plan
- City of Mandurah Long Term Financial Plan
- Asset Management Strategy
- Community and Recreation Facilities Council Policy – POL-CNP 07
- Collection of Overdue Debts Council Policy – POL-FCM 08
- City of Mandurah Service Review Framework

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- Responsible Directorate:** Business Services
- Responsible Department:** Financial Services
- Reviewer:** Director Business Services
- Creation date and reference:** 21 May 2024, Minute SP.1/5/24
- Last Review:**

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Attachment 7.4 – Community Submissions

Community Member	Community Comment of Long Term Financial Plan and Council Financial Position and Performance Policy. Note: The comments appear exactly how they were received by the City (no grammar and spelling corrections have been made)	City of Mandurah Response
Anonymous	I think this is an excellent plan and doesn't kick the problem down the road for later generations to stump up even more funds to cover essential services and works for the City. Nobody likes paying increased rates, but it is a necessity and I think the Council are doing very well managing our funds for best value.	<p>Response 1: Equity for current and future rate payers</p> <ul style="list-style-type: none"> • The City of Mandurah (City) Long Term Financial Plan (LTFP) and Council Financial Position and Performance Policy (Policy) incorporates a rating strategy which ensures there is adequate investment in asset renewals, ensuring that both current and future communities receive the same benefit. Without a financial prudent rating strategy there is a risk that future ratepayers may be exposed to significant rate increases due to current ratepayers not paying the required amount for their use and enjoyment of City assets. • Council is addressing the level of investment in the City's \$1.55 billion asset portfolio. The data shows that the current level of renewal investment is not enough, and over 10 years, through the LTFP, there is a strategy to ensure each year ratepayers will move towards paying the required amount for their enjoyment and use of the City's assets in that year. • The rating strategy included a weighted average model of the cost escalations across the City's operating expenditure types. The proposed 4.08% rate increase includes an additional 0.68% per annum to be set aside for renewal investment, whilst continuing to maintain existing service levels, with the intention of meeting the required renewal investment within 10 years. • The investment in asset renewals will maintain service levels for current and future generations without a decline in quality or efficiency of the assets. If there is no action taken the long term impact is a decline in the condition of the City's assets and service level.
Anonymous	I note there is a proposal to increase annual residential rates by %4+. To do this whilst everyone is subject to cost	Response 2: Cost Pressures

of living pressures will only seek to make those who are currently struggling to face further vulnerability.

As a retired senior I would be seriously affected personally as health issues generally increase and therefore associated costs (specialists, Doctors, pharmaceuticals and the like).

Council would do well to publicly announce for ratepayers that rates will be frozen for at least another 2 years and even then subject to a careful review before any increase is implemented. Increases at 1/2 the rate of CPI after that.
Thank you

- The City recognises cost-of-living concerns raised by the community through the submission. In accordance with the Policy, Council is required to consider the communities capacity to which includes assessment of current and forecast economic conditions.
- In comparison to more recent financial years, the economic conditions are more positive predominantly due to the easing inflation and a stable labour market.
- The City understands the cost-of-living increases that have affected residents over the past three years. Perth CPI increased by more than 6% in the FY's 21/22 and 22/23 and the 4.8% registered in 23/24. Fortunately, inflation has slowed in the 12 months to March 2025, coming in at 2.8%.
- The downward trend in inflation is expected to continue. Financial markets put the likelihood of a further 0.25 rate cut at the RBA's July meeting at 86%.
- Data indicates that wages have grown faster than inflation over the same 12-month period, while unemployment in Mandurah has remained relatively low at 4.8%. These trends suggest that many working households should be finding cost-of-living pressures becoming more manageable, as inflation in Perth and across Australia has continued to ease.
- Housing costs have proven a key contributor to cost of living pressures in recent years. City officers have supported supply increases through determining over 280 residential DA's and issued over 1,000 building approvals for new houses in FY24/25. This work accounted for around 8.5% of the new housing approvals across Greater Perth.
- Whilst the City understands that cost of living pressures experienced by the community, the City is also impacted by cost escalations, which exceeds CPI, resulting in the cost of delivery services and programs for the community increasing.
- The LTFP and Policy is recommending an amended rating strategy be formulated through a weighted average model. This model takes into account the cost escalations that the City is expected to experience for each expenditure type in the following financial year.

		<ul style="list-style-type: none"> • For the 2025/26 Financial Year the City is recommending a rate increase of 4.08%, which consists of the following increases: • Employees costs will increase in accordance with the rate established under the Industrial Agreement – 3.5% • Utility costs have increased by 9.1% based on WALGA Local Government Cost Index (LGCI) estimates. • Material and Contracts will increase by Perth CPI forecast – 2.75% • Insurance costs will increase by 8.6% in accordance with WALGA LGCI. <p>Additionally, the increase includes a 0.68% allocation dedicated to asset renewal, ensuring intergenerational equity and avoiding future deterioration of public infrastructure</p> <ul style="list-style-type: none"> • The Council provides a wide range of payment options to ratepayers. Council provide financial hardship assistance to those who are eligible and encourage any ratepayer to contact the City to discuss the different payment arrangements available • Any rating option that is less than what is proposed, would have a financial impact on future rate payers and service levels for the community. For example, if a 0% rate increase was adopted by Council, this would require a reduction in service levels as determined by Council to the value of approx. \$3.98m in year 1 of the Plan. • This strategy would also impact on the ability for the City to achieve the DLGSC Ratios over the 10 Year Plan.
<p>John Galende</p>	<p>I think spending money to upgrade the coodanup foreshore is a waste of money because it won't be respected and probably get burn down like the gaint did, I think you guys need to make better choices in what need upgrading and just not do it because you want to just upgrade things , mandurah is a lovely place to live but I think the council needs to start thinking outside the box abit ..</p>	<p>Response 3: Capital Investment and Planning</p> <ul style="list-style-type: none"> • Integrated Planning & Reporting Framework: The <i>Local Government Act 1995</i> requires a local government to plan for the future of the district, which takes the form of the City of Mandurah Strategic Community Plan which details what the community expect from a local government. The actions to deliver the Strategic Community Plan must be costed and allocated to a particular year of delivery.

		<ul style="list-style-type: none"> • The City allocates funding through the Long Term Financial Plan to deliver the Corporate Business Plan and then the budget. If there is no budget for an account, there can be no work undertaken or costs allocated to that account/project. • Capital Planning: The City's 10-year Capital Program details the capital assets that are allocated based on a range of factors including external funding opportunities, asset condition data and usage. • Asset Management Plans: The City's asset management plans inform the Council of the required level of expenditure that should be spent on renewals to ensure the current service level is maintained. • Project Management Framework: The City manages and monitors the delivery of programs and projects in accordance with the City's Project Management Framework. <p>The staged upgrade of the Coodanup Foreshore has been necessary due to the age and condition of the existing assets at that location. Extensive community consultation during the consultation phase has been undertaken which shaped the vision for the upgrade. The project is planned to be continued in 2025/26 and completed in 2026/27, with significant progress already made over the past few years. The revitalised areas that have been opened have proven popular with the local community.</p>
<p>Anonymous</p>	<p>I'm appalled at how much that foreshore area cost and what you got for all that was spent. Our child got 2 splinters in the hour we were there. Wood chips?? Not the best idea. You need better planners and better financial planning.</p>	<p>The Foreshore redevelopment was a transformational project which included a new skate park, playground, circular pool, upgrades to Smart Street Mall, toilets, pathways, parking areas, eastern foreshore event and grassed space and playground. The total Foreshore redevelopment project cost \$25 million, which the City contributed \$8 million, State Government funded \$10 million and Federal Government funded \$7 million.</p> <p>The upgraded playground was designed to create a fun, accessible and engaging space that includes a mix of natural and traditional play elements like timber logs, climbing features and swings, and was independently assessed to meet Australian playground safety standards before it opened.</p>

		<p>The play area has been well used and most feedback has been incredibly positive. There is a growing body of best-practice thinking around the value of managed risk in play. Allowing children to experience age-appropriate challenge in a safe environment helps build important life skills like resilience, confidence, and decision-making. Risk doesn't mean danger — it means giving children the opportunity to test their abilities in ways that support healthy development. This approach is supported by national safety standards and is part of the broader shift in contemporary playground design.</p>
<p>Anonymous</p>	<p>Not enough is being done to reduce wastage and overspending on projects.</p> <p>Most blow out in terms of timing and cost.</p>	<p>Response 4: Efficiency Program</p> <p>For the 2025/2026 Financial Year the City will implement the following:</p> <ul style="list-style-type: none"> • Strategy 1 Permanent Cost Saving: As part of the 2024 LTFP adoption, Council set an annual efficiency target of \$250,000 in permanent cost savings to be generated through review of contracts, programs and services. The efficiency target has been incorporated into Year 1 of the Plan, which will achieve a permanent reduction of \$250,000 to operating expenditure each year, resulting in \$2.5 million in permanent savings over the 10 year Plan. Regular reporting on the achievement of the efficiency target will be provided to Council. • Strategy 2 One-off cost savings: Council budgets for a deficit of \$500,000 and is required to find one-off cost savings over the course of the financial year to achieve a balanced budget. This is achieved through a range of strategies and is reported to Council through the budget process. • Strategy 3 Business Improvement: The City has embraced a culture of continuous improvement and new ways of doing business, which aim to improve productivity across the

		<p>organisation. The City focuses on digital transformation and is implementing a range of projects which will result in more efficient use of resources and improved experience for customers.</p> <ul style="list-style-type: none">• Strategy 4 Service and Program Level Reviews: In accordance with the Service Level Review Framework adopted by Council on 23 November 2023, there will be three service reviews and a number of program reviews to be undertaken in the 2025/2026 Financial Year. The proposed reviews will be workshopped with Elected Members to determine areas for a review of service and program levels. Where a reduction to service levels is recommended by Council, the savings will assist to achieve the permanent cost savings target, as outline above. <p>Response 5: Project Monitoring and Oversight</p> <ul style="list-style-type: none">• Monthly financial reports: Council receive monthly financial reports at Council Meetings. These contain a variance report showing if the variance is permanent or a timing issue. Where variances are identified as permanent, a budget variation is prepared for Council to approve to amend the budget. These budget amendments are generally offsetting so that the overall position is maintained (i.e. finding the funds from somewhere else in the business).• Integrated Planning & Reporting Framework: The City allocates funding through the Long Term Financial Plan to deliver the Corporate Business Plan and then the budget. If there is no budget for an account, there can be no work undertaken or costs allocated to that account/project. Budget amendments can be brought before Council to approve in the monthly financial report and the Budget Review process.• Interim Budget Review: The City undertakes a mid-year budget review between the period of January to March each year. This allows a major review of all accounts and ensures
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		<p>all expenditure and revenue is within allocations and reviews allocation for all projects.</p> <ul style="list-style-type: none"> • Long Term Financial Plan: This is a ten year plan that provides City officers with the projects that have been given priority. The Long Term Financial Plan identifies whole of life costs and the first year of the LTFP is the base budget for the next year. • Cashflow Forecasting and Planning: The City reconciles and monitors transactions on a daily basis. The City also has a cashflow forecast that tracks income and expenditure expected over the course of the year to determine timings of Term Deposits and to ensure that there is sufficient cash on hand to be able to pay creditors. • Increase Borrowings: Should the City need funds for capital projects in any year, it has the option to borrow money. This comes with the added expenditure of the interest payable on these loans. Through the City LTFP, the City ensures that the loan borrowings are not in excess of the City's ability to pay.
<p>Deanne Hosey</p>	<p>This plan and policy is disgusting as the cost of living is going up and houses costs.</p> <p>Please rethink hiking up rates surely with the growth in population and housing councils are getting enough revenue.</p>	<p>Refer Response 2: Cost Pressures</p> <p>Refer Response 1 : Equity for current and future rate payers</p> <p>Included in the Long Term Financial Plan are a range of assumptions including the number of rateable properties that will be delivered in the next 12 months which has increased the operating revenue. However, additional growth in population increases the demand in services from the City which also requires an increase in operating expenditure.</p>
<p>Anonymous</p>	<p>I would rethink this budget and out the constituents you represent above financial needs of projects. Projects that do not help families during a cost of living crisis. The brewery is a prime example of this, considering majority of people in Mandurah DID NOT want one.</p>	<p>Response 2: Cost Pressures</p> <p>Response 3: Capital Investment and Planning</p> <p>Response 6: Services and Programs for Families, Children and Young People</p>

		<p>The City undertakes an extensive range of programming and activities for families to enjoy, many free of charge or low cost, in the areas of public events, arts and culture, youth services, libraries, museum, health and wellness, community, and place enrichment activities like free outdoor movie nights and music. The City maintains extensive coastline and waterways for swimming, fishing and water recreational activities. Swimming is offered at the MARC, and the City facilitates KidSport which enables families on low incomes to access up to \$500 for sport and recreation opportunities for their children, including swimming or joining a club.</p> <p>The City offers many places for teenagers, including skate parks, pump tracks, playgrounds, active sporting reserves, arts centre, and clubs. The Billy Dower Youth Centre has a wide range of free activities, with programs including events, school holiday programs, job connectors, after school drop in, game club, Young Yorgas, music, board games, boxing, youth Dream Big Fund, Youth Advisory Council and more. The youth development team support mental health initiatives, as connect with the Local Drug Action Team to assist young people to make positive, informed choices. The MARC offers many physical activity activities for young people, and the three libraries offer many literature, learning, reading and craft activities.</p> <p>Residents can access the City's programs and calendar of events by visiting the City's website mandurah.wa.gov.au/explore/whats-on/calendar</p>
<p>Anonymous</p>	<p>Honestly, at this point, I wish you were just having a laugh...a laugh at the literal expense of your community. You know, the actual community. The ones who are working themselves to the bone just to try to keep our heads above water. We (the general public who do not have the luxury of exorbitant pay rates) can barely afford our groceries, we can barely pay our bills, and now, for another consecutive year, you want to increase the rates.</p>	<p>Response 2: Cost Pressures</p>


	<p>Families are walking the line of poverty. If you need the rates to increase, then DO SOMETHING ABOUT THE COST OF LIVING. DO SOMETHING ABOUT COLES AND WOOLWORTHS. You want your community to pay more... then actually listen to us. Stop wasting our money, stop ignoring our hospital and stop letting huge supermarkets rake in profits while the average West Australian family stresses about feeding their children.</p> <p>Take Greenfields for example. We do not have beautiful parks to walk in, we do not have nice, well-maintained areas for our children to play in. Actually, I can't remember the last time something nice was done in our suburb (other than a mediocre upgrade to one playground...), so what exactly are we paying for?</p> <p>If you are going to increase our rates again you might as well throw all of that money into mental health supports because thats where half of your community will end up.</p>	<p>The City has completed, or is planning, for a number of important park and open space upgrades in Greenfields, to enhance amenity and activation opportunities for these spaces. Examples of recent upgrades include Kangaroo Paw Park, Bortollo Reserve sump beautification and Riverside Gardens universally accessible canoe launching facility. Additional upgrades are planned in the 2025-26 financial year including Mississippi Reserve and Norwich Reserve, with design also commencing for Bardoc Reserve.</p>
<p>Anonymous</p>	<p>I looked over, your very financial detailed (2024) record, and noted that nearly 60% of the expenditure (based on rates revenue) is related to FTE within the council. I can't speak for how much your labour costs are and the services breakdown, but I've never worked in any industry where employment wages and employee expenses attributed that much to the bottom line.</p> <p>I'm also very sure that you certainly do not expect the ordinary Mandurah local to be able to digest such a large document in order for it to be challenged at all.</p>	<p>The City's operating employee costs for the 2024 Financial Year was 35.4% of the total operating expenditure. The City has other revenue streams in addition to rates income which includes grants, subsidies and contributions, fees and charges and interest revenue that offsets operating expenditure such as employee costs.</p> <p>Noted. The City will consider this feedback for the purposes of advertising a simplified version of the LTFP next financial year.</p>
<p>Anonymous</p>	<p>I oppose any rates increase. I pay rates but the council always "forget" to service my area.</p> <p>Why don't you do internal audit within your workers & contractors as I see a lot of misuse funds (having a break</p>	<p>The City is unable to provide a response to this comment as the suburb of the resident is unknown.</p> <p>Response 7: Accountability and Transparency The City has the following financial oversight and controls:</p>

	<p>during working hours/prior to lunch break, having meetings with special order foods etc)</p>	<ul style="list-style-type: none"> • Internal Audit: The City has an internal audit program which undertakes audit on high risks areas (including contract management). The internal audits are conducted by external consultants. • Contract Management Oversight: The City monitors contracts in accordance with the City’s Contract Management Framework, ensuring contractor activity is regularly monitored, performance reviews are conducted on annual basis and contract expenditure is monitored. The City has a dedicated contract assurance function which ensures that the City achieves best value for money outcomes. • Financial Audit: The City undertakes an annual audit that tests and reviews the financial controls that are in place at the City. The audit reviews how the City processes and allocates transactions, carries out payroll functions, ensures compliance obligations are considered, checks all financial reconciling is undertaken during the year, reviews borrowings, assets and their treatment. • Financial System Management Audit: every three years a Financial Systems Management Audit is required to be undertaken. The City contracts this to an audit firm who review the City’s systems and controls for completeness and accuracy. Recommendations from these audits are presented to the Audit and Risk Committee. • Code of Conduct and Misconduct: The City of Mandurah has a Code of Conduct that employees must adhere to. Members of the public can lodge a complaint to the City of Mandurah alleging that an employee has breached the Code of Conduct or misconduct. It is recommended that written evidence is provided and the allegation can be substantiated. A complaint against an employee for an alleged breach of the Code of Conduct must be made in writing using the City of Mandurah approved form. A complaint against an employee for any allegation of misconduct must be made to the City of Mandurah CEO.
Theresa Dash	No rate rise higher than inflation	Refer Response 2: Cost Pressures

<p>Anonymous</p>	<p>No increasing rates! Family's are struggling already don't put the pressure on more families</p>	<p>Refer Response 2: Cost Pressures</p>
<p>Anonymous</p>	<p>It would be interesting to see if council really considers communities capacity to pay. This is really questionable. Clearly council has closed their eyes and can't see that majority of community have been struggling financially for a while now.</p>	<p>Refer Response 2: Cost Pressures</p>
<p>Anonymous</p>	<p>Your economist stinks more than the C-wise stench.</p> <p>Absolute joke and continual over CPI increases just to pay for councillors pay rises?</p>	<p>Refer Response 2: Cost Pressures</p> <p>Increases to Elected Members sittings fees and allowances are determined through the Salaries and Allowances Tribunal and Council decide on the percentage of the maximum sitting fees to be paid in each financial year.</p>
<p>Krystal Lister</p>	<p>How about the City stops wasting the Rate Payers money on ludicrous upgrades to the foreshore! \$22 million on the last renovations including \$850000 for 7 toilets that now look just as disgusting as the old ones. When will it end? The amount of money that has been thrown at the foreshore, along with Smart Street mall and the Aquatic Centre, is an absolute joke! The City seems incapable of sticking to a budget or managing its works.</p> <p>I'd love to know what this "Long Term Financial Plan, and Financial Position and Performance Policy" cost the rate payers to put together?</p> <p>A policy that we all know won't be followed. A policy that will be given the green light regardless of the community's opinion.</p>	<p>Response 3: Capital Investment and Planning</p> <p>The LTFP and Policy was delivered internally by existing resources.</p> <p>Council and City officers are required to comply with the Policy.</p>
<p>Anonymous</p>	<p>No, I definitely do not agree with any increases for ratepayers. Most residents are already suffering a cost of living crisis with no light at the end of the tunnel. While land values have risen this doesn't help the vast majority</p>	<p>Refer Response 2: Cost Pressures</p>

	<p>until they go into a nursing home. Instead the City should reduce its plans. While the Western foreshore might be a fun project for those in charge, it is certainly not necessary, especially in this economic climate. It makes me wonder if government workers are shielded from the economic pain in the community to even consider such non essential projects! There is also no need to do anymore to the Eastern foreshore - more than enough money has been spent there and it still provides exactly the same services as before. The list of future projects has little if any interest for my family. If the sports centres need upgrades get the relevant sports players and organisations to contribute more via fees and fundraising. All projects should be considered a wish list when the City saves money elsewhere. While nearly every household in Mandurah is tightening their belts, the City should be doing the same and looking at reducing its own administrative budget rather than constantly asking ratepayers to provide more and more money to spend. A big NO to rates rises! Cut back services and a big YES to rates cuts.</p>	<p>Refer Response 3: Capital Investment and Planning</p> <p>Refer Response 4: Efficiency Program</p>
<p>Anonymous</p>	<p>Look at how to do what is right for the residents of Mandurah, look at how we can fix it - so many issues - do you have the right ppl working in the council - Mandurah needs more mental health supports, more assistance with homelessness and employment - at the moment I don't have faith in the council or politicians</p>	<p>The State Government confirms it is the lead agency for ending homelessness in its forward planning document called " All Paths Lead to a Home: Western Australia's 10-Year Strategy on Homelessness 2020–2030". Homelessness is an issue that intersects with many State Government departments, such as Department Communities, Housing, Justice, Health, Mental Health, Education and WA Police. The State Government is responsible for providing services to address the key factors that lead to homelessness, such as domestic violence, mental health, substance abuse, family breakdown, lack of affordable housing, and the general economic disparities that arise when people face financial hardship.</p> <p>The State Government outlines the role of local government to be one of facilitating partnerships and co-ordinating place-based responses. It recognises that local governments have frontline</p>

		<p>workers, including rangers, library staff and customer service officers who interact with and provide assistance to people who are at risk of, or experiencing homelessness. However, the State Government does not expect these staff to have the specialist skills required to address the complex issues of people experiencing homelessness, rather expect these frontline workers will be a key point of referral to local homelessness and accommodation services that are provided by the Federal or State Government, and community services sector.</p> <p>The City has comprehensive commitments to ensure it makes a meaningful impact toward to end homelessness. The City recently endorsed the “Mandurah Shared Approach to Ending Homelessness Action Plan 2025-2027” which included extensive community engagement, including people with lived experience. Examples of commitments include facilitating the Homelessness and Street Present Network, actively supporting Common Ground housing to be constructed, disseminating resources, advocating to State Government for continuation of services like outreach, and supporting the Peel Community Kitchen and Peel Community Showers.</p> <p>The State Government is the lead agency for employment, and the City value-adds to this by undertaking Transform Mandurah initiatives aimed at strengthening structural employment. Examples include the ongoing Job Connectors program at Billy Dower Youth Centre, and the free training available to assist residents start their own business.</p> <p>Similarly, the State Government is the lead for mental health services. The City undertakes continued advocacy to the State Government to increase its commitments to improved mental health, especially as part of the Peel Health Campus redevelopment. The City commits to a variety of health, wellness and community programs to support general mental health. Some specific mental health programs are delivered with external funding in partnership with health experts.</p>
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	<p>4. Disproportionate Impact on Fixed-Income Households Retirees and pensioners, who make up a significant portion of the Mandurah population, are particularly vulnerable to rate increases. These individuals often live on fixed incomes and have limited capacity to absorb additional costs. Raising rates without relief measures will disproportionately hurt these members of our community.</p> <p>5. Need for Fiscal Responsibility and Alternative Measures Rather than passing costs onto ratepayers, the council should explore alternative strategies to manage its budget. These could include efficiency audits, service reviews, and better prioritization of spending. In times of economic stress, all levels of government must demonstrate fiscal discipline.</p> <p>Conclusion I urge the City of Mandurah Council to reconsider the proposed rate increase. This decision should not be made lightly, and must take into account the real-world financial hardship it will impose on the community. A pause or rejection of the rate increase would demonstrate empathy, responsibility, and a genuine commitment to supporting Mandurah’s residents and businesses during challenging times.</p>	<p>Noted. The State Government provides a pensioners and seniors rebate scheme to eligible pensioners and seniors which provides for a rebate on their rate amounts</p> <p>Refer Response 4: Efficiency Program Refer Response 7: Accountability and Transparency</p>
Corey Hunter	Against the rate increase. Everyone has to manage a budget, so should you. It is not fair to every time you run out of money put the hand out. Everyone already pays tax and high rates.	Refer Response 2: Cost Pressures
Anonymous	<p>If councillors and the mayor aren’t asking these questions, residents must. Elected officials are there to represent the community — not rubber-stamp a financial direction that may disproportionately benefit certain projects, precincts, or developers.</p> <p> WHY THIS MATTERS</p> <p>This Long Term Plan is meant to guide nearly a decade of</p>	

	<p>spending — yet many critical details are missing or glossed over.</p> <p>If the City expects the community to shoulder ongoing rate rises, it must:</p> <ul style="list-style-type: none"> • Be transparent about what it’s spending money on • Clearly show who benefits • Include real-world options for slowing spending where appropriate <p>I’ve lived in Mandurah for 44yrs and never a time do I remember there being such a divide between the Shire/City/Councillors and its constituents. I worked for 17yrs in local government, working with the community, directly alongside councillors at times, setting/reviewing/balancing budgets.</p> <p>I’m not in support of the Western Foreshore Precinct. The city has greatly underestimated the value a fair and just consultation process has on members of the community. The idea of giving a brewery the green light on A class land, pending (minimal) community engagement, has undoubtably been the catalyst for loss of trust and confidence people are having. Even the smell or idea of something being sneakily done and residents being undermined in these hard times, is unacceptable regardless of the why’s, what’s, how’s, where’s or when’s. You work for the residents of Mandurah and it’s your job, regardless of how you feel about a topic they raised, to action it. It’s not about personal investment or your vision.</p> <p>I keep reading/hearing there’s nothing for kids to do Mandurah. City of Mandurah spent all this money on an amazing upgrade to the Western foreshore, put a great playground that caters for young through to early double</p>	<p>Refer Response 7: Accountability and Transparency</p> <p>Western Foreshore Commercial Site:</p> <ul style="list-style-type: none"> • At the Council Meeting of 28 May 2024, Council endorsed the Western Foreshore Commercial Site Business Plan, inviting submissions from the community and interested stakeholders. • Extensive community consultation has been undertaken for this proposal, through a range of engagement types including direct engagement with key stakeholders, 8 consultation pop-ups at key facilities, 9 newspaper articles and stories, 35 posters, City of Mandurah website and a dedicated Mandurah Matters page, 5 variation of social media advertising, 11 online news mentions and 4 TV/radio stories. The City has received 1,102 submissions with 12,300 Mandurah Matters webpage visits. • Following consideration of the submissions, at the Council Meeting of 27 August 2024 Council resolved to proceed with the Commercial Site proposal.
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	<p>digits, plus a great skate park, toilets, BBQ's etc...</p> <p>With all that open space, it would have been really nice to keep the Responsegoing and rather than a Brewery and chocolate factory, put thought into creating space which included things like a half basketball court, bmx track, obstacle course, exercise equipment circuit.</p> <p>The first outdoor bowling alley - no idea how it could happen but I'm sure it could.</p> <p>A year round training facility for Mandurah's very own 'Pentathlon' including swimming, hurdles, skateboarding, rowing, marathon, cheerleading, cycling, team games etc... teams made from near and afar, kids and adults. Imagine the income that would generate for Mandurah? Where else is it done? It's intergenerational? What a way to get people and communities together and keep active at the same time. It ticks so many boxes!</p> <p>Semi permanent Shade/shelter where markets or swap meets can be held year round. Amphitheatre. A cafe (alcohol free) plus local food trucks on a roster during warmer months and peak times. Creates jobs, supports local business. Reduces crime.</p> <p>Obviously there'd still need to be things done to the area but it could remain as an A class, the cafe could go further back. You can see where I'm going - it's endless what could be achieved.</p> <p>In my opinion, this is not a space that should have a brewery on it. I want better for my 13yr old nephew, I want better for all kids growing up in Mandurah. I grew up in Mandurah over 40 yrs ago and we had a bowling alley and a skate rink. It was different times</p>	
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though, kids live in a very different world now. They're in touch with people at the click of a button yet more disconnected than ever before.

It's our job to look out them. Show them the types of environments that promote positive wellbeing and prepare them to engage with people outside their circle and into the community. Help them help each other.

What's planned is not inspiring? It's not innovative? My nephew, along with many other teenagers, will see another restaurant that's a brewery, a chocolate factory (where he wouldn't waste his pocket money) and a mini golf. I'm sure there'll be a limit on how many times he can go and both his parents work in well paid full time jobs.

From a personal point of view, I suffered a serious concussion a number of years ago and needed to have brain surgery and my entire back fused from neck to pelvis with Titanium rods and screws. I had to learn to walk again and life has never been the same since. I walk my dog with my support worker every day now so I continue to keep my mobility. That little piece of beach along the Western Foreshore in front of the children's playground, is the only piece of beach I can access and actually put my feet in the water. I've tried to use other beaches in Mandurah without success and my dream one day, was to be able to go in further than my feet. I've already lost so much because of the concussion I had no control over. Please don't take this from me and my dog too?!

There's still time for you to fix this COM -
You can still have your brewery, chocolate factory with mini golf but please don't put it on that beautiful piece of land that's our last park and beach to the foreshore in town.

<p>Anonymous</p>	<p>Disgraceful - complete disregard for the cost of living crisis and how this us going to affect the average household. This is not a council that cares about its constituents Make proposals within the constraints of rates income, not increase rates to suit your proposals.</p>	<p>Refer Response 2: Cost Pressures</p>
<p>Anonymous</p>	<p>Stop redoing projects or manage the projects more efficiently and effectively. Who awards the contracts? Who manages them? Because there are times when works are redone again and again. Who looks at the tenders and allocates them? Jobs for the boys? There is so much waste that ordinary people can see, why can't the council officers? And as for giving the new brewery a peppercorn rent for FIVE YEARS!!!! That is absolutely ridiculous. Why are we subsidizing a private company to set up a business that a lot of people don't even want!</p>	<p>Refer Response 3: Capital Investment and Planning Refer Response 4: Efficiency Program</p> <p>Peppercorn rent for Western Foreshore Commercial Site: Under the Proposed Rental Terms for Years 1 and 2 (only) the City will provide the Proponent a peppercorn rent. This is due to the construction phase of the development occurring during this time. It is considered standard commercial practice to negotiate a reduced rental fee during the construction phase as the proponent is not trading or drawing an income from the development. All other fees such as rates and outgoings will be charged to the sublessee during this period. The City has negotiated a total rent over 25 years which is higher than what the City would have received if it applied market rents commencing from year 1.</p>
<p>Anonymous</p>	<p>The long term financial plan seems to be a considered and reasonable plan for challenging times.</p> <p>I note the significant amount of aging infrastructure that has not historically been renewed well leading to the audit finding. The slight increase in funding in this area brings that asset renewal ratio back into line over the next decade, saving those issues being our children's problems.</p> <p>Local governments face rising costs from inflation-linked contractual obligations that are higher than general CPI I understand. The proposed rates revenue, even with the increases, is currently less than what is required to cover the full operational costs and the decline in asset value each year by the looks of it, so there is a clear argument that actually rates should be higher to preserve the quality</p>	<p>Refer Response 1: Equity for current and future rate payers</p>

	<p>of your assets, and community services, and to reduce the burden on future generations. That would be the responsible thing to do.</p> <p>It looks like you're trying to reduce the reliance on reserves as well, which is probably a good strategy.</p>	
<p>Anonymous</p>	<p>Do you sit at a table and laugh knowing you're about to inflict more financial pain on everyone, and for what a few new plants here and there on reserves no one uses or cares about.</p> <p>Like what actually are you implementing for the community and better yet what have you created for the residents that holds some kind of positive direction?</p> <p>You're all so far out of touch with reality.</p> <p>The only thing you care about is adding more alcohol venues in the town to create higher crime rates and trouble. I look at the list of "upgrades" and once again what do you have for teenagers and families ? The new brewery, hey son I know you've just turned 8 but let's go have a family day out looking at the water while I enjoy a few beers .</p> <p>No ice skating , no pump tracks , no swimming and no fishing . Gosh the way you push our younger kids into a corner who can blame them for committing crime. There's nothing else for them to do . You don't hold decent programs for them compared to other places around the country . You don't try mend the mental health of young people and with suicide rates so high you'd think it be a priority to focus on young people. I mean they're the ones who will be taking your jobs in a few years .</p> <p>Let's increase rates so we can add a bench and a few trees down the park. Let's have families stress and put the bread back so they can have the extra money for your increase. Let's create a bigger strain and more domestic abuse in families and hey let's increase our homelessness</p>	<p>Refer Response 6: Services and Programs for Families, Children and Young People</p>

	<p>statistics.</p> <p>The amount of good you lot could do , the potential. But you fail every single time . Just go read the social media comments and everyone’s thoughts on your idea: think you should all be replaced and the town given a chance to survive with new staff.</p> <p>Disappointment as per usual</p> <p>Why don’t you actually stop being so greedy and focused on booze and look at the faults and negatives of the community and the families in it . Put the money if you need to take and take into developments that focus on changing the lives and directio</p>	
Anonymous	<p>Stop ripping up roads to put traffic calming islands and speed bumps in to pull them out a year later and redesign the road again ? There is not enough space here for me to list all the wasteful projects that you’ve done over the years !!!</p>	<p>City officers cannot prepare a response as the location of the project referred to is unknown.</p>
Ron Cooper	<p>Long term should be to sort out the front and Smart street ,that’s not that smart,MANDURAH is not that small seaside anymore and Dawesville is growing that fast, and the are no amenities here we have to around trip of 24k, Time to look outside the box, and trim the spending to correct areas, and trim the workforce,or stop paying contractors rip of payments.</p>	<p>A number of capital projects in the 2025/26 Financial Year include the completion of the Dawesville Community Centre, and Dawesville South East Foreshore.</p>
Sandra Playle	<p>Performance policy ... go back to basics and do the job property. Stop wasting money on things people don't want or need.</p>	<p>Refer Response 3: Capital Investment and Planning Refer Response 4: Efficiency Program</p>
Anonymous	<p>Still too high for the diversity of people living in mandurah . The community is made up of single mothers and retirees . Cost of living we can't afford and we are being pushed out of homes .</p>	<p>Refer Response 2: Cost Pressures</p>

Anonymous	Don't care, just don't want my rates to keep going up.	Refer Response 2: Cost Pressures
Anonymous	NO RATE INCREASES! Give people a break!!	Refer Response 2: Cost Pressures
Anonymous	Last financial year a petition was sent out to lessen the rate rise with Mandurah City Council as usual the councilors had no response. This year they continue to rise because of their use of electricity and insurances.. as quoted on the the radio station 91.7 In my opinion the increase in rates is a funding for them to waste money on projects that arent a priority right now when so many of us a struggling to put food on the table for our families and shelter over our heads. Stand up people and say no. Our priorities are our survival not putting money in their pockets. Remember they work for us not us working for them.	A petition on the rate increase was presented to Council on 25 July 2023 for the 2023/24 Financial Year which was received by the Council prior to the agenda item for the adoption of the rate increases.
Ash Cowling	Its great to have a plan, however, when a track record shows financial resourcing being pulled to support spontaneous items that arise, the plan is half completed and/or disbanded. Look to build trust with the community and improve the current financial management, then rate payers will be in a better position to align with future increases. Until such a time is observed by seeing services greatly improve, there should be no asking of anything more.	Refer Response 3: Capital Investment and Planning Refer Response 5: Project Monitoring and Oversight
Anonymous	Pease stop the Hall Park project and let it stay just as a park, and the proposed brewery right alongside the War Memorial is a shocking disrespect of the people who gave their lives for our country!	At the Council Meeting of 28 May 2024, Council endorsed the Western Foreshore Commercial Site Business Plan, inviting submissions from the community and interested stakeholders. Following consideration of the submissions, at the Council Meeting of 27 August 2024 Council resolved to proceed with the Commercial Site proposal.
Brendan Hatton	I would suggest the Long Term Financial Plan adopts a drive to cost efficiency improvements.	Refer Response 4: Efficiency Program
Anonymous	No more rate hikes	Refer Response 2: Cost Pressures
Anonymous	No to increase	Refer Response 2: Cost Pressures

Anonymous	<p>looks reasonable. Mandurah as a city has done a great job on the city's overall look. Foreshore, parks etc are excellent</p>	Noted
Anonymous	<p>Long term financial plan looks like it's has lots of different ways to fund the things the council is focused on.</p>	Noted
Anonymous	<p>I understand why these documents have to be put to public scrutiny, but in reality, it's pretty ridiculous to expect people with no specialist finance knowledge, little understanding of operational context, and personal, biased interests in keeping their own expenses down, to offer any reasonable or independent perspective on this document.</p> <p>I suspect that's why so much social media commentary is from a small but financially ignorant though noisy group has used AI to analyse the document. (By the way, it's very easy to ask AI to create either a positive or a negative perspective on the same document, and unfortunately all that group are doing is asking it to offer a negative, scathing and critical summary of the long term financial plan to make their own case).</p> <p>Therefore, it really must be on councillors to consider the merits of the document almost without thought to the community's feedback (and that includes mine!). I'm not a finance director. I don't have any special skills in this area. Why would my opinion matter given this is not my area of knowledge and, like most members of the community, I am ignorant as to the details and logic of a complex financial plan like this. There may be some who respond with decades of financial experience in large organisations, and if there are, I suspect they will see the logic of improving our financial ratios and saving our children from paying for our lack of leadership now. This is how any considerate business has to behave, and a local council is no different.</p> <p>So by all means, review these public comments, but I presume as councillors you are given the support and training to more deeply understand the numbers than I do,</p>	<p>Noted. The City will consider this feedback for the purposes of advertising a simplified version of the LTFP next financial year.</p>

	<p>I assume you will have a significantly better view of the operating context of the City, including better awareness of services and programs it offers that I don't use or aren't aware of. And therefore, particularly in this piece of consultation, I think it's entirely reasonable to decide its future based more on the advice of experts and those who have worked on it, than random faceless AI-using members of single issue groups. My experience of City staff is that they want the absolute best for this community, and that a financial plan like this likely gives them the best chance of delivering that. You should try living in England and seeing the desperate state of their public amenities and services as a consequence of successful cuts to the local finances. We are so fortunate to live where we do, and to have everything that Mandurah offers, but that needs brave leadership to continue to invest in it for the sake of future generations.</p>	
<p>Anonymous</p>	<p>Can the COM please explain to me how estimated costs for the long term plan are arrived at.</p> <p>6.3 million, in particular how much is allocated to the Western Shore Project</p>	<p>Response 8 - Western Foreshore Leisure Precinct Plan Costings</p> <p>The capital works program in the Long Term Financial Plan, as part of the implementation of the Western Foreshore Leisure Precinct Plan, includes:</p> <p><u>Year 1 - 2025/26 (\$448,000)</u></p> <ul style="list-style-type: none"> • \$198,000 New Skate Park Car Parking Design and Construction – Stage 1 • \$50,000 Mary Street / Leighton Place / Pinjarra Road / Old Coast Road Intersection Upgrade Design • \$200,000 Foreshore Hazard Treatment Planning and Design <p>Additional Notes: The new Skate Park Car Parking was previously identified through the Waterfront Redevelopment master plan process for the Western Foreshore Leisure Precinct in 2019. This car park will largely service the skate park and playground. The Intersection Upgrade at Leighton Place/Mary Street and Old</p>

		<p>Coast Road / Pinjarra Road is required to address current congestion issues and future growth. The Coastal Protection works have been identified through the site CHRMAP and are required to address future inundation risks across the entire extent of the Western Foreshore.</p> <p><u>Year 2 - 2026/27 (\$4,146,000)</u></p> <ul style="list-style-type: none"> • \$170,000 New Skate Park Car Parking Construction – Stage 2 • \$825,000 War Memorial Car Park Upgrade and Expansion • \$800,000 Coastal Hazard Treatments – Stage 1 • \$1,500,000 Mary Street / Leighton Place / Pinjarra Road / Old Coast Road Intersection Upgrade • \$851,000 Public Open Space and Landscaping Upgrades - Stage 1 <p>Additional Notes: The new Skate Park Car Parking was previously identified through the Waterfront Redevelopment master plan process for the Western Foreshore Leisure Precinct in 2019. This car park will largely service the skate park and playground. The War Memorial Car Park remediation works are designed to address existing drainage issues. The expansion of the War Memorial Car Park is designed to accommodate increased activation across the entire Western Foreshore Leisure Precinct. The Coastal Protection works have been identified through the site CHRMAP and are required to address future inundation risks across the entire extent of the Western Foreshore. The Intersection Upgrade at Leighton Place/Mary Street and Old Coast Road / Pinjarra Road is required to address current congestion issues and future growth. The new recreation infrastructure to be developed within the Leisure Precinct includes improved path linkages and landscaping.</p> <p><u>Year 3 - 2027/28 (\$1,750,000)</u></p> <ul style="list-style-type: none"> • \$719,000 Coastal Hazard Treatments – Stage 2 • \$1,031,000 Public Open Space and Landscaping Upgrades - Stage 2 <p>Additional Notes:</p>
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		<p>The Coastal Protection works have been identified through the site CHRMAP and are required to address future inundation risks across the entire extent of the Western Foreshore.</p> <p>The new recreation infrastructure to be developed within the Leisure Precinct includes improved path linkages and landscaping.</p>
Anonymous	Work with in your means and do what can be done with the funds you have instead of putting more pressure on us.	Refer Response 2: Cost Increases
Anonymous	<ul style="list-style-type: none"> - a proposed deficit of \$500,000 which is double the \$250,000 savings that was proposed last year - \$60.8M direct employee costs (39% of Operating Income) (30% median across all Australian businesses, courtesy of Table A2: Company activity statement ratios, the ATO Taxation Statistics & Benchmarks) - whilst another \$570k is proposed for new employees. Proposed salaries are significantly above industry wages in the private sector. - These new employees have not been indexed across the LTFP so the entire LTFP is inaccurate. (Unless that table is for an additional recruit every single year) 	<p>Refer Response 4: Efficiency Program</p> <p>Local Governments are not included in the ATO Taxation Statistics and Benchmarks as local governments are exempt from income tax and do not lodge tax returns.</p> <p>The City's pay increases are in accordance with the City of Mandurah Industrial Agreement. For year 1 of the Plan the increase is 3.5%.</p> <p>The employee positions have been incorporated into the baseline of the LTFP and cost escalations are in accordance with the City of Mandurah Industrial Agreement which have been applied across the out years.</p>
Linley Thomas	<p>The amount of money that you continue to spend on promoting the Western Foreshore development - promoting something that is not as yet approved is ridiculous. This money will be wasted if this project does not go ahead. The council seem to be going ahead no matter what objections come along - if this is not approved what consequences are there for the Council - is this why you are so determined? The parking costs alone plus the monstrous effect on traffic should be a red flag. You are supposed to represent your ratepayers wishes. This brewery project will not bring in money for years and we, the ratepayers will be paying for it with the Council</p>	<p>At the Council Meeting of 28 May 2024, Council endorsed the Western Foreshore Commercial Site Business Plan, inviting submissions from the community and interested stakeholders. Following consideration of the submissions, at the Council Meeting of 27 August 2024 Council resolved to proceed with the Commercial Site proposal.</p>

	continually having to raise rates to cover the costs of this folly. With the amount of \$1.5 mil just for the parking is ridiculous and you expect the ratepayers to pay for this.	
Anonymous	Your can't set the rate increase for 10 years in advance, no business can do that, you don't know what will happen in the future. We are being told that Australia's productivity is going backwards and Council needs to assess all its sections and improve their performance, too much delay in making decisions and needs to get back to the main activities of Councils, too many staff doing questionable projects.	<p>The financial projections contained within the LTFP provide an indication of the Council's direction and financial capacity and assist the Council in making informed and evidence-based decisions. The Plan is not attempting to set the rates for a 10 year period it is however establishing the Rating Strategy which is reviewed and adjusted by Council on an annual basis.</p> <p>The LTFP should be viewed as a guide for Council's future actions or opportunities which considers the long term impact of decisions and the long term financial sustainability.</p>
Anonymous	It was not that long ago that our rates were increased so no more increases please	Refer Response 2: Cost Increases
Anonymous	The Western Foreshore development needs to stop. We cannot afford to carry the burden of this expense at a time people cannot afford Rate rises. It has been quite selfish and indulgent of COM to think this project is a good idea at a time when majority can not afford extra costs placed on them. Be responsible. Thank you	At the Council Meeting of 28 May 2024, Council endorsed the Western Foreshore Commercial Site Business Plan, inviting submissions from the community and interested stakeholders. Following consideration of the submissions, at the Council Meeting of 27 August 2024 Council resolved to proceed with the Commercial Site proposal.
Anonymous	Spend wisely	Noted
Anonymous	If you want to increase revenue look at having more family friendly places to go like Theme parks a better cinema also The homeless 3bil building needs to be questioned for the long term plan what happens when it gets damaged who's wearing the costs of that?	Refer Response 7: Services and Programs for Families, Children and Young People
Brad Heggs	Nothing above a 2-3% rate rise should be proposed this year, or any year in the next 5.	Refer Response 2: Cost Pressures
Received by email. Name withheld as consent to publish was not obtained	City Officers, Councillors With respect to the preemptive proposed, approved rate increases for 10 years with the formula of cpi each year	Refer Response 2: Cost Pressures

	<p>plus .68% the following information i suggest needs to be quite important to the com decision making.</p> <p>The WA treasury has informed me that the estimated cpi for the impending year 2025 to 2026 is 2.75%. The added com rate of .68% means a 3.43% possible com total max rate increase, not an average. As usual for no known published justification the WA govt allows local governments to add the core com obligation annual service charge for waste refuse collection.</p> <p>The waste refuse charges to escalate regardless of the multi local government shared waste to energy facility use, and the WA govt expected, imposed third waste bin for organic matter.</p> <p>Nick bruining (financial adviser, planner) has informed the public last year that the original 50% annual rates rebate for pensioners, seniors converted to a fixed dollar limit has resulted in the rebate value being reduced to below 30%, thus pensioners, seniors are continuing to pay an added extra rate fee each year.</p> <p>The preemptive proposed, approved 10 year rate formula has effectively made the ratepayer feedback process period redundant and farcical.</p> <p>"There is no art which government sooner learns of another than that of draining money from the pockets of the people." (Adam Smith)</p> <p>Looking forward to the com officer`s recommendation/s and councillors response. le disclosed to the Mandurah times.</p>	
<p>Received by email. Name withheld as</p>	<p>Hello,</p> <p>I read with interest the proposed Long Term Financial</p>	

<p>consent to publish was not obtained</p>	<p>Plan.</p> <p>I note and object to:</p> <ul style="list-style-type: none"> - a proposed rate rise of 4.08% (and subsequent proposed annual rate rises) which is over and above current and/or projected CPI and current WPI for Perth. - a proposed annual deficit of \$500,000 which is double the \$250,000 annual savings that was proposed last year - \$60.8M direct employee costs (39% of Operating Income)(30% median across all Australian businesses, courtesy of Table A2: Company activity statement ratios, the ATO Taxation Statistics & Benchmarks) - whilst another \$570k is proposed for new employees. Some of these recruitments are for industries I know very well. Proposed salaries are significantly above industry wages in the private sector. - These new employees have not been indexed across the LTFP so the entire LTFP is inaccurate. (Unless that table is for an additional recruit every single year) <p>I recommend the Council adopt a motion of no confidence against the CEO and Director of Finance. They prove year upon year to be not capable of balancing a budget. In the private sector they'd have to declare bankruptcy and would be disqualified from Director roles.</p> <p>On a positive note:</p> <ul style="list-style-type: none"> - It's good to see vacant land & businesses are being charged higher rates. Australia has a national housing crisis and productivity is lower than comparable OECD countries so anything that incentivises housing supply and economic growth is good. - I see there is a move towards 'waste to energy' 	<p>Refer Response 2: Cost Pressures</p> <p>Refer Response 4: Efficiency Program</p> <p>Local Governments are not included in the ATO Taxation Statistics and Benchmarks as local governments are exempt from income tax and do not lodge tax returns.</p> <p>The City's pay increases are in accordance with the City of Mandurah Industrial Agreement. For year 1 of the Plan the increase is 3.5%.</p> <p>The employee positions have been incorporated into the baseline of the LTFP and cost escalations are in accordance with the City of Mandurah Industrial Agreement which have been applied across the out years.</p> <p>In the 2023/24 Financial Year the City achieved an unqualified audit opinion of the Office of Auditor General. There has been an improvement to the Department of Local Government, Sport and Cultural Industries Financial Ratios.</p>
<p>Sally Glass</p>	<p>City of Mandurah needs to prioritise their spending on long term projects. Whilst growth is good, a steady accountability and auditing</p>	<p>Refer Response 3: Capital Investment and Planning</p> <p>Refer Response 7: Accountability and Transparency</p>

	<p>of their spending is needed. They need to make use of what is already in the region and not overspend during the hard times!</p>	
Anonymous	<p>The projected \$250,000 in savings over 10 years equates to just \$25,000 per annum. Based on the City of Mandurah's 2024–25 annual revenue of approximately \$143.95 million, this represents just 0.0174%—a figure so minimal it amounts to a rounding adjustment. Such nominal savings do not justify an increase in residential rates. More substantial efficiencies can be achieved through an independent review of the Council's financial position and liabilities, as well as pet-projects. These measures offer more effective pathways to financial sustainability without shifting the burden onto ratepayers.</p>	<p>Refer Response 4: Efficiency Program Refer Response 7: Accountability and Transparency</p>
Anonymous	<p>No increase or spending during such hard times. Please delay all unnecessary projects and no increase in rates</p>	<p>Refer Response 3: Capital Investment and Planning</p>
Anonymous	<p>While I understand the need for long-term financial sustainability and asset maintenance, I believe a 4.08% rate increase is too steep for many households in the current economic climate. With ongoing cost-of-living pressures, rising utility bills, and housing affordability concerns, now is not the right time to impose the full rate increase. I would like the Council to consider a more gradual, staged approach to rate rises—perhaps a smaller initial increase with a commitment to annual review—so that residents are not unduly burdened.</p>	<p>Refer Response 2: Cost Pressures</p>
Anonymous	<p>As much as I don't like rate rises, neither do I want to see anything cut from this budget - certainly not anywhere near \$4m which is what would be required to prevent a rate rise at all. I believe the CoM is acting in the best interests of ratepayers and I fully support the initiatives and projects that require funding under this budget proposal. All in all, I think it is an excellent, forward looking, well-balanced, budget.</p>	<p>Noted.</p>
Anonymous	<p>Long-term planning is important, but I'd like to see more focus on affordability and cost-of-living support for ratepayers. Any financial strategy should prioritise the real-</p>	<p>Refer Response 2: Cost Pressures</p>

	life impact on everyday people, especially in the current climate.	
Anonymous	Fix the hospital	The State Government are responsible for the Peel Health Campus redevelopment.
Anonymous	Noting your increase of CoM employees wages by 3.5%, you can recoup your rates hike by reconsidering your own wage increase. Is that necessary? Maybe you need an external review on spending. To hit families where every \$1 counts, rates should not be increased, the suffering is already apparent and the amount of crackheads and thieves is increasing - do the math - mess up the finances in a home and they turn to drugs = your wonderful Mandurah is actually turning into a horrible, horrible place to live.	Refer Response 2: Cost Pressures
Anonymous	Do not agree. Do not support this.	Noted
Kim Forest	No Rate rise	Noted
Anonymous	I believe that the plans are great but not at the expense of the people of Mandurah in the current cost of living crisis. Timing is everything and now is not that time.	Refer Response 2: Cost Pressures
John Stone	The long term planning make look good for the city however it puts more pressure on the the general population of Mandurah which in the long term will force more people to rely on welfare and put pressure on charity groups who now are over whelmed now .	Noted
Anonymous	I feel you need to reach out to the community and find out exactly they feel their hard earned money should be spent on! I for one didn't agree to the same roads being ripped up twice in one year. Mandurah, wastes money! No one has a plan, a proper plan, to help Mandurah grow and succeed. You come up with all these ideas, and they are just wasted words - all I see money spent on is useless and unthought ideas!	Refer Response 3: Capital Investment and Planning
Natalie Drake-Brockman	I trust that the City officers provide enough detail to Councillors and that Councillors rigorously review the detail of what is being proposed and makes decisions in the best interest of all ratepayers and residents in the ward they represent. As a ratepayer I'd like to know more detail	Refer Response 3: Capital Investment and Planning

	<p>on infrastructure project expenditure. So for eg what is being proposed for the admin, the boardwalk upgrade, the regional centre, the western foreshore. I understand there is a lot of maintenance required to ensure assets are sustainable. Inundation seems to be a problem that needs attention in all coastal/waterfront areas. Given the City has such good cash reserves I do wonder whether a rate rise is necessary but again that is for the administration and Council to work out.</p>	<p>Refer Response 1: Equity for current and future rate payers</p>
<p>Anonymous</p>	<p>No</p>	<p>Noted</p>
<p>Anonymous</p>	<p>Greenfields experiences road flooding every time we get a down pour. Every year, we need the drains properly maintained to prevent damage to residents property and hazard for motorists. We need 24 hour ranger services. Recently we had an issue with a roaming out of control dog at Bortolo oval which is off lead, dog could not be controlled and was trying to challenge other male dogs at the oval. It was outside of ranger hours so the elderly and disabled were trying to manage the situation and protect our own dogs. This could have been a very dangerous situation. After hours call centre are useless and care more about ticking boxes then offering actual assistance and forwarding time sensitive information to rangers. Greenfields and Coodanup are crime hubs. We need security patrols to keep us safe and prevent criminal activity. Here are three ways in which residents could benefit from rate payer money. These are areas which are much more important then pouring money into tourism projects and unnecessary infrastructure. Actually start putting residents first instead of charging us for projects of no use to us!</p>	<p>A 24 hour ranger service would require a significant increase to rates.</p>
<p>Joanne Crisp</p>	<p>As a resident on Leighton Place I am significantly negatively impacted directly by the current plan for the Western Foreshore. On the plan to spend \$6.3M to fund this project, with \$6.2M in rent over 25 years, I object to the COM planned spending on this project with no positive return. We lose amenity. We lose A-Class reserve to</p>	<p>At the Council Meeting of 28 May 2024, Council endorsed the Western Foreshore Commercial Site Business Plan, inviting submissions from the community and interested stakeholders. Following consideration of the submissions, at the Council Meeting of 27 August 2024 Council resolved to proceed with the Commercial Site proposal.</p>

	<p>provide rate-payer funded parking. We lose views to the water for residents who paid top dollar for their homes on this street and we take 25 years to recoup the cost of the funding for the commercial project planned for our A-Class reserve.</p> <p>In our home, the ratepayers are in permanent employ but have not received a pay rise in over 5 years. We have had to absorb interest rate rises and cost of living without any increase in our income. Our council cannot expect us to absorb this proposed increase in rates. Our household already pays the highest rates in the COM and we now must fund a Western Foreshore Development which will reduce the value of our our home (asset).</p> <p>I implore the councillors elected to represent their ratepayers, to resist this rate rise. Please. We cannot afford this insult.</p>	<p>Refer Response 8 Western Foreshore Leisure Precinct Plan Costings</p>
<p>Emily Johansen</p>	<p>I support the City of Mandurah’s Long Term Financial Plan and the Financial Position and Performance Policy.</p> <p>It’s encouraging to see the City take a forward-thinking, strategic approach to financial sustainability. The plan balances responsible budgeting with bold investment in projects that enhance Mandurah’s economic resilience, public spaces, and community wellbeing.</p> <p>I support key initiatives like the Hall Park redevelopment, which is not only an investment in public amenity but also a smart long-term financial decision, generating revenue and activating underused land. These kinds of developments make Mandurah more vibrant, attractive, and economically viable for current and future residents.</p> <p>Maintaining strong financial principles while still progressing key infrastructure is essential, and this plan achieves that balance.</p>	<p>Noted.</p>

Anonymous	I thinks the proposed western foreshore development with the chocolate factory, brewery and the golf putt putt is a fantastic plan for the city lots of tours commercial revenue and jobs	Noted.
Anonymous	<p>The Long Term Financial Plan states that the Dominant Age Demographic in Mandurah is – 65 to 69 years. The plan states 1."local households are experiencing a gradual improvement in their cost-of-living, 2. "...with wage growth outpacing inflation, real incomes have improved, giving residents greater purchasing power and easing financial pressures and 3. "Households in Mandurah are benefiting from low unemployment, rising wages, and stable prices" . The plan also states the participation in the labour force is 53% which supports that a majority of people are on the Aged Pension and also a high number of people are on Jobseeker.</p> <p>The statements made in the Plan appear out of touch with the reality of a vast majority of Seniors and Centrelink recipients who do not receive sufficient income to keep up with cost of living increases as is evidenced by the increase in homelessness and emergency food relief being required. Families are not managing to keep up with increasing food costs caused by inflation and recent natural disasters (which fails to have been mentioned). The Council does not provide adequate maintenance of its assets and appears to prefer to spend ratepayers money on infrastructure projects that seem disproportionate to the size and capabilities of Mandurah and which provide little improvement to the lives of the residents or their safety nor to support the small business owners of the area.</p> <p>If the Council could focus on its core business Im sure that the rates increase could be reduced and more efficiencies could be found to reduce Council expenditure which in turn will reduce the financial burden on its ratepayers.</p>	<p>The City understand the cost of living pressures the community have experienced over the past few years and have sought to minimise the proposed rate increase while maintaining the standard of services the community expects, despite rising costs. The City also recognises that around 1/3 of the Mandurah population is aged over 60 (rather than the majority as the questions states) and for those on low incomes cost of living pressures are greater, but that forecasts indicate these are likely to improve during the course of the year. Forecasts indicate inflation is likely to fall further during FY25/26 which, coupled with a stable and low unemployment - minimising those reliant on job seeker - indicate that the financial situation of many families has improved and is likely to continue to do so. While the reason behind homelessness are multifaceted, the City approved over 1,000 building applications for new house in the FY24/25 to increase supply. For those who are ratepayers and cannot meet the due dates of payment, the City provides a wide range of payment options to ratepayers.</p> <p>The City also provides financial hardship assistance to those who are eligible and encourage any ratepayer to contact the City to discuss the different payment arrangements available.</p> <p>Refer Response 1: Equity for current and future rate payers</p> <p>Refer Response 4: Efficiency Program</p>
Anonymous	We are opposing this LTFP. Firstly, the potential loss of OUR 'A' Class Reserve and significant Indigenous land is deplorable. 'A' Class Reserves are meant to be preserved	At the Council Meeting of 28 May 2024, Council endorsed the Western Foreshore Commercial Site Business Plan, inviting submissions from the community and interested stakeholders.

for future generations. As our population grows at a rapid rate, green space becomes even more valuable for health and mental wellbeing (this alone elevates the stress on our already stretched emergency services). We need more tree canopies on here, not taking it out, and not replacing green space with carparks. This area can be turned into Mandurahs Jewel of King's Park, bringing with it more birds/wildlife, keeping our estuary pristine and safe from additional boat use & potential dredging. With alot more thought and at a lot less expense, tourists and visitors will come to see this. If this proposal goes ahead, the ratepayers will be paying out a \$6.3m however COM claim it will generate \$6.2m in rental income over 25 years, therefore ratepayers will end up paying more for the project than the income received. The lack of transparency, poor decisions by the COM and the division between the Community this project has caused, is very concerning. The amount of money already outlaid clearly says this is not the right area for this project and also questionable as to why this money has been spent prior to any government approvals, especially the advertising. This particular projects needs to go off the drawing board. We don't need another brewery particularly near a childrens playground area and one thats going to put more pressure on the businesses on the Eastern Foreshore who are already struggling. We also reject the other projects because of the lack of information on what they will consist of, i.e. plans, costing, timelines etc. This makes it hard for ratepayers/residents to assess priorities or justify rate increases. Sometimes projects are not always the answer to propping up our economy, but they can work in reverse by putting us in severe financial situations. We are continually being pointed to the fact of the 'loss of services' if there is no rate increase, but operational services are rarely broken down, therefore its unclear whether ratepayers are getting better or just more expensive services.

The current plan assumes annual rate rises and continued

Following consideration of the submissions, at the Council Meeting of 27 August 2024 Council resolved to proceed with the Commercial Site proposal.

Refer Response 8 Western Foreshore Leisure Precinct Plan Costings

	<p>borrowings without clearly addressing whether this model is sustainable for residents on low or fixed incomes. The plan doesn't offer alternative pathways, like pausing major projects (as above), prioritising renewals, or managing services differently under constrained budgets. This limits transparency and options for public input. There is minimal analysis of how different groups, e.g. renters, pensioners, small land owners, or people living in less developed suburbs are affected by rate structures or benefit from infrastructure spending. So in summary, we oppose the 4.08% rate increase and choose to review next financial year. Perhaps the COM would consider sending out their own surveys 2-3 times a year, (not using consultants or third party apps) asking the ratepayers how do they think their council is travelling to get a true idea of thoughts etc.</p>	
<p>Anonymous</p>	<p>Item 2 above 2. Assumed that rate increases are also to assist with funding the LTFP. There appears to be costs in the LTFP for items that are not fully approved or endorsed as yet and with such costs not being greatly publicised, so a further question over why there should be rate increases to fund such not fully approved or yet to be endorsed items.</p>	<p>Refer Response 3: Capital Investment and Planning</p>
<p>Gary Brown</p>	<p>You can't set a rate increase for 10 years ahead, the future is looking difficult for everyone and Council has to tighten its belt the same as everyone else, help with housing and support all your volunteers. The \$43million building for 50 people is the most expensive building being built in Mandurah, could have housed 100+ if built using the latest economical systems. Council needs to reduce the amount of non income earning land you own (but you may be too late, everyone else is doing it now) and examine the cost of all your departments as Mandurah has one of the highest if not the highest ratio of staff to ratepayers in the State.. Shift some from the office to outside landscape and tidying up all public assets.</p>	<p>The financial projections contained within the LTFP provide an indication of the Council's direction and financial capacity and assist the Council in making informed and evidence-based decisions. The Plan is not attempting to set the rates for a 10 year period it is however establishing the Rating Strategy which is reviewed and adjusted by Council on an annual basis.</p> <p>The LTFP should be viewed as a guide for Council's future actions or opportunities which considers the long term impact of decisions and the long term financial sustainability.</p>

<p>Anonymous</p>	<p>Stronger efficiency program recommended as a cost saving of 250k per year should be challenged to offset any nominated rate increases to rate payers and reduce the assumed 500k budget deficit forecasted each year. Clearer identification of cost saving initiatives increases transparency and trust towards council spending. This can be identified through purchasing comparisons/analysis eg- Vehicles/Machinery, general consumables (construction materials/admin and furniture supplies) Identifying previous efficiency and cost saving achievements including itemized forecasted savings shows the City's intent towards holding itself accountable towards these objectives. Efficiency Principal strategy statements identified in section 5.5.1 are general of nature and show no indication of how each strategy will be realized for example, Strategy 3 Business Improvement nominates the "City will focus on a digital transformation that will result in more efficient use of resources and improved experience for customers" How will this be achieved? will the City be implementing any Artificial Intelligence programs and is there a cost saving associated with this?</p>	<p>Refer Response 4: Efficiency Program</p> <p>As part of the City's commitment to continuous improvement and digital transformation, several initiatives are currently underway to enhance operational efficiency and customer experience. This includes the trial of Artificial Intelligence (AI).</p> <p>This trial is focused on assessing how AI can streamline internal processes, automate routine tasks, and enhance service delivery to the community. The long-term objective of implementing AI and other digital solutions is to reduce manual administrative workloads, improve turnaround times, and enable more strategic allocation of staff resources—thereby contributing to operational efficiencies and improved service outcomes.</p>
<p>Anonymous</p>	<p>No desecration of an A grade reserve for a pub</p>	<p>At the Council Meeting of 28 May 2024, Council endorsed the Western Foreshore Commercial Site Business Plan, inviting submissions from the community and interested stakeholders. Following consideration of the submissions, at the Council Meeting of 27 August 2024 Council resolved to proceed with the Commercial Site proposal</p>

8	SUBJECT:	Budget Adoption 2025/2026
	DIRECTOR:	Business Services
	MEETING:	Council Meeting
	MEETING DATE:	24 June 2025

Summary

The 2025/2026 Annual Budget has been prepared after taking into consideration the City's Long Term Financial Plan (LTFP) proposed to be adopted by Council at this Council Meeting of 24 June 2025. The Annual Budget incorporates a rate increase of 4.08%, which was adopted by Council on 20 May 2025 for the purposes of public advertising.

The Annual Budget for 2025/2026 Financial Year estimates a deficit of \$504,792. This will require City officers to find savings during the financial year to achieve a nil deficit by 30 June 2026. In addition, an efficiency target of \$250,000 has also been included in the Annual Budget. This will require City officers to identify and embed improved processes to realise \$250,000 in permanent cost reduction throughout the year.

It is now recommended that Council:

- Consider submissions from the community on the proposed rate increase for the 2025/2026 Financial Year as per Attachment 8.1;
- Adopt a rate increase of 4.08% for the 2025/2026 Annual Budget as per the Statement of Objects and Reasons for Differential Rating for 2025/2026 as per Attachment 8.2;
- Adopts the 2025/2026 Statutory Annual Budget as per Attachment 8.3;
- Approves the Fees and Charges Schedule set out in Attachment 8.4;
- Approves the Waste Alliance Budget as detailed in Confidential Attachment 8.5 and
- Approves the properties to be sold in accordance with the City of Mandurah Property Strategy as per Confidential Attachment 8.6.

Disclosure of Interest

N/A

Previous Relevant Documentation

- SP .2/05/25 25 May 2025 Notice of intention to impose the 2025/26 differential rates and minimum payments

Background

The City has prepared the draft Long Term Financial Plan (LTFP) with the first year forming the basis of the 2025/2026 Annual Budget. City officers reviewed all capital and operating items and adjusted the LTFP where necessary to reflect the current environment. These changes were detailed in the LTFP Council report presented in this Council Meeting.

Comment

Annual Budget 2025/2026

The City is estimated to generate \$102.98 million in rates revenue equating to 66.85% of total operating revenue. Other operating revenues come from grants (4.59%), fees and charges (25.46%), interest (3.04%) and other income such as reimbursements (0.06%). Operating revenue is estimated to total \$154.05 million for the 2025/2026 year.

Operating expenditure totals \$172.02 million for the year comprising of employee costs (35.72%), materials and contracts (39.17%), utilities (2.92%), interest expense (0.69%), insurance (0.94%) and depreciation (20.70%). After removing non-cash items such as depreciation and disposal of assets, the City has \$17.76 million allocated to capital and financing activities.

City officers have estimated a brought forward surplus of \$600,000 from the 2024/2025 financial year. It is expected that if all revenue and expenditure is realised and other movements are made during the 2025/2026 financial year, at 30 June 2026, there will be a closing deficit of \$504,792.

The Council is proposing to deliver its services and programs in line with the City of Mandurah Strategic Community Plan 2024 -2044 (SCP) and its Corporate Business Plan (CBP).

Operational Expenditure

The 2025/2026 Annual Budget (refer Attachment 8.3) includes the total level of investment in each of the key aspiration areas:

Theme	Investment	Details
Community	\$72,887,396	Includes parks and reserves maintenance, citizenship ceremonies, community capacity building workshops, community development plans, homelessness strategy, community led initiatives, social Infrastructure plan, NAIDOC Week, Indigenous engagement, mental health initiatives, community assistance grants, seniors programs, seniors dining room operations, youth development and leadership programs, buildings and facilities maintenance, Mandurah, Falcon and Lakelands libraries and programs, planning compliance, facilities cleaning costs, SES expenses, ranger services, pound management, swimming pools, building, construction and planning compliance, verge treatments, Mandurah Aquatic and Recreation Centre programs and facility, managing access and usage of the City’s hired facilities, support services to local sport clubs, mosquito control, health sampling, public health plan implementation, footpath and kerb maintenance, public access way maintenance, noise management, contaminated sites, health, dust and food inspections; water monitoring.

Economic	\$8,490,661	Includes contribution to Visit Mandurah, City Centre Activation Project, entrepreneurship programs, economic development projects and business grants, destination planning, City Centre planning and development, the City of Mandurah's annual events program including the Mandurah Christmas Lights Trail, New Year's Eve Celebrations and Crab Fest, event attraction and support, City Centre activation programs, marketing and promotional campaigns and education projects, Mandurah Ocean Marina Chalet facilities.
Environment	\$41,675,761	Includes bush fire mitigation, emergency management, landscaping services, bushland mitigation, bore monitoring and maintenance, road tree planting and maintenance, tree pruning, drainage maintenance, implementation of the urban canopy strategy, environmental education programs and research partnerships, Peron Naturalist, water quality testing, marina and waterways maintenance and coastal erosion, waste services including residential rubbish removal, waste transfer station operations, waste water management
Leadership	\$23,652,684	Includes building and planning assessments, management of City land including leasing and property management, administering local laws, governance and business support, procurement, surveying services, financial management services, business systems services, strategic, communications, contract management, information and communication technology, human resources services.
	\$25,310,308	Includes maintenance of roads, bridge, canals, car parks, traffic management services, engineering services, technical services, and asset management

Capital Expenditure

The 2025/2026 Annual Budget includes \$40.47 million in capital expenditure funded from loans (\$7.51 million), reserves (\$5.45 million), proceeds on sale of assets (\$989,153), external grant funding (\$12.05 million) and municipal funds (\$14.47 million).

There will be an additional allocation of capital for projects which commenced in 2024/25 Financial Year that have not been completed. The remaining funds will be carried over to 2025/26 Financial Year to ensure the projects can be delivered. This adjustment is being proposed to be made at this Council meeting in the Monthly Financial Report.

The budget includes the following major capital projects:

Mandurah Performing Arts Centre Heating, Ventilation, Air Conditioning Renewal	\$4,705,157
Regional Multi-use Facility	\$468,670
Mandurah Quay Seawall Repair	\$1,768,134
Pinjarra Road	\$1,844,765
Town Beach Seawall Renewal	\$1,217,856
Upgrade - Tims Thicket Road	\$595,767
Road Renewal - Clarice Street	\$1,234,062
Birchley Road Boat Ramp Upgrade	\$957,013
Peel Hockey Association Surface Renewal	\$877,642
Yalgorup National Park	\$914,533
Dawesville South-East Foreshore	\$866,168
Coodanup Foreshore Park Upgrade	\$717,890
Falcon Men's Shed	\$692,957
Falcon Coastal Shared Path Stage 1	\$658,902

Rating Strategy

At the Special Council Meeting of 20 May 2025, Council resolved to advertise the Statement of Objects and Reasons and proposed differential rates and minimum payments for the 2025/2026 financial year (refer Attachment 8.2), in accordance with the *Local Government Act 1995* (the Act). The purpose of levying rates is to meet the City's budget requirements, guided by the Strategic Community Plan and Corporate Business Plan. This revenue is essential for delivering services and community infrastructure each financial year. Rates income constitutes a significant portion of the City's revenue necessary to achieve these strategic goals.

The proposed rate increase for the 2025/2026 Financial Year is 4.08% which is based on the LTFP rating strategy of the weighted average of expenditure plus 0.68%. Currently, ratepayers are not paying the amount required to cover the use and enjoyment of City assets in one year. In previous years, Council has adopted a strategy to increase rates by 0.68% per year, over and above the amount required to maintain the current program and services level. The additional funds are invested in renewal works or transferred to the Asset Management Reserve to be used for major renewal work in the future. The previous rating strategy has ensured that there is a phased approach to achieving the level of capital renewal investment required.

The rating strategy applies the known escalation increase, and where this is not available, the City applies the most reliable and relevant cost escalation data to the related operational expenditure type as set out in the table below:

Expenditure	Escalation % of expenditure	%increase	Escalation applied and source
Employee Costs	45.35%	3.5%	The City's salary increase reflects year 1 of the Industrial Agreement.
Materials and Contracts	49.74%	2.75%	Increase by Perth CPI forecast for 30 June 2025
Utility Charges	3.71%	9.1%	Utility costs increase through a combination of: <ul style="list-style-type: none"> • Projected to increase by 3% based on WALGA Local Government Cost Index estimates. • An additional 6.1% is included as the City's contestable sites electricity costs have increased by more than WALGA's estimates.

Insurance	1.19%	8.6%	The cost for insurance has been projected to increase based on WALGA Local Government Cost Index estimates.
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A summary of the rate increase and impact is below:

- CPI is forecast by the Western Australian Treasury to be 2.75% at 30 June 2025.
- Represents a \$64.44 yearly increase in the average residential rates or \$1.34 a week.
- Ensures adequate funding is available to provide the current service level to the community.
- Demonstrates a commitment to intergenerational equity which ensures the financial burden to maintain assets is fair and does not impact adversely on current or future ratepayers.
- Prioritises asset renewals to ensure that community assets and service levels are well maintained.
- Ensures service levels remain the same.
- Supports the performance of the Department of Local Government, Sport and Cultural Industries (DLGSC) Ratios.

It is recommended that Council adopt the rate in the dollar to be increased by 4.08% for all rate categories. The Annual Budget has been prepared on this basis.

The following rates in the dollar and minimum payments for the 2025/2026 year were advertised:

Rate Category	Rate in the dollar	Minimum Rate
Residential Improved	\$0.093329	\$1,338
Residential Vacant	\$0.178945	\$966
Business Improved	\$0.101842	\$1,338
Business Vacant	\$0.186657	\$1,338
Urban Development	\$0.166382	\$1,338

Specified Area Rates

The Council's Rating Strategy also imposes Specified Area Rates (SARs) on certain locations in the district. SARs enable the enhancement of the general amenity of an area by way of increased service levels for the benefit of ratepayers/residents who live or work in the area. This may include services and activities such as litter control, verge and streetscape maintenance, sand bypassing etc.

The authority to impose specified area rates is set out in section 6.37 of the *Local Government Act 1995*. This section requires that the money raised from a SAR be used for the purpose for which the rate was imposed, with any residual amount remaining being placed in a reserve for that same purpose. If an amount is not used, a refund or credit must be made.

City officers have reviewed each category and, at the Special Council meeting of 20 May 2025, Council resolved to adopt the following Specified Area Rates for advertising purposes:

Specified Area Rate	Rate in the dollar
Waterside Canals	\$0.00000
Mandurah Ocean Marina	\$0.01169
Mandurah Quay	\$0.00425
Mariners Cove	\$0.00067
Port Bouvard Eastport Canals	\$0.00128
Port Bouvard Northport Canals	\$0.00220
Port Mandurah Canals	\$0.00399

Community Submissions

The submissions received in relation to the proposed rate in the dollars and the minimum rates for 2025/2026 are outlined in Attachment 8.1. The City has received 99 submissions (refer Attachment 8.1) at the close of the submission period, being 4pm 19 June 2025. Any submissions received after the release of the agenda will be issued as a supplementary attachment to the Council Agenda and made available of the website.

In accordance with the Act, the City provided a 21-day period for the community to provide feedback. As part of Council’s decision to adopt the Statement of Objects and Reasons for Differential Rating for 2025/2026 (refer Attachment 8.2), Council is required to consider the feedback when determining the 2025/2026 rates.

A summary of the key themes and the City response is below:

Themes	City of Mandurah Response
<p>Cost of living pressures and affordability concerns</p>	<p>Response 1: Cost Pressures</p> <ul style="list-style-type: none"> • The City recognises cost-of-living concerns raised by the community through the submissions. In accordance with the Policy, Council is required to consider the communities capacity to which includes assessment of current and forecast economic conditions. • In comparison to more recent financial years, the economic conditions are more positive predominantly due to the easing inflation and a stable labour market. • The City understands the cost-of-living increases that have affected residents over the past three years. Perth CPI increased by more than 6% in the FY’s 21/22 and 22/23 and the 4.8% registered in 23/24. Fortunately, inflation has slowed in the 12 months to March 2025, coming in at 2.8%. • The downward trend in inflation is expected to continue. Financial markets put the likelihood of a further 0.25 rate cut at the RBA’s July meeting at 86%. • Data indicates that wages have grown faster than inflation over the same 12-month period, while unemployment in Mandurah has remained relatively low at 4.8%. These trends suggest that many working households should be finding cost-of-living pressures becoming more manageable, as inflation in Perth and across Australia has continued to ease. • Housing costs have proven a key contributor to cost of living pressures in recent years. City officers have supported supply increases through determining over 280 residential DA’s and issued over 1,000 building approvals for new houses in FY24/25. This work accounted for around 8.5% of the new housing approvals across Greater Perth. • Whilst the City understands that cost of living pressures experienced by the community, the City is also impacted by cost escalations, which exceeds CPI, resulting in the cost of delivery services and programs for the community increasing. • The LTFP and Policy is recommending an amended rating strategy be formulated through a weighted average model. This model takes into account the cost escalations that the City is expected to experience for each expenditure type in the following financial year.

	<ul style="list-style-type: none"> • For the 2025/26 Financial Year the City is recommending a rate increase of 4.08%, which consists of the following increases: <ul style="list-style-type: none"> - Employees costs will increase in accordance with the rate established under the Industrial Agreement – 3.5% - Utility costs have increased by 9.1% based on WALGA Local Government Cost Index (LGCI) estimates. - Material and Contracts will increase by Perth CPI forecast – 2.75% - Insurance costs will increase by 8.6% in accordance with WALGA LGCI. <p>Additionally, the increase includes a 0.68% allocation dedicated to asset renewal, ensuring intergenerational equity and avoiding future deterioration of public infrastructure</p> <ul style="list-style-type: none"> • The Council provides a wide range of payment options to ratepayers. Council provide financial hardship assistance to those who are eligible and encourage any ratepayer to contact the City to discuss the different payment arrangements available.
<p>Alternate rate increases</p>	<p>Response 2: Impact on the reduction of the proposed rate</p> <ul style="list-style-type: none"> • The proposed rates ensure there is adequate investment in asset renewals, and that both current and future communities receive the same benefit. Without a financial prudent rating strategy there is a risk that future ratepayers may be exposed to significant rate increases due to current ratepayers not paying the required amount for their use and enjoyment of City assets. • Council is addressing the level of investment in the City’s \$1.55 billion asset portfolio. The data shows that the current level of renewal investment is not enough, and over 10 years, through the LTFP, there is a strategy to ensure each year ratepayers will move towards paying the required amount for their enjoyment and use of the City’s assets in that year. • The rating strategy included a weighted average model of the cost escalations across the City’s operating expenditure types. The proposed 4.08% rate increase includes an additional 0.68% per annum to be set aside for renewal investment, whilst continuing to maintain existing service levels, with the intention of meeting the required renewal investment within 10 years. • The investment in asset renewals will maintain service levels for current and future generations without a decline in quality or efficiency of the assets. If there is no action taken the long term impact is a decline in the condition of the City’s assets and service level. • Any rating option that is less than what is proposed, would have a financial impact on future rate payers and service levels for the community. For example, if a 0% rate increase was adopted by Council, this would require a reduction in service levels as determined by Council to the value of approx. \$3.98m in year 1 of the Plan. This strategy would also impact on the ability for the City to achieve the DLGSC Ratios over the 10 Year Plan.

<p>Waste reduction and efficiencies</p>	<p>Response 3: Efficiency Program For the 2025/2026 Financial Year the City will implement the following:</p> <ul style="list-style-type: none"> • Strategy 1 Permanent Cost Saving: As part of the 2024 LTFP adoption, Council set an annual efficiency target of \$250,000 in permanent cost savings to be generated through review of contracts, programs and services. The efficiency target has been incorporated into Year 1 of the Plan, which will achieve a permanent reduction of \$250,000 to operating expenditure each year, resulting in \$2.5 million in permanent savings over the 10 year Plan. Regular reporting on the achievement of the efficiency target will be provided to Council. • Strategy 2 One-off cost savings: Council budgets for a deficit of \$500,000 and is required to find one-off cost savings over the course of the financial year to achieve a balanced budget. This is achieved through a range of strategies and is reported to Council through the budget process. • Strategy 3 Business Improvement: The City has embraced a culture of continuous improvement and new ways of doing business, which aim to improve productivity across the organisation. The City focuses on digital transformation and is implementing a range of projects which will result in more efficient use of resources and improved experience for customers. • Strategy 4 Service and Program Level Reviews: In accordance with the Service Level Review Framework adopted by Council on 23 November 2023, there will be three service reviews and a number of program reviews to be undertaken in the 2025/2026 Financial Year. The proposed reviews will be workshopped with Elected Members to determine areas for a review of service and program levels. Where a reduction to service levels is recommended by Council, the savings will assist to achieve the permanent cost savings target, as outline above.
<p>Unnecessary spending or lack of planning for capital projects</p>	<p>Response 4: Capital Investment and Planning</p> <ul style="list-style-type: none"> • The City is responsible for the management of \$1.55 billion asset portfolio. The data shows that the current level of renewal investment is not enough, and over 10 years, through the LTFP, there is a strategy to ensure each year ratepayers will move towards paying the required amount for their enjoyment and use of the City's assets in that year. • Without this approach, there is a risk that future ratepayers may face significant rate increases due to underinvestment by current generations. Ensuring adequate annual investment in asset renewals protects future generations from inheriting an unsustainable infrastructure burden. <p>The City's investment in Capital Programs is guided by the following:</p> <ul style="list-style-type: none"> • Integrated Planning & Reporting Framework: The <i>Local Government Act 1995</i> requires a local government to plan for

	<p>the future of the district, which takes the form of the City of Mandurah Strategic Community Plan which details what the community expect from a local government. The actions to deliver the Strategic Community Plan must be costed and allocated to a particular year of delivery.</p> <ul style="list-style-type: none"> • LTFP and Council: The City allocates funding through the LTFP to deliver the Corporate Business Plan and then the budget. If there is no budget for an account, there can be no work undertaken or costs allocated to that account/project. • Council’s Financial Position and Performance Policy: establishes a criteria to prioritise investment in existing assets to ensure current and future generations benefit fairly and avoid inheriting unmet infrastructure needs. The guiding principles are: <ul style="list-style-type: none"> - Prioritise renewals over new assets when an existing asset of similar purpose exists. - Maintain service levels by investing in asset renewals to avoid decline in quality or efficiency. - Improve performance by continuously meeting the Department of Local Government, Sport and Cultural Industries (DLGSC) Asset Sustainability Ratio benchmark. - Maximise external funding through grants and subsidies for asset renewals. - Use budget surpluses (with Council approval) to grow the Asset Management Reserve, reducing long-term reliance on debt. - Progressively fund renewals through rate income to support long-term capital investment without excessive reserve drawdown. - Encourage shared use of community assets in line with relevant Council policy. • Capital Planning: The City’s 10-year Capital Program details the capital assets that are allocated based on a range of factors including external funding opportunities, asset condition data and usage. • Asset Management Plans: The City’s asset management plans inform the Council of the required level of expenditure that should be spent on renewals to ensure the current service level is maintained. • Project Management Framework: The City manages and monitors the delivery of programs and projects in accordance with the City’s Project Management Framework.
<p>Community consultation process</p>	<p>Response 5: Consultation with community</p> <p>Meaningful community involvement is important to the City of Mandurah, and the City is committed to ensuring our consultation processes are transparent and accessible. To clarify, the purpose of the current community consultation is to give residents a chance to review the proposals, ask questions, and provide input before any final decisions are made by Council.</p> <p>All feedback during the consultation period will directly inform the final report that is presented to Council for consideration. The City is looking to improve how we engage with our community, and your comment reinforces the importance of continuing to bring residents into the conversation early and often.</p>

<p>Lack of accountability and transparency</p>	<p>Response 6: Accountability and Transparency The City has the following financial oversight and controls:</p> <ul style="list-style-type: none"> • Internal Audit: The City has an internal audit program which undertakes audit on high risks areas (including contract management). The internal audits are conducted by external consultants. • Contract Management Oversight: The City monitors contracts in accordance with the City’s Contract Management Framework, ensuring contractor activity is regularly monitored, performance reviews are conducted on annual basis and contract expenditure is monitored. The City has a dedicated contract assurance function which ensures that the City achieves best value for money outcomes. • Financial Audit: The City undertakes an annual audit that tests and reviews the financial controls that are in place at the City. The audit reviews how the City processes and allocates transactions, carries out payroll functions, ensures compliance obligations are considered, checks all financial reconciling is undertaken during the year, reviews borrowings, assets and their treatment. • Financial System Management Audit: every three years a Financial Systems Management Audit is required to be undertaken. The City contracts this to an audit firm who review the City’s systems and controls for completeness and accuracy. Recommendations from these audits are presented to the Audit and Risk Committee. • Code of Conduct and Misconduct: The City of Mandurah has a Code of Conduct that employees must adhere to. Members of the public can lodge a complaint to the City of Mandurah alleging that an employee has breached the Code of Conduct or misconduct. It is recommended that written evidence is provided and the allegation can be substantiated. A complaint against an employee for an alleged breach of the Code of Conduct must be made in writing using the City of Mandurah approved form. A complaint against an employee for any allegation of misconduct must be made to the City of Mandurah CEO.
<p>Lack of project monitoring and oversight</p>	<p>Response 7: Project Monitoring and Oversight The City has the following controls for monitoring and oversight of projects:</p> <ul style="list-style-type: none"> • Monthly financial reports: Council receive monthly financial reports at Council Meetings. These contain a variance report showing if the variance is permanent or a timing issue. Where variances are identified as permanent, a budget variation is prepared for Council to approve to amend the budget. These budget amendments are generally offsetting so that the overall position is maintained (i.e. finding the funds from somewhere else in the business). • Integrated Planning & Reporting Framework: The City allocates funding through the Long Term Financial Plan to deliver the Corporate Business Plan and then the budget. If there is no budget for an account, there can be no work undertaken or costs allocated to that account/project. Budget amendments can be brought before Council to approve in the monthly financial report and the Budget Review process.

	<ul style="list-style-type: none"> • Interim Budget Review: The City undertakes a mid-year budget review between the period of January to March each year. This allows a major review of all accounts and ensures all expenditure and revenue is within allocations and reviews allocation for all projects. • Long Term Financial Plan: This is a ten year plan that provides City officers with the projects that have been given priority. The Long Term Financial Plan identifies whole of life costs and the first year of the LTFP is the base budget for the next year. • Cashflow Forecasting and Planning: The City reconciles and monitors transactions on a daily basis. The City also has a cashflow forecast that tracks income and expenditure expected over the course of the year to determine timings of Term Deposits and to ensure that there is sufficient cash on hand to be able to pay creditors. • Increase Borrowings: Should the City need funds for capital projects in any year, it has the option to borrow money. This comes with the added expenditure of the interest payable on these loans. Through the City LTFP, the City ensures that the loan borrowings are not in excess of the City's ability to pay.
<p>Lack of Services and Programs for Families, Children and Young People</p>	<p>Response 8: Services and Programs for Families, Children and Young People</p> <p>The City undertakes an extensive range of programming and activities for families to enjoy, many free of charge or low cost, in the areas of public events, arts and culture, youth services, libraries, museum, health and wellness, community, and place enrichment activities like free outdoor movie nights and music. The City maintains extensive coastline and waterways for swimming, fishing and water recreational activities. Swimming is offered at the MARC, and the City facilitates KidSport which enables families on low incomes to access up to \$500 for sport and recreation opportunities for their children, including swimming or joining a club.</p> <p>The City offers many places for teenagers, including skate parks, pump tracks, playgrounds, active sporting reserves, arts centre, and clubs. The Billy Dower Youth Centre has a wide range of free activities, with programs including events, school holiday programs, job connectors, after school drop in, game club, Young Yorgas, music, board games, boxing, youth Dream Big Fund, Youth Advisory Council and more. The youth development team support mental health initiatives, as connect with the Local Drug Action Team to assist young people to make positive, informed choices. The MARC offers many physical activity activities for young people, and the three libraries offer many literature, learning, reading and craft activities.</p> <p>Residents can access the City's programs and calendar of events by visiting the City's website mandurah.wa.gov.au/explore/whats-on/calendar</p>

<p>Concerns regarding increasing homelessness</p>	<p>Response 9: Homelessness Strategy</p> <p>The State Government confirms it is the lead agency for ending homelessness in its forward planning document called “ All Paths Lead to a Home: Western Australia’s 10-Year Strategy on Homelessness 2020–2030”. Homelessness is an issue that intersects with many State Government departments, such as Department Communities, Housing, Justice, Health, Mental Health, Education and WA Police. The State Government is responsible for providing services to address the key factors that lead to homelessness, such as domestic violence, mental health, substance abuse, family breakdown, lack of affordable housing, and the general economic disparities that arise when people face financial hardship.</p> <p>The State Government outlines the role of local government to be one of facilitating partnerships and co-ordinating place-based responses. It recognises that local governments have frontline workers, including rangers, library staff and customer service officers who interact with and provide assistance to people who are at risk of, or experiencing homelessness. However, the State Government does not expect these staff to have the specialist skills required to address the complex issues of people experiencing homelessness, rather expect these frontline workers will be a key point of referral to local homelessness and accommodation services that are provided by the Federal or State Government, and community services sector.</p> <p>The City has comprehensive commitments to ensure it makes a meaningful impact toward to end homelessness. The City recently endorsed the “Mandurah Shared Approach to Ending Homelessness Action Plan 2025-2027” which included extensive community engagement, including people with lived experience. Examples of commitments include facilitating the Homelessness and Street Present Network, actively supporting Common Ground housing to be constructed, disseminating resources, advocating to State Government for continuation of services like outreach, and supporting the Peel Community Kitchen and Peel Community Showers.</p> <p>The State Government is the lead agency for employment, and the City value-adds to this by undertaking Transform Mandurah initiatives aimed at strengthening structural employment. Examples include the ongoing Job Connectors program at Billy Dower Youth Centre, and the free training available to assist residents start their own business.</p> <p>Similarly, the State Government is the lead for mental health services. The City undertakes continued advocacy to the State Government to increase its commitments to improved mental health, especially as part of the Peel Health Campus redevelopment. The City commits to a variety of health, wellness and community programs to support general mental health. Some specific mental health programs are delivered with external funding in partnership with health experts.</p>
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Swimming Pool Inspection Charges

The City provides a comparatively inspection service for owners and for the 2025/2026 financial year this fee has remained the same at \$56. All Local Governments are required to inspect private swimming pools, spas and the associated barrier fencing with-in a four yearly cycle, as per the *Building Act 2011*. Property owners who own a private swimming pool and/or spa are charged a swimming pool inspection levy, via their Rate Notice each year, to fund the expense associated with providing mandatory 4 yearly inspections.

Rates Concession

Council has previously granted a concession to the landowner of 91 Allnutt Street, Mandurah, the Peel Health Hub, since they have been operating as the Peel Health Hub. All the tenants within the property are charitable institutions except one tenant that is a State Government department, which makes the property ineligible for a rate exemption.

It is recommended that Council approve the rates concession for the charitable institutions only and the State Government department will be responsible for payment of rates. The rates concession is 83% and equates to \$51,256.18.

Under Section 6.47 of the Act, Council may grant a concession in relation to a rate or service charge.

Fees and Charges

The proposed Fees and Charges are available at Attachment 8.4

- Fees and Charges were reviewed by looking at a variety of factors such as: CPI, cost of providing services, benchmarking with other local governments and the strategic focus of the City. The majority of the fees and charges reflect the CPI increase of 2.75%.
- Art programs 'adventures in art' and 'creative horizons' introduced at the libraries giving rise to a new fee of \$7 and \$10 respectively. This enables partial recovery of the costs incurred to run the program offered to the community.
- Seniors' membership increased by \$5 per annum to cover the increasing costs of running the Seniors facility.
- The review undertaken in works and services identified new fees and increased costs of the service:
 - Tree removal and replacement has seen a significant increase in the cost of tree removal additionally the City's time of internal processing was incorporated to reflect the true cost of the process.
 - As part of the traffic management fee review, new fees for review of traffic management plans were identified and expect to generate increased revenue, aiming for full cost recovery.
- Marina
 - A review was undertaken on the Marina costs to be included in the cost recovery of the Marina pen fees along with a benchmarking exercise comparing the City's pen fees with public and private marinas.
 - Pen fees are proposed to increase by 7.5% for recreational pens and an increase of 20% for commercial pens to align with market rates.
- Traffic Management
 - A review has been undertaken on the fees and charges for traffic management plans.
 - Three new fees have been proposed for endorsing and extending traffic management plans and for road closures for more than 4 weeks.

Emergency Services Levy (ESL)

The City acts as an agent for Department of Fire and Emergency Services (DFES), collecting the amount raised and paying this to DFES. The ESL uses the same Gross Rental Value (GRV) as used in the calculation for rates and is multiplied by a rate in the dollar set by DFES each year. The ESL is charged to all property owners in Western Australia.

The City has received notification on the Emergency Services Levy increase for 2025/2026 being between 4.5% and 5%. The ESL is a cost charged to the ratepayers by the State Government but is required to be collected by local government.

Waste Management

The City operates its waste management services in an Alliance with its commercial partner, Cleanaway Pty Ltd. The contractual arrangement has enabled the City to participate in the financial performance of the contract and to work with its Alliance partner to develop and refine services.

Over the years, the City has been able to demonstrate that it has obtained value for money from this arrangement. Since 2021/2022, the City have been transitioning to the Waste to Energy plant operations and as a result have increased the refuse fee as follows:

2021/2022

- In 2021/22 the waste charge was increased by 12% to \$306 with the proposed introduction of the Waste to Energy Plant in March 2022.
- The Waste to Energy Plant was then delayed further and it was expected to be operational by February 2023.

2022/2023

- Council adopted the waste management charge of \$337 (an increase of 10.1%).
- The Waste to Energy Plant was then further delayed with an expected operational date of December 2024.

2023/2024

- Council adopted a 0% increase due to delay in the waste to energy.

2024/2025

- The City was advised that the Waste to Energy Plant was on track to be operational by September 2024 and, as a result, Council adopted a refuse charge of \$364 (an increase of 8%).

2025/2026

- With the Waste to Energy Plant now being fully operational and the 2025/26 budget containing a full amount of the costs, Council are requested to adopt an 8% increase in the refuse charge to \$393 with the short fall in revenue to be recouped from the Waste Facilities Reserve account.

Noting a general assumption of a 2.5% growth in services to reflect growth in bin services, a summary of the Waste Alliance budget together with other non-Alliance costs and revenues for 2025/26 is as follows:

Waste Alliance	2024/25	2025/26		
		Budget (\$'000)	Budget (\$'000)	Variance
	\$'000			%
Refuse collection	4,363.8	4,500.4	136.6	3.13%
Recycling collection	2,581.8	2,636.1	54.3	2.10%
Tims Thicket	542.6	559.4	16.8	3.09%
Waste Management Centre	4,616.9	5234.9	618.0	13.39%
Kerbside - greenwaste	597.5	632.9	35.4	5.92%
Kerbside - hardwaste	624.5	692.6	68.1	10.91%
Illegal dumping/dead animals	120.7	170.5	49.8	41.24%
Customer Services Unit	213.1	220.7	7.6	3.55%
Total	13,660.9	14,647.5	986.6	7.22%
Non Alliance Costs				
Landfill disposal costs	4,923.3	7,332.0	2,408.7	48.92%
All other costs	3,196.3	2,624.5	-571.8	-17.89%
Total non-Alliance	8,119.6	9,956.5	1,836.9	22.62%
Total Waste Management	21,780.5	24,604.0	2,823.5	12.96%
Less other revenue	2,574.2	2,690.0	115.8	4.5%
Less transfer (to)from reserve	2,076.6	2,822.9	746.3	35.94%
Net Waste Management Costs	17,129.7	19,091.1	1,961.4	11.45%
Fee per household	364	393	29	8%

The reason for the increases in the 2025/26 budget is explained as follows:

- Refuse collection and Recycling collections
 - 2.5% growth in collections with Cleanaway wages increase of 3.0% and the increase in statutory superannuation to 12% (increase of 0.5%). The annual increase in the Cleanaway Management fees is based on the Consumer Price Index (CPI), All Groups, Perth, which has resulted in the increase being 2.82% in 2025/26.
- Tims Thicket
 - Cleanaway management fee increase by 2.82%, Cleanaway wages increase of 3% and the increase in statutory superannuation to 12% (increase of 0.5%).
- Waste Management Centre
 - 2.5% growth in collections with Transportation costs increasing by 37.14% from the 2024/25 year for a full year of Waste to Energy costs. Cleanaway wages increase of 3% and the increase in statutory superannuation to 12% (increase of 0.5%). Cleanaway Management fees increase by 2.82%.
- Greenwaste
 - Cleanaway management fee increase by 2.82% as a result of CPI. It is expected that there will be an increase in contractor fees by 6.6% due to price and volumes as a result of new developments and population growth.
- Hardwaste
 - Cleanaway management fee increase by 2.82% as a result of CPI. It is expected that there will be an increase in contractor fees by 12.6% due to price and volumes as a result of new developments and population growth.
- Illegal dumping
 - Cleanaway management fee increase by 2.82% as a result of CPI. Increase in subcontractor costs due to increase in volumes of illegal dumping
- Landfill Disposal Costs

- Increase over the 2024/25 year due to the Waste to Energy plant becoming operational in December 2024. It was proposed in the 2024/2025 year that the increase be phased in to the refuse fee over three years continuing with an 8% increase in the 2025/2026 year.

It is recommended that Council approve the Waste Alliance Budget as detailed in Confidential Attachment 8.5.

Property Disposal

At the Council Meeting of 22 November 2022, Council approved the City of Mandurah Property Strategy (Strategy) as a guide to the future land use, management, and disposal of freehold land assets. Within the Strategy there were a number of actions that supported the Council's approach to optimise the City's freehold land assets with consideration of the highest land use and investment value.

City officers have now progressed a number of actions outlined in the Strategy, however prior to commencing the disposal of properties in accordance with Section 3.58 of the Act, Council is required to approve the disposal of the properties. In accordance with DA-CNP 02 Disposing of Property, Council is now requested to approve the properties listed for sale over the next 12 months.

The Annual Budget 2025/2026 incorporates approximately \$8.9 million in revenue for the proceeds of sale, noting of this, approx. \$7.4m is for properties which were approved for sale last financial year, where the City has commenced marketing activities but have not yet sold the properties. To enable the CEO to commence the disposal of property in accordance with DA-CNP 02 Disposing of Property, Council is requested to approve the disposal of properties listed in Confidential Attachment 8.6.

Budget Efficiency Initiatives

Council Financial Position and Performance Policy POL-FCM 09 incorporates an efficiency principle, requiring resources to be efficient, prioritised and optimised in service delivery for the community.

The Policy incorporates an efficiency principle which includes the following criteria:

- Resources are allocated in accordance with objectives in the Strategic Community Plan and Corporate Business;
- Services levels will be assessed and reviewed by Council in accordance with the City of Mandurah Service Review Framework to achieve the best value for money and appropriate quality aligned to community expectations; and
- A culture of continuous improvement is embedded within the City, with a focus on identifying and implementing ways to increase the efficiency of business processes.

For the 2025/2026 Financial Year, the City will implement the following:

Strategy 1: Permanent Cost Saving

As part of the 2024 LTFP adoption, Council set an annual efficiency target of \$250,000 in permanent cost savings to be generated through review of contracts, programs and services. The efficiency target has been incorporated into Year 1 of the Plan, which will achieve a permanent reduction of \$250,000 to operating expenditure each year, resulting in \$2.5 million in permanent savings over the 10 year Plan. Regular reporting on the achievement of the efficiency target will be provided to Council.

The table below demonstrates the new savings each financial year and the accumulated savings from the previous financial year over the life of the plan:

Y1	Y2	Y3	Y4	Y5	Y6	Y7	Y8	Y9	Y10
2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
250,000.00	500,000.00	750,000.00	1,000,000.00	1,250,000.00	1,500,000.00	1,750,000.00	200,000.00	2,250,000.00	2,500,000.00

Strategy 2: One-off cost savings

Council budgets for a deficit of \$500,000 and is required to find one-off cost savings over the course of the financial year to achieve a balanced budget. This is achieved through a range of strategies and is reported to Council through the budget process.

Strategy 3: Business Improvement

The City has embraced a culture of continuous improvement and new ways of doing business, which aim to improve productivity across the organisation. The City focuses on digital transformation and is implementing a range of projects which will result in more efficient use of resources and improved experience for customers.

Strategy 4: Service and Program Reviews

In accordance with the Service Level Review Framework adopted by Council on 23 November 2023, there will be three service reviews undertaken in the 2025/2026 Financial Year. The proposed reviews will be workshoped with Elected Members to determine areas for a review of service and program levels. Where a reduction to service levels is recommended by Council, the savings will assist to achieve the permanent cost savings target, as outline above.

Materiality for Annual Statements

It is recommended that Council approve a materiality amount for the Annual Financial Statement preparation and presentation to the Office of the Auditor General (OAG). It is recommended that the materiality amount is set at 10% of the operating expenditure. The proposed amount has been discussed with the OAG auditors and will be periodically reviewed.

Any future recommended adjustments will be presented to Council to ensure the amount remains appropriate and relevant based on changing circumstances, accounting standards, and regulatory requirements. The materiality amount is a guideline for assessing the significance of errors, omissions, or misstatements in the financial statements. Any item or aggregate of items exceeding the materiality amount shall be considered material and require appropriate disclosure, correction, or adjustment in accordance with the Australian Accounting Standards.

Change in Purpose of Unspent Loans

The City's officers have reviewed the City's current unspent borrowings during the statutory budget process and identified the following unspent loans. These loans were part utilised in prior years with the remaining balance being unspent:

Unspent Loan Description	Loan Type	Loan Term	Current Unspent Loan Amount (\$)
Brighton Lane	Principal & Interest (Variable)	10 years	43,022
Brighton Plaza	Principal & Interest (Variable)	10 years	14,115
WMC Tims Thickett	Principal & Interest (Variable)	10 years	150,000
Pinjarra Road Carpark	Principal & Interest (Variable)	10 years	11

Halls Head Recycled Water	Principal & Interest (Variable)	10 years	29,927
Mandurah Ocean Marina Chalets Refurbishment	Principal & Interest (Variable)	10 years	53,039
Cambria Island Abutment Wall	Principal & Interest (Variable)	10 years	37,603
Tickner Reserve Final Stage	Principal & Interest (Variable)	10 years	4,209
Pleasant Grove Foreshore	Principal & Interest (Variable)	10 years	4,534
Mandurah Community Museum Roof and Gutters	Principal & Interest (Variable)	10 years	17,832
Torcello Mews Canal PAW Renewal	Principal & Interest (Variable)	10 years	6,363
Current Unspent Loan Total			\$ 360,655

After the completion of the Statutory Budget process, it is proposed that the unspent loans descriptions and loan amounts be amended to the following so that these funds can be used for a purpose in the 2025/2026 financial year:

Proposed Loan Description	Loan Type	Loan Term	Proposed Loan Amount to be utilised (\$)
ManPAC Heating, Ventilation, Air Conditioning Renewal (Design)	Principal & Interest (Variable)	10 years	70,871
Mississippi Reserve Playground Upgrade	Principal & Interest (Variable)	10 years	46,346
Resurface - Karinga & Surrounds	Principal & Interest (Variable)	10 years	213,511
Caddadup Recycled Water Supply	Principal & Interest (Variable)	10 years	29,927
Proposed Unspent Loan Total			\$ 360,655

Large-Scale Arts and Culture Attraction Fund

It is proposed that a new reserve account is created for the 2025/2026 financial year onwards for the purpose of funding projects that promote Mandurah as a desirable City in its cultural offerings. The new reserve would hold any remaining funds unspent from events attraction budgets each year.

The reserve would be used to promote Mandurah as a desirable City in its cultural offerings, by actively seeking impactful, large-scale arts and culture initiatives to Mandurah through research, partnerships and leveraging funding opportunities.

Consultation

The community was invited to provide comments on Statement of Objects and Reasons for Differential Rating for 2025/2026 (refer Attachment 8.2). The following communication channels were provided:

- Mandurah Matters webpage (and homepage feature) – 21 May onwards
- City of Mandurah website, homepage feature (linking to Mandurah Matters) – 22 May onwards
- Facebook (City of Mandurah) posts – 21 May and 4 June
- Media release – 22 May
- Notice board at facilities

- Mandurah Times newspaper public notice advert – 27 May
- Mandurah News and Events email inclusion – 30 May
- Mandurah Times newspaper display advert – 4 June
- City of Mandurah website news article (media release published) – 27 May
- Plasma screens at facilities – 9 June onwards

A list of submissions received by the closing time of 4pm 19 June 2025 is detailed in Attachment 8.1.

Extensive consultation was undertaken with Elected Members in the development of the Annual Budget.

Statutory Environment

The Annual Budget has been prepared in accordance with the *Local Government Act 1995*, the *Local Government (Financial Management) Regulations 1996* and Australian Accounting Standards.

Section 6.2 of the *Local Government Act 1995* states:

- (1) *During the period from 1 June in a financial year to 31 August in the next financial year, or such extended time as the Minister allows, each local government is to prepare and adopt*, in the form and manner prescribed, a budget for its municipal fund for the financial year ending on the 30 June next following that 31 August.*

* Absolute majority required.

- (2) *In the preparation of the annual budget the local government is to have regard to the contents of the plan for the future of the district made in accordance with section 5.56 and to prepare a detailed estimate for the current year of —*
 - (a) *the expenditure by the local government; and*
 - (b) *the revenue and income, independent of general rates, of the local government; and*
 - (c) *the amount required to make up the deficiency, if any, shown by comparing the estimated expenditure with the estimated revenue and income.*
- (3) *For the purposes of subsections (2)(a) and (b) all expenditure, revenue and income of the local government is to be taken into account unless otherwise prescribed.*
- (4) *The annual budget is to incorporate —*
 - (a) *particulars of the estimated expenditure proposed to be incurred by the local government; and*
 - (b) *detailed information relating to the rates and service charges which will apply to land within the district including —*
 - (i) *the amount it is estimated will be yielded by the general rate; and*
 - (ii) *the rate of interest (if any) to be charged by the local government on unpaid rates and service charges;*
 - (c) *the fees and charges proposed to be imposed by the local government; and*
 - (d) *the particulars of borrowings and other financial accommodation proposed to be entered into by the local government; and*
 - (e) *details of the amounts to be set aside in, or used from, reserve accounts and of the purpose for which they are to be set aside or used; and*
 - (f) *particulars of proposed land transactions and trading undertakings (as those terms are defined in and for the purpose of section 3.59) of the local government; and*
 - (g) *such other matters as are prescribed.*
- (5) *Regulations may provide for —*
 - (a) *the form of the annual budget; and*
 - (b) *the contents of the annual budget; and*
 - (c) *the information to be contained in or to accompany the annual budget.*

Section 67 of the *Waste Avoidance & Resource Recovery Act 2007* - Local government may impose a receptacle charge.

Policy Implications

N/A

Financial Implications

The proposed financial implications for all services, programs and projects are identified in the 2025/2026 Annual Budget. It is estimated that there will be a closing deficit of \$504,792 at 30 June 2026.

Economic Implications

N/A

Environmental Implications

N/A

Risk Analysis

The City is required to adopt a budget before 31 August 2025. Minister approval is required beyond that date.

Strategic Implications

The following community outcomes from the City of Mandurah Strategic Community Plan 2024 – 2044 is relevant to this report:

Leadership:

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

Conclusion

City officers have prepared the 2025/2026 Annual Budget for adoption in accordance with the *Local Government Act 1995* and relevant regulations. It contains a small deficit for the 2025/2026 financial year. It is recommended that Council approve the 2025/2026 Waste Alliance Budget, Statement of Objects and Reasons for Differential Rating, Statutory Annual Budget and Fees and Charges.

NOTE:

- Refer **Attachment 8.1**
Attachment 8.2
Attachment 8.3
Attachment 8.4 **Submissions for advertising Rate in the dollar**
Statement of Objects and Reasons for
Differential Rating for 2025/2026
2025/2026 Statutory Annual Budget
Fees and Charges Schedule

Confidential Attachment 8.5
Confidential Attachment 8.6
Confidential Attachment 8.7

Waste Alliance Budget
Sale of Properties
Community Submission

RECOMMENDATION

That Council:

1. Notes that it has considered the submissions received during the advertising period for the rates in the dollar as detailed in Attachment 8.1 and Confidential Attachment 8.7.
2. Pursuant to sections 6.32, 6.33 and 6.35 of the *Local Government Act 1995*, approves the Statement of Objects and Reasons for the 2025/2026 financial year as detailed in Attachment 8.2 and approves that the differential rates are based on zoning of the land and the purpose for which the land is held or used.
3. Adopts the following rates in the dollar and minimum payments for the 2025/2026 Financial Year as detailed in Attachment 8.2:

Rate Category	Rate in the dollar	Minimum Rate
Residential Improved	\$0.093329	\$1,338
Residential Vacant	\$0.178945	\$966
Business Improved	\$0.101842	\$1,338
Business Vacant	\$0.186657	\$1,338
Urban Development	\$0.166382	\$1,338

4. In accordance with sections 6.32 and 6.37 of the *Local Government Act 1995*, adopts the following rate in the dollar for Specified Area rates and the Specified Area Rate Information as detailed in Attachment 8.2:

Specified Area Rate	Rate in the dollar
Waterside Canals	\$0.000000
Mandurah Ocean Marina	\$0.011690
Mandurah Quay	\$0.004250
Mariners Cove	\$0.000670
Port Bouvard Eastport Canals	\$0.001280
Port Bouvard Northport Canals	\$0.002200
Port Mandurah Canals	\$0.003990

5. Adopts the 2025/2026 Annual Budget as detailed in Attachment 8.3.
6. In accordance with the provisions of section 6.16 of the *Local Government Act 1995*, for the 2025/2026 financial year, Approves the Fees and Charges Schedule set out in Attachment 8.4.
7. Pursuant to the provisions Part 6, Division 3, section 67 of the *Waste Avoidance and Resource Recovery Act 2007*
 - 7.1 A charge of \$393 be levied in respect of the removal of contents of one 240L refuse and one 240L recycle bins from rateable and non-rateable properties.
8. Approves the Waste Alliance budget for 2025/2026 outlined in Confidential Attachment 8.5.
9. Approves the due dates for payment of the instalment options are:
 - 9.1 One payment in full – 9 September 2025

- 9.2 Two instalment option – First instalment 9 September 2025. Second instalment 3 February 2026.
- 9.3 Four instalment option – First instalment 9 September 2025. Second instalment 3 February 2026. Third instalment 13 January 2026. Fourth instalment 13 March 2026.
10. Approves the administration charge of:
- 10.1 \$3 for the two instalment plan; and
- 10.2 \$9 for the four instalment plan;
on all accounts where the owner elects to pay rates and charges by instalments, other than rates and charges attributable to a property owned by an entitled pensioner/senior under the *Rates and Charges (Rebates and Deferments) Act 1992*.
11. Approves the interest rate of 5.5% on all accounts where the owner elects to pay rates and charges by instalments in accordance with section 6.45(4)(e) of the *Local Government Act 1995*, other than rates and charges where the property is owned by an entitled pensioner/senior under the *Rates and Charges (Rebates and Deferments) Act 1992*.
12. Approves that from 9 September 2025, interest will be charged at an interest rate of 7% and costs of proceedings to recover such charges on all rates and charges that remain unpaid after becoming due and payable, in accordance with section 6.51(1) of the *Local Government Act 1995*.
13. Pursuant to section 245A (8) of the *Local Government (Miscellaneous Provisions) Act 1960*, and regulation 53 of the *Building Regulations 2012*, approves the swimming pool inspections fee, conducted every four years, be levied at \$56 annually.
14. Approve that Elected Members receive the maximum amount of fees and allowances in accordance with the *Salary and Allowance Tribunal Determination*:
- 14.1 Set the annual attendance fee at \$35,480 to be paid to Councillors;
- 14.2 Set the annual attendance fee at \$53,215 to be paid to the Mayor;
- 14.3 Set the annual Mayoral Allowance at \$100,514;
- 14.4 Set the annual Deputy Mayoral Allowance at \$25,129; and
- 14.5 Set an annual Information and Communications Technology Allowance at \$3,500.
15. In accordance with Section 6.47 of the *Local Government Act 1995*, grants a partial rates concession (83%) to the landowner of 91 Allnutt Street, Mandurah.
16. Approves the Material Variance for the 2025/2026 financial year in accordance with regulation 34(5) of the *Local Government (Financial Management) Regulations 1996* to be used in the monthly statements of financial activity to be the greater of:
- a) 10%; or
- b) \$100,000.
- Note: The material variance for reporting is applicable to each revenue and expenditure item within the Nature and Type classification and capital revenue and expenditure.
17. Approves the Materiality Threshold for audit purposes of 10% of Operating Expenditure.
18. Approves the creation of a new reserve named Large-Scale Arts and Culture Attraction Fund for the purpose of funding projects that promote Mandurah as a desirable City in its cultural offerings.
19. Notes the financial hardship provisions and payment options provided in the Council Collection of Overdue Debt Policy POL FCM-08 including additional payment options of weekly, fortnightly, monthly, rates smoothing (interest free option), ad-hoc weekly, fortnightly and monthly payment plans.

20. Approves the following unspent loans be utilised for another purpose as set out in the table below.

Unspent Loan Description	Loan Type	Loan Term	Current Unspent Loan Amount (\$)
Brighton Lane	Principal & Interest (Variable)	10 years	(43,022)
Brighton Plaza	Principal & Interest (Variable)	10 years	(14,115)
WMC Tims Thickett	Principal & Interest (Variable)	10 years	(150,000)
Pinjarra Road Carpark	Principal & Interest (Variable)	10 years	(11)
Halls Head Recycled Water	Principal & Interest (Variable)	10 years	(29,927)
Mandurah Ocean Marina Chalets Refurbishment	Principal & Interest (Variable)	10 years	(53,039)
Cambria Island Abutment Wall	Principal & Interest (Variable)	10 years	(37,603)
Tickner Reserve Final Stage	Principal & Interest (Variable)	10 years	(4,209)
Pleasant Grove Foreshore	Principal & Interest (Variable)	10 years	(4,534)
Mandurah Community Museum Roof and Gutters	Principal & Interest (Variable)	10 years	(17,832)
Torcello Mews Canal PAW Renewal	Principal & Interest (Variable)	10 years	(6,363)
Current Unspent Loan Total			\$ (360,655)
Proposed New Loan Description	Loan Type	Loan Term	Proposed Loan Amount to be utilised (\$)
23-24 MPAC HVAC Renewal (Design)	Principal & Interest (Variable)	10 years	70,871
PRK Mississippi Res Playground Upgrade	Principal & Interest (Variable)	10 years	46,346
RDS - Resurface - Karinga & Surrounds	Principal & Interest (Variable)	10 years	213,511
Caddadup Recycled Water Supply (MAR)	Principal & Interest (Variable)	10 years	29,927
Proposed Unspent Loan Total			\$ 360,655

21. Approves the Chief Executive Officer to commence the disposal of properties in accordance with Section 5.38 of the *Local Government Act 1995* for the properties listed in Confidential Attachment 8.6.

ABSOLUTE MAJORITY REQUIRED

Attachment 8.1 - Submissions for Advertising Rate in the Dollar

Community Member	Community Comment of Rates in the Dollar Proposal Note: The comments appear exactly how they were received by the City (no grammar and spelling corrections have been made)	City of Mandurah Response
Anonymous	I support the logic and reasoning for this proposal. I own a residential improved property and a residential vacant property and support the increase.	Noted.
Anonymous	No, to any type of rise, people are already living hand to mouth. Nothing for at least the next 5 years, let people breath!	<p>Response 1: Cost Pressures</p> <ul style="list-style-type: none"> The City recognises cost-of-living concerns raised by the community through the submission. Council is required to consider the communities capacity to which includes assessment of current and forecast economic conditions. In comparison to more recent financial years, the economic conditions are more positive predominantly due to the easing inflation and a stable labour market. These trends suggest that many local households are experiencing a gradual improvement in their cost-of-living pressures. Inflation in Perth and across Australia has continued to ease. According to the Australian Bureau of Statistics, the CPI rose by 2.4% over the year to March 2025, down from higher inflation rates experienced in prior years. This moderation in price increase indicates that the cost of everyday goods and services is increasing at a more manageable pace for most households. At the same time, wages in Western Australia have continued to rise. The Wage Price Index (WPI) for the State increased by 3.7% in the 12 months to March 2025 compared to 2.8% for the Perth CPI in the same period. With wage growth outpacing inflation, real incomes have improved, giving residents greater purchasing power and easing financial pressures. Mandurah's unemployment remains low at 4.8%, with over 50,000 employed residents. These indicators suggest a more favourable outlook, supporting the community's capacity to absorb the proposed 4.08% rate increase. Whilst the City understands that cost of living pressures experienced by the community, the City is also impacted by

		<p>cost escalations, which exceeds CPI, resulting in the cost of delivery services and programs for the community increasing.</p> <ul style="list-style-type: none">• The rates are based on a weighted average model. This model takes into account the cost escalations that the City is expected to experience for each expenditure type in the following financial year.• For the 2025/26 Financial Year, the City is recommending a rate increase of 4.08%, which consists of the following increases:<ul style="list-style-type: none">- Employees costs will increase in accordance with the rate established under the Industrial Agreement – 3.5%- Utility costs have increased by 9.1% based on WALGA Local Government Cost Index (LGCI) estimates.- Material and Contracts will increase by Perth CPI forecast – 2.75%- Insurance costs will increase by 8.6% in accordance with WALGA LGCI.- Additionally, the increase includes a 0.68% allocation dedicated to asset renewal, ensuring intergenerational equity and avoiding future deterioration of public infrastructure• The Council provides a wide range of payment options to ratepayers. Council provide financial hardship assistance to those who are eligible and encourage any ratepayer to contact the City to discuss the different payment arrangements available. <p>Response 2: Impact on the reduction of the proposed rate</p> <ul style="list-style-type: none">• The proposed rates ensure there is adequate investment in asset renewals, and that both current and future communities receive the same benefit. Without a financial prudent rating strategy there is a risk that future ratepayers may be exposed to significant rate increases due to current ratepayers not paying the required amount for their use and enjoyment of City assets.
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		<ul style="list-style-type: none"> • Council is addressing the level of investment in the City's \$1.55 billion asset portfolio. The data shows that the current level of renewal investment is not enough, and over 10 years, through the LTFP, there is a strategy to ensure each year ratepayers will move towards paying the required amount for their enjoyment and use of the City's assets in that year. • The rating strategy included a weighted average model of the cost escalations across the City's operating expenditure types. The proposed 4.08% rate increase includes an additional 0.68% per annum to be set aside for renewal investment, whilst continuing to maintain existing service levels, with the intention of meeting the required renewal investment within 10 years. • The investment in asset renewals will maintain service levels for current and future generations without a decline in quality or efficiency of the assets. If there is no action taken the long term impact is a decline in the condition of the City's assets and service level. • Any rating option that is less than what is proposed, would have a financial impact on future rate payers and service levels for the community. For example, if a 0% rate increase was adopted by Council, this would require a reduction in service levels as determined by Council to the value of approx. \$3.98m in year 1 of the Plan. This strategy would also impact on the ability for the City to achieve the DLGSC Ratios over the 10 Year Plan.
<p>Andrew Hawkins</p>	<p>write as a concerned resident of the City of Mandurah to formally object to the proposed 4.08% increase in differential rates for the 2025/2026 financial year.</p> <p>1. Cost-of-Living Pressures Households across Mandurah are already struggling under the weight of increased costs for groceries, fuel, energy, and housing. Many residents, especially pensioners, low-income families, and fixed-income individuals, cannot absorb further financial strain. Increasing rates during such a time is inappropriate and burdensome.</p>	<p>Refer Response 1: Cost Pressures The State Government provides a pensioners and seniors rebate scheme to eligible pensioners and seniors which provides for a rebate on their rate amounts</p>

2. Budgetary Discipline and Savings

While the City has outlined \$250,000 in annual savings over the next ten years, this figure appears modest given the size of the City's operations and the number of capital projects proposed. Further internal efficiencies, staff cost reviews, and project deferrals should be explored before turning to ratepayers for additional funding.

Response 3: Efficiency Program

For the 2025/2026 Financial Year, the City will implement the following:

- **Strategy 1 Permanent Cost Saving:** As part of the 2024 LTFP adoption, Council set an annual efficiency target of \$250,000 in permanent cost savings to be generated through review of contracts, programs and services. The efficiency target has been incorporated into Year 1 of the Plan, which will achieve a permanent reduction of \$250,000 to operating expenditure each year, resulting in \$2.5 million in permanent savings over the 10 year Plan. Regular reporting on the achievement of the efficiency target will be provided to Council.
- **Strategy 2 One-off cost savings:** Council budgets for a deficit of \$500,000 and is required to find one-off cost savings over the course of the financial year to achieve a balanced budget. This is achieved through a range of strategies and is reported to Council through the budget process.
- **Strategy 3 Business Improvement:** The City has embraced a culture of continuous improvement and new ways of doing business, which aim to improve productivity across the organisation. The City focuses on digital transformation and is implementing a range of projects which will result in more efficient use of resources and improved experience for customers.
- **Strategy 4 Service and Program Level Reviews:** In accordance with the Service Level Review Framework adopted by Council on 23 November 2023, there will be three service reviews and a number of program reviews to be undertaken in the 2025/2026 Financial Year. The proposed reviews will be workshopped with Elected

3. Questionable Timing for Capital Projects

While I support long-term investment in infrastructure, many of the projects listed — such as the Performing Arts Centre air conditioning or the new operations centre — appear non-urgent or deferrable. In the current economic climate, priority should be given to critical infrastructure and core community services only. Discretionary or aesthetic upgrades should be reconsidered until economic pressures ease.

Members to determine areas for a review of service and program levels. Where a reduction to service levels is recommended by Council, the savings will assist to achieve the permanent cost savings target, as outline above.

Response 4: Capital Investment and Planning

- The City is responsible for the management of \$1.55 billion asset portfolio. The data shows that the current level of renewal investment is not enough, and over 10 years, through the LTFP, there is a strategy to ensure each year ratepayers will move towards paying the required amount for their enjoyment and use of the City's assets in that year.
- Without this approach, there is a risk that future ratepayers may face significant rate increases due to underinvestment by current generations. Ensuring adequate annual investment in asset renewals protects future generations from inheriting an unsustainable infrastructure burden.

The City's investment in Capital Programs is guided by the following:

- Integrated Planning & Reporting Framework: The *Local Government Act 1995* requires a local government to plan for the future of the district, which takes the form of the City of Mandurah Strategic Community Plan which details what the community expect from a local government. The actions to deliver the Strategic Community Plan must be costed and allocated to a particular year of delivery.
- LTFP and Council: The City allocates funding through the LTFP to deliver the Corporate Business Plan and then the budget. If there is no budget for an account, there can be no work undertaken or costs allocated to that account/project.
- Council's Financial Position and Performance Policy: establishes a criteria to prioritise investment in existing assets to ensure current and future generations benefit fairly and avoid inheriting unmet infrastructure needs. The guiding principles are:

	<p>4. Equity Concerns in Minimum Rate Structure The large jump in minimum rates for vacant land and business properties, when combined with the general increase, will hit small landholders and local businesses hard. These sectors are already under significant financial pressure and are crucial to local economic vitality.</p>	<ul style="list-style-type: none"> - Prioritise renewals over new assets when an existing asset of similar purpose exists. - Maintain service levels by investing in asset renewals to avoid decline in quality or efficiency. - Improve performance by continuously meeting the Department of Local Government, Sport and Cultural Industries (DLGSC) Asset Sustainability Ratio benchmark. - Maximise external funding through grants and subsidies for asset renewals. - Use budget surpluses (with Council approval) to grow the Asset Management Reserve, reducing long-term reliance on debt. - Progressively fund renewals through rate income to support long-term capital investment without excessive reserve drawdown. - Encourage shared use of community assets in line with relevant Council policy. <ul style="list-style-type: none"> • Capital Planning: The City's 10-year Capital Program details the capital assets that are allocated based on a range of factors including external funding opportunities, asset condition data and usage. • Asset Management Plans: The City's asset management plans inform the Council of the required level of expenditure that should be spent on renewals to ensure the current service level is maintained. • Project Management Framework: The City manages and monitors the delivery of programs and projects in accordance with the City's Project Management Framework. <p>Each minimum rate has only increased by the proposed 4.08% increase except for residential vacant land where there has actually been a decrease to address a requirement of the <i>Local Government Act 1995</i> not to have more than 50% of the properties in any one category on minimum rates.</p>
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	<p>5. Community Consultation Process While community consultation is welcomed, many residents feel that decisions have already been made prior to engagement. More meaningful community involvement should occur before proposals are adopted by Council, not just as a post-adoption formality.</p> <p>Recommendations: Delay or reduce the proposed rate increase to a figure more in line with CPI and local household income trends. Conduct a line-by-line audit of major capital and operational expenditures for additional savings. Defer non-essential capital works until economic conditions improve. Increase transparency in how ratepayer funds are prioritised and spent. In summary, I urge the Council to show fiscal restraint and empathy during these challenging times. We all want Mandurah to thrive — but not at the expense of the financial wellbeing of its residents.</p>	<p>Response 5: Consultation with community Meaningful community involvement is important to the City of Mandurah, and the City is committed to ensuring our consultation processes are transparent and accessible. To clarify, the purpose of the current community consultation is to give residents a chance to review the proposals, ask questions, and provide input before any final decisions are made by Council.</p> <p>All feedback during the consultation period will directly inform the final report that is presented to Council for consideration. The City is looking to improve how we engage with our community, and your comment reinforces the importance of continuing to bring residents into the conversation early and often.</p> <p>Response 6: Accountability and Transparency The City has the following financial oversight and controls:</p> <ul style="list-style-type: none"> • Internal Audit: The City has an internal audit program which undertakes audit on high risks areas (including contract management). The internal audits are conducted by external consultants. • Contract Management Oversight: The City monitors contracts in accordance with the City’s Contract Management Framework, ensuring contractor activity is regularly monitored, performance reviews are conducted on annual basis and contract expenditure is monitored. The City has a dedicated contract assurance function which ensures that the City achieves best value for money outcomes. • Financial Audit: The City undertakes an annual audit that tests and reviews the financial controls that are in place at the City. The audit reviews how the City processes and allocates transactions, carries out payroll functions, ensures compliance obligations are considered, checks all financial reconciling is undertaken during the year, reviews borrowings, assets and their treatment. • Financial System Management Audit: every three years a Financial Systems Management Audit is required to be
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undertaken. The City contracts this to an audit firm who review the City's systems and controls for completeness and accuracy. Recommendations from these audits are presented to the Audit and Risk Committee.

- Code of Conduct and Misconduct: The City of Mandurah has a Code of Conduct that employees must adhere to. Members of the public can lodge a complaint to the City of Mandurah alleging that an employee has breached the Code of Conduct or misconduct. It is recommended that written evidence is provided and the allegation can be substantiated. A complaint against an employee for an alleged breach of the Code of Conduct must be made in writing using the City of Mandurah approved form. A complaint against an employee for any allegation of misconduct must be made to the City of Mandurah CEO.

Response 7: Project Monitoring and Oversight

The City has the following controls for monitoring and oversight of projects:

- Monthly financial reports: Council receive monthly financial reports at Council Meetings. These contain a variance report showing if the variance is permanent or a timing issue. Where variances are identified as permanent, a budget variation is prepared for Council to approve to amend the budget. These budget amendments are generally offsetting so that the overall position is maintained (i.e. finding the funds from somewhere else in the business).
- Integrated Planning & Reporting Framework: The City allocates funding through the Long Term Financial Plan to deliver the Corporate Business Plan and then the budget. If there is no budget for an account, there can be no work undertaken or costs allocated to that account/project. Budget amendments can be brought before Council to approve in the monthly financial report and the Budget Review process.
- Interim Budget Review: The City undertakes a mid-year budget review between the period of January to March each

		<p>year. This allows a major review of all accounts and ensures all expenditure and revenue is within allocations and reviews allocation for all projects.</p> <ul style="list-style-type: none"> • Long Term Financial Plan: This is a ten year plan that provides City officers with the projects that have been given priority. The Long Term Financial Plan identifies whole of life costs and the first year of the LTFP is the base budget for the next year. • Cashflow Forecasting and Planning: The City reconciles and monitors transactions on a daily basis. The City also has a cashflow forecast that tracks income and expenditure expected over the course of the year to determine timings of Term Deposits and to ensure that there is sufficient cash on hand to be able to pay creditors. • Increase Borrowings: Should the City need funds for capital projects in any year, it has the option to borrow money. This comes with the added expenditure of the interest payable on these loans. Through the City LTFP, the City ensures that the loan borrowings are not in excess of the City's ability to pay.
<p>Anonymous</p>	<p>Absolutely disgusting that the city council is planning on upping rates. The cost of living is hard enough to live with day to day. The amount of roads and paving that is being ripped up and replaced for no apparent reason is a complete waste of money and time. Why should us rate payers have to pay for something that isn't needed and why can't the city council budget with what they already get? Rate payers and tax payers have to budget why is it any different?</p>	<p>Refer Response 1: Cost Pressures</p> <p>Refer Response 4: Capital Investment and Planning</p> <p>Refer Response 7: Project Monitoring and Oversight</p>
<p>Anonymous</p>	<p>The proposed rate rise is a easy way out for council to raise funds. What in depth studies have been done to the councils expenditure ie: unnecessary road works on Pinjara Road and Wanjeep Street. NO CONSULTATION WANJEEP STREET ROAD WORKS As a rate payer and have contacted the Mayor in regard to road works- no response contacted Councillor- fob off email reply.</p>	<p>Refer Response 1: Cost Pressures</p> <p>The City issued notification of the works which were minor works to the affected residents. Other work has been undertaken by developers.</p>

	<p>When is this council going to listen and consult ratepayers? Unnecessary foreshore upgrade including play area \$75000 on santa decoration? \$\$\$\$\$ on advertising wasted</p>	<p>Response 5: Consultation with community</p>
John Galende	<p>Hi , I'm think this 4% rising is not acceptable , with the amount of money you make from rate per year over 93 millions dollars i think is over enough plus all the new house being built and they all pay rates aswell , with the total Income for city of mandurah being over 130 million dollars I think you guys need to sort your **** out abit better , we are all in a inflator crisis and many of us can not afford to pay more in rates.</p>	<p>Refer Response 1: Cost Pressures</p>
Anonymous	<p>I think the rates rises are excessive and above inflation, meaning all residents of Mandurah will be worse off if implemented, at a time when there's a recognised cost of living crisis.</p>	<p>Refer Response 1: Cost Pressures</p>
Deanne Hosey	<p>Rates should stay the same as they are. With more housing developments council is getting more rates then ever this should keep rates on hold or decrease rates if anything. Stop spending money on ripping up the grass on foreshore and wasting money on play grounds that aren't as good as the old one. Fix up not completely rip up. Save the community money.</p>	<p>Refer Response 1: Cost Pressures Refer Response 4: Capital Investment and Planning</p>
Anonymous	<p>The rate rise is too much for one go</p>	<p>Refer Response 1: Cost Pressures</p>
Anonymous	<p>With the cost of living continuously going up, families struggling to put food in the table, some even living in their cars, it is a completely inappropriate time to be increasing rates.</p> <p>I would also like to question why the wealthier areas of town (canals, quays etc) are receive a substantially less (some even receiving 0%) rate increase whilst everyday suburban families and small businesses are paying some of the highest.</p> <p>I would rethink this budget and out the constituents you represent above financial needs of projects. Projects that</p>	<p>Refer Response 1: Cost Pressures</p> <p>No households are receiving a 0% rate increase for general rates.</p> <p>The City does, however levy an additional amount called Specified Area Rates (SARs) on the canals and marinas in the district. SAR's enable the enhancement and maintenance of the area by way of increased service levels and this is paid by the ratepayers who live in the respective area. Through this levy, the City collects additional</p>

do not help families during a cost of living crisis. The brewery is a prime example of this, considering majority of people in Mandurah DID NOT want one.

revenue from those ratepayers in the specific area to carry out maintenance works over and above what other residents receive, for example to make a reasonable contribution toward maintaining and managing the canals.

Response 8: Services and Programs for Families, Children and Young People

The City undertakes an extensive range of programming and activities for families to enjoy, many free of charge or low cost, in the areas of public events, arts and culture, youth services, libraries, museum, health and wellness, community, and place enrichment activities like free outdoor movie nights and music. The City maintains extensive coastline and waterways for swimming, fishing and water recreational activities. Swimming is offered at the MARC, and the City facilitates KidSport which enables families on low incomes to access up to \$500 for sport and recreation opportunities for their children, including swimming or joining a club.

The City offers many places for teenagers, including skate parks, pump tracks, playgrounds, active sporting reserves, arts centre, and clubs. The Billy Dower Youth Centre has a wide range of free activities, with programs including events, school holiday programs, job connectors, after school drop in, game club, Young Yorgas, music, board games, boxing, youth Dream Big Fund, Youth Advisory Council and more. The youth development team support mental health initiatives, as connect with the Local Drug Action Team to assist young people to make positive, informed choices. The MARC offers many physical activity activities for young people, and the three libraries offer many literature, learning, reading and craft activities.

Residents can access the City's programs and calendar of events by visiting the City's website mandurah.wa.gov.au/explore/whats-on/calendar

<p>Anonymous</p>	<p>Honestly, at this point, I wish you were just having a laugh...a laugh at the literal expense of your community. You know, the actual community. The ones who are working themselves to the bone just to try to keep our heads above water. We (the general public who do not have the luxury of exorbitant pay rates) can barely afford our groceries, we can barely pay our bills, and now, for another consecutive year, you want to increase the rates. Families are walking the line of poverty. If you need the rates to increase, then DO SOMETHING ABOUT THE COST OF LIVING. DO SOMETHING ABOUT COLES AND WOOLWORTHS. You want your community to pay more... then actually listen to us. Stop wasting our money, stop ignoring our hospital and stop letting huge supermarkets rake in profits while the average West Australian family stresses about feeding their children.</p> <p>Take Greenfields for example. We do not have beautiful parks to walk in, we do not have nice, well-maintained areas for our children to play in. Actually, I can't remember the last time something nice was done in our suburb (other than a mediocre upgrade to one playground...), so what exactly are we paying for?</p> <p>If you are going to increase our rates again you might as well throw all of that money into mental health supports because thats where half of your community will end up.</p>	<p>Refer Response 1: Cost Pressures</p> <p>The City has completed, or is planning, for a number of important park and open space upgrades in Greenfields, to enhance amenity and activation opportunities for these spaces. Examples of recent upgrades include Kangaroo Paw Park, Bortollo Reserve sump beautification and Riverside Gardens universally accessible canoe launching facility. Additional upgrades are planned in the 2025/26 financial year including Mississippi Reserve and Norwich Reserve, with design also commencing for Bardoc Reserve.</p>
<p>Anonymous</p>	<p>I do not agree with the rate increase - I would be interested to understand the councils total earnings from rates year on year and see the \$ earned. Mandurah suburbs are growing, house blocks are smaller street widths are smaller. So whilst I understand we need to keep improving our community I feel the amount of housing going up every week that we shouldn't need to increase the rates to cover off some of the projects. You mentioned some savings year on year of 250k but how much will you get from the rate increase. I feel lot of people are just getting a break</p>	<p>Refer Response 1: Cost Pressures</p>

	from the reserve bank and now you will just be taking that slight relief from them.	
Anonymous	I do not think there should be a rate increase. As a young family, rates are already a significant financial strain on us. With the cost of living so high already an increase in rates is unaffordable and would put extra strain on our family.	Refer Response 1: Cost Pressures Refer Response 8: Services and Programs for Families, Children and Young People
Anonymous	I don't believe that a 4.08% council rate increase passes the pub test to me. I reviewed how much our rates have gone up in the last 6 years, since 2019, and it's a whopping 20%. This also includes two consecutive years, during COVID, where it only went up 1.08% each year. I only wish that my wages and retirement income was going up at that rate. Doesn't seem right. In your plan documentation you make mention of how the cost of living crisis is easing and how this provides some level of justification on this rates increase. Well let me tell you for someone who is retired and living of a fixed, non indexed, income stream the cost of living crisis is not diminishing for me. In fact, I can only see it getting worse as I do not have real means of increasing my income aside from going back to work and then having to pay tax on top of this again. So no, I do not support or agree with this rate increase.	Refer Response 1: Cost Pressures
Anonymous	I oppose rates increase, even for \$1!!	Refer Response 1: Cost Pressures
Theresa Dash	I think it's appalling that you would even consider raising the rates this high. Sick of paying for your over spending and repeat spending on things . This is above standard inflation. We don't get 4% pay increases to cope with this burden	Refer Response 1: Cost Pressures
Anonymous	No rate increase	Refer Response 1: Cost Pressures
Anonymous	Why would we even looking at raising this in today's world? Yes the rental market has grown SO MUCH. But we are in the middle of housing crisis. That's the reason everyone asks the top price for rent, because they can!	Refer Response 1: Cost Pressures

	We have literally entered to slavery where we only work to pay for our roof over our heads and food on the table IF we are lucky. Government should be helpful rather than making another buck out of already struggling families.	
Anonymous	I think the timing is very bad due to current cost of living and high interest rates we are experiencing.	Refer Response 1: Cost Pressures
Emily Dunbar	Absolutely not. Our rates are already extremely high, higher than people who live out of the Mandurah council. We are in a cost of living crisis and already struggling to make end meet.	Refer Response 1: Cost Pressures
Anonymous	Surely in these times of hardship you can't be raising the rates by 4 percent. As a single home owner I'm finding it hard enough to raise the rates money every year. Another 4 percent will be extremely hard to do	Refer Response 1: Cost Pressures
Anonymous	Way too much. Why is it double the inflation rate? If residents are told to live within their means, why doesn't the council? Much higher increase than other locales and for what? Living in a suburb bombarded by sewage like smells and the council does nothing, and you want me to pay more than the inflation level? Get real!	Refer Response 1: Cost Pressures Local governments around Mandurah are proposing increases by similar amounts. City of Rockingham has indicated that the rate increase is around 3.9%, City of Kwinana are proposing a 4.5% increase and City of Bunbury a 6.5% increase.
Anonymous	Why should we endure another rate rise So many people doing it tough which the mayor admit s to but doesn't care and will put rates up anyway Can anyone in the council give me a honest and factual answer When was the last year that Mandurah city or council did not raise rates???	Refer Response 1: Cost Pressures The City had a 0% increase in residential rates and a 5% decrease in commercial rates in the 2021 financial year, which was in response to COVID-19. Refer Response 2: Impact on the reduction of the proposed rate
Simon Mason	Need to be put on hold	Refer Response 1: Cost Pressures
Krystel Lister	Let's be honest, asking for the public's feedback is just a formality Mandurah Council have absolutely no interest in the community's opinions. They never have, never will. Let's stop pretending that you actually care what the rate payers think. If you did, the rate increase won't go ahead or at least be lower than the proposed amount. Are we still pretending that Churches don't make a profit? That under the disguise of "Charity" they don't pay land tax? I make	

	<p>considerable charitable donations, can I be exempt? I'm not making a profit off my mortgaged home- does that count? \$2.2 million dollars worth of land tax lost because Churches are considered "Charity". Disgusting. Mandurah is full of empty buildings. Business unable to survive in the current economy. Eaten Payers can barely afford the basics now. The community can't afford life as it is now. Rate increase will fo more harm than good. Just because your plan looks fantastic on paper doesn't mean it will be successful. Mandurah residents are already under enormous financial stress and pain. Increasing rates will only lead to more usinesses closing their stores due to lack of customers. Take a long hard look at the City of Mandurah. We can barely survive now. Imagine the pain if rates continue to increase in this climate. Business's are suffering NOW. Residents are suffering NOW.</p>	<p>Under section 6.26 (2) (g) of the <i>Local Government Act 1995</i>, land is not rateable if the land is used exclusively for charitable purposes. The amount of rate exemptions that apply across the City of Mandurah is over \$2 million and this does not include State Government services or education institutions that are exempt from rates (note: the City cannot estimate the value of the rate exemption as no application is required).</p>
Eugene Jefford	<p>I understand the rate rise for this year is minimal. I do however wish to note that , due to the values of properties increasing substantially over the last few years that rates will have now also risen substantially as a consequence of how they are calculated. In regards to increased costs, I believe that any cost of living relief measures by the state government would be better to be served by providing that money directly to local council to provide rates relief rather than to say , power providers who increase or inflate their service costs to take the relief funds for profiteering rather than providing the relief that its intended for. This leaves customers with higher cost of living strains once that money is no longer available.</p>	<p>The valuation fluctuations of property in one year does not impact the amount a property pays. Once every four years a revaluation is undertaken by Landgate (State Government) and the last valuation for all properties was effective 1 July 2023. Therefore, you will see that if no improvements were made to a property since 1 July 2023, that the valuation of the property will be the same in 2024/25 and this year when you receive your 2025/26 rates. In the 2026/27 year, when a revaluation occurs, to calculate the proposed rates, the City reduces the previous year's rate in the dollar by the average increase in valuation for each rate category to ensure that the City does not impose a significant increase on the average property. It then applies the rate increase that Council approves to the reduced rate in the dollar.</p>
Anonymous	<p>Don't agree with rate increase, for what we have paid in past what really has the council done, businesses are closing, homelessness and employment need to be a focus not another alcoholic venue on the water</p>	<p>Refer Response 1: Cost Pressures</p>
Anonymous	<p>How can people afford another increase!!! Our wages don't go up but everything else does! There will be more homeless</p>	<p>Refer Response 1: Cost Pressures</p>
Anonymous	<p>To the City of Mandurah Council,</p>	

I am writing to formally object to the proposed increase in land rates for the upcoming financial year. As a resident/ratepayer in Mandurah, I am deeply concerned about the financial burden this decision will place on households and businesses already grappling with cost-of-living pressures.

1. Cost-of-Living Pressures Are at a Breaking Point
Inflation, rising fuel prices, and increasing grocery and utility costs have left many families struggling to make ends meet. An increase in land rates would further strain household budgets at a time when every dollar counts. Ratepayers should not be forced to shoulder additional financial pressure when many are already at or near their limits.

2. Impact on Local Businesses
Higher land rates will disproportionately affect local businesses, especially small enterprises that are still recovering from recent economic disruptions. These businesses are essential to the local economy, providing jobs and services that sustain our community. Rate increases could lead to higher operating costs, reduced employment, and even closures.

3. Limited Corresponding Improvements in Services
There is growing concern among residents that rate increases have not been matched by noticeable improvements in council services or infrastructure. Ratepayers are entitled to transparency and accountability regarding how their contributions are spent and what tangible benefits they receive in return.

4. Disproportionate Impact on Fixed-Income Households
Retirees and pensioners, who make up a significant portion of the Mandurah population, are particularly vulnerable to rate increases. These individuals often live on fixed incomes and have limited capacity to absorb

Refer **Response 1: Cost Pressures**

Refer **Response 4: Capital Investment and Planning**

Refer **Response 6: Accountability and Transparency**

The State Government provides a pensioners and seniors rebate scheme to eligible pensioners and seniors which provides for a rebate on their rate amounts

	<p>additional costs. Raising rates without relief measures will disproportionately hurt these members of our community.</p> <p>5. Need for Fiscal Responsibility and Alternative Measures Rather than passing costs onto ratepayers, the council should explore alternative strategies to manage its budget. These could include efficiency audits, service reviews, and better prioritization of spending. In times of economic stress, all levels of government must demonstrate fiscal discipline.</p> <p>Conclusion I urge the City of Mandurah Council to reconsider the proposed rate increase. This decision should not be made lightly, and must take into account the real-world financial hardship it will impose on the community. A pause or rejection of the rate increase would demonstrate empathy, responsibility, and a genuine commitment to supporting Mandurah’s residents and businesses during challenging times.</p>	<p>Refer Response 3: Efficiency Program</p>
<p>Anonymous</p>	<p>I am writing as a concerned resident of Mandurah to formally oppose the proposed council rate rise for the upcoming financial year.</p> <p>While I acknowledge the need for the City to fund essential services and infrastructure, I believe this proposed increase is both ill-timed and unjustified given the current economic pressures facing our community.</p> <p>Key Concerns:</p> <p>Ongoing Financial Pressure on Residents: Many Mandurah households are experiencing significant cost-of-living increases, including rising prices for food, fuel, utilities, and housing. For many, even a modest rate rise could push their finances further into strain. Pensioners, families, and low-income residents in particular will be disproportionately affected.</p>	<p>The State Government provides a pensioners and seniors rebate scheme to eligible pensioners and seniors which provides for a rebate on their rate amounts</p>

	<p>Lack of Clear Justification and Transparency: Ratepayers have not been provided with sufficient detail on the specific need for this rate increase. Before any rise is approved, the City should clearly demonstrate how existing funds are being managed, what cost-efficiencies have been explored, and precisely how additional revenue will improve services.</p> <p>Perceived Decline in Services: Many residents have expressed frustration at what they see as a decline in the quality and consistency of local services. A rate increase should be accompanied by demonstrable improvements, but this has not been clearly communicated.</p> <p>Negative Impact on Local Business and Community Confidence: Mandurah's local economy, including small businesses and tourism operators, is still recovering from broader economic challenges. Increasing rates at this time could hinder recovery, limit local spending, and discourage investment in our community.</p> <p>I urge the City of Mandurah to reconsider the proposed rate rise and instead look at cost-saving measures, community consultation, and staged financial planning that does not further burden ratepayers during an already difficult period.</p> <p>Thank you for the opportunity to make this submission.</p>	<p>Refer Response 6: Accountability and Transparency</p> <p>The Council invests in Visit Mandurah, City Centre Activation projects, entrepreneurship programs, economic development projects and business grants, destination planning, City Centre planning and development, the City of Mandurah's annual events program including the Mandurah Christmas Lights Trail, New Year's Eve Celebrations and Crab Fest, event attraction and support, marketing promotional campaigns and education projects and the Mandurah Ocean Marina Chalet facilities. Without the increase projects would need to be reduced or not continue.</p> <p>Refer Response 1: Cost Pressures</p> <p>Refer Response 2: Impact on the reduction of the proposed rate</p>
Corey Hunter	<p>Against the rate increase. Everyone has to manage a budget, so should you. It is not fair to every time you run out of money put the hand out. Everyone already pays tax and high rates.</p>	<p>Refer Response 1: Cost Pressures</p>
Anonymous	<p>With all the current financial difficulty across the board and people struggling to make ends meet, council needs to actually listen to the community and understand that you only keep raising costs for so long before people break.</p>	<p>Refer Response 2: Impact on the reduction of the proposed rate</p>

	<p>Many can't afford to pay more. Simple as that. Council needs to freeze rates for 12 months to give interest rate cuts time to filter through and people to catch up financially. I oppose the proposed increase.</p>	
<p>Anonymous</p>	<p>I'm from Dawesville.... if we didn't have to beg for everything, I wouldn't whinge. But the Dawesville bucket of funds gets pilfered, when there isn't enough in there in the first place. New developments are a joke.</p>	<p>A number of capital projects in the 2025/26 Financial Year include the completion of the Dawesville Community Centre, and Dawesville South East Foreshore.</p>
<p>Anonymous</p>	<p>1. LONG-TERM AFFORDABILITY</p> <ul style="list-style-type: none"> • The current plan assumes annual rate rises and continued borrowing without clearly addressing whether this model is sustainable for residents on low or fixed incomes. <p>The plan doesn't offer alternative pathways, like pausing major projects, prioritising renewals, or managing services differently under constrained budgets. This limits transparency and options for public input.</p> <p>2. EQUITY IMPACTS</p> <ul style="list-style-type: none"> • There's minimal analysis of how different groups — e.g. renters, pensioners, small landowners, or people living in less developed suburbs — are affected by rate structures or benefit from infrastructure spending. <p>There's no real discussion of how decisions will impact vulnerable populations, or how the City will support residents under financial pressure. This is especially relevant with proposed rate rises.</p> <p>3. TRANSPARENCY OF CAPITAL PROJECTS</p> <ul style="list-style-type: none"> • Major projects (e.g. Hall Park Class A Reserve) aren't costed in detail in the LTFP. And doesn't offer 	<p>Refer Response 4: Capital Investment and Planning</p> <p>The State Government provides a pensioners and seniors rebate scheme to eligible pensioners and seniors which provides for a rebate on their rate amounts</p> <p>Refer Response 6: Accountability and Transparency</p> <p>Western Foreshore Leisure Precinct Plan Costings <u>Year 1 - 2025/26 (\$448,000)</u></p> <ul style="list-style-type: none"> • \$198,000 New Skate Park Car Parking Design and Construction – Stage 1

	<p>any assessment of the short or long-term cost with the loss of this asset). Without this, councillors and the public can't assess the trade-offs or opportunity costs.</p> <p>While the document refers to “major capital projects” and “renewal programs,” it does not specify what these projects are, their estimated costs, or timelines. This makes it hard for residents to assess priorities or justify rate increases.</p>	<ul style="list-style-type: none"> • \$50,000 Mary Street / Leighton Place / Pinjarra Road / Old Coast Road Intersection Upgrade Design • \$200,000 Foreshore Hazard Treatment Planning and Design <p>Additional Notes: The new Skate Park Car Parking was previously identified through the Waterfront Redevelopment master plan process for the Western Foreshore Leisure Precinct in 2019. This car park will largely service the skate park and playground. The Intersection Upgrade at Leighton Place/Mary Street and Old Coast Road / Pinjarra Road is required to address current congestion issues and future growth. The Coastal Protection works have been identified through the site CHRMAP and are required to address future inundation risks across the entire extent of the Western Foreshore.</p> <p><u>Year 2 - 2026/27 (\$4,146,000)</u></p> <ul style="list-style-type: none"> • \$170,000 New Skate Park Car Parking Construction – Stage 2 • \$825,000 War Memorial Car Park Upgrade and Expansion • \$800,000 Coastal Hazard Treatments – Stage 1 • \$1,500,000 Mary Street / Leighton Place / Pinjarra Road / Old Coast Road Intersection Upgrade • \$851,000 Public Open Space and Landscaping Upgrades - Stage 1 <p>Additional Notes: The new Skate Park Car Parking was previously identified through the Waterfront Redevelopment master plan process for the Western Foreshore Leisure Precinct in 2019. This car park will largely service the skate park and playground. The War Memorial Car Park remediation works are designed to address existing drainage issues. The expansion of the War Memorial Car Park is designed to accommodate increased activation across the entire Western Foreshore Leisure Precinct. The Coastal Protection works have been identified through the site CHRMAP and are required to address future inundation risks across the entire extent of the Western Foreshore. The Intersection Upgrade at Leighton Place/Mary Street and Old Coast Road / Pinjarra Road is required to address current</p>
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	<p>4. SERVICE DELIVERY VS. INFRASTRUCTURE SPENDING</p> <ul style="list-style-type: none"> • The LTFP and associated strategies often highlight “maintaining community services” — but operational services are rarely broken down, and it’s unclear whether ratepayers are getting better OR just more expensive services. <p>Cost assumptions (e.g. inflation, population growth, CPI, construction cost escalations) are general and not clearly tied to Mandurah-specific data. This weakens the basis for strategic local planning.</p> <p>There are also questions about hidden or bundled spending due to limited details.</p> <p>5. USE OF RESERVES AND DEBT</p> <ul style="list-style-type: none"> • The City holds significant financial reserves and continues to borrow — yet it’s not clear whether 	<p>congestion issues and future growth. The new recreation infrastructure to be developed within the Leisure Precinct includes improved path linkages and landscaping.</p> <p><u>Year 3 - 2027/28 (\$1,750,000)</u></p> <ul style="list-style-type: none"> • \$719,000 Coastal Hazard Treatments – Stage 2 • \$1,031,000 Public Open Space and Landscaping Upgrades - Stage 2 <p>Additional Notes: The Coastal Protection works have been identified through the site CHRMAP and are required to address future inundation risks across the entire extent of the Western Foreshore. The new recreation infrastructure to be developed within the Leisure Precinct includes improved path linkages and landscaping.</p> <p>The LTFP and the budget indicate that there is no service level increase to existing services. If Council decide to increase a service level, the cost of doing so will need to be factored into further rate increases or reduction in another service area that will have an impact to those customers who use that service.</p> <p>The City’s contracts annual price increases generally reference Perth CPI. Mandurah data is not relevant for this purpose. The source of the annual price increase, being the Australian Bureau of Statistics (ABS) does not issue results for local governments. The two major costs of the City, being wages and materials and contracts use assumptions that are the most appropriate and from sources that are the most appropriate.</p> <p>Council is addressing the level of investment required in the City’s \$1.55 billion asset portfolio. The data shows that the current level of renewal investment is not enough, and over 10 years, through the LTFP, there is a strategy to ensure each year ratepayers will move</p>
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	<p>borrowing is truly justified, or if reserves are being used prudently.</p> <p>The plan speaks of service improvements and asset renewal, but doesn't clearly link financial investments to measurable benefits for the community – such as increased service access, improved maintenance, or outcomes for low-income residents.</p> <ul style="list-style-type: none"> • Performance Measurement Is Vague There's reference to KPIs and financial targets (e.g. operating surplus ratio), but no public-facing scorecard or clear way for ratepayers to track whether the City is staying on course. 	<p>towards paying the required amount for their enjoyment and use of the City's assets in that year.</p> <p>Due to the gap between what the current community should be paying and the revenue required to be raised from rates, the City is required to borrow for the delivery of capital programs. The level of borrowings is in accordance with the Council Policy and within the Debt Service Ratio, as established by the Department of Local Government, Sport and Cultural Industries (DLGSC).</p> <p>The investment in asset renewals will maintain service levels for current and future generations without a decline in quality or efficiency of the assets. If there is no action taken, the long term impact is a decline in the condition of the City's assets and service level. This will result in future communities having to pay excessive rate increases.</p> <p>This is not correct. The LTFP includes detailed information on the City's progress on achieving the DLGSC Financial Ratios. A public scorecard is available on the MyCouncil website which is an initiative of the Western Australian Government to strengthen local government accountability and performance. MyCouncil - View a council</p>
<p>Anonymous</p>	<p>In the midst of a cost of living crisis and pending recession - like conditions, I feel it is somewhat irresponsible to impose an increase year on year that exceeds inflation. We all need to live within our means and while progress is needed, some of these projects are not urgent and it would be wise to postpone them to a more affluent time. Another idea is to apply a levy to canal properties where wealth is extreme to offset a proposed discount to single person dwellings. Currently single people pay the same rates as a family yet they have less financial resources and use less council services. This happens in health, & other services as well, so single people are significantly disadvantaged in every facet of living expense. Focus should be on keeping living costs low for the average person right now, lowering</p>	<p>Refer Response 1: Cost Pressures</p> <p>Properties in the canals and marinas pay an additional levy through the Specified Area Rates (SARs). SAR's enable the enhancement and maintenance of the area by way of increased service levels and this is paid by the ratepayers who live in the respective area. Through this levy, the City collects additional revenue from those ratepayers in the specific area to carry out maintenance works over and above what other residents receive, for example to make a reasonable contribution toward maintaining and managing the canals.</p>

	<p>the budget to within the constraints of income, & adjusting your business plan to suit. Alternatively find sponsors for projects to make up the shortfall [Alcoa], and put levies on the rich to alleviate pressures on the less fortunate.</p> <p>Increasing rates is not going to help our homeless crisis either. Its getting too expensive to own a home.</p>	
Anonymous	<p>Perhaps instead of paying the CEO their exorbitant salary \$390k you could have a zero rate increase. Because if you're paying the CEO that salary, one can only imagine how much the rest of the council staff are being paid. Look at cutting the number of staff employed at the council or look at the productivity of the staff. I see council staff up at the doughnut van at Silver Sands. Now to get up there, order a coffee and get back is way more time than a normal teabreak surely? I also hear about council staff having a half day off at Christmas to have a Christmas lunch! That's MY money.</p>	<p>The CEO's salary is set in accordance with the Salaries and Allowances Tribunal (SAT), an independent body appointed by the State Government to determine fair and consistent pay levels for local government CEOs across Western Australia that reflect the scale, complexity, and responsibilities of managing a local government.</p>
Anonymous	<p>The proposal seems reasonable given the general increase in costs we are all feeling, including the Council I presume.</p> <p>It seems bizarre that so many in the community somehow expect councils to find money for new services and amenities, but then seem oblivious to the ongoing expenses of paying for maintenance, upkeep and staffing. All of this at a time when the population is growing and so use of those amenities is increasing. No one likes paying rates, but when you look at everything the council provides, I'll think our rates are reasonable.</p> <p>As someone who moved here from England, some people here don't know how lucky we are to have the services and public spaces we do. They should try living there for while!</p>	Noted
Anonymous	<p>Just an opportunity for a money grab. Like double demerits on a long weekend .</p>	Refer Response 1: Cost Pressures
Anonymous	<p>Seems that you think rate payers are a bottomless pit of money . Well we are not ! If we need extra money we</p>	Increases to Elected Members sittings fees and allowances are determined through the SAT and Council decide on the percentage

	either have to work more hours or sell something to get it ! I suggest the council does the same ! I'm sure the remuneration of the mayor and top staff could do with a review ?	of the maximum sitting fees to be paid in each financial year. The CEO is also set in accordance with SAT.
Corey Hunter	Why do we keep spending money on water ways and alike,the rate payers are paying for visitors, when visitors should helping us , why not charge them a fee, that goes towards the cost of upgrades. How money seem to be wasted and not put to projects or up keep of parks trees and pathways of the shire, and us that live on the island never seem to be in the mix.	Investment in waterways and foreshore upgrades benefits the broader community by improving environmental health, and access to recreational areas. These spaces attract visitors, which in turn supports local businesses.
Sandra Playle	Please be realistic this is not about the City of Mandurah it's about people and their basic human rights. Stop wasting money and rates won't need to go up.	Refer Response 3: Efficiency Program
Anonymous	Increases are pushing the limits of people being able to afford to stay in their homes . Cost of living is outpacing people's savings .	Refer Response 1: Cost Pressures
Anonymous	If you keep increasing rates more people are going to become homeless. Don't increase rates. It's being rediculous.	Refer Response 1: Cost Pressures
Anonymous	Hoping this is a joke? What local council would want to kick residents when they're already down. The cost of living crisis is affecting everyone, some parents are going without food just to keep a roof over their children's heads. NO RATE INCREASES!! WE PAY ENOUGH AND ARE TAXED ENOUGH.	Refer Response 1: Cost Pressures
Masaru Suda	I don't mind if the rate goes up as long as the council listens to the rate payers. Homeless, crimes, drugs, ferals in the city, please do something about it first! we definitely need 24/7 patrols in central Mandurah between the train station till foreshore. I'm very happy to pay extra for it.	Response 9: Homelessness Strategy The State Government confirms it is the lead agency for ending homelessness in its forward planning document called "All Paths Lead to a Home: Western Australia's 10-Year Strategy on Homelessness 2020–2030". Homelessness is an issue that intersects with many State Government departments, such as Department Communities, Housing, Justice, Health, Mental Health, Education and WA Police. The State Government is responsible for providing services to address the key factors that lead to homelessness, such as domestic violence, mental health, substance abuse, family breakdown, lack of affordable housing,

		<p>and the general economic disparities that arise when people face financial hardship.</p> <p>The State Government outlines the role of local government to be one of facilitating partnerships and co-ordinating place-based responses. It recognises that local governments have frontline workers, including rangers, library staff and customer service officers who interact with and provide assistance to people who are at risk of, or experiencing homelessness. However, the State Government does not expect these staff to have the specialist skills required to address the complex issues of people experiencing homelessness, rather expect these frontline workers will be a key point of referral to local homelessness and accommodation services that are provided by the Federal or State Government, and community services sector.</p> <p>The City has comprehensive commitments to ensure it makes a meaningful impact toward to end homelessness. The City recently endorsed the “Mandurah Shared Approach to Ending Homelessness Action Plan 2025-2027” which included extensive community engagement, including people with lived experience. Examples of commitments include facilitating the Homelessness and Street Present Network, actively supporting Common Ground housing to be constructed, disseminating resources, advocating to State Government for continuation of services like outreach, and supporting the Peel Community Kitchen and Peel Community Showers.</p> <p>The State Government is the lead agency for employment, and the City value-adds to this by undertaking Transform Mandurah initiatives aimed at strengthening structural employment. Examples include the ongoing Job Connectors program at Billy Dower Youth Centre, and the free training available to assist residents start their own business.</p> <p>Similarly, the State Government is the lead for mental health services. The City undertakes continued advocacy to the State Government to increase its commitments to improved mental</p>
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		health, especially as part of the Peel Health Campus redevelopment. The City commits to a variety of health, wellness and community programs to support general mental health. Some specific mental health programs are delivered with external funding in partnership with health experts.
Anonymous	Last financial year a petition was sent out to lessen the rate rise with Mandurah City Council as usual the councilors had no response. This year they continue to rise because of their use of electricity and insurances.. as quoted on the the radio station 91.7 In my opinion the increase in rates is a funding for them to waste money on projects that arent a priority right now when so many of us a struggling to put food on the table for our families and shelter over our heads. Stand up people and say no. Our priorities are our survival not putting money in their pockets. Remember they work for us not us working for them.	A petition on the rate increase was presented to Council on 25 July 2023 for the 2023/24 Financial Year which was received by the Council prior to the agenda item for the adoption of the rate increases.
Ash Cowling	A drastic increase with little advantages. The last increase was to assist in multiple areas including road, lighting and communications etc. Yet multiple areas still remain with poor quality of the aforementioned.	Refer Response 1: Cost Pressures Refer Response 8: Services and Programs for Families, Children and Young People
Carmen Smith	Enough is enough we have to live to a budget so should you!!!!	Refer Response 1: Cost Pressures
Anonymous	No, I do not agree with any rate rises, we are in a cost of living crisis and I don't think it's fair or acceptable to put us rate payers through this.	Refer Response 1: Cost Pressures
Brenden Hatton	Dear Councillors and Administration, At last years Long term financial council meeting I raised my concerns around the continual year on year rate increases due to the waist exhibited by the Peel street road improvements twice over, the Lesley street elongated road repairs and other reckless overspends in a time of high inflation and cost of living crisis. At that meeting I asked if the City of Mandurah administration were looking at any cost saving initiatives	Refer Response 1: Cost Pressures Refer Response 3: Efficiency Program

	<p>as I believed it was necessary as the burden on the rate payers was becoming untenable. Reece Williams fed back that the Administration was looking at cost efficiency initiatives. Well, it sounds like these were hollow words from our once Mayor, as we are now faced with another 4% increase continuing the year on year trend. It is clear that this administration has continued to ignore any efficiency methodology when you consider the foreshore upgrades, as the whole frontage was ripped up and completely redeveloped when it only required some minor touch ups. Pinjarra road has been the longest road development in the nations history and I can not for the life of me understand why it has taken so long to resurface, the only suggestion I can offer is incompetence and bureaucracy. These reckless expenditures have been supported by you our locally elected members and I would ask, rather than sit blank faced and oppressed like in the last years long term financial plan and Rates meeting, I ask you to put your support behind your electorates and not support this increase until the administration enacts a plan to effectively drive cost efficiency improvements, as well as look at bureaucracy improvements in their processors. I ask you to remember who you represent!</p> <p>Regards Brenden Hatton</p>	
Anonymous	No more rate hikes	Refer Response 1: Cost Pressures
Anonymous	No to increase	Refer Response 1: Cost Pressures
Anonymous	<p>4.08% is a reasonable rise as long as some issues are taken care of.ie: Homeless Underground power in Old Halls Head more dog bag dispensers Senior citizen centre should be free for senior groups</p>	<p>Refer Response 3: Efficiency Program</p> <p>Refer Response 9: Homelessness Strategy</p>
Anonymous	I'm concerned about the proposed rate increases giving the cost of living. I personally can't afford to keep paying	Refer Response 1: Cost Pressures

	<p>rising rate costs when a dozen eggs is costing \$10 as well. Is there another way to raise money rather than increasing rates?</p>	
<p>Anonymous</p>	<p>I think the rise is reasonable given the considerable increase in costs for all businesses. The argument that there's a cost of living crisis does not hold weight because that crisis is affecting local government as well, and the services and programs being offered actually make the public's cost of living less. If you think about the vast array of opportunities to experience life in Mandurah for free or low cost as a consequence of what the City provides, I think living here is excellent value. People don't consider the expense of maintaining and protecting our beaches or foreshores, the myriad public spaces and gardens, all of which contribute a 'soft' influence on making this place so enjoyable. The subsidised MARC and Seniors Centre, the services our libraries offer, the museum, and the amazing work done at Billy Dower, all contribute to Mandurah's being somewhere where you can fill your days, if you choose, for free or very low cost. That ignores the sheer volume of roads that must be maintained, the hard costs of which have increased considerably, and the programs and events that exist to benefit local business and the community. If the rates aren't increased slightly, which of these things gets cancelled. Would Mandurah be better without the MARC, or CrabFest, or by closing the seniors centre? I suspect not, but those who blindly request a zero increase must be doing so for political rather than realistic reasons.</p> <p>During COVID the City provided almost \$5 million dollars of rates relief, a figure that will take many years to get back, and as its costs increase, it just isn't feasible to continue to kick the bucket down the line for our kids and grandkids to pick up the bill. This rate increase is proportional, and reasonable, and demonstrates the leadership needed in local government to make difficult choices for our communities rather than taking the easy</p>	<p>Noted</p>

	option, which would clearly be the popular choice, but not the right one.	
Allan Payne	Considering the ongoing and unresolved issues with homeless people (drug addicted people who chose to live on the streets) in mandurah that has massively reduced the quality of life for a Mandurah resident I believe that any increase is not deserved. Fix the problems. A ranger told me that they only deal with homeless people on Wednesdays!!!	Refer Response 9: Homelessness Strategy
Anonymous	I would like to express my concern regarding such a large increase in rates for ratepayers in the COM. With increasing financial burden on young families I would suggest a modest increase to help those struggling. I'm in agreement with slight increases in rates not with the current rate increase suggested	Refer Response 1: Cost Pressures Refer Response 8: Services and Programs for Families, Children and Young People
Anonymous	I think it is greedy and heartless to raise rates again considering your recent pay increases and the community struggling with costs already.	Refer Response 1: Cost Pressures
Anonymous	The proposed rate rise of 4.08% is over and above current and/or projected CPI and current WPI for Perth. Subsequent proposed annual rate rises are also above forecast CPI. In a cost of living crisis, local government appears to be totally out of touch. The only level of government raising taxes.	Refer Response 1: Cost Pressures
Linley Thomas	I think it is about time that the Council looked seriously at their priorities. The money you are spending is not yours, it is your ratepayers. It is not necessary to always increase costs. Each of us householders must budget within our means and if we can't balance the budget we do without things until we can afford to pay for them. We are not a cash cow.	Refer Response 1: Cost Pressures
Anonymous	No issue with rates in the dollar only how you spend it	Noted
Anonymous	We pay enough rates already	Refer Response 1: Cost Pressures
Anonymous	This might not be the place to do it. What about the pool. It's still so overcrowded. Even when all the pools are open. I go downtown do an hour of swimming. Next thing all the lanes are taken away for the exercise classes.	The MARC continually monitors operations to balance the needs of all user groups; however, we acknowledge that it is not always possible to meet the expectations of every individual. The feedback provided will be referred to the Facility Booking Team for review,

	<p>Which are now huge. I'm nearly 80 and not in good health. I need my exercise badly. I have stopped coming because I can't find a time to come and have room in the pool to swim. Also. These change rooms are a disgrace. they are really dirty. Number 7-8. The same filthy bins are still in there from when it opened. They are dreadful. The sanitary bins are the same. How about you look at these 2 change rooms please. I'm a pensioner finding it very hard but would you like me to buy a couple of new bins for in there. What about getting a couple of my friends to help me do some scrubbing in there. I can't do much but I'm sure I can rally a few people to come and scrub it clean. Thankyou.</p>	<p>with particular attention to lane availability during peak periods. This assessment will consider whether adjustments can be made to better accommodate all Centre users.</p> <p>Concerns regarding the cleanliness and condition of change rooms 7 and 8 have been noted as a matter of priority. Cleanliness and hygiene are essential standards for the facility, and the issues raised—including the condition of both general and sanitary bins—have been escalated to the Facilities and Cleaning teams. An inspection and maintenance review will be undertaken to ensure the change rooms meet the required standards of presentation and functionality.</p>
<p>Anonymous</p>	<p>Rate rises should be on hold during the cost of living crises. Paying \$2,600 is already enough for now.</p>	<p>Refer Response 1: Cost Pressures</p>
<p>Anonymous</p>	<p>Should be CPI increase</p>	<p>Refer Response 1: Cost Pressures</p>
<p>Anonymous</p>	<p>Cost of living is already far too high and the projects recently completed do not justify a rate increase</p>	<p>Refer Response 1: Cost Pressures</p>
<p>Brad Heggs</p>	<p>A proposed rate rise above inflation in this climate is a greedy, out-of-touch idea.</p> <p>A business who had to actually have responsible spending habits would forecast its operating costs to be within its gross means. Simply upping their prices as every fork in the road will put them out of business very quickly.</p> <p>A lack of comprehending this is usually detrimental to the councillors whom vote it in, as it shows a disconnect to the community whom they are supposed to represent.</p> <p>Nothing above a 2-3% rate rise should be proposed this year, or any year in the next 5.</p>	<p>Refer Response 1: Cost Pressures</p>
<p>Received by email. Name withheld as consent to publish was not obtained</p>	<p>Attention incompetent imbeciles running Mandurah Council</p> <p>May I start by saying you are disgraceful, your neglect of the public and the current economic climate should be treated as treason by the community in which you serve. Your proposed rate increase of 4.08% is negligent to the people of this community. You have once again demonstrated for all to see your incompetent management</p>	<p>Refer Response 1: Cost Pressures</p>

	<p>of rate payers funds. Daily you demonstrate the waste with unproductive operations such as the maintenance that is being conducted on the centre median strip on Mandurah Road between Pinjarra and Coodanup Roads. It should not take two weeks for this work to be completed, who ever approved this contract should have their employment terminated immediately.</p> <p>You continue to make a mockery of road works on Pinjarra Road into the centre of town, this is a disgrace and the costing is abhorrent. Your planning and scheduling for this projects resource delivery is incompetent. Terminate these personnel immediately.</p> <p>The Mandurah foreshore and children’s playground refurbishment works are a disgrace. The moron that thought these products and surface would be suitable for children is a moron.</p> <p>If you had any decency you would all resign effective immediately. This council should be looking to cut spending and increase productivity moving forward. You have failed to consider the effect this will have on renters, property owners, small business owners who lease commercial properties.</p> <p>This town doesn’t need a new netball centre, improve the facilities we currently have. The Aquatic centre is a demonstration of your incompetence at managing community projects and does not surprise me that you can’t find someone to repair the roof yet. The western foreshore does not need to be developed because there isn’t the businesses to support its development as a community space yet and to close to residential areas currently. The current Dawesville foreshore development works are an embarrassment, it should not take that long to complete these works.</p> <p>Are you actively trying to impoverish residents or do you want to improve the standard of living in this community?</p>	
<p>Received by email. Name withheld as</p>	<p>I would like to object to the rate increase this year. I fully understand prices and wages have increased but so many of us are struggling just to make ends meet, that an</p>	<p>Refer Response 1: Cost Pressures</p>

<p>consent to publish was not obtained</p>	<p>increase like the one your proposing can definitely put a devastating burden on households. Maybe the Mandurah council puts a hold on new developments and just maintains this coming year? As a rate payer I am struggling like so many. Please reconsider lowering the increase to the rates.</p>	
<p>Received by email. Name withheld as consent to publish was not obtained</p>	<p>Congratulations to Cr Burns, Zilani for being brave and courageous to vote against the officer's recommendation in the subject above rate increase proposed. Ie not published in the Mandurah mail or in library docs. Any alternative rate increase or no increase presented to the meeting 20/5/25 for a vote? Ie special date additional to the mthly meeting I suspect not noticed by ratepayers, general public.</p> <p>The formula since 2021 referred to the approved CPI WA plus the arbitrary .68% for rate increases preempted for 10yrs, however, the officer has proposed a 4.08% general increase, not an average? Or median? The WA cpi forecast for 25/26 as specified previously in my email of 2.75% which the com officer's report acknowledges means i asserted a max rate increase of just 3.43% is the reuslt. There is no mention of a justification why the officer has added a further .65% to his recommendation of the 4.08% increase. Also, in the presented report table p 29 there is no reasoning, justification for the suggested options of a + or - 1% regarding the recommended 4.08% increase.</p> <p>"There is no art which government sooner learns of another than that of draining money from the pockets of the people." (Adam Smith) The father of economics.</p> <p><u>Part 2</u></p> <p>There is the opportunity to make different decisions and a possible amendment reduction to the officers`</p>	<p>Refer Response 1: Cost Pressures</p>

recommendation for an overall rate increase of 4.08% at the next com meeting eg a one percent reduction to 3.08%.

Please seriously consider the following information before making the final rates increase decision. Ie South Perth council an acknowledged wealthy residential area has proposed only a 2.8% rate increase related to the estimated cpi of 2.75% for 2025/26.

The fair work commission disclosed as reported on the abc rn news media am 4/6/25 that since the last 5 years average income wages had actually decreased by minus 4.5% related to cpi increases regardless of their minimum wage increases. Minimum wages had decreased by minus 14.4%.

Largely low income groups such as seniors, pensioners have only had incomes increased by largely the last year decreased cpi.

Abs data for the period from feb 24 to feb 25 reveal vacancies in Australia had decreased by minus 9.3%.

In the last 12 months i personally have recorded local food increases substantially above the average cpi eg virgin olive oil 52%, capsicums 50%, tomatoes 38%, broccoli 38%. My current vehicle licence registration has increased by 3% before the wa state budget 19/6/25 reveals an expected further increase for 2025-26. There was a 5.9% increase in the 2024-25 budget.

The West Australian has reported early in the month the wa state budget is expected to reveal fees, charges increases of around 3%. This is likely to mean water rates and use to both increase by 3%, energy connections and use to each increase by 3%. Ie multiple increases additional to com rates and waste refuse increases.

My vehicle insurance increased by 20% last year and housing insurance increased in Australia on average 20%. Given the recent eastern states devastating floods and possible bush fires during next summer in the eastern states insurance costs are again likely to increase a further 20% or more.

Abs data on the abc 7.20 news 28/5/25 reported medically costs had increased by 5.4%, and education costs increased by 5.7%.

Media reports during the year have mentioned wa has recorded the highest number of companies in the building industry being insolvent since recorded history. The latter is related to excessive material costs, insufficient trades people, issues with accessing building materials and the overall previous cpi escalation.

It seems quite convenient that local governments have proposed rate percentage increases before the wa government budget which effectively avoids having to be actually aware of the state governments multiple fees, charges impact on resident ratepayers, businesses.

As com officers have not published, disclosed the proposed rate percentage increase in the mandurah times it is quite unlikely ratepayers are aware of the proposed increase. Thus, i suggest there will be the lowest number of ratepayers recorded that submit any feedback responses. The com officer omission strategy is not compliant with com transparency and accountability policy for ratepayers` best interests to be respected.

"The first service that one owes to others consists in listening to them." (Dietrich Bonhoeffer)

	"Let each of you look not only to his own interests, but also to the interests of others." (Philippians 2.4)	
Sally Glass	City of Mandurah should not increase the rates above the CPI. Too many ratepayers are struggling with the economic pressures of 2025/26. City of Mandurah should show leadership and responsibility and watch their pennies while their constituents are struggling so much. Too many businesses are not coping which is increasing the unemployment in the area.	Refer Response 1: Cost Pressures
Anonymous	I reject the increases and request an independent review of council expenditure to identify misappropriation of funds.	Refer Response 1: Cost Pressures
Anonymous	No increase or spending during such hard times. Please delay all unnecessary projects and no increase in rates	Refer Response 1: Cost Pressures
Anonymous	While I acknowledge the City's efforts to find savings and maintain infrastructure, I believe that a 4.08% rate increase—especially during a period of widespread cost-of-living stress—should not be considered 'modest.' Many residents are already struggling to manage rising expenses, and this rate rise adds further pressure. I urge the Council to consider a smaller increase.	Refer Response 1: Cost Pressures
Anonymous	I think the Rates in the Dollar Proposal is well balanced and a fair appropriation of funding. I support the CoM in this endeavour.	Refer Response 1: Cost Pressures
Anonymous	The cost of living is already putting serious pressure on households — many of us are just trying to stay afloat. A rate rise right now would only add to the burden, and I don't believe it's the right time for this.	Refer Response 1: Cost Pressures
Anonymous	No rate rise!!! The council needs to stop wasting our money eg. large inflatable Santa Christmas decorations. We need a inquiry into misappropriation of funds and hold people accountable.	Refer Response 1: Cost Pressures
Anonymous	Please do not increase the rates.	Refer Response 1: Cost Pressures
Anonymous	Opposed - the increase in rates does not need to be as high as stated. Not all home owners have gotten a pay increase that can match the increase in food and bills for a family. The struggle to finance your own city should not be	Refer Response 1: Cost Pressures

	at the cost hurting families. Financing growth shouldn't come at the cost of a family paying MORE on land rates.	
Anonymous	Do not agree. Do not support this.	Refer Response 1: Cost Pressures
Kim Forest	No Rate increase, as a young family of 4 these increases will cripple us.	Refer Response 1: Cost Pressures
Patricia Brown	As a rate payer living in Mandurah Quays, I am opposed to the proposed rate increase. This area is NOT just for use by residents - the Boundary Island Brewery brings thousands of people in a year plus the hundreds of non residents who fish and crab off the sea walls and rocks. The landscaping team do a wonderful job maintaining the public areas - residents in other areas with parks and gardens do not pay any additional amounts. Mandurah Quay is used by hundreds of booties a week in peak seasons, very few of whom are local residents.	Noted
Anonymous	I believe that currently with the cost of living crisis and currently homelessness of more families a rate rise will be catastrophic to the people of Mandurah	Refer Response 1: Cost Pressures
John Stone	As the chairman of a local charity ,I see all works of life struggling to survive week to week from renters ,young couples with motgauge debts,pensioners ,not only renters but home owners living week to week on a pension with no bank roll to back them up .At our charity group we give between 8 to 10 ton of vegetables bread and groceries every week .We supply to church groups ,the community kitchen,Mfamci ,SALVOS ,RSL Etc etc and direct to the public via our shop .A rate rise will put pressure on all groups .These groups can't afford to use a lot of the facilities the rates are spent on ,these groups are from all works of life here in Mandurah. Some of the councillors have been and seen our work others don't see just how bad our city is struggling .	Refer Response 8: Services and Programs for Families, Children and Young People
Anonymous	This is disgraceful. Does the word "Inflation" mean anything to you? Families are already struggling to feed their families, purchase school uniforms, pay their bills and mortgages and now you want to add even more pressure to families!	Refer Response 1: Cost Pressures

	Your going to end up with a lot of For Sale signs, and a community living in tents, cars or worse.	
Natalie Drake-Brockman	I trust that the City officers provide enough detail to Councillors and that Councillors rigorously review the detail of what is being proposed and makes decisions in the best interest of all ratepayers and residents in the ward they represent. As a ratepayer I'd like to know more detail on infrastructure project expenditure. So for eg what is being proposed for the admin, the boardwalk upgrade, the regional centre, the western foreshore. I understand there is a lot of maintenance required to ensure assets are sustainable. Inundation seems to be a problem that needs attention in all coastal/waterfront areas. Given the City has such good cash reserves I do wonder whether a rate rise is necessary but again that is for the administration and Council to work out.	<p>Information on the City's Capital program delivery is available in the City's Budget, Long Term Financial Plan and Corporate Business. Additionally, the monthly financial reports published in the Council Agenda provide an overview on the status of the Capital Program delivery.</p> <p>Refer Response 4: Capital Investment and Planning</p> <p>Due to the gap between what the current community should be paying and the revenue required to be raised from rates, the City is required to borrow for the delivery of capital programs and utilise the Asset Management Reserve. If you refer to the LTFFP, you will see that the Asset Management Reserve is being utilised to fund renewal expenditure and this reserve is likely to be almost depleted during the 10 year plan.</p> <p>The investment in asset renewals will maintain service levels for current and future generations without a decline in quality or efficiency of the assets. If there is no action taken, the long term impact is a decline in the condition of the City's assets and service level. This will result in future communities having to pay excessive rate increases.</p>
Anonymous	Having that much rate increase duringg cost of living is crazy. Coucil spending can be better controlled. Instead of only focus on tourism, how about putting the locals first. Create outdoors area where young people can ride dirt bikes this will keep them off the streets. Council can surely consider its own people before profits	Refer Response 1: Cost Pressures
Anonymous	No	Refer Response 1: Cost Pressures
Anonymous	Rates increases for projects which don't help the rate payers.	Refer Response 1: Cost Pressures
Keith Stedman	I am not opposed to a rate increase, but given that the rate of inflation is around 2.5%, Council should be looking at keeping it as close to that as possible. There are a lot of people doing it tough out there.	Refer Response 1: Cost Pressures

<p>Emily Johansen</p>	<p>I support the proposed rates in the dollar for 2025–26.</p> <p>Sustainable and responsible rate increases are necessary to maintain and improve public infrastructure, community spaces, and long-term economic health. I particularly support investments like the Hall Park redevelopment, which enhances the Western Foreshore for locals and tourists alike and provides long-term value through partnerships like Shelter Brewery.</p> <p>Mandurah should continue to plan for the future with a balanced approach that invests in our city’s growth, livability, and financial sustainability.</p>	<p>Noted</p>
<p>Anonymous</p>	<p>With the cost of living rising it might be worth pausing rate rises.</p>	<p>Refer Response 1: Cost Pressures</p>
<p>Anonymous</p>	<p>We oppose the rate increase of 4.08%.</p> <p>Whilst the COM acknowledges the struggles families are facing, you continue to increase the rates. There needs to be a focus on how much families are really hurting, you only have to look at the increasing homelessness. I Having read through the Creditors Schedule of Accounts as of 30th April 2025, and there seems to be room for expenditure cutbacks and reviewing your creditors used. Some of the expenditure, especially on the events seems exorbitant. There is insufficient information on some narration of the report for the ratepayers to establish what the expenditure was for. We are continually frustrated with the Council because we are not being heard, Behind all the different 'mottos' being used to say this increase the right thing, followed by the use of a 'psychological tactic', i.e (increase only equates to \$1.34pw) the reality is, ratepayers are hurting. We want a council who gets back to focusing on the priorities for its locals, not building empires that in the end, we will be forever having to pay rate increases to keep up with maintenance etc on our services. We deplore the increase based on projects that have not yet been approved, therefore, this alone, would be room for a freeze until exact costs are known and</p>	<p>Refer Response 1: Cost Pressures</p> <p>Response 2: Impact on the reduction of the proposed rate</p>

	approvals given. So, we are requesting a hold on a further rate increase.	
Anonymous	1. The information outlines that SAR's enable the enhancement and maintenance of the general amenity of an area by way of increased service levels for the benefit of the owners/residents who live or work in the area. Why then is there an increase for SAR's for all canal frontage properties when it is not just the owners of said canal properties who benefit from the canal waterways? it is not just the canal frontage properties who benefit from this but also other canal waterway users including commercial users and other local and non local residents all possibly not paying this SAR. Perhaps this entire SAR should be borne by the general community who utilises the canal waterways, or should these waterways only be for the exclusive use of residents paying this SAR? Understood the CoM contributes to some waterway costs attributed to public use, but then why seek additional SAR's and increases to SAR's from canal frontage residents only who are also members of the public and not the sole users?	As part of the original subdivision approval, Council ensured that the property owners paid for the additional service level that is provided through a Specified Area Rate. Only certain areas of Mandurah have canals and the majority of the benefit is for the ratepayers who are required to pay a Specified Area Rate.
Gary Brown	This should be the same as last year as Council needs to reduce the amount being spent on non essential entertainment, not the roll of council spend rate payers money for the benefit of a limited number of businesses.	Refer Response 1: Cost Pressures Refer Response 3: Efficiency Program
Anonymous	With the current situation of cost of living crisis, the proposed increase percentage is outrageous which would push a lot of families under immense pressure. Request this would be given consideration. May be keeping increasing costs and cost of living pressures, a midway is sought around 2% increase mark.. Hope this is considered. Thank you.	Refer Response 1: Cost Pressures
Anonymous	As a resident within the city of Mandurah's limits for over a decade I have not seen any improvement in services	Refer Response 1: Cost Pressures

	<p>provided relating to my private residence during this period. Areas located to the South of the Dawesville Cut receive minimal council attention when comparing to basic maintenance activities observed closer to Mandurah City Centre. An increase of 4.08% to the issued council rate will put further pressure on an already stretched household budget during this current period (cost of living crisis) Section 5.3.10 of the Financial long term plan assumes the easing of the cost of living to which i would argue is inaccurate and needs to be adjusted to reflect actual increases being experienced by households (electricity/insurance premiums/motor vehicle registrations/water/grocery prices etc) Further projected rate increases identified in section 5.3.8 each year through to FY28/29 will be a concern for many households as this will compound current financial pressures already being experienced this year.</p> <p>Significant population growth throughout the city of Mandurah would result in additional funds received through rates being applied to new houses whilst at the same time covering the cost of servicing each new residence.</p> <p>Rather than introducing a rate increase on rate payers, the council need to challenge themselves to identify cost savings through other means internally and strongly communicate to Mandurah rate payers that the council operates to the most efficient and cost effective standards possible prior to any rate increases.</p>	<p>A number of capital projects in the 2025/26 Financial Year include the completion of the Dawesville Community Centre, and Dawesville South East Foreshore.</p> <p>Included in the Long Term Financial Plan are a range of assumptions including the number of rateable properties that will be delivered in the next 12 months which has increased the operating revenue. However, additional growth in population increases the demand in services from the City which also requires an increase in operating expenditure.</p> <p>Refer Response 3: Efficiency Program</p>
<p>Received by email. Name withheld as consent to publish was not obtained</p>	<p>You are suggesting an increase of 4.8%, yet those of us in Zamia Loop receive nothing as ratepayers; the only thing you do for us is collect the rubbish bins.</p> <p>We have tried to approach you on numerous occasions, yet you seem to wash your hands of us.</p>	<p>Rates provide vital revenue needed to maintain City assets and deliver programs, services and activities for the community including:</p> <ul style="list-style-type: none"> • maintenance on parks and reserves maintenance • citizenship ceremonies • community capacity building workshops

	<p>We have a particular tree that needs to be removed, but all you do is quote your tree person, who claims it's okay, yet there is cracking in it, white ants, and sawdust all around the base.</p> <p>On Zamia Road, the developer did not build to any specifications that I can see. The coating is approximately 12mm thick. Upon breaking up, we received emails stating that it would be included in the Shire program. Additionally, work was carried out on some temporary repairs by the Shire, as well as some kerbing work. However, all of a sudden, you reneged on this.</p> <p>The refuse truck does not help, as it is churning up the road.</p> <p>Street lighting is our responsibility, and we are responsible for its maintenance.</p> <p>So again, what are we paying rates for? We get nothing for our money, so don't go mentioning the various projects because overall they do not apply to us, we do not live in those areas, so you are only doing it for those people. Most of us who live in Zamia are senior citizens on pensions.</p>	<ul style="list-style-type: none"> • implementation of community development plans including homelessness strategy, community led initiatives, social Infrastructure plan • NAIDOC Week and Indigenous engagement • mental health initiatives • community assistance grants • seniors programs • senior centre operations • youth development and leadership programs • buildings and facilities maintenance • Mandurah, Falcon and Lakelands libraries and programs, • Planning, building, health and swimming pool compliance • facilities cleaning costs • State Emergency Services expenses • Ranger services and pound management • maintenance of verge treatments • Mandurah Aquatic and Recreation Centre programs and facility • managing access and usage of the City's hired facilities, support services to local sport clubs • mosquito control • health sampling • public health plan implementation • footpath and kerb maintenance • public access way maintenance • noise management • contaminated sites management • health, dust and food inspections • water monitoring • contribution to Visit Mandurah • City Centre Activation Project • entrepreneurship programs • economic development projects and business grants • City Centre planning and development
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		<ul style="list-style-type: none"> • annual events program including the Mandurah Christmas Lights Trail, New Year’s Eve Celebrations and Crab Fest, event attraction and support • fire mitigation and emergency management, • bushland mitigation, • bore monitoring and maintenance, • road tree planting and maintenance, • tree pruning, • drainage maintenance, • implementation of the urban canopy strategy, environmental education programs and research partnerships, • marina and waterways maintenance and coastal erosion, • waste services including residential rubbish removal, waste transfer station operations • maintenance of roads, bridge, canals, car parks, traffic management services
Confidential email submission	Refer Confidential Attachment 8.7	Refer Confidential Attachment 8.7

Statement of Object and Reasons for Imposing Differential Rates for 2025/2026

The following Statement is provided in accordance with Section 6.36 of the *Local Government Act 1995* to inform ratepayers of the City of Mandurah's Objects and Reasons for the differential rates being proposed for the 2025/2026 financial year.

The City of Mandurah (the City) applies a differential rate in the dollar depending on the characteristics and/or uses of the land, with the gross rental value (GRV) to determine the rates levied for each land that is rateable.

This document outlines the objects and reasons for implementing differential general rates.

Proposed Rates

The City proposes to impose differential general rates to all gross rental values in its district according to one or a combination of:

- The purpose for which land is zoned.
- Whether or not the land is vacant land.

For the 2025/2026 year, Council is proposing to impose five differential rates as shown in the table below:

Category	Rate in the dollar	Minimum Rate
Residential Improved	\$0.093329	\$1,338
Residential Vacant	\$0.178945	\$966
Business Improved	\$0.101842	\$1,338
Business Vacant	\$0.186657	\$1,338
Urban Development	\$0.166382	\$1,338

Objects and reasons

The following are the objects and reasons for each of the differential rates:

Residential improved land – rate in the dollar \$0.093329

Object This proposed rate in the dollar is regarded as the base rate as it represents the greatest number of properties in the City. It is for properties that are zoned and used for residential purposes.

Reason This rate aims to ensure that all ratepayers contribute towards local government services and programs.

Residential vacant - rate in the dollar \$0.178945

Object This proposed rate in the dollar is set at a higher level as the City wishes to promote the development of all properties to their full potential.

Reason This rate in the dollar will act to deter land holdings and acts to stimulate residential development.

Business improved - rate in the dollar \$0.101842

Object This rate is to recognise that certain expenditures in the budget are specifically directed towards the economic development of the City and the additional costs associated with the service provision related to business activities.

Reason This rate will ensure that the City meets the level of service costs associated with business properties and the area within which they are situated, including:
(a) provision and maintenance of road infrastructure and streetscapes including road renewals and upgrades, car parking, footpaths and traffic issues; and
(b) activation, facilitation and amenity improvements to promote the economic and social attractiveness to businesses areas.

Business vacant - rate in the dollar \$0.186657

Object This rate is set at a higher level as the City wishes to promote the development of all properties to their full potential.

Reason This rate in the dollar will act to encourage commercial development and stimulate economic growth.

Urban development - rate in the dollar \$0.166382

Object This proposed rate in the dollar relates to land held for future development (super-lots larger than 10 hectares in size). The City wishes to promote the development of all properties to their full potential.

Reason As with other vacant land rates, this rate is set at a higher level to deter the holding of land and acts to stimulate residential development. .

Specified Area Rates (SAR)

The City imposes Specified Area Rates (SAR) on certain locations in the district. SAR's enable the enhancement and maintenance of the general amenity of an area by way of increased service levels for the benefit of the owners/residents who live or work in the area.

The authority to impose specified area rates is set out in section 6.37 of the *Local Government Act 1995* (the Act). This section of the Act requires that the money raised from a SAR be used solely for the purpose which the rate was imposed, with any residual amount remaining being placed in a reserve for that same purpose.

Waterside Canals - rate in the dollar \$0.0000 (no charge this financial year)

This is levied on all properties within the Waterside Canals. The purpose of the rate is for owners to make a reasonable contribution toward maintaining and managing the canals. There is sufficient funds in the Waterside Canals SAR Reserves Account to cover the proposed expenditure of canal water quality testing, canal management fee, canal hydrographic survey costs and litter control.

Note: All owners are required to maintain/replace the canal walls on their land.

Mandurah Ocean Marina – rate in the dollar \$0.01169

This is levied on all properties within the Mandurah Ocean Marina. The purpose is to provide for an enhanced maintenance standard and asset replacement costs. The SAR proposed expenditure includes maintaining navigable depths in the entrance, basin and boat ramp, maintenance to reflection wall along Breakwater Parade, maintenance of revetment walls, maintenance of cleaning and lighting boardwalk, contribution to security, maintaining navigational aids, environmental monitoring, Marina management, maintenance of Marina plant and equipment. There is also a requirement for funds to be transferred into the reserve to fund the future dredging requirements and replacement of revetment walls and reflection wall (along Breakwater Parade) when required.

Mandurah Quay – rate in the dollar \$0.00425

On 12 September 1991, the WAPC approved the subdivision of land known then as 'The Sticks Tourist Development Area' subject to conditions, including a condition requiring the subdivider Forx Pty Ltd (Developer) to liaise with the City of Mandurah and Department of Marine and Harbours in regard to funding and management of the foreshore and Boat Haven after the initial 5 years following construction.

The Mandurah Quay area was approved based on the understanding that the general community would not be encumbered with the ongoing expense of the development of the Boat Haven infrastructure and all lots within the subdivision will contribute to the Mandurah Quay Home Owners Association Incorporated (MQHOA) who would be responsible for all the Boat Haven assets. Caveats were required to be placed on the titles.

A request by the MQHOA was made to the City to take responsibility of the Boat Haven assets and both parties agreed on the basis that the SAR would be based on whole of life costs. The SAR was introduced following formal resolution by Council in July 2001 (confirmed in the City's letter dated 9 August 2001). The intent was to transfer responsibility for the marina from MQHOA to the City as requested by the MQHOA given the impacts of land dealings associated with the caveats on properties. This information is documented in both the Special Council Meeting minutes of 31 July 2001 and the Ordinary Council Minutes of 20 March 2001 reports and minutes.

The financial structure of the SAR was based on a "whole of life" cost model, inclusive of reserves for infrastructure upkeep such as seawalls and dredging. The reserve has been accruing accordingly. Operating costs include the maintenance of the marina such as water quality testing, hydro surveys, litter control and minor maintenance of the walls. The reserve is used for any major maintenance and replacement of marina walls.

The SAR does not fund the maintenance expenses for the pavement, garden beds and lighting along the public access way.

Mariners Cove – rate in the dollar \$0.00067

This is levied on all canal frontages on the Mariner Cove canals. The purpose of the rate is for owners to make a reasonable contribution toward maintaining and managing the canals in accordance with the Artificial Waterways Policy – Canals and Core Management Group.

The SAR is to cover the proposed expenditure of canal water quality testing, canal management fee, canal hydrographic survey costs and litter control. In the 2022/23 financial year, no SAR was charged

due to sufficient funds held in Reserve to offset the required annual expenditure. Due to no funds remaining in the Reserve, the properties are now required to pay the SAR.

Note: All owners are required to maintain/replace the canal walls on their land.

Port Bouvard Eastport Canals - rate in the dollar \$0.00128

This is levied on all canal frontages on the Eastport canals. The purpose is to recoup the costs of litter removal from the canal waterbody together with the costs of water quality testing, canal management fee, surveying and minor maintenance.

Note: All owners are required to maintain/replace the canal walls on their land.

Port Bouvard Northport Canals – rate in the dollar \$0.00220

This is levied on all canal frontages on the Northport canals. The purpose is to recoup the costs of litter removal from the canal waterbody together with the costs of water quality testing, canal management fee, surveying and minor maintenance/canal cleaning.

Note: All owners are required to maintain/replace the canal walls on their land.

Port Mandurah Canals – rate in the dollar \$0.00399

This is levied on all canal frontage properties located within the defined area of Port Mandurah Canals. The purpose of the rate is for owners to make a reasonable contribution toward maintaining and managing the canals in accordance with the Artificial Waterways Policy – Canals and Core Management Group. The SAR proposed expenditure includes litter control, hydrographic survey, water quality monitoring, canal management fees, contribution to the Port Mandurah Residents Association and transferring funds into the dredging reserve for when the constructed depths exceed the tolerance limits and dredging is required.

The defined area has been identified within the Government Gazette published 23 June 1995 as Schedule B in the City of Mandurah (Specified Area) Order No.1.

Note: All owners are required to maintain/replace the canal walls on their land.

CITY OF MANDURAH
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2026
LOCAL GOVERNMENT ACT 1995

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The City of Mandurah a Class 1 local government conducts the operations of a local government with the following community vision:

CITY'S VISION

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

CITY OF MANDURAH
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2026

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
Revenue		\$	\$	\$
Rates	2(a)	102,982,834	98,159,325	98,083,897
Grants, subsidies and contributions		7,066,770	6,148,298	6,293,578
Fees and charges	15	39,227,624	39,809,750	35,192,242
Interest revenue	10(a)	4,685,824	4,658,001	4,301,430
Other revenue		89,326	276,429	79,169
		154,052,378	149,051,803	143,950,316
Expenses				
Employee costs		(61,440,073)	(59,470,797)	(59,439,328)
Materials and contracts		(67,386,922)	(57,762,049)	(61,997,749)
Utility charges		(5,030,247)	(4,186,911)	(4,740,090)
Depreciation	6	(35,612,864)	(35,618,670)	(35,205,987)
Finance costs	10(c)	(1,181,148)	(1,307,832)	(1,122,702)
Insurance		(1,615,556)	(1,541,652)	(1,476,652)
Additional reduction of expenditure		250,000	250,000	250,000
		(172,016,810)	(159,637,911)	(163,732,508)
		(17,964,432)	(10,586,108)	(19,782,192)
Capital grants, subsidies and contributions		12,052,916	14,738,814	14,108,173
Profit on asset disposals	5	0	210,821	0
Loss on asset disposals	5	0	(1,927,839)	0
		12,052,916	13,021,796	14,108,173
Net result for the period		(5,911,516)	2,435,688	(5,674,019)
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		(5,911,516)	2,435,688	(5,674,019)

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

CITY OF MANDURAH
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2026

		2025/26	2024/25	2024/25
	Note	Budget	Actual	Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		103,482,834	98,266,466	98,583,897
Grants, subsidies and contributions		6,866,770	10,436,014	6,293,578
Fees and charges		39,227,624	39,809,750	35,192,242
Interest revenue		4,685,824	4,658,001	4,301,430
Goods and services tax received		50,000	37,762	0
Other revenue		89,326	276,429	79,169
		154,402,378	153,484,422	144,450,316
Payments				
Employee costs		(62,040,073)	(59,536,865)	(60,139,328)
Materials and contracts		(66,911,922)	(59,759,633)	(60,552,749)
Utility charges		(5,030,247)	(4,186,911)	(4,740,090)
Finance costs		(1,181,148)	(1,307,832)	(1,122,702)
Insurance paid		(1,615,556)	(1,541,652)	(1,476,652)
Additional reduction of expenditure		250,000	250,000	250,000
		(136,528,946)	(126,082,893)	(127,781,521)
Net cash provided by operating activities	4	17,873,432	27,401,529	16,668,795
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(11,469,715)	(12,214,644)	(12,421,726)
Payments for construction of infrastructure	5(b)	(28,998,171)	(25,317,385)	(27,410,469)
Capital grants, subsidies and contributions		12,402,916	11,260,774	12,608,173
Proceeds from sale of property, plant and equipment	5(a)	9,943,244	1,011,330	7,449,567
Net cash (used in) investing activities		(18,121,726)	(25,259,926)	(19,774,455)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(4,946,758)	(4,837,114)	(4,332,703)
Payments for principal portion of lease liabilities	8	(374,738)	(339,471)	(576,642)
Proceeds from new borrowings	7(a)	7,150,000	4,100,848	4,650,000
Net cash provided by (used in) financing activities		1,828,504	(1,075,737)	(259,345)
Net increase (decrease) in cash held		1,580,210	1,065,866	(3,365,005)
Cash at beginning of year		89,083,614	80,999,464	87,689,758
Cash and cash equivalents at the end of the year	4	90,663,824	82,065,330	84,324,753

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

CITY OF MANDURAH
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2026

OPERATING ACTIVITIES

Revenue from operating activities

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
		\$	\$	\$
General rates	2(a)(i)	102,985,169	98,159,325	98,083,897
Grants, subsidies and contributions		7,066,770	6,148,298	6,293,578
Fees and charges	15	39,227,624	39,809,750	35,192,242
Interest revenue	10(a)	4,685,824	4,658,001	4,301,430
Other revenue		89,326	276,429	79,169
Profit on asset disposals	5	0	210,821	0
		154,054,713	149,262,624	143,950,316

Expenditure from operating activities

Employee costs		(61,440,073)	(59,220,797)	(59,439,328)
Materials and contracts		(67,386,922)	(57,762,049)	(61,997,749)
Utility charges		(5,030,247)	(4,186,911)	(4,740,090)
Depreciation	6	(35,612,864)	(35,618,670)	(35,205,987)
Finance costs	10(c)	(1,181,148)	(1,307,832)	(1,122,702)
Insurance		(1,615,556)	(1,541,652)	(1,476,652)
Other expenditure		250,000	(239)	250,000
Loss on asset disposals	5	0	(1,927,839)	0
		(172,016,810)	(161,565,989)	(163,732,508)

Non cash amounts excluded from operating activities	3(c)	35,718,031	38,123,420	35,443,132
Amount attributable to operating activities		17,755,934	25,820,055	15,660,940

INVESTING ACTIVITIES

Inflows from investing activities

Capital grants, subsidies and contributions		12,052,916	14,738,814	14,108,173
Proceeds from disposal of property, plant and equipment	5(a)	9,943,244	1,011,330	7,449,567
		21,996,160	15,750,144	21,557,740

Outflows from investing activities

Payments for property, plant and equipment	5(a)	(11,469,715)	(12,214,644)	(12,421,726)
Payments for construction of infrastructure	5(b)	(28,998,171)	(25,317,385)	(27,410,469)
		(40,467,886)	(37,532,029)	(39,832,195)

Non-cash amounts excluded from investing activities	3(d)	(150,000)	(150,000)	500,000
Amount attributable to investing activities		(18,621,726)	(21,931,886)	(17,774,455)

FINANCING ACTIVITIES

Inflows from financing activities

Proceeds from new borrowings	7(a)	7,150,000	4,100,848	4,650,000
Proceeds from new interest earning liabilities		0	351,000	461,000
Proceeds from new leases - non cash	8	1,361,900	68,303	1,863,760
Transfers from reserve accounts	9(a)	9,668,574	16,205,353	9,478,565
		18,180,474	20,725,504	16,453,325

Outflows from financing activities

Repayment of borrowings	7(a)	(4,946,758)	(4,837,114)	(4,332,703)
Principal elements of interest earning liabilities		(998,927)	(951,508)	(949,701)
Payments for principal portion of lease liabilities	8	(374,738)	(339,471)	(576,642)
Transfers to reserve accounts	9(a)	(10,737,151)	(18,571,474)	(7,666,347)
		(17,057,574)	(24,699,567)	(13,525,393)

Non-cash amounts excluded from financing activities	3(e)	(1,361,900)	(68,303)	(1,863,760)
Amount attributable to financing activities		(239,001)	(4,042,367)	1,064,173

MOVEMENT IN SURPLUS OR DEFICIT

Surplus at the start of the financial year	3	600,000	754,197	600,000
Amount attributable to operating activities		17,755,934	25,820,055	15,660,940
Amount attributable to investing activities		(18,621,726)	(21,931,886)	(17,774,455)
Amount attributable to financing activities		(239,001)	(4,042,367)	1,064,173
Surplus/(deficit) remaining after the imposition of general rates	3	(504,792)	600,000	(449,343)

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

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**CITY OF SOMEWHERE
FOR THE YEAR ENDED 30 JUNE 2026
INDEX OF NOTES TO THE BUDGET**

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1 BASIS OF PREPARATION

The annual budget of the City of Mandurah which is a Class 1 local government is a forward looking document and has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

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

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

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

The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 12 to the annual budget.

2024/25 actual balances

Balances shown in this budget as 2024/25 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Statement of Cashflows

Investing and financing transactions that do not require the use of cash or cash equivalents shall be excluded from a statement of cash flows. Such transactions shall be disclosed elsewhere in the financial statements in a way that provides all the relevant information about these investing and financing activities.

Initial application of accounting standards

During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.

- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current
- AASB 2022-5 Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants
- AASB 2023-1 Amendments to Australian Accounting Standards - Supplier Finance Arrangements
- AASB 2023-3 Amendments to Australian Accounting Standards - Disclosure of Non-current Liabilities with Covenants: Tier 2
- AASB 2024-1 Amendments to Australian Accounting Standards - Supplier Finance Arrangements: Tier 2 Disclosures

It is not expected these standards will have an impact on the annual budget.

- AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities, became mandatory during the budget year. Amendments to AASB 13 Fair Value Measurement impacts the future determination of fair value when revaluing assets using the cost approach. Timing of future revaluations is defined by regulation 17A of *Local Government (Financial Management) Regulations 1996*. Impacts of this pronouncement are yet to be quantified and are dependent on the timing of future revaluations of asset classes. No material impact is expected in relation to the 2025-26 statutory budget.

New accounting standards for application in future years

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

- AASB 2014-10 Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2024-4b Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-9 Amendments to Australian Accounting Standards - Insurance Contracts in the Public Sector
- AASB 2023-5 Amendments to Australian Accounting Standards - Lack of Exchangeability
- AASB 18 (FP) Presentation and Disclosure in Financial Statements - (Appendix D) [for for-profit entities]
- AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements - (Appendix D) [for not-for-profit and superannuation entities]
- AASB 2024-2 Amendments to Australian Accounting Standards - Classification and Measurement of Financial Instruments
- AASB 2024-3 Amendments to Australian Accounting Standards - Standards – Annual Improvements Volume 11

It is not expected these standards will have an impact on the annual budget.

Critical accounting estimates and judgements

The preparation of the annual budget 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.

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

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

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment
 - Infrastructure
- Expected credit losses on financial assets
- Assets held for sale
- Impairment losses of non-financial assets
- Investment property
- Estimated useful life of intangible assets
- Measurement of employee benefits
- Measurement of provisions

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2025/26 Budgeted rate revenue	2025/26 Budgeted interim rates	2025/26 Budgeted total revenue	2024/25 Actual total revenue	2024/25 Budget total revenue
				\$	\$	\$	\$	\$	\$
(i) General rates									
Residential Improved	Gross rental valuation	0.093329	38,269	745,336,465	69,561,507	1,269,985	70,831,492	67,049,137	67,122,959
Residential Vacant	Gross rental valuation	0.178945	1,844	21,118,991	3,779,138	0	3,779,138	3,362,454	3,736,277
Business Improved	Gross rental valuation	0.101842	1,030	165,895,176	16,895,097	0	16,895,097	16,233,754	16,275,264
Business Vacant	Gross rental valuation	0.186657	105	3,093,060	577,341	0	577,341	554,329	559,498
Urban Development	Gross rental valuation	0.166382	15	3,275,000	544,901	0	544,901	514,593	549,775
Total general rates			41,263	938,718,692	91,357,984	1,269,985	92,627,969	87,714,266	88,243,773
(ii) Minimum payment									
		Minimum							
		\$							
Residential Improved	Gross rental valuation	1,338.00	5,732	73,404,646	7,669,416	0	7,669,416	7,386,180	7,280,810
Residential Vacant	Gross rental valuation	966.00	1,754	7,190,995	1,694,364	0	1,694,364	2,099,272	1,666,224
Business Improved	Gross rental valuation	1,338.00	419	3,187,566	560,622	0	560,622	538,415	476,735
Business Vacant	Gross rental valuation	1,338.00	11	54,250	14,718	0	14,718	14,135	14,135
Urban Development	Gross rental valuation	1,338.00	0	0	0	0	0	0	0
Total minimum payments			7,916	83,837,457	9,939,120	0	9,939,120	10,038,002	9,437,904
Total general rates and minimum payments			49,179	1,022,556,149	101,297,104	1,269,985	102,567,089	97,752,268	97,681,677
(iii) Specified area rates									
Port Mandurah Canal Frontage	Gross rental valuation	0.003990	885	23,351,260	93,171	0	93,171	81,029	80,840
Port Bouvard Eastport Canals	Gross rental valuation	0.001280	428	10,936,140	13,998	0	13,998	14,066	13,889
Mandurah Ocean Marina	Gross rental valuation	0.011690	891	25,903,661	302,814	0	302,814	303,368	302,146
Mandurah Quay	Gross rental valuation	0.004250	406	8,004,310	34,019	0	34,019	34,018	33,861
Port Bouvard Northport	Gross rental valuation	0.002200	358	7,917,250	17,418	0	17,418	15,855	15,818
Mariners Cove	Gross rental valuation	0.000670	445	11,814,385	7,916	0	7,916	7,968	7,656
Waterside Canals	Gross rental valuation	0.000000	317	7,561,980	0	0	0	0	0
Total specified area rates			3,730	95,488,986	469,336	0	469,336	456,304	454,210
					101,766,440	1,269,985	103,036,425	98,208,572	98,135,887
Concessions (Refer note 2(f))							(51,256)	(49,247)	(51,990)
Total rates					101,766,440	1,269,985	102,985,169	98,159,325	98,083,897
Instalment plan charges							92,160	108,252	103,300
Instalment plan interest							399,360	348,981	413,200
Late payment of rate or service charge interest							317,440	303,985	309,900
							808,960	761,217	826,400

*Rateable Value at time of adopting budget.

All rateable properties within the district used predominately for non-rural purposes are rated according to their Gross Rental Valuation (GRV), all other properties are rated according to their Unimproved Valuation (UV).

The general rates detailed for the 2025/26 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

The minimum payments have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of local government services/facilities.
 Council Meeting

**CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026**

2. RATES AND SERVICE CHARGES (CONTINUED)

(b) Interest Charges and Instalments - Rates and Service Charges

The following instalment options are available to ratepayers for the payment of rates and service charges.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	9/09/2025	0	0.0%	7.0%
Option two				
First instalment	9/09/2025	0	5.5%	7.0%
Second instalment	3/02/2026	3	5.5%	7.0%
Option three				
First instalment	9/09/2025	0	5.5%	7.0%
Second instalment	11/11/2025	3	5.5%	7.0%
Third instalment	13/01/2026	3	5.5%	7.0%
Fourth instalment	13/03/2026	3	5.5%	7.0%

(c) Objectives and Reasons for Differential Rating

To provide equity in the rating of properties across the City the following rate categories have been determined for the implementation of differential rating.

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

2. RATES AND SERVICE CHARGES (CONTINUED)

Differential general rate

Description	Characteristics	Objects	Reasons
Residential improved	All improved land that is zoned residential (not zoned for commercial purposes).	This proposed rate in the dollar is regarded as the base rate as it represents the greatest number of properties in the City. It is for properties that are zoned and used for residential purposes.	This rate aims to ensure that all ratepayers contribute towards local government services and programs.
Residential vacant	All vacant land that is zoned for residential purposes (not zoned for commercial purposes).	This proposed rate in the dollar is set at a higher level as the City wishes to promote the development of all properties to their full potential.	This rate in the dollar will act to deter land holdings and acts to stimulate residential development.
Business improved	All improved land that is zoned for commercial purposes.	This rate is set at a higher level to recognise that certain expenditures in the budget are specifically directed towards the economic development of the City and the additional costs associated with the service provision related to business activities.	This rate will ensure that the City meets the higher level of service costs associated with business properties and the area within which they are situated, including: (a) higher provision and maintenance of road infrastructure and streetscapes including road renewals and upgrades, car parking, footpaths and traffic issues; and (b) activation, facilitation and amenity improvements to promote the economic and social attractiveness to businesses areas.
Business vacant	All vacant land that is zoned for commercial purposes.	This rate is set at a higher level as the City wishes to promote the development of all properties to their full potential.	This rate in the dollar will act to encourage commercial development and stimulate economic growth.
Urban development	All vacant land greater in size than 10 hectares (primarily super-lots to be further subdivided).	This proposed rate in the dollar relates to land held for future development (super-lots larger than 10 hectares in size). The City wishes to promote the development of all properties to their full potential.	As with other vacant land rates, this rate is set at a higher level to deter the holding of land and acts to stimulate residential development.

**CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026**

2. RATES AND SERVICE CHARGES (CONTINUED)

(d) Specified Area Rate

	Budgeted rate applied to costs	Budgeted rate set aside to reserve	Reserve Amount to be applied to costs	Purpose of the rate	Area or properties rate is to be imposed on
Specified area rate	\$	\$	\$		
Port Mandurah Canal Frontage	17,800	69,499	140,696	Contribution toward maintaining and managing the canals in accordance with the Artificial Waterways Policy – Canals and Core Management Group.	All canal frontage properties located within the defined area of Port Mandurah Canals.
Waterside	2,942	5,535	2,942	Contribution toward maintaining and managing the canals.	All properties within the Waterside Canals.
Port Bouvard Eastport Canals	13,036	3,786	0	Recoup the costs of litter removal from the canal waterbody together with the costs of water quality testing, canal management fee, surveying and minor maintenance.	All canal frontages on the Eastport canals.
Mandurah Ocean Marina	152,999	185,299	0	To provide for an enhanced maintenance standard and asset replacement costs.	All properties within the Mandurah Ocean Marina.
Mandurah Quay	7,000	43,633	0	Maintenance of the marina (i.e. water body and walls) and is levied to cover the life cycle expenses of the marina.	All properties within the Mandurah Quay sub-division.
Port Bouvard Northport	11,700	14,115	0	Recoup the costs of litter removal from the canal waterbody together with the costs of water quality testing, canal management fee, surveying and minor maintenance/canal cleaning.	All canal frontages on the Northport canals.
Mariners Cove	7,656	747	0	Contribution toward maintaining and managing the canals in accordance with the Artificial Waterways Policy – Canals and Core Management Group.	All canal frontages on the Mariners Cove canals.
	213,133	322,614	143,638		

**CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026**

2. RATES AND SERVICE CHARGES (CONTINUED)

(e) Service Charges

The City did not raise service charges for the year ended 30th June 2026.

(f) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/Concession	Discount %	Discount (\$)	2025/26 Budget	2024/25 Actual	2024/25 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
					\$	\$	\$		
General rates	Rate	Concession	0.0%	0	51,256	49,247	51,990	Peel Health Hub	Majority charitable entities with the exception of a State Government entity carrying out services for a public purpose. Not eligible for a charitable exemption.
					51,256	49,247	51,990		

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents
 Receivables
 Inventories
 Other assets

Less: current liabilities

Trade and other payables
 Contract liabilities
 Capital grant/contribution liability
 Lease liabilities
 Long term borrowings
 Employee provisions
 Other provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

(b) 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 Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

Adjustments to net current assets

Less: Cash - reserve accounts
 Less: Unspent Borrowings
 Less: Current assets not expected to be received at end of year
 - Inventory - land held for resale
 Add: Current liabilities not expected to be cleared at end of year
 - Current portion of borrowings
 - Current portion of lease liabilities
 - Current portion of other provisions held in reserve
 - Current portion of employee benefit provisions held in reserve

Total adjustments to net current assets

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
4	89,656,576	89,083,614	84,324,753
	5,663,141	6,013,141	4,394,362
	866,792	891,792	0
	1,407,184	1,507,184	1,690,059
	97,593,693	97,495,731	90,409,174
	(14,511,115)	(14,161,115)	(12,037,496)
	(367,767)	(17,767)	
	(2,094,018)	(1,594,018)	(7,823,334)
8	(1,023,531)	(36,369)	(1,731,395)
7	(3,408,759)	(1,205,517)	(4,082,703)
	(8,149,451)	(8,849,451)	(8,881,836)
	(430,335)	(330,335)	(624,543)
	(29,984,976)	(26,194,572)	(35,181,306)
	67,608,717	71,301,159	55,227,868
3(b)	(68,113,509)	(70,701,159)	(55,677,212)
	(504,792)	600,000	(449,343)

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

Items excluded from calculation of 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.

(c) Non-cash amounts excluded from operating activities

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

Adjustments to operating activities

Less: Profit on asset disposals
 Add: Loss on asset disposals
 Add: Depreciation
 Movement in current employee provisions associated with restricted cash
 Non-cash movements in non-current assets and liabilities:
 - Employee provisions

Non cash amounts excluded from operating activities

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
5	0	(210,821)	0
5	0	1,927,839	0
6	35,612,864	35,618,670	35,205,987
	105,167	0	237,145
	0	787,732	0
	35,718,031	38,123,420	35,443,132

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

3. NET CURRENT ASSETS

(d) Non-cash amounts excluded from investing activities

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

Adjustments to investing activities

Movement in non-current unspent capital grants liability

Non cash amounts excluded from investing activities

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
	(150,000)	(150,000)	500,000
	(150,000)	(150,000)	500,000

(e) Non-cash amounts excluded from financing activities

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

Adjustments to financing activities

Less: Lease liability recognised

Non cash amounts excluded from financing activities

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
8	(1,361,900)	(68,303)	(1,863,760)
	(1,361,900)	(68,303)	(1,863,760)

3. NET CURRENT ASSETS

(f) MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

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.

SUPERANNUATION

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

INVENTORY - LAND HELD FOR RESALE

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

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

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

GOODS AND SERVICES TAX (GST)

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

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

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

CONTRACT LIABILITIES

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

The City's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

Other long-term employee benefits

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

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

**CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026**

4. RECONCILIATION OF CASH

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Estimated cash at the end of the reporting period is as follows:

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
		\$	\$	\$
Cash at bank and on hand		20,238,658	19,665,696	38,747,935
Term deposits		69,417,918	69,417,918	45,576,818
Total cash and cash equivalents		89,656,576	89,083,614	84,324,753
Held as				
- Unrestricted cash and cash equivalents		13,739,567	14,224,527	28,918,751
- Restricted cash and cash equivalents		75,917,009	74,859,087	55,406,002
	3(a)	89,656,576	89,083,614	84,324,753
Restrictions				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		75,917,009	74,859,087	55,406,002
		75,917,009	74,859,087	55,406,002
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Reserve accounts	9	72,907,082	71,838,505	62,300,778
Unspent borrowings	7(c)	0	360,655	2,124,066
Unspent capital grants, subsidies and contribution liabilities		3,009,927	2,659,927	(9,018,842)
		75,917,009	74,859,087	55,406,002
Reconciliation of net cash provided by operating activities to net result				
Net result		(5,911,516)	2,326,178	(5,674,019)
Depreciation	6	35,612,864	35,618,670	35,205,987
(Profit)/loss on sale of asset	5	0	1,717,018	0
(Increase)/decrease in receivables		350,000	4,686,047	500,000
(Increase)/decrease in inventories		25,000	(54,177)	445,000
(Increase)/decrease in other assets		100,000	1,870,554	0
Increase/(decrease) in payables		350,000	(3,809,213)	1,250,000
Increase/(decrease) in contract liabilities		0	(253,428)	0
Increase/(decrease) in unspent capital grants		350,000	(3,368,530)	(1,500,000)
Increase/(decrease) in other expenditures		100,000	0	250,000
Increase/(decrease) in employee provisions		(700,000)	(70,816)	(1,200,000)
Capital grants, subsidies and contributions		(12,402,916)	(11,260,774)	(12,608,173)
Net cash from operating activities		17,873,432	27,401,529	16,668,795

MATERIAL ACCOUNTING POLICES

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 in Note 3 - Net Current Assets.

FINANCIAL ASSETS AT AMORTISED COST

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

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

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

5. PROPERTY, PLANT AND EQUIPMENT

	2025/26 Budget			2024/25 Actual					2024/25 Budget		
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Property, Plant and Equipment											
Land - freehold land	0	8,954,091	8,954,091	0	0	0	0	0	0	7,000,000	7,000,000
Buildings - non-specialised	8,378,595	0	0	9,829,702	35,059	0	0	35,059	10,379,926	0	0
Furniture and equipment	200,000	0	0	89,156	0	0	0	0	209,666	0	0
Plant and equipment	2,891,120	989,153	989,153	2,295,785	1,024,788	1,011,330	210,821	224,278	1,832,134	449,567	449,567
Total	11,469,715	9,943,244	9,943,244	12,214,644	1,059,847	1,011,330	210,821	259,337	12,421,726	7,449,567	7,449,567
(b) Infrastructure											
Infrastructure - roads	14,445,706	0	0	10,091,372	623,066	0	0	623,066	12,962,046	0	0
Infrastructure - coastal and estuary	5,015,819	0	0	512,537	0	0	0	0	1,119,788	0	0
Infrastructure - drainage	586,146	0	0	675,552	341,288	0	0	341,288	705,939	0	0
Infrastructure - bridges	444,678	0	0	37,471	0	0	0	0	0	0	0
Infrastructure - parks	8,355,823	0	0	14,000,453	704,148	0	0	704,148	12,622,696	0	0
Infrastructure - other	150,000	0	0	0	0	0	0	0	0	0	0
Total	28,998,171	0	0	25,317,385	1,668,502	0	0	1,668,502	27,410,469	0	0
Total	40,467,886	9,943,244	9,943,244	37,532,029	2,728,349	1,011,330	210,821	1,927,839	39,832,195	7,449,567	7,449,567

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

**CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026**

6. DEPRECIATION

By Class

Buildings - non-specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - coastal and estuary
Infrastructure - drainage
Infrastructure - bridges
Infrastructure - parks
Right of use - plant and equipment

By Program

Community amenities
Recreation and culture
Transport
Other property and services

2025/26 Budget	2024/25 Actual	2024/25 Budget
\$	\$	\$
2,644,084	2,643,879	2,693,268
269,390	269,390	261,905
566,688	572,495	759,682
12,001,752	11,998,494	12,547,404
2,481,738	2,481,738	2,485,365
2,837,831	2,837,831	2,765,145
882,767	882,767	884,860
12,563,633	12,551,791	11,555,732
1,364,980	1,364,980	1,252,626
35,612,864	35,603,366	35,205,987
2,865,599	2,865,599	2,904,842
15,337,449	15,302,008	14,330,008
15,366,257	15,362,999	15,917,629
2,043,559	2,072,759	2,053,508
35,612,864	35,603,366	35,205,987

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

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

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

Major depreciation periods used for each class of depreciable asset are:

Buildings - non-specialised	20 to 110 years
Furniture and equipment	2 to 26 years
Plant and equipment	3 to 20 years
Infrastructure - roads	1 to 100 years
Infrastructure - coastal and estuary	1 to 100 years
Infrastructure - drainage	1 to 80 years
Infrastructure - bridges	60 to 115 years
Infrastructure - parks	1 to 100 years
Right of use - plant and equipment	Based on the remaining lease

AMORTISATION

The depreciable amount of all intangible assets with a finite useful life, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held for use.

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

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income.

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

7. BORROWINGS

(a) Borrowing repayments

Movement in borrowings and interest between the beginning and the end of the current financial year.

Purpose	Loan Number	Institution	Interest Rate	Budget	2025/26	2025/26	Budget	2025/26	Actual	2024/25	2024/25	Actual	2024/25	Budget	2024/25	Budget	2024/25	
				Principal 1 July 2025	Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2026	Budget Interest Repayments	Principal 1 July 2024	Actual New Loans	Actual Principal Repayments	Principal outstanding 30 June 2025	Actual Interest Repayments	Principal 1 July 2024	Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2025	Budget Interest Repayments
Falcon Bay Seawall [351]	6	WBC	Variable	54,957	0	(40,795)	14,162	(1,880)	95,681	0	(40,724)	54,957	(1,880)	101,619	0	(30,140)	71,479	(4,771)
Halls Head Ablution Block [350]	7	WBC	Variable	22,976	0	(15,121)	7,855	(1,912)	38,058	0	(15,082)	22,976	(1,912)	40,415	0	(12,027)	28,387	(1,898)
Waste Water Reuse [349]	8	WBC	Variable	34,386	0	(22,692)	11,694	(2,864)	57,020	0	(22,633)	34,386	(2,864)	60,557	0	(18,053)	42,504	(2,845)
MPAC Forecourt [348]	9	WBC	Variable	26,688	0	(18,906)	9,781	(2,388)	47,545	0	(18,857)	28,688	(2,388)	50,492	0	(15,039)	35,453	(2,372)
MARC Carpark [347]	10	WBC	Variable	65,813	0	(48,269)	17,544	(2,795)	113,993	0	(48,180)	65,813	(2,795)	121,078	0	(36,109)	84,969	(5,689)
Road Construction [346]	11	WBC	Variable	84,578	0	(65,514)	19,064	(1,672)	149,996	0	(65,418)	84,578	(1,672)	159,321	0	(47,540)	111,781	(7,487)
MARC Stage 2 [345]	12	WBC	Variable	198,437	0	(198,437)	(0)	(3,597)	412,420	0	(213,983)	198,437	(3,597)	439,181	0	(161,425)	277,756	(21,363)
Compactor Waste Trailers and Dolly [336]	19	WBC	Variable	0	0	0	0	0	4,515	0	(4,515)	0	(19)	0	0	0	0	0
New Pedestrian Bridge Construction [335]	20	WBC	Variable	0	0	0	0	0	3,026	0	(3,026)	0	(13)	0	0	0	0	0
MARC Redevelopment [338]	21	WBC	Variable	(0)	0	0	(0)	0	102,920	0	(102,920)	(0)	(2,229)	112,912	0	(112,912)	0	(4,823)
New Road Construction [339]	22	WBC	Variable	0	0	0	0	0	89,978	0	(89,978)	0	(2,501)	97,843	0	(97,843)	(0)	(4,373)
WMC Tims Thicket [343]	23	WBC	Variable	19,661	0	(17,503)	2,158	(1,796)	37,154	0	(17,492)	19,661	(1,796)	37,847	0	(14,266)	23,581	(1,854)
MARC Redevelopment Stage 2 [341]	24	WBC	Variable	163,038	0	(163,038)	0	(4,607)	392,054	0	(229,015)	163,038	(4,607)	418,390	0	(178,583)	239,807	(20,944)
New Road Construction [342]	25	WBC	Variable	102,550	0	(102,550)	0	(2,788)	219,081	0	(116,531)	102,550	(2,788)	231,455	0	(88,802)	142,653	(11,356)
MARC Redevelopment Stage 1 [340]	26	WBC	Variable	86,974	0	(86,974)	0	(2,744)	179,255	0	(89,281)	86,974	(2,744)	186,764	0	(70,416)	116,348	(9,144)
Eastern Foreshore Wall [344]	27	WBC	Variable	127,115	0	(127,115)	0	(4,188)	273,833	0	(146,717)	127,115	(4,188)	291,824	0	(113,550)	178,274	(14,345)
Halls Head Bowling Club upgrade [331]	28	WBC	Variable	126,146	0	(43,842)	82,304	(3,447)	169,574	0	(43,428)	126,146	(3,447)	175,748	0	(26,369)	149,379	(7,646)
Mandurah Marina [352]	29	WBC	Variable	72,303	0	(23,597)	48,706	(3,564)	95,655	0	(23,352)	72,303	(3,564)	98,721	0	(14,832)	83,889	(4,296)
MARC Solar Plan [353]	30	WBC	Variable	72,348	0	(23,560)	48,788	(3,566)	95,664	0	(23,315)	72,348	(3,566)	98,759	0	(14,800)	83,959	(4,296)
MARC Carpark [354]	31	WBC	Variable	105,957	0	(37,865)	68,092	(2,019)	143,480	0	(37,523)	105,957	(2,019)	148,079	0	(22,247)	125,832	(6,443)
Novara Foreshore Development [355]	32	WBC	Variable	134,426	0	(52,139)	82,287	(2,553)	186,152	0	(51,726)	134,426	(2,553)	188,050	0	(39,545)	148,505	(5,198)
Falcon Bay Foreshore Upgrades [356]	33	WBC	Variable	138,463	0	(53,201)	85,262	(1,173)	191,235	0	(52,773)	138,463	(1,173)	196,468	0	(30,592)	165,876	(8,579)
Mandurah Foreshore Boardwalk Renewal [357]	34	WBC	Variable	153,928	0	(58,832)	95,096	(1,883)	212,282	0	(68,354)	153,928	(1,883)	217,518	0	(36,875)	180,644	(8,532)
Mandjar Square Development [358]	35	WBC	Variable	169,550	0	(64,221)	105,329	(1,872)	233,241	0	(63,691)	169,550	(1,872)	239,775	0	(40,867)	198,908	(9,098)
New Road Construction [359]	36	WBC	Variable	423,988	0	(166,656)	257,332	(4,215)	589,350	0	(165,363)	423,988	(4,215)	620,795	0	(103,169)	517,627	(25,138)
Lakelands DOS [360]	37	WBC	Variable	792,916	0	(329,814)	463,103	(8,743)	1,120,403	0	(327,487)	792,916	(8,743)	1,182,594	0	(205,103)	977,492	(49,387)
Smoke Bush Retreat Footpath [361]	38	WBC	Variable	37,280	0	(10,681)	26,599	(2,627)	47,828	0	(10,548)	37,280	(2,627)	49,375	0	(7,400)	41,976	(2,148)
New Road Construction 2018/19	39	WBC	Variable	727,417	0	(177,241)	550,176	(24,473)	901,894	0	(174,477)	727,417	(24,473)	929,088	0	(97,166)	831,922	(39,622)
Mandjar Square Stage 3 and 4	40	WBC	Variable	433,092	0	(113,909)	319,182	(15,713)	545,397	0	(112,305)	433,092	(15,713)	562,043	0	(58,787)	503,257	(23,969)
Falcon Seawall	41	WBC	Variable	192,730	0	(49,977)	142,753	(16,306)	291,739	0	(49,008)	192,730	(16,306)	297,438	0	(31,005)	266,434	(12,686)
New Boardwalks 18/19	42	WBC	Variable	243,632	0	(51,359)	192,273	(14,117)	294,025	0	(60,392)	243,632	(14,117)	289,455	0	(41,307)	248,148	(12,717)
Civic Building - Tuckey Room Extension	43	WBC	Variable	243,365	0	(51,183)	192,182	(14,182)	293,582	0	(60,217)	243,365	(14,182)	289,073	0	(41,270)	247,803	(12,700)
Novara Foreshore Stage 3	44	WBC	Variable	97,596	0	(20,613)	76,982	(5,517)	117,823	0	(20,227)	97,596	(5,517)	109,920	0	(22,671)	87,249	(5,061)
Pinjarra Road Carpark	45	WBC	Variable	97,596	0	(20,613)	76,982	(5,517)	117,823	0	(20,227)	97,596	(5,517)	109,920	0	(22,671)	87,249	(5,061)
Coodanup Drive - Road Rehabilitation	46	WBC	Variable	49,041	0	(10,017)	39,023	(3,336)	58,862	0	(9,821)	49,041	(3,336)	49,918	0	(16,402)	33,516	(2,501)
South Harbour Upgrade 2019/20	47	WBC	Variable	131,053	0	(22,075)	108,978	(7,604)	152,580	0	(21,527)	131,053	(7,604)	137,032	0	(32,291)	104,741	(6,480)
Falcon Skate Park Upgrade	48	WBC	Variable	65,264	0	(11,042)	54,222	(4,358)	76,034	0	(10,770)	65,264	(4,358)	79,649	0	(6,475)	73,174	(3,233)
Falcon Bay Foreshore Stage 3 of 4	49	WBC	Variable	159,418	0	(28,505)	130,912	(10,702)	187,265	0	(27,848)	159,418	(10,702)	184,568	0	(34,446)	150,122	(1,461)
New Road Construction 2019/20	50	WBC	Variable	400,898	0	(99,842)	301,056	(14,874)	499,226	0	(98,329)	400,898	(14,874)	502,874	0	(101,251)	401,623	(3,043)
Mandjar Square Final Stage	51	WBC	Variable	160,002	0	(29,040)	130,962	(9,610)	188,384	0	(28,382)	160,002	(9,610)	186,615	0	(32,386)	154,229	(2,246)
Halls Head Recycled Water 2019/20	52	WBC	Variable	113,789	0	(19,256)	94,533	(6,455)	132,570	0	(18,781)	113,789	(6,455)	136,446	0	(10,431)	126,015	(5,726)
Westbury Way North side POS Stage 3	53	WBC	Variable	114,398	0	(18,670)	95,728	(7,618)	132,586	0	(18,189)	114,398	(7,618)	136,880	0	(10,411)	126,069	(5,726)
Smart Street Mall Upgrade 2019/20	54	WBC	Variable	240,043	0	(46,006)	202,043	(16,700)	293,040	0	(44,991)	240,043	(16,700)	295,429	0	(54,724)	240,706	(2,622)
Smart Street Mall 2020/21	55	WBC	Variable	692,588	0	(110,305)	582,283	(22,998)	799,967	0	(107,379)	692,588	(22,998)	775,113	0	(130,320)	644,793	(4,319)
New Roads 2020/21	56	WBC	Variable	359,690	0	(62,140)	297,550	(12,573)	420,334	0	(60,644)	359,690	(12,573)	414,547	0	(67,411)	347,136	(3,120)
Enclosed Dog Park	57	WBC	Variable	14,066	0	(1,817)	12,249	(918)	15,822	0	(1,756)	14,066	(918)	16,204	0	(861)	15,343	(672)
Falcon Bay Upgrade - Stage 4 of 5	58	WBC	Variable	170,227	0	(32,768)	137,459	(5,625)	202,305	0	(32,077)	170,227	(5,625)	199,113	0	(32,367)	166,746	(1,240)
Novara Foreshore Stage 4	59	WBC	Variable	67,638	0	(9,421)	58,217	(4,196)	76,766	0	(9,128)	67,638	(4,196)	78,124	0	(6,426)	71,699	(2,518)
Bortolo Reserve - Shared Use Parking and Fire Track Facility	60	WBC	Variable	183,617	0	(34,251)	149,366	(6,856)	217,117	0	(33,500)	183,617	(6,856)	212,764	0	(35,624)	177,140	(1,233)
South Harbour Paving Upgrade Stage 2	61	WBC	Variable	34,544	0	(4,520)	30,024	(2,255)	38,913	0	(4,369)	34,544	(2,255)	39,793	0	(2,494)	37,299	(1,530)
Eastern/ Western Foreshore 2020/21	62	WBC	Variable	666,252	0	(129,194)	537,058	(4,915)	792,747	0	(126,495)	666,252	(4,915)	779,568	0	(133,183)	646,385	(3,854)
Falcon Skate Park Upgrade 2020/21	63	WBC	Variable	51,469	0	(6,810)	44,659	(3,363)	58,055	0	(6,586)	51,469	(3,363)	59,456	0	(3,621)	55,835	(2,347)
Carryover Roads 2020/21	64	WBC	Variable	341,389	0	(65,568)	275,822	(3,178)	405,571	0	(64,182)	341,389	(3,178)	395,866	0	(61,213)	334,653	(2,200)
Roads 2021/22	65	WBC	Variable	173,411	0	(31,611)	141,800	(2,719)	204,309	0	(30,898)	173,411	(2,719)	199,370	0	(30,244)	169,126	(1,287)
Carparks 2021/22	66	WBC	Variable	114,912	0	(20,752)	94,159	(2,152)	135,191	0	(20,279)	114,912	(2,152)	132,727	0	(19,707)	113,020	(977)
Ablutions 2020/21	67	WBC	Variable	172,605	0	(31,209)	141,396	(3,248)	203,103	0	(30,498)	172,605	(3,248)	198,973	0	(29,885)	169,088	(1,388)
Eastern/ Western Foreshore 2021/22	68	WBC	Variable	1,020,565	0	(201,616)	818,949	(7,488)	1,218,066	0	(197,501)	1,020,565	(7,488)	1,191,189	0	(186,611)	1,004,577	(6,016)
Parks and Reserves Upgrades 2021/22	69	WBC	Variable	332,460	0	(64,453)	268,007	(3,213)	395,567	0	(63,106)	332,460	(3,213)	387,392	0	(59,391)	328,001	(2,343)
Cambria Island Abutment Wall	70	WBC	Variable	41,060	0	(7,706)	33,354	(508)	48,598	0	(7,538)	41,060	(508)	47,930	0	(7,019)	40,912	(366)
Mandurah Library Re Roofing Project	71	WBC	Variable	81,362	0	(13,175)	68,186	(2,790)	94,194	0	(12,833)	81,362	(2,790)	92,634	0	(13,630)	79,004	(709)
Mandurah Ocean Marina Chalets Refurbishment	72	WBC	Variable	102,910	0	(19,399)	83,511	(1,294)	121,889	0	(18,979)	102,910	(1,294)	119,587	0	(18,123)	101,464	(769)
Enclosed Dog Park 2021/22	73	WBC	Variable	125,106	0	(22,540)	102,566	(2,178)	147,130	0	(22,024)	125,106	(2,178)	144,466	0	(21,262)	123,204	(1,121)
Falcon Bay Upgrade - Stage 4 of 5 2021/22	74	WBC	Variable	49,660	0	(9,435)												

Falcon Reserve Activation Plan Stage 3	79	WBC	Variable	298,066	0	(51,993)	246,073	(2,620)	348,823	0	(50,757)	298,066	(2,620)	350,645	0	(49,565)	301,080	(1,568)
2022/23 Parks and Reserves Upgrades	80	WBC	Variable	290,197	0	(51,179)	239,018	(2,058)	340,175	0	(49,978)	290,197	(2,058)	342,000	0	(48,206)	293,794	(1,574)
Kangaroo Paw Park	81	WBC	Variable	229,327	0	(40,177)	189,149	(2,024)	268,553	0	(39,227)	229,327	(2,024)	270,283	0	(37,287)	232,997	(1,506)
Cambria Island Abutment Walls Repair	82	WBC	Variable	199,964	0	(34,813)	165,151	(1,837)	233,947	0	(33,983)	199,964	(1,837)	235,065	0	(33,473)	201,593	(973)
SP Halls Head PSP	83	WBC	Variable	149,122	0	(25,991)	123,131	(1,315)	174,495	0	(25,373)	149,122	(1,315)	175,489	0	(24,616)	150,873	(847)
Seascapes Boardwalk	84	WBC	Variable	149,122	0	(25,991)	123,131	(1,315)	174,495	0	(25,373)	149,122	(1,315)	175,489	0	(24,616)	150,873	(9,118)
Bruce Creswell Reserve	85	WBC	Variable	146,120	0	(25,655)	120,465	(1,100)	171,169	0	(25,050)	146,120	(1,100)	172,189	0	(23,914)	148,275	(908)
Falcon Bay Stage 5 of 5	86	WBC	Variable	108,789	0	(18,262)	90,527	(1,545)	126,597	0	(17,807)	108,789	(1,545)	127,343	0	(17,734)	109,609	(655)
Mandurah Community Museum Roof and Gutters	87	WBC	Variable	96,723	0	(17,068)	79,655	(686)	113,391	0	(16,668)	96,723	(686)	113,991	0	(16,077)	97,914	(524)
RC Peel Street Stage 3	88	WBC	Variable	84,329	0	(12,950)	71,380	(2,008)	96,920	0	(12,591)	84,329	(2,008)	97,461	0	(13,597)	83,864	(496)
2022/23 South Harbour Upgrades	89	WBC	Variable	77,132	0	(12,221)	64,911	(1,494)	89,027	0	(11,895)	77,132	(1,494)	89,619	0	(12,435)	77,183	(477)
Torcello Mews Canal PAW Renewal	90	WBC	Variable	75,589	0	(12,061)	63,528	(1,384)	87,331	0	(11,742)	75,589	(1,384)	87,829	0	(12,223)	75,606	(457)
Halls Head Pde Beach Central CP Stage 2	91	WBC	Variable	73,699	0	(11,819)	61,880	(1,247)	85,207	0	(11,508)	73,699	(1,247)	86,088	0	(11,173)	74,915	(712)
Pleasant Grove Foreshore	92	WBC	Variable	44,423	0	(7,386)	37,036	(682)	51,623	0	(7,200)	44,423	(682)	52,869	0	(6,162)	46,708	(914)
Smart Street Mall Upgrade	93	WBC	Variable	44,175	0	(7,367)	36,808	(665)	51,356	0	(7,182)	44,175	(665)	51,797	0	(6,951)	44,846	(355)
Halls Head Parade Car Park Stage 2a	94	WBC	Variable	38,951	0	(6,555)	32,395	(281)	45,343	0	(6,393)	38,951	(281)	47,542	0	(2,484)	45,058	(1,593)
Bortolo Fire Track	95	WBC	Variable	32,273	0	(5,055)	27,217	(423)	37,191	0	(4,919)	32,273	(423)	39,336	0	(685)	38,651	(1,764)
Senior Citizen Carpark	96	WBC	Variable	10,266	0	(935)	9,331	(728)	11,154	0	(888)	10,266	(728)	11,793	0	(213)	11,580	(529)
Building Renewal & Upgrades	97	WBC	Variable	1,303,341	0	(111,626)	1,191,715	(78,528)	1,408,979	0	(105,638)	1,303,341	(78,528)	1,408,562	720,000	(145,794)	1,982,768	(34,695)
Parks & Reserves Upgrades	98	WBC	Variable	3,182,475	0	(272,557)	2,909,917	(191,749)	3,440,409	0	(257,934)	3,182,475	(191,749)	3,439,391	1,080,000	(355,996)	4,163,395	(84,716)
Roads & Drainage Program	99	WBC	Variable	2,187,896	0	(187,379)	2,000,517	(131,824)	2,365,222	0	(177,326)	2,187,896	(131,824)	2,364,522	2,700,000	(244,741)	4,819,781	(58,241)
24/25 Building Renewal & Upgrades	TBC	WBC	Variable	720,000	0	(60,512)	659,488	(36,181)	0	720,000	0	720,000	0	0	0	0	0	0
24/25 Parks & Reserves Upgrades	TBC	WBC	Variable	1,180,848	0	(99,244)	1,081,604	(59,339)	0	1,180,848	0	1,180,848	0	0	0	0	0	0
24/25 Roads & Drainage Program	TBC	WBC	Variable	2,200,000	0	(184,898)	2,015,102	(110,553)	0	2,200,000	0	2,200,000	0	0	0	0	0	0
Mandurah Quay Seawall Repair	TBC	WBC	Variable	0	1,650,000	0	1,650,000	0	0	0	0	0	0	0	150,000	0	150,000	0
25/26 Building Renewal & Upgrades	TBC	WBC	Variable	0	1,000,000	0	1,000,000	0	0	0	0	0	0	0	0	0	0	0
25/26 Parks & Reserves Upgrades	TBC	WBC	Variable	0	2,000,000	0	2,000,000	0	0	0	0	0	0	0	0	0	0	0
25/26 Roads & Drainage Program	TBC	WBC	Variable	0	2,500,000	0	2,500,000	0	0	0	0	0	0	0	0	0	0	0
				25,785,733	7,150,000	(4,946,758)	27,988,975	(981,370)	26,522,000	4,100,848	(4,837,114)	25,785,733	(780,058)	26,697,369	4,650,000	(4,332,703)	27,014,667	(638,922)
				25,785,733	7,150,000	(4,946,758)	27,988,975	(981,370)	26,522,000	4,100,848	(4,837,114)	25,785,733	(780,058)	26,697,369	4,650,000	(4,332,703)	27,014,667	(638,922)

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.
The self supporting loan(s) repayment will be fully reimbursed.

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

7. BORROWINGS

(b) New borrowings - 2025/26

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate %	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
					\$	\$	\$	\$
25/26 Building Renewal & Upgrades	WBC	Variable	10	Variable	1,000,000	0	1,000,000	0
25/26 Parks & Reserves Upgrades	WBC	Variable	10	Variable	2,000,000	0	2,000,000	0
25/26 Roads & Drainage Program	WBC	Variable	10	Variable	2,500,000	0	2,500,000	0
Mandurah Quay Seawall Repair	WBC	Variable	10	Variable	1,650,000	0	1,650,000	0
					7,150,000	0	7,150,000	0

(c) Unspent borrowings

Loan Details	Year loan taken	Amount b/fwd.	Amount used 2025/26 Budget	New loans unspent at 30 June 2026	Amount as at 30 June 2026
		\$	\$	\$	\$
Brighton Lane	Prior to 2015	43,022	0	0	0
Brighton Plaza	Prior to 2015	14,115	0	0	0
WMC Tims Thickett	2015/2016	150,000	0	0	0
Pinjarra Road Carpark	2019/2020	11	0	0	0
Halls Head Recycled Water	2019/2020	29,927	0	0	0
Mandurah Ocean Marina Chalets Refurbishment	2021/2022	53,039	0	0	0
Cambria Island Abutment Wall	2021/2022	37,603	0	0	0
Tickner Reserve Final Stage	2021/2022	4,209	0	0	0
Pleasant Grove Foreshore	2022/2023	4,534	0	0	0
Mandurah Community Museum Roof and Gutters	2022/2023	17,832	0	0	0
Torcello Mews Canal PAW Renewal	2022/2023	6,363	0	0	0
23-24 MPAC HVAC Renewal (Design)	2025/2026	0	(70,871)	0	0
PRK Mississippi Res Playground Upgrade	2025/2026	0	(46,346)	0	0
RDS - Resurface - Karinga & Surrounds	2025/2026	0	(213,511)	0	0
Caddadup Recycled Water Supply (MAR)	2025/2026	0	(29,927)	0	0
		360,655	(360,655)	0	0

(d) Credit Facilities

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
Undrawn borrowing facilities credit standby arrangements			
Credit card limit	200,000	200,000	200,000
Credit card balance at balance date	31,050	31,050	31,500
Total amount of credit unused	231,050	231,050	231,500
Loan facilities			
Loan facilities in use at balance date	27,988,975	25,785,733	27,014,667

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

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

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

Borrowings fair values are based on discounted cash flows using a current borrowing rate.

**CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026**

8. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease	2025/26 Budget	Budget Lease	2025/26 Budget	Actual Principal	2024/25 Actual	Actual Lease	2024/25 Actual	Budget Principal	2024/25 Budget	Budget Lease	Budget Lease	2024/25 Budget	2024/25 Budget	
					Principal 1 July 2025	New Leases	Principal Repayments	Principal outstanding 30 June 2026		Lease Interest Repayments	Principal 1 July 2024	New Leases	Principal repayments	Principal outstanding 30 June 2025	Lease Interest repayments	Principal 1 July 2024	New Leases	Principal repayments	Principal outstanding 30 June 2025
Gym Equipment		CHG - MARC Equipment			\$ 0	\$ 933,164	\$ (157,500)	\$ 775,664	\$ (17,500)	\$ 83,457	\$ 0	\$ (84,187)	\$ 0	\$ (730)	\$ 51,637	\$ 882,016	\$ (220,705)	\$ 712,948	\$ (16,127)
Software		CHG - Business Systems			0	328,139	(60,712)	267,427	(6,746)	18,356	40,775	(59,257)	0	(126)	18,026	405,914	(87,416)	336,524	(7,671)
IT Equipment		HP and Fuji			286,182	100,597	(100,147)	286,632	(9,863)	382,895	27,528	(135,435)	286,182	(11,194)	222,403	575,829	(212,141)	586,091	(22,271)
Survey Equipment		CHG - Survey			102,748	0	(56,379)	46,369	(2,641)	158,734	0	(60,592)	102,748	(4,606)	152,212	0	(56,379)	95,832	(4,605)
					388,930	1,361,900	(374,738)	1,376,092	(36,750)	643,442	68,303	(339,471)	388,930	(16,656)	444,277	1,863,760	(576,642)	1,731,395	(50,674)

MATERIAL ACCOUNTING POLICIES

LEASES

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

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

LEASE LIABILITIES

The present value of future lease payments not paid at the reporting date discounted using the incremental borrowing rate where the implicit interest rate in the lease is not readily determined.

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2025/26 Budget			2024/25 Actual				2024/25 Budget			
	Opening Balance	Transfer to	Transfer (from) Closing Balance	Opening Balance	Transfer to	Transfer (from) Closing Balance	Opening Balance	Transfer to	Transfer (from) Closing Balance		
Restricted by council											
(a) Building Reserve	2,291,249	9,207,009	0	1,543,544	747,705	0	2,291,249	1,512,891	7,000,000	0	8,512,891
(b) Cash in Lieu of Parking Reserve	515,898	13,801	0	505,194	10,704	0	515,898	503,320	0	0	503,320
(c) Asset Management Reserve	32,252,280	555,920	(5,300,000)	29,005,913	12,697,504	(9,451,138)	32,252,280	32,076,141	0	(5,283,629)	26,792,512
(d) Cultural Centre Reserve	503	0	0	493	10	0	503	2,480	0	0	2,480
(g) Sustainability Reserve	289,126	7,734	(57,500)	283,127	5,999	0	289,126	282,900	0	0	282,900
(l) Waste Facilities Reserve Fund	11,017,478	198,278	(2,915,374)	9,608,503	1,778,587	(369,612)	11,017,478	7,936,741	0	(3,029,636)	4,907,105
(r) Interest Free Loans Reserve	237,124	0	0	237,124	0	0	237,124	191,704	0	0	191,704
(s) CLAG Reserve	2,038	37	0	32,425	687	(31,074)	2,038	20,974	0	0	20,974
(u) Mandurah Ocean Marina Reserve	190,738	5,102	0	186,780	3,958	0	190,738	186,087	0	0	186,087
(v) Waterways Reserve	586,467	15,688	(494,238)	574,299	12,168	0	586,467	941,563	0	0	941,563
(x) Port Mandurah Canals Stage 2 Maintenance Reserve	99,777	2,669	0	97,707	2,070	0	99,777	97,344	0	0	97,344
(y) Mariners Cove Canals Reserve	90,910	2,432	0	89,024	1,886	0	90,910	88,693	0	0	88,693
(z) Port Bouvard Canal Maintenance Contributions Reserve	286,143	7,654	0	280,206	5,937	0	286,143	279,167	0	0	279,167
(ac) Unspent Grants Reserve	7,068,372	0	0	9,070,982	402,140	(2,404,749)	7,068,372	5,771,117	0	0	5,771,117
(ad) Leave Reserve	3,396,631	92,787	(701,115)	3,528,937	1,028,192	(1,160,498)	3,396,631	2,297,295	420,468	(1,160,498)	1,557,265
(af) Bushland Protection Reserve	1,615,553	43,217	0	1,658,770	33,520	0	1,615,553	1,776,093	0	0	1,776,093
(ah) Coastal Storm Contingency Reserve	276,996	7,410	0	271,249	5,747	0	276,996	270,242	0	0	270,242
(al) Digital Futures Reserve	60,936	1,630	0	59,672	1,264	0	60,936	59,455	0	0	59,455
(am) Decked Carparking Reserve	1,080,816	28,912	0	1,109,728	22,425	0	1,080,816	1,054,465	0	0	1,054,465
(an) Specified Area Rates - Waterside Canals	116,111	5,535	(2,942)	116,583	2,470	(2,942)	116,111	112,732	0	(2,942)	109,790
(ao) Specified Area Rates - Port Mandurah Canals	206,031	71,170	(142,556)	140,024	67,867	(1,860)	206,031	145,661	64,900	(9,860)	208,701
(ap) Specified Area Rates - Mandurah Quay Canals	305,463	43,633	0	272,821	32,642	0	305,463	271,632	26,861	0	298,493
(aq) Specified Area Rates - Mandurah Ocean Marina	1,112,351	185,299	0	943,219	169,132	0	1,112,351	892,459	149,147	0	1,041,606
(ar) Specified Area Rate - Port Bouvard Canals	162,148	9,836	0	154,751	7,397	0	162,148	156,606	4,118	0	160,724
(as) Specified Area Rate - Mariners Cove	10,033	747	0	9,825	208	0	10,033	5,715	0	0	5,715
(at) Specified Area Rate - Eastport	55,598	3,786	0	53,609	1,989	0	55,598	54,494	853	0	55,347
(au) Sports Club Maintenance Levy Reserve	380,679	10,183	0	372,780	7,899	0	380,679	322,802	0	0	322,802
(av) City Centre Land Acquisition Reserve	1,104,747	29,553	0	1,134,300	1,081,825	22,922	0	1,104,747	1,074,940	0	1,074,940
(ax) Lakelands Community Infrastructure Reserve	1,181,010	31,593	0	1,156,506	24,504	0	1,181,010	1,152,215	0	0	1,152,215
(ay) Plant Reserve	1,824,396	48,694	0	1,873,090	1,975,087	1,354,394	(1,505,084)	1,824,396	487,561	0	487,561
(az) Workers Compensation Reserve	321,211	8,593	0	319,804	6,665	0	321,211	567,334	0	0	567,334
(ba) Restricted Cash Reserve	1,815,212	47,864	0	2,975,709	63,050	(1,223,547)	1,815,212	1,772,053	0	0	1,772,053
(bb) Transform Mandurah Funding Program Reserve	972,481	26,014	0	952,303	20,178	0	972,481	925,969	0	0	925,969
(bd) Community Safety	480,941	12,834	(54,848)	524,672	11,117	(54,848)	480,941	510,653	0	0	510,653
(be) Public Art Reserve	431,058	11,537	0	412,520	18,537	0	431,058	311,498	0	0	311,498
	71,838,505	10,737,151	(9,668,574)	69,472,384	18,571,474	(16,205,353)	71,838,505	64,112,998	7,666,347	(9,478,565)	62,300,778

(b) Reserve Accounts - Purposes

In accordance with Council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

Reserve name	Anticipated date of use	Purpose of the reserve
Restricted by council		
(a) Building Reserve		Building - Future new building capital requirements
(b) Cash in Lieu of Parking Reserve		Parking - Provide additional parking areas
(c) Asset Management Reserve		Asset Management - Renewal and upgrade of current infrastructure
(d) Cultural Centre Reserve		Cultural Centre - Equipment/plant replacement for Mandurah Performing Arts Centre and the provision of standby financing
(g) Sustainability Reserve		Sustainability - Development of Mandurah as a sustainable city
(l) Waste Facilities Reserve Fund		Waste Facilities Reserve Fund - Future waste treatment initiatives
(r) Interest Free Loans Reserve		Interest Free Loans - Interest-free loans to sporting & community groups for minor capital projects
(s) CLAG Reserve		CLAG - Contiguous Local Authority Groups for control of mosquitoes
(u) Mandurah Ocean Marina Reserve		Mandurah Ocean Marina - Future maintenance/asset replacement at Mandurah Ocean Marina
(v) Waterways Reserve		Waterways - Future maintenance/asset replacement of specific waterways infrastructure
(x) Port Mandurah Canals Stage 2 Maintenance Reserve		Port Mandurah Canals Stage 2 Maintenance - Stage 2 Future maintenance of canals
(y) Mariners Cove Canals Reserve		Mariners Cove Canals - Future maintenance of canals
(z) Port Bouvard Canal Maintenance Contributions Reserve		Port Bouvard Canal Maintenance Contributions - Contribution Future maintenance of canals
(ac) Unspent Grants Reserve		Unspent Grants & Contributions - Operating and non-operating grants and contributions tied to future expenditure.
(ad) Leave Reserve		Long Service Leave - To fund the long service and sick leave liability of Council's staff.
(af) Bushland Protection Reserve		Bushland Protection - For the protection of bushland and environmentally sensitive sites within the City including capital works that provide benefits in
(ah) Coastal Storm Contingency Reserve		Coastal Storm Contingency - Provide for coastal emergency works due to storm damage
(al) Digital Futures Reserve		Digital Futures - Fund development, investigation or commissioning of digital technology initiatives.
(am) Decked Carparking Reserve		Decked Carparking - Amount received from Landcorp in June 2006, set aside for Decked Carparking
(an) Specified Area Rates - Waterside Canals		Specified Area Rates - Waterside Canals - Future maintenance of canals.
(ao) Specified Area Rates - Port Mandurah Canals		Specified Area Rates - Port Mandurah Canals - Future maintenance of canals.
(ap) Specified Area Rates - Mandurah Quay Canals		Specified Area Rates - Mandurah Quay Canals - Future maintenance of canals.
(aq) Specified Area Rates - Mandurah Ocean Marina		Specified Area Rates - Mandurah Ocean Marina - Future maintenance/asset replacement at Mandurah Ocean Marina.
(ar) Specified Area Rate - Port Bouvard Canals		Specified Area Rate - Port Bouvard Canals - Future maintenance of canals.
(as) Specified Area Rate - Mariners Cove		Specified Area Rate - Mariners Cove - Future maintenance of canals.
(at) Specified Area Rate - Eastport		Specified Area Rate - Eastport - Future maintenance of canals.
(au) Sports Club Maintenance Levy Reserve		Sports Clubs Maintenance Levy - To maintain various city buildings leased to clubs
(av) City Centre Land Acquisition Reserve		City Centre Land Acquisition Reserve - For future property purchases within the City Centre area
(ax) Lakelands Community Infrastructure Reserve		Lakelands Community Infrastructure Reserve - Contribute to the construction of the community infrastructure on Lot 2300 Seppings Parade Lakelands
(ay) Plant Reserve		Plant reserve - Replacement of heavy plant and equipment
(az) Workers Compensation Reserve		Workers Compensation - For the purposes of funding previous year workers compensation claims that are open and still have costs required to be paid
(ba) Restricted Cash Reserve		Restricted cash carried forward for future use.
(bb) Transform Mandurah Funding Program Reserve		To progress projects endorsed by Council under Transform Mandurah or identified through other City Strategies to support the City's Economic aspirat
(bd) Community Safety		To fund the relevant actions in the Community Safety Strategy that have been identified as being funded from this reserve.
(be) Public Art Reserve		To fund public art throughout the City of Mandurah district.

**CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026**

10. OTHER INFORMATION

	2025/26 Budget	2024/25 Actual	2024/25 Budget
The net result includes as revenues	\$	\$	\$
(a) Interest earnings			
Investments	3,969,024	4,005,035	3,578,330
Other interest revenue	716,800	652,966	723,100
	4,685,824	4,658,001	4,301,430
The net result includes as expenses			
(b) Auditors remuneration			
Audit services	159,389	151,799	150,000
	159,389	151,799	150,000
(c) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	981,370	780,058	638,922
Interest on lease liabilities (refer Note 8)	36,750	16,656	50,674
Other finance costs	163,028	511,118	433,106
	1,181,148	1,307,832	1,122,702
(d) Low Value lease expenses			
Office equipment	549,827	421,780	459,144
Software	1,384	5,535	4,152
	551,211	427,315	463,295

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

11. COUNCIL MEMBERS REMUNERATION

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
Mayor			
Mayor's allowance	100,514	96,850	97,115
Meeting attendance fees	53,215	29,639	51,412
Other expenses	1,268	2,003	1,225
Annual allowance for ICT expenses	3,500	2,018	3,500
Annual allowance for training and development	8,000	5,950	8,000
Superannuation contribution payments	12,853	0	0
	179,350	136,460	161,252
Deputy Mayor			
Deputy Mayor's allowance	18,846	13,930	24,279
Meeting attendance fees	26,610	34,278	34,278
Other expenses	500	1,024	725
Annual allowance for ICT expenses	2,625	3,500	3,500
Annual allowance for training and development	4,500	0	4,500
Superannuation contribution payments	3,800	0	0
	56,882	52,732	67,282
Council member 1			
Meeting attendance fees	35,480	34,278	34,278
Other expenses	750	0	725
Annual allowance for ICT expenses	3,500	3,500	3,500
Annual allowance for training and development	4,500	0	4,500
Superannuation contribution payments	2,966	0	0
	47,197	37,778	43,003
Council member 2			
Meeting attendance fees	35,480	34,278	34,278
Other expenses	750	500	725
Annual allowance for ICT expenses	3,500	3,500	3,500
Annual allowance for training and development	4,500	600	4,500
Superannuation contribution payments	2,966	0	0
	47,197	38,878	43,003
Council member 3			
Meeting attendance fees	35,480	34,278	34,278
Other expenses	750	0	725
Annual allowance for ICT expenses	3,500	3,500	3,500
Annual allowance for training and development	4,500	2,040	4,500
Superannuation contribution payments	2,966	0	0
	47,197	39,818	43,003
Council member 4			
Meeting attendance fees	35,480	34,278	34,278
Other expenses	750	1,048	725
Annual allowance for ICT expenses	3,500	3,500	3,500
Annual allowance for training and development	4,500	1,925	4,500
Superannuation contribution payments	2,966	0	0
	47,197	40,751	43,003
Council member 5			
Meeting attendance fees	35,480	34,278	34,278
Other expenses	750	50	725
Annual allowance for ICT expenses	3,500	3,500	3,500
Annual allowance for training and development	4,500	0	4,500
Superannuation contribution payments	2,966	0	0
	47,197	37,828	43,003
Council member 6			
Meeting attendance fees	35,480	34,278	34,278
Other expenses	750	50	725
Annual allowance for ICT expenses	3,500	3,500	3,500
Annual allowance for training and development	4,500	495	4,500
Superannuation contribution payments	2,966	0	0
	47,197	38,323	43,003
Council member 7			
Meeting attendance fees	35,480	34,278	34,278
Other expenses	750	0	725
Annual allowance for ICT expenses	3,500	3,500	3,500
Annual allowance for training and development	4,500	51	4,500
Superannuation contribution payments	2,966	0	0
	47,197	37,829	43,003
Council member 8			
Meeting attendance fees	35,480	34,278	34,278
Other expenses	750	0	725
Annual allowance for ICT expenses	3,500	3,500	3,500
Annual allowance for training and development	4,500	3,138	4,500
Superannuation contribution payments	2,966	0	0
	47,197	40,916	43,003
Council member 9			
Meeting attendance fees	35,480	34,278	34,278
Other expenses	750	0	725
Annual allowance for ICT expenses	3,500	3,500	3,500
Annual allowance for training and development	4,500	1,841	4,500
Superannuation contribution payments	2,966	0	0
	47,197	39,619	43,003
Council member 10			
Meeting attendance fees	35,480	34,278	34,278
Other expenses	750	0	725
Annual allowance for ICT expenses	3,500	3,500	3,500
Annual allowance for training and development	4,500	0	4,500
Superannuation contribution payments	2,966	0	0
	47,197	37,778	43,003
Council member 11			
Meeting attendance fees	35,480	34,278	34,278
Other expenses	750	0	725
Annual allowance for ICT expenses	3,500	3,500	3,500
Annual allowance for training and development	4,500	10,805	4,500
Superannuation contribution payments	2,966	0	0
	47,197	48,583	43,003
Total Council Member Remuneration	755,396	627,292	701,567
Mayor's allowance	100,514	96,850	97,115
Deputy Mayor's allowance	18,846	13,930	24,279
Meeting attendance fees	470,105	440,975	462,748
Other expenses	10,022	4,676	9,925
Annual allowance for ICT expenses	44,625	44,018	45,500
Annual allowance for training and development	62,000	26,844	62,000
Superannuation contribution payments	49,283	0	0
	755,396	627,292	701,567

**CITY OF MANDURAH
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2026**

12. TRUST FUNDS

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

Detail	Balance 30 June 2025	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2026
	\$	\$	\$	\$
Cash in Lieu	1,342,957	0	0	1,342,957
	1,342,957	0	0	1,342,957

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

13. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum payment, interim rates, back rates, ex-gratia rates, less discounts offered.

Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

GRANTS, SUBSIDIES AND CONTRIBUTIONS

All amounts received as grants, subsidies and contributions that are not capital grants.

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water. Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST REVENUE

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

OTHER REVENUE / INCOME

Other revenue, which cannot be classified under the above headings, includes dividends, discounts, rebates etc.

PROFIT ON ASSET DISPOSAL

Gain on the disposal of assets including gains on the disposal of long-term investments.

EXPENSES

EMPLOYEE COSTS

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

Note *AASB 119 Employee Benefits* provides a definition of employee benefits which should be considered.

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

Local governments may wish to disclose more detail such as contract services, consultancy, information technology and rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER)

Expenditures made to the respective agencies for the provision of power, gas or water.

Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

OTHER EXPENDITURE

Statutory fees, taxes, provision for bad debts, member's fees or levies including DFES levy and State taxes. Donations and subsidies made to community groups.

**CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026**

13. REVENUE AND EXPENDITURE

(b) Revenue Recognition

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of Revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by Council annually	When taxable event occurs	Not applicable	When rates notice is issued
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by Council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by Council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contractual commitments	General appropriations and contributions with no specific contractual commitments	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

14. PROGRAM INFORMATION

Key Terms and Definitions - Reporting Programs

In order to discharge its responsibilities to the community, Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis, reflected by the City's Community Vision, and for each of its broad activities/programs.

OBJECTIVE

ACTIVITIES

Governance

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

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

General purpose funding

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

Law, order, public safety

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

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

Health

To provide an operational framework for environmental and community health.

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

Education and welfare

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

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

Community amenities

To provide services required by the community.

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

Recreation and culture

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

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

Transport

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

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

Economic services

To help promote the local government and its economic wellbeing.

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

Other property and services

To monitor and control operating accounts.

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

**CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026**

15. FEES AND CHARGES

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
By Program:			
General purpose funding	1,147,233	1,131,071	1,100,145
Law, order, public safety	532,067	661,315	456,198
Health	240,636	240,456	240,263
Education and welfare	557,330	565,454	482,081
Community amenities	22,277,004	21,980,608	19,977,879
Recreation and culture	7,825,416	7,780,481	7,244,173
Transport	3,195,969	2,946,934	2,872,627
Economic services	3,046,662	2,976,086	2,574,876
Other property and services	405,307	395,049	244,000
	39,227,624	38,677,454	35,192,242

The subsequent pages detail the fees and charges proposed to be imposed by the local government.

2025-2026 Capital Programs

Program Name	Capital Expenditure	External Funding	CoM Funding
Bridges Program	\$ 444,678	\$ 167,000	\$ 277,678
Building Program	\$ 7,050,324	\$ 30,000	\$ 7,020,324
Car Park Program	\$ 126,607	\$ 50,000	\$ 76,607
Coastal & Marine Infrastructure Program	\$ 5,377,797	\$ 1,853,750	\$ 3,524,047
Community Sport & Recreation Facility Fund Program	\$ 150,000	\$ -	\$ 150,000
Drainage Program	\$ 586,146	\$ -	\$ 586,146
New Assets Program	\$ 4,439,282	\$ 2,508,387	\$ 1,930,895
Parks Program	\$ 6,355,383	\$ 740,000	\$ 5,615,383
Paths Program	\$ 448,926	\$ -	\$ 448,926
Plant & Equipment Program	\$ 2,891,120	\$ -	\$ 2,891,120
Roads Program	\$ 8,952,473	\$ 4,879,615	\$ 4,072,858
Street Lighting & Furniture Program	\$ 734,130	\$ 20,000	\$ 714,130
Traffic Management Program	\$ 2,911,020	\$ 1,804,164	\$ 1,106,857
Total	\$ 40,467,886	\$ 12,052,916	\$ 28,414,970

2025-2026 Proposed Capital Projects by Program

Proposed Projects by Program	Capital Expenditure	External Funding	CoM Funding
Bridges Program	\$ 444,678	\$ 167,000	\$ 277,678
BRG - 2025-26 Level Three Inspections	\$ 160,829	\$ -	\$ 160,829
BRG Fathom Turn Footbridge Maintenance	\$ 283,849	\$ 167,000	\$ 116,849
Building Program	\$ 7,050,324	\$ 30,000	\$ 7,020,324
23-24 MPAC HVAC Renewal (Design)	\$ 4,705,157	\$ -	\$ 4,705,157
BLD - 25-26 - Site Main Switchboard	\$ 75,007	\$ -	\$ 75,007
BLD - Antenna Mast Removal	\$ 50,244	\$ -	\$ 50,244
BLD - CASM workshop upgrade	\$ 60,386	\$ -	\$ 60,386
BLD - Community Shed (Dower St)	\$ 245,678	\$ -	\$ 245,678
BLD - Coodanup Comm Centre Roof Repairs	\$ 54,984	\$ -	\$ 54,984
BLD - Madora Bay South Ablution	\$ 38,244	\$ -	\$ 38,244
BLD - Mandurah Bowl Club Floorcovering	\$ 104,984	\$ -	\$ 104,984
BLD - Mandurah Family & CC Roof Cover	\$ 59,984	\$ -	\$ 59,984
BLD - Mandurah Museum Roof Replacement	\$ 44,984	\$ -	\$ 44,984
BLD - MARC Café/Squash Thoroughfare	\$ 33,244	\$ -	\$ 33,244
BLD - MARC Indoor Door & Reception Imp	\$ 113,244	\$ -	\$ 113,244
BLD - MARC Indoor Pirate Playground	\$ 49,984	\$ -	\$ 49,984
BLD - MARC Squash Court Glass Walls	\$ 103,244	\$ 30,000	\$ 73,244
BLD - Meadow Springs Sport Fac Ext Paint	\$ 163,244	\$ -	\$ 163,244
BLD - Port Bouvard SLC HVAC	\$ 50,020	\$ -	\$ 50,020
BLD - Renew - Falcon Bay Ablution Roof	\$ 83,244	\$ -	\$ 83,244
BLD - South Dist BF Ops Demolition	\$ 48,244	\$ -	\$ 48,244
BLD - South Mand Football CI Sewer Conv	\$ 83,244	\$ -	\$ 83,244
BLD - South Mand Tennis Club Roof Repl	\$ 64,984	\$ -	\$ 64,984
BLD - Southern Estuary Hall Demolition	\$ 123,244	\$ -	\$ 123,244
BLD - Sth Mand FC Stormwater	\$ 54,984	\$ -	\$ 54,984
Minor City Maintenance Capital Renewals	\$ 100,000	\$ -	\$ 100,000
New - HHRC Basketball Backboard Winches	\$ 39,748	\$ -	\$ 39,748
Operations Centre Redevelopment	\$ 500,000	\$ -	\$ 500,000
Car Park Program	\$ 126,607	\$ 50,000	\$ 76,607
CPK - City Centre Parking Plan Delivery	\$ 107,819	\$ 50,000	\$ 57,819
CPK Doddies Beach Carpark Renewal	\$ 9,498	\$ -	\$ 9,498
CPK Merlin St Carpark Renewal	\$ 9,290	\$ -	\$ 9,290

Proposed Projects by Program	Capital Expenditure	External Funding	CoM Funding
Coastal & Marine Infrastructure Program	\$ 5,377,797	\$ 1,853,750	\$ 3,524,047
C&M - 25-26 Birchley Rd Boat Ramp Upgr	\$ 957,013	\$ 678,750	\$ 278,263
C&M - 25-26 Breakwater Pde Entry Seawall	\$ 91,351	\$ -	\$ 91,351
C&M - 25-26 Doddis Beach Protection	\$ 191,882	\$ 75,000	\$ 116,882
C&M - 25-26 Memorial Park Seawall	\$ 278,010	\$ -	\$ 278,010
C&M - 25-26 Town Beach Seawall Renewal	\$ 1,217,856	\$ 1,100,000	\$ 117,856
C&M - 25-26 Waterside Foreshore seawall	\$ 325,761	\$ -	\$ 325,761
C&M - 25-26 Darwin Tce Public Jetty Renew	\$ 30,237	\$ -	\$ 30,237
C&M - Mandjar Bay Concept Planning	\$ 155,575	\$ -	\$ 155,575
Eastern Foreshore Boardwalk Renewal	\$ 361,978	\$ -	\$ 361,978
Mandurah Quay Seawall Repair	\$ 1,768,134	\$ -	\$ 1,768,134
Community Sport & Recreation Facility Fund Progr	\$ 150,000	\$ -	\$ 150,000
LTFP Program - CSRFF	\$ 150,000	\$ -	\$ 150,000
Drainage Program	\$ 586,146	\$ -	\$ 586,146
DRG - Cygni Street	\$ 156,238	\$ -	\$ 156,238
DRG - Durham Crescent	\$ 71,238	\$ -	\$ 71,238
DRG - Lyelta Street	\$ 16,238	\$ -	\$ 16,238
DRG - Mandurah Gardens Est	\$ 16,238	\$ -	\$ 16,238
DRG - Mississippi Drive	\$ 16,238	\$ -	\$ 16,238
DRG - Parkview Street	\$ 176,238	\$ -	\$ 176,238
DRG - Portmarnock Circle	\$ 16,238	\$ -	\$ 16,238
DRG - Scenic Dr and Philante St Int	\$ 16,238	\$ -	\$ 16,238
DRG - Tara Street	\$ 101,238	\$ -	\$ 101,238
New Assets Program	\$ 4,439,282	\$ 2,508,387	\$ 1,930,895
Caddadup Recycled Water Supply (MAR)	\$ 188,881	\$ -	\$ 188,881
Christmas Decorations Program	\$ 200,000	\$ -	\$ 200,000
Falcon Coastal Shared Path	\$ 658,902	\$ 298,500	\$ 360,402
NEW - Bortolo Goal Compound	\$ 17,232	\$ -	\$ 17,232
New - Falcon Men's Shed	\$ 692,957	\$ 446,750	\$ 246,207
NEW - Falcon Pavilion New Bin Storage	\$ 35,917	\$ -	\$ 35,917
NEW - Lakelands Youth Park	\$ 68,980	\$ -	\$ 68,980
New - MARC Sports Court Upgrade	\$ 326,373	\$ 298,375	\$ 27,998
NEW - Peelwood Reserve Oval Storage	\$ 202,232	\$ 200,000	\$ 2,232
NEW - Playground, Kardan Loop, Falcon	\$ 15,520	\$ -	\$ 15,520
New - Regional Multi-use Facility	\$ 468,670	\$ 414,762	\$ 53,908
NEW - Town Beach SLS Storage	\$ 35,437	\$ -	\$ 35,437
New - Western Foreshore Leisure Precinct	\$ 613,647	\$ -	\$ 613,647
Yalgorup National Park	\$ 914,533	\$ 850,000	\$ 64,533

Proposed Projects by Program	Capital Expenditure	External Funding	CoM Funding
Parks Program	\$ 6,355,383	\$ 740,000	\$ 5,615,383
25-26 Res Elect Meter Replacement	\$ 50,354	\$ -	\$ 50,354
Basketball half court noise mitigation	\$ 35,354	\$ -	\$ 35,354
Coodanup Foreshore Park Upgrade	\$ 717,890	\$ -	\$ 717,890
Dawesville SE Foreshore	\$ 866,168	\$ -	\$ 866,168
Norwich Reserve Upgrade	\$ 533,514	\$ -	\$ 533,514
Peel Hockey Association Surface Renewal	\$ 877,642	\$ 340,000	\$ 537,642
PRK 25-26 Bin Enclosures Upgrade	\$ 66,728	\$ -	\$ 66,728
PRK 25-26 Boardwlk and Beach Access Rnwl	\$ 734,210	\$ -	\$ 734,210
PRK 25-26 Fencing Renewal	\$ 256,708	\$ -	\$ 256,708
PRK 25-26 Hermitage Bore Renewal	\$ 90,354	\$ -	\$ 90,354
PRK 25-26 Merlin Res Sport Light Renewal	\$ 401,656	\$ 400,000	\$ 1,656
PRK 25-26 Park Fixtures New	\$ 120,354	\$ -	\$ 120,354
PRK 25-26 Parks Furniture Renewal	\$ 164,728	\$ -	\$ 164,728
PRK 25-26 Playground Renewal	\$ 338,682	\$ -	\$ 338,682
PRK 25-26 Retaining Wall	\$ 21,131	\$ -	\$ 21,131
PRK 25-26 Shade Sails New	\$ 116,728	\$ -	\$ 116,728
PRK 25-26 Signage New	\$ 40,354	\$ -	\$ 40,354
PRK 25-26 Signage Renewal	\$ 60,354	\$ -	\$ 60,354
PRK 25-26 Softfall Rubber Renewal	\$ 65,275	\$ -	\$ 65,275
PRK Bardoc Reserve Upgrade	\$ 67,483	\$ -	\$ 67,483
PRK Mississippi Res Playground Upgrade	\$ 459,877	\$ -	\$ 459,877
PRK Sports Court Renewal	\$ 42,354	\$ -	\$ 42,354
Roy Tuckey Reserve BMX Pump Track Renewal	\$ 227,483	\$ -	\$ 227,483
Paths Program	\$ 448,926	\$ -	\$ 448,926
PTH - Realign - Lively Place	\$ 37,570	\$ -	\$ 37,570
PTH - Renew - Caddadup Reserve	\$ 101,570	\$ -	\$ 101,570
PTH - Renew - Estuary Road	\$ 17,570	\$ -	\$ 17,570
PTH - Renew - Mandurah Road	\$ 132,170	\$ -	\$ 132,170
PTH - Renewal - Old Coast Road	\$ 16,737	\$ -	\$ 16,737
PTH - Renewal - Old Coast Road Bypass	\$ 135,738	\$ -	\$ 135,738
PTH - Tanjinn Street, Dawesville PAW	\$ 7,570	\$ -	\$ 7,570

Proposed Projects by Program	Capital Expenditure	External Funding	CoM Funding
Plant & Equipment Program	\$ 2,891,120	\$ -	\$ 2,891,120
Miscellaneous Equipment	\$ 17,500	\$ -	\$ 17,500
New - Heavy Vehicles Plant and Equipment	\$ 40,000	\$ -	\$ 40,000
Parks and Mowers	\$ 283,000	\$ -	\$ 283,000
Replacement Light Commercial Vehicles	\$ 884,000	\$ -	\$ 884,000
Replacement Light Passenger Vehicles	\$ 455,000	\$ -	\$ 455,000
Trailers	\$ 81,120	\$ -	\$ 81,120
Trucks and Buses	\$ 1,130,500	\$ -	\$ 1,130,500
Roads Program	\$ 8,952,473	\$ 4,879,615	\$ 4,072,858
Pinjarra Road	\$ 1,844,765	\$ 1,200,000	\$ 644,765
RDS - Renew - Finistere Island Retreat	\$ 38,111	\$ -	\$ 38,111
RDS - Renew - Grafton Drive	\$ 38,111	\$ -	\$ 38,111
RDS - Renew - The Glen	\$ 58,111	\$ -	\$ 58,111
RDS - Renew - Tims Thicket Road	\$ 595,767	\$ 400,000	\$ 195,767
RDS - Resurface - Waste Mgmt Centre	\$ 107,749	\$ -	\$ 107,749
RDS - Resurface - Angalore Road	\$ 262,049	\$ -	\$ 262,049
RDS - Resurface - Blossom Place	\$ 93,960	\$ -	\$ 93,960
RDS - Resurface - Canterbury & Surrounds	\$ 484,509	\$ 400,000	\$ 84,509
RDS - Resurface - Carnoustie Gardens	\$ 202,818	\$ -	\$ 202,818
RDS - Resurface - Cuvier Place	\$ 116,948	\$ -	\$ 116,948
RDS - Resurface - Elmore Way	\$ 305,027	\$ 200,000	\$ 105,027
RDS - Resurface - Hestia Way	\$ 179,637	\$ -	\$ 179,637
RDS - Resurface - Karinga & Surrounds	\$ 659,716	\$ 200,000	\$ 459,716
RDS - Resurface - Kookaburra & Surrounds	\$ 497,786	\$ 279,615	\$ 218,171
RDS - Resurface - La Grange & Augusta	\$ 241,945	\$ -	\$ 241,945
RDS - Resurface - McLarty Road	\$ 229,452	\$ -	\$ 229,452
RDS - Resurface - St Annes & Surrounds	\$ 528,209	\$ 400,000	\$ 128,209
RDS - Upgrade - Tims Thicket Road	\$ 1,233,742	\$ 800,000	\$ 433,742
RDS - Renew - Clarice St	\$ 1,234,062	\$ 1,000,000	\$ 234,062
Street Lighting & Furniture Program	\$ 734,130	\$ 20,000	\$ 714,130
Decorative Streetlighting Renewal Project Design	\$ 608,181	\$ -	\$ 608,181
SLF - 25-26 Street Furniture New	\$ 42,150	\$ 20,000	\$ 22,150
SLF - 25-26 Street Furniture Renewal	\$ 46,650	\$ -	\$ 46,650
SLF - City Centre Lighting Audit	\$ 37,150	\$ -	\$ 37,150

Proposed Projects by Program	Capital Expenditure	External Funding	CoM Funding
Traffic Management Program	\$ 2,911,020	\$ 1,804,164	\$ 1,106,857
Lakes Road - Murdoch Drive Blackspot	\$ 125,457	\$ 98,666	\$ 26,791
Lynda Street and Baroy Street Blackspot	\$ 382,478	\$ 256,367	\$ 126,111
TMP - LATM - Glencoe Parade	\$ 104,855	\$ 66,766	\$ 38,089
TMP - Westview Parade, Wannanup	\$ 39,470	\$ -	\$ 39,470
TMP - Arramall Trail	\$ 21,844	\$ -	\$ 21,844
TMP - BS - Tuckey Street	\$ 645,545	\$ 410,426	\$ 235,119
TMP - BS Pinjarra-Anstruther Rd Intersct	\$ 599,616	\$ 381,055	\$ 218,561
TMP - Cossack Way	\$ 36,984	\$ -	\$ 36,984
TMP - Dandaragan Drive	\$ 55,718	\$ -	\$ 55,718
TMP - LATM - Oakmont Avenue	\$ 284,171	\$ 181,217	\$ 102,954
Wanjeep Street Blackspot	\$ 614,883	\$ 409,667	\$ 205,216
Total	\$ 40,467,886	\$ 12,052,916	\$ 28,414,970



Fees & Charges Schedule 2025/26

Effective date :01-July-25

City of Mandurah

Fees & Charges Schedule 2025/26

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Effective date :01-July-25

Detail	Head of Power	GST Basis	Condition	Fee Basis	GST Status	2025/2026 Fee/Charge (Inc GST) \$	2024/2025 Fee/Charge (Incl. GST) \$	Increase vs 2024/2025 %
GENERAL CHARGES								
PHOTOCOPYING								
Photocopying - Black & White A4		General Principles	Per Copy	Full	Taxable	0.50	0.50	
Photocopying - Black & White A3		General Principles	Per Copy	Full	Taxable	1.00	1.00	
<i>Photocopying - Large Runs > 20 pages discounted 50%</i>								
Photocopying - Colour A4		General Principles	Per Copy	Full	Taxable	2.25	2.25	
Photocopying - Colour A3		General Principles	Per Copy	Full	Taxable	3.50	3.50	
<i>Photocopying - Large Runs > 20 pages discounted 50%</i>								
Photocopying - A0 Photocopying A2		General Principles	Per Copy	Full	Taxable	3.50	3.50	
Photocopying - A0 Photocopying A1		General Principles	Per Copy	Full	Taxable	4.50	4.50	
Photocopying - A0 Photocopying A0		General Principles	Per Copy	Full	Taxable	5.75	5.75	
Photocopying - A0 Photocopying Other		General Principles	Per Copy	Full	Taxable	8.75	8.75	
Photocopying - Plotter - A0 copy		General Principles	Per Copy	Full	Taxable	15.50	15.50	
Photocopying - Plotter - A1 copy		General Principles	Per Copy	Full	Taxable	8.00	8.00	
Photocopying - Plotter - A2 copy		General Principles	Per Copy	Full	Taxable	3.75	3.75	
Specialised Photocopying								
Council Agendas or Minutes or Standing Committee	LGA 1995	Sec 81-10(5) GST Act	Per Set	Full	Exempt	40.00	39.25	1.9%
Reports & Minutes on Annual Basis	LGA 1995	Sec 81-10(5) GST Act	Per Set	Full	Exempt	790.00	787.75	0.3%
PROPERTY INFORMATION								
Property Information - Statement of Rates	LGA 1995	81-10(5)(a) GST Act	Per Search	Full	Exempt	35.00	32.00	9.4%
Property Search - orders and requisitions	LGA 1995	81-10(5)(a) GST Act	Per Search	Full	Exempt	156.25	136.25	14.7%
Copy of Plans (a single dwelling) - Search Fee (this is for the application regardless of whether plans are located or not)		General Principles	Per Search	Full	Taxable	119.00	99.00	20.2%
Copy of a Duplex/Residential Units/ Commercial / Mixed Use Properties Plans - Search Fee (this is for the application regardless of whether plans are located or not)		General Principles	Per Search	Full	Taxable	205.00		New Fee
Request to re-send link to plans after the expiration date of 60 days from original date sent to applicant		General Principles	Per Search	Full	Taxable	22.00		New Fee
Plus Charges for offsite retrieval, delivery, package and postage (if applicable) Plus standard copying rates (if applicable) where cost to provide exceeds \$5			Per Search	Full	Taxable	Actual Cost	Actual Cost	
RATES & DEBTORS								
Administration Fee - per instalment (4 instalments)	LGA 1995	81-5(1) GST Act 1999	Per Instalment	Statutory	Exempt	3.00	3.00	
Administration Fee - ad hoc arrangements	LGA 1995	6.45 LGA 1995	Per Arrangement	Full	Exempt	25.00	22.00	13.6%
Administration Fee - refunds to agents			Per Agent	Full	Exempt	25.00	22.00	13.6%
Instalment Interest Rates - per annum % (calculated daily)	LGA 1995	6.45 LGA 1995	Per Annum	Statutory	Exempt	5.5%	5.5%	
Penalty Payment (Calculated daily)	LGA 1995	6.45 LGA 1995	Per Annum	Statutory	Exempt	7%	7%	
Solicitor preparation costs for recovery documents	LGA 1995	6.45 LGA 1995	Cost Recovery	Full	Exempt	Actual cost	Actual cost	
Notice of Discontinuance	LGA 1995		Per request	Full	Taxable	28.75	28.75	
General Debtors Accounts								
Penalty Payment - calculated daily	LGA 1995	Div. 40 GST Act	Per Annum	Statutory	Input Taxed	7%	7%	
FREEDOM OF INFORMATION								
Application Fee - Non Personal Information	FOI Act 1993	81-10(5) GST Act 1999	Per Application	Statutory	Exempt	30.00	30.00	
Charge for dealing with the application	FOI Act 1993	81-10(5) GST Act 1999	Per Hr/Pro -rata	Statutory	Exempt	30.00	30.00	
Charges for access time supervised by staff	FOI Act 1993	81-10(5) GST Act 1999	Per Hr/Pro -rata	Statutory	Exempt	30.00	30.00	
Photocopying	FOI Act 1993	81-10(5) GST Act 1999	Per Hr/Pro -rata	Statutory	Exempt	30.00	30.00	
Plus Per Copy	FOI Act 1993	81-10(5) GST Act 1999	Per Copy	Statutory	Exempt	0.20	0.20	
Charges for offsite retrieval, delivery, package and postage	FOI Act 1993	81-10(5) GST Act 1999	Per Retrieval	Full	Exempt	Actual Cost	Actual Cost	
Advance Deposit	FOI Act 1993	81-10(5) GST Act 1999	Per Retrieval	Statutory	Exempt	25% of estimated charge	25% of estimated charge	
Charges for duplicating a tape, film, video or computer information	FOI Act 1993	81-10(5) GST Act 2000	Per Retrieval	Full	Exempt	Actual Cost	Actual Cost	

Detail	Head of Power	GST Basis	Condition	Fee Basis	GST Status	2025/2026 Fee/Charge (Incl GST) \$	2024/2025 Fee/Charge (Incl. GST) \$	Increase vs 2024/2025 %
PLANNING								
Local Structure Plans								
<i>(No GST Applicable) Fees are calculated on the estimated total cost to the City, in terms of officer time spent on each information. See pamphlet relating to fees for Scheme Amendments and Local Structure Plans. As a guide, the City would normally impose the following fees.</i>								
Local Structure Plans & Major Scheme Amendments	Plan & Dev Reg 2009	81-10(4) GST Act	Per Application	Statutory	Exempt	6,000.00	6,000.00	
Modifications to Local Structure Plans	Plan & Dev Reg 2009	81-10(4) GST Act	Per Application	Statutory	Exempt	3,000.00	3,000.00	
Minor (Text) Scheme Amendments	Plan & Dev Reg 2009	81-10(4) GST Act	Per Application	Statutory	Exempt	3,500.00	3,500.00	
Subdivision Clearances								
up to 5 lots (per lot)	Plan & Dev Reg 2009	81-10(4) GST Act	Per Application	Statutory	Exempt	73.00	73.00	
5 lots to 195 lots(\$335 for first 5 lots) (per lot)	Plan & Dev Reg 2009	81-10(4) GST Act	Per Application	Statutory	Exempt	35.00	35.00	
196 lots or more	Plan & Dev Reg 2009	81-10(4) GST Act	Per Application	Statutory	Exempt	7,393.00	7,393.00	
Home Occupations	Plan & Dev Reg 2009	81-10(4) GST Act	Per Application	Statutory	Exempt	222.00	222.00	
Development Applications (Including R-Code variation applications)								
- Not more than \$50,000	Plan & Dev Reg 2009	81-10(4) GST Act	Per Application	Statutory	Exempt	147.00	147.00	
- between \$50,000 and \$500,000	Plan & Dev Reg 2009	81-10(4) GST Act	Per Application	Statutory	Exempt	0.32% of estimated cost of development	0.32% of estimated cost of development	
- between \$500,000 and \$2,500,000	Plan & Dev Reg 2009	81-10(4) GST Act	Per Application	Statutory	Exempt	\$1700 + .257% for every \$1 in excess of \$500,001	\$1700 + .257% for every \$1 in excess of \$500,000	
- between \$2,500,000 and \$5,000,000	Plan & Dev Reg 2009	81-10(4) GST Act	Per Application	Statutory	Exempt	\$7161 + .206% for every \$1 in excess of \$2.5 mil	\$7161 + .206% for every \$1 in excess of \$2.5 mil	
- between \$5,000,000 and \$21,500,000	Plan & Dev Reg 2009	81-10(4) GST Act	Per Application	Statutory	Exempt	\$12633 + 0.123% for every \$1 in excess of \$5 mil	\$12633 + 0.123% for every \$1 in excess of \$5 mil	
- greater than \$21,500,000	Plan & Dev Reg 2009	81-10(4) GST Act	Per Application	Statutory	Exempt	34,196.00	34,196.00	
Development Assessment Panels Applications								
- Less than \$2,000,000	Plan & Dev Reg 2009	81-10(4) GST Act	Per Application	Statutory	Exempt	5,341.00	5,341.00	
- Not less than \$2,000,000 and less than \$7,000,000	Plan & Dev Reg 2009	81-10(4) GST Act	Per Application	Statutory	Exempt	6,168.00	6,168.00	
- Not less than \$7,000,000 and less than \$10,000,000	Plan & Dev Reg 2009	81-10(4) GST Act	Per Application	Statutory	Exempt	9,522.00	9,522.00	
- Not less than \$10,000,000 and less than \$12,500,000	Plan & Dev Reg 2009	81-10(4) GST Act	Per Application	Statutory	Exempt	10,361.00	10,361.00	
- Not less than \$12,500,000 and less than \$15,000,000	Plan & Dev Reg 2009	81-10(4) GST Act	Per Application	Statutory	Exempt	10,656.00	10,656.00	
- Not less than \$15,000,000 and less than \$17,500,000	Plan & Dev Reg 2009	81-10(4) GST Act	Per Application	Statutory	Exempt	10,952.00	10,952.00	
- Not less than \$17,500,000 and less than \$20,000,000	Plan & Dev Reg 2009	81-10(4) GST Act	Per Application	Statutory	Exempt	11,249.00	11,249.00	
- \$20,000,000 or more	Plan & Dev Reg 2009	81-10(4) GST Act	Per Application	Statutory	Exempt	11,544.00	11,544.00	
- Not less than \$50,000,000	Plan & Dev Reg 2009	81-10(4) GST Act	Per Application	Statutory	Exempt	16,680.00	16,680.00	
An application under r.17	Plan & Dev Reg 2009	81-10(4) GST Act	Per Application	Statutory	Exempt	264.00	264.00	
Other Fees								
Change of Use	Plan & Dev Reg 2009	81-10(4) GST Act	Per Application	Statutory	Exempt	295.00	295.00	
Extractive Industry	Plan & Dev Reg 2009	81-10(4) GST Act	Per Application	Statutory	Exempt	739.00	739.00	
Written Planning Advice		General principles	Per Application	Service Fee	Exempt	85.50	85.50	
Zoning Enquiries		ATO Ruling	Per Application	Service Fee	Exempt	11.25	11.25	
Zoning Enquiries - Annual Fee (unlimited number)		ATO Ruling	Per Application	Service Fee	Exempt	351.25	351.25	
Amended Plans	Plan & Dev Reg 2009	81-10(4) GST Act	Per Application	Statutory	Exempt	295.00	295.00	
Tree pruning/removal	Plan & Dev Reg 2009	81-10(4) GST Act	Per Application	Statutory	Exempt	147.00	147.00	
Local Development Plan		General principles	Per Application	Service Fee	Taxable.	571.25	571.25	
Consultation								
Wider consultation, sign on site & newspaper notice	Plan & Dev Reg 2009	81-10(4) GST Act	Per Application	Service Fee	Exempt	632.75	632.75	
Reports								
Information/Research		ATO Ruling	Per Application	Service Fee	Exempt	83.50	83.50	
<i>A fee will be charged for staff time involved in researching & providing information for developers etc. which is not considered normal research.</i>								

Detail	Head of Power	GST Basis	Condition	Fee Basis	GST Status	2025/2026 Fee/Charge (Incl GST) \$	2024/2025 Fee/Charge (Incl. GST) \$	Increase vs 2024/2025 %
BUILDING								
Application for Building Permit - Class 1 and 10 building								
Uncertified Application	Building Reg 2012	81-10(4) GST Act	Per Application	Statutory	Exempt	0.32% of estimated value but not less than \$110.00	0.32% of estimated value but not less than \$110.00	
Certified Application for Building permit - Class 1 and 10 buildings	Building Reg 2012	81-10(4) GST Act	Per Application	Statutory	Exempt	0.19% of estimated Value but not less than \$110.00	0.19% of estimated Value but not less than \$110.00	
Request for Certificate of Design Compliance - Class 1 and 10 building	LGA 1995	81-10.01(f)	Per Application	Full	Taxable	0.13% of estimated Value but not less than \$300	0.13% of estimated Value but not less than \$300	
Request for Certificate of Design Compliance - Class 2-9 Buildings within district of City of Mandurah	LGA 1995	81-10.01(f)	Per Application	Full	Taxable	0.09% of estimated Value but not less than \$500	0.09% of estimated Value but not less than \$500	
Request to provide Certificate of Construction Compliance or Certificate of Building Compliance							0.00	
Class 1 & 10 Buildings	LGA 1995	81-10.01(f)	Per Application	Full	Taxable	\$115/hour but not less than \$300	\$115/hour but not less than \$300	
Class 2 to 9 Buildings	LGA 1995	81-10.01(f)	Per Application	Full	Taxable	\$115/hour but not less than \$500	\$115/hour but not less than \$500	
Demolition Permit							0.00	
Demolition of Class 1 and 10 building	Building Reg 2012	81-10(4) GST Act	Per Application	Statutory	Exempt	110.00	110.00	
Demolition of Class 2-9 building	Building Reg 2012	81-10(4) GST Act	Per Storey	Statutory	Exempt	110.00	110.00	
Application for occupancy Certificate for completed Class 2-9 building	Building Reg 2012	81-10(4) GST Act	Per Application	Statutory	Exempt	110.00	110.00	
Application for temporary occupancy permit for an incomplete building	Building Reg 2012	81-10(4) GST Act	Per Application	Statutory	Exempt	110.00	110.00	
Application for modification of occupancy permit for additional use of building on temporary basis	Building Reg 2012	81-10(4) GST Act	Per Application	Statutory	Exempt	110.00	110.00	
Application for replacement occupancy permit for permanent change of buildings use, classification	Building Reg 2012	81-10(4) GST Act	Per Application	Statutory	Exempt	110.00	110.00	
Application for occupancy permit for unauthorised class 2-9 buildings	Building Reg 2012	81-10(4) GST Act	Per Application	Statutory	Exempt	0.18% of estimated value but not less than \$110.00	0.18% of estimated value but not less than \$110.00	
Building approval certificate for unauthorised Class 1 and 10 - Certified	Building Reg 2012	81-10(4) GST Act	Per Application	Statutory	Exempt	0.38% of estimated value but not less than \$110.00	0.38% of estimated value but not less than \$110.00	
Application for occupancy permit for building with existing authorisation	Building Reg 2012	81-10(4) GST Act	Per Application	Statutory	Exempt	110.00	110.00	
Application for building approval certificate for building with existing authorisation (class 1 and 10 buildings)	Building Reg 2012	81-10(4) GST Act	Per Application	Statutory	Exempt	110.00	110.00	
Application to extend the time during which a building or demolition permit has effect.	Building Reg 2012	81-10(4) GST Act	Per Application	Statutory	Exempt	110.00	110.00	
Application to extend the time during which an occupancy permit or building approval certificate has effect.	Building Reg 2012	81-10(4) GST Act	Per Application	Statutory	Exempt	110.00	110.00	
Application to amend builders details			Per Application	Full	Exempt	121.00	121.00	
Standard Building Specifications - each		ATO Ruling	Per Application	Statutory	Exempt	11.75	11.75	
Infrastructure Protection Deposit Bond		General Principles	Per Application	Full	Exempt unless forfeit	Amount to be determined in conjunction with City Engineer based on level of infrastructure that might be impacted	Amount to be determined in conjunction with City Engineer based on level of infrastructure that might be impacted	
Smoke Alarm (battery powered) alteration	Building Reg 2012	81-5(1) GST Act 1999	Per Application	Statutory	Exempt	179.40	179.40	
Sign Licence Application - Local Laws	LGA 1995	81-10(4) GST Act	Per Application	Full	Exempt	110.00	110.00	
Building Information (s129, s131 Building Act)							0.00	
Subscription to schedule of building approvals							0.00	
list per week	Building Act 2011	ATO Ruling	Per Application	Full	Exempt	17.00	17.00	
list per month	Building Act 2011	ATO Ruling	Per Application	Full	Exempt	57.25	57.25	
list of previous year	Building Act 2011	ATO Ruling	Per Application	Full	Exempt	571.00	571.00	
subscriptions for weekly list for a year	Building Act 2011	ATO Ruling	Per Application	Full	Exempt	685.00	685.00	
subscriptions for monthly list for a year	Building Act 2011	ATO Ruling	Per Application	Full	Exempt	571.00	571.00	
Individual copy of permits	Building Act 2011	ATO Ruling	Per Application	Full	Exempt	57.25	57.25	

Detail	Head of Power	GST Basis	Condition	Fee Basis	GST Status	2025/2026 Fee/Charge (Incl GST) \$	2024/2025 Fee/Charge (Incl. GST) \$	Increase vs 2024/2025 %
Swimming Pool Inspections							0.00	
Swimming Pool Barrier Inspections - per annum (mandatory)LGA S6.1	Building Regulations 2012	81-15.01(f)	Per Swimming Pool	Statutory	Exempt	56.00	56.00	
New Swimming Pool Barrier First Inspection	Building Regulations 2012	81-15.01(f)	Per Swimming Pool	Full	Exempt	225.00	225.00	
Swimming Pool Barrier Inspections - at request	LGA 1995	81-15.01(f)	Per Swimming Pool	Full	Exempt	225.00	225.00	
Applications to install Park homes and Annexes on Caravan Park and Camping Grounds							0.00	
Application to install a Class 1a Park Home	Caravan Parks & Camping Grounds act 1995	81-10(4) GST Act	Per Application	Full	Exempt	0.32% x Contract Value, minimum \$110.00	0.32% x Contract Value, minimum \$110.00	
Application to install a Class 3 Park Home	Caravan Parks & Camping Grounds act 1995	81-10(4) GST Act	Per Application	Full	Exempt	0.18% x Contract Value, minimum \$110.00	0.18% x Contract Value, minimum \$110.00	
Application to install an Annexe	Caravan Parks & Camping Grounds act 1995	81-10(4) GST Act	Per Application	Full	Exempt	0.32% x Contract Value, minimum \$110.00	0.32% x Contract Value, minimum \$110.00	
Application seeking retrospective approval for an unauthorised Park Home or Annexe	Caravan Parks & Camping Grounds act 1995	81-10(4) GST Act	Per Application	Full	Exempt	1 x fee specified above, minimum \$500	2 x fee specified above, minimum \$500	
Application for Development Approval - single residential								
- Not more than \$50,000	Plan & Dev Reg 2009	81-10(4) GST Act	Per Application	Statutory	Exempt	147.00	147.00	
- between \$50,000 and \$500,000	Plan & Dev Reg 2009	81-10(4) GST Act	Per Application	Statutory	Exempt	0.32% of estimated cost of development	0.32% of estimated cost of development	
- between \$500,000 and \$2,500,000	Plan & Dev Reg 2009	81-10(4) GST Act	Per Application	Statutory	Exempt	\$1,700 + .257% for every \$1 in excess of \$500.001	\$1,700 + .257% for every \$1 in excess of \$500.000	
- between \$2,500,000 and \$5,000,000	Plan & Dev Reg 2009	81-10(4) GST Act	Per Application	Statutory	Exempt	\$7,161 + .206% for every \$1 in excess of \$2.5 mil	\$7,161 + .206% for every \$1 in excess of \$2.5 mil	
- between \$5,000,000 and \$21,500,000	Plan & Dev Reg 2009	81-10(4) GST Act	Per Application	Statutory	Exempt	\$12,633 + 0.123% for every \$1 in excess of \$5 mil	\$12,633 + 0.123% for every \$1 in excess of \$5 mil	
- greater than \$21,500,000	Plan & Dev Reg 2009	81-10(4) GST Act	Per Application	Statutory	Exempt	34,196.00	34,196.00	
Application for retrospective Development Approval - single residential			Per Application	Statutory	Exempt	1 x standard development application specified above \$115 (For each Section that information is requested from)	2 x standard development application specified above \$115 (For each Section that information is requested from)	
Request seeking confirmation Planning, Environmental Health, Infrastructure requirements have been met	LGA 1995	ATO Ruling	Per Application	Full	Exempt			
Request for additional Building Service/Advice (I.e.							0.00	
Service/advice from qualified Building Surveyor (Including assessment for Performance Solutions for swimming pool barriers)	LGA 1995	81-10.01(f)	Per Application	Full	Taxable	Minimum \$115 and \$115 per hour thereafter	Minimum \$115 and \$115 per hour thereafter	
Application for Temporary use of City Owned and Managed Land (Non-Road Reserve)	LGA 1995	81-10.01(f)	Per Application	Full	Taxable	240.00	240.00	
Fee for use of a public Thoroughfare (per month per m2)	Local Government (Uniform Local Provisions) regulations 1996	81-10.01(f)	Per Application	Statutory	Exempt	\$1 per month per sqm	\$1 per month per sqm	

Detail	Head of Power	GST Basis	Condition	Fee Basis	GST Status	2025/2026 Fee/Charge (Incl GST) \$	2024/2025 Fee/Charge (Incl. GST) \$	Increase vs 2024/2025 %
Land Administration								
Caveat Lodgement	LGA 1995	General Principles	Per document	Full	Taxable	243.00	233.50	4.1%
Withdrawal of Caveat	LGA 1995	General Principles	Per document	Full	Taxable	265.00	257.00	3.1%
Document Review - Simple (e.g. Planning conditions, Regulation 17 Agreements)	LGA 1995	General Principles	Per document	Full	Taxable	178.00	172.50	3.2%
Document Review - Complex (e.g. Deeds, Agreements, etc.)	LGA 1995	General Principles	Per document	Full	Taxable	547.00	530.00	3.2%
Document - Execution	LGA 1995	General Principles	Per document	Full	Taxable	90.00	86.75	3.7%
Associated solicitor's fees		General Principles		Full	Taxable	Charged at cost	Charged at cost	
Landgate Document Fees (per document)	LGA 1995		Per search	Full	Exempt	Charged at cost	Charged at cost	
Licensed Valuer - Valuation cost [New fee effective 8th of March 2021]	LGA 1995	aTO Ruling	Per Property	Full	Taxable	Charged at cost	Charged at cost	
Land Administration - Naming								
Application Fee	LGA 1995		Per application	Full	Taxable	356.00	342.75	3.9%
Public Consultation (bulk mailouts)	LGA 1995		Per application	Full	Exempt	360.00	346.00	4.0%
Council Report	LGA 1995	ATO Ruling	Per report	Full	Exempt	689.00	662.50	4.0%
Land Administration - Closure/Disposal Requests								
<i>(Fees specific to the administrative actions to progress the closure/disposal of City freehold or Crown land for the benefit of private landowners. Includes closure of roads, pedestrian access ways, emergency access ways, right of ways, and reserves, as well as sale of land to resolve encroachments.</i>								
Application Fee	LGA 1995	ATO Ruling	Per application	Full	Exempt	138.00	132.25	4.3%
Consultation	LGA 1995	ATO Ruling	Per application	Full	Exempt	240.00	230.25	4.2%
Erection of Signs	LGA 1995	ATO Ruling	Per sign erection	Full	Exempt	196.00	188.75	3.8%
Advertising (Marketing)	LGA 1995		Per advertisement	Full	Taxable	Charged at cost	Charged at cost	
Public Consultation (bulk mailouts)	LGA 1995		Per application	Full	Exempt	360.00	346.00	4.0%
Council Report	LGA 1995	ATO Ruling	Per Report	Full	Exempt	689.00	662.50	4.0%

Detail	Head of Power	GST Basis	Condition	Fee Basis	GST Status	2025/2026 Fee/Charge (Incl GST) \$	2024/2025 Fee/Charge (Incl. GST) \$	Increase vs 2024/2025 %
PROPERTY								
Lease and Licence Fees								
<i>Applicable for Sporting and Community Groups Only</i>	LGA 1995							
<i>Minor Asset (e.g. sheds, sea containers, accessway)</i>			Per document	Reference	Taxable	515.50	up to 500	3.1%
Area less than 10,000m ² (minimum fee)			Per document	Reference	Taxable	1,171.22	1,136.00	3.1%
Area between 10,000m ² and 50,000m ²			Per document	Partial	Taxable	10% of total lease area (m2)	10% of total lease area (m2)	
Lease area over 50,000m ² (maximum fee)			Per document	Partial	Taxable	5,648.85	5,479.00	3.1%
Property Administration Fee								
New Lease and Licence								
<i>Sporting & Community Groups</i>	LGA 1995		Per document	Partial	Taxable	717.58	696.00	3.1%
<i>Commercial</i>	Commercial Tenancy Act		Per document	Full	Taxable	1,046.98	1,015.50	3.1%
<i>Storage shed</i>	LGA 1995		Per document	Partial	Taxable	319.61	310.00	3.1%
Amendment (Option to Renew, Variation, Assignment, Surrender)								
<i>Sporting & Community Groups</i>	LGA 1995		Per document	Partial	Taxable	370.13	359.00	3.1%
<i>Commercial</i>	Commercial Tenancy Act		Per document	Full	Taxable	729.95	708.00	3.1%
Note:								
Other charges								
Landgate Title Search Fee			Per search	Full	Exempt	Charged at cost	Charged at cost	
Landgate Title Search Administration Fee			Per search	Full	Exempt	52.84	51.25	3.1%
Registration of Lease/Licence at Landgate			Per registration	Full	Exempt	Charged at cost	Charged at cost	
Valuation for lease/licence as per section 3.58 of the <i>Local Government Act 1995</i>			Per valuation in accordance with the City's Procurement Policy	Full	Taxable	Charged at cost	Charged at cost	
Advertising			Per advertisement	Full	Exempt	Charged at cost	Charged at cost	
Key cutting			Per key	Full	Taxable	Charged at cost + \$52.84	Charged at cost	
Council report			Per report	Full	Exempt	683.04	662.50	3.1%
Site plan/Survey plan (annexure to lease/licence) preparation			Per site	Full	Exempt	82.74	80.25	3.1%
Trading Permits								
Application Fee	LGA 1995	81-10(4) GST Act	Per Application	Service Fee	Exempt	172.95	167.75	3.1%
Renewal Fee	LGA 1995	81-10(4) GST Act	Per Application	Service Fee	Exempt	106.45	103.25	3.1%
Amendment Fee	LGA 1995	81-10(4) GST Act	Per Application	Service Fee	Exempt	52.84		New Fee
Electricity Fee per trading day	LGA 1996	81-10(4) GST Act	Per Application	Service Fee	Exempt	4.00		New Fee
Transfer of Permit			Per Application	Service Fee	Exempt	52.84	57.25	-7.7%
Mobile Traders per day	LGA 1995	81-10(4) GST Act	Per Application	Service Fee	Exempt	59.02	57.25	3.1%
Mobile Traders per week	LGA 1995	81-10(4) GST Act	Per Application	Service Fee	Exempt	235.33	228.25	3.1%
Mobile Traders per month	LGA 1995	81-10(4) GST Act	Per Application	Service Fee	Exempt	470.65	456.50	3.1%
Mobile Traders Summer Period (1 October to 30 April)			Per Application	Service Fee	Exempt	1,765.07	1,712.00	3.1%
Mobile Traders per Annum	LGA 1995	81-10(4) GST Act	Per Application	Service Fee	Exempt	2,942.22	2,853.75	3.1%
Commercial and Aquatic Operators			Per Application	Service Fee	Exempt	941.56	913.25	3.1%
Commercial and Aquatic Operators Summer Period (1 October to 30 April)			Per Application	Service Fee	Exempt	646.95	627.50	3.1%
Iccream & Confectionary Traders per month	LGA 1995	81-10(4) GST Act	Per Application	Service Fee	Exempt	188.16	182.50	3.1%
Iccream & Confectionary Traders per annum			Per Application	Service Fee	Exempt	941.56	913.25	3.1%

Detail	Head of Power	GST Basis	Condition	Fee Basis	GST Status	2025/2026 Fee/Charge (Incl GST) \$	2024/2025 Fee/Charge (Incl. GST) \$	Increase vs 2024/2025 %
CEMETERIES								
Part VII of the Consolidated Local Laws								
Burial Fees								
(a) Interment								
Adult Burial	Cemeteries Act 1986	General Principles	Per application	Reference	Taxable	1,698.00	1,582.00	7.3%
Child Burial (under thirteen years)	Cemeteries Act 1986	General Principles	Per application	Reference	Taxable	747.00	718.00	4.0%
Stillborn Burial (without Memorial Service)	Cemeteries Act 1986	General Principles	Per application	Reference	Taxable	318.00	306.00	3.9%
(b) Grant of Right of Burial (25 years)	Cemeteries Act 1986	81-10(4) GST Act	Per application	Reference	Exempt	2,726.00	2,540.00	7.3%
<i>Approval to any refund on an unexpired Grant of Right of Burial shall be at the absolute discretion of the Trustees and in any event, the refund shall not exceed the amount paid for the original Grant of Burial.</i>								
<i>Ordinary Land (2.4 x 1.2m)</i>								
Renewal of Expired Grant of Right of Burial	Cemeteries Act 1986	81-10(4) GST Act	Per application	Reference	Exempt	2,726.00	2,540.00	7.3%
Burial - Pre-need Purchase (<i>Lakes Memorial Only - Reservation</i>)	Cemeteries Act 1986	81-10(4) GST Act	Per application	Reference	Exempt	251.00	235.00	6.8%
Reissue/Transfer of Grant of Right of Burial	Cemeteries Act 1986	81-10(4) GST Act	Per application	Reference	Exempt	77.00	75.00	2.7%
Interment of oblong or oversized coffin	Cemeteries Act 1986	General Principles	Per application	Reference	Taxable	421.00	393.00	7.1%
Late arrival, departure or insufficient notice	Cemeteries Act 1986	General Principles	Per application	Reference	Taxable	341.00	319.00	6.9%
Interment on Saturday (plus interment fee)	Cemeteries Act 1986	General Principles	Per application	Reference	Taxable	894.00	833.00	7.3%
Interment on Sunday or Public Holiday (plus interment fee)	Cemeteries Act 1986	General Principles	Per application	Reference	Taxable	1,016.00	947.00	7.3%
Administration Fee (applicable to all cemetery services provided)	Cemeteries Act 1986	General Principles	Per application	Reference	Taxable	135.00	130.00	3.8%
Administration Fee (applicable to all cemetery services provided <30 mins processing time)	Cemeteries Act 1986	General Principles	Per application	Reference	Taxable	64.00	62.00	3.2%
Additional Burial Services								
Exhumation	Cemeteries Act 1986	General Principles	Per application	Reference	Taxable	5,135.00	4,785.00	7.3%
Reinterment after exhumation	Cemeteries Act 1986	General Principles	Per application	Reference	Taxable	1,708.00	1,592.00	7.3%
Lift and Deepen	Cemeteries Act 1986	General Principles	Per application	Reference	Taxable	1,708.00	1,592.00	7.3%
Name Plate	Cemeteries Act 1986	General Principles	Per application	Reference	Taxable	Quote	Quote	
Hire of Rotunda	Cemeteries Act 1986	General Principles	Per application	Reference	Taxable	135.00	130.00	3.8%
Placement of Ashes (Lakes Memorial Only)								
<i>Disposal of Ashes - The tenure of all cremation memorials shall be 25 years from the date of receipt of the scheduled fee.</i>								
(a) Niche Wall - Grant of Right of Burial								
Single Niche	Cemeteries Act 1986	General Principles	Per application	Reference	Taxable	782.00	755.00	3.6%
Double Niche	Cemeteries Act 1986	General Principles	Per application	Reference	Taxable	1,051.00	1,014.00	3.6%
Niche Wall Pre-need purchase:								
Pre-need Purchase (<i>Reservation plus GRB fee</i>)	Cemeteries Act 1986	General Principles	Per application	Reference	Taxable	251.00	235.00	6.8%
(b) Ground Niche - Grant of Right of Burial								
Single Ground Niche	Cemeteries Act 1986	General Principles	Per application	Reference	Taxable	2,055.00	1,983.00	3.6%
Double Ground Niche	Cemeteries Act 1986	General Principles	Per application	Reference	Taxable	2,669.00	2,576.00	3.6%
Memorial Site around Banksia Court Lake Kerbing (no ashes)			Per application	Reference	Taxable	375.00	366.00	2.5%
Ground Niche Pre-need purchase:	Cemeteries Act 1986	General Principles						
Pre-need Purchase (<i>Reservation plus GRB fee</i>)	Cemeteries Act 1986	General Principles	Per application	Reference	Taxable	251.00	235.00	6.8%

Detail	Head of Power	GST Basis	Condition	Fee Basis	GST Status	2025/2026 Fee/Charge (Incl GST) \$	2024/2025 Fee/Charge (Incl. GST) \$	Increase vs 2024/2025 %
Disposal of Ashes								
Placement of ashes (<i>Burial Plot or Niche Plot</i>)	Cemeteries Act 1986	General Principles	Per application	Reference	Taxable	352.00	330.00	6.7%
Placement of additional sets of ashes (at same time).	Cemeteries Act 1986	General Principles	Per application	Reference	Taxable	293.00	293.00	
Attendance at placement of ashes-weekday	Cemeteries Act 1986	General Principles	Per application	Reference	Taxable	257.00	241.00	6.6%
Attendance at placement of ashes-weekend	Cemeteries Act 1986	General Principles	Per application	Reference	Taxable	434.00	408.00	6.4%
Removal of Ashes	Cemeteries Act 1986	General Principles	Per application	Reference	Taxable	118.00	114.00	3.5%
Removal of Ashes and Plaque	Cemeteries Act 1986	General Principles	Per application	Reference	Taxable	185.00	180.00	2.8%
Ash Container (small)	Cemeteries Act 1986	General Principles	Per application	Reference	Taxable	23.00	22.00	4.5%
Ash Container (Large)	Cemeteries Act 1986	General Principles	Per application	Reference	Taxable	33.00	32.00	3.1%
Concrete Plinth (<i>for Ashes Plaques</i>)	Cemeteries Act 1986	General Principles	Cost Recovery	Full	Taxable	27.00	26.00	3.8%
Funeral Directors Annual Licence								
(a) Annual Funeral Licence	Cemeteries Act 1986	81-10(4) GST Act 1999	Per application	Reference	Exempt	1,589.00	1,534.00	3.6%
(b) Single Funeral Permit	Cemeteries Act 1986	81-10(4) GST Act 1999	Per application	Reference	Exempt	1,175.00	1,175.00	
Search/Miscellaneous Fees								
Placement of plaques	Cemeteries Act 1986	81-10(5) GST Act 1999	Per application	Reference	Exempt	59.00	57.00	3.5%
Removal of Plaque	Cemeteries Act 1986	General Principles	Per application	Reference	Taxable	118.00	114.00	3.5%
Search fee for family records (copying cost per record)	Cemeteries Act 1986	81-10(5) GST Act 1999	Per search	Reference	Exempt	0.75	0.75	
Monumental Masons Licence - MPC only								
Annual Licence	Cemeteries Act 1986	81-10(4) GST Act 1999	Per application	Reference	Exempt	1,468.00	1,368.00	7.3%
Single Permit	Cemeteries Act 1986	81-10(4) GST Act 1999	Per application	Reference	Exempt	1,339.00	1,248.00	7.3%
Monumental Work fees - MPC only								
New monument with kerbing	Cemeteries Act 1986	81-10(4) GST Act 1999	Per application	Reference	Exempt	459.00	428.00	7.2%
New monument (headstone only) without kerbing			Per application	Reference	Exempt	381.00	355.00	7.3%
Removal and major addition to any monument	Cemeteries Act 1986	81-10(4) GST Act 1999	Per application	Reference	Exempt	257.00	239.00	7.5%
Renovations and additional inscriptions	Cemeteries Act 1986	81-10(4) GST Act 1999	Per application	Reference	Exempt	222.00	207.00	7.2%
All fees include GST								

Detail	Head of Power	GST Basis	Condition	Fee Basis	GST Status	2025/2026 Fee/Charge (Incl. GST) \$	2024/2025 Fee/Charge (Incl. GST) \$	Increase vs 2023/2024 %
RANGER SERVICES								
Abandoned Vehicles								
Towage & Seizure		Reg 81-15.01(f) GST Reg 1999	Per Vehicle	Full	Exempt	175.50	170.50	2.9%
Towage & Seizure-Additional towage and lockout		Reg 81-15.01(f) GST Reg 1999	Per Vehicle	Full	Exempt	Market rate	Market rate	
Daily Poundage		Reg 81-15.01(f) GST Reg 1999	Per Vehicle	Full	Exempt	39.25	38.00	3.3%
Vehicle Impound Administration Fee			Per Vehicle	Full	Exempt	75.00		New Fee
Parking Permits								
Residential Parking Permit			Per Vehicle	Full	Exempt	53.25	51.75	2.9%
Replacement Residential Parking Permit			Per Vehicle	Full	Exempt	26.50	25.75	2.9%
Application for a Private Parking Agreement Annual Fee for a Private Parking Agreement	LGA 1995		Per Application	Full	Exempt	176.30	171.00	3.1%
0-50 Bays			Per Annum	Partial	Exempt	259.00	251.25	3.1%
51-100 Bays			Per Annum	Partial	Exempt	517.75	502.25	3.1%
>101 Bays			Per Annum	Partial	Exempt	Negotiated	Negotiated	
Cat Trap Hire								
Hire Deposit		General principles	Per Trap	Bond	Exempt unless forfeited	150.00	130.00	15.4%
Weekly Hire		General principles	Per Hire	Partial	Taxable	Free	Free	
Late Return Daily Fee		General principles	Per Day	Partial	Taxable	20.00	13.25	50.9%
Dog Trap Hire								
Hire Deposit		General principles	Per Trap	Bond	Exempt unless forfeited	150.00	130.00	15.4%
Dog Registration Tag Replacement	Dog Act 1976	81-5(1) GST Act 1999	Per Tag	Partial	Exempt	5.75	5.75	
Barking Device Hire								
Hire Deposit		General principles	Per Device	Bond	Exempt unless forfeited	130.00	130.00	
Weekly Hire		General principles	Per Device	Partial	Taxable	13.25	13.25	
Late Return Daily Fee		General principles	Per Day	Partial	Taxable	13.25	13.25	
Application to Keep More Than 2 Dogs	LGA 1995	81-10(4) GST Act 1999	Per Application	Full	Exempt	77.50	75.00	3.3%
Application to Keep More Than Prescribed Number of Cats (from 1 November 2013)	LGA 1995	81-10(4) GST Act 1999	Per Application	Full	Exempt	77.50	62.00	25.0%
Application for Cat Breeder Approval (from 1 November 2013)	LGA 1995	81-10(4) GST Act 1999	Per Application	Statutory	Exempt	100.00	100.00	
Surrendered dog fee	Dog Act 1976	ATO Ruling	Per Animal	Full	Exempt	175.00	170.00	2.9%
Dog Registration (Dog Act 1976)								
Unsterilised - 1 year	Dog Act 1976	Reg 81-15.01(f) GST reg 1999	Per Animal	Statutory	Exempt	50.00	50.00	
Unsterilised - 3 years	Dog Act 1976	Reg 81-15.01(f) GST reg 1999	Per Animal	Statutory	Exempt	120.00	120.00	
Dangerous Dog / Restricted Breed			Per Animal	Statutory	Exempt	50.00	50.00	
Sterilised - 1 year	Dog Act 1976	Reg 81-15.01(f) GST reg 1999	Per Animal	Statutory	Exempt	20.00	20.00	
Sterilised - 3 years	Dog Act 1976	Reg 81-15.01(f) GST reg 1999	Per Animal	Statutory	Exempt	42.50	42.50	

Detail	Head of Power	GST Basis	Condition	Fee Basis	GST Status	2025/2026 Fee/Charge (Incl GST) \$	2024/2025 Fee/Charge (Incl. GST) \$	Increase vs 2023/2024 %
Lifetime Registration								
Unsterilised	Dog Act 1976	Reg 81-15.01(f) GST reg 1999	Per Animal	Statutory	Exempt	250.00	250.00	
Sterilised	Dog Act 1976	Reg 81-15.01(f) GST reg 1999	Per Animal	Statutory	Exempt	100.00	100.00	
Dog Kennel Licence	Dog Act 1976	Reg 81-15.01(f) GST reg 1999	Per Animal	Statutory	Exempt	200.00	200.00	
Pension discount	Dog Act 1976	Reg 81-15.01(f) GST reg 1999	Per Application	Statutory	Exempt	50%	50%	
Part year new registrations (after 31 May)	Dog Act 1976	Reg 81-15.01(f) GST reg 1999	Per Application	Statutory	Exempt	50%	50%	
<i>(for other charges relating to dogs please see below)</i>								
Cat Registration								
Part year new registrations (after 31 May)	Cat Act 2011	Reg 81-15.01(f) GST reg 1999	Per Animal	Statutory	Exempt	10.00	10.00	
Registration for 1 Year	Cat Act 2011	Reg 81-15.01(f) GST reg 1999	Per Animal	Statutory	Exempt	20.00	20.00	
Registration for 3 Years	Cat Act 2011	Reg 81-15.01(f) GST reg 1999	Per Animal	Statutory	Exempt	42.50	42.50	
Registration for life	Cat Act 2011	Reg 81-15.01(f) GST reg 1999	Per Animal	Statutory	Exempt	100.00	100.00	
Pension discount	Cat Act 2011	Reg 81-15.01(f) GST reg 1999	Per Animal	Statutory	Exempt	50%	50%	
Horse Permit Fee - Annual Permit								
For access to beaches and reserves		81-10(4) GST Act 1999	Per Application	Full	Exempt	118.00	114.50	3.1%
Beach Access Permit - Annual Permit		81-10(4) GST Act 1999	Per Application	Full	Exempt	118.00	114.50	3.1%
Impounded/Seized Trolleys & Wheeled Recreational Device								
Impound Fee	LGA 1995	Reg 81-15.01(f) GST reg 1999	Per Item	Full	Exempt	68.00	66.00	3.0%
Daily Fee thereafter	LGA 1995	Reg 81-15.01(f) GST reg 1999	Per day	Full	Exempt	35.00	34.00	2.9%
Impounded/Seized Signs								
Impound Fee	LGA 1995	Reg 81-15.01(f) GST reg 1999	Per Item	Full	Exempt	68.00	66.00	3.0%
Daily Fee Thereafter	LGA 1995	Reg 81-15.01(f) GST reg 1999	Per Day	Full	Exempt	35.00	34.00	2.9%
Impounded/ Dogs								
Impound Fee	Dog Act 1976	Reg 81-15.01(f) GST reg 1999	Per Animal	Full	Exempt	68.00	66.00	3.0%
Daily Fee Thereafter	Dog Act 1976	Reg 81-15.01(f) GST reg 1999	Per Day	Full	Exempt	35.00	34.00	2.9%
Impounded Cats (from 1 November 2013)								
Impound Fee	Cat Act 2011	Reg 81-15.01(f) GST reg 1999	Per Animal	Full	Exempt	68.00	66.00	3.0%
Daily Fee Thereafter	Cat Act 2011	Reg 81-15.01(f) GST reg 1999	Per Day	Full	Exempt	35.00	34.00	2.9%
Overdue Infringement Payment (FER)								
Courtesy Letter Fee	FER	81-5(1) GST Act 1999	Per Infringement	Statutory	Exempt	27.60	26.90	2.6%
Fines Enforcement Registration Fee	FER	81-5(1) GST Act 1999	Per Infringement	Statutory	Exempt	112.00	108.90	2.8%
Bush Fire Control								
Fire Breaks - clearance cost administration fee	LGA 1995	Reg 81-15.01(f) GST reg 1999	Per Property	Full	Exempt	50.00		New Fee

Detail	Head of Power	GST Basis	Condition	Fee Basis	GST Status	2025/2026 Fee/Charge (Incl GST) \$	2024/2025 Fee/Charge (Incl. GST) \$	Increase vs 2023/2024 %
LIVESTOCK IMPOUND FEES								
Local Government (Miscellaneous Provisions Act) 1960								
Table of fees chargeable by Authorised City of Mandurah Ranger, Officer or Other Authorised Person in respect of Cattle Impoundment by In accordance with Section 464 of the Local Government (Miscellaneous Provisions Act) 1960, notice is hereby given that the fees set out in the								
Impoundment Fees								
If impounded after 7:00am and before 7:00pm								
Entire horses, mules, asses, camels, bulls or boars, per head			Per Animal	Partial	Exempt	97.75	95.00	2.9%
Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs, per head			Per Animal	Partial	Exempt	97.75	95.00	2.9%
Wethers, ewes, lambs or goats 1-5 head			Per Animal	Partial	Exempt	64.75	63.00	2.8%
Wethers, ewes, lambs or goats 6-10 head			Per Animal	Partial	Exempt	130.00	126.00	3.2%
Wethers, ewes, lambs or goats more than 10			Per Animal	Partial	Exempt	195.75	190.00	3.0%
If impounded after 7:00am and before 7:00pm								
Entire horses, mules, asses, camels, bulls or boars, per head			Per Animal	Partial	Exempt	97.75	95.00	2.9%
Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs, per head			Per Animal	Partial	Exempt	97.75	95.00	2.9%
Wethers, ewes, lambs or goats 1-5 head			Per Animal	Partial	Exempt	64.75	63.00	2.8%
Wethers, ewes, lambs or goats 6-10 head			Per Animal	Partial	Exempt	130.00	126.00	3.2%
Wethers, ewes, lambs or goats more than 10			Per Animal	Partial	Exempt	195.75	190.00	3.0%
If impounded after 7:00pm and before 7:00am								
Entire horses, mules, asses, camels, bulls or boars, per head			Per Animal	Partial	Exempt	195.75	190.00	3.0%
Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs, per head			Per Animal	Partial	Exempt	195.75	190.00	3.0%
Wethers, ewes, lambs or goats 1-5 head			Per Animal	Partial	Exempt	130.00	126.00	3.2%
Wethers, ewes, lambs or goats 6-10 head			Per Animal	Partial	Exempt	195.75	190.00	3.0%
Wethers, ewes, lambs or goats more than 10			Per Animal	Partial	Exempt	258.75	251.00	3.1%
Table of charges for sustenance of cattle impounded								
For each 24 hours or part thereof								
Entire horses, mules, asses, camels, bulls or boards, per head			Per Animal	Partial	Exempt	12.00	12.00	
Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs, per head			Per Animal	Partial	Exempt	12.00	12.00	
Wethers, ewes, lambs or goats per head			Per Animal	Partial	Exempt	12.00	12.00	
For each 24 hours or part thereof								
Entire horses, mules, asses, camels, bulls or boards, per head			Per Animal	Partial	Exempt	12.00	12.00	
Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs, per head			Per Animal	Partial	Exempt	12.00	12.00	
Wethers, ewes, lambs or goats per head			Per Animal	Partial	Exempt	12.00	12.00	
For each 24 hours or part thereof								
Entire horses, mules, asses, camels, bulls or boards, per head			Per Animal	Partial	Exempt	12.00	12.00	
Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs, per head			Per Animal	Partial	Exempt	12.00	12.00	
Wethers, ewes, lambs or goats per head			Per Animal	Partial	Exempt	12.00	12.00	
<i>No charge is payable in respect of a suckling animal under the age of six months running with its mother.</i>								

Detail	Head of Power	GST Basis	Condition	Fee Basis	GST Status	2025/2026 Fee/Charge (Inc GST) \$	2024/2025 Fee/Charge (Incl. GST) \$	Increase vs 2024/2025 %
HEALTH SERVICES								
Application for Approval to Construct or Establish Premises (includes Assessments & Administration)								
Food Premises (all Risk Classifications) - non residential	LGA 1995		Per application	Reference	Exempt	238.00	230.00	3.5%
Health Related Premises (inc.residential food business)	LGA 1995		Per application	Reference	Exempt	165.00	160.00	3.1%
Skin Penetration Establishments	LGA 1995		Per application	Reference	Exempt	165.00	160.00	3.1%
Temporary Accommodation of a Caravan	LGA 1995		Per application	Reference	Exempt	165.00	160.00	3.1%
Market Food Premises	LGA 1995		Per application	Reference	Exempt	165.00	160.00	3.1%
Public Building and Event assessment fee - Commercial								
<500 people			Per application	Partial	Exempt	114.00	110.00	3.6%
501-1000 people	LGA 1995		Per application	Partial	Exempt	204.00	197.00	3.6%
>1001-5000 people	LGA 1995		Per application	Partial	Exempt	405.00	391.00	3.6%
>5000 people	LGA 1995		Per application	Partial	Exempt	655.00	635.00	3.1%
Community and not for profit groups - No Fee								
Expedited Public Building and Event assessment <u>additional</u> fee (< 8 weeks - Including Community and not for profit groups)			Per application	Reference	Exempt	117.00	113.00	3.5%
Application for Other Services (includes Assessments & Administration)								
Noise management plan assessment (Reg. 13 - Construction)	LGA 1995		Per application	Reference	Taxable	164.00	159.00	3.1%
Expedited noise management plan assessment (Reg 13 - Construction) on request fee < 7 days			Per application	Reference	Taxable	273.00	264.00	3.4%
Large Event noise (Reg 18 - sporting, cultural & entertainment)	Environmental Protection Act		Per application	Statutory	Taxable	1,000.00	1,000.00	
Minor Event noise (Reg 18 - sporting, cultural & entertainment)			Per application	Reference	Taxable	200.00	154.00	29.9%
Water Sampling request - Brief Chemical Analysis Lab Fee	LGA 1995		Per item	Partial	Taxable	185.00	185.00	
Water Sampling request - Collection	LGA 1995		Per item	Partial	Taxable	124.00	120.00	3.3%
Public Aquatic Facility annual Sampling Fee	LGA 1995		Per annum	Partial	Taxable	330.00	319.00	3.4%
Assessment of Premises on request (i.e. settlement enquiries)	ATO Ruling		Per Visit	Partial	Exempt	189.00	182.00	3.8%
Additional Assessment of Premises required to confirm compliance (third inspection)	ATO Ruling		Per Visit	Partial	Exempt	165.00	160.00	3.1%
Expedited Assessment on Request Fee < 7 days before settlement	ATO Ruling		Per application	Partial	Exempt	298.00	289.25	3.0%
Section 39 Certificate (Liquor Control Act 1988)	LGA 1995		Per application	Partial	Exempt	166.00	161.00	3.1%
Section 40 (Liquor Control Act 1988)	LGA 1995		Per application	Partial	Exempt	166.00	161.00	3.1%
Section 55 Certificate (Gaming Commission 1987)	LGA 1995		Per application	Partial	Exempt	166.00	161.00	3.1%
Application for Septic Tank Approval	Health Act 1911		Per application	Statutory	Exempt	118.00	118.00	
Issuing Septic Tank "Permit to Use"	Health Act 1911		Per application	Statutory	Exempt	118.00	118.00	
Local Government Report to DOH for onsite effluent disposal	Health Act 1911		Per application	Statutory	Exempt	118.00	118.00	
Registration of Caravan Park & Camping Grounds								
As per Regulation/min 0r *	Caravan park & Camping Ground		Per annum	Statutory	Exempt	200.00	200.00	
As per Regulation Long Stay Site *	Caravan park & Camping Ground		Per annum	Statutory	Exempt	6.00	6.00	
Short Stay Sites *	Caravan park & Camping Ground		Per annum	Statutory	Exempt	6.00	6.00	
Camp Sites *	Caravan park & Camping Ground		Per annum	Statutory	Exempt	3.00	3.00	
Overflow site *	Caravan park & Camping Ground		Per annum	Statutory	Exempt	1.50	1.50	
Information/Research								
A fee will be charged for staff time involved in researching and providing information for developers etc, which is not considered a normal research. Providing comment to support external licences such as liquor licences may incur this fee (request <2 days)	LGA 1995		Per application	Partial	Taxable	112.00	108.50	3.2%
Food Premises Annual Assessment Fee								
High Risk	LGA 1995	ATO Ruling	Per annum	Partial	Exempt	380.00	366.00	3.8%
Medium Risk	LGA 1995	ATO Ruling	Per annum	Partial	Exempt	380.00	366.00	3.8%
Multiple Food Area (Max fee for 2+ food areas)	LGA 1995	ATO Ruling	Per annum	Partial	Exempt	760.00	734.00	3.5%
Low risk	LGA 1995	ATO Ruling	Per annum	Partial	Exempt	189.00	182.00	3.8%
Family Day Care	LGA 1995	ATO Ruling	Per annum	Partial	Exempt	189.00	182.00	3.8%
Alfresco Dining								
Initial Application	LGA 1995		Per application	Partial	Exempt	140.00	135.00	3.7%
Initial Application - (semi permanent structures)	LGA 1995		Per application	Partial	Exempt	470.00	454.00	3.5%
Renewal of permit	LGA 1995		Per annum	Partial	Exempt	86.00	83.00	3.6%

Detail	Head of Power	GST Basis	Condition	Fee Basis	GST Status	2025/2026 Fee/Charge (Inc GST) \$	2024/2025 Fee/Charge (Incl. GST) \$	Increase vs 2024/2025 %
RECREATION CENTRES								
ADMINISTRATION								
Bonds								
Low Risk		General Principles	Per Event	Bond	Exempt unless forfeited	500.00	500.00	
Medium Risk		General Principles	Per Event	Bond	Exempt unless forfeited	1,000.00	1,000.00	
High Risk		General Principles	Per Event	Bond	Exempt unless forfeited	2,000.00	2,000.00	
Facility Booking Administration								
Administration Fee			Per Booking	Reference	Taxable	29.00	27.75	4.5%
Bank Rejection Fee				Reference	Taxable	Market Rate	Market Rate	
Family Discounts								
Casual Entry Discounts								
Visiting Voluntary Workers		General Principles	Per Transaction	Reference	Taxable	100%	100%	
Under 5's - Stadium & Aquatic		General Principles	Per Transaction	Reference	Taxable	100%	100%	
Carers / Companion Card Holders		General Principles	Per Transaction	Reference	Taxable	100%	100%	
Concession (Students, Over 60 Years) - Halls Head Facility Booking 10% Community Use Discount		General Principles	Per Transaction	Reference	Taxable	20%	20%	
Swim School 2nd Session per Weekly Lesson		General Principles	Per Transaction	Reference	Taxable	10%	10%	
Promotional Activities - Marketing Activities		General Principles	Per Transaction	Reference	Taxable	20%	20%	
Applies to all activities marketing and promoting of City of Mandurah Recreation & Sporting activities.		General Principles	Per Transaction	Reference	Taxable	0-100%	0-100%	
Membership Discounts								
Concession (Student, Over 60 Years)		General Principles	Per Transaction	Reference	Taxable	20%	20%	
Pension Card Holder (Blue)		General Principles	Per Transaction	Reference	Taxable	20%	20%	
Health Care Card Holder (Maroon & Yellow)		General Principles	Per Transaction	Reference	Taxable	20%	20%	
Veterans Affairs Card Holder (Gold & White)		General Principles	Per Transaction	Reference	Taxable	20%	20%	
Corporate Memberships - Minimum 5 memberships		General Principles	Per Transaction	Reference	Taxable	20%	20%	
<i>Note: Discounts Do Not Apply to Creche Services, Café Sales and Swim School</i>								
Discounts for Sporting, Affiliated Community & NFP Incorporated Groups								
Non Profit Groups - regular hire >20hrs p/week discount		General Principles	Per Session	Reference	Taxable	20%	20%	
Sports Program								
Seasonal Promotions		General Principles	Per Promotion	Reference	Taxable	5% to 50%	5% to 50%	
FACILITY HIRE								
Facility Hire - MARC								
Activity Room (Creche)								
Profit Groups		General Principles	Per Hour	Reference	Taxable	23.75	22.75	4.4%
Non Profit Groups		General Principles	Per Hour	Reference	Taxable	19.00	18.25	4.1%
Clubrooms Function Room								
Casual - Profit Groups		General Principles	Per Hire	Reference	Taxable	36.25	33.00	9.8%
Regular - Profit Groups		General Principles	Per Hire	Reference	Taxable	29.00	26.50	9.4%
Casual - Non Profit		General Principles	Per Hire	Reference	Taxable	29.00	26.50	9.4%
Regular - Non Profit		General Principles	Per Hire	Reference	Taxable	21.75	20.00	8.7%
Group Fitness Room 1 - per hour (excludes equipment)								
Profit Groups		General Principles	Per Hour	Reference	Taxable	62.50	59.75	4.6%
Non Profit Groups		General Principles	Per Hour	Reference	Taxable	50.00	47.75	4.7%
Group Fitness Room 2 - per hour (excludes equipment)								
Profit Groups		General Principles	Per Hour	Reference	Taxable	48.20	46.00	4.8%
Non Profit Groups		General Principles	Per Hour	Reference	Taxable	38.50	36.75	4.8%
Meeting Room								
Profit Groups		General Principles	Per Hour	Reference	Taxable	24.00	22.75	5.5%
Non Profit Groups		General Principles	Per Hour	Reference	Taxable	19.25	18.25	5.5%
Outdoor Gym Area								
Profit Groups		General Principles	Per Hour	Reference	Taxable	24.00	22.75	5.5%
Non Profit Groups		General Principles	Per Hour	Reference	Taxable	19.25	18.25	5.5%
Gymnasium Appraisal Room								
External Hirers (Physios, Exercise Physiologists)		General Principles	Per Hour	Reference	Taxable	24.00	22.75	5.5%
Events Foyer Area								
Profit Groups			Per Hour	Reference	Taxable	24.00	22.75	5.5%
Non Profit Groups			Per Hour	Reference	Taxable	19.25	18.25	5.5%
Facility Hire - HHCRC								
Meeting Room								
Profit Groups		General Principles	Per Hour	Reference	Taxable	24.00	22.75	5.5%
Non Profit Groups		General Principles	Per Hour	Reference	Taxable	19.25	18.25	5.5%
Group Fitness Room - per hour (excludes equipment)								
Profit Groups		General Principles	Per Hour	Reference	Taxable	62.50	59.75	4.6%
Non Profit Groups		General Principles	Per Hour	Reference	Taxable	50.00	47.75	4.7%
Gymnasium Appraisal Room								
AV Equipment Supplied by Centre		General Principles	Per Session	Reference	Taxable	29.25	27.75	5.4%

Detail	Head of Power	GST Basis	Condition	Fee Basis	GST Status	2025/2026 Fee/Charge (Inc GST) \$	2024/2025 Fee/Charge (Incl. GST) \$	Increase vs 2024/2025 %
Stadium - MARC & HHRC								
<u>Court Hire - Stadium (per court, per hour)</u>								
Corporate / Profit Groups		General Principles	Per Session	Reference	Taxable	70.60	67.75	4.2%
Casual - Non Profit		General Principles	Per Session	Reference	Taxable	56.50	54.25	4.1%
Regular - Non Profit Affiliated Club		General Principles	Per Session	Reference	Taxable	42.40	40.75	4.0%
Schools		General Principles	Per Session	Reference	Taxable	42.40	40.75	4.0%
Badminton/Pickleball per court (per hour)		General Principles	Per Session	Reference	Taxable	21.20		New Fee
Badminton/Pickleball per court (School Fee) per court (per hour)		General Principles	Per Session	Reference	Taxable	15.90		New Fee
Cancellation / Administration Fee		General Principles	Per Session	Reference	Taxable	29.00	27.75	4.5%
Extra Trade Hours - per hour		General Principles	Per Session	Reference	Taxable	Market Rate	Market Rate	
Extra Set Up / Pack Up (Per person, per hr) Weekday 2 hour minimum						Market Rate	Market Rate	
Extra Set Up / Pack Up (Per person, per hr) Saturday 2 hour minimum						Market Rate	Market Rate	
Extra Set Up / Pack Up (Per person, per hr) Sunday 2 hour minimum		General Principles	Per Session	Reference	Taxable	Market Rate	Market Rate	
Events								
Additional Cleaning - per hour		General Principles	Per Session	Reference	Taxable	Market Rate	Market Rate	
Storage								
Stadium Storage								
Per Unit			Annual	Reference	Taxable	671.25	639.25	5.0%
Per m2			Annual	Reference	Taxable	30.50	29.00	5.2%
Aquatic Storage								
Per Unit			Annual	Reference	Taxable	336.00	320.00	5.0%
Per m2			Annual	Reference	Taxable	30.50	29.00	5.2%
Office Spaces								
Swim Club Offices (3.0m x 3.0m)								
			Annual	Partial	Taxable	976.50	930.00	5.0%
Stadium Office (6m x 4.8m)								
			Annual	Partial	Taxable	3,123.75	2,975.00	5.0%
Utilities								
			Annual	Full	Taxable	Market Rate	Market Rate	
AQUATIC FACILITIES - MARC only								
Casual Entry								
Pool (per person)								
Adult		General Principles	Per Entry	Reference	Taxable	7.70	7.40	4.1%
Concession		General Principles	Per Entry	Reference	Taxable	6.10	5.90	3.4%
Under 5						Free	Free	
Spectator		General Principles	Per Entry	Reference	Taxable	Free		
School Rate		General Principles	Per Entry	Reference	Taxable	3.95	3.75	5.3%
Family Pass (2 x Adult, 2 x Child or 1 Adult, 3 x Child)		General Principles	Per Entry	Reference	Taxable	23.55	22.60	4.2%
Lockers								
Members per hour		General Principles	Per Entry	Reference	Taxable	Inc Membership	Inc Membership	
Casual Band		General Principles	Per Entry	Reference	Taxable	2.50	2.30	8.7%
With fob/wristband		General Principles	Per Entry	Reference	Taxable	1.50	1.20	25.0%
Aqua Fitness								
Adult		General Principles	Per Class	Reference	Taxable	14.20	13.60	4.4%
Concession/Student		General Principles	Per Class	Reference	Taxable	11.40	11.00	3.6%
Wellness Centre								
Adult		General Principles	Per entry	Reference	Taxable	14.20	13.60	4.4%
Concession						11.40	10.90	4.6%
Visit Passes								
<u>Concession / Student</u>								
20 Visits (valid for 6 mths)		General Principles	Per Entry	Reference	Taxable	116.85	112.10	4.2%
<u>Adults</u>								
20 Visits (valid for 6 mths)		General Principles	Per Entry	Reference	Taxable	146.30	140.60	4.1%
Lane Hire								
Regular Booking Discount (Weekly Hire)								
<i>Non profit & Commercial Groups</i>								
<u>Indoor 25m Pool</u>								
Pool Lane Hire (per lane / per hour) - Affiliated Swim Clubs (pool entry additional)		General Principles	Per Hour	Reference	Taxable	6.35	6.10	4.1%
Pool Lane Hire (per lane / per hour) -- Non Profit (pool entry additional)		General Principles	Per Hour	Reference	Taxable	25.00	24.00	4.2%
Pool Lane Hire (per lane / per hour) - Commercial - (pool entry additional)		General Principles	Per Hour	Reference	Taxable	31.20	30.00	4.0%
<u>Learn to Swim Pool</u>								
Pool Hire per hour - (pool entry additional)		General Principles	Per Hour	Reference	Taxable	25.00	24.00	4.2%
Pool Hire per hour per section (4 sections)		General Principles	Per Hour	Reference	Taxable	6.35	6.10	4.1%
<u>Outdoor 25m Pool</u>								
<i>Note: Availability subject to operational requirements.</i>								
Pool Lane Hire (per lane / per hour) - Affiliated Swim Clubs (pool entry additional)		General Principles	Per Hour	Reference	Taxable	5.20	5.00	4.0%
Pool Lane Hire (per lane / per hour) - Non Profit (pool entry additional)		General Principles	Per Hour	Reference	Taxable	18.50	17.75	4.2%
Pool Lane Hire (per lane / per hour) - Commercial (pool entry additional)		General Principles	Per Hour	Reference	Taxable	23.10	22.20	4.1%
Outdoor 50m Pool								
Pool Lane Hire (per lane / per hour) - Affiliated Swim Clubs (pool entry additional)		General Principles	Per Hour	Reference	Taxable	7.55	7.25	4.1%
Pool Lane Hire (per lane / per hour) - Non Profit (pool entry additional)		General Principles	Per Hour	Reference	Taxable	27.85	26.75	4.1%
Pool Lane Hire (per lane / per hour) Commercial (pool entry additional)		General Principles	Per Hour	Reference	Taxable	34.75	33.40	4.0%

Detail	Head of Power	GST Basis	Condition	Fee Basis	GST Status	2025/2026 Fee/Charge (Incl GST) \$	2024/2025 Fee/Charge (Incl. GST) \$	Increase vs 2024/2025 %
Lifeguard for Facility Bookings								
Weekdays			Per Hour	Reference	Taxable	Market Rate	Market Rate	
Saturdays			Per Hour	Reference	Taxable	Market Rate	Market Rate	
Sundays			Per Hour	Reference	Taxable	Market Rate	Market Rate	
CAFÉ - MARC Only								
Food & Beverages		General Principles	Each	Reference	Determined by product	Market Rate	Market Rate	
CHILD CARE - MARC & HHCRC								
Crèche								
Single Visit - 1 child - MEMBER		Subdiv 38-D GST Act	Per Session	Reference	Exempt	6.00	5.60	7.1%
Single Visit - 1 child - CASUAL		Subdiv 38-D GST Act	Per Session	Reference	Exempt	6.00	5.60	7.1%
Crèche Visit Passes (2 hour session)								
3 Sessions		Subdiv 38-D GST Act	Per Session	Reference	Exempt	11.50	10.75	7.0%
99 Sessions			Bulk	Reference	Exempt	360.50	337.00	7.0%
HEALTH & FITNESS								
Full Access Day Pass								
Wellness Suite & Gym/Group Fitness		General Principles	Per Session	Reference	Taxable	27.70	26.50	4.5%
Concession		General Principles	Per Session	Reference	Taxable	22.20	21.20	4.7%
Gymnasium								
Single Visit		General Principles	Per Session	Reference	Taxable	19.10	18.30	4.4%
Single visit concession						15.20	14.60	4.1%
Group Fitness								
Single Visit		General Principles	Per Class	Reference	Taxable	19.10	18.30	4.4%
X-press Class (30min class)		General Principles	Per Class	Reference	Taxable	14.20	13.60	4.4%
Tai Chi, Chi Ball & Come Dance		General Principles	Per Class	Reference	Taxable	14.20	13.60	4.4%
Tai Chi, Chi Ball & Come Dance - concession		General Principles	Per Class	Reference	Taxable	11.40	10.75	6.0%
Fit for Student (formerly Teen Work Out)								
Single Visit		General Principles	Per Session	Reference	Taxable	11.70	11.20	4.5%
Fit to Move, Heart Moves, Beat it, Boomers								
Single Visit		General Principles	Per Class	Reference	Taxable	8.60	8.25	4.2%
10 Pack		General Principles	Per Class	Reference	Taxable	86.00	78.38	9.7%
Living Longer Living Stronger (LLLS)								
Single Visit (Concession)		General Principles	Per Session	Reference	Taxable	8.60	8.25	4.2%
10 Pack (Concession)		General Principles	Per Pack	Reference	Taxable	86.00	82.50	4.2%
Memberships								
Administration Fees								
Members Administration fee		General Principles	Per Cancellation	Reference	Taxable	29.00	27.75	4.5%
Appraisal - 1 hour		General Principles	Per Appraisal	Reference	Taxable	68.65	66.00	4.0%
RFID Band/Fob New / Replacement		General Principles	Per RFID	Reference	Taxable	5.50	5.40	1.9%
Fit to Swim - Access to pools, lockers								
1 Month		General Principles	Per Membership	Reference	Taxable	56.20	54.00	4.1%
3 Month		General Principles	Per Membership	Reference	Taxable	151.00	145.25	4.0%
Direct Debit - Fortnightly		General Principles	Per Membership	Reference	Taxable	22.90	22.00	4.1%
Fit to Swim Plus - Access to Pools, aqua classes, wellness, lockers								
1 Month		General Principles	Per Membership	Reference	Taxable	103.00	99.00	4.0%
3 Month		General Principles	Per Membership	Reference	Taxable	282.50	271.75	4.0%
Direct Debit - Fortnightly		General Principles	Per Membership	Reference	Taxable	35.50	34.00	4.4%
Fit to Gym - Access to gym and dry group fitness classes, stadium, appraisal, lockers								
1 Month		General Principles	Per Membership	Reference	Taxable	103.00	99.00	4.0%
3 Month		General Principles	Per Membership	Reference	Taxable	282.65	271.75	4.0%
Direct Debit - Fortnightly		General Principles	Per Membership	Reference	Taxable	35.40	34.00	4.1%
Fit for All - Access to gym, GF, pools, wellness, stadium, appraisal, lockers								
1 Month		General Principles	Per Membership	Reference	Taxable	140.65	135.25	4.0%
3 Month		General Principles	Per Membership	Reference	Taxable	379.90	365.25	4.0%
Direct Debit - Fortnightly		General Principles	Per Membership	Reference	Taxable	43.45	41.75	4.1%

Detail	Head of Power	GST Basis	Condition	Fee Basis	GST Status	2025/2026 Fee/Charge (Incl GST) \$	2024/2025 Fee/Charge (Incl. GST) \$	Increase vs 2024/2025 %
Student Membership - Access to pools, gym, GF classes, stadium, appraisal, lockers, 3 Month								
Direct Debit - Fortnightly		General Principles	Per Membership	Reference	Taxable	184.35	177.25	4.0%
		General Principles	Per Membership	Reference	Taxable	27.85	26.75	4.1%
FIFO Fit for All - Access to gym, GF, pools, wellness, stadium, appraisal, lockers								
Direct Debit - Fortnightly		General Principles	Per Membership	Reference	Taxable	47.75	45.90	4.0%
School Holiday Membership - Access to pools and stadium (Available during school holiday periods only)NO Further Discount								
14 days online		General Principles	Per Membership	Reference	Taxable	18.80	18.00	4.4%
Group Training (per session, per hour)								
Up to 20 people		General Principles	Per session, Per hour	Reference	Taxable	Market Rate	Market Rate	
Schools Groups		General Principles	Per session, Per hour	Reference	Taxable	130.00	125.00	4.0%
Personal Training								
Members - Member Pack (1 client x 1 trainer)								
3 Pack - 30 min sessions		General Principles	per pack	Reference	Taxable	135.00	126.00	7.1%
Members (1 client x 1 trainer)								
Single Session - 30 min		General Principles	Per Session	Reference	Taxable	50.00	46.65	7.2%
Single Session - 60 min		General Principles	Per Session	Reference	Taxable	87.00	84.00	3.6%
Members (2 clients x 1 trainer)								
Single Session - 30 min		General Principles	Per Session	Reference	Taxable	67.60	65.00	4.0%
Single Session - 60 min		General Principles	Per Session	Reference	Taxable	121.70	101.50	19.9%
Nutrition		General Principles	Per Session	Reference	Taxable	Market Rate		New Fee
LIFESTYLE PROGRAMS								
Administration Fees								
Course Cancellation Fee		General Principles	Per Cancellation	Reference	Taxable	29.00	27.75	4.5%
Birthday Parties (Maximum 20 children)								
After 20 children - per child		General Principles	Per Child	Reference	Taxable	Market Rate	Market Rate	
Aquatic Games - per hour		General Principles	Per Hour	Reference	Taxable	Market Rate	Market Rate	
Aquatic Inflatable - per hour		General Principles	Per Hour	Reference	Taxable	Market Rate	Market Rate	
Themed Parties - per hour		General Principles	Per Hour	Reference	Taxable	Market Rate	Market Rate	
Sports Parties - per hour		General Principles	Per Hour	Reference	Taxable	Market Rate	Market Rate	
Extra Lifeguards - if more than 25 children, per hour		General Principles	Per Hour	Reference	Taxable	Market Rate	Market Rate	
Additional charge for Sundays		General Principles	Per Party	Reference	Taxable	Market Rate	Market Rate	
Casual Party Booking Administration Fee		General Principles	Per Party	Reference	Taxable	60.00	50.00	20.0%

Detail	Head of Power	GST Basis	Condition	Fee Basis	GST Status	2025/2026 Fee/Charge (Incl GST) \$	2024/2025 Fee/Charge (Incl. GST) \$	Increase vs 2024/2025 %
Course Registrations / Term Programs								
Adult Courses		General Principles	Per Course	Reference	Taxable	Market Rate	Market Rate	
Children's Courses		General Principles	Per Course	Reference	Taxable	Market Rate	Market Rate	
RETAIL - MARC only								
Various		General Principles	Market Rate	Reference	Determined by product	Market Rate	Market Rate	
SPORTS - MARC & HHCRC								
Casual Entry								
Stadium (per person)								
Adult		General Principles	Per Entry	Reference	Taxable	7.70	7.40	4.1%
Concession / Student		General Principles	Per Entry	Reference	Taxable	6.10	5.90	3.4%
Under 5			Per Entry	Reference	Taxable	Free	Free	
Spectator - Event Specific		General Principles	Per Entry	Reference	Taxable	Market Rate	Market Rate	
School		General Principles	Per Entry	Reference	Taxable	3.95	3.80	3.9%
Family Pass (2 x Adult, 2 x Child or 1 Adult, 3 x Child)		General Principles	Per Entry	Reference	Taxable	23.55	22.60	4.2%
MARC Badminton/Pickleball Program Player Fee - including Shuttlecock & Pickleball		General Principles	Per Entry	Reference	Taxable	11.50	10.50	9.5%
Day Ticket (Carnivals & Events)						Market Rate	Market Rate	
Casual Entry - Visit Passes								
Concession / Student								
20 Visits (valid for 6 mths)		General Principles	Per Entry	Reference	Taxable	115.90	112.10	3.4%
Adults								
20 Visits (valid for 6 mths)		General Principles	Per Entry	Reference	Taxable	146.30	140.60	4.1%
Squash 1/2 Hour			Per Hour	Reference	Taxable	12.50	12.00	4.2%
Squash 1 Hour			Per Hour	Reference	Taxable	25.00	24.00	4.2%
Squash Club Court 1 hour			Per Hour	Reference	Taxable	7.65	7.30	4.8%
Team Sport Competitions - Seniors								
per game fee		General Principles	Per Game	Reference	Taxable	Market Rate	Market Rate	
Team Sport Competitions - Juniors								
per game fee		General Principles	Per season, Per team	Reference	Taxable	Market Rate	Market Rate	
SWIM SCHOOL - MARC only								
<i>Includes Infants, Pre-school, Learn to Swim, Stroke Development & Adult Lessons</i>								
Administration								
Cancellation / Administration Fee		Subdivision 38-C GST Act	Per Enrolment	Reference	Exempt	29.00	27.75	4.5%
Enrolments								
Per weekly lesson			Per Enrolment	Reference	Exempt	18.75	18.00	4.2%
2nd session per weekly lesson			Per Enrolment	Reference	Exempt	20%	20%	
Direct Debit - New Enrolment								
Fortnightly Payments								
Stroke Clinic and Aquatic Education Programs - 1hr			Per Enrolment	Reference	Exempt	37.50	36.00	4.2%
Casual Lesson Per Lesson - 30 mins						24.00	22.50	6.7%
Meet entry - End of year carnival						21.00	20.00	5.0%
						Market Rate		New Fee
School Holiday Program								
5 Day - per child		General Principles	Per Enrolment	Reference	Taxable	93.75	90.00	4.2%
10 Day - per child		General Principles	Per Enrolment	Reference	Taxable	168.75	162.00	4.2%
Private Lessons								
15 Minute Lesson - one child		Subdivision 38-C GST Act	Per Enrolment	Reference	Exempt	47.50	46.00	3.3%
30 Minute Lesson - one child		Subdivision 38-C GST Act	Per Enrolment	Reference	Exempt	68.00	66.00	3.0%
15 Minute Special Needs Lesson - per child		Subdivision 38-C GST Act	Per Enrolment	Reference	Exempt	26.00	25.00	4.0%
30 Minute Special Needs Lesson - per child		Subdivision 38-C GST Act	Per Enrolment	Reference	Exempt	43.50	42.00	3.6%
Training Courses								
Bronze Medallion Award		Subdivision 38-C GST Act	Per Enrolment	Reference	Exempt	Market Rate	Market Rate	
Bronze Requalification Award		Subdivision 38-C GST Act	Per Enrolment	Reference	Exempt	Market Rate	Market Rate	
Bronze Medallion Full Course		Subdivision 38-C GST Act	Per Enrolment	Reference	Exempt	Market Rate	Market Rate	
Bronze Medallion Requalification		Subdivision 38-C GST Act	Per Enrolment	Reference	Exempt	Market Rate	Market Rate	
Bronze Star Award		Subdivision 38-C GST Act	Per Enrolment	Reference	Exempt	Market Rate	Market Rate	
Resuscitation Award		Subdivision 38-C GST Act	Per Enrolment	Reference	Exempt	Market Rate	Market Rate	
Resuscitation Only Course		Subdivision 38-C GST Act	Per Enrolment	Reference	Exempt	Market Rate	Market Rate	
First Aid Course - Full Course & Requalification		Subdivision 38-C GST Act	Per Enrolment	Reference	Exempt	Market Rate	Market Rate	

Detail	Head of Power	GST Basis	Condition	Fee Basis	GST Status	2025/2026 Fee/Charge (Incl GST) \$	2024/2025 Fee/Charge (Incl. GST) \$	Increase vs 2024/2025 %
Community Halls & Pavilions								
Class A Facilities								
- HH Parade Community & Sports Facility								
- Meadow Springs Sports Facility								
- Peelwood Sports Facility 1 Oct - 31 March								
- Mandurah Bowling & Community Centre								
Dawesville Community Centre Hall 1 (Combination of hall 2 and 3)								
Hire 6am to 12am								
Commercial Casual/Private Function		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	80.25	78.00	2.9%
Commercial Regular		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	53.50	52.00	2.9%
Community Casual		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	38.25	37.25	2.7%
Community Regular		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	30.50	29.75	2.5%
Junior & Senior Regular		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	23.00	22.25	3.4%
Class B Facilities								
- Bortolo Pavilion								
- Coodanup Community Centre								
- Falcon Pavilion								
- Thomson St Netball Pavilion								
- Merlin Street Pavilion								
- Dawesville Community Centre - Hall 3								
- Lakelands Park Clubrooms - Function Room								
Hire 6am to 12am								
Commercial Casual/Private Function		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	72.50	70.25	3.2%
Commercial Regular		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	48.25	46.75	3.2%
Community Casual		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	34.50	33.50	3.0%
Community Regular		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	27.50	26.75	2.8%
Junior & Senior Regular		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	20.75	20.00	3.8%
Class C Facilities								
- Sutton St Hall - Church Studio								
- Madora Bay Community Hall								
Dawesville Community Centre - Hall 3								
- Mandurah Family & Community Centre								
Hire 6am to 12am								
Commercial Casual/Private Function		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	64.45	62.25	3.5%
Commercial Regular		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	42.95	41.50	3.5%
Community Casual		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	30.70	29.75	3.2%
Community Regular		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	24.55	23.75	3.4%
Junior & Senior Regular		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	18.40	17.75	3.7%
Class D Facilities								
- Southern Estuary Hall								
- Rushton North - Small Function Room								
- Coodanup Playgroup Centre								
- Ocean Road Sports Facility								
- Falcon Family Centre Activity Room A								
- Lakelands Community House								
Hire 6am to 12am								
Commercial Casual/Private Function		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	40.25	39.50	1.9%
Commercial Regular		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	26.75	26.25	1.9%
Community Casual		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	19.00	18.75	1.3%
Community Regular		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	15.25	15.00	1.7%
Junior & Senior Regular		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	11.50	11.25	2.2%

Detail	Head of Power	GST Basis	Condition	Fee Basis	GST Status	2025/2026 Fee/Charge (Incl GST) \$	2024/2025 Fee/Charge (Incl. GST) \$	Increase vs 2024/2025 %
Kiosk								
- Merlin St Reserve Pavilion								
- Thomson St Netball Pavilion								
- Bortolo Pavilion								
- Coote Reserve*								
- Rushton Main								
- Meadow Springs Sports Facility								
- Lakelands Park								
Hire 6am to 12am								
Commercial Casual/Private Function		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	46.05	44.75	2.9%
Commercial Regular		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	30.70	29.75	3.2%
Community Casual		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	21.95	21.25	3.3%
Community Regular		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	17.55	17.00	3.2%
Junior & Senior Regular		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	13.15	12.75	3.1%
Office Space (Total)								
- Mandurah Bowling & Community Centre (6hrs or less)								
Commercial Casual		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	91.65	88.25	3.9%
Commercial Regular		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	61.10	58.75	4.0%
Community Casual		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	43.65	42.00	3.9%
Community Regular		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	34.90	33.50	4.2%
Office Space								
- Mandurah Bowling & Community Centre (more than 6hrs)								
Commercial Casual		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	183.25	176.50	3.8%
Commercial Regular		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	122.15	117.50	4.0%
Community Casual		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	87.25	84.00	3.9%
Community Regular		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	69.80	67.00	4.2%
Office Area - Dawesville Community Centre - (6hrs or Less)		81-10(4) GST Act 1999		Partial	Exempt			
Commercial Casual		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	91.65	88.25	3.9%
Commercial Regular		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	61.10	58.75	4.0%
Community Casual		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	43.65	42.00	3.9%
Community Regular		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	34.90	33.50	4.2%
Office Area - Dawesville Community Centre (more than 6hrs)								
Commercial Casual		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	183.25	176.50	3.8%
Commercial Regular		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	122.15	117.50	4.0%
Community Casual		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	87.25	84.00	3.9%
Community Regular		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	69.80	67.00	4.2%
Meeting Rooms - > than 15 people								
- Meadow Springs Sports Facility								
- Dawesville Community Centre								
- Lakelands Park - Meeting Room								
Hire 6am to 12am								
Commercial Casual		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	32.00	32.00	
Commercial Regular		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	16.30	21.00	-22.4%
Community Casual		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	12.00	15.00	-20.0%
Community Regular		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	9.30	12.00	-22.5%
Junior & Senior Regular		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	7.00	9.00	-22.2%
Dawesville Community Centre - Meeting Room								
Commercial Casual/Private Function		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	22.00	21.50	2.3%
Commercial Regular		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	20.00	19.25	3.9%
Community Casual		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	17.50	17.00	2.9%
Community Regular		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	15.50	15.00	3.3%

Detail	Head of Power	GST Basis	Condition	Fee Basis	GST Status	2025/2026 Fee/Charge (Incl GST) \$	2024/2025 Fee/Charge (Incl. GST) \$	Increase vs 2024/2025 %
Boardroom Small - < than 15 people								
Breakoutroom Coodanup Hall*								
Peelwood Parade Sports Facility - Boardroom								
Commercial Casual		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	17.85		New Fee
Commercial Regular		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	11.90		New Fee
Community Casual		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	8.50		New Fee
Community Regular		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	6.80		New Fee
Activity Space								
Dawesville Community Centre								
Commercial Casual/Private Function		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	40.30	39.50	2.0%
Commercial Regular		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	26.85	26.25	2.3%
Community Casual		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	19.20	18.75	2.4%
Community Regular		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	15.35	15.00	2.3%
Junior & Senior Regular		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	11.50	11.25	2.2%
Administration Fee		General Principles						
Booking Fee					Taxable	51.00	49.50	3.0%
Liquor permit (Casual)		81-10(4) GST Act 1999	Per Hour	Partial	Exempt	40.00	38.50	3.9%
Liquor permit (Seasonal)		81-10(4) GST Act 1999	Per Hour	Partial	Exempt	125.00	121.00	3.3%
Coolroom - Meadow Springs Sports Facility	LGA 1995	Reg 81-10.01(c) GST reg 1999	Annual	Bond	Exempt unless forfeited	3,500.00		New Fee
Booking Cancellations	LGA 1995	Reg 81-10.01(c) GST reg 1999		Partial		50%	50%	
Casual Hire - Cancellations within 15 - 30 days of the confirmed Booking date	LGA 1995	Reg 81-10.01(c) GST reg 1999		Partial		75%	75%	
Casual Hire - Cancellations within 14 days of the confirmed Booking date	LGA 1995	Reg 81-10.01(c) GST reg 1999		Partial		100%	100%	
Regular Hirers - Within 48 Hours of the booking date								
Facility Bonds								
Low Risk Events - Booking	LGA 1995	Reg 81-10.01(c) GST reg 1999	Per Hour	Bond	Exempt unless forfeited	500.00	500.00	
Medium Risk Events - Booking	LGA 1995	Reg 81-10.01(c) GST reg 1999	Per Hour	Bond	Exempt unless forfeited	1,000.00	1,000.00	
High Risk Events - Booking	LGA 1995	Reg 81-10.01(c) GST reg 1999	Per Hour	Bond	Exempt unless forfeited	2,000.00	2,000.00	
Discounts								
Registered Charity	LGA 1995	Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	50%	50%	
Storage								
Large (i.e. Paddle Sports Shed) >40sqm	LGA 1995	Reg 81-10.01(c) GST reg 1999	Annual	Partial	Taxable	1,135.40	1,101.25	3.1%
Medium (i.e soccer storage at Bortolo) < 40sqm			Annual			659.00	639.25	3.1%
Small (i.e Doddies beach storage) <20sqm	LGA 1995	Reg 81-10.01(c) GST reg 1999	Annual	Partial	Taxable	329.65	319.75	3.1%
Extra Small (i.e storage cage) <10sqm	LGA 1995	Reg 81-10.01(c) GST reg 1999	Annual	Partial	Taxable	165.00	160.00	3.1%

Detail	Head of Power	GST Basis	Condition	Fee Basis	GST Status	2025/2026 Fee/Charge (Incl GST) \$	2024/2025 Fee/Charge (Incl. GST) \$	Increase vs 2024/2025 %
Facility Fee Information								
Facility Classification						Facility Rate Application Guidelines		
<p>" Class A Facility" can occupy >200 + persons " Class B Facility can occupy 100 - 200 persons " Class C Facility can occupy < 100 persons " Class D Facility can occupy < 50 persons</p>						<p>"Class A Facilities" are regarded as the base line for determining Fees for Community Halls and Pavilions. "Class B Facilities" are discounted 10% from "Class A Facilities" "Class C Facilities" are discounted 20% from "Class A Facilities" "Class D Facilities" are discounted 50% from "Class A Facilities"</p>		
Hirer Rate Application Guidelines						Definitions of Hirer		
<p>"Community Regular" is regarded as the base rate for the hire of Community Halls & Pavilions. "Commercial Regular" is equal to the Community Regular hire rate + 75% "Community Casual Hire" rates are equal to the "Community regular" hire rate + 25% "Commercial Casual Hire" rates are equal to the "Commercial Casual Hire" rate + 50% "Junior & Senior Regular" and "School Curriculum Activity" rates are equal to "Community regular" rates - 25%. "Evening rates" are equal to the Day rate + 25% "Meeting Rooms" rate is equal to the "Community Regular" halls and pavilions rate - 75% *Coote Reserve Kiosk hired at 50% advertised rate Fee Waivers as per delegated authority up to 100% Coolroom - fee for exclusive use of a coolroom, where clubs only have access to the coolroom Office Hire - Half Day is 6 hours Office hite - Full Day is 12 hours Breakout Room Coodanup available as an additional space with mainhall booking only Dawesville Community Centre Hall 1 - Undivided wall (Combined Hall 2 and 3) Hall 2 and 3 - Divided wall seperating the rooms</p>						<p>"Casual Hirer" less than 12 bookings per annum "Regular Hirer" more than 12 bookings per annum "Community Hirer" non for profit group or sporting club "Commercial Hirer" for profit business or group "Junior Regular" majority (75%) of participants under 18 yrs only applies to Regular hire "Senior Regular" majority (75%) of participants over 55 yrs only applies to Regular hire</p>		
						Booking Cancellations		
						<p>For all Regular Hirers written notification to cancel or change the regular Booking stated on the Rental Contract is required from all groups. It changes 48 hours prior to the Booking in writing otherwise the Hirer will be charged as per the Booking confirmation. Permanent cancellations require 30 days written notice of intent to discontinue use of facility on a permanent basis.</p>		

Detail	Head of Power	GST Basis	Condition	Fee Basis	GST Status	2025/2026 Fee/Charge (Inc GST) \$	2024/2025 Fee/Charge (Incl. GST) \$	Increase vs 2024/2025 %
ACTIVE SPORTS RESERVES & POS								
HIGH IMPACT SPORT seasonal use								
Junior Sporting Per Player Per Team (Seasonal)		Reg 81-10.01(c) GST reg 1999	Per Season	Partial	Taxable	9.80	9.50	3.2%
Senior Sporting Per Player Per Team (Seasonal)		Reg 81-10.01(c) GST reg 1999	Per Season	Partial	Taxable	47.70	46.25	3.1%
Pre Season Senior Per Day		Reg 81-10.01(c) GST reg 1999	Per Day	Partial	Taxable	208.00	201.75	3.1%
Pre Season Senior Per Hour		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	34.50	33.50	3.0%
Pre Season Junior Per Day		Reg 81-10.01(c) GST reg 1999	Per Day	Partial	Taxable	104.00	101.00	3.0%
Pre Season Junior Per Hour		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	17.25	16.75	3.0%
LOW IMPACT SPORT seasonal use								
Junior Sporting Per Player Per Team (Seasonal)		Reg 81-10.01(c) GST reg 1999	Per Season	Partial	Taxable	8.50	8.25	3.0%
Senior Sporting Per Player Per Team (Seasonal)		Reg 81-10.01(c) GST reg 1999	Per Season	Partial	Taxable	38.90	37.75	3.0%
Pre Season Senior Per Day		Reg 81-10.01(c) GST reg 1999	Per Day	Partial	Taxable	138.40	134.25	3.1%
Pre Season Senior Per Hour		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	23.20	22.50	3.1%
Pre Season Junior Per Day		Reg 81-10.01(c) GST reg 1999	Per Day	Partial	Taxable	69.20	67.25	2.9%
Pre Season Junior Per Hour		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	11.60	11.25	3.1%
*Turf Wicket Weekend (Sat/Sun)		Reg 81-10.01(c) GST reg 1999	Per Day	Partial	Taxable	274.25	266.00	3.1%
*Turf Wicket Daily During The Week		Reg 81-10.01(c) GST reg 1999	Per Day	Partial	Taxable	128.00	124.00	3.2%
COMMUNITY USAGE - Active Reserve								
School Per Day		Reg 81-10.01(c) GST reg 1999	Per Day	Partial	Taxable	52.00	50.25	3.5%
School Per Hour		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	8.70	8.50	2.4%
Community Casual Hire		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	23.30		New Fee
Commercial Casual Hire		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	34.95		New Fee
Commercial Regular Hire		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	29.70		New Fee
Outdoor Sports Courts								
Thomson Street - charged								
Lakelands SUA, Halls Head College SUA, Falcon Reserve, Madora Bay - no charge								
*Outdoor Sports Courts Per Hour Casual - Thomson St Only - Per court		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	12.40	12.00	3.3%
School Use - Outdoor Sports Courts Per Hour Casual - Thomson St Only - Per court		Reg 81-10.01(c) GST reg 1999	Per Hour/Court	Partial	Taxable	8.70		New Fee
Outdoor Sports Courts Per Hour - Thomson St Only - Per 2 Court - Preason Charge		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	8.70		New Fee
Storage								
Large (i.e. Paddle Sports Shed) >40sqm	LGA 1995	Reg 81-10.01(c) GST reg 1999	Annual	Partial	Taxable	1,135.00	1,101.25	3.1%
Medium (i.e soccer storage at Bortolo) < 40sqm			Annual			659.00	639.25	3.1%
Small (i.e Doddies beach storage) <20sqm	LGA 1995	Reg 81-10.01(c) GST reg 1999	Annual	Partial	Taxable	329.65	319.75	3.1%
Extra Small (i.e storage cage) <10sqm	LGA 1995	Reg 81-10.01(c) GST reg 1999	Annual	Partial	Taxable	165.00	160.00	3.1%
EVENT VENUE HIRE								
Note: Venue hire fees include access to all built infrastructure within the reserve / precinct, and do not include lighting fees which are charged in addition at the relevant hourly rate.								
Eastern Foreshore (full space)								
Community Not for Profit								
Half Day		General Principles	0 - 8 hours	Partial	Taxable	176.55	171.25	3.1%
Full Day		General Principles	8 - 24 hours	Partial	Taxable	294.10	285.25	3.1%
Commercial								
Half Day		General Principles	0 - 8 hours	Partial	Taxable	765.00	742.00	3.1%
Full Day		General Principles	8 - 24 hours	Partial	Taxable	1,412.20	1,369.75	3.1%
Weekly		General Principles	7 days	Partial	Taxable	8,237.45	7,989.75	3.1%
Note: Eastern Foreshore is made up of 3 areas (North Central & South) if booking 1 area 33% of above fee/charge								
Western Foreshore / Hall Park (full space = 2 ovals)								
Community Not for Profit								
Half Day		General Principles	0 - 8 hours	Partial	Taxable	141.00	136.75	3.1%
Full Day		General Principles	8 - 24 hours	Partial	Taxable	235.30	228.25	3.1%
Commercial								
Half Day		General Principles	0 - 8 hours	Partial	Taxable	529.70	513.75	3.1%
Full Day		General Principles	8 - 24 hours	Partial	Taxable	941.60	913.25	3.1%
Weekly		General Principles	7 days	Partial	Taxable	5,884.00	5,707.00	3.1%
Note: 1 oval at Hall Park is 50% of above fee/charge								

Detail	Head of Power	GST Basis	Condition	Fee Basis	GST Status	2025/2026 Fee/Charge (Incl GST) \$	2024/2025 Fee/Charge (Incl. GST) \$	Increase vs 2024/2025 %
Mandjar Square								
Community Not for Profit								
Half Day		General Principles	0 - 8 hours	Partial	Taxable	94.35	91.50	3.1%
Full Day		General Principles	8 - 24 hours	Partial	Taxable	176.55	171.25	3.1%
Commercial								
Half Day		General Principles	0 - 8 hours	Partial	Taxable	294.10	285.25	3.1%
Full Day		General Principles	8 - 24 hours	Partial	Taxable	588.45	570.75	3.1%
Weekly		General Principles	7 days	Partial	Taxable	2,941.95	2,853.50	3.1%
Keith Holmes Reserve								
Community Not for Profit								
Half Day		General Principles	0 - 8 hours	Partial	Taxable	94.35	91.50	3.1%
Full Day		General Principles	8 - 24 hours	Partial	Taxable	176.60	171.25	3.1%
Commercial								
Half Day		General Principles	0 - 8 hours	Partial	Taxable	294.10	285.25	3.1%
Full Day		General Principles	8 - 24 hours	Partial	Taxable	588.45	570.75	3.1%
Weekly		General Principles	7 days	Partial	Taxable	2,941.95	2,853.50	3.1%
Active Reserves								
Rushton Park Precinct / Peelwood Reserve Precinct / Meadow Springs Precinct / Lakelands Park Precinct								
Community Not for Profit								
Half Day		General Principles	0 - 8 hours	Partial	Taxable	294.10	285.25	3.1%
Full Day		General Principles	8 - 24 hours	Partial	Taxable	588.45	570.75	3.1%
Commercial								
Half Day		General Principles	0 - 8 hours	Partial	Taxable	765.00	742.00	3.1%
Full Day		General Principles	8 - 24 hours	Partial	Taxable	1,412.25	1,369.75	3.1%
Weekly		General Principles	7 days	Partial	Taxable	8,236.90	7,989.25	3.1%
Administration Fees								
Booking Fee		Reg 81-10.01(c) GST reg 1999	Per Booking	Partial	Taxable	51.00	49.50	3.0%
Community Markets (Public open Space)		Reg 81-10.01(c) GST reg 1999	Per Booking	Partial	Exempt	56.50	54.75	3.2%
Liquor Permit (casual)		81-10(4) GST Act 1999	Per Booking	Partial	Exempt	40.00	38.25	4.6%
Power Use POS per hour		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	5.40	5.25	2.9%
Key Replacement		Reg 81-10.01(c) GST reg 1999	Per Booking	Bond	Exempt unless forfeited	34.00	33.00	3.0%
Key Replacment - A Keys/ (Vehicle access gates)		Reg 81-10.01(c) GST reg 1999	Per Booking	Bond	Exempt unless forfeited	10.00		New Fee
Bonds								
Low Risk		Reg 81-10.01(c) GST reg 1999	Per Booking	Bond	Exempt unless forfeited	500.00	500.00	
Medium Risk		Reg 81-10.01(c) GST reg 1999	Per Booking	Bond	Exempt unless forfeited	1,000.00	1,000.00	
High Risk		Reg 81-10.01(c) GST reg 1999	Per Booking	Bond	Exempt unless forfeited	2,000.00	2,000.00	
Commercial Event High Risk		Reg 81-10.01(c) GST reg 1999	Per Booking	Bond	Exempt unless forfeited	10,000.00	10,000.00	

* See guidelines below

Detail	Head of Power	GST Basis	Condition	Fee Basis	GST Status	2025/2026 Fee/Charge (Incl. GST) \$	2024/2025 Fee/Charge (Incl. GST) \$	Increase vs 2024/2025 %
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Parks and Reserves Guidelines

"Junior Sporting" - a club / group with participants under 18 yrs hiring on a seasonal basis

"Senior Sporting" - a club / group with participants over 18 yrs hiring on a seasonal basis

"High" - is the impact associated with the following sports on reserves:AFL,Soccer,Rugby Union,Rugby League

"Low" - is the impact associated with the following sports on reserves:All other reserve and court based sports

"Preseason - Junior" equals 50% off Preseason senior rate "

"Casual Commercial" rates equal "Community" rates + 50%.

"School" rates equal "Community - Junior" day rates - 25%

Per player fee exceptions (where games only and no training take place) Clubs will be charged the reserve rate only - for example 5 -a - side Soccer, Touch Football, Summer Netball, AFL 9's

Junior Competition - Clubs will be charged per player 50% of the "Junior Sporting Fee"

Senior Competition - Clubs will be charged per player 50% of the "Senior Sporting Fee"

Shared Ovals Usage - where 2 clubs may be sharing the oval due to preseason the charge will be 50% of the preseason rate

Key Provision

Regular Hires will be issued with 2 sets of keys on Initial booking free of charge any addition keys requests will be charged.

Sporting Clubs will be issued up to 5 sets of keys free of charge any additional key requests will be charged

Administration Fee

For Community Groups who are booking Public Open Space where no additional approvals, such as infrastructure, power, water amusement activities/rides are required, no abooking fee will be charged e.g. Park Run, Picnic or a

Pre-Season Training Charges

Senior Sporting clubs will be charged the 'Community Hourly Rate'

Junior Sporting clubs will be charged the 'Community - Junior Hourly Rate'

Outdoor Hard Courts Charges

Thomson Street netball courts has 10 outdoor hard courts

Preseason- Outdoor hard court space will be charged for 2 courts

Outdoor hard court Bookings of 10 courts will receive 30% discount

Turf Wicket Charges

Weeked preparation fee is charged each day of hire

If the wicket cant be prepared due to weather conditions their will be no charge

Turf wicket at Meadows and Peelwood are Not available until all PCA and PJCA fixtures are all in the system.

A turf preparation fee is applied to all bookings for the turf wicket at Peelwood Reserve and Meadow Springs Reserve.

If there are cricket games scheduled for both morning and afternoon sessions across two different competitions, the turf preparation fee will be halved.

If there is a washout causing the game to be cancelled the turf preparation fee will still apply

The turf wickets are prepared based on the information in the City's booking schedule, if no prior cancellation is received the turf preparation fee will still be charged

Cancellations of the turf wicket booking will incur the following charges:

Within 3 days of booking date: 25% of the turf preparation fee charged

Within 2 days of booking date: 50% of the preparation fee charged

Within 24 hours of booking: 75% of the preparation fee charged.

On the day of booking: 100% preparation fee charged

School Bookings

Ovals where there is a shared Use Agreement in Place and an adjacent active reserve there is no cost for hire during school time 8am to 3.30pm. The ovals that will be charged are as follows:

Rushton Park - 3 Ovals

Bortolo Reserve - 2 Ovals

Peelwood Reserve - Peelwood one only

Falcon Reserve

Coote Reserve

Northport Reserve

School fees are inclusive of private and public schools, previously only charged to private shchools.

All after school bookings on Shared Use agreements and active reserve, schools will be charged the school rate for hire

Outdoor hard court space will be charged the regular hourly rate

Detail	Head of Power	GST Basis	Condition	Fee Basis	GST Status	2025/2026 Fee/Charge (Inc GST) \$	2024/2025 Fee/Charge (Incl. GST) \$	Increase vs 2024/2025 %
RECREATION CENTRES - SPORTS LIGHTING								
Community Hire Rates:								
Active Sports Reserves								
Bortolo Reserve - North								
50 Lux		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	30.40	29.50	3.1%
100 Lux		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	33.50	32.50	3.1%
Bortolo Reserve - South (8poles)								
50 Lux		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	30.40	29.50	3.1%
100 Lux		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	40.20	38.75	3.7%
Cooto Reserve (3 Poles only)								
50 Lux		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	27.30	26.50	3.0%
Falcon Reverse								
50 Lux		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	30.40	29.50	3.1%
100 Lux		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	33.50	32.50	3.1%
Hall Park								
50 Lux		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	30.40	29.50	3.1%
Lakelands Park - North								
50 Lux			Per Hour	Partial	Taxable	30.40	29.50	3.1%
100 Lux					Taxable	33.50	32.50	3.1%
150 Lux			Per Hour	Partial	Taxable	36.85	35.75	3.1%
Lakelands Park - Middle								
50 Lux			Per Hour	Partial	Taxable	30.40	29.50	3.1%
100 Lux			Per Hour	Partial	Taxable	33.50	32.50	3.1%
Lakelands PARK - South								
50 Lux			Per Hour	Partial	Taxable	30.40	29.50	3.1%
100 Lux			Per Hour	Partial	Taxable	33.50	32.50	3.1%
Meadow Springs - Main								
50 Lux		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	30.40	29.50	3.1%
100 Lux		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	33.50	32.50	3.1%
200 Lux		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	40.20	38.75	3.7%
Meadow Springs - South								
50 Lux		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	30.40	29.25	3.9%
100 Lux		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	33.50	32.50	3.1%

Detail	Head of Power	GST Basis	Condition	Fee Basis	GST Status	2025/2026 Fee/Charge (Inc GST) \$	2024/2025 Fee/Charge (Incl. GST) \$	Increase vs 2024/2025 %
Merlin Street Reserve (6 Poles)								
100 Lux		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	39.45	38.25	3.1%
							-	
Ocean Road Reserve								
50 Lux		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	30.40	29.50	3.1%
100 Lux		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	33.50	32.50	3.1%
							-	
Peelwood Reserve 1 - North								
50 Lux		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	30.40	29.50	3.1%
Peelwood Reserve 1 - South								
50 Lux			Per Hour	Partial	Taxable	30.40	29.50	3.1%
100 Lux			Per Hour	Partial	Taxable	33.50	32.50	3.1%
300 Lux			Per Hour	Partial	Taxable	70.35	68.00	3.5%
Peelwood Reserve 2								
50 Lux			Per Hour	Partial	Taxable	30.40	29.50	3.1%
100 Lux			Per Hour	Partial	Taxable	33.50	32.50	3.1%
Peelwood Reserve 3								
50 Lux			Per Hour	Partial	Taxable	30.40	29.50	3.1%
100 Lux			Per Hour	Partial	Taxable	33.50	32.50	3.1%
							-	
Rushton Park Main (6 poles)								
150 Lux		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	51.30	49.75	3.1%
300 Lux		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	70.35	68.00	3.5%
Rushton Park North - Dower Street								
50 Lux		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	30.40	29.50	3.1%
Rushton Park North - Thomson Street								
50 Lux		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	30.40	29.50	3.1%
							-	
Tindale Reserve (2 Poles only)								
50 Lux		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	26.85	23.75	13.1%
							-	
Outdoor Sports Courts								
Thomson Street Netball Courts								
100 Lux - 1 Court (2 Poles)		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	5.70	5.50	3.6%
All Lighting		Reg 81-10.01(c) GST reg 1999	Per Hour	Partial	Taxable	26.80	26.00	3.1%

Notes:

New fee structure developed and recommended for simplicity and consistency. Previously, clubs have been charged varying rates depending on the reserve / park that they hire. This new approach is based on the standard of lighting available (lux levels) and does not differentiate between the various lighting systems installed.

Fee Guidelines:

50 Lux - Base Rate

100 Lux = 50 Lux + 10%

150 Lux = 100 Lux + 10%

200 Lux = 100 Lux + 20%

300 Lux = 200 Lux + 75%

Detail	Head of Power	GST Basis	Condition	Fee Basis	GST Status	2025/2026 Fee/Charge (Incl GST) \$	2024/2025 Fee/Charge (Incl. GST) \$	Increase vs 2024/2025 %
BILLY DOWER YOUTH CENTRE (BDYC)								
Room Hire								
Counselling Room								
Main Hall								
Commercial Casual/Private Function		Reg 81-10.01(c) GST reg 1999	Per Hour	Full	Taxable	76.00	74.50	2.0%
Commercial Regular		Reg 81-10.01(c) GST reg 1999	Per Hour	Full	Taxable	59.00	57.25	3.1%
Community Casual		Reg 81-10.01(c) GST reg 1999	Per Hour	Full	Taxable	47.00	45.75	2.7%
Community Regular		Reg 81-10.01(c) GST reg 1999	Per Hour	Full	Taxable	35.00	34.00	2.9%
Activity Room								
Commercial Casual/Private Function		Reg 81-10.01(c) GST reg 1999	Per Hour	Full	Taxable	61.00	59.50	2.5%
Commercial Regular		Reg 81-10.01(c) GST reg 1999	Per Hour	Full	Taxable	54.00	52.75	2.4%
Community Casual		Reg 81-10.01(c) GST reg 1999	Per Hour	Full	Taxable	40.00	39.50	1.3%
Community Regular		Reg 81-10.01(c) GST reg 1999	Per Hour	Full	Taxable	33.00	32.50	1.5%
Kitchen								
Commercial Casual/Private Function		Reg 81-10.01(c) GST reg 1999	Per Hour	Full	Taxable	36.00	35.00	2.9%
Commercial Regular		Reg 81-10.01(c) GST reg 1999	Per Hour	Full	Taxable	29.00	28.75	0.9%
Community Casual		Reg 81-10.01(c) GST reg 1999	Per Hour	Full	Taxable	21.00	21.00	
Community Regular		Reg 81-10.01(c) GST reg 1999	Per Hour	Full	Taxable	17.50	17.00	2.9%
Meeting/Training Room								
Commercial Casual/Private Function		Reg 81-10.01(c) GST reg 1999	Per Hour	Full	Taxable	28.00	27.75	0.9%
Commercial Regular		Reg 81-10.01(c) GST reg 1999	Per Hour	Full	Taxable	23.70	23.00	3.0%
Community Casual		Reg 81-10.01(c) GST reg 1999	Per Hour	Full	Taxable	17.50	17.00	2.9%
Community Regular		Reg 81-10.01(c) GST reg 1999	Per Hour	Full	Taxable	14.00	13.75	1.8%
Computer Room								
Commercial Casual		General Principles	Per Hour	Full	Taxable	42.00	41.25	1.8%
Commercial Regular		General Principles	Per Hour	Full	Taxable	38.00	37.50	1.3%
Community Casual		General Principles	Per Hour	Full	Taxable	25.00	24.75	1.0%
Community Regular		General Principles	Per Hour	Full	Taxable	21.60	21.00	2.9%
Vehicle Hire								
Transit Van per kilometre travelled (includes cost for fuel)		General Principles	Per Km	Full	Taxable	1.30	1.25	4.0%
Room or bus cleaning		General Principles	As required	Full	Taxable	164 - 256	160 - 250	
Regional Youth Driver Education (RYDE)		General Principles	Per Session	Full		16.50	16.50	
Other Charges								
Bonds & Call Out fees								
Bond for Room Hire		General Principles	Per hire	Bond	Exempt unless forfeited	260.00	253.00	2.8%
Bond for Vehicle Hire		General Principles	Per hire	Bond	Exempt unless forfeited	260.00	253.00	2.8%
Key bond		General Principles	Per hire	Bond	Exempt unless forfeited	50.00	50.00	
Hire Cancellation fee		General Principles	Per Booking	Full	Taxable	40.00	39.00	2.6%
Programs								
Boxing (first class free)		General Principles	Per Session	Full	Taxable			
Boxing -After First Class		General Principles	Per Session	Full	Taxable	7.00	7.00	
Boxing-Two sessions within the same week		General Principles	Per Session	Full	Taxable	11.50	11.50	

Detail	Head of Power	GST Basis	Condition	Fee Basis	GST Status	2025/2026 Fee/Charge (Incl GST) \$	2024/2025 Fee/Charge (Incl. GST) \$	Increase vs 2024/2025 %
LIBRARIES & LEARNING								
Book Club - one set of books for one month		General Principles	Per Book Set	Partial	Taxable	28.50	27.75	2.7%
Notice Processing Fee for overdue or lost items		ATO Ruling	Per notice	Partial	Taxable	6.00	6.00	
Lost items - replacement cost		ATO Ruling	Per Item	Full	Taxable	Item Cost	Item Cost	
Damaged Item - replacement cost		ATO Ruling	Per Item	Full	Taxable	Item Cost	Item cost	
Book Sale Items		General Principles	Item	Partial	Taxable	Cost Determined	Cost Determined	
Printing & Copying								
Printing & Photocopying - A4 sheet		General Principles	Per Page	Partial	Taxable	0.50	0.50	
- A3 sheet		General Principles	Per Page	Partial	Taxable	1.00	1.00	
- A4 colour		General Principles	Per Page	Partial	Taxable	2.30	2.30	
- A3 colour		General Principles	Per Page	Partial	Taxable	3.50	3.50	
3D Printing (available at Falcon Library only)			Printing Set Up	Partial	Taxable	6.00	5.50	9.1%
			Per Hour	Partial	Taxable	3.00	2.75	9.1%
Laminating								
A4 sheet		General Principles	Per Sheet	Full	Taxable	2.00	3.25	-38.5%
A3 sheet		General Principles	Per Sheet	Full	Taxable	3.00	5.50	-45.5%
Pouch/Credit Card size (business cards etc)		General Principles	Per Pouch	Full	Taxable	1.00	1.00	
Replacement of Membership Card		ATO Ruling	Per Card	Full	Taxable	3.00	6.75	-55.6%
Library Bag		General Principles	Per Bag	Full	Taxable	4.00	2.75	45.5%
Events								
Events - Guest Speakers		General Principles	Per Event	Partial	Taxable	Cost Determined	Cost Determined	
Programs								
Made by Me			Per Workshop	Partial	Taxable	6.00	6.00	
Workshops			Per Workshop	Partial	Taxable	Cost determined	Cost determined	
Adventures in Art (Children's Art Workshops) per participant			Per Workshop	Partial	Taxable	7.00		New Fees
Creative Horizons (Adult Art Workshops) per participant			Per Workshop	Partial	Taxable	10.00		New Fees
Booking Cancellations								
Casual Hire - Cancellations within 5 days or less of the confirmed Booking date				Partial		90% refund		
Casual Hire - Cancellations more than 5 days of the confirmed Booking date				Partial		100% refund		
Regular Hirers - Cancellations within 5 days or less of the confirmed Booking date				Partial		90% refund		
Regular Hirers - Cancellations more than 5 days of the confirmed Booking date				Partial		100% refund		
Bond								
Bonds (GST free unless forfeited)								
Bond for Room Hire		General Principles	Per hire	Bond	Exempt unless forfeited	250.00	250.00	
Keys per set		General Principles	Per Set	Bond	Exempt unless forfeited	50.00	50.00	
Other Charges								
Alcohol Consumption Permit		81-10(4) GST Act 1999	One Off	Reference	Exempt	40.00	38.50	3.9%
Alcohol Consumption Permit		81-10(4) GST Act 1999	Annual	Reference	Exempt	125.00	121.00	3.3%
Fee waiver:								
Reductions or waivers granted to any one community group shall not exceed the total value of \$1500.00 per year. Refer to sub delegation						Up to \$1500pa	Up to \$1500pa	

Detail	Head of Power	GST Basis	Condition	Fee Basis	GST Status	2025/2026 Fee/Charge (Incl GST) \$	2024/2025 Fee/Charge (Incl. GST) \$	Increase vs 2024/2025 %
Falcon Community Rooms								
FabLab - Computer Training Room								
Commercial Casual/Private Function		General Principles	Per Hour	Partial	Taxable	75.00	72.00	4.2%
Commercial Regular		General Principles	Per Hour	Partial	Taxable	67.00	65.25	2.7%
Community Casual		General Principles	Per Hour	Partial	Taxable	44.00	42.75	2.9%
Community Regular		General Principles	Per Hour	Partial	Taxable	37.00	35.75	3.5%
Small Meeting Room								
Type D Facilities								
Commercial Casual/Private Function		General Principles	Per Hour	Partial	Taxable	22.00	21.50	2.3%
Commercial Regular		General Principles	Per Hour	Partial	Taxable	20.00	19.25	3.9%
Community Casual		General Principles	Per Hour	Partial	Taxable	17.50	17.00	2.9%
Community Regular		General Principles	Per Hour	Partial	Taxable	15.50	15.00	3.3%
Large Undivided Room								
Type C Facilities								
Commercial Casual/Private Function		General Principles	Per Hour	Partial	Taxable	45.00	44.00	2.3%
Commercial Regular		General Principles	Per Hour	Partial	Taxable	35.50	34.50	2.9%
Community Casual		General Principles	Per Hour	Partial	Taxable	26.00	25.25	3.0%
Community Regular		General Principles	Per Hour	Partial	Taxable	20.00	19.25	3.9%
Lakelands Library Community Rooms								
Small Meeting Room								
Type D Facilities								
Commercial Casual/Private Function		General Principles	Per Hour	Partial	Taxable	22.00	21.50	2.3%
Commercial Regular		General Principles	Per Hour	Partial	Taxable	20.00	19.25	3.9%
Community Casual		General Principles	Per Hour	Partial	Taxable	17.50	17.00	2.9%
Community Regular		General Principles	Per Hour	Partial	Taxable	15.50	15.00	3.3%
Large Undivided Room								
Type C Facilities								
Commercial Casual/Private Function		General Principles	Per Hour	Partial	Taxable	45.00	44.00	2.3%
Commercial Regular		General Principles	Per Hour	Partial	Taxable	35.50	34.50	2.9%
Community Casual		General Principles	Per Hour	Partial	Taxable	26.00	25.25	3.0%
Community Regular		General Principles	Per Hour	Partial	Taxable	20.00	19.25	3.9%
Mandurah Library								
Small Meeting Room								
Type D Facilities								
Commercial Casual/Private Function		General Principles	Per Hour	Partial	Taxable	22.00	21.50	2.3%
Commercial Regular		General Principles	Per Hour	Partial	Taxable	20.00	19.25	3.9%
Community Casual		General Principles	Per Hour	Partial	Taxable	17.50	17.00	2.9%
Community Regular		General Principles	Per Hour	Partial	Taxable	15.50	15.00	3.3%
Digital Hub								
Commercial Casual/Private Function		General Principles	Per Hour	Partial	Taxable	75.00	72.00	4.2%
Commercial Regular		General Principles	Per Hour	Partial	Taxable	67.00	65.25	2.7%
Community Casual		General Principles	Per Hour	Partial	Taxable	44.00	42.75	2.9%
Community Regular		General Principles	Per Hour	Partial	Taxable	37.00	35.75	3.5%

Detail	Head of Power	GST Basis	Condition	Fee Basis	GST Status	2025/2026 Fee/Charge (Incl GST) \$	2024/2025 Fee/Charge (Incl. GST) \$	Increase vs 2024/2025 %
MUSEUM								
Local Studies								
A4 photographic print. <i>inc. Research, staff time, delivery to printer but not cost of printing</i>		ATO Ruling	Each	Full	Exempt	21.00	20.00	5.0%
A3 photographic print <i>inc. Research, staff time, delivery to printer but not cost of printing</i>		ATO Ruling	Each	Full	Exempt	59.00	57.25	3.1%
Digital Photograph			Each	Full	Taxable	59.00	57.25	3.1%
Sale of books & other items		General Principles	Each	Full	Taxable	Cost Determined	Cost Determined	
Programs								
Workshops, Activities and Events		General Principles	Each	Full	Taxable	Cost Determined	Cost Determined	New Fee
Printing & Copying								
A4 sheet - Black and White		General Principles	Per Page	Partial	Taxable	0.50		New Fee
A3 sheet - Black and White		General Principles	Per Page	Partial	Taxable	1.00		New Fee
A4 - Colour		General Principles	Per Page	Partial	Taxable	2.30		New Fee
A3 - Colour		General Principles	Per Page	Partial	Taxable	3.50		New Fee
Museum Local Studies Room or Old Schoolroom								
Small Meeting Room								
Type D Facilities								
Commercial Casual/Private Function		General Principles	Per Hour	Partial	Taxable	21.50	21.50	
Commercial Regular		General Principles	Per Hour	Partial	Taxable	19.25	19.25	
Community Casual		General Principles	Per Hour	Partial	Taxable	17.00	17.00	
Facility Fee Information								
" Class C Facility can occupy < 100 persons - Includes ability to screen display presentations, tables & chairs and Kitchenette with dishwasher								
" Class D Facility can occupy < 50 persons - Includes ability to screen display presentations, tables & chairs and room for tea and coffee tray								

	Head of Power	GST Basis	Condition	Fee Basis	GST Status	2025/2026 Fee/Charge (Incl GST) \$	2024/2025 Fee/Charge (Incl. GST) \$	Increase vs 2024/2025 %
ARTS & CULTURE								
CASM								
Studio Residency Program								
Studio Residency Program -Three month Licence		General Principles	Per three months	Full	Taxable	160.00	157.25	1.7%
Exhibition & Gallery Workshop Program								
Community Workshops in Gallery Space (min 4hr hire)		General Principles	Per hour hire	Full	Taxable	10.31	10.00	3.1%
Commercial Workshops in Gallery Space (min 4hr hire)		General Principles	Per hour hire	Full	Taxable	20.00	19.69	1.6%
Tiny Treasures Exhibition Registration		General Principles	Per exhibition	Full	Taxable	25.00	23.00	8.7%
Tiny Treasures Art Market Registration		General Principles	Per exhibition	Full	Taxable	25.00	23.00	8.7%
Generic Exhibition Registration		General Principles	Per catalogue	Full	Taxable	25.00	23.00	8.7%
Catalogue Sales - individually priced at Market value		General Principles	Per catalogue	Full	Taxable	Market Value	Market Value	
Workshop Facilitation Program								
Initial Administration fee		General Principles	First booking only	Full	Taxable	30.00	28.75	4.3%
Community Workshops in Workshops Space (min 4hr hire)		General Principles	Per hour hire	Full	Taxable	6.25	5.75	8.7%
Commercial Workshops in Workshops Space (min 4hr hire)		General Principles	Per hour hire	Full	Taxable	13.75	13.50	1.9%
Bonds & Other Fees								
Lost key replacement		General Principles	Only if lost	Bond	Exempt unless forfeited	55.00	55.00	
Book Club Bond						30.00		New Bond
CASM Bookclub								
Book replacement			Only if lost	Full	Taxable	Market value		New Fee
Afterschool Art Classes Program								
Art class booking		General Principles	Per Term	Full	Taxable	186.00	181.00	2.8%
Art class booking - Concession		General Principles	Per Term	Full	Taxable	145.00	144.80	0.1%
General workshops								
Ad Hoc Workshops - As per current best industry practice/Market Value		General Principles	Each	Full	Taxable	Market Value	Market Value	
General events								
Ad Hoc Workshops - As per current best industry practice/Market Value		General Principles	Each	Full	Taxable	Market Value	Market Value	
PEEL OPEN STUDIOS								
Peel Open Studios - Individual artist registration		General Principles	Per artist listing	Full	Taxable	105.00	102.75	2.2%
1/4 page advertisement in printed program		General Principles	Per advertisement	Full	Taxable	115.00	114.50	0.4%
1/2 page advertisement in printed program		General Principles	Per advertisement	Full	Taxable	230.00	228.25	0.8%
Full page advertisement in printed program		General Principles	Per advertisement	Full	Taxable	400.00	399.25	0.2%
Artist capacity building workshops		General Principles	Per workshop	Full	Taxable	Market Value	Market Value	
Peel Open Studios assorted merchandise		General Principles	Per item	Full	Taxable	Market Value	Market Value	
Mandurah Arts Festival								
Community arts workshops		General Principles	Per workshop	Full	Taxable	Market Value	Market Value	
Various ticketed arts program - TBA		General Principles	Per event	Full	Taxable	Market Value	Market Value	
Mandurah Arts Festival assorted merchandise		General Principles	Per item	Full	Taxable	Market Value	Market Value	
Creative Symposium								
Ticket Price		General principles	Per item	Full	Taxable	60.00	Market Value	
Creative Symposium - Concession		General principles	Per item	Full	Taxable	50.00	Market Value	
Professional development program		General principles	Per item	Full	Taxable	Market Value	Market Value	
Professional development program - Concession		General principles	Per item	Full	Taxable	As per market value Less 20%	As per market value Less 20%	

Detail	Head of Power	GST Basis	Condition	Fee Basis	GST Status	2025/2026 Fee/Charge (Incl GST) \$	2024/2025 Fee/Charge (Incl. GST) \$	Increase vs 2024/2025 %
SENIOR CITIZENS' CENTRE								
GENERAL FEES AND CHARGES								
Annual Membership Fee		General Principles	Per Year	Reference	Taxable	64.50	59.50	8.4%
Pro Rata membership fee per quarter		General Principles	One Off	Reference	Taxable	16.15	15.00	7.7%
Pro rata membership 6 months		General Principles	One Off	Reference	Taxable	32.25	29.75	8.4%
Pro rata membership 9 months		General Principles	One Off	Reference	Taxable	48.40	44.75	8.2%
Corporate Membership		General Principles	One Off	Reference	Taxable	117.50	114.00	3.1%
Visiting Membership Fee (temporary three months)		General Principles	One Off	Reference	Taxable	31.00	29.75	4.2%
Couples Membership (2 pax)		General Principles	One Off	Reference	Taxable	122.00	114.00	7.0%
Couples Pro Rata Membership 9mths		General Principles	One Off	Reference	Taxable	91.50	85.50	7.0%
Couples Pro Rata Membership 6mths		General Principles	One Off	Reference	Taxable	61.00	57.00	7.0%
Couples Pro Rata Membership 3mths		General Principles	One Off	Reference	Taxable	30.50	28.50	7.0%
Amenities Fee - Non Members <i>(per visit)</i>		General Principles	One Off	Reference	Taxable	6.00	5.50	9.1%
Centre Bus		General Principles	One Off	Partial	Exempt	2.50	2.50	
Concert - Members		General Principles	One Off	Partial	Taxable	Artist cost determine	Artist cost determine	
Concert - Non Members		General Principles	One Off	Partial	Taxable	Artist Cost determine + \$6 Amenities	Artist Cost determine + \$5 Amenities	20.0%
Bingo Tickets		General Principles	One Off	Reference		2.50		New Fee
DINING ROOM								
Meals - 2 course Dine In		General Principles	One Off	Full	Taxable	Between \$12 - \$18	Between \$12 - \$18	
Meals - Takeaway 1 Course		General Principles	One Off	Full	Taxable	Between \$10 - \$16	Between \$10 - \$16	
Café - Food & Beverages		General Principles	Market Rate	Full	Taxable	Market Rate	Market Rate	
BONDS								
Private Function/Casual Booking (without Alcohol)		General Principles	One Off	Bond	Exempt unless forfeited	250.00	250.00	
Private Function/Casual Booking (with Alcohol)		General Principles	One Off	Bond	Exempt unless forfeited	\$500-\$2,000	\$500-\$2,000	
OTHER FEES								
Weekend Surcharge per booking		General Principles	One Off	Full	Taxable	104.00	101.25	2.7%
Alcohol Consumption Permit (one off)		81-10(4) GST Act 1999	One Off	Reference	Exempt	40.00	38.50	3.9%
Alcohol Consumption Permit (annual)		81-10(4) GST Act 1999	Annual	Reference	Exempt	125.00	121.00	3.3%
Cancellation Fee			One Off		Taxable	10% of calculated hire cost	10% of calculated hire cost	
Late Booking Fee		General Principles	One Off		Taxable	30.00	30.00	
AV Equipment hire and set up		General Principles	Per hire	Reference	Taxable	Cost Deremined by item and set-up	Cost Deremined by item and set-up	
<i>AV & lighting available in various hire spaces. Additional costs to room hire All rooms standard provision of single microphone only Any additional AV requirements dependent on availability & requirements All rooms standard provision of single microphone only</i>								

Detail	Head of Power	GST Basis	Condition	Fee Basis	GST Status	2025/2026 Fee/Charge (Incl GST) \$	2024/2025 Fee/Charge (Incl. GST) \$	Increase vs 2024/2025 %
MAIN HALL								
Commercial Casual/Private Function		Reg 81-10.01(c) GST reg 1999	Per Hour	Reference	Taxable	76.80	74.50	3.1%
Commercial/Private Regular		Reg 81-10.01(c) GST reg 1999	Per Hour	Reference	Taxable	53.50	51.75	3.4%
CommunityCasual		Reg 81-10.01(c) GST reg 1999	Per Hour	Reference	Taxable	43.50	42.25	3.0%
Community Regular		Reg 81-10.01(c) GST reg 1999	Per Hour	Reference	Taxable	32.00	31.00	3.2%
Seniors Centre Regular Members Activities (Business hours)		Reg 81-10.01(c) GST reg 2000	Per Hour	Reference	Taxable	28.00	27.25	2.8%
DINING ROOM								
Commercial Casual/Private Function		Reg 81-10.01(c) GST reg 1999	Per Hour	Reference	Taxable	65.50	63.75	2.7%
Commercial/Private Regular		Reg 81-10.01(c) GST reg 1999	Per Hour	Reference	Taxable	47.00	45.75	2.7%
CommunityCasual		Reg 81-10.01(c) GST reg 1999	Per Hour	Reference	Taxable	39.75	38.75	2.6%
Community Regular		Reg 81-10.01(c) GST reg 1999	Per Hour	Reference	Taxable	29.50	28.75	2.6%
Seniors Centre Regular Members Activities (Business hours)		Reg 81-10.01(c) GST reg 2000	Per Hour	Reference	Taxable	28.50	27.75	2.7%
CRAFT ROOM								
Commercial Casual/Private Function		Reg 81-10.01(c) GST reg 1999	Per Hour	Reference	Taxable	65.50	63.75	2.7%
Commercial/Private Regular		Reg 81-10.01(c) GST reg 1999	Per Hour	Reference	Taxable	47.00	45.75	2.7%
CommunityCasual		Reg 81-10.01(c) GST reg 1999	Per Hour	Reference	Taxable	34.00	33.00	3.0%
Community Regular		Reg 81-10.01(c) GST reg 1999	Per Hour	Reference	Taxable	26.75	26.00	2.9%
Seniors Centre Regular Members Activities (Business hours)		Reg 81-10.01(c) GST reg 2000	Per Hour	Reference	Taxable	25.75	25.00	3.0%
GAMES ROOM								
Commercial Casual/Private Function		Reg 81-10.01(c) GST reg 1999	Per Hour	Reference	Taxable	33.00	32.00	3.1%
Commercial/Private Regular		Reg 81-10.01(c) GST reg 1999	Per Hour	Reference	Taxable	22.40	21.75	3.0%
CommunityCasual		Reg 81-10.01(c) GST reg 1999	Per Hour	Reference	Taxable	17.50	17.00	2.9%
Community Regular		Reg 81-10.01(c) GST reg 1999	Per Hour	Reference	Taxable	14.75	14.25	3.5%
Seniors Centre Regular Members Activities (Business hours)		Reg 81-10.01(c) GST reg 2000	Per Hour	Reference	Taxable	13.60	13.25	2.6%
MEETING ROOM <18 people								
Commercial Casual/Private Function		Reg 81-10.01(c) GST reg 1999	Per Hour	Reference	Taxable	32.00	25.75	24.3%
Commercial/Private Regular		Reg 81-10.01(c) GST reg 1999	Per Hour	Reference	Taxable	23.50	22.75	3.3%
Community Casual		Reg 81-10.01(c) GST reg 1999	Per Hour	Reference	Taxable	20.25	19.75	2.5%
Community Regular		Reg 81-10.01(c) GST reg 1999	Per Hour	Reference	Taxable	19.00	18.50	2.7%
Seniors Centre Regular Members Activities (Business hours)		Reg 81-10.01(c) GST reg 2000	Per Hour	Reference	Taxable	10.50	10.25	2.4%
COFFEE LOUNGE								
Coffee Lounge		Reg 81-10.01(c) GST reg 1999	Per Hour	Reference	Taxable	11.25	11.00	2.3%
Fee waiver: Reductions or waivers granted to any one community group shall not exceed the total value of \$1500.00 per year.						Up to \$1500pa	Up to \$1500pa	
Facility Fee Information Fee Waivers as per delegated authority up to 100%			Definitions of Hirer "Casual Hirer" less than 12 bookings per annum "Regular Hirer" more than 12 bookings per annum "Community Hirer" non for profit group or club "Commercial Hirer" for profit business or group					

Detail	Head of Power	GST Basis	Condition	Fee Basis	GST Status	2025/2026 Fee/Charge (Inc GST) \$	2024/2025 Fee/Charge (Incl. GST) \$	Increase vs 2024/2025 %
EVENTS								
MANDURAH CRAB FEST								
Unique Event Experience Area		81-10(4) GST Act 1999	Per Event	Reference	Exempt	Market Rate	Market Rate	
Gourmet Food Stall Holder (Zone 1) - Site Only (small)		81-10(4) GST Act 1999	Per Event	Reference	Exempt	2,175.50	2,117.25	2.8%
Gourmet Food Stall Holder (Zone 1) - Site Only (large)		81-10(4) GST Act 1999	Per Event	Reference	Exempt	3,184.20	3,099.00	2.7%
Continental Food Stall Holder - Site Only (small)		81-10(4) GST Act 1999	Per Event	Reference	Exempt	1,231.50	1,198.50	2.8%
Continental Food Stall Holder - Site Only (large)		81-10(4) GST Act 1999	Per Event	Reference	Exempt	1,571.30	1,529.25	2.7%
Mobile Food Vendor (Zone 1) - Site only (small)		81-10(4) GST Act 1999	Per Event	Reference	Exempt	1,046.30	1,018.25	2.8%
Mobile Food Vendor (Zone 1) - Site only (large)		81-10(4) GST Act 1999	Per Event	Reference	Exempt	1,273.60	1,239.50	2.8%
Mobile Food Vendor (Zone 2) - Site only (small)		81-10(4) GST Act 1999	Per Event	Reference	Exempt	784.80	763.75	2.8%
Mobile Food Vendor (Zone 2) - Site only (large)		81-10(4) GST Act 1999	Per Event	Reference	Exempt	955.30	929.75	2.7%
Mobile Food Vendor (Zone 3) - Site only (small)		81-10(4) GST Act 1999	Per Event	Reference	Exempt	523.30	509.25	2.8%
Mobile Food Vendor (Zone 3) - Site only (large)		81-10(4) GST Act 1999	Per Event	Reference	Exempt	636.80	619.75	2.8%
Market Stall Holder (Zone 1) - Site Only (small)		81-10(4) GST Act 1999	Per Event	Reference	Exempt	1,055.50	1,027.25	2.8%
Market Stall Holder (Zone 1) - Site Only (large)		81-10(4) GST Act 1999	Per Event	Reference	Exempt	1,290.00	1,255.50	2.7%
Market Stall Holder (Zone 2) - Site Only (small)		81-10(4) GST Act 1999	Per Event	Reference	Exempt	938.40	913.25	2.8%
Market Stall Holder (Zone 2) - Site Only (large)		81-10(4) GST Act 1999	Per Event	Reference	Exempt	1,172.90	1,141.50	2.8%
Market Stall Holder (Zone 3) - Site Only (small)		81-10(4) GST Act 1999	Per Event	Reference	Exempt	299.00	291.00	2.7%
Market Stall Holder (Zone 3) - Site Only (large)		81-10(4) GST Act 1999	Per Event	Reference	Exempt	539.40	525.00	2.7%
Workshop Stall Holder - Non Profit - Site Only		81-10(4) GST Act 1999	Per Event	Reference	Exempt	424.60	413.25	2.7%
Workshop Stall Holder - Commercial - Site Only		81-10(4) GST Act 1999	Per Event	Reference	Exempt	849.20	826.50	2.7%
Event Activation (Commercial) - Land Based		81-10(4) GST Act 1999	Per Event	Reference	Exempt	1,055.50	1,027.25	2.8%
Event Activation (Commercial) - Water Based		81-10(4) GST Act 1999	Per Event	Reference	Exempt	1,290.00	1,255.50	2.7%
Infrastructure and Equipment		81-10(4) GST Act 1999	Per Event	Full	Taxable	at Cost	at Cost	
Waste Management / Disposal Fee		81-10(4) GST Act 1999	Per Event	Full	Taxable	at Cost	at Cost	
Stall Holder / Vendor Bond		81-10(4) GST Act 1999	Per Event	Full	Exempt	500.00	500.00	
Stall Holder / Vendor Infrastructure Bond - Large Site		81-10(4) GST Act 1999	Per Event	Full	Exempt	1,000.00	1,000.00	
Event Sponsorship		81-10(4) GST Act 1999	Per Event	Full	Taxable	Market Rate	Market Rate	
OTHER CITY EVENTS								
Food Stall Holder - Site only (small)		81-10(4) GST Act 1999	Per Event	Reference	Exempt	318.50	310.00	2.7%
Food Stall Holder - Site only (large)		81-10(4) GST Act 1999	Per Event	Reference	Exempt	434.10	422.50	2.7%
Market Stall Holder - Site only (small)		81-10(4) GST Act 1999	Per Event	Reference	Exempt	53.20	51.75	2.8%
Market Stall Holder - Site only (large)		81-10(4) GST Act 1999	Per Event	Reference	Exempt	106.10	103.25	2.8%
Mobile Food Vendor - Site only (small)		81-10(4) GST Act 1999	Per Event	Reference	Exempt	434.10	422.50	2.7%
Mobile Food Vendor - Site only (large)		81-10(4) GST Act 1999	Per Event	Reference	Exempt	652.70	635.25	2.7%
Workshop Stall Holder - Non Profit		81-10(4) GST Act 1999	Per Event	Reference	Exempt	265.40	258.25	2.8%
Workshop Stall Holder - Commercial		81-10(4) GST Act 1999	Per Event	Reference	Exempt	530.70	516.50	2.7%
Infrastructure and Equipment		81-10(4) GST Act 1999	Per Event	Full	Taxable	at cost	at Cost	
Stall Holder / Vendor Infrastructure Bond - Small Site		81-10(4) GST Act 1999	Per Event	Full	Exempt	500.00	516.50	-3.2%
Stall Holder / Vendor Infrastructure Bond - Large Site		81-10(4) GST Act 1999	Per Event	Full	Exempt	1,000.00	1,033.00	-3.2%
EXTERNAL EVENTS								
Service Mark Up Fee		81-10(4) GST Act 1999	Per Event	Full	Taxable	at Cost	at Cost	
Waste Management / Disposal Fee		81-10(4) GST Act 1999	Per Event	Full	Taxable	at Cost	at Cost	
Ticketed Events								
Various Ticketed Events		81-10(4) GST Act 1999	Per Event	Reference	Taxable	Market Rate	Market price	

Detail	Head of Power	GST Basis	Condition	Fee Basis	GST Status	2025/2026 Fee/Charge (Incl GST) \$	2024/2025 Fee/Charge (Incl. GST) \$	Increase vs 2024/2025 %
MANDURAH OCEAN MARINA								
Pens								
All Recreational Pens - Fees per annum (per meter)		81-10-01(c) GST reg	Per metre (Pen length)	Reference	Taxable	654.28	608.64	7.5%
All Commercial Pens - Fees per annum (per meter)		81-10-01(c) GST reg	Per metre (Pen length)	Reference	Taxable	At Market Value	547.69	
Mini Marina - South Harbour - Fees per annum (per meter)			Per metre (Pen length)	Reference	Taxable	327.29	304.46	7.5%
Other Rental Options								
6 months - 60% of annual fee			Half Yealy	Reference	Taxable	60%	60%	
3 months - 40% of annual fee			Quarterly	Reference	Taxable	40%	40%	
1 month - 15% of annual fee			Monthly	Reference	Taxable	15%	15%	
1 week - 6.5% of annual fee			Weekly	Reference	Taxable	6.5%	6.5%	
1 day - 1% of annual fee			Daily	Reference	Taxable	1%	1%	
Security Keys								
Key ring type key- Charge		81-10-01(c) GST reg	Per Item	Full	Taxable	28.50	27.75	2.7%
Compliant power cord 10m		81-10-01(c) GST reg	Per Item	Full	Taxable	145.75	141.75	2.8%
Compliant power cord 12m		81-10-01(c) GST reg	Per Item	Full	Taxable	167.50	163.00	2.8%
Compliant power cord 14m		81-10-01(c) GST reg	Per Item	Full	Taxable	189.50	184.50	2.7%
Compliant power cord 15m		81-10-01(c) GST reg	Per Item	Full	Taxable	200.25	195.00	2.7%
Compliant power cord 16m		81-10-01(c) GST reg	Per Item	Full	Taxable	211.50	205.75	2.8%
Compliant Power Cord Rental for Casual Bookings			Per Day	Full	Taxable	5.25	5.00	5.0%
Navigational Charts		81-10-01(c) GST reg	Per Item	Full	Taxable	54.50	53.00	2.8%
Large Fenders (supplied and fitted)		81-10-01(c) GST reg	Per Item	Full	Taxable	272.75	264.00	3.3%
Mega Fenders (supplied and fitted)		81-10-01(c) GST reg	Per Item	Full	Taxable	341.00	330.00	3.3%
Notes :-								
<i>All marina pens charged by length of pen not length of vessel</i>								
Public Marina								
<i>Fees include power & water consumption for private use</i>								
<i>Purchase of electronic access key required</i>								
<i>All fees require payment in advance</i>								
Mini Marina								
<i>Mini Marina - 50% of Recreational Pen Fees</i>								
<i>Does not include security, water or electricity</i>								
Notes:-								
<i>Does not include power, water or security</i>								
<i>Commercial vessels only</i>								
<i>Fees payable in advance</i>								
Other Mooring & Jetty Fees								
Mary Street Lagoon Mooring Pens								
Fees per annum (per sq metre)		81-10-01(c) GST reg	Per m2	Reference	Taxable	48.25	47.00	2.7%
Other Rental Options								
6 months - 60% of annual fee			Per m2	Reference	Taxable	60%	60%	
3 months - 40% of annual fee			Per m2	Reference	Taxable	40%	40%	
1 month - 15% of annual fee			Per m2	Reference	Taxable	15%	15%	
Mandjar Bay & Stingray Wharf								
Short-term Commercial Jetty Licence for Mandjar Bar Jetties and Stingray Wharf per week (minimum 7 day hire)			Per Lineal Metre	Reference	Taxable	104.25	104.25	
Mandjar Bay Commercial Jetty Licence for 12 months (pro rata available, minimum 3 months)			Per Lineal Metre	Reference	Taxable	439.50	439.50	
Stingray Wharf Commercial Jetty Licence for 12 months (pro rata available, minimum 3 months)			Per Lineal Metre	Reference	Taxable	408.00	408.00	
Notes:-								
Administration Fee - per Refund Request						58.75	57.25	2.6%
Administration Fee - Sub Licencing Credit (per financial year)						58.75	57.25	2.6%

Chalets								
Chalet Rate (per night)*^+^								
Studio (max 2 people) per night (1 Queen bed or 2 singles)	81-10-01(c) GST reg	Per night	Reference	Taxable		135-300	135-300	
Spa Chalet (max 2 people) per night (1 Queen bed)	81-10-01(c) GST reg	Per night	Reference	Taxable		185-350	185-350	
Family Chalet (max 4 people) per night (1 Queen & 2 single beds)	81-10-01(c) GST reg	Per night	Reference	Taxable		199-400	199-400	
Couples Chalet (2 bedroom - max 4 people) per night (2 Queen beds)	81-10-01(c) GST reg	Per night	Reference	Taxable		199-400	199-400	
Accessible Chalet (2 bedroom - max 4 people) per night (4 Single beds)	81-10-01(c) GST reg	Per night	Reference	Taxable		199-400	199-400	
* Price charged within the range based on peak, weekend and off-peak demand for accommodation as determined by management.								
Other Charges								
Replacement Linen	81-10-01(c) GST reg	Per Item	Reference	Taxable		Depends on Item	Depends on Item	
<i>Linen replaced on request - fee applies depending on items replaced</i>						At cost plus cleaner fee and 10%	At cost plus cleaner fee and 10%	
<i>Chalet clean after 7 day stay - no charge</i>						No Charge	No Charge	
Washing Machine or Dryer	81-10-01(c) GST reg	Per each use	Reference	Taxable		4.50	4.25	5.9%
Promotional Activities - Marketing Activities		Per Night	Reference	Taxable		0-30%	0-30%	
Please Note: <i>Additional guests in a chalet can not be accommodated. Sorry no rollaways, areobed, swags or mattresses on floor allowed.</i>								

Detail	Head of Power	GST Basis	Condition	Fee Basis	GST Status	2025/2026 Fee/Charge (Incl GST) \$	2024/2025 Fee/Charge (Incl. GST) \$	Increase vs 2024/2025 %
WORKS & SERVICES								
Tree Removal and Replacement								
Removal of tree (up to 5m) plus supply and installation of 45 litre container size replacement tree		General Principles	Per Tree	Full	Taxable	753.86	659.25	14.4%
Removal of tree (5m - 10m) plus supply and installation of 100 litre container size replacement tree		General Principles	Per Tree	Full	Taxable	2,401.94	1,130.00	112.6%
Removal of tree (10m - 15m) plus supply and installation of 200 litre container size replacement tree		General Principles	Per Tree	Full	Taxable	3,103.74	2,009.00	54.5%
Removal of tree (15m and over) plus supply and installation of 200 litre container size replacement tree		General Principles	Per Tree	Full	Taxable	6,220.49	4,771.25	30.4%
Traffic Management								
Traffic management plan review - standard TMP review of up to 1 hour		General Principles	Per plan	Full	Taxable	205.00	127.75	60.5%
Traffic management plan review - Complex TMP review exceeding one hour (rate per hour)		General Principles	Per Plan	Full	Taxable	310.00	Administration Fee \$175 Initial assessment and \$56.20 per hour thereafter and + actual cost	
Endorse Generic Traffic Management Plan		General Principles	Per Application	Full	Taxable	560.00		New Fee
Extension of Traffic Management Plan		General Principles	Per Application	Full	Taxable	205.00		New Fee
Road Closure for more than 4 weeks		General Principles	Per Closure	Full	Taxable	560.00		New Fee
Other Charges								
Application for Pedestrian Access Way or Footpath Closure		General Principles	Per Application	Full	Taxable	205.00		New Fee
Application for Closure of City Parking Bays		General Principles	Per Application	Full	Taxable	205.00		New Fee
Crossover Application Fee		General Principles	Per Application	Full	Taxable	146.00	142.00	2.8%
Works in the Road Reserve Application Fee		General Principles	Per Application	Full	Taxable	467.00	454.50	2.8%
Obstruction in the Road Reserve Application Fee		General Principles	Per Application	Full	Taxable	205.00	198.75	3.1%
Private and Third Party Works			Per Project	Full	Taxable	At Cost + 15%	At Cost + 15%	
Additional Culvert Pipes		General Principles	Per Pipe Length	Full	Taxable	181.00	175.75	3.0%
Delivery additional pipes		General Principles	Per Pipe Length	Full	Taxable	59.00	57.25	3.1%
Supervision Fee with consultant		ATO Ruling	Per Project	Full	Exempt	1.5% of Roadworks, Drainage & Earthworks Costs	1.5% of Roadworks, Drainage & Earthworks Costs	
Supervision Fee without consultant		ATO Ruling	Per Project	Full	Exempt	3.0% of Roadworks, Drainage & Earthworks Costs	3.0% of Roadworks, Drainage & Earthworks Costs	
Performance Bank Guarantee			Per Stage	Bond	Exempt unless forfeited	22,685.00	22,003.00	3.1%
Outstanding Works Bank Guarantee			Per Stage	Bond	Exempt unless forfeited	125% of the cost of the outstanding works	125% of the cost of the outstanding works	
Engineering Assessment		General Principles	Per hour	Full	Taxable	At Cost	At Cost	
Outstanding Works Bond - Admin Fee <i>Note: Fee paid by developer (per stage of development) where they have not completed works but have requested the subdivision be cleared</i>		General Principles	Per Stage	Full	Exempt unless forfeited	1,134.00	1,100.25	3.1%
RAV Electric Highway - Electric Vehicle Charging Station electricity use, provided through E-Station access cards.		General Principles	per kWh	Full	Taxable	0.50	0.50	
Maintenance Bond			Per Stage	Bond	Exempt unless forfeited	5% of the contract value for construction and drianage works	5% of the contract value for construction and drianage works	

Detail	Head of Power	GST Basis	Condition	Fee Basis	GST Status	2025/2026 Fee/Charge (Inc GST) \$	2024/2025 Fee/Charge (Incl. GST) \$	Increase vs 2024/2025 %	
WASTE MANAGEMENT									
HOUSEHOLD WASTE SERVICES									
<i>An annual charge per mobile garbage bin (MGB) pursuant to Section 67 of the Waste Avoidance & Resource Recovery Act 2007 (WARR) is levied for a waste service provided by the City against all owners of property (including strata titled premises) within the municipality where a habitable dwelling/building is erected.</i>									
Standard Waste Service includes:									
Supply and weekly collection of 240 L mobile garbage bin Supply and fortnightly collection of 240 L or 360 L mobile recycling bin One junk & metals verge pick up Two green waste verge pick ups Two green waste and two general waste vouchers allowing free access to the Waste Management Centre				Per Service	Statutory	Exempt	393.00	364.00	8.0%
Reduced Waste Service includes:									
Supply and weekly collection of 140 L mobile garbage bin Supply and fortnightly collection of 240 L or 360 L mobile recycling bin One junk & metals verge pick up Two green waste verge pick ups Two green waste and two general waste vouchers allowing free access to the Waste Management Centre				Per Service	Statutory	Exempt	382.25	354.00	8.0%
Increased Waste Service includes:									
Supply and weekly collection of 240 L mobile garbage bin Supply and fortnightly collection of 360 L mobile recycling bin One junk & metals verge pick up Two green waste verge pick ups Two green waste and two general waste vouchers allowing free access to the Waste Management Centre				Per Service	Statutory	Exempt	405.00	375.00	8.0%
Increased Waste Service includes:									
Supply and weekly collection of 140 L mobile garbage bin Supply and fortnightly collection of 360 L mobile recycling bin One junk & metals verge pick up Two green waste verge pick ups Two green waste and two general waste vouchers allowing free access to the Waste Management Centre				Per Service	Statutory	Exempt	393.00	364.00	8.0%
Special walk-in waste collection service is offered to residents free of charge. Residents must seek written approval from City and service is only supplied if justified on medical grounds and requires supporting documentation from GP.				Per Service	Statutory	Exempt	No charge	No charge	
Additional Rubbish Only Service									
Supply & weekly collection of 1 additional 240 L or 140 L mobile garbage bin <i>(bin will be stickered accordingly)</i>				Per Service	Full	Exempt	164.25	152.00	8.1%
Additional Recycling Only Service									
Supply & fortnightly collection of 1 additional 240 L or 360 L mobile recycling bin <i>(bin will be stickered accordingly)</i>				Per Service	Full	Exempt	157.75	146.00	8.0%
Downsize Rubbish Bin									
Downsize existing 240 L mobile garbage bin to 140 L mobile garbage bin. Bin collected weekly. This option will be available from 1 July 2022.				One off fee	Full	Taxable	62.75	58.00	8.2%
Upsize Recycling Bin									
Upsize existing 240 L mobile recycling bin to 360 L mobile recycling bin. Bin collected fortnightly. This option will be available from 1 July 2022.				One off fee	Full	Taxable	109.00	101.00	7.9%
New Home Bin Requests									
Residents will be able to request the different bin options (140 L or 240 L mobile garbage bin and 240 L or 360 L mobile recycling bin) when ordering bins.							No charge	No charge	
OTHER WASTE SERVICES									
Commercial Local Government Waste Service									
<i>An annual charge per waste receptacle pursuant to Section 67 of the Waste Avoidance & Resource Recovery Act 2007 (WARR) is levied for a waste service provided by the City.</i>									
Rubbish Only Waste Service includes:									
supply and weekly collection of one 240 L MGB				Per Service	Full	Exempt	164.25	155.00	6.0%
Recycling Only Waste Service includes:									
supply and fortnightly collection of one 240 L MRB				Per Service	Full	Exempt	157.75	139.00	13.5%
Bulk Rubbish Only Waste Service (660 L) includes:									
supply of 1 x 660 L MGB; and the weekly collection of 1 x 660 L MGB				Per Service	Full	Exempt	658.75	610.00	8.0%
Bulk Rubbish Only Waste Service (1100 L) includes:									
supply of 1 x 1100 L MGB; and the weekly collection of 1 x 1100 L MGB				Per Service	Full	Exempt	840.25	778.00	8.0%
Bulk Recycling Only Waste Service (660 L) includes:									
supply of 1 x 660 L MRB; and the weekly collection of 1 x 660 L MRB				Per Service	Full	Exempt	634.00	587.00	8.0%
Bulk Recycling Only Waste Service (1100 L) includes:									
supply of 1 x 1100 L MRB; and the weekly collection of 1 x 1100 L MRB				Per Service	Full	Exempt	811.00	751.00	8.0%
Ad-Hoc Local Government Waste Collections									
<i>A per service charge for ad-hoc local government waste collection is charged pursuant to section 6.16 of the Local Government Act 1995 for the once off ad-hoc collection of:</i>									
1 x 240 L MGB				Per Service	Full	Exempt	7.00	6.49	7.9%
1 x 660 L MGB				Per Service	Full	Exempt	11.00	10.30	6.8%
1 x 1100 L MGB				Per Service	Full	Exempt	15.00	13.90	7.9%
1 x 240 L MRB				Per Service	Full	Exempt	7.00	6.49	7.9%
1 x 660 L MRB				Per Service	Full	Exempt	10.75	10.05	7.0%
1 x 1100 L MRB				Per Service	Full	Exempt	14.50	13.40	8.2%

Detail	Head of Power	GST Basis	Condition	Fee Basis	GST Status	2025/2026 Fee/Charge (Inc GST) \$	2024/2025 Fee/Charge (Incl. GST) \$	Increase vs 2024/2025 %
WASTE MANAGEMENT CENTRE								
The below Waste Management Centre fees are based on general waste being disposed of at the Veolia Landfill in North Bannister. New general waste fees will apply once the City transitions to disposing of its waste at the Waste to Energy plant in Kwinana								
Waste Vouchers								
<i>Ratepayers and residents of the City of Mandurah are entitled to Free Entry with a current valid waste voucher to dispose of up to 1m³ of green waste, general or inert waste from a Car, Utility, Van or Trailer. Vouchers are only issued to properties that pay the waste service charge.</i>								
Green Waste Voucher - equivalent value of \$20.50								
General Waste Voucher - equivalent value of \$53.50								
Credit Account Application Fee								
Credit limit below \$3000								
Credit limit above \$3000								
Large Volumes of Compacted Waste								
City approval is required for the delivery of large volumes (1000 tpa) of compacted waste to the Waste Management Centre.								
COMMERCIAL LOADS								
All trucks (regardless of size) will be weighed and charged on a per tonne basis								
Minimum charge for Commercial Loads on Weighbridge								
Reg 81-10.01(d) GST Reg								
General Waste								
Green Waste								
Inert Waste								
<i>Discounts are provided to Large commercial waste operators who dispose of volumes of over 5,000 tonnes per annual will be at the discretion of city officers up to 25% discount for the processing and management of waste through the Waste Management Centre only.</i>								
General Waste								
General Waste (non-metropolitan) per tonne								
General Waste (metropolitan) per tonne (Landfill Levy applies)								
Green Waste								
Green Waste (No weeds, grass or soil)								
Truck - per tonne								
Utilities & Trailers - up to 1 m ³								
- 1.0 - 2.0 m ³								
- > 2.0 m ³								
Large Logs/Tree - Trucks								
Trucks - per tonne								
Inert Waste								
Inert (Construction & Demolition) Waste - per tonne								
Hazardous Material								
Asbestos material - per tonne (maximum 2 tonnes)								
Recyclable Material								
Recyclable Scrap Steel (no contamination) per tonne								
Cardboard/General Recyclables (per m ³)								
CFLs/Fluorescent Tubes (per kg)								
E-waste (per kg)								
Mattresses (per item)								
						\$ per Vehicle Wheel	\$ per Vehicle Wheel	
Entry When Weighbridge Not In Use - Heavy Vehicles								
Types of Waste								
General Waste								
Green Waste								
Inert Waste								

Detail	Head of Power	GST Basis	Condition	Fee Basis	GST Status	2025/2026 Fee/Charge (Inc GST) \$	2024/2025 Fee/Charge (Incl. GST) \$	Increase vs 2024/2025 %
RESIDENTIAL LOADS - CARS, UTILITIES AND TRAILERS								
Green Waste								
Car Sedan Boot - Green Waste Only (up to 0.3 m ³)		Reg 81-10.01(d) GST Reg	per m ³	Full	Taxable	1 valid green waste voucher or 13.50	1 valid green waste voucher or 13.00	3.8%
SUV Boot - Green Waste Only (up to 0.6 m ³)			per m ³	Full	Taxable	1 valid green waste voucher or 17.00	1 valid green waste voucher or 16.50	3.0%
Utility/Trailer - Clean Green Waste (no contamination)								
- Up to 1 m ³		Reg 81-10.01(d) GST Reg	per m ³	Full	Taxable	1 valid green waste voucher or 21.00	1 valid green waste voucher or 20.50	2.4%
- between 1.0 and 2.0 m ³		Reg 81-10.01(d) GST Reg	per m ³	Full	Taxable	43.75	40.50	8.0%
- greater than 2.0 m ³		Reg 81-10.01(d) GST Reg	per m ³	Full	Taxable	65.25	60.50	7.9%
vehicles in excess of 3 m ³ will be required to be weighed on the weighbridge								
General Waste								
Car Sedan Boot - General Waste Only (up to 0.3 m ³)			per m ³	Full	Taxable	1 valid general waste voucher or 21.00	1 valid general waste voucher or 26.50	
SUV Boot - General Waste Only (up to 0.6 m ³)			per m ³	Full	Taxable	1 valid general waste voucher or 42.00	1 valid general waste voucher or 39.00	
Utility/Trailer - General Waste			per m ³					
- Up to 1 m ³		Reg 81-10.01(d) GST Reg	per m ³	Full	Taxable	1 valid general waste voucher or 60.50	1 valid general waste voucher or 55	
- between 1.0 and 2.0 m ³		Reg 81-10.01(d) GST Reg	per m ³	Full	Taxable	93.50	86.50	8.1%
- greater than 2.0 m ³		Reg 81-10.01(d) GST Reg	per m ³	Full	Taxable	142.50	132.00	8.0%
vehicles in excess of 3 m ³ will be required to be weighed on the weighbridge								
Inert Waste								
Car Sedan Inert Waste (bricks, sand, concrete) (up to 0.3 m ³) Only		Reg 81-10.01(d) GST Reg	per m ³	Full	Taxable	1 valid general waste voucher or 16.00	1 valid general waste voucher or 15.00	
SUV Boot - Inert Waste Only (up to 0.6m ³)		Reg 81-10.01(d) GST Reg	per m ³	Full	Taxable	1 valid general waste voucher or 24.00	1 valid general waste voucher or 22.50	
Utility/Trailer - Inert Waste (bricks, sand, concrete)		Reg 81-10.01(d) GST Reg	per m ³	Full	Taxable			
- Up to 1 m ³		Reg 81-10.01(d) GST Reg	per m ³	Full	Taxable	1 valid general waste voucher or 32.50	1 valid general waste voucher or 30.00	
- 1.0 - 2.0 m ³		Reg 81-10.01(d) GST Reg	per m ³	Full	Taxable	73.00	67.50	8.1%
- > 2.0 m ³		Reg 81-10.01(d) GST Reg	per m ³	Full	Taxable	113.50	105.00	8.1%
Utility/Trailer - Scrap Metal only (no contamination)		Reg 81-10.01(d) GST Reg	per m ³	Full	Taxable	No charge	No charge	
Hazardous Materials								
Asbestos material - per sheet or part thereof		Reg 81-10.01(d) GST Reg	Per Sheet	Full	Taxable	21.00	19.50	7.7%
Asbestos - per tonne (maximum 2 tonne)		Reg 81-10.01(d) GST Reg	per m ³	Full	Taxable	221.50	205.00	8.0%
Household Hazardous Waste (Domestic quantities< 20kg)		Reg 81-10.01(d) GST Reg		Full	Taxable	No Charge	No Charge	

Detail	Head of Power	GST Basis	Condition	Fee Basis	GST Status	2025/2026 Fee/Charge (Inc GST) \$	2024/2025 Fee/Charge (Incl. GST) \$	Increase vs 2024/2025 %
Recyclables								
Passenger Tyres - each		Reg 81-10.01(d) GST Reg	Each	Full	Taxable	8.00	7.50	6.7%
Passenger Tyres with rims attached - each		Reg 81-10.01(d) GST Reg	Each	Full	Taxable	15.00	14.00	7.1%
Truck Tyres - each			Each	Full	Taxable	19.50	18.00	8.3%
Truck Tyres with rims attached - each			Each	Full	Taxable	22.75	21.00	8.3%
Mattresses - each		Reg 81-10.01(d) GST Reg	Each	Full	Taxable	41.50	38.50	7.8%
Car Bodies - per car <i>Car bodies are only accepted where tyres are removed and no rubbish is left on or in car bodies</i>		Reg 81-10.01(d) GST Reg	Per Car	Full	Taxable	16.25	15.00	8.3%
Cardboard/General Recyclables (Residents only)		Reg 81-10.01(d) GST Reg		Full	Taxable	No Charge	No Charge	
E-waste (domestic quantities only)		Reg 81-10.01(d) GST Reg		Full	Taxable	No Charge	No Charge	
CFLs/Fluorescent Tubes (domestic quantities only)		Reg 81-10.01(d) GST Reg		Full	Taxable	No Charge	No Charge	
Waste Oil (domestic quantities only)		Reg 81-10.01(d) GST Reg		Full	Taxable	No Charge	No Charge	
Paint		Reg 81-10.01(d) GST Reg		Full	Taxable	No Charge	No Charge	
Public Weighbridge								
Public weighing with full certification		Reg 81-10.01(d) GST Reg		Full	Taxable	39.00	36.00	8.3%
Administration								
Drive off without paying fee		Reg 81-10.01(d) GST Reg		Full	Taxable	540.00	500.00	8.0%
Inert Waste - non-metropolitan area (per tonne)								
Clean Fill		Reg 81-10.01(d) GST Reg	per tonne	Full	Taxable	10.00	16.00	-37.5%
Class 1 Building Fill (Minimal Contamination)		Reg 81-10.01(d) GST Reg	per tonne	Full	Taxable	26.00	42.00	-38.1%
Contaminated Class 1 Building Fill (Mixed Loads - requires sorting)		Reg 81-10.01(d) GST Reg	per tonne	Full	Taxable	55.00	90.00	-38.9%
Non-complying Fill		Reg 81-10.01(d) GST Reg	per tonne	Full	Taxable	150.00	246.00	-39.0%
Public Weighbridge								
Public weighing with full certification		Reg 81-10.01(d) GST Reg		Full	Taxable	39.00	36.00	8.3%
Inert Waste - metropolitan area (Landfill levy applies \$85.00 per tonne from 1 July 2024)								
Clean Fill		Reg 81-10.01(d) GST Reg	per tonne	Full	Taxable	106.80	109.50	-2.5%
Clean Building Fill (Minimal Contamination)		Reg 81-10.01(d) GST Reg	per tonne	Full	Taxable	122.30	135.50	-9.7%
Clean Building Fill (Mixed Loads)		Reg 81-10.01(d) GST Reg	per tonne	Full	Taxable	151.80	183.50	-17.3%
Non-complying Fill		Reg 81-10.01(d) GST Reg	per tonne	Full	Taxable	246.80	339.50	-27.3%
Waste Licence Application Fee		Waste Local Laws	per application	Statutory	Exempt	20.00	20.00	
Weekend/After Hours Callout Fee (Inert Landfill)		Reg 81-10.01(d) GST Reg	per call-out	Full	Taxable	280.75	260.00	8.0%
Entry When Weighbridge Not In Use - Heavy Vehicles						\$ per Vehicle Wheel	\$ per Vehicle Wheel	
Types of Waste								
General Waste		Reg 81-10.01(d) GST Reg		Full	Taxable	62.75	58.00	8.2%
Green Waste		Reg 81-10.01(d) GST Reg		Full	Taxable	31.25	29.00	7.8%
Inert Waste		Reg 81-10.01(d) GST Reg		Full	Taxable	22.75	21.00	8.3%

9 **SUBJECT:** Financial Report May 2025
 DIRECTOR: Business Services
 MEETING: Council Meeting
 MEETING DATE: 24 June 2025

Summary

The Financial Report for May 2025 together with associated commentaries, notes on investments, balance sheet information, schedule of accounts and the tenders awarded under the delegation by the Chief Executive Officer are presented for Elected Members' consideration.

Disclosure of Interest

Nil

Previous Relevant Documentation

- G.5/6/24 25/06/2024 Budget Adoption 2024/2025

Background

Nil

Comment

The Financial Report for May 2025 shows an actual surplus for this period of \$11 million. The Financial Report for May 2025 shows that as of May 2025, \$96.9 million (94.9%) of the rates have been received.

A summary of the financial position for May 2025 is detailed in the table below:

	Current Budget	YTD Budget (a)	YTD Actual (b)	Var. (b)-(a)	Var.% (b)-(a)/(a)
	\$ 000s	\$ 000s	\$ 000s	\$ 000s	%
Opening Funding Surplus / (Deficit)	754	754	754	-	0%
Revenue					
Revenue from operating activities	146,846	144,350	142,652	(1,698)	-1%
Capital revenue, grants, and Contribution	27,172	24,908	12,313	(12,595)	-51%
	174,018	169,258	154,965	(14,293)	
Expenditure					
Operating Expenditure	(169,090)	(153,357)	(143,709)	9,648	-6%
Capital Expenditure	(47,650)	(43,648)	(33,255)	10,394	-24%
	(216,740)	(197,005)	(176,964)	20,041	
Non-cash amounts excluded from operating activities	36,864	33,792	33,643	(149)	0%
Non-cash amounts excluded from investing activities	(2,326)	(2,326)	(4,298)	(1,972)	85%
Other Capital Movements	7,429	3,101	2,917	(185)	-6%
Closing Funding Surplus / (Deficit)	-	7,574	11,018	3,443	45%

The following table highlights the status of the City's key capital projects for the 2024/2025 financial year:

Project	2024/25 Actuals Incl. CMT \$'000s	2024/25 Annual Budget \$'000s	On Time / On Budget	Asset Classification	Comment
Waterfront Project	9,053	9,526	The project has been substantially completed.	<i>Parks</i>	<p>Project status: <u>Estuary Pool</u> Completed.</p> <p><u>Eastern Foreshore South Reserve Area</u> Completed.</p> <p><u>Toilet Block</u> Completed except for the public art component. Art design has been approved and is currently in production and should be completed by September.</p> <p><u>Eastern Foreshore North and Central</u> Construction has been completed. The foreshore was opened to the public on the 28 February 2025.</p>
Dawesville Channel SE Foreshore Upgrade	1,869	1,565	<p>The project commenced in January 2025.</p> <p>Project funding is sufficient for project deliverables.</p>	<i>Parks</i>	<p>Project status: Construction has commenced, and stages 1 and 2 are expected to be completed by June 2025.</p> <p>The project is funded over a number of financial years and a portion of the committed funds will be paid in 2025-26.</p>

Coodanup Foreshore	1,299	1,100	<p>Stages 1 and 2 are complete.</p> <p>Stage 3 commenced in March 2025.</p> <p>Project funding is sufficient for project deliverables.</p>	<i>Parks</i>	<p>Project status: Stages 1 and 2 were completed in December 2023.</p> <p>Stage 3 -Traditional owner's approval has been granted for works along the foreshore. Landscape construction works have commenced.</p> <p>The project is funded over a number of financial years and a portion of the committed funds will be paid in 2025-26.</p>
RC Peel Street Stage 4	1,917	2,666	<p>The project is practically completed. Peel Street opened for traffic on 6th September 2024.</p> <p>Current budget is sufficient for project deliverables.</p>	<i>Roads</i>	<p>Project status: Construction has been completed. Peel Street was fully opened to traffic in September 2024.</p>
Dawesville Community Centre	5,842	7,747	<p>The project completion date is expected to be mid-2025.</p> <p>Current budget is sufficient for project deliverables.</p>	<i>Buildings</i>	<p>Project status: Works are progressing on schedule. The expected project completion date is mid-2025. The completion of building works is expected in June, with the infill of the drainage sump and landscaping to follow and be completed by September.</p>
Pinjarra Road (Foulkes Pl to Sutton St)	2,626	3,171	<p>The project commenced in late September 2024.</p> <p>Current budget is sufficient for project deliverables.</p>	<i>Roads</i>	<p>Project status: Construction is well progressed and is currently on schedule. The expected project completion date is June 2025.</p>
Yalgorup National Park	91	253	<p>The Yalgorup National Park project is a 10-year economic and tourism initiative.</p> <p>The Quail Road extension construction is expected to commence in 2026.</p>	<i>Roads</i>	<p>Project status: Quail Road design is being finalised following DBCA and adjacent landowner consultation. Environmental applications are being prepared for submission following the completion of the road design.</p>

2024/25 Operating Carryovers

City officers have identified the following operating projects that were budgeted in the 2024/2025 financial year and are required to be carried over into the 2025/2026 financial year in order for these projects to be completed. Noting that planning has commenced on a number of these projects. The projects identified are as follows:

Project	Carryover amount (\$)
Club Development	30,000.00
Consultancy – Universal Access Toilet	5,224.00
Stronger Suburbs Cocoon Project	34,302.86
Paint the Town Read Project	33,673.03
Western Foreshore Lease Preparation	25,000.00
Telephony replacement	250,000.00
Managed Security Operations Centre	100,000.00
Replacement Website	100,000.00
Mandurah Strategic Centre: Housing and Non-Residential Needs Analysis	79,933.32
Access and Inclusion Communication Boards	6,762.71
Engagement Consultant (for the development of next RAP or alternative equivalent framework)	72,000.00
Canopus Restoration	73,704.41
IAP2 Training –consultant to delivery in-house training	100,000.00
WorkSafe Hearing Tests	13,500.00
5 Yearly noise survey	12,900.00
Consultants – Library Needs Analysis	44,615.44
Literacy Strategy	100,765.50
Dredging Maintenance	119,009.39
Erosion Control	100,000.00
Street Tree Masterplan Implementation	80,000.00
Urban Greening	27,357.80
Community Shed	100,000.00
Rushton Park Master Plan	110,000.00
Mandurah City Centre Project	80,000.00
Transform Mandurah Initiative Project	113,636.36
City Centre Promotion and Activations	25,000.00
City Centre Winter Program	10,000.00
Community Sentiment Performance Reporting	20,000.00
Membership to Associations	5,000.00
Business Support	10,000.00
Total	1,882,384.82

In addition to the expenditure on these projects, the revenue received associated with these projects totalling \$152,135 is also required to be carried forward.

Further detail on these operating projects is provided in Attachment 9.3

In the 2025/26 financial year, Council will be requested to approve a budget variation to move these projects from reserve to the respective operating accounts to enable completion of these projects. This will be included as a budget variation at Council's Ordinary Council meeting in August 2025.

2024/25 Capital Program Carryovers

Prior to the end of the Financial Year, City officers have undertaken a further review of the status of the City's Capital Program to determine the requirement for carryovers to the 2025/2026 Financial Year for works that has commenced however unlikely to be completed by 30 June 2025. Following is a list of the proposed projects to be carried forward to 2025/26.

Capital Project	Carryover amount (\$)
Lakelands Madora Bay Pedestrian Bridge	46,839
Waste Management Centre Tipping Shed	143,057
Yalgorup National Park	190,000
Waterfront Project	500,000
Traffic Management Mandurah Tce/Adonis Rd	116,264
Dawesville Community Centre	1,300,000
Renewal - ManPAC Heating, Ventilation, Air Conditioning	19,400
Donnelly Gardens Seawall Repair	149,350
MARC Outdoor Shade Structures New	60,000
Avalon Foreshore Ablution Renewal	126,960
Warrungup Spring Reserve Boardwalk	55,884
ManPAC Fire Detection and Protec Sys Upgrade	287,450
ManPAC Access and Operational Safety Upgrade	190,000
ManPAC Entry Door Renewal	25,000
Mary Street Drainage Renewal	236,700
CSRFF Program - Small Grants	100,000
Lakes Lawn Cemetery Recovery	100,000
Waste Management Centre - safety improvement projects	75,000
Pinjarra Rd Tuart Tree Support System	66,055
Decorative Streetlighting Renewal	250,000
New - Falcon Coastal Shared Path	53,546
Asbestos Removal Program	30,000
Rushton Park Kiosk Lower Level Tiling Repairs	50,000
Road Construction Peel Street Stage 4	665,907
Parks and Mowers - Replacement	117,994
Vehicle & Small Plant Program - New	34,500
Total	4,989,906

A detailed list of the Capital projects that require carryover to the 2025/26 Financial Year is available in Attachment 9.4.

The \$4,989,906 of capital expenditure that is proposed to be carried over into the 2025/26 year is to be funded from the following sources:

Funding Source	\$
External Non-Operating Grants & Contributions	1,819,781
City of Mandurah Funding	
- Loan Borrowings	144,577
- Proceeds from Sale	35,481
- Reserve Funds	1,435,121
- Municipal Funds – which are being proposed to be transferred to Asset Management Reserve as part of the carryover and to be transferred from Asset Management Reserve when amending the 2025/2026 Annual Budget	1,554,946
Total	4,989,906

The revenue received associated with these projects totalling \$225,117 is also required to be carried forward.

Council is requested to approve a recommendation to reinstate these capital expenditure budgets in 2025/26 with funding from the following sources:

Funding Source	\$
External Non-Operating Grants & Contributions	1,774,853
City of Mandurah Funding	
- Unspent Loan Borrowings	144,577
- Proceeds from sale	35,481
- Reserves Funds	3,034,995
Total	4,989,906

There is a net reduction of \$44,928 in External Non-Operating Grants and Contributions between 2024/25 and 2025/26. It is proposed that the \$44,928 that is required for completion of the above projects in 2025/26 that this is funded from the Asset Management Reserve.

Refer to Attachment 9.4. for details on the expenditure and revenue budget movements between 2024/25 and 2025/26 at a project level.

2024/25 Mid-Year Budget Review – Capital Project Budget Reinstatements in 2025/26

As per the 2024/25 Mid-Year Budget Review report, adopted by Council on the 25 March 2025, it was identified that several capital projects would not be completed in 2024/25. Based on this assessment, the capital expenditure and associated funding for these projects was reduced by \$3,692,843, with the expectation that these budgets would be reinstated in 2025/26 to enable the full scope of works to be delivered.

City officers have reviewed the status of these projects and are recommending that capital expenditure of \$3,692,843 be reinstated in 2025/26 for the following projects:

Capital Project	Carryover amount (\$)
Waste Management Centre Upgrade Fire Fighting Infrastructure	480,000
Operations Centre Redevelopment	125,000
Dawesville SE Foreshore	400,000
Boardwalk and Beach Access Renewal Program	140,000
Coodanup Foreshore Park Upgrade	130,000
MARC Double Sided Digital Sign Renewal	132,000
Lakes Lawn Cemetary Recovery	125,000
Trails Project	425,869
23-24 TM Clarice St	198,474
Mandurah Quay Seawall Repair	115,000
Christmas Decorations Program	150,000
Miscellaneous Equipment	240,000
Trucks and Buses - Replacement	1,031,500
Total	3,692,843

It is proposed that the \$3,692,843 of capital expenditure to be reinstated, be funded from the following sources:

Funding Source	\$
External Non-Operating Grants & Contributions	486,647

City of Mandurah Funding	
- Unspent Loan Borrowings	65,848
- Proceeds	318,007
- Reserves	2,822,341
Total	3,692,843

Refer to Attachment 9.5 for details on expenditure and revenue budgets at a project level.

2025/26 Budget Variations

Rushton North Lighting

The Club Night Lights Program – 2025/26 Small Grants Round report, adopted by Council on the 25 March 2025, outlined the details for the Rushton North Lighting capital project and recommended that Council support an application to the Club Night Lights Program for this project.

The scope of the project included replacing the metal halide floodlights at Rushton Park North with new LED lights. The use of this modern lighting technology should ensure that the Rushton Park North facilities will continue to provide a safe, well-lit, and environmentally responsible space for the community to enjoy.

It was estimated that the costs to deliver the scope of works would be \$338,022 and the project would be funded as follows:

Funding Source	\$
External Non-Operating Grants & Contributions	
- State Election Promise	100,000
- Club Night Lights Funding	112,674
City of Mandurah Funding	
- 2024-25 CSRFF carryover allocation	100,000
- 2025-26 CSRFF allocation	25,348
Total	338,022

It is recommended that the capital expenditure and revenue proposed for this project be approved subject to the adoption of the 2025/26 Capital Budget Program and the 2024/25 Capital Works Carryovers recommendation.

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 9.1.

Economic Implications

Nil

Environmental Implications

Nil

Risk Analysis

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

Strategic Implications

The following community outcomes from the City of Mandurah Strategic Community Plan 2024 – 2044 is relevant to this report:

Leadership:

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

Conclusion

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

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

NOTE:

- Refer **Attachment 9.1** **Monthly Financial Report**
Attachment 9.2 **Schedule of Accounts (electronic only)**
Attachment 9.3 **2024/25 Operating Carryovers**
Attachment 9.4 **2024/25 Capital Works Carryovers**
Attachment 9.5 **Capital Project Budget Reinstatements in 2025/26**

RECOMMENDATION

That Council:

1. **Receives the Financial Report for May 2025 as detailed in Attachment 9.1 of the report.**
2. **Receives the Schedule of Accounts for the following amounts as detailed in Attachment 9.2 of the report:**

Total Municipal Fund	\$ 10,085,424.03
Total Trust Fund	\$ 0.00
	<u>\$ 10,085,424.03</u>
3. **Approves the following budget variations for Operating Carryovers that were scheduled in the 2024/25 year to be carried forward to the 2025/26 year as detailed in Attachment 9.3 and summarised as follows:**
2024/25 Budget adjustments for 2024/25 Operating Works Carryovers
 - **Decrease in Materials and Contracts of \$1,882,385***

- Increase in transfer to the Restricted Cash Reserve of \$1,725,705*
- Increase in transfer to the Unspent Grants Reserve of \$156,680*
- Decrease in Operating Grants of \$152,135*

2025/26 Budget adjustments for 2024/25 Operating Works Carryovers

- Increase in Materials and Contracts of \$1,882,385*
- Increase in transfer from the Restricted Cash Reserve of \$1,725,705*
- Increase in transfer from the Unspent Grants Reserve of \$156,680*
- Increase in Operating Grants of \$152,135*

4. Approves the following budget variations for Capital Works Carryovers that were scheduled in the 2024/25 year to be carried forward to the 2025/26 year as detailed in Attachment 9.4 and summarised as follows:

2024/25 Budget adjustments for 2024/25 Capital Works Carryovers

- Decrease in capital expenditure of \$4,989,906*
- Decrease in unspent loans utilised of \$144,577*
- Decrease in fleet proceeds of \$35,481*
- Decrease in capital grant and contribution revenue of \$1,819,781*
- Net movement of transfer to reserves of \$2,990,067* made up of:
 - a. Reduction in transfer from reserves \$1,435,121*
 - b. Increase transfer to Asset Management Reserve for 2024/25 general rates funding \$1,554,946*
- Non cash movement of transfer to Unspent Grants Reserve \$225,117*

2025/26 Budget adjustments for 2024/25 Capital Works Carryovers

- Increase in capital expenditure of \$4,989,906*
- Increase in unspent loans utilised of \$144,577*
- Increase in fleet proceeds of \$35,481*
- Increase in capital grant and contribution revenue of \$1,774,853*
- Net movement of transfer from reserves of \$3,034,995*
- Non cash movement of Transfer from Unspent Grants reserve \$225,117*

5. Approves the following budget variations for the 2025/26 Budget as detailed in Attachment 9.5 for the 2025/26 Budget adjustments to reinstate capital expenditure and revenue reduced at 2024/25 Mid-Year Budget Review:

- Increase in capital expenditure of \$3,692,843*
- Increase in unspent loans utilised of \$65,848*
- Increase in fleet proceeds of \$318,007*
- Increase in capital grant and contribution revenue of \$486,647*
- Net movement of transfer from reserves of \$2,822,341*
- Non cash movement of Transfer from Unspent Grants Reserve \$140,719*

6. New capital expenditure in 2025/26 of \$338,022* for the Rushton North Lighting project:
- To be funded from new capital grant revenue \$100,000* from State Election promise
 - To be funded from new capital grant revenue \$112,674* from Club Night Lights Program
 - To be funded from 2024/25 CSRFF capital carryover project \$100,000*
 - To be funded from 2025/26 CSRFF capital project \$25,348*

ABSOLUTE MAJORITY REQUIRED

Monthly Financial Report

May 2025





City of Mandurah

May 2025

\$0K ▲

Estimated surplus/deficit at 30 June 2025 with proposed budget amendments

\$11M ▼

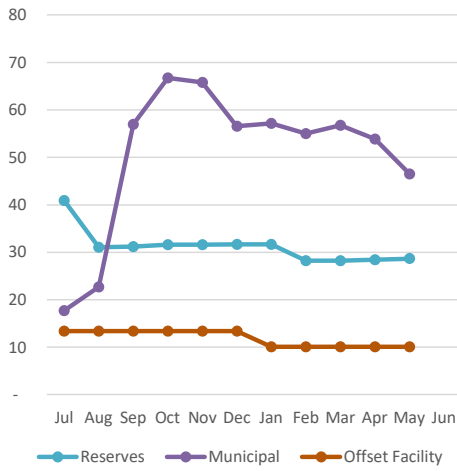
Year to Date Actual Surplus

Executive Summary

- Actual Rates Raised \$98.4M
- Actual Rates Received \$96.9M (94.9% collected)
- Actual Operating Revenue \$142.7M
- Actual Capital Revenue \$11.2M
- Actual Operating Expenditure \$143.7M
- Actual Capital Expenditure \$33.3M
- Actual Proceeds from Sale of Assets \$1.1M

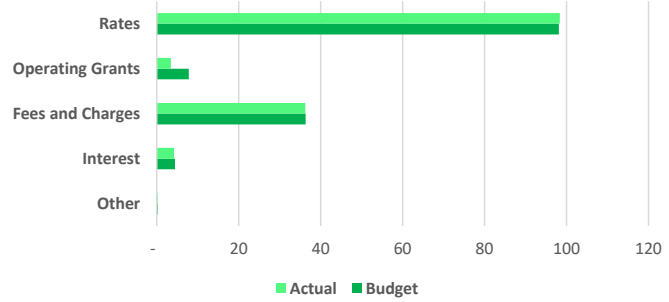
Investments

\$ Millions



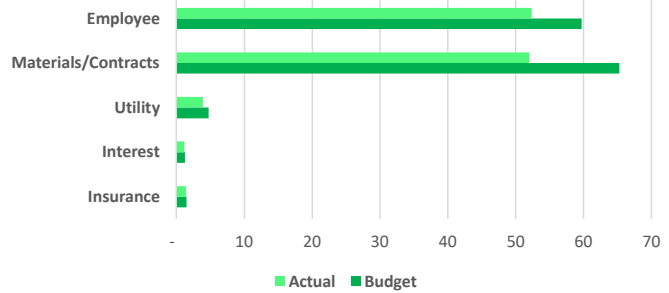
Year to Date Revenue Actuals Compared to Annual Budget

\$ Millions

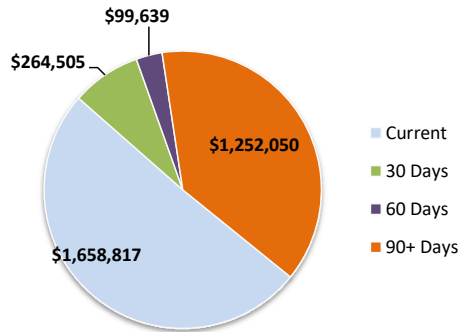


Year to Date Expenditure Actuals Compared to Annual Budget

\$ Millions



Sundry Debtors Outstanding



Rates Outstanding

- 40 Properties with >\$10K outstanding ▼
- 343 Properties \$3K to \$10K outstanding ▼
- 0 Properties commenced legal action in 24/25 =
- \$2.24M Estimated Value of Rates Exemptions =

Grants Received in 24/25 year

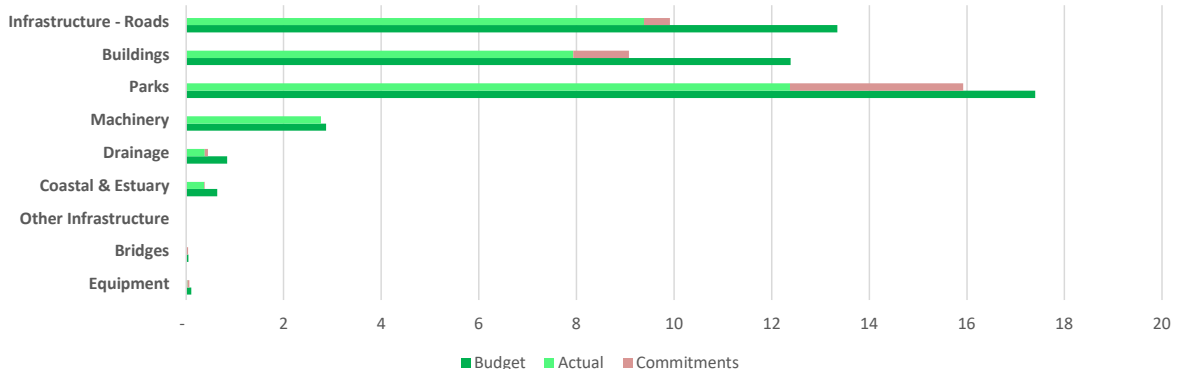
55.89% Grants received - Accrual Basis

Tenders - May 2025

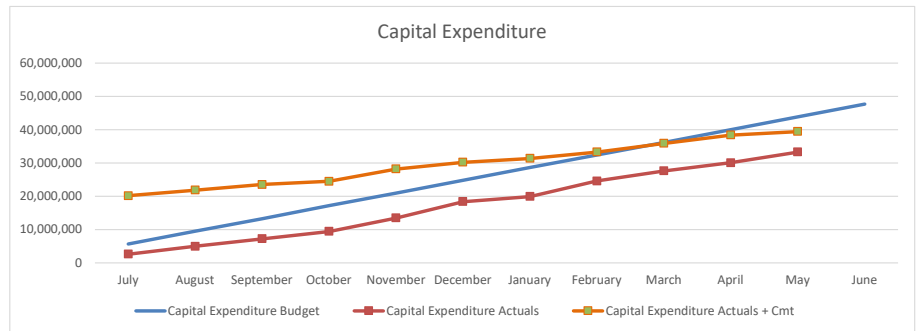
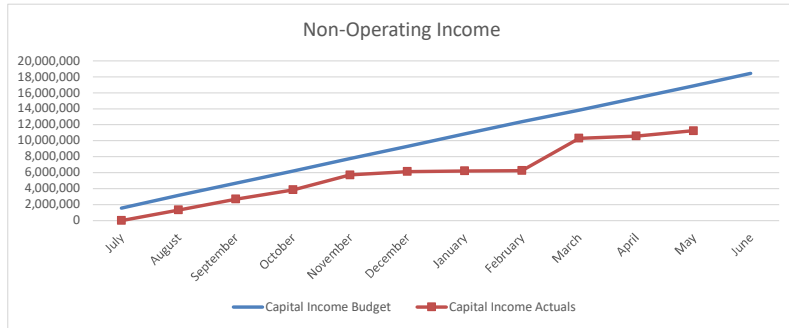
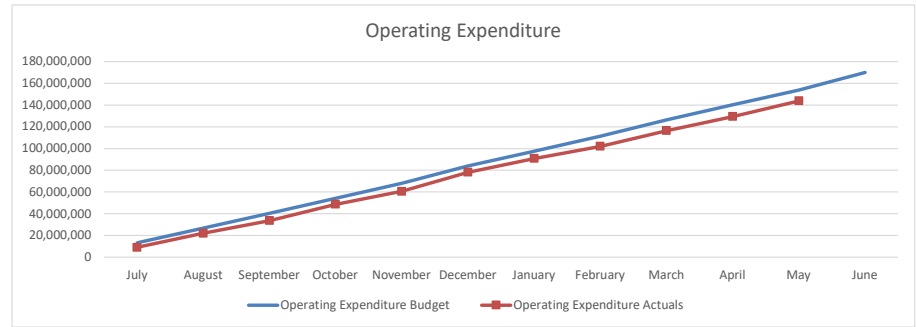
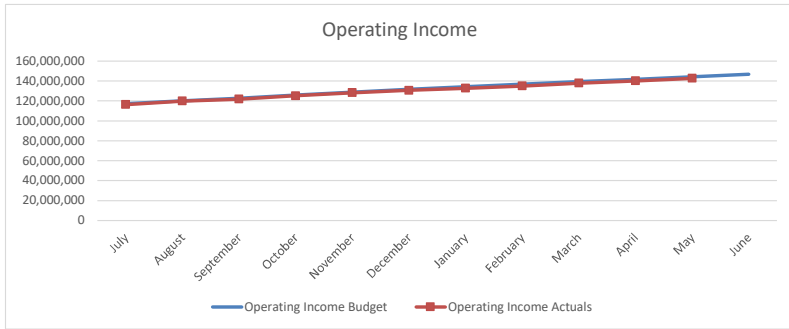
1 Tenders accepted/rejected during the month through CEO delegation

Year to Date Capital Actuals Compared to Annual Budget*

\$ Millions



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



CITY OF MANDURAH
MONTHLY FINANCIAL REPORT
For the Period Ended 31 May 2025

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STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2025

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)		754,197	754,197	754,197	0	0.00%	
Revenue from operating activities							
Rates		98,083,897	98,008,897	98,365,137	356,240	0.36%	
Operating grants, subsidies and contributions		7,780,413	7,143,458	3,415,288	(3,728,170)	(52.19%)	▼
Fees and charges		36,295,344	34,901,828	36,260,036	1,358,208	3.89%	
Interest earnings		4,461,530	4,089,736	4,158,579	68,843	1.68%	
Other revenue		224,740	206,011	238,040	32,029	15.55%	▲
Profit on disposal of assets		-	-	215,346	215,346	100.00%	▲
		146,845,924	144,349,930	142,652,426	(1,697,504)	-1.18%	
Expenditure from operating activities							
Employee costs		(59,720,797)	(52,899,112)	(52,338,631)	560,481	1.06%	
Materials and contracts		(65,280,874)	(60,043,648)	(51,986,298)	8,057,350	13.42%	▲
Utility charges		(4,749,736)	(4,353,923)	(3,882,351)	471,572	10.83%	▲
Depreciation on non-current assets		(36,627,223)	(33,574,954)	(32,660,204)	914,750	2.72%	
Interest expenses		(1,234,729)	(1,131,835)	(1,151,846)	(20,011)	(1.77%)	
Insurance expenses		(1,476,656)	(1,353,600)	(1,399,295)	(45,695)	(3.38%)	
Loss on disposal of assets	1(a) & 4	-	-	(290,752)	(290,752)	100.00%	▼
		(169,090,015)	(153,357,072)	(143,709,377)	9,647,695	6.29%	
Non-cash amounts excluded from operating activities	1(a)	36,864,368	33,792,337	33,643,356	(148,981)	(0.44%)	
Amount attributable to operating activities		14,620,276	24,785,195	32,586,405	7,801,210	(31.48%)	
Investing activities							
Non-operating grants, subsidies and contributions		18,423,517	16,888,224	11,229,258	(5,658,966)	(33.51%)	▼
Proceeds from disposal of assets	4	8,748,869	8,019,796	1,083,463	(6,936,333)	(86.49%)	▼
Payments for property, plant and equipment	6	(47,650,063)	(43,648,371)	(33,254,566)	10,393,805	23.81%	▲
Amount attributable to investing activities		(20,477,677)	(18,740,351)	(20,941,844)	(2,201,494)	-11.75%	
Non-cash amounts excluded from investing activities	1(b)	(2,325,976)	(2,325,976)	(4,297,601)	(1,971,625)	84.77%	
Amount attributable to investing activities		(22,803,653)	(21,066,327)	(25,239,445)	(4,173,119)	(19.81%)	
Financing Activities							
Proceeds from new debentures	7	4,100,848	-	-	0	0.00%	
Unspent Loans Utilised		1,749,059	-	-	0	0.00%	
Repayment of debentures	7	(4,925,316)	(4,514,873)	(4,465,445)	49,428	1.09%	
Payment of lease liability		(378,023)	(346,521)	(308,161)	38,361	11.07%	▲
Proceeds from new interest earning liability		351,000	321,750	49,258	(272,492)	(84.69%)	▼
Principal elements of interest earning liability		(951,508)	(951,508)	(951,508)	0	0.00%	
Transfer from reserves	8	23,366,177	8,838,322	8,838,322	0	0.00%	
Transfer to reserves	8	(15,883,057)	(245,879)	(245,879)	0	0.00%	
Amount attributable to financing activities		7,429,179	3,101,291	2,916,587	(184,704)	5.96%	
Closing Funding Surplus / (Deficit)	1(d)	-	7,574,357	11,017,744	3,443,387	45.46%	

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				
Less: Profit on asset disposals	4	-	-	(215,346)
Movement in liabilities associated with restricted cash		237,145	217,383	228,404
Movement in employee benefit provisions (non-current)		-	-	(118,847)
Movement in contract liabilities (non-current)		0	0	150,000
Movement in interest earning liabilities (non-current)		0	0	600,735
Movement in Liabilities		0	0	47,453
Add: Loss on asset disposals	4	-	-	290,752
Add: Depreciation on assets		36,627,223	33,574,954	32,660,204
Total non-cash items excluded from operating activities		36,864,368	33,792,337	33,643,356

(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		(2,325,976)	(2,132,145)	(4,297,601)
Total non-cash amounts excluded from investing activities		(2,325,976)	(2,132,145)	(4,297,601)

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

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

		Actual Closing 30 Jun 2024	Budget Closing 30 Jun 2025	Year to Date 31 May 2025
Adjustments to net current assets				
Less: Reserves - restricted cash		(69,472,383)	(62,300,778)	(60,879,940)
Less: - Financial assets at amortised cost - self supporting loans		(10,000)	-	0
Less: Unspent loans		(2,109,715)	(2,124,066)	(2,109,715)
Less: Inventory		(445,000)	-	(445,000)
Less: Clearing accounts		-	-	(39,081)
Add: Borrowings	7	5,317,216	4,082,703	1,205,517
Add: Other liabilities		5,985,994	1,115,424	1,000,345
Add: Lease liability		254,514	1,731,395	14,656
Add: Provisions - employee		4,886,946	1,818,111	3,971,383
Add: Loan Facility offset		-	-	10,060,000
Total adjustments to net current assets		(55,592,428)	(55,677,212)	(47,221,834)

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

Current assets				
Cash and cash equivalents	2	74,477,069	84,774,097	74,213,245
Rates receivables	3	3,662,665	2,368,839	5,671,311
Receivables	3	7,036,523	2,025,523	3,845,072
Other current assets		10,737,748	1,690,059	1,541,911
Less: Current liabilities				
Payables		(17,971,322)	(12,037,496)	(15,444,635)
Borrowings	7	(5,317,216)	(4,082,703)	(1,205,517)
Interest earning liabilities		(920,018)	-	(17,767)
Unspent non-operating grant, subsidies and contributions liability		(5,065,976)	(7,823,334)	(1,146,780)
Lease liabilities		(254,514)	(1,731,395)	(14,656)
Provisions		(10,038,334)	(9,506,379)	(9,202,605)
Less: Total adjustments to net current assets	1(c)	(55,592,428)	(55,677,212)	(47,221,834)
Closing Funding Surplus / (Deficit)		754,197	0	11,017,744

CURRENT AND NON-CURRENT CLASSIFICATION

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

	Total Amount	Interest rate	Total Interest Earnings at Maturity Date	Institution	S&P rating	Deposit Date	Maturity Date	Term days
Cash on hand								
Westpac Municipal Bank Account (inc. Bonds Investments & Notice Savers)	19,989,372	Variable		Westpac	AA-	NA	NA	
	19,989,372							
Municipal Investments								
WBC TD 102	3,233,122	4.50%	116,798	Westpac	AA-	21/05/2025	21/03/2026	304
NAB TD 103	3,122,047	4.60%	35,015	NAB	AA-	11/04/2025	10/07/2025	90
WBC TD 110	3,112,883	4.78%	36,262	Westpac	AA-	3/04/2025	2/07/2025	90
WBC TD 111	3,112,902	4.73%	36,281	Westpac	AA-	10/04/2025	10/07/2025	91
WBC TD 112	3,112,902	4.73%	36,281	Westpac	AA-	10/04/2025	10/07/2025	91
NAB TD 113	3,111,198	4.65%	35,655	NAB	AA-	10/04/2025	10/07/2025	91
NAB TD 114	3,111,198	4.65%	35,655	NAB	AA-	10/04/2025	10/07/2025	91
NAB TD 115	3,142,160	4.35%	66,708	NAB	AA-	21/05/2025	18/11/2025	181
NAB TD 118	1,432,986	4.50%	15,899	NAB	AA-	28/04/2025	28/07/2025	91
	26,491,397							
Reserve Investments								
Reserve 10	32,144	3.35%	266	ANZ	AA-	1/04/2025	1/07/2025	91
Reserve 42 - 36-976-7906	3,463,188	4.55%	38,423	NAB	AA-	16/04/2025	15/07/2025	90
Reserve 44 - 70-586-3025	3,436,389	4.75%	53,706	NAB	AA-	21/02/2025	23/06/2025	122
Reserve 45 - 70-568-6989	3,431,456	4.75%	53,629	NAB	AA-	21/02/2025	23/06/2025	122
Reserve 47 - B33713404.106	4,567,546	4.45%	50,119	CBA	AA-	14/04/2025	14/07/2025	91
Reserve 48 - B33713404.106	6,829,252	4.84%	74,936	CBA	AA-	14/04/2025	14/07/2025	91
Reserve TD WBC 2 - 032-108 267897	3,453,838	4.50%	124,772	Westpac	AA-	18/05/2025	18/03/2026	304
Reserve TD WBC 3 - 032-108 267926	3,453,838	4.50%	124,772	Westpac	AA-	18/05/2025	18/03/2026	304
	28,667,652							
Total Municipal and Reserve Funds	75,148,421		935,175.97					

Interest revenue

Investment Interest Accrued	328,861
Investment Interest Matured	3,106,143
Rates Interest	723,575
	<u>4,158,579</u>

Interest Earned

\$4,158,579

Loan Offset Facility	Amount	Interest rate on loans	Interest Saved	YTD Interest Saved
Westpac	10,060,000	6.01%	18,831	201,111

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
\$85.21 M	\$56.54 M

Rates Receivable	30-Jun-24	31-May-24	31 May 25
	\$		\$
Opening Arrears Previous Years	1,925,935	1,925,935	3,721,461
Rates levied	93,175,787	93,164,503	98,365,137
Less - Collections to date	(91,380,262)	(92,775,768)	(96,904,185)
Equals Current Outstanding	3,721,461	2,314,670	5,182,413
Net Rates Collectable	3,721,461	2,314,670	5,182,413
% Collected	96.1%	97.6%	94.9%

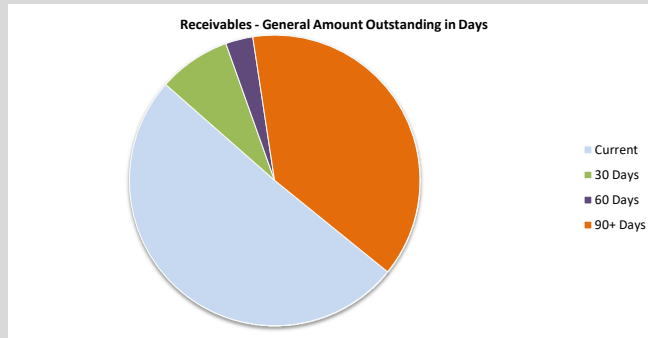
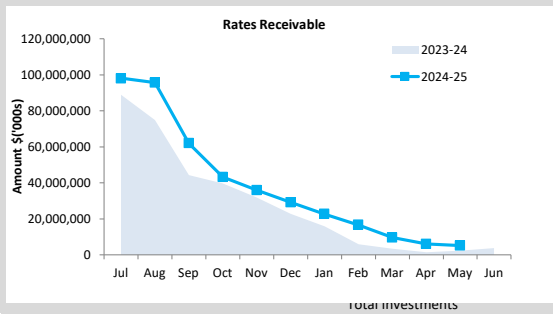
	31 May 24	31 May 25
- No. of Legal Proceedings Commenced for the financial year	2	0
- No. of properties > \$10,000 outstanding	38	40
- No. of properties between \$3,000 and \$10,000 outstanding	230	343
- Value of Rates Concession	49,775	49,247
- Estimated Value of Rates Exemptions	2,243,551	2,243,551

Receivables - General	31-May-24	Current	30 Days	60 Days	90+ Days	31 May 25
	\$	\$	\$	\$	\$	\$
Balance per Trial Balance						
Sundry receivable	1,213,555	874,415	209,492	62,000	460,980	1,606,888
Recreation Centres	179,437	7,127	305	254	5,394	13,080
Mandurah Ocean Marina	96,561	39,209	23,742	0	0	62,951
GST receivable	768,064	681,763	0	0	0	681,763
Allowance for impairment of receivables	(192,969)	0	0	0	(215,611)	(215,611)
Infringements	1,029,509	56,303	30,966	37,385	1,001,287	1,125,941
Total Receivables General Outstanding	3,094,156	1,658,817	264,505	99,639	1,252,050	3,275,012
Percentage		50.7%	8.1%	3%	38.2%	

Other Receivables	31-May-24	Current	30 Days	60 Days	90+ Days	31 May 25
	\$	\$	\$	\$	\$	\$
Balance per Trial Balance						
Pensioners rates and ESL deferred	418,631	0	0	0	569,047	569,047
Other Receivables	0	0	0	0	489,798	489,798
Total Other Receivables Outstanding	418,631	0	0	0	1,058,845	1,058,845
Percentage		0%	0%	0%	100%	

KEY INFORMATION

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



Debtors Due
\$3,275,012
Over 30 Days
49%
Over 90 Days
38%

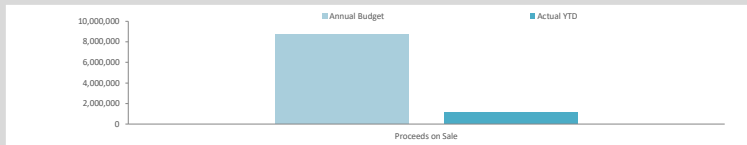
Collected	Rates Due
94.9%	\$5,182,413

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2025

OPERATING ACTIVITIES
NOTE 4
DISPOSAL OF ASSETS

Asset	Asset ID	Asset Owner	Budget				YTD Actual			
			Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
			\$	\$	\$	\$	\$	\$	\$	\$
Land										
Land			7,715,000	7,715,000	0	0	0	0	0	0
Light Passenger Vehicles - Replacement										
MH9326A - TOYOTA RAV4 CV	C06818		0	18,896	18,896	0	14,285	18,896	4,611	0
Light Commercial Vehicles - Replacement										
MH2485R - FORD RANGER CC XL	U05419		0	25,941	25,941	0	19,415	25,941	6,526	0
MH06198 - FORD RANGER PU MK11	U07719		0	21,169	21,169	0	21,555	21,169	0	(386)
MH20148 - FORD RANGER PU XL	U08120		0	23,222	23,222	0	21,585	23,222	1,637	0
MH8958A - HOLDEN COLORADO LS	U04018		0	17,574	17,574	0	14,877	17,574	2,697	0
MH8305A - FORD RANGER PX	U04338		0	18,677	18,677	0	19,701	18,677	0	(1,024)
MH15758 - ISUZU D'MAX SX	U05119		0	21,542	21,542	0	15,219	21,542	6,322	0
MH7913A - FORD RANGER PU MK11	U07518		0	15,405	15,405	0	19,222	15,405	0	(3,817)
1HKC878 TOYOTA PRADO VX	CD1123		0	0	0	0	51,575	67,976	16,402	0
MH9384A - NISSAN NAVARA	U06818		0	0	0	0	15,735	13,587	0	(2,148)
Trucks & Buses Replacements										
TOYOTA HIACE MH381Z	T042	Youth Development	12,699	12,699	0	0	12,738	32,522	19,784	0
1GKM974 - ICB - BACKHOE LOADER	P62517		0	0	0	0	75,124	0	0	(75,124)
MH929Q - HINO-300-716-KEVREK-1000	T005		0	26,164	26,164	0	33,406	26,164	0	(7,243)
MH930Q - HINO-300-716-KEVREK-1500	T007		0	20,389	20,389	0	33,348	20,389	0	(12,959)
MH998P - NISSAN - PK16 28	T002		0	59,234	59,234	0	42,871	59,234	16,363	0
Trailers										
PARK BODY BOXTOP MH76936	V039	Parks Central	2,876	2,876	0	0	2,737	3,336	599	0
SOUTHWEST MOWING MH74395	V007	Parks Central	784	784	0	0	0	0	0	0
BARCO VMS TRAILER	V102	City traffic	4,910	4,910	0	0	4,876	412	0	(4,464)
MH76999 - VAWDREY - WASTECH COMP	V061		0	0	0	0	91,277	42,818	0	(48,459)
MH76998 - VAWDREY - WASTECH CONVE	V062		0	0	0	0	7,571	12,096	4,525	0
Parks & Mowers										
NEW HOLLAND 3050 TRACTOR MH761X	P602	Parks Assets	17,116	17,116	0	0	0	0	0	0
KUBOTA TRACTOR L5740 MH423V	P603	Parks South	25,461	25,461	0	0	0	0	0	0
KUBOTA RTV UTILITY MH07088	U10519	Parks South	5,010	5,010	0	0	0	0	0	0
KUBOTA RTV UTILITY MH07098	U10619	Parks Assets	5,010	5,010	0	0	0	0	0	0
MH32728 - TORO - ZERO TURN 72	M01119		0	8,067	8,067	0	15,716	8,067	0	(7,649)
MH8763A KUBOTA-OUTFRONT MOWER 72	M02118		0	9,821	9,821	0	8,000	9,821	1,821	0
MH8762A KUBOTA OUTFRONT MOWER 60	M03018		0	11,151	11,151	0	8,000	11,151	3,151	0
MH9813A KUBOTA OUTFRONT MOWER 60	M03119		0	8,499	8,499	0	9,295	8,499	0	(796)
MH19578 - TORO - ZERO TURN 7210	M03219		0	7,185	7,185	0	20,300	7,185	0	(13,115)
MH8772A KUBOTA OUTFRONT MOWER 72	M03618		0	6,744	6,744	0	8,000	6,744	0	(1,256)
1B4319 TORO PROLINE H800	M02723		0	0	0	0	47,216	0	0	(47,216)
MH19568-KUBOTA -OUTFRONT MOWER 72	M00319		0	0	0	0	18,870	6,409	0	(12,461)
Minor Equipment >\$5000										
Miscellaneous Equipment										
COLUMBUS ARA66	P63218	Recreation Services	8,040	8,040	0	0	7,195	1,084	0	(6,111)
HONDA - OUTBOARD 60HP	P605		0	1,752	1,752	0	4,237	1,752	0	(2,485)
MH731D - AMMAN - AV26-2 VIB ROLLER	G020		0	0	0	0	12,000	10,672	0	(1,328)
Carryovers - Light Passenger Vehicles										
MH9971A - SUBARU - XV	C00219		32,153	21,769	0	(10,384)	11,096	21,769	10,673	0
MH15028 - SUBARU - XV	CD1420		0	16,396	16,396	0	11,752	16,396	4,644	0
MH7641A - HYUNDAI - SANTE FE	CD1718		0	14,123	14,123	0	15,836	14,123	0	(1,713)
MH0551B - TOYOTA - COROLLA	CD2320		0	18,951	18,951	0	12,840	18,951	6,111	0
MH10848 - TOYOTA - RAV4	CD0419		0	20,487	20,487	0	12,078	20,487	8,409	0
MH12248 - KIA - SPORTAGE	C05619		0	14,578	14,578	0	12,118	14,578	2,460	0
MH10568 - HYUNDAI - TUSCON	C07919		0	12,305	12,305	0	12,335	12,305	0	(30)
MH03638 - SUBARU - XV	C08019		0	15,259	15,259	0	14,241	15,259	1,018	0
TOYOTA PRIUS-C	C07019		33,282	16,087	0	(17,195)	10,704	16,087	5,383	0
Carryovers - Light Commercial Vehicles										
MH27378 - FORD - RANGER	U03220		42,027	18,571	0	(23,456)	21,775	18,571	0	(3,204)
MH10758 - TOYOTA - HIACE	U03919		0	34,951	34,951	0	14,904	34,951	20,047	0
MH23018 - HOLDEN - COLORADO	U06919		0	22,298	22,298	0	17,815	22,298	4,483	0
MH2017B - FORD - RANGER	U07319		0	19,269	19,269	0	19,300	19,269	0	(31)
Carryovers - Trucks and Buses										
MH252U - Hino - T003 - MH252U-HINO - 917 300	T003		120,000	26,912	0	(93,088)	21,302	29,714	8,412	0
Hino - 917 3	T008		120,000	28,580	0	(91,420)	22,055	28,580	6,525	0
Hino - 917 3	T021		120,000	26,912	0	(93,088)	21,302	30,895	9,593	0
Hino - 300-917-KEVREK-1500	T024		140,000	25,804	0	(114,196)	0	0	0	0
Hino - 917 3	T033		120,000	26,674	0	(93,326)	21,302	26,911	5,609	0
MERCEDES SPRINTER	C00718		63,500	36,847	0	(26,653)	41,845	36,847	0	(4,998)
HINO - FG1628 5	T006		219,975	65,349	0	(154,627)	42,629	65,349	22,720	0
HINO-500-FG1628-HIAB-088	T026		301,045	61,495	0	(239,551)	46,675	61,495	14,820	0
NISSAN - PK16 28	T002		216,975	44,443	0	(172,533)	0	0	0	0
Carryovers - Parks and Mowers										
Kubota - OUTFRONT MOWER 72 F369	M00219		46,350	7,185	0	(39,165)	18,870	7,185	0	(11,685)
Kubota - OUTFRONT MOWER 72 F369	M03416		46,350	6,744	0	(39,606)	7,500	6,744	0	(756)
Kubota - OUTFRONT MOWER 60 F369	M01619		45,530	6,303	0	(39,227)	18,580	6,303	0	(12,277)
Kubota - OUTFRONT MOWER 60 F369	M01019		45,530	7,617	0	(37,913)	9,295	7,617	0	(1,678)
Kubota - OUTFRONT MOWER 72 F369	M02419		46,350	7,626	0	(38,724)	8,411	7,626	0	(785)
KUBOTA - OUTFRONT MOWER 72 CAB	M01419		75,340	7,000	0	(68,340)	16,366	10,812	0	(5,554)
			9,631,314	8,748,869	510,047	(1,392,492)	1,158,871	1,083,463	215,346	(290,752)

KEY INFORMATION



Proceeds on Sale		
Annual Budget	YTD Actual	%
\$8,748,869	\$1,083,463	12%

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2025**

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

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

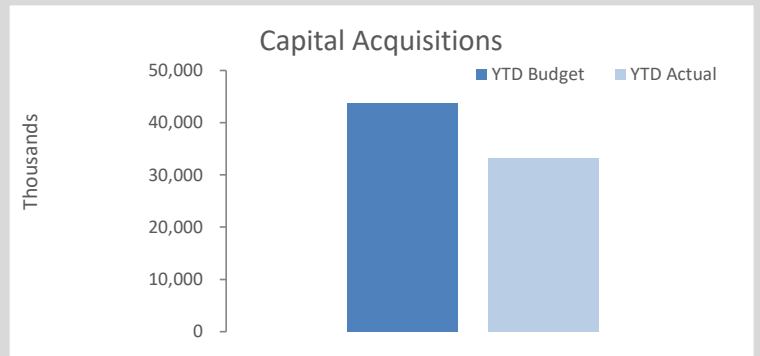
Tender code	Tender Description	Company Awarded to	Contract Term	Contract Amount
T02-2025	Rubber Playground Softfall, Supply, Installation and Repairs	The Trustee for the Murdoch Trust & Top Spot Trust T/As Retech Rubber	The contract is for a period of Two years with Three one-year options to extend at the Principal's discretion	\$1,011,656

Capital Acquisitions	Adopted Budget	Annual Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$		\$	\$	\$
Buildings	9,903,028	12,387,128	11,359,272	7,934,613	(3,424,660)
Equipment	200,500	111,445	104,737	32,915	(71,822)
Machinery	1,800,631	2,869,732	2,630,634	2,767,531	136,897
Infrastructure - Roads	10,659,968	13,349,244	12,218,056	9,386,466	(2,831,591)
Bridges	-	46,839	42,936	-	(42,936)
Parks	13,663,708	17,400,566	15,931,383	12,376,331	(3,555,052)
Drainage	675,720	844,441	774,071	386,885	(387,185)
Coastal & Estuary	946,500	640,672	587,282	369,825	(217,457)
Capital Expenditure Totals	37,850,055	47,650,066	43,648,371	33,254,566	(10,393,805)
Capital Acquisitions Funded By:					
	\$		\$	\$	\$
City of Mandurah Contribution	12,978,686	11,019,828	22,600,966	16,476,399	(6,124,567)
Capital grants and contributions	14,108,173	18,423,517	16,885,108	11,229,258	(5,655,850)
Borrowings	4,650,000	5,849,908	-	4,465,445	4,465,445
Other (Disposals & C/Fwd)	449,567	1,033,869	4,162,296	1,083,463	(3,078,833)
Cash Backed Reserves					
Asset Management Reserve	5,083,629	9,305,190	-	-	-
Sanitation Reserve	580,000	512,670	-	-	-
Plant Reserve	-	1,505,084	-	-	-
Capital Funding Total	37,850,055	47,650,066	43,648,371	33,254,566	(10,393,805)

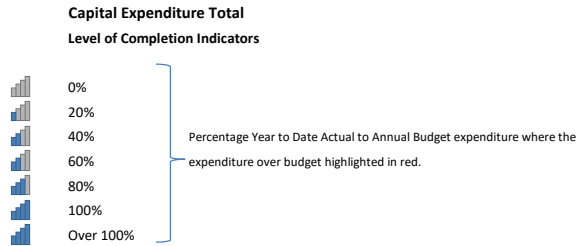
SIGNIFICANT ACCOUNTING POLICIES

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
	\$47.65 M	\$33.25 M	70%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$18.42 M	\$11.23 M	61%



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							
	750695 Waste Management Centre Upgrade Fire Fighting Infrastructure	375,000	49,929	45,768	28,099	21,830	Construction 25% complete
	750660 Waste Management Centre Tipping Shed	155,000	328,933	301,522	27,877	301,057	Construction 10% complete
	750761 Administration Centre Facade Renewal	250,000	281,922	258,429	56,922	225,000	Construction 20% complete
	750762 Administration Centre Refurbishment	50,000	0	0	0	0	Amalgamated with 750761
	750763 Asbestos Removal Program	30,000	31,298	28,690	1,298	30,000	Construction to commence June 2025
	750741 Avalon Foreshore Ablution Renewal	500,000	535,750	491,104	84,620	451,130	Construction 40% complete
	750764 Billy Dower Youth Centre Grandstand Stair Demolition	100,000	64,282	58,925	35,507	28,775	Complete
	750765 EMCC Pottery Place Ceiling Renewal	60,000	0	3,571	0	0	Complete
	750643 Falcon Family Centre Upgrade	50,000	18,631	17,079	18,159	472	Project withdrawn
	750766 Falcon Pavilion Storage Upgrade	20,000	38,159	34,980	18,159	20,000	Construction 50% complete
	750767 Mandurah Seniors Dining Kitchen Separation Wall New	30,000	7,058	6,470	7,058	0	Project withdrawn
	750768 Merlin Street Reserve Shed Demolition	30,000	31,316	28,707	6,842	24,474	Complete
	750769 MPAC Access and Operational Safety Upgrades	240,000	275,768	252,788	35,768	240,000	Construction 10% complete
	750770 MPAC Entry Door Renewal	25,000	32,849	30,112	7,849	25,000	Design Only
	750771 MPAC Fire Detection and Protection System Upgrade	350,000	401,153	367,723	83,699	317,453	Construction 35% complete
	750772 MPAC Roof & External Cladding Renewal	150,000	192,778	176,713	130,948	61,829	Design Only
	750773 Rushton Park Kiosk Lower Level Tiling Repairs	50,000	62,800	57,567	12,800	50,000	Construction to commence June 2025
	750774 Thomson Street Pavilion Office Upgrades	25,000	26,316	24,123	13,365	12,952	Complete
	750733 Cinema HVAC Renewal	1,300,000	1,117,922	1,024,762	1,060,360	57,562	Construction complete. Finances to be finalised
	750732 Dawesville Community Centre	5,307,198	7,747,310	7,101,701	5,810,814	1,936,496	Refer to Financial Report, Key Capital Projects table.
	750775 Sporting Reserve Changerooms Enhancements	100,000	0	0	0	0	Design Only
	750687 LED Buildings Plan	57,500	64,558	59,178	15,978	48,581	Construction 90% complete
	750776 Minor City Maintenance Capital Renewals	98,330	112,349	102,987	34,304	78,045	Ongoing program
	750736 Operations Centre Redevelopment	200,000	139,300	127,691	64,300	75,000	Design Only
	750753 Facilities Switchboard Renewal Program	50,000	51,316	47,040	1,316	50,000	Ongoing program
	750689 Works & Services Building Refurb	300,000	480,000	440,000	222,232	257,768	Construction 90% complete
	750712 Refurbishment of Billy Dower Youth Centre	0	12,000	11,000	11,602	398	Complete
	750754 Administration Centre Refurbishment	0	133,077	121,987	65,342	67,735	Design Only
	750681 MARC Roof Repairs	0	22,060	20,222	2,535	19,525	Complete
	750756 23-24 MPAC HVAC Renewal (Design)	0	31,290	28,683	1,883	29,408	Design Only
	750782 CASM Front Counter	0	10,000	10,000	9,650	350	Complete
	750783 Waste Management Centre - OSH Projects	0	87,000	79,750	0	87,000	Construction to commence June 2025
	750735 23-24 MPAC Minor Renewal & Upgrade Works	0	0	0	0	0	Complete

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

Account Description		Adopted Budget	Annual Budget	YTD Budget	YTD Actual	Remaining Unspent Funds	Comment
Bridges							
	880012 Lakelands-Madora Bay Pedestrian Bridge	0	46,839	42,936	0	46,839	Design Only
Parks							
	700478 Meadow Springs Golf Course Fence	0	61,483	56,360	65,138	(3,654)	Complete
	700577 Merlin Street Reserve Activation Plan	0	559,802	513,152	366,299	193,503	Construction 80% complete
	700589 23-24 FR Rushton Park - Tennis Centre	0	25,000	22,917	24,951	49	Construction complete. Finances to be finalised
	700619 Dawesville SE Foreshore	1,023,685	1,564,784	1,434,385	900,808	663,976	Refer to Financial Report, Key Capital Projects table.
	700582 Bin Enclosure Renewals	50,000	53,431	48,979	37,277	16,154	Complete
	700626 Lavender Gardens BMX Pump Track Renewal	138,849	154,030	141,194	115,039	38,991	Construction 60% complete
	700627 Roy Tuckey Reserve BMX Pump Track Renewal	10,000	17,242	15,805	7,242	10,000	Design Only
	700628 Boardwalk and Beach Access Renewal Program	667,000	586,410	537,543	151,257	435,153	Construction 70% complete
	700629 Eastern Foreshore Boardwalk Renewal	200,000	270,377	247,846	227,762	42,615	Design Only
	700586 Warrungup Spring Reserve Boardwalk Renewal	650,000	367,676	337,036	109,116	258,560	Construction 40% complete
	930044 CSRFF Small Grants Program	150,000	105,453	96,666	193	105,260	Contribution Only
	700575 Coodanup Foreshore Park Upgrade	862,178	1,100,364	1,008,667	275,333	825,031	Refer to Financial Report, Key Capital Projects table.
	700630 Hexham Close and Bells Block Natural Areas Fencing Renewal	54,178	55,956	51,293	42,276	13,681	Complete
	700631 Mandurah to Madora Bay Coastal Fencing Renewal	90,678	92,711	84,985	84,582	8,128	Construction complete. Finances to be finalised
	700632 Minor Fencing Renewal Program	115,014	73,062	66,974	72,307	755	Complete
	930045 Major Public Artworks Major Public Artworks	90,000	90,193	82,693	80,203	9,990	Ongoing program 2024/25
	700633 MARC Outdoor Shade Structures New	75,000	75,193	68,927	1,677	73,516	Construction 5% complete
	700634 MARC Double Sided Digital Sign Renewal	140,000	24,779	22,714	16,779	8,000	Construction 20% complete
	700583 North Mandurah Irrigation Water Supply	165,000	350,428	321,226	231,194	119,234	Construction 75% complete
	700635 Norwich Reserve Upgrade	10,000	17,181	15,749	8,193	8,988	Design Only
	700613 Parks and Reserves Signage New Program	40,000	45,908	42,083	46,907	(999)	Complete
	700593 Irrigation Renewal Program	43,521	0	0	0	0	Amalgamated to 700648
	700636 Parks Furniture Renewal Program	159,925	189,334	173,556	155,178	34,156	Construction 80% complete
	700637 Shade Structures Renewal Program	108,171	113,825	104,340	41,719	72,106	Construction 60% complete
	700638 Synthetic Turf Cricket Wicket Renewal Program	59,178	62,226	57,041	54,824	7,403	Construction complete. Finances to be finalised
	700640 Playground Renewal Program	355,342	393,961	361,131	78,939	315,022	Construction 70% complete
	700614 Reserve Meter Renewal Program	50,000	53,048	48,628	3,048	50,000	Ongoing program
	700623 Thomson Street Netball Courts Repairs	200,000	101,460	93,005	57,626	43,834	Complete
	700641 Peter Street Reserve Shade Sails New	40,000	44,066	40,394	40,952	3,114	Complete
	700642 Signage Renewal Program	40,000	46,224	42,372	42,277	3,947	Construction 90% complete
	700643 Playground Rubber Softfall Renewal Program	54,342	62,154	56,974	58,909	3,245	Complete
	700625 EV Charging Stations	0	175,000	160,417	160,851	14,149	Complete
	700599 23-24 PR Rushton Park	0	65,668	60,196	51,106	14,562	Complete
	700514 Bortolo Fire Track Water Infrastructure	0	41,681	38,208	41,612	69	Complete
	700580 23-24 Blythwood Reserve	0	3,375	3,094	5,062	(1,687)	Complete
	700581 23-24 Wilderness Reserve	0	3,531	3,237	3,531	0	Complete
	700646 23-24 Dawesville Foreshore Reserve Bollards	0	25,000	22,917	1,595	23,405	Construction complete. Finances to be finalised
	700648 City Admin Irrigation Renewal	0	155,299	142,357	26,374	128,924	Construction 60% complete
	700649 MBRC - Upgrade Indoor C Bowling Green Surface - CSRFF	0	44,740	41,012	0	44,740	Contribution Only
	700650 Lakes Lawn Cemetary Recovery	0	125,000	114,583	21,623	103,378	Construction 30% complete
	700651 Madora Bay Oval Fencing	0	40,000	36,667	27,772	12,228	Complete
	700652 Pinjarra Rd Tuart Tree Support System	0	76,605	51,070	0	76,605	Construction to commence Q4
Roads							
	501131 Dawesville Channel SE Foreshore Upgrade	0	0	0	0	0	Refer to Financial Report, Key Capital Projects table.
	501129 Trails Project	350,000	9,112	8,353	28,822	(19,710)	Ongoing project
	500016 Smart Street Mall Upgrade	0	0	0	0	0	Refer to Financial Report, Key Capital Projects table.
	501193 23-24 TM Clarice St	0	37,038	33,951	44,052	(7,014)	Construction to commence June 2025
	501194 23-24 TM Mandurah Tce/Adonis Rd	0	143,499	131,541	11,672	131,827	Construction to commence June 2025

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
	501196	23-24 TM Wanjeep St	0	391,546	358,918	212,268	179,278	Construction 90% complete
	501199	23-24 RR Guillardon Tce/Karringa Rd	0	208,833	191,430	222,694	(13,861)	Complete
	501235	23-24 RC Peel Street Stage 4	0	2,665,907	2,443,748	1,757,967	907,940	Refer to Financial Report, Key Capital Projects table.
	501239	23-24 SP Guillardon Tce/Karinga Rd	0	5,500	5,042	0	5,500	Complete
	501258	23-24 Tims Thicket Waste Facility - Upgrade CCTV	0	11,100	10,175	10,509	591	Complete
	501260	Mewburn Centre Carpark Upgrade	17,000	42,794	39,228	29,504	13,290	Design Only
	501192	Falcon Coastal Shared Path	60,000	86,273	79,084	32,727	53,546	Design Only
	501263	Lake Valley Drive and Badgerup Avenue Blackspot	15,000	32,498	29,790	27,498	5,000	Design Only
	501264	Lakes Road - Murdoch Drive Blackspot	15,000	43,133	39,539	31,842	11,291	Design Only
	501265	Lynda Street and Baroy Street Blackspot	20,000	38,555	35,342	18,555	20,000	Design Only
	501266	Mercedes Avenue Blackspot	18,000	31,955	29,292	25,955	6,000	Design Only
	501267	Wanjeep Street Blackspot	15,000	40,955	37,542	25,955	15,000	Design Only
	501268	Yindana Blvd and Lake Valley Drive Blackspot	15,000	31,272	28,666	26,272	5,000	Design Only
	501269	Merlin Activation Plan	350,000	0	0	0	0	Amalgamated with 700577
	501296	Caddadup Reserve Lookout Renewal	34,955	48,487	44,446	19,124	29,363	Complete
	501272	Tarragon Way Road Renewal	496,262	502,303	460,445	264,783	237,520	Construction complete. Finances to be finalised
	501273	Banyon Close Road Resurface	67,000	101,575	93,111	101,889	(314)	Complete
	501274	Bolton Street Road Resurface	67,000	73,391	67,275	54,004	19,387	Complete
	501217	Everlasting Retreat Road Resurface	235,000	191,523	175,563	195,250	(3,727)	Complete
	501275	Gamol Place Road Resurface	138,000	95,021	87,103	91,233	3,788	Complete
	501276	Haze Road Road Resurface	117,000	108,786	99,721	103,441	5,345	Complete
	501277	Hennessey Place Road Resurface	234,000	329,023	301,605	261,249	67,775	Construction complete. Finances to be finalised
	501220	Hibiscuss Rise Road Resurface	52,000	57,023	52,271	37,749	19,274	Complete
	501223	Maria Place Road Resurface	120,000	166,023	152,188	131,801	34,222	Complete
	501278	Misty Meander Road Resurface	295,000	271,023	248,438	265,357	5,666	Complete
	501279	Moat Street Road Resurface	45,000	50,023	45,855	41,416	8,607	Complete
	501280	Monang Street Road Resurface	84,000	80,138	73,460	74,500	5,639	Complete
	501281	Olive Road Road Resurface	250,000	241,102	221,010	172,397	68,706	Complete
	501282	Ormsby Terrace Road Resurface	130,000	111,411	102,127	103,482	7,930	Complete
	501201	Quarry Way Road Resurface	251,000	296,097	271,422	303,101	(7,004)	Complete
	501226	Rakoa Street Road Resurface	182,000	192,792	176,726	180,518	12,275	Complete
	501283	Renison Drive Road Resurface	135,000	209,023	191,605	148,736	60,287	Construction complete. Finances to be finalised
	501227	Rouse Rd Road Resurface	160,000	213,523	195,730	209,023	4,501	Construction complete. Finances to be finalised
	501284	Soldiers Cove Terrace Resurface	90,000	125,523	115,063	109,868	15,656	Complete
	600014	Spinaway Parade Road Resurface	30,000	34,097	31,256	24,327	9,771	Complete
	501285	Stirling Grove Road Resurface	70,000	75,023	68,771	61,652	13,371	Complete
	501233	Thomson St Road Resurface	273,000	278,023	254,855	263,351	14,672	Complete
	501286	Touchstone Drive Road Resurface	670,000	645,046	591,292	494,194	150,851	Construction complete. Finances to be finalised
	501287	Wattle Bird Way Road Resurface	340,000	275,191	252,259	175,363	99,828	Construction complete. Finances to be finalised
	501288	Yukon Close Road Resurface	50,000	84,023	77,021	73,855	10,168	Construction complete. Finances to be finalised
	501289	Pinjarra Road Upgrade Stage 5	1,485,646	0	0	0	0	Refer to Financial Report, Key Capital Projects table.
	501290	Pinjarra Road Upgrade Stage 6	1,485,646	0	0	0	0	Refer to Financial Report, Key Capital Projects table.
	501291	Pinjarra Road	90,000	3,170,682	2,906,459	2,098,742	1,071,940	Refer to Financial Report, Key Capital Projects table.
	501292	New Street Furniture and Minor Works	50,000	55,049	50,462	8,926	46,123	Construction 35% complete
	501293	Shared Path Renewal Program	703,505	338,061	309,889	48,014	290,047	Construction 35% complete
	501241	New Street Lighting Program	75,000	79,715	54,322	6,412	73,303	Ongoing program
	501249	23-24 SP Caspar Road	100,000	251,601	230,634	241,706	9,895	Complete
	501294	Decorative Streetlighting Renewal Project Design	250,000	279,128	255,867	29,128	250,000	Design Only
	501248	Sutton Farm Carpark City Contribution	770,000	0	0	0	0	Contribution Only
	501175	Traffic Management Minor Works	148,953	161,801	148,318	12,848	148,953	Ongoing program
	501295	Western Foreshore Skatepark Carpark New	10,000	59,157	54,227	49,157	10,000	Design Only
	700516	Yalgorup National Park	1,635,646	252,805	231,737	32,079	220,726	Refer to Financial Report, Key Capital Projects table.
	501197	23-24 TM White Hill Road	0	112,562	103,182	93,624	18,938	Complete

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

Account Description			Adopted Budget	Annual Budget	YTD Budget	YTD Actual	Remaining Unspent Funds	Comment
	501113	SP Halls Head PSP	0	154,382	141,517	148,554	5,827	Complete
	501242	23-24 SL Street Lighting Renewal Program	0	10,884	9,977	11,096	(212)	Complete
	501240	23-24 Signage Renewal Program	0	1,034	948	1,034	(0)	Complete
Drainage								
	600195	DR Hopetoun Bend Drainage Upgrade	0	73,140	67,045	56,959	16,181	Complete
	600199	Drainage Minor Works	49,402	58,886	53,979	45,554	13,332	Construction 90% complete
	600200	Harvey View Drive Drainage Upgrade	124,103	169,890	155,733	115,047	54,843	Construction complete. Finances to be finalised
	600198	Mary Street Drainage Renewal	353,113	348,519	319,476	58,984	289,536	Construction 20% complete
	600201	Oversby Street Drainage Upgrade	149,103	155,500	142,542	93,870	61,630	Complete
	600192	DR Cervantes Drive	0	28,005	25,672	16,471	11,535	Complete
	600189	DR 130 Mandurah Terrace	0	10,500	9,625	0	10,500	Construction to commence June 2025
Coastal & Estuary								
	911011	Sutton Farm Public Jetty New	364,000	0	0	0	0	Contribution Only
	911006	Administration Bay Entrance Seawall Renewal	107,000	80,290	73,600	58,862	21,428	Construction complete. Finances to be finalised
	911007	Donnelly Gardens Seawall Repair	215,000	277,650	254,512	65,215	212,435	Construction to commence June 2025
	911008	Mandurah Quay Seawall Repair	150,000	100,848	92,444	86,447	14,402	Design Only
	911009	Novara Foreshore Boat Ramp Apron Renewal	55,000	68,200	62,517	70,410	(2,210)	Construction 60% complete
	911010	Novara Foreshore Erosion Protection	55,500	113,683	104,209	88,891	24,792	Construction complete. Finances to be finalised
Equipment								
	930043	Christmas Decorations Program	150,000	0	0	0	0	Ongoing program 2024/25
	820195	Furniture & Equipment	50,500	111,445	104,737	32,915	78,530	Ongoing program 2024/25
Plant & Machinery								
	770001	Replacement Light Passenger Vehicles	0	70,498	64,624	69,144	1,354	Ongoing program 2024/25
	770002	Replacement Light Commercial Vehicles	0	42,026	38,524	42,027	(1)	Ongoing program 2024/25
	770006	Trucks and Buses	1,099,631	1,536,576	1,408,528	1,646,042	(109,466)	Ongoing program 2024/25
	770009	Parks and Mowers	168,800	778,560	713,690	620,689	157,872	Ongoing program 2024/25
	770010	New - Heavy Vehicles Plant and Equipment	0	0	0	0	0	Ongoing program 2024/25
	770020	Tim's Thicket Weighbridge	0	92,702	84,977	92,775	(73)	Complete
	770011	Miscellaneous Equipment	293,000	38,187	35,016	38,187	0	Ongoing program 2024/25
	770007	Trailers	80,200	60,891	55,826	60,964	(73)	Ongoing program 2024/25
	770012	New - Vehicle and Small Plant Program	159,000	250,292	229,450	197,704	52,588	Ongoing program 2024/25
Other Infrastructure								
	700053	Lakelands DOS Sports Specific Infrastructure	0	108,293	99,268	106,072	2,221	Complete
	700055	Waterfront Project	0	9,525,807	8,731,990	8,735,246	790,562	Refer to Financial Report, Key Capital Projects table.
	700056	Western Foreshore Recreation Precinct	0	0	0	0	0	Refer to Financial Report, Key Capital Projects table.
	700576	Eastern Foreshore North and Central Waterfront Project	6,386,000	0	0	0	0	Refer to Financial Report, Key Capital Projects table.
Grand Total			37,850,056	47,650,066	43,648,371	33,254,566	14,395,500	

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2025

FINANCING ACTIVITIES
NOTE 7
BORROWINGS

Repayments - Borrowings

Information on Borrowings Particulars	1 July 2024	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Law, order, public safety									
Bortolo Fire Track Water Infrastructure	37,191	-	-	4,539	4,879	32,652	38,651	389	1,764
Community amenities									
Compactor Waste Trailers and Dolly [336]	4,515	-	-	4,515	7,740	0	-	19	0
Waste Water Reuse [349]	57,020	-	-	20,860	22,475	36,160	42,504	2,625	2,845
Halls Head Ablution Block [350]	38,058	-	-	13,900	14,976	24,158	28,387	1,753	1,898
Halls Head Recycled Water 2019/20	132,570	-	-	17,733	18,039	114,838	126,015	6,014	5,726
Ablutions 2021/22	203,103	-	-	28,146	30,254	174,957	169,088	2,978	1,388
Recreation and culture									
Halls Head Bowling Club upgrade [331]	169,574	-	-	40,023	43,136	129,551	149,379	3,175	7,646
MARC Redevelopment [338]	102,920	-	-	102,920	167,479	-0	0	2,229	4,823
MARC Redevelopment Stage 1 [340]	179,255	-	-	85,002	91,755	94,253	116,348	2,564	9,144
MARC Redevelopment Stage 2 [341]	392,054	-	-	210,561	228,313	181,493	239,807	4,203	20,944
Eastern Foreshore Wall [344]	273,833	-	-	135,144	145,884	138,688	178,274	3,918	14,345
MARC Stage 2 [345]	412,420	-	-	196,440	213,352	215,980	277,756	3,617	21,363
Falcon Bay Seawall [351]	95,681	-	-	37,517	40,479	58,163	71,479	1,742	4,771
MARC Solar Plan [353]	95,664	-	-	21,140	23,734	74,524	83,959	3,124	4,296
Novara Foreshore Development [355]	186,152	-	-	47,280	51,975	138,872	148,505	2,212	5,198
Falcon Bay Foreshore Upgrades [356]	191,235	-	-	48,188	52,638	143,047	165,876	1,391	8,579
Mandjar Square Development [358]	233,241	-	-	58,483	63,639	174,758	198,908	1,676	9,098
Lakelands DOS [360]	1,120,403	-	-	300,634	327,212	819,769	977,492	7,784	49,387
Mandjar Square Stage 3 and 4	291,739	-	-	45,885	48,669	245,853	266,434	14,119	12,686
Falcon Seawall	545,397	-	-	100,487	116,948	444,910	503,257	12,892	23,969
Novara Foreshore Stage 3	117,823	-	-	19,053	19,488	98,770	87,249	5,168	5,061
Smart Street Mall Upgrade 2019/20	293,040	-	-	41,610	44,585	251,430	240,706	15,123	2,622
Falcon Bay Foreshore Stage 3 of 4	187,265	-	-	25,758	27,594	161,507	150,122	9,690	1,461
Mandjar Square Final Stage	188,384	-	-	26,607	27,558	161,777	154,229	8,872	2,246
Falcon Skate Park Upgrade	76,034	-	-	9,964	10,669	66,070	73,174	3,945	3,233
Westbury Way North side POS Stage 3	132,586	-	-	16,831	18,016	115,756	126,069	6,896	5,726
Eastern/ Western Foreshore 2020/21	792,747	-	-	118,343	122,617	674,404	646,385	4,370	3,854
Smart Street Mall 2020/21	799,967	-	-	97,645	109,283	702,322	644,793	18,741	4,319
Novara Foreshore Stage 4	76,766	-	-	8,402	9,121	68,364	71,699	3,782	2,518
Bortolo Reserve - Shared Use Parking and Fire Track Facility	217,117	-	-	30,318	34,828	186,800	177,140	5,730	1,233
Falcon Bay Upgrade - Stage 4 of 5	202,305	-	-	28,367	33,996	173,938	166,746	4,569	1,240
Enclosed Dog Park	15,822	-	-	1,627	1,736	14,195	15,343	832	672
South Harbour Paving Upgrade Stage 2	38,913	-	-	4,049	4,321	34,864	37,299	2,045	1,530
Falcon Skate Park Upgrade 2020/21	58,055	-	-	6,103	6,514	51,953	55,835	3,049	2,347
Eastern/ Western Foreshore 2021/22	1,218,066	-	-	181,031	197,815	1,037,035	1,004,577	6,539	6,016
Smart Street Mall 2021/22	502,703	-	-	73,800	80,343	428,903	416,298	3,534	2,858
Enclosed Dog Park 2021/22	147,130	-	-	20,440	21,647	126,690	123,204	2,050	1,121
Novara Foreshore Stage 4 2021/22	186,217	-	-	26,401	28,395	159,817	155,655	1,995	1,308
Falcon Bay Upgrade - Stage 4 of 5 2021/22	58,893	-	-	8,517	9,164	50,376	50,584	479	708
Parks and Reserves Upgrades 2021/22	395,567	-	-	57,875	62,868	337,692	328,001	2,901	2,343
Mandurah Library Re Roofing Project	94,194	-	-	11,997	12,717	82,197	79,004	2,401	709
Falcon Reserve Activation Plan Stage 3	348,823	-	-	46,823	50,366	302,000	301,080	2,435	1,568
Pleasant Grove Foreshore	51,623	-	-	6,645	7,142	44,978	46,708	626	914
Kangaroo Paw Park	268,553	-	-	36,037	39,185	232,517	232,997	1,814	1,506
Falcon Bay Stage 5 of 5	126,597	-	-	16,433	17,665	110,163	109,609	1,420	655
2022/23 South Harbour Upgrades	89,027	-	-	11,130	11,538	77,897	77,183	1,432	477
Bruce Cresswell Reserve	171,169	-	-	23,106	24,858	148,063	148,275	1,028	908
Seascapes Boardwalk	174,495	-	-	23,406	25,177	151,088	150,873	1,223	9,118
Mandurah Community Museum Roof and Gutters	113,391	-	-	15,231	16,541	98,160	97,914	785	524
Smart Street Mall Upgrade	51,356	-	-	6,628	7,124	44,729	44,846	610	355
2022/23 Parks and Reserves Upgrades	340,175	-	-	45,957	49,598	294,218	293,794	2,069	1,574
Parks & Reserves Program	3,440,409	-	1,080,000	239,761	254,522	3,200,648	4,163,395	173,465	84,716
Transport									

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2025

FINANCING ACTIVITIES
NOTE 7
BORROWINGS

Repayments - Borrowings

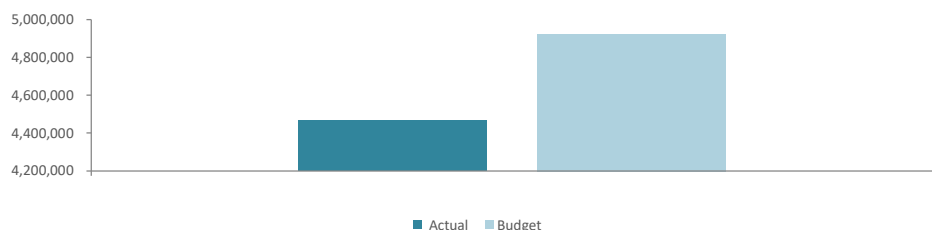
Information on Borrowings Particulars	1 July 2024	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
New Pedestrian Bridge Construction [335]	3,026	-	-	3,026	5,188	0	-	13	0
New Road Construction [339]	89,978	-	-	89,978	118,164	0	(0)	2,378	4,373
New Road Construction [342]	219,081	-	-	106,959	116,443	112,122	142,653	2,469	11,356
WMC Tims Thicket [343]	37,154	-	-	16,118	17,377	21,035	23,581	1,648	1,854
Road Construction [346]	149,996	-	-	59,937	65,043	90,059	111,781	1,894	7,487
MARC Carpark [347]	113,993	-	-	44,389	47,884	69,604	84,969	2,581	5,689
MPAC Forecourt [348]	47,545	-	-	17,379	18,725	30,165	35,453	2,190	2,372
Mandurah Marina [352]	95,655	-	-	21,174	23,771	74,482	83,889	3,123	4,296
MARC Carpark [354]	143,480	-	-	34,576	37,283	108,904	125,832	1,869	6,443
Mandurah Foreshore Boardwalk Renewal [357]	212,282	-	-	53,566	58,333	158,716	180,644	1,681	8,532
New Road Construction [359]	589,350	-	-	152,022	164,924	437,328	517,627	3,837	25,138
Smoke Bush Retreat Footpath [361]	47,828	-	-	9,729	10,454	38,099	41,976	2,402	2,148
New Boardwalks 18/19	294,025	-	-	47,560	48,913	246,465	248,148	12,794	12,717
Coodanup Drive - Road Rehabilitation	58,862	-	-	9,079	9,737	49,783	33,516	3,021	2,501
Pinjarra Road Carpark	117,823	-	-	19,053	19,488	98,770	87,249	5,168	5,061
New Road Construction 2018/19	901,894	-	-	157,653	179,098	744,240	831,922	19,760	39,622
New Road Construction 2019/20	499,226	-	-	87,955	102,450	411,271	401,623	12,277	3,043
South Harbour Upgrade 2019/20	152,580	-	-	20,274	20,759	132,306	104,741	7,055	6,480
New Roads 2020/21	420,334	-	-	54,688	62,486	365,646	347,136	10,354	3,120
Carryover Roads 2020/21	405,571	-	-	59,195	63,702	346,375	334,653	2,957	2,200
Roads 2021/22	204,309	-	-	28,653	30,406	175,656	169,126	2,564	1,287
SP Halls Head PSP	174,495	-	-	23,406	25,177	151,088	150,873	1,223	847
Carparks 2021/22	135,191	-	-	18,715	20,117	116,476	113,020	1,973	977
RC Peel Street	96,920	-	-	11,776	12,225	85,144	83,864	1,897	496
Cambria Island Abutment Wall	48,598	-	-	6,954	7,481	41,644	40,912	469	366
Senior Citizens Carpark	11,154	-	-	826	876	10,328	11,580	659	529
Torcello Mews Canal PAW Renewal	87,331	-	-	10,987	11,387	76,344	75,606	1,333	457
Halls Head Parade Car Park Stage 2a	45,343	-	-	5,754	6,343	39,589	45,058	406	1,593
RC Pinjarra Road Stage 4	436,464	-	-	59,506	64,441	376,958	378,006	2,061	2,269
Cambria Island Abutment Walls Repair	233,947	-	-	31,350	33,721	202,596	201,593	1,705	973
RC Pinjarra Road Stage 3	436,450	-	-	59,507	64,442	376,943	378,006	2,060	2,269
Halls Head Pde Beach Central CP Stage 2	85,207	-	-	10,770	11,156	74,436	74,915	1,209	712
Roads & Drainage Program	2,365,222	-	2,200,000	164,832	174,979	2,200,390	4,819,781	119,254	58,241
Economic services									
Mandurah Ocean Marina Chalets Refurbishment	121,889	-	-	17,508	18,834	104,381	101,464	1,195	769
Other property and services									
Civic Building - Tuckey Room Extension	293,582	-	-	47,102	48,705	246,480	247,803	13,176	12,700
Building Renewal & Upgrades Program	1,408,979	-	720,000	98,195	104,240	1,310,784	1,982,768	71,040	34,695
Mandurah Quay Seawall Repair	0	-	100,848	-	-	0	150,000	0	0
	<u>26,522,000</u>	<u>0</u>	<u>4,100,848</u>	<u>4,465,445</u>	<u>4,925,316</u>	<u>22,056,554</u>	<u>27,014,667</u>	<u>699,736</u>	<u>638,922</u>
Total	26,522,000	0	4,100,848	4,465,445	4,925,316	22,056,554	27,014,667	699,736	638,922
Current borrowings	4,925,316		4,100,848	4,465,445	4,925,316	1,205,517	4,925,316	699,736	638,922
Non-current borrowings	<u>21,596,684</u>					<u>20,851,037</u>	<u>22,089,351</u>		
	<u>26,522,000</u>					<u>22,056,554</u>	<u>27,014,667</u>		

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.

2024/25
Principal Repayments



Principal Repayments

\$4,465,445

Interest Expense

\$699,736

Loans Due

\$22.06 M

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2025

OPERATING ACTIVITIES
NOTE 8
CASH RESERVES

Cash Backed Reserve

Reserve Name	Opening	Budget Interest	Actual Interest	Budget Transfers	Actual Transfers	Budget Transfers	Actual Transfers	Budget Closing	Actual YTD
	Balance	Earned	Earned	In (+)	In (+)	Out (-)	Out (-)	Balance	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Building	1,543,544	0	0	7,715,000	0	0	0	9,258,544	1,543,544
Parking	505,194	0	0	0	0	0	0	505,194	505,194
Asset Management	29,005,913	0	0	2,040,929	0	(10,788,202)	0	20,258,640	29,005,913
Cultural Centre	493	0	0	0	0	0	0	493	493
Sustainability	283,127	0	0	0	0	0	0	283,127	283,127
Waste Facilities Reserve Fund	9,608,503	0	0	0	0	(2,493,232)	0	7,115,271	9,608,503
Interest Free Loans	237,124	0	0	0	0	0	0	237,124	237,124
CLAG	32,425	0	0	0	0	(31,074)	0	1,351	32,425
Mandurah Ocean Marina	186,780	0	0	0	0	0	0	186,780	186,780
Waterways	574,299	0	0	0	0	0	0	574,299	574,299
Port Mandurah Canals Stage 2 Maintenance	97,707	0	0	0	0	0	0	97,707	97,707
Mariners Cove Canals	89,024	0	0	0	0	0	0	89,024	89,024
Port Bouvard Canal Maintenance Contributions	280,206	0	0	0	0	0	0	280,206	280,206
Unspent Grants & Contributions	9,070,982	0	0	3,530,715	0	(6,104,889)	(6,104,889)	6,496,808	2,966,093
Long Service Leave	3,528,937	0	0	1,028,192	0	(1,160,498)	0	3,396,631	3,528,937
Bushland and Environmental Protection	1,582,033	0	0	0	0	0	0	1,582,033	1,582,033
Coastal Storm Contingency	271,249	0	0	0	0	0	0	271,249	271,249
Digital Futures	59,672	0	0	0	0	0	0	59,672	59,672
Decked Carparking	1,058,391	0	0	0	0	0	0	1,058,391	1,058,391
Specified Area Rates - Waterside Canals	116,583	0	0	0	0	(2,942)	(2,942)	113,641	113,641
Specified Area Rates - Port Mandurah Canals	140,024	0	0	64,900	64,900	(1,860)	(1,860)	203,064	203,064
Specified Area Rates - Mandurah Quay Canals	272,821	0	0	26,861	26,861	0	0	299,682	299,682
Specified Area Rates - Mandurah Ocean Marina	943,219	0	0	149,147	149,147	0	0	1,092,366	1,092,366
Specified Area Rate - Port Bouvard Canals	154,751	0	0	4,118	4,118	0	0	158,869	158,869
Specified Area Rate - Mariners Cove	9,825	0	0	0	0	0	0	9,825	9,825
Specified Area Rate - Eastport	53,609	0	0	853	853	0	0	54,462	54,462
Sportclubs Maintenance Levy	372,780	0	0	0	0	0	0	372,780	372,780
City Centre Land Acquisition Reserve	1,081,825	0	0	0	0	0	0	1,081,825	1,081,825
Lakelands Community Infrastructure Reserve	1,156,506	0	0	0	0	0	0	1,156,506	1,156,506
Plant Reserve	1,975,087	0	0	1,312,545	0	(1,505,084)	(1,505,084)	1,782,548	470,003
Workers Compensation Reserve	314,546	0	0	0	0	0	0	314,546	314,546
Restricted Cash Reserve	2,975,709	0	0	0	0	(1,223,547)	(1,223,547)	1,752,162	1,752,162
Transform Mandurah Funding Program Reserve	952,303	0	0	0	0	0	0	952,303	952,303
Community Safety	524,672	0	0	0	0	(54,848)	0	469,824	524,672
Public Art Reserve	412,520	0	0	9,797	0	0	0	422,317	412,520
	69,472,383	0	0	15,883,057	245,879	(23,366,177)	(8,838,322)	61,989,263	60,879,940

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								
2024-25 Financial Assistance Grant - Local Roads	0	0	0	0	1,586,904	1,120	1,588,023	155,503
2024-25 Financial Assistance Grant - General Roads	0	0	0	0	2,098,089	380,514	2,478,603	380,408
Law, order, public safety								
Southern Districts Bush Fire Brigade LGGS: DFES	0	0	0	0	39,254	0	39,254	49,300
Stronger Suburbs Cocooning Project	0	84,851	0	84,851	0	84,851	84,851	0
SES LGGS: 2024/25 DFES	0	0	0	0	60,559	0	60,559	34,810
Bushfire Mitigation Activity Fund (MAF) Grants: DFES	0	0	0	0	0	0	30,788	0
Bushfire Risk Mitigation Coordinator Grant: DFES	0	19,993	0	19,993	0	0	0	0
Education and welfare								
Waterwise Verge Grant: Water Corp	0	18,255	(18,255)	0	10,000	0	10,000	18,255
International Day of People with Disability Grant	0	1,000	(1,000)	0	0	0	1,000	1,000
Waste Sorted Community Education: DWER	0	12,627	0	12,627	0	0	12,627	0
Paint Manjoogoordup REAd: Department of Communities	99,811	0	0	99,811	99,811	0	99,811	0
Age Friendly Mandurah	0	15,000	0	15,000	0	0	15,000	0
Women on Wheels Program	0	4,900	(4,900)	0	0	0	4,900	4,900
Community Gardens Grant Program	0	10,000	0	10,000	0	0	10,000	0
Better Beginnings Community Garden Storytime – Let’s Grow Together!	0	30,000	0	30,000	0	0	30,000	0
Community amenities								
Streets Alive Place Enrichment Mandurah South	0	5,000	(5,000)	0	0	5,000	5,000	5,000
Bus Shelter Maintenance Assistance Scheme: PTA	0	0	0	0	18,186	0	18,186	0
Recreation and culture								
Christmas Pageant: Lotterywest	0	20,000	(20,000)	0	0	0	20,000	20,000
Crabfest: Tourism WA 2025	0	160,000	(160,000)	0	140,000	30,000	170,000	160,000
2025 Crabfest: Road Safety Comission	0	5,000	(5,000)	0	0	5,000	5,000	5,000
Every Club Funding 2024: DLGSC	38,930	0	(38,930)	0	0	0	38,930	38,930
Every Club Funding 2025: DLGSC	0	37,908	0	37,908	37,908	0	37,908	0
Gnoonie Youth Football Cup: Healthway	0	3,000	(3,000)	0	3,000	0	3,000	3,000
CHRMAP: DPLH	98,000	0	0	98,000	0	140,000	140,000	0
Community Action Plan: Alcohol and Drug Foundatior	16,687	10,889	(13,937)	13,639	16,528	0	33,701	13,937
Christmas Light Trail: Lotterywest	0	50,000	(50,000)	0	0	0	50,000	50,000
Christmas Pageant: Ray White	0	30,000	(30,000)	0	0	0	30,000	30,000
Carols By Candlelight:Lotterywest	0	50,000	(50,000)	0	0	0	50,000	50,000
Christmas in Mandurah: Tourism WA	0	10,000	(10,000)	0	0	0	10,000	10,000
2025 Crabfest: Spud Shed	0	20,000	(20,000)	0	0	20,000	20,000	20,000
2025 Crabfest: Buy West Eat Best	0	0	0	0	0	7,500	7,500	0
2025 Crabfest: Satterley Group	0	20,000	(20,000)	0	0	20,000	20,000	20,000
2025 Crabfest: Alcoa	0	20,000	(20,000)	0	0	20,000	20,000	20,000
National Volunteer Week	0	1,273	0	1,273	0	0	0	0
Coastal Adaption and Protection: Department of Transport	0	0	0	0	0	0	0	0
CASM Signage	0	18,730	0	18,730	0	18,730	18,730	0
Trails Forum	0	3,000	(3,000)	0	0	0	0	0
Australia Day 2025 Community Events Grant Program	0	15,000	(15,000)	0	0	0	15,000	15,000
Other property and services								
Urban Greening Round Two Funding	0	40,000	0	40,000	0	40,000	40,000	0
TOTALS	253,428	716,425	(488,021)	481,832	4,110,239	772,715	5,218,372	1,105,042

* The Note 9 above relates to Operating Grants, Subsidies and Contributions with contract liability

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									
700055	Changing Places - Eastern Foreshore	0	30,150	(30,150)	0	0	0	30,150	
Recreation and culture									
700055	Waterfront Project- DoH	2,500,000	0	(2,500,000)	0	0	2,500,000	2,500,000	
700055	Waterfront Project - DoH 22-23	184,940	0	(184,940)	0	184,940	184,940	184,940	
700516	Yalgorup National Park	89,108	200,000	(32,079)	257,029	(572,196)	252,804	32,079	
501113	SP Halls Head PSP - WABN	0	0	0	0	29,725	29,725	0	
501129	Trails Project	74,158	0	(28,822)	45,336	(340,888)	9,112	28,822	
750732	Dawesville Community Centre - DPIRD	1,832,843	0	(1,832,843)	0	1,740,103	1,740,103	5,070,258	
750732	Dawesville Community Centre - RFR	0	3,237,415	(3,237,415)	(0)	0	3,297,198	0	
750732	Dawesville Community Centre - Lotterywest	0	0	0	0	640,000	2,650,000	0	
700577	Merlin Street Reserve Activation Plan	150,000	0	(150,000)	0	102,766	102,766	150,000	
Transport									
501089	RC Peel Street Stage 3	0	0	0	0	(103,939)	(103,939)	(103,939)	
501084	Peel Street - Power Relocation	0	0	0	0	0	0	(29)	
501223	Maria Place Road Resurface	0	0	0	0	140,000	140,000	0	
501249	23-24 SP Caspar Road	0	0	0	0	200,000	200,000	0	
600200	Harvey View Drive Drainage Upgrade	0	0	0	0	115,000	115,000	0	
501182	SL Old Coast Road/McLarty Road/Leeward Road Ent	8,920	(8,920)	0	0	0	0	(9,723)	
501235	23-24 RC Peel Street Stage 4 - RRG	0	200,000	(200,000)	0	666,868	666,868	200,000	
501235	23-24 RC Peel Street Stage 4 - LRCI	0	0	0	0	506,175	506,175	0	
501192	23-24 SP Falcon Coastal Shared Path - Stage 1	0	14,625	(14,625)	0	30,000	30,000	14,625	
501193	23-24 TM Clarice St	31,034	81,677	(44,052)	68,659	37,037	37,037	44,052	
501194	23-24 TM Mandurah Tce/Adonis Rd - Blackspot	15,376	22,890	0	38,266	95,667	95,667	0	
501194	23-24 TM Mandurah Tce/Adonis Rd - Direct Grant	0	15,915	(11,672)	4,243	15,915	15,915	11,672	
501196	23-24 TM Wanjeep St	74,265	0	(74,265)	0	232,264	232,264	74,265	
501197	23-24 TM White Hill Road - Blackspot Funding	0	0	0	0	86,666	86,666	0	
501201	Quarry Way Road Resurface	0	0	0	0	71,000	71,000	0	
700625	EV Charging Stations	0	35,000	(35,000)	0	175,000	175,000	35,000	
501213	23-24 RS Charon Rd	1,906	0	0	1,906	0	0	0	
750769	MPAC Access and Operational Safety Upgrades	0	0	0	0	(180,000)	0	0	
750771	MPAC Fire Detection and Protection System Upgrade	0	0	0	0	(262,500)	0	0	
501263	Lake Valley Drive and Badgerup Avenue Blackspot	0	0	0	0	10,000	(10,000)	0	
501264	Lakes Road - Murdoch Drive Blackspot	0	79,439	(31,842)	47,597	0	10,000	31,842	
501265	Lynda Street and Baroy Street Blackspot	0	106,533	0	106,533	13,300	13,300	0	
501266	Mercedes Avenue Blackspot	0	0	0	0	(12,000)	0	0	
501267	Wanjeep Street Blackspot	0	0	0	0	10,000	10,000	0	
501268	Yindana Blvd and Lake Valley Drive Blackspot	0	0	0	0	(10,000)	0	0	
501272	Tarragon Way Road Renewal - LRCI	0	171,010	(171,010)	0	427,524	427,524	171,010	
501272	Tarragon Way Road Renewal - DG	0	50,000	(50,000)	0	50,000	50,000	50,000	
501273	Banyon Close Road Resurface	0	0	0	0	50,000	50,000	0	
501274	Bolton Street Road Resurface	0	0	0	0	50,000	50,000	0	
501217	Everlasting Retreat Road Resurface	0	0	0	0	(13,500)	191,500	0	
501275	Gamol Place Road Resurface	0	30,000	(30,000)	0	30,000	30,000	30,000	
501278	Misty Meander Road Resurface	0	40,000	(40,000)	0	40,000	40,000	40,000	
501279	Moat Street Road Resurface	0	30,000	(30,000)	0	30,000	30,000	30,000	
501277	Hennessey Place Road Resurface	0	60,000	(60,000)	0	150,000	150,000	60,000	
501220	Hibiscuss Rise Road Resurface	0	0	0	0	(12,500)	37,500	0	
501280	Monang Street Road Resurface	0	74,500	(74,500)	0	75,000	74,500	74,500	
501281	Olive Road Road Resurface	0	100,000	(100,000)	0	100,000	100,000	100,000	
501226	Rakoa Street Road Resurface	0	60,000	(60,000)	0	150,000	150,000	60,000	
501283	Renison Drive Road Resurface	0	101,080	(101,080)	0	116,995	116,995	101,080	
501227	Rouse Rd Road Resurface	0	60,000	(60,000)	0	150,000	150,000	60,000	
501284	Soldiers Cove Terrace Resurface	0	22,470	(22,470)	0	56,175	56,175	22,470	
501285	Stirling Grove Road Resurface	0	0	0	0	50,000	50,000	0	
501233	Thomson St Road Resurface	0	50,500	(50,500)	0	220,000	270,500	50,500	
501286	Touchstone Drive Road Resurface	0	0	0	0	400,000	400,000	0	
501288	Yukon Close Road Resurface	0	0	0	0	50,000	50,000	0	
501289	Pinjarra Road Upgrade Stage 5	0	0	0	0	(1,000,000)	0	0	
501290	Pinjarra Road Upgrade Stage 6	0	0	0	0	(1,000,000)	0	0	
501291	Pinjarra Road	0	1,600,000	(1,600,000)	0	2,000,000	2,000,000	1,600,000	
501293	Shared Path Renewal Program	0	0	0	0	(500,000)	0	0	
750741	Avalon Foreshore Ablution Renewal	0	180,000	(84,620)	95,380	450,000	450,000	84,620	
501145	RC Pinjarra Road Stage 4	0	0	0	0	0	0	(29)	
								0	
Economic services									
		4,962,549	6,644,283	(10,941,884)	664,948	13,943,168	4,049,127	17,992,295	10,828,165
Non-Operating Contributions									
Recreation and culture									
700518	PEET - Cash in Lieu Contribution	1,065,909	0	0	1,065,909	0	0	0	
700518	Eastport Foreshore Upgrade	0	0	0	0	66,541	66,541	66,541	
Transport									
700619	Dawesville SE Foreshore	0	0	0	0	0	680	680	
770009	Parks and Mowers	0	0	0	0	199,000	199,000	174,163	
700650	Lakes Lawn Cemetery Recovery	0	0	0	0	125,000	125,000	0	
700651	Madora Bay Oval Fencing	0	0	0	0	40,000	40,000	0	
		1,065,909	0	0	1,065,909	0	430,541	431,222	241,384
Total Non-operating grants, subsidies and contributions									
		6,028,458	6,644,283	(10,941,884)	1,730,857	13,943,168	4,479,669	18,423,517	11,069,549

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2025**

**NOTE 11
PROPOSED BUDGET VARIATIONS FOR COUNCIL APPROVAL**

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

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
							0
	Capital Carryover - Capital adjustment		Capital Expenses		4,989,906		4,989,906
	Capital Carryover - Loan adjustment		Other: Unutilised Loans			(144,577)	4,845,329
	Capital Carryover - Reserve adjustment		Other: Transfer into Reserve			(1,435,121)	3,410,208
	Capital Carryover - Proceeds adjustment		Capital Revenue			(35,481)	3,374,727
	Capital Carryover - Transfer to reserve		Other: Transfer into Reserve			(1,554,946)	1,819,781
	Capital Carryover - Grants and contributions adjustments		Capital Revenue			(1,819,781)	0
	Capital Carryover - Grants and contributions adjustments		Other: Transfer into Reserve			(225,117)	(225,117)
	Capital Carryover - Contract Liability		Non Cash Item	225,117			0
	Operating Carryovers - Reduction in Contracts and Materials		Operating Expenses		1,882,385		1,882,385
	Operating Carryovers - Unspent Grant Reserve		Other: Transfer into Reserve			(156,680)	1,725,705
	Operating Carryovers - Restricted Cash Reserve		Other: Transfer into Reserve			(1,725,705)	0
	Operating Carryovers - Reduction in Operating Revenue		Operating Revenue			(152,135)	(152,135)
	Operating Carryovers - Contract Liability		Non Cash Item	152,135			0
				377,252	6,872,291	(7,249,543)	0

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2025**

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

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
							(449,343)
	Operating Carryovers - Increase in Materials	Jun OCM G.10/06/24	Operating Expenses			(1,394,672)	(1,844,015)
	Operating Carryovers - Restricted Cash Reserve	Jun OCM G.10/06/24	Other: Transfer Out of Reserve		1,050,902		(793,113)
	Operating Carryovers - Unspent Grant Reserve	Jun OCM G.10/06/24	Other: Transfer Out of Reserve		273,770		(519,343)
	Operating Carryovers - Increase in Operating Revenue	Jun OCM G.10/06/24	Operating Revenue		70,000		(449,343)
	Capital Carryover - Capital adjustment	Jun OCM G.10/06/24	Capital Expenses			(12,949,325)	(13,398,668)
	Capital Carryover - Loan adjustment	Jun OCM G.10/06/24	Other: Unutilised Loans		1,847,554		(11,551,114)
	Capital Carryover - Reserve adjustment	Jun OCM G.10/06/24	Other: Transfer into Reserve		3,622,819		(7,928,295)
	Capital Carryover - Proceeds adjustment	Jun OCM G.10/06/24	Capital Revenue		706,464		(7,221,831)
	Capital Carryover - Transfer from reserve	Jun OCM G.10/06/24	Other: Transfer Out of Reserve		2,033,698		(5,188,133)
	Capital Carryover - Grants adjustments	Jun OCM G.10/06/24	Capital Revenue		1,482,481		(3,705,652)
	Capital Carryover - Grants and contributions adjustments	Jun OCM G.10/06/24	Other: Transfer into Reserve		3,256,309		(449,343)
163046-4000-1263-61001	Place and Community Projects - Director Place and Community	Aug OCM G.16/08/24	Operating Expenses		2,000		(447,343)
163047-4000-1263-61001	Start Up Fund - Director Place and Community	Aug OCM G.16/08/24	Operating Expenses			(2,000)	(449,343)
163046-4000-1263-61001	Place and Community Projects - Director Place and Community	Aug OCM G.16/08/24	Operating Expenses		2,000		(447,343)
163048-4000-1263-61001	Milestone Celebration Fund - Director Place and Community	Aug OCM G.16/08/24	Operating Expenses			(2,000)	(449,343)
750782-6100-1001-61001	CASM Front Counter	Aug OCM G.16/08/24	Capital Expenses			(10,000)	(459,343)
102711-4200-1263-61001	CASM - Cultural Development	Aug OCM G.16/08/24	Operating Expenses		10,000		(449,343)
750732-6100-1001-41403	Dawesville Community Centre	Sept OCM G.9/09/24	Capital Revenue		640,000		190,657
750732-6100-1001-61129	Dawesville Community Centre	Sept OCM G.9/09/24	Capital Expenses			(640,000)	(449,343)
	Operating Carryovers - Increase in Materials	Sept OCM G.9/09/24	Operating Expenses			(14,277)	(463,620)
	Operating Carryovers - Restricted Cash Reserve	Sept OCM G.9/09/24	Other: Transfer Out of Reserve		172,645		(290,975)
	Operating Carryovers - Unspent Grant Reserve	Sept OCM G.9/09/24	Other: Transfer Out of Reserve			(130,368)	(421,343)
	Operating Carryovers - Decrease in Operating Revenue	Sept OCM G.9/09/24	Operating Revenue		125,617		(295,726)
	Operating Carryovers - Contract Liability	Sept OCM G.9/09/24	Non Cash Item	(153,617)			(449,343)
	Capital Carryover - Capital adjustment	Sept OCM G.9/09/24	Capital Expenses			(1,505,858)	(1,955,201)
	Capital Carryover - Loan adjustment	Sept OCM G.9/09/24	Other: Unutilised Loans			(98,495)	(2,053,696)
	Capital Carryover - Asset Management Reserve adjustment	Sept OCM G.9/09/24	Other: Transfer Out of Reserve			(1,760,307)	(3,814,003)
	Capital Carryover - Proceeds adjustment	Sept OCM G.9/09/24	Capital Revenue			(297,640)	(4,111,643)
	Capital Carryover - Transfer from reserve	Sept OCM G.9/09/24	Other: Transfer Out of Reserve		4,083,992		(27,651)
	Capital Carryover - Grants adjustments	Sept OCM G.9/09/24	Capital Revenue		2,423,605		2,395,954
	Capital Carryover - Grants and contributions adjustments	Sept OCM G.9/09/24	Other: Transfer Out of Reserve			(994,962)	1,400,992
	Capital Carryover - Transfer from Cash In Lieu Reserve	Sept OCM G.9/09/24	Other: Transfer Out of Reserve		411,012		1,812,004
	Capital Carryover - Contributions adjustments	Sept OCM G.9/09/24	Capital Revenue		411,012		2,223,016
	Capital Carryovers - Contract Liability	Sept OCM G.9/09/24	Non Cash Item	(2,261,347)			(38,331)
	Capital Carryovers - Cash In Lieu	Sept OCM G.9/09/24	Non Cash Item	(411,012)			(449,343)
163049-5440-1263-41400	Reinviting nature back in DAWESVILLE – Urban greening grant program round 2	Oct OCM G. 11/10/24	Operating Revenue		40,000		(409,343)
163049-5440-1263-61001	Reinviting nature back in DAWESVILLE – Urban greening grant program round 2	Oct OCM G. 11/10/24	Operating Expenses			(40,000)	(449,343)
820195-6700-1001-61001	Two New Dedicated Document Scanners - Information Management	Oct OCM G. 11/10/24	Capital Expenses			(30,000)	(479,343)
163050-4500-1263-41400	Stronger Suburbs Cocoon Project - As part of the Community Safety Strategy	Oct OCM G. 11/10/24	Operating Revenue		84,851		(394,492)
163050-4500-1263-60100	Stronger Suburbs Cocoon Project - As part of the Community Safety Strategy	Oct OCM G. 11/10/24	Operating Expenses			(84,851)	(479,343)
102600-4500-1263-60100	Additional CDO - Community Safety	Oct OCM G. 11/10/24	Operating Expenses			(54,848)	(534,191)
	Additional CDO - Community Safety - Transfer out of reserve	Oct OCM G. 11/10/24	Other: Transfer Out of Reserve		54,848		(479,343)

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2025**

**NOTE 12
BUDGET AMENDMENTS APPROVED**

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

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

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

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
700650-6600-1001-61129	Lake Lawns Cemetery Fire Damage Building	Oct OCM G. 11/10/24	Capital Expenses			(250,000)	(729,343)
770009-6300-1001-61001	Lake Lawns Cemetery Fire Damage Fleet Replacement	Oct OCM G. 11/10/24	Capital Expenses			(245,000)	(974,343)
770009-6300-1305-41452	Lake Lawns Cemetery Fire Damage Building and Fleet Replacement - Insurance proceeds		Capital Revenue		449,000		(525,343)
700650-6600-1305-41452	Lake Lawns Cemetery Fire Damage Building and Fleet Replacement - Fleet Reserve	Oct OCM G. 11/10/24	Other: Transfer Out of Reserve		46,000		(479,343)
911010-6400-1001-61129	Novara Foreshore Erosion Protection	Nov OCM G.7/11/24	Capital Expenses			(45,000)	(524,343)
911006-6400-1001-61129	Administration Bay Entrance Seawall Renewal	Nov OCM G.7/11/24	Capital Expenses		45,000		(479,343)
101007-4580-1263-60100	Age Friendly Mandurah	Nov OCM G.7/11/24	Operating Expenses			(32,669)	(512,012)
101007-4580-1263-41400	Age Friendly Mandurah	Nov OCM G.7/11/24	Operating Revenue		15,000		(497,012)
101007-4500 -1263-61001	Age Friendly - Community Development - General Operations - Materials	Nov OCM G.7/11/24	Operating Expenses		4,428		(492,584)
100010-4580-1169-61001	Administration - Seniors - Corporate Project - Materials	Nov OCM G.7/11/24	Operating Expenses		5,511		(487,073)
100010-4580-1375-61001	Administration - Seniors - Marketing - Advertising Costs General - Materials	Nov OCM G.7/11/24	Operating Expenses		7,730		(479,343)
501194-6250-1263-41403	23-24 TM Mandurah Tce/Adonis Rd - Blackspot Grant Funding	Nov OCM G.7/11/24	Capital Revenue		57,227		(422,116)
501194-6250-1001-41403	23-24 TM Mandurah Tce/Adonis Rd - Regional Road Group Grant Funding	Nov OCM G.7/11/24	Capital Revenue		15,915		(406,201)
501194-6250-1001-61129	23-24 TM Mandurah Tce/Adonis Rd	Nov OCM G.7/11/24	Capital Expenses			(73,142)	(479,343)
700478-6600-1001-61129	Meadow Springs Golf Course Fence	Nov OCM G.7/11/24	Capital Expenses			(20,000)	(499,343)
750765-6100-1001-61129	East Mandurah Community Centre (Tuart Avenue Building) Pottery Place Ceiling Renewal	Nov OCM G.7/11/24	Capital Expenses		20,000		(479,343)
750689-6100-1001-61129	Works & Services Building Refurb	Nov OCM G.7/11/24	Capital Expenses			(80,000)	(559,343)
750765-6100-1001-61129	East Mandurah Community Centre (Tuart Avenue Building) Pottery Place Ceiling Renewal	Nov OCM G.7/11/24	Capital Expenses		48,972		(510,371)
750643-6100-1001-61129	Falcon Family Centre Upgrade	Nov OCM G.7/11/24	Capital Expenses		31,028		(479,343)
700651-6600-1001-61129	Madora Bay Oval Fencing	Nov OCM G.7/11/24	Capital Expenses			(40,000)	(519,343)
700651-6600-1001-41452	Madora Bay Oval Fencing	Nov OCM G.7/11/24	Capital Revenue		40,000		(479,343)
	Plant Reserve	Nov OCM G.7/11/24	Other: Transfer Out of Reserve		33,500		(445,843)
770012-6300-1001-61001	New - Vehicle and Small Plant Program	Nov OCM G.7/11/24	Capital Expenses			(33,500)	(479,343)
150011-3410-1263-41400	Australia Day 2025 Community Events Grant Program	Nov OCM G.7/11/24	Operating Revenue		15,000		(464,343)
150011-3410-1263-61001	Australia Day 2025 Community Events Grant Program	Nov OCM G.7/11/24	Operating Expenses			(15,000)	(479,343)
100002-4120-1263-41008	Proceeds on sale revenue - Disposal of Properties	Nov OCM G.7/11/24	Capital Revenue		715,000		235,657
	Building Reserve	Nov OCM G.7/11/24	Other: Transfer Into Reserve			(715,000)	(479,343)
104528-5570-2100-61129	Indoor Sports Centre	Dec OCM G. 11/12/24	Operating Expenses			(20,000)	(499,343)
750783-6100-1001-61129	Waste Management Centre - OSH Projects	Dec OCM G. 11/12/24	Capital Expenses			(87,000)	(586,343)
100010-5970-1263-61001	Administration WasteStation General Operati Expense Materials	Dec OCM G. 11/12/24	Operating Expenses		27,000		(559,343)
100010-5970-1542-61001	Administration WasteStation Rubbish Cleanup Expense Materials	Dec OCM G. 11/12/24	Operating Expenses		60,000		(499,343)
	BR2025 Adjustments Surplus/(Deficit)	March OCM G.7/03/25	Opening Surplus/(Deficit)		154,197		(345,146)
	BR2025 Adjustments Revenue from Operating Activities	March OCM G.7/03/25	Operating Revenue		2,545,140		2,199,994
	BR2025 Adjustments Non-cash amounts excluded from operating activities	March OCM G.7/03/25	Non Cash Item	1,421,234			3,621,228
	BR2025 Adjustments Expenditure from Operating Activities	March OCM G.7/03/25	Operating Expenses			(3,815,863)	(194,635)
	BR2025 Adjustments Investing Activities	March OCM G.7/03/25	Capital Expenses		7,062,524		6,867,889
	BR2025 Adjustments Financing Activities	March OCM G.7/03/25	Other: Financing Activities			(1,054,953)	5,812,935
	BR2025 Adjustments Transfer to Reserve	March OCM G.7/03/25	Other: Transfer Into Reserve			(7,501,710)	(1,688,775)
	BR2025 Adjustments Transfer from Reserve	March OCM G.7/03/25	Other: Transfer Out of Reserve		1,688,775		0

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2025**

**NOTE 12
BUDGET AMENDMENTS APPROVED**

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A positive number in the amended budget running balance represents an estimated closing surplus.
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GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
501241-6250-1001-61129	New Street Lighting Program	April OCM G. 9/04/25	Capital Expenses		0	(45,000)	(45,000)
	New Street Lighting Program	April OCM G. 9/04/25	Other: Transfer Out of Reserve		45,000		0
700586-6600-1001-61129	Warrungup Spring Reserve Boardwalk Renewal	May OCM G. 6/05/25	Capital Expenses		100,000		100,000
750689-6100-1001-61129	Works & Services Building Refurb	May OCM G. 6/05/25	Capital Expenses			(100,000)	0
				(1,404,742)	36,037,526	(34,183,441)	0

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2025**

**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 2024-25 year is 10.00%

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
Revenue from operating activities				
Operating grants, subsidies and contributions	(3,728,170)	(52.19%)	▼ Timing	Variance primarily due to budgeted grants/contributions not yet received. Mainly Financial Assistance Grants which is expected to be received in June 2025. Will be monitored throughout the remainder of the year.
Other revenue	32,029	15.55%	▲ Permanent	Variance primarily due to containers deposit scheme & fuel tax credit rebate received.
Profit on disposal of assets	215,346	100.00%	▲ Permanent	Favourable non-cash variance due to asset disposals. Refer to note 4 for the asset disposals.
Expenditure from operating activities				
Materials and contracts	8,057,350	13.42%	▲ Timing	Variance in expenditure due to timing of projects.
Utility charges	471,572	10.83%	▲ Timing	Variance mainly for Street Lighting Maintenance invoicing timing, to be monitored during the year.
Loss on disposal of assets	(290,752)	100.00%	▼ Permanent	Non-cash variance due to assets sales. Process usually performed as part of the year end financials preparation. Refer to note 4 for details.
Investing Activities				
Non-operating Grants, Subsidies and Contributions	(5,658,966)	(33.51%)	▼ Timing	Capital grants are recognised in line with capital expenditure.
Proceeds from Disposal of Assets	(6,936,333)	(86.49%)	▼ Timing	Variance mainly due to timing of sales of vehicles and land. Will be monitored throughout the year. Refer to note 4 for asset listing.
Capital Acquisitions	10,393,805	23.81%	▲ Timing	Variance due timing of capital projects. Refer to note 6 for further details.
Financing Activities				
Payment of lease liability	38,361	11.07%	▲ Timing	Varying repayment terms on lease agreements. Will be monitored throughout the remainder of the year.
Proceeds from new interest earning liability	(272,492)	(84.69%)	▼ Timing	Proceeds received from leasing company as dependent on timing of new lease take ups.

Project	Details	Cost Centre	2024-2025 Budget	Expenditure as at 30/06/2025	2025-26 Carryover Budget (Expenses)	2025-26 Carryover Budget (Revenue)	Reserve
Club Development	Unspent 2025 funding from the Every Club Funding grant scheme to be used in 2025/26 for workshops, strategic planning and other community initiatives.	3780	76,838.74	14,650.84	30,000.00	- 37,908.00	Unspent Grants
Consultancy	Consultant has been engaged to develop a concept design for a Universal Access Toilet at South Mandurah Tennis. This work is being undertaken as part of the pre-planning phase for a future Project Lifecycle Management submission. Given current timelines and the need for stakeholder feedback on the concept design, it is anticipated that this project will extend into the 2025/26 financial year.	4000	129,588.44	36,851.24	5,224.00	-	Restricted Cash
Stronger Suburbs Cocoon Project (DoJ Grant)	Grant funding to be used over two years- grant funds paid but unspent from at end of financial year to be carried over to be expended	4500	84,851.00	50,548.14	34,302.86	- 34,302.86	Unspent Grants
Paint the Town Read (DoC Grant)	Grant was for an 18-month project that carries through to 2026. Contract commenced 1/7/2025 and will end 31/12/2026.	4500	99,435.60	65,762.57	33,673.03	- 39,923.94	Unspent Grants
Administration	Negotiations on the head lease terms are ongoing and the City cannot proceed to the next stage (Land excision) until negotiations are complete and the head lease terms are finalised. Therefore there is a requirement to carry over budget to 2025/26.	1110	170,000.00	101,410.87	25,000.00	-	Restricted Cash
Telephony replacement	Project Commencement and Project Plan progressed; Procurement underway for the project to be completed in Q3 2025/26.	2340	250,000.00	-	250,000.00	-	Restricted Cash
Managed Security Operations Centre	Project Commencement and Project Plan progressed; Procurement underway for the project to be completed in Q3 2025/26.	2340	110,221.10	9,900.00	100,000.00	-	Restricted Cash
Replacement Website	Project Commencement and Project Plan progressed; Procurement underway for the project to be completed in Q4 2025/26.	2310	162,424.08	50,619.26	100,000.00	-	Restricted Cash
Mandurah Strategic Centre: Housing and Non-Residential Needs Analysis	Project Commencement and Project Plan progressed; Procurement underway for the project to be completed in Q1 2025/26.	4120	169,657.73	83,933.32	79,933.32	-	Restricted Cash
Access and Inclusion Communication Boards	The project has been committed to but there are concerns fabrication may run over into early 2025/26 financial year and then require installation. This will ensure we have accounted for any delays in the production of the signs.	4505	54,827.20	21,660.78	6,762.71	-	Restricted Cash
Engagement Consultant for the development of next RAP or alternative equivalent framework)	Approval is sought to carry over unspent operational budget allocated in the current financial year for the engagement with community and final report into recommendations on our next Reconciliation Action Plan document into the next financial year.	4505	91,091.38	23,378.55	62,000.00	-	Restricted Cash
	This remains a key organisational priority and forms part of the CEO's Key Performance Indicators for the year. Carrying forward the budget will ensure the project can proceed as planned once procurement is finalised, maintaining alignment with strategic objectives.	4000	129,588.44	36,851.24	10,000.00	-	Restricted Cash

Attachment 9.3

2024/25 Operating Carryovers to 2025/26

Project	Details	Cost Centre	2024-2025 Budget	Expenditure as at 30/06/2025	2025-26 Carryover Budget (Expenses)	2025-26 Carryover Budget (Revenue)	Reserve
Canopus Restoration	Approval is sought to carry forward unspent operational budget for the restoration of Canopus into the next financial year. Progress on the project has been slower than anticipated due to the complex nature of the works and the need for thorough engagement with key stakeholders, including local volunteers and heritage groups.	4560	47,007.66	774.51	10,000.00	-	Restricted Cash
	This project involves sensitive considerations relating to local heritage values and community involvement, which has required additional time to ensure appropriate consultation, alignment with heritage guidelines, and stakeholder support. Carrying forward the budget will enable the project to continue in a manner that respects these important community and cultural elements, while ensuring delivery standards are met.	4000	64,204.41	500.00	33,704.41	40,000.00	Unspent Grants
		4000	64,204.41	500.00	30,000.00	-	Restricted Cash
IAP2 Training –consultant to delivery in-house training	The City will be seeking to undertake IAP2 training for a number of employees. An RFQ / Tender process will be undertaken to identify the best provider / value for money.	3310	985,851.23	472,859.43	100,000.00	-	Restricted Cash
WorkSafe Hearing Tests	Additional communications have been requested by the leadership team on the audio assessment process. Therefore the expected testing date of 16/6/2025 has been rescheduled to week beginning 28/7/2025.	3300	13,500.00	-	13,500.00	-	Restricted Cash
5 Yearly noise survey	Additional communications have been requested by the leadership team on the noise survey process. Therefore the expected noise survey commencement date of 27/5/2025 has been rescheduled to week beginning 30/6/2025.	3300	41,703.24	7,448.00	12,900.00	-	Restricted Cash
Administration - Consultants	In February 2025, consultants were appointed to undertake the Library Needs Analysis and Business Case. It's anticipated the first two payments will be paid before 30 June 2025, with the remaining to be paid in 2025/26. The RAP consultancy requires a carry forward and it is expected to commence in Q1 2025/26.	4000	129,588.44	36,851.24	44,615.44	-	Restricted Cash
Literacy Strategy - General Operations	Officers have endeavoured to reduce the budget for this project by undertaking data gathering and analysis over the course of the year (rather than the consultant undertaking this). An RFQ was released in May 2025. Whilst a consultant is expected to be appointed this financial year, the first payment isn't anticipated until Q1 2025/26.	4000	101,650.00	884.50	100,765.50	-	Restricted Cash
Dredging Maintenance	This years unspent budget to be reallocated into the 2025/26 budget to account for planned dredging maintenance at Mary St, Port Mandurah and Mandurah Ocean Marina.	5850	119,009.39	-	119,009.39	-	Restricted Cash
Erosion Control	This years unspent budget to be reallocated into the 2025/26 budget. This is in anticipation of the potential for winter coastal erosion informed by the City's Coastal Monitoring Program.	5850	119,975.31	-	100,000.00	-	Restricted Cash

Attachment 9.3

2024/25 Operating Carryovers to 2025/26

Project	Details	Cost Centre	2024-2025 Budget	Expenditure as at 30/06/2025	2025-26 Carryover Budget (Expenses)	2025-26 Carryover Budget (Revenue)	Reserve
Street Tree Masterplan Implementation	Planting delayed suiting arrival of first seasonal rainfall.	5440	85,222.50	420.00	80,000.00	-	Restricted Cash
Urban Greening	Contractor was only available in July. This timeframe had good alignment with late July national tree planting day.	5440	40,000.00	12,635.70	27,357.80	-	Restricted Cash
Community Shed	The project involves the development of concept designs for the recently vacated Mandurah Indoor Sports Centre, with the intention of repurposing the facility to accommodate community user groups, such as the Men's Shed and Lions Club	5460	150,000.00	4,860.00	100,000.00	-	Restricted Cash
Corporate Projects	Rushton Park Master Plan implementation	1110	352,882.44	55,093.05	110,000.00	-	Restricted Cash
Mandurah City Centre Project	City Centre Master Plan implementation	1110	145,087.20	49,883.60	80,000.00	-	Restricted Cash
Transform Mandurah Initiative Project	Transform Mandurah initiative project – funds committed for Library & Learning project and Health Precinct Structure Plan	1110	150,000.00	8,610.88	113,636.36	-	Restricted Cash
City Centre Promotion and Activations	Outstanding grant acquittals	4700	176,992.49	92,785.67	25,000.00	-	Unspent Grants
City Centre Winter Program	Payments for 2025 Winter program	4700	35,035.76	21,785.55	10,000.00	-	Restricted Cash
Evaluation Initiatives	Carry over for project in 2025/26 related to data and reporting	4700	23,879.85	3,377.93	20,000.00	-	Restricted Cash
Membership to Associations	Short term extension to demographic/ economic/ statistics platform will be required while procurement planning is finalised, in addition to 12 month cost next year	1110	65,594.89	59,682.51	5,000.00	-	Restricted Cash
Business Support	Biennial Business Survey project delayed, additional funds will be required next year for implementation of consultant recommendations	1110	30,990.00	-	10,000.00	-	Restricted Cash
Total			4,470,903	1,324,519	1,882,385	-	152,135

2025-26 Carryover Budget (Expenses)	
Decrease in Materials and Contracts	\$ 1,882,385
Transfer to the Restricted Cash Reserve	-\$ 1,725,705
Transfer to the Unspent Grants Reserve	-\$ 156,680
Decrease in Operating Grants	-\$ 152,135
Increase in Contract Liability (Non-Cash)	\$ 152,135
Total	\$ -

Attachment 9.4
2024/25 Capital Works Carryovers to 2025/26

Projects by Program	Carryover Comment	Forecasted Actuals to 30/06/2025	2024/25 Current Budget	2024/25 Proposed Capital Expenditure Budget	2024/2025 Current Funding Budget		2024/2025 Proposed Funding Budget		CoM Funding Variance for Proposed Carryovers	2025/2026 Proposed Funding Budget		
					External Grants & Contributions	CoM Funding	External Grants & Contributions	CoM Funding		2025/26 Proposed Capital Expenditure Budget	External Grants & Contributions	CoM Funding
Building Program		642,099	1,370,909	642,099	450,000	920,909	373,040	269,059	651,850	728,810	76,960	651,850
Asbestos Removal Program	Project to be delivered in 2025/26.	1,298	31,298	1,298	-	31,298	-	1,298	30,000	30,000	-	30,000
Avalon Foreshore Ablution Renewal	Project has been delayed due to timeline to obtain the land owner (Department of Planning, Land and Heritage) approval.	408,791	535,750	408,791	450,000	85,750	373,040	35,750	50,000	126,960	76,960	50,000
BLD - Renewal - MPAC HVAC	Project has been delayed due the timeline to complete the mechanical services design.	11,890	31,290	11,890	-	31,290	-	11,890	19,400	19,400	-	19,400
MPAC Access and Operational Safety Upgrd	Project has been delayed due to timeline to procure specialist contractor.	85,768	275,768	85,768	-	275,768	-	85,768	190,000	190,000	-	190,000
MPAC Entry Door Renewal	Project has been delayed due to timeline to complete specialist fire engineering assessment.	7,849	32,849	7,849	-	32,849	-	7,849	25,000	25,000	-	25,000
MPAC Fire Detection and Protec Sys Upgrd	Project has been delayed due to timeline to complete specialist fire engineering assessment.	113,703	401,153	113,703	-	401,153	-	113,703	287,450	287,450	-	287,450
Rushton Park Kiosk Lower Level Tiling Repairs	Project to be delivered in 2025/26.	12,800	62,800	12,800	-	62,800	-	12,800	50,000	50,000	-	50,000
Coastal & Marine Infrastructure Program		440,091	645,325	440,091	-	645,325	-	440,091	205,234	205,234	-	205,234
Donnelly Gardens Seawall Repair	Project to be delivered in 2025/26.	128,299	277,650	128,299	-	277,650	-	128,299	149,350	149,350	-	149,350
Warrungup Spring Reserve Boardwalk	Minor finishing works to be completed in 2025/26.	311,792	367,676	311,792	-	367,676	-	311,792	55,884	55,884	-	55,884
CSRFF Program		5,453	105,453	5,453	-	105,453	-	5,453	100,000	100,000	-	100,000
CSRFF Program - Small Grants	Rushton Park North Sports Lighting project to be delivered in 2025/26.	5,453	105,453	5,453	-	105,453	-	5,453	100,000	100,000	-	100,000
Drainage Program		111,819	348,519	111,819	-	348,519	-	111,819	236,700	236,700	-	236,700
DR Mary Street Drainage Renewal	Project has been rescheduled to address community feedback, with high priority works (stage 1) delivered in 2024/25 and stage 2 in 2025/26.	111,819	348,519	111,819	-	348,519	-	111,819	236,700	236,700	-	236,700
New Assets Program		6,558,035	8,208,420	6,558,035	7,970,105	238,314	6,489,516	68,518	169,796	1,650,385	1,513,546	136,839
Dawesville Community Centre	External works including infilling of the drainage sump, landscaping and playground expected to be completed by September 2025.	6,447,310	7,747,310	6,447,310	7,687,301	60,009	6,420,258	27,052	32,957	1,300,000	1,300,000	-
Lakelands Madora Bay Pedestrian Bridge	Project has been delayed to address Main Roads WA feedback on the design.	-	46,839	-	-	46,839	-	-	46,839	46,839	-	46,839
MARC Outdoor Shade Structures New	Project has been delayed due to the timeline to redesign the structure taking into site services, functionality and aesthetics.	15,193	75,193	15,193	-	75,193	-	15,193	60,000	60,000	-	60,000
New - Falcon Coastal Shared Path	Design to be completed in 2025/26.	32,727	86,273	32,727	30,000	56,273	6,454	26,273	30,000	53,546	23,546	30,000
Yalgorup National Park	Project to be delivered in 2025/26.	62,805	252,805	62,805	252,804	0	62,804	0	0	190,000	190,000	0
Parks Program		9,061,357	9,727,412	9,061,357	2,809,940	6,917,473	2,709,940	6,351,418	566,055	666,055	100,000	566,055
Lakes Lawn Cemetary Recovery	Project has been delayed due to the timeline to procure a contractor.	25,000	125,000	25,000	125,000	0	25,000	0	0	100,000	100,000	0
Pinjarra Rd Tuart Tree Support System	Project delayed due to timeline to complete engineering design.	10,550	76,605	10,550	-	76,605	-	10,550	66,055	66,055	-	66,055
Waterfront Project	Minor works to be completed in 2025/26.	9,025,807	9,525,807	9,025,807	2,684,940	6,840,868	2,684,940	6,340,868	500,000	500,000	-	500,000
Roads Program		2,000,000	2,665,907	2,000,000	1,173,043	1,492,864	1,095,158	904,842	588,022	665,907	-	665,907
RC Peel Street Stage 4	Unspent project funds proposed to be re-directed to Pinjarra Road upgrade, subject to Main Roads WA approval.	2,000,000	2,665,907	2,000,000	1,173,043	1,492,864	1,095,158	904,842	588,022	665,907	-	665,907
Street Lighting & Furniture Program		29,128	279,128	29,128	-	279,128	-	29,128	250,000	250,000	-	250,000
SLF - Decorative Streetlighting Renewal	Project to be delivered in 2025/26.	29,128	279,128	29,128	-	279,128	-	29,128	250,000	250,000	-	250,000
Traffic Management Program		27,235	143,499	27,235	111,582	31,917	27,235	-	31,917	116,264	84,347	31,917
TM Mandurah Tce/Adonis Rd	Project has been delayed to address community feedback, with high priority works (stage 1) delivered in 2024/25 and stage 2 in 2025/26, subject to Main Roads WA funding approval.	27,235	143,499	27,235	111,582	31,917	27,235	-	31,917	116,264	84,347	31,917
Waste Management Program		197,876	415,933	197,876	-	415,933	-	197,876	218,057	218,057	-	218,057
Waste Management Centre Tipping Shed	Project has been delayed due to timeline to complete specialist engineering assessment.	185,876	328,933	185,876	-	328,933	-	185,876	143,057	143,057	-	143,057
WMC - safety improvement projects	Project to be delivered in 2025/26.	12,000	87,000	12,000	-	87,000	-	12,000	75,000	75,000	-	75,000
Plant & Equipment Program		876,358	1,028,852	876,358	199,000	829,852	199,000	677,358	152,494	152,494	-	152,494
Parks and Mowers - Replacement	Acquisitions to be completed in 2025/26.	660,566	778,560	660,566	199,000	579,560	199,000	461,566	117,994	117,994	-	117,994
Vehicle & Small Plant Program - New	Acquisitions to be completed in 2025/26.	215,792	250,292	215,792	-	250,292	-	215,792	34,500	34,500	-	34,500
Grand Total		19,949,453	24,939,359	19,949,453	12,713,670	12,225,689	10,893,889	9,055,563	3,170,126	4,989,906	1,774,853	3,215,053

Attachment 9.5

2024/25 Mid-Year Budget Review – Capital Project Budget Reinstatements in 2025/26

	2025/2026 Proposed Funding Budget		
	2025/26 Proposed Capital Expenditure Budget	External Grants & Contributions	CoM Funding
Projects by Program			
Building Program	125,000	-	125,000
Operations Centre Redevelopment	125,000	-	125,000
Coastal & Marine Infrastructure Program	255,000	-	255,000
Boardwalk and Beach Access Renewal Program	140,000	-	140,000
Mandurah Quay Seawall Repair	115,000	-	115,000
Events Program	150,000	-	150,000
Christmas Decorations Program	150,000	-	150,000
New Assets Program	557,869	250,888	306,981
MARC Double Sided Digital Sign Renewal	132,000	-	132,000
Trails Project	425,869	250,888	174,981
Parks Program	655,000	125,000	530,000
Dawesville SE Foreshore	400,000	-	400,000
Coodanup Foreshore Park Upgrade	130,000	-	130,000
Lakes Lawn Cemetary Recovery	125,000	125,000	-
Roads Program	198,474	110,759	87,715
23-24 TM Clarice St	198,474	110,759	87,715
Waste Management Program	480,000	-	480,000
Waste Management Centre Upgrade Fire Fighting Infrastructure	480,000	-	480,000
Plant & Equipment Program	1,271,500	-	1,271,500
Miscellaneous Equipment	240,000	-	240,000
Trucks and Buses - Replacement	1,031,500	-	1,031,500
Grand Total	3,692,843	486,647	3,206,196