



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:

Tuesday, 25 February 2025 at 5.30pm

CASEY MIHOVLOVICH
Chief Executive Officer
20 February 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 Recordings of Council Meetings please click here. [Recording 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

6. AMENDMENT TO STANDING ORDERS

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

7. PUBLIC QUESTION TIME

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

8. PUBLIC STATEMENT TIME

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

9. LEAVE OF ABSENCE REQUESTS

10. PETITIONS

10.1 Norfolk Island Pines, Cox Bay

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: 17 December 2024

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

13.2 Annual Electors Meeting: 10 February 2025

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

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

16.1 Questions of which due notice has been given

16.2 Questions of which notice has not been given

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

No.	Item	Page No	Note
1	Motions carried at the Annual General Electors' Meeting of 10 February 2025	4 - 34	Part B requires Absolute Majority
2	Appointment of Electoral Commissioner to Conduct 2025 Ordinary Election	35 – 42	Absolute Majority required
3	Financial Report December 2024	43 – 72	Absolute Majority required
4	Financial Report January 2025	73 - 103	Absolute Majority required

19. MOTIONS OF WHICH NOTICE HAS BEEN GIVEN

20. NOTICE OF MOTIONS FOR CONSIDERATION AT THE FOLLOWING MEETING

21. LATE AND URGENT BUSINESS ITEMS

22. CONFIDENTIAL ITEMS

22.1 Supply of Contestable Energy

23. CLOSE OF MEETING

1	SUBJECT:	Motions Carried at the Annual General Electors' Meeting of 10 February 2025
	DIRECTOR:	Office of the Chief Executive Officer
	MEETING:	Council
	MEETING DATE:	25 February 2025

Summary

On Monday, 10 February 2025 the City of Mandurah (the City) held its Annual General Electors' Meeting for the purpose of the community receiving the Annual Report and Financial Statements for the 2023/24 Financial Year.

Two motions were received and carried at the Electors' Meeting. These motions related to the Western Foreshore Commercial Development and the request for Council to not proceed with the Major Land Transaction. This report is presented to Council to acknowledge the two motions passed at the Annual General Electors' Meeting and determine whether Council will revoke the Council decision made on 27 August 2024 to proceed with the Major Land Transaction: Western Foreshore Commercial Site.

Disclosure of Interest

Nil.

Previous Relevant Documentation

- **G.11/08/24** 27 August 2024 Outcome of Public Notice, Proposed Major Land Transaction Western Foreshore Commercial Site: Council considered the community feedback on the proposed major land transaction and made a decision to proceed with the transaction. Council also endorsed a number of additional measures in response to community concerns regarding the proposal.

Background

The Annual General Electors' Meeting was held at 5:30pm on Monday 10 February 2025 at the Mandurah Seniors Centre. At the commencement of the Elector's Meeting, approximately 180 members of the public were in attendance. A copy of the Annual General Electors' Meeting Unconfirmed Minutes is available of the City of Mandurah website.

Two motions were presented at the Electors' Meeting and were carried. Both motions concerned the Western Foreshore Commercial Site Major Land Transaction which was approved to proceed at the Council Meeting of 27 August 2024. At this meeting, following consideration of community submissions, Council resolved by absolute majority, to proceed with the Western Foreshore Commercial Site Major Land Transaction in accordance with section 3.59 of the *Local Government Act 1995* (the Act). A copy of the Council resolution for the Major Land Transaction Minutes is available in Attachment 1.1.

The purpose of the Major Land Transaction was to enter into a sublease with Left Coast Leisure Group Pty Ltd (Proponent) for a portion of:

- Lot 1561 on Deposited Plan 209268 in Certificate of Crown Land Title Volume LR3014 Folio 635; and
- Lot 500 on Deposited Plan 404353 in Certificate of Crown Land Title Volume LR3165 Folio 486, 25 Leighton Place, Mandurah.

The Proponent's proposal includes the following components, which are fully the responsibility of the Proponent over an area of around 8,000 square metres with the following elements:

- Licenced Restaurant and Microbrewery– with around 1,300m² ground floor building, 170m² service yard and 550m² verandah, deck and landscaping;
- 18-hole Mini Golf Course and Café – 5,050m² which approximately 350m² is for the mini-golf cafe; and
- Chocolate Production and Retail – 450m²

This redevelopment brings significant economic benefits, including:

- Over 400 new jobs, including construction and long-term employment.
- \$30 million per year in additional revenue for local businesses.
- 750,000 new visitors annually to the entire Leisure Precinct, boosting Mandurah's economy.
- Training and employment opportunities for local TAFE students.

Importantly, this is not a cost to ratepayers—the \$6.2 million in lease revenue will be reinvested into maintaining and improving community spaces.

The Western Foreshore Leisure Precinct will bring environmental benefits including:

- Increase in tree canopy.
- Development works for improvements to rock wall and works associated with the protection of the beach area. This works is proposed to be funded from the rental amount the City will receive from the Proponent.

The proposed sublease area for the Commercial Site Proposal is 8,000m², which is 1,419m² larger than the existing part of the land used for commercial purposes, which equates to an additional 2% of the Western Foreshore area to allow the mini-golf course to wind its way through existing trees to maximise the tree canopy. It should be noted that the built form component of the Proposal is approximately 35% and the remainder will be utilised for the purposes of the mini-golf course, trees, green space and landscaping.

Prior to deciding whether or not to proceed with a Major Land Transaction, Council considered the public submissions received during the Statewide public notice period. In accordance with section 3.59 of the Act Statewide public notice of the Business Plan was undertaken for eight weeks, which exceed the minimum period requirements of six weeks.

Due to the community's interest in this proposal, Council committed to an extended advertising period for eight weeks, with the City inviting submissions on the Western Foreshore Commercial Site Business Plan. The community were notified that the submission period was open through a range of methods including:

- City of Mandurah Website - Public Notice published 4 June 2024
- West Australian - Published 1 June 2024
- Public Notice Boards Mandurah
 - Administration Building - posted 31 May 2024
 - Mandurah Library posted - 31 May 2024
 - Lakelands Library posted - 31 May 2024
 - Falcon Library posted - 31 May 2024
- Additional (non-legislative) - Mandurah Times advertisement- Published 5 June 2024
- Direct engagement with key stakeholders including presentations at Mandurah Probus, Lions Club, Port Mandurah Ratepayers Association, Mandurah Quays Homeowners Association.
- Eight Consultation pop-ups at key facilities and events where people could complete online surveys, at the following locations:
 - Mandurah Aquatic and Recreation Centre (MARC)
 - Halls Head Shopping Centre
 - Thomson Street Netball Courts
 - Mandurah Seniors Centre
 - Total responses 272
- 35 Posters (corflutes and paper) and 56 tri-corflutes at the following locations:
 - Junction of Gibson St and Mandurah Terrace
 - Gibson Street near Sholl Street end
 - Spread out on Sholl Street between Tuckey Street and Pinjarra Road
 - Spread out on Smart Street
 - On Mandurah Terrace between The Bridge Restaurant and Betty's burgers (1 on each side of the road)
 - At the light post just outside the Eastern Foreshore Public toilets (right in front of the roundabout under the tree)
 - Spread around the Estuary Pool area
 - On Tuckey Street between Mandurah Terrace and Sholl Street
 - Spread out on Mandurah Terrace between Tuckey Street and Flics Kitchen
 - Near Simmos Ice Creamery
 - Around Mandjar Square
 - Spread out on the boardwalk between Sebel and Little Mermaid Beach (Stingray Point Jetty)
 - Spread out along the Western Foreshore between the playground and War memorial (one near entrance to the Mandurah Bridge, one near the skate park, one near the entrance from the carpark to the war memorial, one near entrance to the playground from the car park, one near Sutton's farm, others spread around the area, including the walk along the water edge).
 - Around Lakelands Shopping Centre
 - Around Miami Village
 - Spread around Florida Beach Shopping Centre
 - Around Halls Head Central Shopping Centre
 - Around Erskine Central Shopping Centre
 - Around the Mandurah Aquatic and Recreation Centre
 - Around Mandurah Forum
 - Around Meadow Spring shopping centre
 - Around Ruston Park
 - Peelwood Reserve
 - Quarry Adventure Park
 - Bortolo Park
 - Milgar Street Reserve
 - Caterpillar Playground
 - Lakelands Park
 - Mandurah Enclosed Dog Park
 - Bortolo Pavilion

- Coodanup Community Hall
- Falcon Pavilion
- Lakelands Community House
- Madora Bay Hall
- Halls Head Parade Community Sports Facility
- Meadow Springs Sports Facility
- Merlin Street Pavilion
- Rushton North Pavilion
- Southern Estuary Hall
- Sutton Street Hall
- Thomson Street Netball Pavilion
- Mandurah Bowling and Community Facility
- Mandurah Business Centre
- Ocean Road Sports Facility
- Lakelands Community Sports Facility
- Mandurah Family and Community Centre – Third Avenue, Mandurah (Address is from Pinjarra Road but easier to go around to third avenue to access building)
- Falcon Family Centre – Linville Street Falcon
- Falcon Library
- Mandurah Library
- Lakelands Library
- CASM
- Seniors Centre
- City of Mandurah Administration Building Customer Services
- Mandurah Matters website with total visits of 12,300 and a total of 725 survey responses were received
- Seven City of Mandurah e- Newsletters articles
- Five social media posts
- Digital advertising which reached 117,850
- Nine newspaper articles
- Eleven online news mentions
- Four TV/radio stories

Total estimated reach is over 7.6 million contact points. Submissions were received via mail, email or in person.

During the public consultation period, the City received 1,102 submissions, noting 10 submissions were not published due to the respondent requesting that the submission be withheld from Council. It should be noted that during this period for the Business Plan, the City also invited comments from the community on the Western Foreshore Leisure Precinct Master Plan. The Master Plan is a high-level conceptual plan that outlines the remaining elements of the Waterfront Precinct Plan and incorporates the Western Foreshore Commercial Site.

The feedback was analysed to identify key themes with specific 'descriptors' that reflect the subject-matter mentioned. 33 key themes were identified within the data. The Community Engagement Report: Western Foreshore Leisure Precinct & Commercial Site Major Land Transaction Business Plan is available via the City of Mandurah website, Agendas and Minutes page under August Council Meeting. <https://www.mandurah.wa.gov.au/-/media/files/com/city-and-council/council/council-and-committeemeetings/agendas-and-minutes/2024/council/council-meeting-agenda-aug-27---public-submissionselectronic-attachment.pdf>

At the Council Meeting of 27 August 2024, Council considered the Proposal that will complement the Western Foreshore Leisure Precinct being the licenced restaurant and microbrewery, chocolate factory and majority of the site being mini-golf, trees and landscaping. Council approved the Key Terms of Agreement with the Proponent (refer Attachment 1.2) which addressed community concerns raised through the public advertising process.

A summary of the amendments as negotiated by the Chief Executive Officer (CEO) and the Proponent include:

- Limitation on the opening hours from 10 am to 10 pm.
- Ensures the design and scale of any development (height, bulk and appearance) should be in keeping with the nature of the Western Foreshore, noting the skate park, playground, war memorial have a high-quality architectural design.
- The Proposal is 8,000m², with the built form component is approximately 35% and the remainder will be utilised for the purposes of the mini-golf course, trees, green space and landscaping. This ensures that the City and the Proponent maximise tree retention, protecting the environmental value of the Site.
- View corridors to the water are to be maintained between built form elements.
- Development is to provide a leisure and/or active tourism offering additional and/or complimentary to existing offerings in the area.
- Development will need to activate/create vibrancy in the area and be well integrated into the surrounding reserve and broader City Centre Precinct.
- Development needs to provide economic and/or community benefit including ongoing economic impact for consumer spending, tourism activity and local employment – with specific outcomes including:
 - Local content opportunities for Mandurah and Peel based businesses during the construction phase;
 - Prior to commencing the development, the Proponent acting in good faith will attempt to enter into an agreement with the South Metropolitan TAFE, where the Proponent will participate in and support opportunities for work placement, work experience and graduate programs for hospitality students at the South Metropolitan TAFE Mandurah campus.

Additionally, Council endorsed a number of recommendations in response to community concerns and resolving that the CEO undertake the following actions:

- Present to Elected Members the design, costings and timetable for the local road network improvements including the intersections of Mary Street / Leighton Place and Pinjarra Road / Old Coast Road / Mary Street by June 2025; and
- Present to Council for consideration a Western Foreshore Commercial Site Community Consultation Council Policy relating to any requests for extension of operating hours, prior to any works commencing on site.

Left Coast Leisure Group, in their submission committed to undertaking consultation with Aboriginal Elders including:

- Understanding the Bindjareb history and stories
- Dual naming
- Celebrating National Reconciliation Week.
- Acknowledgement of Country at all events, on website, menus, and other materials.
- Be an equal opportunity employer.
- Increase knowledge of Aboriginal culture through ongoing staff training.
- Incorporate features of Country into landscape and mini golf design

Comment

The motions and City officer comments and recommendations are set out below:

Annual General Electors' Meeting Motion One:

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

Background: *At that meeting a deputation in favour of the proposal was presented, it provided several misleading quotes, and we believe the statement had an influence on the councillors vote relating to the Western Foreshore Reserve and 'Hall Park'.*

Motion One: City officer response

The City officers report did not include quotes that were misleading. The City has received the Transfer documents that related to this land that acknowledge that the Executor of the Will of Joseph Cooper sold land to Anthony Sutton via contract dated 10 July 1948. Further information is being sourced. The City has layered the previous Certificate of Title 1154/686 onto the current map and the land where the commercial Proposal site is located is on the reclamation land.

This motion contained four key points presented as a 'proposal'. City officers have prepared a comment on each 'proposal' including the City's response to community concerns raised through the advertising period, which was presented to Council in the Outcome of Public Notice, Proposed Major Land Transaction Western Foreshore Commercial Site (Report) on 27 August 2024.

1. **Motion one proposal:** *A traffic flow count completed on the six entry and exit points at the roundabout at the western end of the Town Bridge*

City of Mandurah response to community concerns relating to traffic management as provided in the Council Report on 27 August 2024:

- Single road access on local road: The traffic engineering consultant modelled (October 2023) the existing configuration and three (3) improvement options for the intersections of Mary Street / Leighton Place and Pinjarra Road / Old Coast Road / Mary Street, taking into account the predicted traffic generation related to the Commercial Site Proposal on the Western Foreshore.
- The modelling considered the present traffic volumes (2023) and the predicted future traffic volumes in 2031, including the impacts of the Mandurah Estuary Bridge Duplication which is presently being delivered by Main Roads WA. The 3 improvement options are outlined below:

Option 0 – Existing configuration (ie. no change).

Option 1 – Dedicated left turn lane from Mary Street onto Pinjarra Road together with a right turn / straight through lane.

Option 2 – Dedicated left turn lane from Old Coast Road onto Mary Street together with a right turn / straight through lane.

Option 3 – Combination of Option 1 and Option 2.

- The traffic modelling assessed each of the above options during the Weekday AM peak period (8am – 9am), the Weekday PM peak period (3:15pm – 4:15pm) and the Weekend Mid-day peak period (11:30am – 12:30pm). The traffic modelling suggests that the Mandurah Estuary Bridge Duplication 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. In addition, minor road network improvements on Mary Street between Leighton Place and Pinjarra Road would result in satisfactory performance at the intersection of Mary Street / Leighton Place during peak periods, taking into account the Commercial Site Proposal on the Western Foreshore.
- In summary, the outcomes of the traffic modelling showed that Option 1 (dedicated left turn lane from Mary Street onto Pinjarra Road together with a right turn / straight through lane) was the preferred option as it provided a good level of service at the intersections of Mary Street / Leighton Place and Pinjarra Road / Old Coast Road / Mary Street, during all peak periods with only short traffic delays of between 10 and 15 seconds.
- This option was also not detrimental to the performance of Old Coast Road. If Council agree to proceed with the Major Land Transaction, further detailed analysis will be undertaken as part of the City's own commitment to managing the local road network and there will be further consideration through the Development Application process.

Upgrades to intersection

- The intersection improvements / upgrades are likely to be required on Mary Street and Leighton Place with issues such as right turn movements and potential pedestrian and cyclist conflicts being noted. If Council decide to proceed with the major land transaction, design and costings will be presented to Council. The City is committed to engaging and working with local residents to achieve a suitable outcome.

City officer comment on the Motion Proposal

In response to the community submissions regarding traffic concerns, Council endorsed the following recommendation:

Recommendation 7: Requests the Chief Executive Officer to present to Elected Members the design, costings and timetable for the local road network improvements including the intersections of Mary Street / Leighton Place and Pinjarra Road / Old Coast Road / Mary Street by June 2025.

The Report provided to Council on 27 August 2024 acknowledged that intersection improvements/upgrades are required on Mary Street and Leighton Place. Initial analysis and traffic counts have been undertaken in 2023 (which are detailed in the previous section, as part of the response to community concerns that was provided in the 27 August 2024 Council Report). However further detailed analysis is currently being undertaken as part of the City's own commitment to managing the local road network and there will be further consideration through the Development Application process.

The City has engaged an expert consultant to complete detailed traffic modelling. The detailed traffic modelling is presently being completed and is expected to be available in March, with concept design options being completed in April. The City will provide an opportunity for all residents directly impacted along Leighton Place to provide feedback around late April before Council considers the proposals in June 2025.

2. Motion One Proposal: Full and open disclosure as to the land area required for all of the proposed new parking zones including egress and access.

City of Mandurah response to community concerns relating to parking as provided in the Council Report on 27 August 2024:

- Car parking provisions and improvements to transport links to service the Precinct and the future development of the Commercial Site have been considered as part of the extensive work conducted on the City Centre Master Plan and the City Centre Parking Plan. Through the Local Planning Framework, the City has adopted a contemporary approach to parking ratios and is consistent with the State Activity Centre Planning Policy, which include the following principles:
 - Parking being provided as public parking and therefore available for reciprocal use;
 - Reciprocal parking allows for the most efficient use of available bays whereby uses that have different periods of peak demand can utilise the same parking facilities;
 - Promoting the use of public transport, particularly for the location where high-density employment and housing is being promoted; and
 - Overflow parking to be provided upon approval by the City of Mandurah.

- The proposed Leisure Precinct Plan indicates an additional 202 parking bays to service future activation of the Precinct. This includes War Memorial Carpark – 96 bays, Skate Park Carpark – 40 bays and Leighton Place street parking – 66 bays, whether they be formal or informal is to be determined through further design development.

- The City will carry out carparking works on land adjacent to the proposed Commercial Site. The parking will be available for public use and the Commercial Site Proponent will have no exclusivity over this parking. This is consistent with businesses in the City Centre area where there is recognition through the Strategic Centre City Centre Precinct Plan that efficient use of parking has benefits for City environments and, this is often best located in the public domain. The proposed parking amount is more than what would be required for a development of a similar nature within the City Centre, which is demonstrated in the following table:

	Guidance Source	Required Parking Ratio	Estimated Bays
	Local Planning Scheme No 12	1 per 4 patrons	163 bays
	Strategic Centre City Centre Precinct Plan	3 bays per 100m ²	53 bays
Supply	Current bays on western foreshore		183 bays (serving war memorial, skate park, play space and general use.
	Additional Bays proposed		202 bays

City officer comment on the Motion Proposal

The additional car parking is on the Western Foreshore grass area, which includes 96 bays adjacent to the commercial site and 40 bay adjacent to the skate park which equates to around 4,400m². This is a loss of 11% of grass of Hall Park which will have a remaining amount of grass of around 35,000m². Additional 66 car parking bays are planned within the road reserve. Prior to the Mandurah bridge being constructed there was a significant car park adjacent to the water, between the commercial operator, fire track and the skate park; this area was about 4,230m².

3. Motion One Proposal: *An accurate plan of the Commercial buildings and related infrastructure requirement.*

City of Mandurah response to community concerns relating to the building design as provided in the Council Report on 27 August 2024:

The Proposal incorporates the following design elements:

- Ensures the design and scale of any development (height, bulk and appearance) should be in keeping with the nature of the Western Foreshore, noting the skate park, playground, war memorial have a high-quality architectural design.
- Ensures that the City and the Proponent maximise tree retention, protecting the environmental value of the Site.
- View corridors to the water are to be maintained between built form elements.
- Development is to provide a leisure and/or active tourism offering additional and/or complimentary to existing offerings in the area.

City officer comment on the Motion Proposal

The Proponent is responsible for detailed designs including site plans and renderings. The detailed design will be shared with the community as they become available once the Proponent proceeds to advertising their Development Application. In the interim, the City will continue to provide updates via its website and community engagement channels.

As outlined in the Report to Council (27 August 2024) the design and scale of the development (height, bulk and appearance) must be in keeping with the prominence of the Western Foreshore, noting the skate park, playground and war memorial and must be of a high-quality architectural design. Further, the design of the development will maximise the retention of existing vegetation, ensure there are view corridors to the water between the buildings and be well integrated into the surrounding reserve and broader City Centre Precinct.

4. Motion One Proposal: *That accurate financials be made available to ratepayers and councillors for consideration.*

City of Mandurah response to community concerns relating to financial information as provided in the Council Report on 27 August 2024:

- For the purposes of undertaking the Major Land Transaction the City incurred the following costs:
 - \$42,000 (exclusive of GST) for a specialised commercial consultant to market the Expression of Interest;
 - \$4,530 (exclusive of GST) to engage a commercial valuer; and
 - \$26,507 (exclusive of GST) in legal fees to prepare the Heads of Agreement.
- The City has agreed to contribute to prepare site reports to the proponent which includes Flora and Fauna Assessment, Arborist Report, Site Contamination Report, Geotechnical Report and Coastal Risk Assessment, total costs of these are approximately \$130,000.
- The City will contribute to public infrastructure on the Western Foreshore which is available to all members of the public and it is not exclusive to the commercial operator. These may be viewed as being associated with the proposal and includes car parking. To clarify these are outside of the proposed commercial area.
- The City's financial contribution to the development is limited. The City will carry out carparking works on land adjacent to the Premises which is for all users of the Western Foreshore Leisure Precinct. The total cost of all carparking works on the Western Foreshore is estimated to cost \$1.5 million. Noting the parking is available for public use and the Proponent will have no exclusivity over this parking. This is consistent with businesses in the City Centre area where there is recognition through the Strategic Centre City Centre Precinct Plan that efficient use of parking is often best located in the public domain.
- The proposed market rent revenue that the City receives is proposed to go into a new Reserve established to maintain and renew infrastructure such as the Leighton Street/Mary Street intersection, Mary Street/Pinjarra Road/Old Coast Road intersection upgrade, car parking and coastal hazard mitigation works.

Major Land Transaction Costs:

For the purposes of undertaking the Major Land Transaction, the costs incurred by the City prior to 27 August 2024:

Cost	Actual exclusive of GST	Purpose
EOI Consultant	\$42,010	Engaged a consultant to undertake EOI process. The purpose of the EOI was to explore potential opportunities for commercial activations over the existing commercial lease site.
Legal Costs	\$26,507	Preparation of the preliminary terms and the Heads of Agreement
Commercial Valuation	\$4,531	Engaged an independent valuer to undertake the commercial valuation

The City anticipated that the City would incur additional costs for the negotiation and preparation of the Sublease, the land excision, Flora and Fauna Assessment, Arborist Report, Site Contamination Report, Geotechnical Report and Coastal Risk Assessment be approximately \$130,000. This expenditure is in accordance with the City's approved budget for the project

Proponent's Financial Contribution:

- The Western Foreshore Commercial Site is proposed to be developed at an estimated cost of \$23-\$25 million. The construction of the licenced restaurant and microbrewery, mini-golf course, café and chocolate/retail are the sole responsibility of the Proponent, with no financial contributions being made by the City.
- The Proponent will be responsible for the construction of all elements of the development and ongoing maintenance obligations in accordance with the proposed Sublease conditions. In addition, the Proponent will be required to pay rent (from year 3 onwards, with peppercorn provided in years 1 and 2 due to the construction phase). The Proponent will be required to pay all charges, local government rates and outgoings over the full term of the proposed sublease. Additionally, the Proponent is responsible for the fit out and maintenance of the buildings and grounds. The total revenue received in today's dollars for the first 25 years is \$6.2 million compared to market valuation of \$5.5 million. Even with the first two years as peppercorn which will be their construction phase, the City is better off than if it applied market rent in year 1.

Re-investment of revenue received from sublease:

- The City has engaged an independent commercial valuer to undertake a valuation of the Commercial Site. The current market value of the disposition as carried out by a licensed valuer is \$160,000 per annum plus GST. The valuer has taken into account commercial operations of a similar nature and tourism footprint.
- The rent payable over the first term of the sublease (25 years) will equate to approximately \$6.2 million in revenue for the City. In addition to the rent, the Sublessee, must pay the City rates, taxes, levies, charges and outgoings that are attributable to the Premises as if the Lessee was the owner of the Premises.
- It is proposed that the revenue from the sublessee is reinvested back into the management, maintenance and ongoing renewal costs for the Western Foreshore Leisure Precinct. This will enable an ongoing financial commitment by the City to ensure the Precinct is maintained, activated, and promoted as a destination that will attract the local community and tourism alike.
- The Projects (including renewal and maintenance costs) proposed to be funded by the revenue received by the Commercial Proposal includes:
 - Coastal Erosion Management and mitigation works
 - Leighton Place/Mary Street intersection
 - Mary Street/Pinjarra Road/Old Coast Road intersection upgrade
 - Car parking

Financial Due Diligence undertaken during evaluation:

- At its meeting held on 22 June 2021, Council approved the project plan for the upgrade and development of the Commercial Site to be undertaken via a multi-staged competitive expression of interest (EOI) process. The purpose of the EOI was to explore potential opportunities for commercial activations over the existing commercial lease site.

- In order to determine a preferred proponent, proposals shortlisted through to the second stage of the Expression of Interest (EOI) presented to Council on 22 November 2022 were required to submit detailed site-specific plans, business plans and economic forecasts as well as detail the proposed level of financial investment.
- Additionally, as part of the EOI process financial due diligence was undertaken, whereby the Proponent was required to detail their financial capability of implementing their proposal. Through this process, the Proponent submitted 5-year financial budgets detailing expected turnover and operating costs; capital investment components; funding sources; and cashflow statement. A qualified accountant verified that the Proponent had the capacity to deliver their Proposal.
- Should the Proposal progress, the City will be incorporate appropriate safeguards to protect the City's interest in the Heads of Agreement. This will include conditions requiring the Sublessee at the end of the Term or at termination:
 - if required by the City to do so, make good the Premises consistent with the condition as if the applicant obligations had been complied with during the Term; or
 - if required by the City remove any buildings and any services installed by the applicant and return the Premises as a vacant site; or
 - if not required to make good the Premises, vacate the Premises and leave the Premises in a clean and safe condition (subject to fair wear and tear). It is also proposed that the sublease includes a bank guarantee, and a holding company guarantee to ensure the applicant meets all obligations.

City officer comment on the Motion Proposal

The costs incurred following the Council decision to proceed with the Major Land Transaction (post 27 August 2024) are detailed below:

Cost	Actual exclusive of GST	Purpose
Traffic modelling consultants	\$30,416	Traffic modelling for the Mary Street / Leighton Place and Mary Street / Pinjarra Road / Old Coast Road intersections taking into account future growth factors, including allowance for expected traffic volumes from the Commercial Site.
Geotechnical and contamination reporting	\$19,750	Preliminary site geotechnical testing has been completed as part of the due diligence process to inform the feasibility of the Commercial Site.
Coastal Hazard Assessment	\$38,075	The Coastal Hazard Risk Management and Adaptation Plan (CHRMAP) for the Western Foreshore is being progressed and will include adaptation and mitigation recommendations to address predicted erosion and sea level rise over the service life of the assets on the Western Foreshore, including the Commercial Site.

The commitments relating to the Major Land Transaction include:

Cost	Committed exclusive of GST	Purpose
Traffic modelling consultants	\$14,620	Traffic modelling for the Mary Street / Leighton Place and Mary Street / Pinjarra Road / Old Coast Road intersections taking into account future growth factors, including allowance for expected traffic volumes from the Commercial Site.

Re-investment of revenue received from sublease:

- As previously mentioned, it is proposed that all funds received in revenue for the lease of the area will go into a Western Foreshore Reserve that will be established to fund future costs relating to Western Foreshore erosion and inundation prevention works, car parking and intersection works.

City officer recommendation – Motion One:

Council are recommended to acknowledge the motion carried at the Annual General Electors' Meeting, which is presented as Part A. Due to the motion carried at the Annual General Electors' Meeting to rescind and the vote to be taken, this requires the process to be followed set out in the *Local Government Act 1995* and regulations. Further information is provided in the **Major Land Transaction – decision to revoke section of this report.**

Annual General Electors' Meeting Motion Two:

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

Background: Conversations with two Bindjareb Elders who advised that they were either not aware of any consultations or felt that consultation undertaken was inadequate and both Elders were strongly opposed to the proposal to put a venue that sells alcohol on the land.

Motion Two: City officer response

This motion addressed two key points referred to in the motion as a 'proposal'. Additionally, the motion requested that Council acknowledges the Class A status of the land. City officers have now prepared a comment on these points, including the feedback for the Western Foreshore Major Land Transaction community consultation process as presented to Council on 27 August 2024.

- Motion Two 'Proposal': *Due to the failure of the Council to undertake reasonable meaningful and proper consultation and engagement with the local indigenous people and authorised representative organisations and prescribed bodies, including and not limited to processes of consultation set out in City of Mandurah accepted Reconciliation Action Plan and all other consultation obligations at both common, Local, State and Commonwealth law. The vote should be rescinded and only retaken once proper consultation and agreement has been reached and conditions imposed met.***

City of Mandurah response to community concerns relating to consultation and engagement with Aboriginal Elders as provided in the Council Report on 27 August 2024:

Cultural significance of site

- The Western Foreshore Leisure Precinct is located within a registered Aboriginal Cultural Heritage site – Winjan’s Camp (registered Place 3724). The camp itself is located approximately 1km away from the proposed commercial development and is located within Yaburgurt Kaaleepga Reserve. However, it is acknowledged that the proposed development site is close to the shore of the DJILBA (Peel Harvey Estuary) and as such the interface of the development with the DJILBA will be carefully considered

Engagement with Aboriginal Elders

- In the event the Commercial Site progresses, the City is committed to undertaking due diligence for the heritage value of the site and working with the local Elders to achieve a design that respects the Aboriginal and cultural heritage of the site, including seeking the necessary State planning approvals.
- In addition, the Proponent proposed to integrate cultural appreciation practices into design elements and broader engagement activities including:
 - Understanding the Bindjareb history and stories
 - Dual naming
 - Celebrating National Reconciliation Week.
 - Acknowledgement of Country at all events, on website, menus, and other materials.
 - Be an equal opportunity employer.
 - Increase knowledge of Aboriginal culture through ongoing staff training.
 - Incorporate features of Country into landscape and mini golf design

City officer comment on the Motion Proposal

The City has obtained advice from the Department, Planning Lands and Heritage (DPLH) regarding the proposed site and whether there are any obligations under the *Aboriginal Heritage Act 1972* (AHA). The Department has undertaken a review of the Register of Places and Objects and the Aboriginal Heritage Database and advised that the subject site is within the public boundary of an Aboriginal Heritage Registered Site (Winjan’s Camp). It is important to note that for certain Aboriginal heritages sites where there is restricted information, the actual location of the place is not publicly available. In this instance, the exact location of Winjan’s camp is restricted.

The Department has confirmed that the proposed lease area is not within the boundary of Winjan’s Camp and therefore the City is not required to obtain approvals under the AHA in this instance.

Whilst the City is not bound by the consultation process under section 18 of the AHA, the City has implemented a number of measures which are aligned with the principles of the Council Aboriginal Connection to Country (Land) Policy POL-CMR 08 including:

- Requiring the Proponent to undertake their own due diligence of the site (proposed leased area). This will assist to identify known Aboriginal heritage values within publicly accessible regulatory databases, including seeking advice from DPLH. This will enable the Proponent to receive any updated information contained within the Aboriginal Heritage Database.

- The Proponent is required to develop a construction management plan which incorporates measures and protections in the event that Aboriginal heritage (this could include but is not limited to artefacts or burial sites) are discovered during the construction phase. Such measures may include but is not limited to local Aboriginal people representing to undertake monitoring of initial ground disturbing works.
- Proponent has committed to undertaking consultation with Aboriginal Elders including:
 - Understanding the Bindjareb history and stories
 - Dual naming
 - Celebrating National Reconciliation Week.
 - Acknowledgement of Country at all events, on website, menus, and other materials.
 - Be an equal opportunity employer.
 - Increase knowledge of Aboriginal culture through ongoing staff training.
 - Incorporate features of Country into landscape and mini golf design

Informal discussions have been held with some Elders and City officers. Informal discussions will continue to be held and as outlined above all Elders will be invited to discussions with the Proponent as the Project continues.

2. Motion Two Retaining Class A reserve

City of Mandurah response to commercialisation and land use as provided in the Council Report on 27 August 2024:

- The Commercial Site is reserved as Regional Open Space in the Peel Region Scheme, requiring the land use to be consistent with the recreation and cultural opportunities of the Commercial Site and any development of the site needs to ensure a high level of public access.
- The Commercial Site is currently a 'Class A' Crown reserve with management vested to the City of Mandurah. Under the current 'reserve' designation, the City has the power to issue a lease for recreational opportunities and complementary commercial uses. Since 1987, the land comprising the Commercial Site has been used for commercial purposes.
- King Carnival has leased approximately 6,300m² and prior to 2022, a second commercial aquatic operator has leased a further portion of the land (comprising approximately 281m²). The total area for the Proposal is 8,000m², representing a marginal increase to the existing commercial footprint of approximately 6,581m².
- The total area of the Western Foreshore is around 80,000m², including the proposed 8,000m² commercial site. 65% of the commercial area will be utilised for the purposes of the 18-hole mini-golf course, tree canopy, green space and landscaping.

City officer comment on the Motion Proposal

The City acknowledges that Class A reserves afford the greatest degree of protection for reserves of Crown land created under the *Land Administration Act 1997*.

City officer recommendation:

Council is recommended to acknowledge the motion carried at the Annual General Electors' Meeting, which is presented as Part A of the Recommendation.

Major Land Transaction – decision to revoke

The motions carried at the Electors' Meeting are requesting that Council revoke its decision to proceed with the Western Foreshore Commercial Site Major Land Transaction and/or undertake further consultation and that Council retake the vote to proceed with the transaction. The motions carried at the Electors' Meeting do not reflect the procedural requirements for revoking Council decisions as set out in the *Local Government Act 1995* and regulations due to the number of Elected Members that need to support the revocation and the voting requirements.

The Council resolution is set out in two parts:

- Part A – motions carried at the Electors' Meeting requesting that Council acknowledge the motions raised at the Meeting; and
- Part B – motion prepared by City officers, which gives effect to the intent of the motions carried at the meeting (to request that Council revoke the Western Foreshore Commercial Site Major Land Transaction) and is compliant with the procedures in the Act and regulations.

City officers have therefore prepared a motion (Part B) for Council consideration that would give effect to the intent of Electors' Meeting Motion One and Two to revoke Council's previous decision to proceed with the Major Land Transaction but is procedurally compliant.

In accordance with Regulation 10 of the *Local Government (Administration) Regulations 1996* (Regulations) a motion to revoke a decision of Council requires one mover and four seconders for the motion Part B to be heard and for the motion to be passed it requires an absolute majority of Council. The motion, if passed by absolute majority, would result in Council revoking its previous decision to proceed with the Western Foreshore Commercial Site Major Land Transaction.

If the motion fails to obtain the required number of movers and seconders, the motion will lapse and will not be heard. If the motion does not achieve absolute majority the motion will lapse. In either case, the Western Foreshore Major Land Transaction will continue as per Council decision made on 27 August 2024, which would remain in effect.

Legal and Financial Implications

If Council decide to revoke the decision to proceed with the Major Land Transaction made at the Council Meeting of 27 August 2024, Council would be required to do so in accordance with Regulation 10 of the Regulations.

The effect of Regulation 10 in relation to the process of revoking a council decision is summarised below:

- a. A notice of motion to revoke a council decision must be made by one third of council members (i.e. number of offices) inclusive of the mover;
- b. A motion to revoke a decision must be supported by an absolute majority where the decision has been made within the previous 3 months or in any other case by one third of council members inclusive of the mover; and
- c. A decision to revoke a previous decision of council must be made by an absolute majority.

The revocation of a council decision would therefore need to be undertaken in accordance with the procedural requirements set out in Regulation 10, in addition to compliance with the *City of Mandurah Standing Orders Local Law 2016* (Standing Orders).

In accordance with the Standing Orders, Council must not vote on a motion to revoke a previous decision of Council without having considered a statement of impact prepared by or at the direction of the CEO of the legal and financial consequences of the proposed revocation or change.

Below is a summary of the legal and financial implications of not proceeding with the Major Land Transaction:

Legal implications

Following the Council decision to proceed with the Western Foreshore Site Major Land Transaction, the CEO and the Proponent negotiated the Heads of Agreement in good faith. The Heads of Agreement sets out the key terms of the proposed sublease and contractual conditions for both parties prior to the sublease being finalised.

In considering the legal implications, the City officers have assessed whether the City is potentially liable to third parties (including the Proponent) who may have relied on Council's August 2024 resolution and proceeded to incur costs on the basis that the Major Land Transaction was proceeding.

As the Proposal is in its early stages, the Proponent has not incurred significant costs to date and is aware of the necessary stages for approval of the Project including the land excision process in accordance with the *Land Administration Act 1997*. There is limited risk that the City would be liable for costs incurred by the Proponent in the event the Proposal does not proceed.

The project is in its early stages, however as the project progresses the risk of claim increases. To mitigate the risk of any claim, the CEO and the Proponent have entered into negotiations relating to an agreement of key terms, which incorporates the following protections for the City:

- inserts that the "in principle" key terms and conditions of the sublease are indicative only and non-binding and merely constitutes a statement of the parties' mutual intentions;
- expressly contemplates that the City will need to follow a specific process (including the process under section 3.59 of the Act which has been met and 3.58 which is pending) before the City can decide whether or not to proceed with the proposed sublease;
- a provision that makes it clear that there is no obligation on the City to proceed with the proposed transaction or to enter into the sublease;
- the agreement includes a provision (that is binding on both parties) to the effect that a decision by the City to:
 - initiate and progress the request for excision of the Commercial Site from the Reserve and the grant of the Headlease; and
 - to advertise the proposed transaction or proceed with the proposed transaction pursuant to section 3.58 (note section 3.59 of the Act has been satisfied), is not an agreement by the City to enter into or be bound by the sublease;
- the City is under no obligation to dispose of the Commercial Site by sublease to the Proponent unless, and until the City and the Proponent have entered into the sublease; and
- there is no risk to the City (from a statutory compliance perspective) in entering into a preliminary agreement with the Proponent if the preliminary agreement does not impose any binding obligations on the City to enter into the sublease with the Proponent.

To limit this risk, the only binding provisions in the preliminary agreement are those provisions that:

- impose obligations of confidentiality on the City and the Proponent; and
- make it clear that there is no obligation on the City to proceed with the proposed transaction or enter into the sublease and no agreement as to the terms of such sublease unless and until a sublease is executed by the City and the Proponent.

There is a risk for the City, that whilst a formal contract has not been entered into a party who has made pre-contractual representations as to future conduct (that is, that it would proceed to enter into an agreement/lease) may be liable where it departs from those representations and parties who have acted in reliance on those representations incur loss.

Financial implications:

Following the Council decision on 27 August 2024, City officers, in accordance with Council decision, progressed the due diligence stage of the project including:

- Undertaking a Coastal Hazard Risk Management and Adaptation Plan (CHRMAP) for the purposes of understanding the risk associated with the proposed Commercial Site. The CHRMAP is a key plan required by DPLH to progress the land dealings on the Western Foreshore.
- Undertaking a geotechnical assessment within the proposed Commercial Site area.
- Continued consultation with various community groups including Port Mandurah Ratepayer Association in the development of the Western Foreshore Commercial Site Community Consultation Council Policy relating to any requests for extension of operating hours, prior to any works commencing on site.
- Commenced detailed assessment for the local road network improvements including the intersections of Mary Street / Leighton Place and Pinjarra Road / Old Coast Road / Mary Street.
- Engaging with DPLH to finalise procedural elements of the proposal to assist the Department to commence the advertising of the land excision as required under the *Lands Administrative Act 1997*.

Current Liabilities

As outlined previously, since Council's decision to proceed with the Major Land Transaction the City has incurred the following costs, however, the costs incurred for the site assessments, as part of the due diligence process for the feasibility of the Commercial Site, will be utilised for future planning and upgrades on the Western Foreshore:

Cost	Actual exclusive of GST	Purpose
Traffic modelling consultants	\$30,416	In the event the Commercial Site does not proceed this advice will be utilised for future upgrades as required.
Geotechnical and contamination reporting	\$19,750	In the event the Commercial Site does not proceed this advice will be utilised for future upgrades as required.
Coastal Hazard Assessment	\$38,075	In the event the Commercial Site does not proceed this advice will be utilised to inform adaptation and mitigation recommendations to address predicted erosion and sea level rise over the service life of the assets on the Western Foreshore. This will also inform the development of the Estuarine CHRMAP to be commenced in 2025/2026.

The current commitments relating to the Major Land Transaction include:

Cost	Committed exclusive of GST	Purpose
Traffic modelling consultants	\$14,620	Traffic modelling for the Mary Street / Leighton Place and Mary Street / Pinjarra Road / Old Coast Road intersections taking into account future growth factors, including allowance for expected traffic volumes from the Commercial Site.

Loss of revenue

The Proposed Rental Terms (refer Attachment 1.2) will enable the City to receive \$6,197,609.91 in rental income over the first 25-year term.

The Western Foreshore Commercial Site Major Land Transaction proposed that all rent received from the sublessee would be set aside for funding infrastructure components of the Western Foreshore Leisure Precinct which would be more than likely funded from ratepayers if the proposal did not proceed. Local government rates would be received, which would go towards upgrades and maintenance areas of the Western Foreshore Leisure Precinct that could not be funded from the lease revenue.

If there was no commercialisation on the Western Foreshore, the City would undertake improvements to bring the existing site to a standard that is consistent with the Western Foreshore Leisure Precinct, and this would be required to be funded through rates.

The reinstatement of public open space area on the Commercial Site (Kings Carnival) is estimated to cost \$1,260,000.

Community Engagement

The Mandurah Foreshore Focus was prepared in 2007 after consultation with the community. It mentions Precinct 4 (page 8) focus to be:

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

As part of the Mandurah Waterfront Redevelopment Project, significant community engagement was undertaken by the City in 2018 to inform and shape the vision for the City Centre Waterfront, this included the Eastern and Western Foreshore Reserves and included foreshore areas to the north and south of the Bridge, under the Bridge and Hall Park. The community consultation identified the Western Foreshore as under-utilised and in need of revitalisation. Feedback showed that the community valued public open space but also recognised the need for improved amenities and activation of the area. This led to the creation of a plan that includes public recreation areas, enhanced green space, more tree canopy, better access to the waterfront, and carefully integrated commercial elements.

The Community Engagement Report: Western Foreshore Leisure Precinct & Commercial Site Major Land Transaction Business Plan is available via the City of Mandurah website, Agendas and Minutes page under August 2024 Council Meeting. <https://www.mandurah.wa.gov.au/-/media/files/com/city-and-council/council/council-and-committeemeetings/agendas-and-minutes/2024/council/council-meeting-agenda-aug-27---public-submissionselectronic-attachment.pdf>

Statutory Environment

This report is presented in accordance with to section 5.33 of the *Local Government Act 1995*:

- (1) All decisions made at an electors' meeting are to be considered at the next ordinary council meeting or, if that is not practicable –*
- (a) at the first ordinary council meeting after that meetings; or*
 - (b) at a specially meeting called for that purpose, whichever happens first.*
- (2) If at a meeting of the council a local government makes a decision in response to a decision made at an electors' meeting, the reasons for the decision are to be recorded in the minutes of the council meeting.*

Regulation 10 of the Local Government (Administration) Regulations 1996 imposes a number of procedural requirements in relation to the process of revoking a council decision. Regulation 10 provides:

- (1) If a decision has been made at a council or a committee meeting then any motion to revoke or change the decision must be supported —*
- (a) in the case where an attempt to revoke or change the decision had been made within the previous 3 months but had failed, by an absolute majority; or*
 - (b) in any other case, by at least 1/3 of the number of offices (whether vacant or not) of members of the council or committee, inclusive of the mover.*
- (1a) Notice of a motion to revoke or change a decision referred to in subregulation (1) is to be signed by members of the council or committee numbering at least 1/3 of the number of offices (whether vacant or not) of members of the council or committee, inclusive of the mover.*
- (2) If a decision is made at a council or committee meeting, any decision to revoke or change the decision must be made by an absolute majority.*
- (3) This regulation does not apply to the change of a decision unless the effect of the change would be that the decision would be revoked or would become substantially different.*

Policy Implications

Council Aboriginal Connection to Country (Land) Policy POL-CMR 08

Financial Implications

As outlined in the Report.

Economic Implications

The Proponent's proposal provides an opportunity for the City to facilitate a commercial development on the Western Foreshore that will offer significant benefits to the local and regional economy through the delivery of a premier tourism attraction as part of the Western Foreshore Leisure Precinct. A revocation of the decision is likely to have a number of economic effects:

Opportunity costs of not proceeding

State and Federal government guidance highlight that an assessment of the "Opportunity Costs" (or the benefits foregone that result from a decision) should be considered in public policy/resource decision making, to provide a full assessment of the impacts.

In the event Council resolves to revoke the decision to proceed with the Western Foreshore Commercial Site Major Land Transaction, it is unlikely that the benefits to the local community and economy will be realised. The expected benefits to be foregone include:

- Capital investment of \$23-25 million into the City
- The creation of 174 jobs (direct and indirect) during construction and 329 ongoing jobs throughout the economy post construction (direct and indirect), and training opportunities supported by the proponent
- A net increase of 450,000 visitors to Mandurah per annum.

Reputation

Any revocation is also likely to have an adverse effect on the City's reputation as a place to invest by reducing the certainty associated with decisions of Council. Proponents may be less willing to invest the time and resources in preparing bids for future EOIs or pursue opportunities that require City involvement given the heightened levels of risk that would be associated with the reliability of decisions of Council.

Strategic alignment

The scale of the opportunity costs and reputational effects, coupled with the likelihood that the Western Foreshore will remain vacant for an extended period, will likely undermine the City's progress toward achieving the aims of the Strategic Community Plan 2024 – 2044 and Economic Development Strategy, within which it is a key project in the Transform Mandurah portfolio. It is also likely to limit the provision of employment and training opportunities for those outside of the workforce and reduce levels of inward investment.

Environmental Implications

Tree retention

Tree retention will remain a priority in addition to increasing the tree canopy throughout the reserve with additional planting to increase the usability of the area. The City will be conducting a range of environment-related site assessments as part of its due diligence process and in advance of any development application for the site. These assessments will include flora and fauna assessment (including a tree retention plan), arborist report, site contamination report, geotechnical report and coastal risk assessment.

Retention of green space

Due to the planned additional parking requirements to facilitate the Western Foreshore Leisure Precinct, there is an anticipated reduction of approximately 11% of green space of a current area of 59,500 m². The green space refers to the grass area only which is included in the village green space. It is grass only (does not include trees) and it is not the total reserve area. Green Space estimated calculation – based on the Australian parking bay standards which are 2.4 - 2.6m wide and 5.4m long.

The total green space is 39,500m². The proposed car parking is 4,375m². Prior to the Mandurah bridge being constructed there was a significant car park adjacent to the water, between the commercial operator, fire track and the skate park; this area was about 4,230m². Detailed design of the parking would be required. The parking is required in order to provide this additional infrastructure to cater to the increasing use by residents and visitors as a significant public open space in line with the Western Foreshore Leisure Precinct Concept Master Plan and City Centre Master Plan (CCMP). There will be a net increase in tree canopy.

The enhancements to the Precinct will improve the usability of the space for the broader community and visitors. Additional planting of trees will improve the usability of the green space and assist in providing adequate shade for users. The proposed Western Foreshore Commercial Site has been designed to maximise retention of green space, with the 18-hole mini-golf course designed to include landscaping in and around the existing trees on site and will reflect the historic and cultural significance of the site.

Risk Analysis

Council is required to comply with the procedural requirements of the Act, Regulation 10 of the Regulations and the Standing Orders when revoking a decision made by Council. Failure to ensure compliance with the Act, Regulations and Standing Orders will result in the decision not taking effect.

Strategic Implications

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

Economy:

- Local jobs to retain our people and attract skilled workers
- A diversified economy that supports growth sectors
- Well-planned, sustainable urban development
- A thriving city that residents are proud to call home and people want to visit
- A supportive business environment where investment is encouraged, and entrepreneurship prospers
- A highly skilled workforce supported by strong education and training opportunities

Community:

- 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
- Modern health facilities and services that are local, accessible, affordable, and fit for purpose

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
- 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
- A committed, innovative, effective, and values driven Council and workforce.

Conclusion

It is recommended that Council acknowledge the motions carried at the Annual General Electors' Meeting and consider whether Part B is supported and if so voted on in accordance with the Regulations.

NOTE:

- Refer **Attachment 1.1** **Resolution of Council 27 August 2024 (extract of Council Minutes)**
- Refer **Attachment 1.2** **Key Indicative Terms**

RECOMMENDATION

PART A

That Council:

1. Acknowledge Motion One carried at the Annual General Electors' Meeting held on 10 February 2025:

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

2. Acknowledge Motion Two carried at the Annual General Electors' Meeting held on 10 February 2025:

That the Council immediately act in good faith and to enter meaningful and proper consultation with the local indigenous people and associated authorised prescribed bodies.

That the Council acknowledge and respect the A Class Reserve for the purpose of recreation under Management Order and Council's obligations to act in the best interest of the whole of the community and the community right and entitlement to access and enjoyment of the whole of that reserve without exclusion.

PART B

Mover:

Seconder One:

Seconder Two:

Seconder Three:

Seconder Four:

That Council:

1. Note the legal and financial implications as set out in this Report.
2. Revokes the decision of Council made at its meeting of 27 August 2024 Minute Number G.11/08/24 to proceed with the Western Foreshore Commercial Site Major Land Transaction as per Attachment 1.1*

ABSOLUTE MAJORITY REQUIRED

Council Resolution**MOTION****Moved: Mayor Williams****Seconded: Cr S Wright**

1. **Receives:**
 - a. the Western Foreshore Commercial Site Major Land Transaction Business Plan contained in Attachment 1.1;
 - b. the Community Engagement Report: Western Foreshore Leisure Precinct and Commercial Site Major Land Transaction Business Plan contained in Attachment 1.2;
 - c. Public Submissions made on the Western Foreshore Major Land Transaction Business Plan contained in Attachment 1.3;
 - d. City of Mandurah comments on the Submission Themes in Attachment 1.4; and
 - e. the Key Indicative Terms in Attachment 1.5.
2. **Following consideration of the Public Submissions received for the Western Foreshore Major Land Transaction Business Plan, note that the following amendment has been made to the Key Terms set out in Attachment 1.5:***
 - a. Removal of the opening hours two year review period requiring the closure of the venue at 10pm.
3. **Having considered the Public Submissions, proceed with the Major Land Transaction as proposed in the Western Foreshore Commercial Site Major Land Transaction Business Plan as per Attachment 1.1, in accordance with the Key Indicative Terms included in Attachment 1.5 and the proposed Heads of Agreement with Left Coast Leisure Group Pty Ltd pursuant to section 3.59 (5) of the Local Government Act 1995, and approves the Chief Executive Officer to finalise the Heads of Agreement with Left Coast Leisure Group Pty Ltd and commence negotiations with the State Government in relation to a Headlease and Sublease for the Commercial Site.***
4. **Authorises the Mayor and Chief Executive Officer to execute the Heads of Agreement with Left Coast Leisure Group Pty Ltd once finalised on terms acceptable to the Chief Executive Officer.**
5. **Notes that before the City can enter into a Sublease with Left Coast Leisure Group Pty Ltd the City of Mandurah must give a local public notice in accordance with section 3.58(3) of the Local Government Act 1995 and Council must consider any submissions received and decide to enter into that Sublease.**
6. **Notes that entry into the Sublease, as proposed in the Western Foreshore Commercial Site Major Land Transaction Business Plan and the Key Indicative Terms, is also subject to the prior satisfaction of additional stages under the Land Administration Act 1997 including:**

- a) Both Houses of Parliament approving the excision of the Commercial Site from the Class A Reserve;
 - b) The Department of Planning, Lands and Heritage approving the grant of the headlease of the Commercial Site on terms acceptable to the City including a peppercorn rent and a term of 65 years; and
 - c) The Minister for Lands approving the terms of the Sublease to the Proponent.
7. Requests the Chief Executive Officer to present to Elected Members the design, costings and timetable for the local road network improvements including the intersections of Mary Street / Leighton Place and Pinjarra Road / Old Coast Road / Mary Street by June 2025.
8. Requests the Chief Executive Officer to present to Council for consideration a Western Foreshore Commercial Site Community Consultation Council Policy relating to any requests for extension of operating hours, prior to any works commencing on site.

ABSOLUTE MAJORITY REQUIRED

CARRIED: 9/4

FOR: Mayor R Williams, Cr S Wright, Cr D Wilkins, Cr B Pond, Cr J Smith, Cr A Kearns, Cr C Knight, Cr P Jackson, Cr P Rogers

AGAINST: Cr J Cumberworth, Cr R Burns, Cr D Schumacher, Cr A Zilani

KEY INDICATIVE TERMS

A summary of the key sublease terms is set out below. Noting this is not intended to be an exhaustive list of all terms to be included in the head lease and sublease.

Headlessor	State of Western Australia
Sublessor	City of Mandurah
Sublessee	Left Coast Leisure Group Pty Ltd ABN 38 677 054 296 ACN 677 054 296
Permitted Purpose	<ul style="list-style-type: none"> • Licenced Restaurant and Microbrewery • 18-hole Mini Golf Course and Café • Chocolate Production and Retail
Land	<p>A proposed Commercial Site (having an area of approximately 8,000m²) known as the Western Foreshore Commercial Site (Commercial Site) created from the land comprising Reserve 27581 and otherwise known as Hall Park (Reserve) which currently comprises:</p> <ul style="list-style-type: none"> • Lot 1561 on Deposited Plan 209268 in Certificate of Crown Land Title Volume LR3014 Folio 635; and • Lot 500 on Deposited Plan 404353 in Certificate of Crown Land Title Volume LR3165 Folio 486. <p>The Commercial Site will have its own certificate of Crown land title if its excision from the Reserve is approved.</p> <p>The Commercial Site is that portion of the Reserve identified as the "Proposed Leasehold Site" and outlined with a black dashed line in plan at Figure 1.</p>
Premises	8,000m ²
Term	<p>25 years, less one day</p> <p>The Sublessor and Sublessee acknowledge and agree that the final Term is dependent upon the term granted under the Headlease and the Term (including any further terms) must be less than the term of the Headlease.</p>
Further Term	<p>First further term of 25 years less one day. Second further term of 15 years less one day.</p> <p>The Sublessor and Sublessee acknowledge and agree that the number and length of the further terms is dependent upon the term granted under the Headlease.</p>

<p>Permitted Use</p>	<ul style="list-style-type: none"> • Restaurant and Microbrewery • 18-hole Mini Golf Course and Café • Chocolate Production and Retail
<p>Rent</p>	<p>Payable by monthly instalments in advance:</p> <p>Year 1 \$1.00 plus GST (construction phase) Year 2 \$1.00 plus GST (construction phase) Year 3 \$103,350 plus GST Year 4 \$155,150 plus GST Year 5 \$218,488 plus GST Year 6 \$227,588 plus GST Year 7 \$234,575 plus GST Year 8 onwards: previous year's Rent as adjusted in accordance with this Sublease.</p> <p>The Rent following any rent review must not be less than the Rent payable immediately before the relevant Rent Review Date.</p> <p>In this item, Rent Review Date means each and every date specified in the below.</p>
<p>Rent Reviews</p>	<p>The rent will be reviewed in accordance with an agreed formula contained in the sublease reflecting CPI on each and every anniversary of the Commencement Date of the Sublease other than a Market Rent Review Date and the first, second, third, fourth, fifth and sixth anniversaries of the Commencement Date of the Sublease.</p> <p>The rent will be subject to market reviews on each Market Rent Review Date (with the first Market Rent Review Date being the seventh anniversary of the Commencement Date and each subsequent Market Rent Review Date being every 5 years thereafter.</p> <p>Term Rent Review Dates</p> <p>CPI Rent Review Dates</p> <p>Each and every anniversary of the Commencement Date during the Term other than a Market Rent Review Date and the first, second, third, fourth, fifth and sixth anniversaries of the Commencement Date.</p> <p>Fixed Increase Rent Review Dates</p> <p>Not applicable.</p> <p>Market Rent Review Dates</p> <p>Seventh anniversary of the Commencement Date.</p>

	<p>Twelfth anniversary of the Commencement Date.</p> <p>Seventeenth anniversary of the Commencement Date.</p> <p>Twenty second anniversary of the Commencement Date.</p> <p>First Further Term Rent Review Dates</p> <p>CPI Rent Review Dates</p> <p>Each and every anniversary of the Commencement Date during the First Further Term other than a Market Rent Review Date.</p> <p>Fixed Increase Rent Review Dates</p> <p>Not applicable.</p> <p>Market Rent Review Dates</p> <p>Twenty seventh anniversary of the Commencement Date.</p> <p>Thirty second anniversary of the Commencement Date.</p> <p>Thirty seventh anniversary of the Commencement Date.</p> <p>Forty second anniversary of the Commencement Date.</p> <p>Forty seventh anniversary of the Commencement Date.</p> <p>Second Further Term Rent Review Dates</p> <p>CPI Rent Review Dates</p> <p>Each and every anniversary of the Commencement Date during the Second Further Term other than a Market Rent Review Date.</p> <p>Fixed Increase Rent Review Dates</p> <p>No applicable</p> <p>Market Rent Review Dates</p> <p>Fifty second anniversary of the Commencement Date.</p> <p>Fifty seventh anniversary of the Commencement Date.</p> <p>Sixty second anniversary of the Commencement Date</p>
--	---

Commencement Date	The date when the last of the conditions precedent is satisfied or waived.
Insurance	The sublessee is responsible for: <ul style="list-style-type: none"> • Building Insurance • Public Liability
Rates, Taxes & Outgoings	The Sublessee must pay all rates, taxes , levies, charges and outgoings that are attributable to the Premises as if the Sublessee is the owner of the Premises.
Construction	Construction costs for the development on the Commercial Site are the responsibility of the Sublessee.
Maintenance	The Sublessee is responsible for all repairs and maintenance to keep the Premises in good and safe repair and condition including all structural and capital repairs to all buildings on the Premises
Opening Hours	<p>Trade is permitted 7 days per week.</p> <p><u>Licenced Restaurant and Microbrewery</u></p> <p>10 am to 10 pm</p> <p>Conditions attaching to Licenced Restaurant & Microbrewery:</p> <p>ANZAC Day opening times for the Licenced Restaurant & Microbrewery must not be before 1pm unless approved by the Sublessor.</p> <p>The Sublessor will have discretion to extend operating for special events and permanently in the future at the request of the Sublessee.</p> <p>Any consultation and statutory approvals with RGL for one off or permanent requests to extend trading times will be at the cost of the Sublessee.</p> <p><u>Café</u></p> <p>6 am to 9 pm</p> <p><u>Chocolate Production and Retail</u></p> <p>7 am to 9 pm</p> <p><u>Mini Golf</u></p> <p>7 am to 9 pm</p>

	Opening times can be modified with the approval of the Sublessor.
Liquor Licence	Security is required as part of the Liquor Licence in accordance with the Department of Local Government, Sport and Cultural Industries Policy Safety and Security Licenced Premises.
Stages for completion	The development is required in two stages comprising: Stage 1: Licenced Restaurant and Microbrewery, 18-hole Mini Golf Course and Café Stage 2: Chocolate Production and Retail.
TAFE Placement	Prior to commencing the development, the Sublessee acting in good faith will attempt to enter into an agreement with the South Metropolitan TAFE in which the Sublessee agrees to participate in and support opportunities for work placement, work experience and graduate programs for hospitality students at the South Metropolitan TAFE Mandurah campus.
City's contribution to infrastructure adjacent to the Premises	
Carparking Works	The City will carry out carparking works on land adjacent to the Premises. The cost of these carparking works is estimated by the City to be \$850,000. Noting the parking is available for public use and the Proponent will have no exclusivity over this parking.

Proposed New Reserve

Existing Reserves

RESERVE 27581
CLASS 'A'

LOT 1561 (DP209268): 1.6186ha
LOT 500 (DP404353): 5.2448ha

TOTAL AREA: 6.8634ha

Proposed Leasehold Site

TOTAL AREA: 8000m²

ACTIVITY AREAS

-
- Licensed Restaurant & Microbrewery* 2500m²
- Mini Golf Cafe / Clubhouse* 350m²
- Chocolate Factory* 450m²
- Mini Golf Course* 4700m²

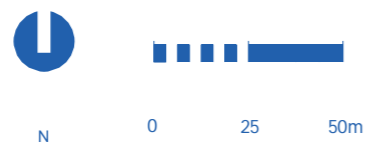
Proposed Reserve

TOTAL AREA: 6.0634ha

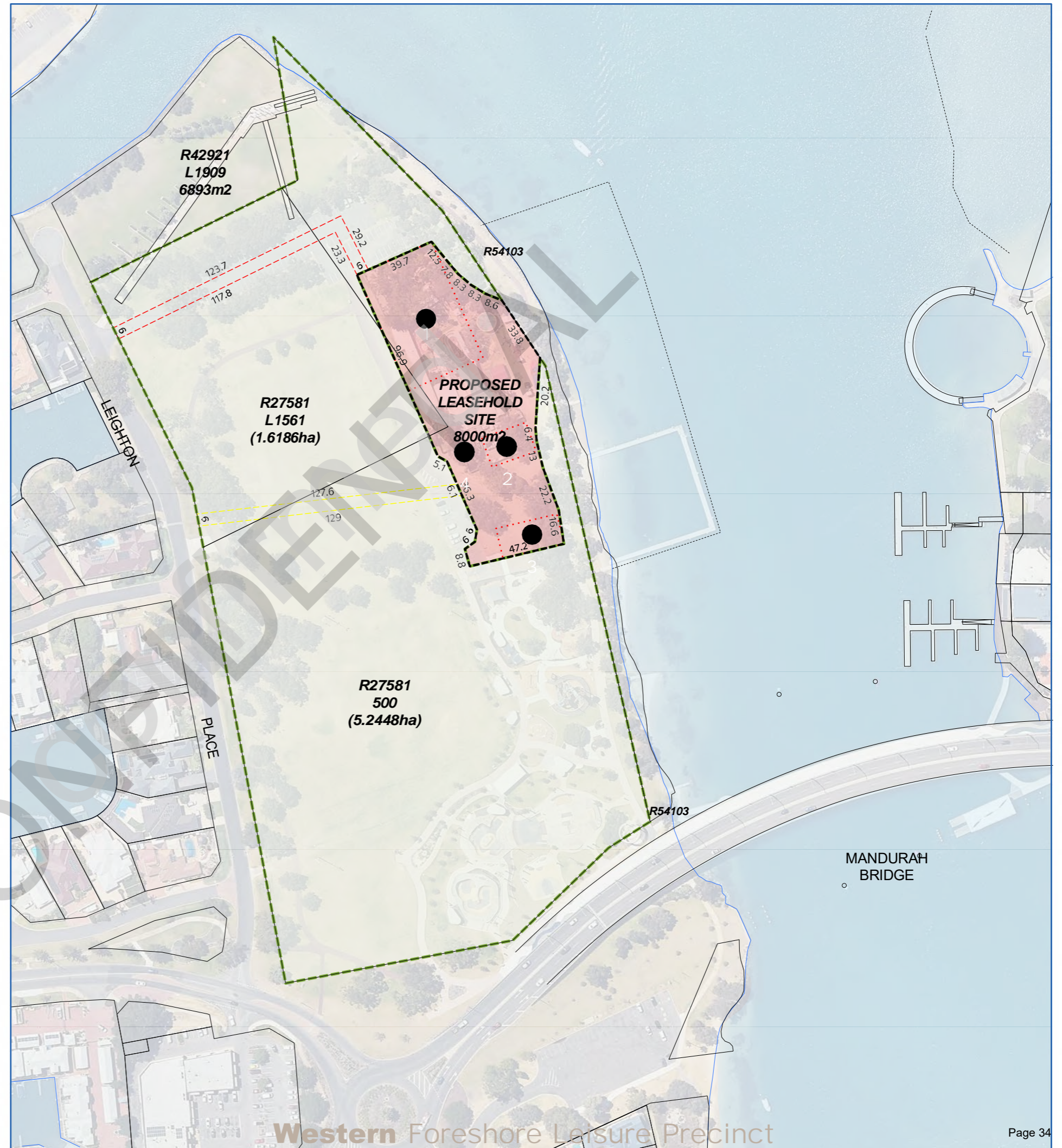
EASEMENTS

- Access Easement; 6m width;* 880m²
- Service Easement; 6m width;* 725m²
Final Details Subject to Design

Site Area and Final Boundaries Subject to Detailed Design and Survey



24 May 2024 | 21/CCMP/005E_rev3 | 1:2000 @ A3



2	SUBJECT:	Appointment of Electoral Commissioner to Conduct 2025 Ordinary Election
	DIRECTOR:	Business Services
	MEETING:	Council Meeting
	MEETING DATE:	25 February 2025

Summary

The next local government ordinary election will be held on 18 October 2025.

The Western Australian Electoral Commissioner has been appointed by Council to be responsible for the conduct of City of Mandurah elections and polls via the Postal voting method since 2001. These elections have been conducted efficiently, achieving a high level of voter participation. The most recent appointment expired at the 2023 Ordinary Election.

Council is requested to resolve in accordance with section 4.61(2) of the *Local Government Act 1995* (the Act), that the election be conducted as a Postal election and in accordance with section 4.20(4) of the Act and declare the Western Australian Electoral Commissioner be responsible for the conduct of the City of Mandurah 2025 Ordinary Election.

Council is also requested to note the proposed cost estimate for the conduct of the 2025 Ordinary Election (Attachment 2.1).

Disclosure of Interest

Nil

Previous Relevant Documentation

- G.18/1/19 29 January 2019 Appointment of Electoral Commissioner to Conduct Elections
- G.44/12/11 14 December 2011 Appointment of Electoral Commissioner to conduct elections
- G.42/7/06 18 July 2006 Elected Member vacancy Coastal Ward – extraordinary election

Background

At its meeting of 29 January 2019, Council declared the Western Australian Electoral Commissioner responsible for the conduct of all elections or polls held up to and including the 2023 Ordinary Election. This term has now expired.

Amendments to the Act enacted in July 2023 have discontinued the allowance of long-term agreements between local governments and the Western Australian Electoral Commissioner.

Comment

For the 2023 Ordinary Election it should be noted that 124 out of 139 Western Australian Local Governments engaged the WAEC to conduct its election.

In accordance with Section 4.20(4) of the Act, the CEO has obtained the proposed written agreement of the Western Australian Electoral Commissioner (Attachment 2.2) to conduct the 2025 Ordinary Election.

It is now recommended that Council declare the Western Australian Electoral Commissioner to be responsible for the conduct of the 2025 Ordinary Election (together with any other elections or polls which may be required) and that the method of conducting elections will be as a Postal election. It should be noted that the 2025 Ordinary Election is also a Mayoral election.

The Western Australian Electoral Commission (WAEC) has provided an estimated cost for conduct of the 2025 Ordinary Election of \$404,451 (ex GST) (Attachment 2.1). This cost has been based on the following assumptions:

- The method of election will be Postal;
- 6 Councillor(s) and 1 Mayor vacancies;
- 74,000 electors;
- response rate of approximately 35%;
- appointment of a local Returning Officer; and
- count to be conducted at a City building using CountWA.

An alternative option is for the City to conduct the election process; however, this is not recommended due to resource constraints and the oversight and management of risks associated with the election process.

In accordance with section 4.61(1) of the Act, Council has the option to hold an in-person election. However, it is unlikely that WAEC would support holding an in-person election due to substantial resource burden. Advice from WAEC has indicated that they would only be willing to support in-person elections only in areas where there is a small and dispersed population which makes Postal voting difficult or ineffective. It should be noted that the 2023 Ordinary Election report states that, in the Commission's opinion, in-person elections deliver disappointing elector turnout figures, when compared to Postal voting.

Consultation

Western Australian Electoral Commission.

Statutory Environment

Local Government Act 1995

Part 4 Division 7 s4.20 CEO to be returning officer unless other arrangements made

- (4) *A local government may, having first obtained the written agreement of the Electoral Commissioner, declare* the Electoral Commissioner to be responsible for the conduct of an election, or all elections conducted within a particular period of time, and, if such a declaration is made, the Electoral Commissioner is to appoint a person to be the returning officer of the local government for the election or elections.*

** Absolute majority required.*

Part 4 Division 9 s4.61 Choice of methods of conducting elections

- (1) *The election can be conducted as a —*
postal election *which is an election at which the method of casting votes is by posting or delivering them to an electoral officer on or before election day; or*
voting in person election *which is an election at which the principal method of casting votes is by voting in person on election day but at which votes can also be cast in person before election day, or posted or delivered, in accordance with regulations.*

- (2) *The local government may decide* to conduct the election as a postal election.*
** Absolute majority required.*
- (4) *A decision under subsection (2) has no effect unless it is made after a declaration is made under section 4.20(4) that the Electoral Commissioner is to be responsible for the conduct of the election or in conjunction with such a declaration.*
- (7) *Unless a resolution under subsection (2) has effect, the election is to be conducted as a voting in person election.*

While elections will be impacted by the recent *Local Government Amendment Act 2024*, these amendments will not impact on a decision to declare the Western Australian Electoral Commissioner responsible for conduct of the 2025 Ordinary Election.

Policy Implications

Caretaker Period Policy POL-GVN 06.

Financial Implications

The WAEC have indicated that the cost for the 2025 Ordinary Election will be approximately \$404,451 (ex GST) and has been included in the 2025/26 Budget.

Economic Implications

N/A.

Environmental Implications

Nil.

Risk Analysis

The conduct of an Ordinary Election is very complex and time consuming and the City is not resourced to deliver which may increase the likelihood of an error or non-compliance occurring.

A decision made to conduct an in-person election without the Western Australian Electoral Commission being responsible for the conduct of the election would mean a significant workload increase for City officers and most notably for the CEO in taking on the role as Returning Officer.

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

Council is requested to decide to conduct the 2025 Ordinary Election as a Postal election.

Council is also requested to appoint the Western Australian Electoral Commissioner to conduct the 2025 Ordinary Election.

NOTE:

- Refer **Attachment 2.1** **Western Australian Electoral Commissioner Cost Estimate**
- Refer **Attachment 2.2** **Western Australian Electoral Commissioner Written Agreement: 2025 Local Government Ordinary Election**

RECOMMENDATION

That Council:

1. Declare, in accordance with section 4.20(4) of the *Local Government Act 1995*, the Western Australian Electoral Commissioner to be responsible for the conduct of the 2025 Ordinary Election, together with any other elections or polls which may be required*.
2. Decide, in accordance with section 4.61(2) of the *Local Government Act 1995* that the method of conducting elections will be as a Postal election*.
3. Note that cost estimate provided by the Western Australian Electoral Commission, for conduct of the 2025 Ordinary Election as per Attachment 2.1.

ABSOLUTE MAJORITY REQUIRED



WESTERN AUSTRALIAN
Electoral Commission

Ms Casey Mihovilovich
Chief Executive Officer
City of Mandurah
PO Box 210
MANDURAH WA 6210

Dear Ms Mihovilovich,

Cost Estimate Letter: 2025 Local Government Ordinary Election

As you are aware, the next local government ordinary election will be held on 18 October 2025. This letter is your Cost Estimate for the Western Australian Electoral Commission to conduct your election, should you proceed with making a declaration under the *Local Government Act 1995* for us to do so.

Cost Estimate

The Commission has estimated the cost to conduct your Council's election in 2025 as a postal election at approximately \$404,451 (ex GST).

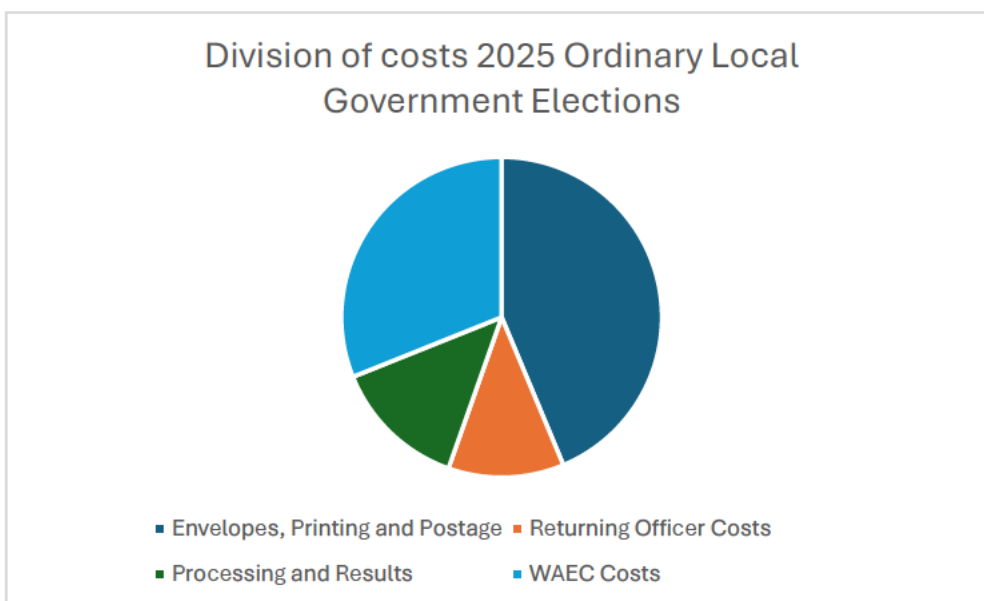
This cost has been based on the following assumptions:

- The method of election will be postal;
- 6 Councillor(s) and 1 Mayor vacancies;
- 74000 electors;
- response rate of approximately 35%
- appointment of a local Returning Officer; and
- count to be conducted at your office using CountWA.

If any of these assumptions are not correct, please contact us and we can provide a new cost estimate.

Cost Methodology

To provide your estimate, the Commission has estimated the costs of all aspects of the election, from supply of materials to staffing costs. For the 2025 Local Government elections, we have applied the following apportionment across the State:



For individual local Governments the exact apportionment of costs may differ slightly from the above, as the cost categories are determined by applying the following variables:

- Envelopes, Printing and Postage, and WAEC Costs are determined by the number of electors in your Local Government;
- Processing and Results is determined by the expected response rate for your election; and
- Returning Officer Costs are determined by the complexity of the election for the Returning Officer; we classify Local Governments into bands depending on a number of factors including number of Wards, number of vacancies and the number of candidates, and then we pay our Returning Officers a rate which reflects this band.

Estimated Cost of 2025 Local Government Elections

The Commission estimates that the total cost of conducting the Local Government Elections across Western Australia in 2025 will increase by \$1.3 million, compared to 2023. The key drivers for this cost increase are as follows:

- a 45% cost increase from Australia Post, comprising of a 25% increase which came into effect in March 2024, and an additional 20% proposed increase currently being considered by the Australian Competition and Consumer Commission, which if approved will take effect in July 2025; and
- a 9% increase in the salaries paid to Returning Officers as required by the Public Sector CSA Agreement 2024.

Variations to the final costs for your Council

In accordance with the *Local Government (Elections) Regulations 1997*, the Commission conducts elections on the basis of full accrual cost recovery. This means that should the actual costs incurred to conduct the election be less or greater than what we have estimated, the final cost may differ from the cost estimate you have been provided.

Whilst we aim to keep additional costs at a minimum wherever possible, the following are examples of where cost increases may arise:

- If a Returning Officer is selected that is not local to your area;
- If you elect for Australia Post Priority Service for the lodgement of your election package;
- If casual staff are required for the issuing of Replacement Election Packages;
- If casual staff are required to assist the Returning Officer on election day or night; or
- Unanticipated cost increases from our suppliers.

We will endeavour to keep you informed of any unanticipated cost increases as they are incurred during the election.

Service Commitment

The Commission is committed to conducting elections impartially, effectively, efficiently and professionally. Following each election event, we review our performance and identify ways to improve our service delivery.

The Commission acknowledges that during the 2023 Local Government Ordinary Elections, the results for many Local Governments were delayed. Since this time we have improved our Count Processes, and as demonstrated through extraordinary elections conducted in 2024, we are now able to finalise our results more quickly whilst still retaining accuracy and integrity.

If you have any suggestions for improvements we can make to deliver your election, your feedback is welcome at all times.

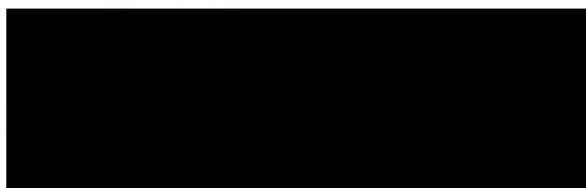
Next Steps

Should you wish to accept this cost estimate and proceed with the Electoral Commission undertaking this election, there are specific steps that must be taken under the *Local Government Act 1995*. These steps are summarised in the attached flow chart (Attachment A).

As outlined in the flow chart, if you accept this Cost Estimate then please advise of us this in writing, so that we can issue a Written Agreement letter. Both the Cost Estimate letter, and the Written Agreement letter then need to be taken to Council for a decision.

If you have any queries, please contact lgelections@waec.wa.gov.au .

Yours sincerely,



Robert Kennedy
ELECTORAL COMMISSIONER

12 December 2024



Ms Casey Mihovilovich
Chief Executive Officer
City of Mandurah
PO Box 210
MANDURAH WA 6210

Dear Ms Mihovilovich,

Written Agreement: 2025 Local Government Ordinary Election

I refer to your correspondence dated 10 January 2025 in which you accept the Western Australian Electoral Commission's Cost Estimate for the 2025 Local Government Ordinary Election, as outlined in my letter to you dated 12 December 2024 (the Cost Estimates Letter).

This letter is my written agreement to be responsible for the conduct of the local government ordinary election for the City of Mandurah. In order to finalise this agreement, you are required under *the Local Government Act 1995* to submit the following motions to Council for a postal election:

1. declare, in accordance with section 4.20(4) of the Local Government Act 1995, the Electoral Commissioner to be responsible for the conduct of the 2025 ordinary election, together with any other elections or polls which may be required;
2. decide, in accordance with section 4.61(2) of the *Local Government Act 1995* that the method of conducting the election will be as a Postal election.

Please note that:

- the above motion/s must be presented to Council as drafted and cannot be amended in any way;
- both the Cost Estimates Letter, and this Written Agreement Letter should be attached to the item for Council consideration; and
- the above motion/s must be passed by an absolute majority.

Once the Council passes the above mentioned motion/s, please forward confirmation to the Commission to the email address below. The Commission can then proceed with arrangements for your ordinary election.

If you have any queries, please contact lgelections@waec.wa.gov.au.

Yours sincerely,



Robert Kennedy
ELECTORAL COMMISSIONER

9 January 2025

3 **SUBJECT:** Financial Report December 2024
DIRECTOR: Business Services
MEETING: Council Meeting
MEETING DATE: 25 February 2025

Summary

The Financial Report for December 2024 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 December 2024 shows an actual surplus for this period of \$58.2 million. This is considered a reasonable surplus at the current point in time and is sufficient to meet the City's obligations up to 30 June 2025.

In the month of July, the City issues invoices for Rates and Refuse, leading to a substantial surplus at the beginning of the financial year. However, as the year progresses, this surplus gradually diminishes due to the City's budgetary expenditures. The Financial Report for December 2024 shows that as of December 2024, \$72.0 million (71.2%) of the rates have been received.

A summary of the financial position for December 2024 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)	600	600	754	154	26%
Revenue					
Revenue from operating activities	144,301	130,424	130,651	228	0%
Capital revenue, grants and Contribution	28,201	14,100	6,924	(7,176)	-51%
	172,502	144,524	137,576	(6,949)	
Expenditure					
Operating Expenditure	(165,274)	(82,559)	(78,046)	4,513	-5%
Capital Expenditure	(55,696)	(27,727)	(18,357)	9,370	-34%
	(220,970)	(110,286)	(96,403)	13,883	

Non-cash amounts excluded from operating activities	35,443	17,722	18,024	303	2%
Non-cash amounts excluded from investing activities	(2,326)	(2,326)	(3,493)	(1,167)	50%
Other Capital Movements	14,252	2,193	1,760	(433)	-20%
Closing Funding Surplus / (Deficit)	(499)	52,427	58,218	5,791	11%

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	8,861	9,474	Additional funds have been approved. The project completion date is expected to be March 2025	<i>Parks</i>	Project status: <u>Estuary Pool</u> Completed <u>Eastern Foreshore South</u> – Reserve Area Completed <u>Toilet Block</u> Completed except for the public art component. Public Artist selection has been completed. <u>Eastern Foreshore North and Central</u> Works commenced on 4 June 2024 and are expected to be completed by March 2025. The project is progressing well and is on schedule.
Dawesville Channel SE Foreshore Upgrade	1,563	1,965	The project is expected to commence in November.	<i>Parks</i>	Project status: Design completed. Construction has commenced, and stages 1 & 2 are expected to be completed by June 2025.
Coodanup Foreshore	232	1,230	Stages 1 and 2 are complete. Stage 3 completion is expected to commence in March 2025. Current budget is sufficient for project deliverables.	<i>Parks</i>	Project status: Stages 1 and 2 were completed in December 2023. Stage 3 -Traditional owner's approval has been granted for works along the foreshore. Landscape construction works are expected to commence in March 2025.

RC Peel Street Stage 4	1,652	2,666	<p>The project is practically completed and Peel Street opened for traffic on the 6 September 2024.</p> <p>The project is tracking on budget.</p>	<i>Roads</i>	<p>Project status: Construction has been completed. Peel Street was fully opened to traffic on 6 September 2024.</p>
Dawesville Community Centre	5,816	7,747	<p>An increase in State Government project funding has been approved.</p> <p>It is noted that the committed funds include the full contract value and the necessary budgeted funds to complete the project will be allocated under the 2024/2025 budget.</p> <p>The project completion date is expected to be mid 2025.</p>	<i>Buildings</i>	<p>Project status: Works are progressing on schedule. The expected project completion date is mid 2025.</p>
Pinjarra Road (Foulkes Pl to Sutton St)	1,293	3,168	<p>The project commenced in September 2024.</p>	<i>Roads</i>	<p>Project status: Construction has commenced and is currently on schedule. The expected project completion date is June 2025.</p>
Yalgorup National Park	158	2,053	<p>The Yalgorup National Park project is a 10-year economic and tourism initiative.</p> <p>The Quail Road extension construction is planned to commence in March 2025.</p>	<i>Roads</i>	<p>Project status: Quail road design is being finalised following the Department of Biodiversity, Conservation, and Attractions (DBCA) and adjacent landowner consultation. Environmental applications are being prepared for submission following the completion of the road design.</p>

Statutory Environment

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

Policy Implications

Nil

Financial Implications

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

Economic Implications

Nil

Environmental Implications

Nil

Risk Analysis

The Financial Report and its attachments is 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

2024/25 Budget Variations

Nil

Conclusion

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

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

NOTE:

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

RECOMMENDATION

That Council:

- 1 Receives the Financial Report for December 2024 as detailed in Attachment 3.1 of the report.**
- 2 Receives the Schedule of Accounts for the following amounts as detailed in Attachment 3.2 of the report:**

Total Municipal Fund	\$ 13,207,089.83
Total Trust Fund	\$ <u>0.00</u>
	\$ <u>13,207,089.83</u>

****ABSOLUTE MAJORITY REQUIRED****

Monthly Financial Report

December 2024





City of Mandurah

December 2024

\$499K ▼

Estimated surplus/deficit at 30 June 2025 with proposed budget amendments

\$58.2M ▼

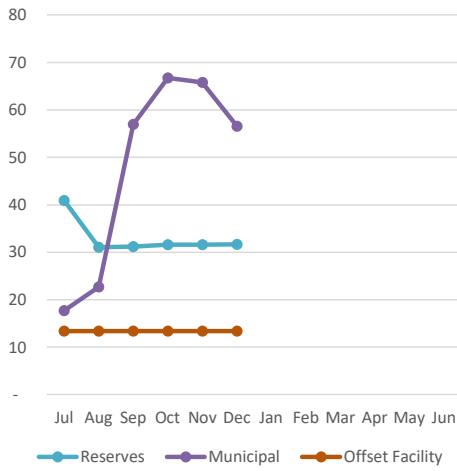
Year to Date Actual Surplus

Executive Summary

- Actual Rates Raised \$97.5M
- Actual Rates Received \$72M (71.2% collected)
- Actual Operating Revenue \$130.7M
- Actual Capital Revenue \$6.1M
- Actual Operating Expenditure \$78M
- Actual Capital Expenditure \$18.4M
- Actual Proceeds from Sale of Assets \$794K

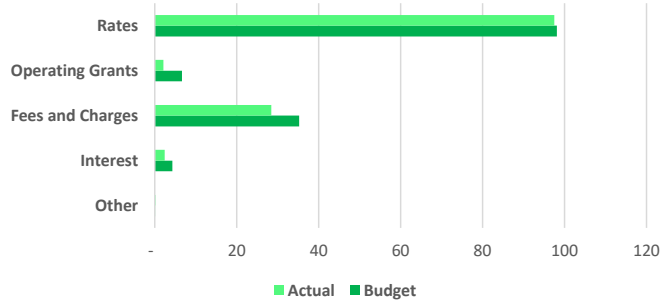
Investments

\$ Millions



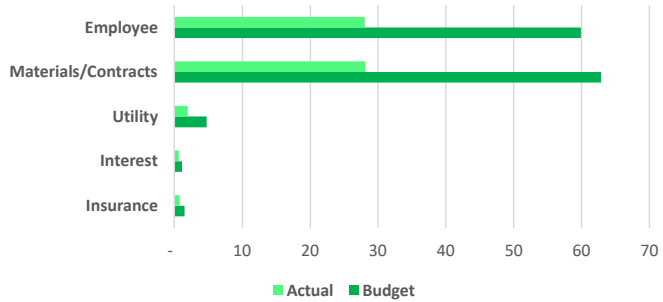
Year to Date Revenue Actuals Compared to Annual Budget

\$ Millions

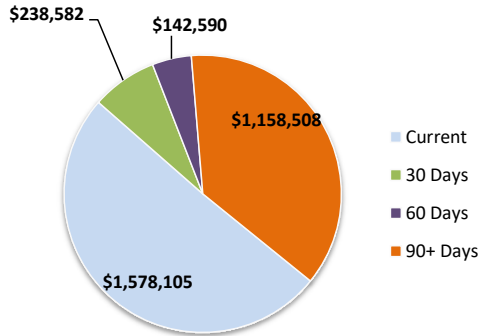


Year to Date Expenditure Actuals Compared to Annual Budget

\$ Millions



Sundry Debtors Outstanding



Rates Outstanding

- 114 Properties with >\$10K outstanding ▼
- 765 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

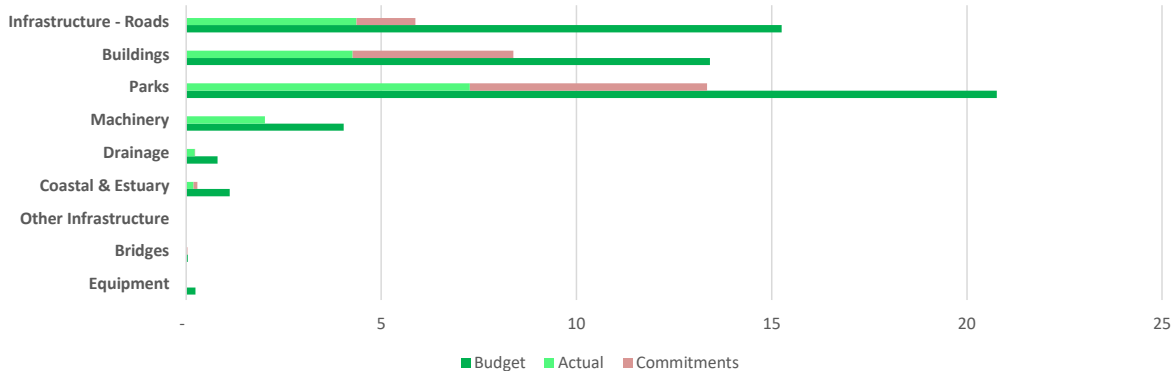
31.16% Grants received - Accrual Basis

Tenders - December 2024

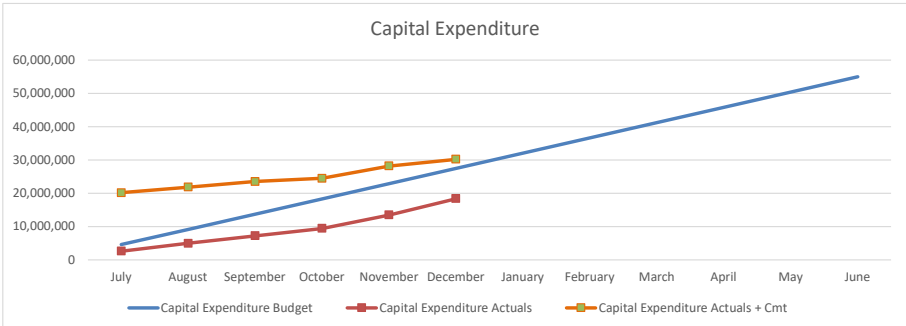
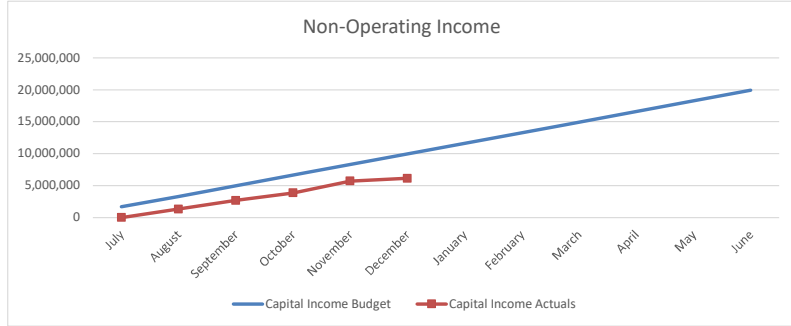
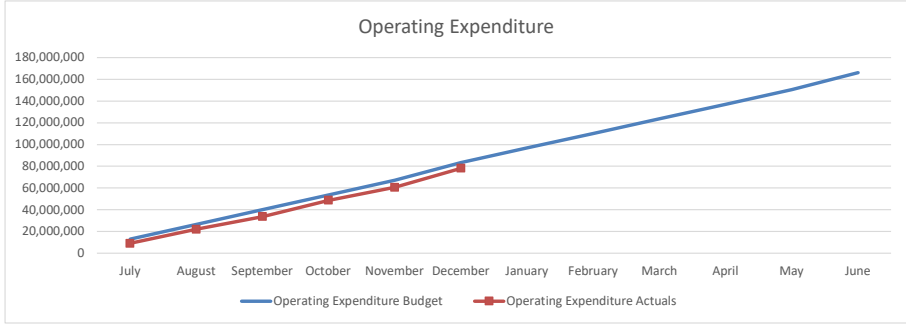
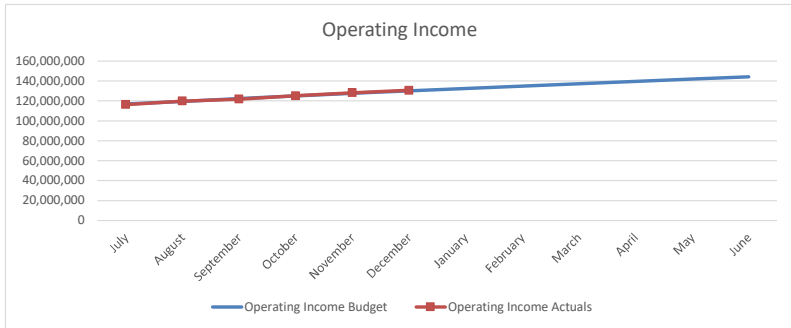
3 Tenders accepted/rejected during the month through CEO delegation

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 December 2024

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STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2024

BY NATURE OR TYPE

	Ref Note	Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening Funding Surplus / (Deficit)		600,000	600,000	754,197	154,197	25.70%	
Revenue from operating activities							
Rates		98,083,897	97,633,897	97,491,634	(142,263)	(0.15%)	
Operating grants, subsidies and contributions		6,644,043	3,324,688	2,055,882	(1,268,806)	(38.16%)	▼
Fees and charges		35,192,243	27,274,834	28,388,537	1,113,703	4.08%	
Interest earnings		4,301,430	2,150,715	2,413,394	262,679	12.21%	▲
Other revenue		79,170	39,585	151,628	112,043	283.04%	▲
Profit on disposal of assets		-	-	150,422	150,422	100.00%	▲
		144,300,783	130,423,719	130,651,497	227,778	0.17%	
Expenditure from operating activities							
Employee costs		(59,869,000)	(29,176,847)	(28,033,958)	1,142,889	3.92%	
Materials and contracts		(62,859,717)	(32,109,720)	(28,125,840)	3,983,880	12.41%	▲
Utility charges		(4,740,088)	(2,370,043)	(1,965,069)	404,974	17.09%	▲
Depreciation on non-current assets		(35,205,988)	(17,602,994)	(18,308,099)	(705,105)	(4.01%)	
Interest expenses		(1,122,702)	(561,351)	(617,444)	(56,093)	(9.99%)	
Insurance expenses		(1,476,656)	(738,327)	(785,733)	(47,406)	(6.42%)	
Loss on disposal of assets	1(a) & 4	-	-	(210,227)	(210,227)	100.00%	▼
		(165,274,151)	(82,559,282)	(78,046,370)	4,512,912	5.47%	
Non-cash amounts excluded from operating activities	1(a)	35,443,133	17,721,567	18,024,087	302,520	1.71%	
Amount attributable to operating activities		14,469,765	65,586,003	70,629,214	5,043,211	(7.69%)	
Investing activities							
Non-operating grants, subsidies and contributions		19,627,425	9,813,713	6,129,842	(3,683,871)	(37.54%)	▼
Proceeds from disposal of assets	4	8,573,390	4,286,695	794,220	(3,492,475)	(81.47%)	▼
Payments for property, plant and equipment	6	(55,696,016)	(27,726,935)	(18,356,500)	9,370,434	33.80%	▲
Amount attributable to investing activities		(27,495,201)	(13,626,527)	(11,432,438)	2,194,089	16.10%	
Non-cash amounts excluded from investing activities	1(b)	(2,325,976)	(2,325,976)	(3,492,889)	(1,166,913)	50.17%	
Amount attributable to investing activities		(29,821,177)	(15,952,503)	(14,925,327)	1,027,176	6.44%	
Financing Activities							
Proceeds from new debentures	7	4,650,000	-	-	0	0.00%	
Unspent Loans Utilised		1,749,059	-	-	0	0.00%	
Repayment of debentures	7	(4,332,703)	(2,166,352)	(2,493,920)	(327,569)	(15.12%)	▼
Payment of lease liability		(576,642)	(288,321)	(183,659)	104,662	36.30%	▲
Proceeds from new interest earning liability		461,000	230,500	-	(230,500)	(100.00%)	▼
Principal elements of interest earning liability		(949,701)	(474,851)	(454,876)	19,974	4.21%	
Transfer from reserves	8	21,632,402	5,138,182	5,138,182	0	0.00%	
Transfer to reserves	8	(8,381,347)	(245,879)	(245,879)	0	0.00%	
Amount attributable to financing activities		14,252,068	2,193,280	1,759,848	(433,432)	19.76%	
Closing Funding Surplus / (Deficit)	1(d)	(499,344)	52,426,781	58,217,932	5,791,151	11.05%	

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		-	-	(150,422)
Movement in liabilities associated with restricted cash		237,145	118,573	272,331
Movement in employee benefit provisions (non-current)		-	-	(196,110)
Movement in contract liabilities (non-current)		0	0	40,942
Movement in interest earning liabilities (non-current)		0	0	(454,876)
Movement in Liabilities		0	0	(6,104)
Add: Loss on asset disposals	4	-	-	210,227
Add: Depreciation on assets		35,205,988	17,602,994	18,308,099
Total non-cash items excluded from operating activities		35,443,133	17,721,567	18,024,087

(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)	(1,162,988)	(3,492,889)
Total non-cash amounts excluded from investing activities		(2,325,976)	(1,162,988)	(3,492,889)

(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 Dec 2024
Adjustments to net current assets				
Less: Reserves - restricted cash		(69,472,383)	(62,300,778)	(64,580,080)
Less: - Financial assets at amortised cost - self supporting loans	4	(10,000)	-	(22,016)
Less: Unspent loans		(2,109,715)	(2,124,066)	(2,109,715)
Less: Inventory		(445,000)	-	(445,000)
Less: Clearing accounts		-	-	(46,668)
Add: Borrowings	7	5,317,216	4,082,703	2,823,296
Add: Other liabilities		5,985,994	1,115,424	2,278,345
Add: Lease liability		254,514	1,731,395	125,530
Add: Provisions - employee		4,886,946	1,818,111	4,503,652
Add: Loan Facility offset		-	-	13,400,000
Total adjustments to net current assets		(55,592,428)	(55,677,212)	(44,072,655)

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

Current assets				
Cash and cash equivalents	2	74,477,069	84,274,753	86,766,230
Rates receivables	3	3,662,665	2,368,839	30,156,576
Receivables	3	7,036,523	2,025,523	6,969,174
Other current assets		10,737,748	1,690,059	4,608,754
Less: Current liabilities				
Payables		(17,971,322)	(12,037,496)	(11,458,482)
Borrowings	7	(5,317,216)	(4,082,703)	(2,823,296)
Interest earning liabilities		(920,018)	-	(465,141)
Unspent non-operating grant, subsidies and contributions liability		(5,065,976)	(7,823,334)	(1,886,361)
Lease liabilities		(254,514)	(1,731,395)	(125,530)
Provisions		(10,038,334)	(9,506,379)	(9,451,336)
Less: Total adjustments to net current assets	1(c)	(55,592,428)	(55,677,212)	(44,072,655)
Closing Funding Surplus / (Deficit)		754,197	(499,344)	58,217,932

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)	13,576,730	Variable		Westpac	AA-	NA	NA	
	13,576,730							
Municipal Investments								
WBC TD 100	3,116,324	5.14%	77,457	Westpac	AA-	21/11/2024	21/05/2025	181
WBC TD 101	3,116,324	5.14%	77,457	Westpac	AA-	21/11/2024	21/05/2025	181
WBC TD 102	3,116,324	5.14%	77,457	Westpac	AA-	21/11/2024	21/05/2025	181
NAB TD 103	3,087,033	5.05%	50,416	NAB	AA-	12/12/2024	11/04/2025	120
NAB TD 104	3,048,822	4.95%	48,822	NAB	AA-	13/09/2024	11/01/2025	120
NAB TD 105	3,062,055	5.00%	62,055	NAB	AA-	19/09/2024	17/02/2025	151
NAB TD 108	3,049,315	5.00%	49,315	NAB	AA-	26/09/2024	24/01/2025	120
NAB TD 109	3,075,542	5.05%	75,542	NAB	AA-	3/10/2024	3/04/2025	182
WBC TD 110	3,038,338	5.07%	38,338	Westpac	AA-	3/10/2024	3/01/2025	92
WBC TD 111	3,038,338	5.07%	38,338	Westpac	AA-	10/10/2024	10/01/2025	92
WBC TD 112	3,038,338	5.07%	38,338	Westpac	AA-	10/10/2024	10/01/2025	92
NAB TD 113	3,075,542	5.05%	75,542	NAB	AA-	10/10/2024	10/04/2025	182
NAB TD 114	3,075,542	5.05%	75,542	NAB	AA-	10/10/2024	10/04/2025	182
NAB TD 115	3,075,871	5.10%	75,871	NAB	AA-	21/11/2024	21/05/2025	181
	43,013,707							
Reserve Investments								
Muni 10 (reclassified)	31,616	3.50%	276	ANZ	AA-	1/10/2024	1/01/2025	92
Reserve 42 - 36-976-7906	3,424,765	5.10%	56,477	NAB	AA-	17/12/2024	16/04/2025	120
Reserve 44 - 70-586-3025	3,382,683	5.00%	68,108	NAB	AA-	24/09/2024	21/02/2025	150
Reserve 45 - 70-568-6989	3,377,828	5.00%	68,010	NAB	AA-	24/09/2024	21/02/2025	150
Reserve 47 - B33713404.106	4,517,427	4.84%	106,453	CBA	AA-	14/10/2024	14/04/2025	182
Reserve 48 - B33713404.106	6,754,239	4.84%	159,164	CBA	AA-	14/10/2024	14/04/2025	182
Reserve TD WBC 1 - 032-108 267862	3,599,871	5.15%	61,409	Westpac	AA-	18/10/2024	18/02/2025	123
Reserve TD WBC 2 - 032-108 267897	3,289,999	5.15%	56,123	Westpac	AA-	18/10/2024	18/02/2025	123
Reserve TD WBC 3 - 032-108 267926	3,289,999	5.15%	56,123	Westpac	AA-	18/10/2024	18/02/2025	123
	31,668,427							
Total Municipal and Reserve Funds	88,258,863		1,492,633.17					

Interest revenue

Investment Interest Accrued	743,561
Investment Interest Matured	1,112,202
Rates Interest	557,631
	2,413,394

Interest Earned

\$2,413,394

Loan Offset Facility	Amount	Interest rate on loans	Interest Saved	YTD Interest Saved
Westpac	13,400,000	6.18%	20,541	115,782

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
\$101.66 M	\$69.99 M

Rates Receivable	30-Jun-24	31-Dec-23	31 Dec 24
	\$		\$
Opening Arrears Previous Years	1,925,935	1,925,935	3,721,461
Rates levied	93,175,787	92,901,511	97,491,634
Less - Collections to date	(91,380,262)	(71,698,996)	(72,042,308)
Equals Current Outstanding	3,721,461	23,128,450	29,170,786
Net Rates Collectable	3,721,461	23,128,450	29,170,786
% Collected	96.1%	75.6%	71.2%

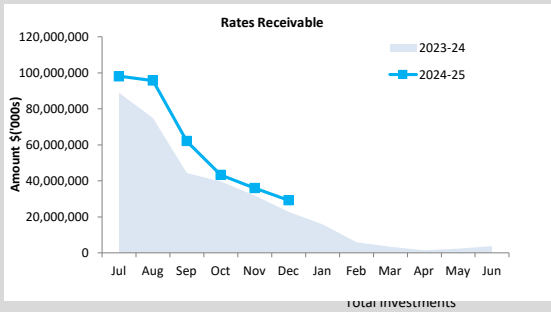
	31 Dec 23	31 Dec 24
- No. of Legal Proceedings Commenced for the financial year	1	0
- No. of properties > \$10,000 outstanding	102	114
- No. of properties between \$3,000 and \$10,000 outstanding	471	765
- Value of Rates Concession	49,775	49,247
- Estimated Value of Rates Exemptions	2,222,551	2,243,551

Receivables - General	31-Dec-23	Current	30 Days	60 Days	90+ Days	31 Dec 24
	\$	\$	\$	\$	\$	\$
Balance per Trial Balance						
Sundry receivable	711,804	523,587	204,014	101,379	276,787	1,105,767
Recreation Centres	148,633	32,601	1,394	1,161	24,674	59,830
Mandurah Ocean Marina	280,360	63,407	0	0	0	63,407
GST receivable	559,906	898,195	0	0	0	898,195
Allowance for impairment of receivables	(192,969)	0	0	0	(215,611)	(215,611)
Infringements	864,083	60,316	33,174	40,050	1,072,658	1,206,198
Total Receivables General Outstanding	2,371,817	1,578,105	238,582	142,590	1,158,508	3,117,786
Percentage		50.6%	7.7%	4.6%	37.2%	

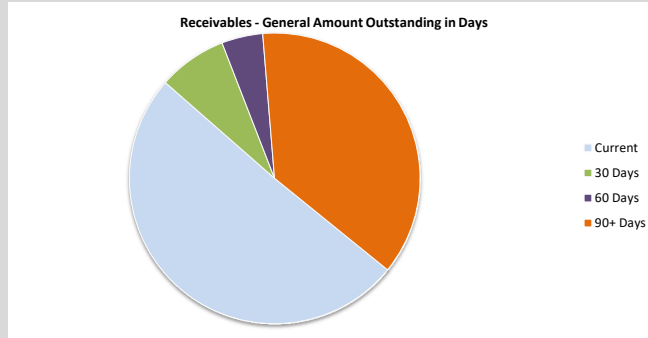
Other Receivables	31-Dec-23	Current	30 Days	60 Days	90+ Days	31 Dec 24
	\$	\$	\$	\$	\$	\$
Balance per Trial Balance						
Pensioners rates and ESL deferred	3,938,552	0	0	0	4,259,764	4,259,764
Other Receivables	800,223	0	0	0	986,689	986,689
Total Other Receivables Outstanding	4,738,775	0	0	0	5,246,453	5,246,453
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.



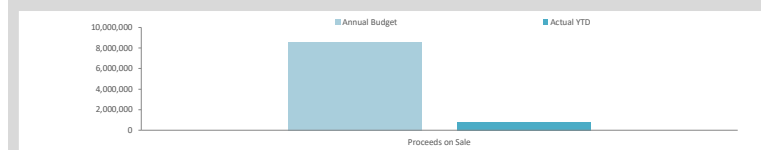
Collected	Rates Due
71.2%	\$29,170,786



Debtors Due
\$3,117,786
Over 30 Days
49%
Over 90 Days
37%

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	0	0	0	14,285	18,896	4,611	0
Light Commercial Vehicles - Replacement										
MH2485R - FORD RANGER CC XL	U05419		0	0	0	0	19,415	25,941	6,526	0
MH06198 - FORD RANGER PU MK11	U07719		0	0	0	0	21,555	21,169	0	(386)
MH2014B - FORD RANGER PU XL	U08120		0	0	0	0	21,585	23,222	1,637	0
MH8958A - HOLDEN COLORADO LS	U04018		0	0	0	0	14,877	17,574	2,697	0
MH8305A - FORD RANGER PX	U04338		0	0	0	0	19,701	18,677	0	(1,024)
MH15758 - ISUZU D'MAX SX	U05119		0	0	0	0	15,219	21,542	6,322	0
MH7913A - FORD RANGER PU MK11	U07518		0	0	0	0	19,222	15,405	0	(3,817)
Trucks & Buses Replacements										
MITSUBISHI CANTER MH380Y	T017	Parks Central	26,320	26,320	0	0	0	0	0	0
HINO 917 MH958Y	T036	Parks North	29,606	29,606	0	0	0	0	0	0
ISUZU FVR 1000 MH954Y	T009	Civil Construction	65,907	65,907	0	0	0	0	0	0
HINO 1426 MH200W	T022	Civil Maintenance	36,504	36,504	0	0	0	0	0	0
MH01728 MH637Y	T038	Civil Construction	68,383	68,383	0	0	0	0	0	0
TOYOTA HIACE MH381Z	T042	Youth Development	12,699	12,699	0	0	0	0	0	0
MITSUBISHI ROSA MH319W	T046	Place & Community	49,655	49,655	0	0	0	0	0	0
IGKM974 - JCB - BACKHOE LOADER	P62517		0	0	0	0	75,124	0	0	(75,124)
MH0290 - HINO-300-716-KEVREK-1000	T005		0	0	0	0	33,406	26,164	0	(7,243)
MH930Q - HINO-300-716-KEVREK-1500	T007		0	0	0	0	33,348	20,389	0	(12,959)
MH998P - NISSAN - PK16 Z8	T002		0	0	0	0	42,871	59,234	16,363	0
Trailers										
PARK BODY BOXTOP MH76936	V039	Parks Central	2,876	2,876	0	0	0	0	0	0
SOUTHWEST MOWING MH74395	V007	Parks Central	784	784	0	0	0	0	0	0
BARTCO VMS TRAILER	V102	City traffic	4,910	4,910	0	0	0	0	0	0
Parks & Mowers										
NEW HOLLAND 3050 TRACTOR MH761X	P602	Parks Assets	17,116	17,116	0	0	0	0	0	0
KUBOTA TRACTOR L5740 MH403Y	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	U10519	Parks Assets	5,010	5,010	0	0	0	0	0	0
MH3272B - TORO - ZERO TURM 72	M02119		0	0	0	0	15,716	8,067	0	(7,649)
MH8763A KUBOTA-OUTFRONT MOWER 72	M02118		0	0	0	0	8,000	9,821	1,821	0
MH8762A KUBOTA-OUTFRONT MOWER 60	M03018		0	0	0	0	8,000	11,151	3,151	0
MH9813A KUBOTA-OUTFRONT MOWER 60	M03119		0	0	0	0	9,295	8,499	0	(796)
MH1957B - TORO - ZERO TURM 7210	M03219		0	0	0	0	26,300	7,185	0	(13,115)
MH8772A KUBOTA-OUTFRONT MOWER 72	M03618		0	0	0	0	8,000	6,744	0	(1,256)
1BM319 TORO PROLINE H800	M02723		0	0	0	0	47,216	0	0	(47,216)
Minor Equipment >\$5000										
Miscellaneous Equipment										
GENELITE GENERATOR PLG-CM550S	P63820	Recreation Services	91,287	91,287	0	0	0	0	0	0
COLUMBUS ARA66	P63218	Recreation Services	8,040	8,040	0	0	0	0	0	0
HONDA - OUTBOARD 60HP	P605		0	0	0	0	4,237	1,752	0	(2,485)
Carryovers - Light Passenger Vehicles										
MH9971A - SUBARU - XV	C00219		32,153	11,624	0	(20,529)	11,096	21,769	10,673	0
MH1502B - SUBARU - XV	C01420		0	0	0	0	11,752	16,396	4,644	0
MH7641A - HYUNDAI - SANTE FE	C01718		0	0	0	0	15,836	14,123	0	(1,713)
MH2651B - TOYOTA - COROLLA	C02320		0	0	0	0	12,840	18,951	6,111	0
MH1084B - TOYOTA - RAV4	C04419		0	0	0	0	12,078	20,487	8,409	0
MH1224B - KIA - SPORTAGE	C05619		0	0	0	0	12,118	14,578	2,460	0
MH1056B - HYUNDAI - TUSCON	C07919		0	0	0	0	12,335	12,305	0	(30)
MH0363B - SUBARU - XV	C08019		0	0	0	0	14,241	15,259	1,018	0
TOYOTA PRIUS-C	C07019		33,282	12,400	0	(20,882)	10,704	16,087	5,383	0
Carryovers - Light Commercial Vehicles										
MH2737B - FORD - RANGER	U03220		42,027	24,053	0	(17,974)	21,775	18,571	0	(3,204)
MH1075B - TOYOTA - HIACE	U03919		0	0	0	0	14,904	34,951	20,047	0
MH2301B - HOLDEN - COLORADO	U06919		0	0	0	0	17,815	22,298	4,483	0
MH2017B - FORD - RANGER	U07319		0	0	0	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)	0	0	0	0
Hino - 917 3	T008		120,000	26,674	0	(93,326)	22,055	28,580	6,525	0
Hino - 917 3	T021		120,000	26,912	0	(93,088)	0	0	0	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)	0	0	0	0
MERCEDES SPRINTER	C00718		63,500	45,500	0	(18,000)	41,845	36,847	0	(4,998)
HINO - FG1628 5	T006		219,975	44,376	0	(175,600)	42,629	65,349	22,720	0
HINO-500-FG1628-HIAB-088	T026		301,045	48,954	0	(252,092)	46,675	61,495	14,820	0
NISSAN - PK16 Z8	T002		216,975	44,443	0	(172,533)	0	0	0	0
Carryovers - Parks and Mowers										
Kubota - OUTFRONT MOWER 72 F369	M00219		46,350	7,500	0	(38,850)	18,870	7,185	0	(11,685)
Kubota - OUTFRONT MOWER 72 F369	M03416		46,350	7,500	0	(38,850)	7,500	6,744	0	(756)
Kubota - OUTFRONT MOWER 60 F369	M01619		45,530	7,500	0	(38,030)	18,580	6,303	0	(12,277)
Kubota - OUTFRONT MOWER 60 F369	M01019		45,530	7,500	0	(38,030)	9,295	7,617	0	(1,678)
Kubota - OUTFRONT MOWER 72 F369	M02419		46,350	7,500	0	(38,850)	8,411	7,626	0	(785)
KUBOTA - OUTFRONT MOWER 72 CAB	M02419		75,340	7,000	0	(68,340)	0	0	0	0
			9,998,975	8,573,390	0	(1,425,585)	854,026	794,220	150,422	(210,227)

KEY INFORMATION



Proceeds on Sale		
Annual Budget	YTD Actual	%
\$8,573,390	\$794,220	9%

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2024**

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

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

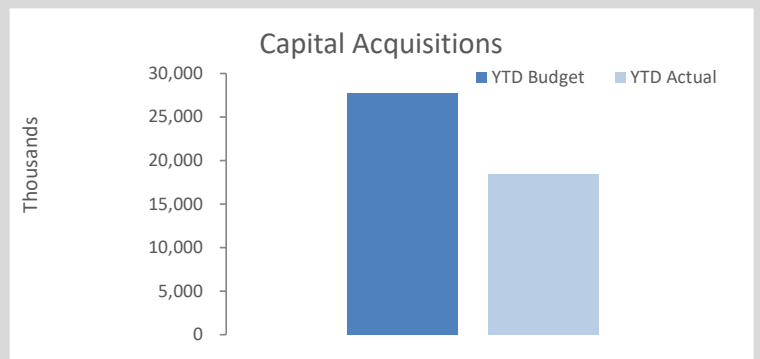
Tender code	Tender Description	Company Awarded to	Contract Term	Contract Amount
T15-2024	Events Infrastructure and Equipment Hire	Carlisle Events Hire Pty Ltd	Two (2) years with one option to extend for a further one (1) year period	\$416,035
T17-2024	CCTV Installation and Maintenance Services	Sapio Pty Ltd	Three (3) years with one option to extend for an additional two (2) years	\$950,000
RFQ04-2024	Provision of Managed Print Services for Multi-Function Printers	KYOCERA Document Solutions Australia Pty Ltd	Five (5) years	\$295,272

Capital Acquisitions	Adopted Budget	Annual Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$		\$	\$	\$
Buildings	9,903,028	13,422,118	6,679,702	4,271,316	(2,408,386)
Equipment	200,500	239,666	124,319	9,166	(115,153)
Machinery	1,800,631	4,037,741	2,034,622	2,017,996	(16,626)
Infrastructure - Roads	10,659,968	15,257,616	7,602,686	4,365,194	(3,237,492)
Bridges	-	46,839	23,419	-	(23,419)
Parks	13,663,708	20,765,656	10,298,996	7,273,332	(3,025,664)
Drainage	675,720	806,594	403,297	229,235	(174,062)
Coastal & Estuary	946,500	1,119,788	559,894	190,261	(369,633)
Capital Expenditure Totals	37,850,055	55,696,016	27,726,935	18,356,500	(9,370,434)
Capital Acquisitions Funded By:					
	\$		\$	\$	\$
City of Mandurah Contribution	12,978,686	15,087,821	17,484,033	8,938,518	(8,545,515)
Capital grants and contributions	14,108,173	19,627,413	9,813,706	6,129,842	(3,683,864)
Borrowings	4,650,000	6,399,060	-	2,493,920	2,493,920
Other (Disposals & C/Fwd)	449,567	858,391	429,195	794,220	365,025
Cash Backed Reserves					
Asset Management Reserve	5,083,629	11,246,106	-	-	-
Sanitation Reserve	580,000	972,141	-	-	-
Plant Reserve	-	1,505,084	-	-	-
Capital Funding Total	37,850,055	55,696,016	27,726,935	18,356,500	(9,370,434)

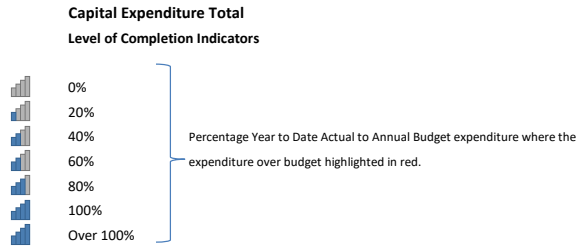
SIGNIFICANT ACCOUNTING POLICIES

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
	\$55.7 M	\$18.36 M	33%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$19.63 M	\$6.13 M	31%



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	529,929	264,964	27,699	502,230	Construction to commence Q4
750660 Waste Management Centre Tipping Shed	155,000	328,933	164,467	20,894	308,039	Construction to commence Q4
750761 Administration Centre Facade Renewal	250,000	281,922	140,961	31,922	250,000	Construction to commence Q3
750762 Administration Centre Refurbishment	50,000	0	0	0	0	Construction to commence Q3
750763 Asbestos Removal Program	30,000	31,298	15,649	1,298	30,000	Construction to commence Q4
750741 Avalon Foreshore Ablution Renewal	500,000	535,750	267,875	35,750	500,000	Construction to commence Q3
750764 Billy Dower Youth Centre Grandstand Stair Demolition	100,000	112,782	56,391	15,492	97,290	Construction 30% complete
750765 EMCC Pottery Place Ceiling Renewal	60,000	0	21,429	0	0	Project completed in the 2023/2024 financial year
750643 Falcon Family Centre Upgrade	50,000	37,131	29,647	18,159	18,972	Construction to commence Q3
750766 Falcon Pavilion Storage Upgrade	20,000	38,159	19,080	18,159	20,000	Construction to commence Q4
750767 Mandurah Seniors Dining Kitchen Separation Wall New	30,000	37,058	18,529	7,058	30,000	Construction to commence Q4
750768 Merlin Street Reserve Shed Demolition	30,000	31,316	15,658	1,316	30,000	Construction to commence Q3
750769 MPAC Access and Operational Safety Upgrades	240,000	275,768	137,884	35,768	240,000	Construction to commence Q3
750770 MPAC Entry Door Renewal	25,000	32,849	16,425	7,849	25,000	Design Only
750771 MPAC Fire Detection and Protection System Upgrade	350,000	401,153	200,576	51,153	350,000	Construction to commence Q3
750772 MPAC Roof & External Cladding Renewal	150,000	324,278	162,139	123,994	200,284	Design Only
750773 Rushton Park Kiosk Lower Level Tiling Repairs	50,000	62,800	31,400	12,800	50,000	Construction to commence Q3
750774 Thomson Street Pavilion Office Upgrades	25,000	26,316	13,158	1,316	25,000	Construction to commence Q3
750733 Cinema HVAC Renewal	1,300,000	1,331,922	665,961	391,354	940,568	Construction 40% complete
750732 Dawesville Community Centre	5,307,198	7,747,310	3,873,655	3,256,529	4,490,781	Refer to Financial Report, Key Capital Projects table
750775 Sporting Reserve Changerooms Enhancements	100,000	100,193	50,097	193	100,000	Design Only
750687 LED Buildings Plan	57,500	64,558	32,279	7,058	57,500	Construction to Commence Q3
750776 Minor City Maintenance Capital Renewals	98,330	99,646	49,823	21,336	78,310	Ongoing Program
750736 Operations Centre Redevelopment	200,000	264,300	132,150	64,300	200,000	Design Only
750753 Facilities Switchboard Renewal Program	50,000	51,316	25,658	1,316	50,000	Construction to commence Q4
750689 Works & Services Building Refurb	300,000	380,000	164,633	37,779	342,222	Design Only
750712 Refurbishment of Billy Dower Youth Centre	0	12,000	6,000	11,602	398	Completed
750754 Administration Centre Refurbishment	0	133,077	66,539	65,342	67,735	Design Only
750681 MARC Roof Repairs	0	22,060	11,030	1,995	20,065	Completed
750756 23-24 MPAC HVAC Renewal (Design)	0	31,290	15,645	1,883	29,408	Design Only
750782 CASM Front Counter	0	10,000	10,000	0	10,000	Completed
750783 Waste Management Centre - OSH Projects	0	87,000	0	0	87,000	Construction to commence Q3
750735 23-24 MPAC Minor Renewal & Upgrade Works	0	0	0	0	0	Ongoing Program





























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	23,419	0	46,839	Design Only
Parks							
700478	Meadow Springs Golf Course Fence	0	68,178	26,946	21,552	46,626	Construction complete. Finances to be finalised
700577	Merlin Street Reserve Activation Plan	0	759,802	379,901	40,942	718,860	Construction to commence Q3
700589	23-24 FR Rushton Park - Tennis Centre	0	90,000	45,000	0	90,000	Construction complete. Finances to be finalised
700619	Dawesville SE Foreshore	1,023,685	1,964,784	982,392	68,788	1,895,995	Refer to Financial Report, Key Capital Projects table
700582	Bin Enclosure Renewals	50,000	53,431	26,716	3,431	50,000	Construction to commence Q3
700626	Lavender Gardens BMX Pump Track Renewal	138,849	154,030	77,015	15,180	138,849	Construction to commence Q3
700627	Roy Tuckey Reserve BMX Pump Track Renewal	10,000	17,242	8,621	7,242	10,000	Design Only
700628	Boardwalk and Beach Access Renewal Program	667,000	726,410	363,205	61,590	664,820	Construction 35% complete
700629	Eastern Foreshore Boardwalk Renewal	200,000	270,377	135,188	143,399	126,978	Design Only
700586	Warrungup Spring Reserve Boardwalk Renewal	650,000	717,676	358,838	75,576	642,100	Construction to commence Q3
930044	CSRFF Small Grants Program	150,000	105,453	52,727	193	105,260	Contribution Only
700575	Coodanup Foreshore Park Upgrade	862,178	1,230,364	615,182	139,668	1,090,696	Refer to Financial Report, Key Capital Projects table
700630	Hexham Close and Bells Block Natural Areas Fencing Renewal	54,178	55,956	27,978	42,276	13,681	Completed
700631	Mandurah to Madora Bay Coastal Fencing Renewal	90,678	92,711	46,355	9,938	82,773	Construction complete. Finances to be finalised
700632	Minor Fencing Renewal Program	115,014	118,062	59,031	72,307	45,755	Completed
930045	Major Public Artworks Major Public Artworks	90,000	90,193	45,193	80,203	9,990	Ongoing Program 2024/25
700633	MARC Outdoor Shade Structures New	75,000	75,193	37,597	193	75,000	Construction to commence Q3
700634	MARC Double Sided Digital Sign Renewal	140,000	156,779	78,389	16,779	140,000	Construction to commence Q3
700583	North Mandurah Irrigation Water Supply	165,000	350,428	175,214	91,674	258,754	Construction 60% Complete
700635	Norwich Reserve Upgrade	10,000	17,181	8,590	7,181	10,000	Design Only
700613	Parks and Reserves Signage New Program	40,000	45,908	22,954	19,244	26,665	Construction to commence Q3
700593	Irrigation Renewal Program	43,521	0	0	0	0	Construction 90% complete
700636	Parks Furniture Renewal Program	159,925	189,334	94,667	30,435	158,899	Construction to commence Q3
700637	Shade Structures Renewal Program	108,171	113,825	56,912	5,698	108,127	Construction 20% complete
700638	Synthetic Turf Cricket Wicket Renewal Program	59,178	62,226	31,113	44,044	18,183	Construction 90% complete
700640	Playground Renewal Program	355,342	393,961	196,980	38,618	355,342	Construction to commence Q3
700614	Reserve Meter Renewal Program	50,000	53,048	26,524	3,048	50,000	Construction to commence Q3
700623	Thomson Street Netball Courts Repairs	200,000	201,460	100,730	55,066	146,394	Construction complete. Finances to be finalised
700641	Peter Street Reserve Shade Sails New	40,000	44,066	22,033	29,260	14,806	Construction complete. Finances to be finalised
700642	Signage Renewal Program	40,000	46,224	23,112	17,095	29,128	Construction to commence Q3
700643	Playground Rubber Softfall Renewal Program	54,342	62,154	31,077	57,489	4,665	Construction 20% complete
700625	EV Charging Stations	0	175,000	87,500	154,740	20,260	Construction complete. Finances to be finalised
700599	23-24 PR Rushton Park	0	65,668	32,834	33,480	32,188	Construction complete. Finances to be finalised
700514	Bortolo Fire Track Water Infrastructure	0	41,681	20,841	0	41,681	Construction 10% complete
700580	23-24 Blythwood Reserve	0	3,375	1,688	5,062	(1,687)	Construction complete. Finances to be finalised
700581	23-24 Wilderness Reserve	0	3,531	1,765	3,531	0	Completed
700646	23-24 Dawesville Foreshore Reserve Bollards	0	25,000	12,500	0	25,000	Construction to commence Q3
700648	City Admin Irrigation Renewal	0	155,299	77,649	8,214	147,085	Construction to commence Q3
700649	MBRC - Upgrade Indoor C Bowling Green Surface - CSRFF	0	44,740	22,370	0	44,740	Construction to commence Q3
700650	Lakes Lawn Cemetary Recovery	0	250,000	62,500	0	250,000	Design Only
700651	Madora Bay Oval Fencing	0	40,000	5,714	0	40,000	Design Only
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	434,981	217,491	9,112	425,869	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	217,037	108,519	0	217,037	Construction to commence Q4
501194	23-24 TM Mandurah Tce/Adonis Rd	0	143,499	45,627	0	143,499	Construction to commence Q4
501196	23-24 TM Wanjeep St	0	391,546	195,773	0	391,546	Construction to commence Q4

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
	501199	23-24 RR Guillardon Tce/Karringa Rd	0	405,720	202,860	222,694	183,026	Construction complete. Finances to be finalised
	501235	23-24 RC Peel Street Stage 4	0	2,665,909	1,332,954	1,275,166	1,390,743	Refer to Financial Report, Key Capital Projects table
	501239	23-24 SP Guillardon Tce/Karinga Rd	0	22,000	11,000	0	22,000	Completed
	501258	23-24 Tims Thicket Waste Facility - Upgrade CCTV	0	11,100	5,550	10,509	591	Completed
	501260	Mewburn Centre Carpark Upgrade	17,000	42,794	21,397	25,794	17,000	Design Only
	501192	Falcon Coastal Shared Path	60,000	86,273	43,137	26,273	60,000	Design Only
	501263	Lake Valley Drive and Badgerup Avenue Blackspot	15,000	42,498	21,249	27,498	15,000	Design Only
	501264	Lakes Road - Murdoch Drive Blackspot	15,000	43,133	21,567	31,842	11,291	Design Only
	501265	Lynda Street and Baroy Street Blackspot	20,000	38,555	19,277	18,555	20,000	Design Only
	501266	Mercedes Avenue Blackspot	18,000	43,955	21,977	25,955	18,000	Design Only
	501267	Wanjeep Street Blackspot	15,000	40,955	20,477	25,955	15,000	Design Only
	501268	Yindana Blvd and Lake Valley Drive Blackspot	15,000	41,272	20,636	26,272	15,000	Design Only
	501269	Merlin Activation Plan	350,000	0	0	0	0	Construction to commence Q3
	501296	Caddadup Reserve Lookout Renewal	34,955	48,487	24,244	13,532	34,955	Construction to commence Q4
	501272	Tarragon Way Road Renewal	496,262	502,303	251,152	6,041	496,262	Construction to commence Q3
	501273	Banyon Close Road Resurface	67,000	72,023	36,012	101,889	(29,866)	Construction complete. Finances to be finalised
	501274	Bolton Street Road Resurface	67,000	72,023	36,012	14,564	57,460	Construction 20% complete
	501217	Everlasting Retreat Road Resurface	235,000	240,023	120,012	191,404	48,619	Construction complete. Finances to be finalised
	501275	Gamol Place Road Resurface	138,000	143,023	71,512	91,161	51,862	Construction complete. Finances to be finalised
	501276	Haze Road Road Resurface	117,000	122,023	61,012	103,441	18,582	Construction complete. Finances to be finalised
	501277	Hennessey Place Road Resurface	234,000	239,023	119,512	12,414	226,609	Construction to commence Q3
	501220	Hibiscuss Rise Road Resurface	52,000	57,023	28,512	37,749	19,274	Construction complete. Finances to be finalised
	501223	Maria Place Road Resurface	120,000	125,023	62,512	7,826	117,198	Construction to commence Q4
	501278	Misty Meander Road Resurface	295,000	300,023	150,012	5,863	294,160	Construction to commence Q3
	501279	Moat Street Road Resurface	45,000	50,023	25,012	41,416	8,607	Construction complete. Finances to be finalised
	501280	Monang Street Road Resurface	84,000	89,023	44,512	74,500	14,524	Construction complete. Finances to be finalised
	501281	Olive Road Road Resurface	250,000	255,023	127,512	57,889	197,134	Construction 20% complete
	501282	Ormsby Terrace Road Resurface	130,000	135,023	67,512	102,235	32,788	Construction complete. Finances to be finalised
	501201	Quarry Way Road Resurface	251,000	255,097	127,549	4,857	250,240	Construction to commence Q3
	501226	Rakoa Street Road Resurface	182,000	186,097	93,049	180,518	5,580	Construction complete. Finances to be finalised
	501283	Renison Drive Road Resurface	135,000	140,023	70,012	12,669	127,354	Construction to commence Q3
	501227	Rouse Rd Road Resurface	160,000	165,023	82,512	11,036	153,987	Construction to commence Q3
	501284	Soldiers Cove Terrace Resurface	90,000	95,023	47,512	40,691	54,332	Construction 20% complete
	600014	Spinaway Parade Road Resurface	30,000	34,097	17,049	24,327	9,771	Construction complete. Finances to be finalised
	501285	Stirling Grove Road Resurface	70,000	75,023	37,512	9,158	65,866	Construction to commence Q3
	501233	Thomson St Road Resurface	273,000	278,023	139,012	13,640	264,383	Construction to commence Q3
	501286	Touchstone Drive Road Resurface	670,000	675,889	337,944	159,786	516,103	Construction 20% complete
	501287	Wattle Bird Way Road Resurface	340,000	345,191	172,596	8,347	336,844	Construction to commence Q3
	501288	Yukon Close Road Resurface	50,000	55,023	27,512	15,002	40,021	Construction to commence Q3
	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	3,167,702	1,583,851	797,652	2,370,049	Refer to Financial Report, Key Capital Projects table
	501292	New Street Furniture and Minor Works	50,000	55,049	27,524	5,049	50,000	Construction to Commence Q3
	501293	Shared Path Renewal Program	703,505	725,908	362,954	37,855	688,053	Construction to commence Q3
	501241	New Street Lighting Program	75,000	79,715	39,858	6,412	73,303	Ongoing Program
	501249	23-24 SP Caspar Road	100,000	251,601	125,801	234,673	16,928	Construction complete. Finances to be finalised
	501294	Decorative Streetlighting Renewal Project Design	250,000	279,128	139,564	29,128	250,000	Design Only
	501248	Sutton Farm Carpark City Contribution	770,000	772,863	386,431	2,863	770,000	Contribution Only
	501175	Traffic Management Minor Works	148,953	161,801	80,901	12,848	148,953	Construction to commence Q3
	501295	Western Foreshore Skatepark Carpark New	10,000	59,157	29,578	49,157	10,000	Design Only
	700516	Yalgorup National Park	1,635,646	2,052,804	1,026,402	51,666	2,001,139	Refer to Financial Report, Key Capital Projects table
	501197	23-24 TM White Hill Road	0	112,562	56,281	79,488	33,074	Construction 90% complete
	501113	SP Halls Head PSP	0	154,382	77,191	30,360	124,021	Construction to commence Q3

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
	501242 23-24 SL Street Lighting Renewal Program	0	10,884	5,442	11,096	(212)	Completed
	501240 23-24 Signage Renewal Program	0	1,034	517	1,034	(0)	Completed
Drainage							
	600195 DR Hopetoun Bend Drainage Upgrade	0	62,150	31,075	56,959	5,191	Construction complete. Finances to be finalised
	600199 Drainage Minor Works	49,402	58,886	29,443	28,022	30,864	Construction 50% complete
	600200 Harvey View Drive Drainage Upgrade	124,103	132,043	66,022	115,047	16,996	Construction complete. Finances to be finalised
	600198 Mary Street Drainage Renewal	353,113	359,509	179,755	6,397	353,113	Construction to commence Q3
	600201 Oversby Street Drainage Upgrade	149,103	155,500	77,750	8,797	146,703	Construction to commence Q3
	600192 DR Cervantes Drive	0	28,005	14,003	14,012	13,993	Construction to commence Q4
	600189 DR 130 Mandurah Terrace	0	10,500	5,250	0	10,500	Construction to commence Q4
Coastal & Estuary							
	911011 Sutton Farm Public Jetty New	364,000	364,116	182,058	116	364,000	Contribution Only
	911006 Administration Bay Entrance Seawall Renewal	107,000	80,290	56,217	18,290	62,000	Construction 10% complete
	911007 Donnelly Gardens Seawall Repair	215,000	277,650	138,825	65,215	212,435	Construction to commence Q3
	911008 Mandurah Quay Seawall Repair	150,000	215,848	107,924	80,257	135,591	Design Only
	911009 Novara Foreshore Boat Ramp Apron Renewal	55,000	68,200	34,100	13,200	55,000	Construction to commence Q3
	911010 Novara Foreshore Erosion Protection	55,500	113,683	40,770	13,183	100,500	Construction to commence Q3
Equipment							
	930043 Christmas Decorations Program	150,000	150,193	75,097	193	150,000	Ongoing Program 2024/25
	820195 Furniture & Equipment	50,500	89,472	49,222	8,972	80,500	Ongoing Program 2024/25
Plant & Machinery							
	770001 Replacement Light Passenger Vehicles	0	65,434	32,717	69,144	(3,710)	Ongoing Program 2024/25
	770002 Replacement Light Commercial Vehicles	0	42,026	21,013	42,027	(1)	Ongoing Program 2024/25
	770006 Trucks and Buses	1,099,631	2,552,072	1,291,508	1,197,855	1,354,217	Ongoing Program 2024/25
	770009 Parks and Mowers	168,800	719,365	359,741	430,330	289,035	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	46,351	92,775	(73)	Completed
	770011 Miscellaneous Equipment	293,000	293,143	146,643	143	293,000	Ongoing Program 2024/25
	770007 Trailers	80,200	80,316	40,216	14,409	65,907	Ongoing Program 2024/25
	770012 New - Vehicle and Small Plant Program	159,000	192,683	96,433	171,313	21,370	Ongoing Program 2024/25
Other Infrastructure							
	700053 Lakelands DOS Sports Specific Infrastructure	0	108,293	54,146	106,072	2,221	Completed
	700055 Waterfront Project	0	9,473,807	4,736,904	5,712,457	3,761,351	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	55,696,016	27,726,935	18,356,500	37,339,515	

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2024

OPERATING ACTIVITIES
NOTE 8
CASH RESERVES

Cash Backed Reserve

Reserve Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Building	1,543,544	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	0	0	(11,857,096)	0	17,148,817	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	(3,421,777)	0	6,186,726	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	0	0	32,425	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	0	0	(2,404,749)	(2,404,749)	6,666,233	6,666,233
Long Service Leave	3,528,937	0	0	420,468	0	(1,160,498)	0	2,788,907	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	0	0	(1,505,084)	(1,505,084)	470,003	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	0	0	0	0	412,520	412,520
	69,472,383	0	0	8,381,347	245,879	(21,632,402)	(5,138,182)	56,221,328	64,580,080

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	-	-	2,429	685	34,762	38,651	259	1,764
Community amenities									
Compactor Waste Trailers and Dolly [336]	4,515	-	-	4,515	-	0	-	19	0
Waste Water Reuse [349]	57,020	-	-	11,206	18,053	45,814	42,504	1,604	2,845
Halls Head Ablution Block [350]	38,058	-	-	7,467	12,027	30,591	28,387	1,071	1,898
Halls Head Recycled Water 2019/20	132,570	-	-	8,998	10,431	123,572	126,015	3,955	5,726
Ablutions 2020/21	-	-	-	-	-	0	-	-	-
Ablutions 2021/22	203,103	-	-	15,070	29,885	188,033	169,088	1,907	1,388
Recreation and culture									
Rushton Park Redevelopment [318(ii)]	-0	-	-	-	-	-0	(0)	0	0
Meadow Springs Recreation Facility [318(iii)]	-0	-	-	-	-	-0	(0)	0	0
Mandurah Football & Sporting Club [324]	-0	-	-	-	-	-0	-	0	0
Mandurah Rugby Club [325]	-0	-	-	-	-	-0	-	0	0
Halls Head Bowling Club upgrade [331]	169,574	-	-	21,501	26,369	148,073	149,379	2,062	7,646
Parks - Falcon Bay Reserve [333(i)]	-0	-	-	-	-	-0	-	0	0
MARC Redevelopment [338]	102,920	-	-	83,501	112,912	19,418	0	2,149	4,823
MARC Redevelopment Stage 1 [340]	179,255	-	-	45,747	70,416	133,508	116,348	2,016	9,144
MARC Redevelopment Stage 2 [341]	392,054	-	-	113,834	178,583	278,220	239,807	3,310	20,944
Eastern Foreshore Wall [344]	273,833	-	-	72,735	113,550	201,098	178,274	3,117	14,345
MARC Stage 2 [345]	412,420	-	-	106,517	161,425	305,903	277,756	2,605	21,363
Falcon Bay Seawall [351]	95,681	-	-	20,181	30,140	75,500	71,479	1,233	4,771
MARC Solar Plan [353]	95,664	-	-	11,884	14,800	83,780	83,959	1,351	4,296
Novara Foreshore Development [355]	186,152	-	-	25,904	39,545	160,248	148,505	1,092	5,198
Falcon Bay Foreshore Upgrades [356]	191,235	-	-	26,306	30,592	164,930	165,876	738	8,579
Mandjar Square Development [358]	233,241	-	-	31,807	40,867	201,434	198,908	1,007	9,098
Lakelands DOS [360]	1,120,403	-	-	163,240	205,103	957,163	977,492	4,988	49,387
Mandjar Square Stage 3 and 4	291,739	-	-	24,087	31,005	267,652	266,434	8,643	12,686
Falcon Seawall	545,397	-	-	58,770	58,787	486,628	503,257	3,073	23,969
Novara Foreshore Stage 3	117,823	-	-	9,721	22,671	108,102	87,249	3,491	5,061
Smart Street Mall Upgrade 2019/20	293,040	-	-	22,238	54,724	270,801	240,706	8,706	2,622
Falcon Bay Foreshore Stage 3 of 4	187,265	-	-	13,764	34,446	173,501	150,122	5,571	1,461
Mandjar Square Final Stage	188,384	-	-	13,746	32,386	174,638	154,229	5,606	2,246
Falcon Skate Park Upgrade	76,034	-	-	5,322	6,475	70,712	73,174	2,265	3,233
Westbury Way North side POS Stage 3	132,586	-	-	8,987	10,411	123,600	126,069	3,955	5,726
Eastern/ Western Foreshore 2020/21	792,747	-	-	69,741	133,183	723,006	646,385	2,647	3,854
Smart Street Mall 2020/21	799,967	-	-	68,039	130,320	731,928	644,793	3,626	4,319
Novara Foreshore Stage 4	76,766	-	-	4,476	6,426	72,290	71,699	2,170	2,518
Bortolo Reserve - Shared Use Parking and Fire Track Facility	217,117	-	-	17,520	35,624	199,598	177,140	2,142	1,233
Falcon Bay Upgrade - Stage 4 of 5	202,305	-	-	17,133	32,367	185,172	166,746	832	1,240
Enclosed Dog Park	15,822	-	-	866	861	14,956	15,343	475	672
South Harbour Paving Upgrade Stage 2	38,913	-	-	2,156	2,494	36,757	37,299	1,168	1,530
Falcon Skate Park Upgrade 2020/21	58,055	-	-	3,250	3,621	54,805	55,835	1,742	2,347
Eastern/ Western Foreshore 2021/22	1,218,066	-	-	98,704	186,611	1,119,362	1,004,577	3,607	6,016
Smart Street Mall 2021/22	502,703	-	-	40,012	75,913	462,691	416,298	2,170	2,858
Enclosed Dog Park 2021/22	147,130	-	-	10,704	21,262	136,426	123,204	1,563	1,121
Novara Foreshore Stage 4 2021/22	186,217	-	-	14,143	27,195	172,075	155,655	1,346	1,308
Falcon Bay Upgrade - Stage 4 of 5 2021/22	58,893	-	-	4,564	7,802	54,329	50,584	343	708
Parks and Reserves Upgrades 2021/22	395,567	-	-	31,310	59,391	364,257	328,001	1,841	2,343
Mandurah Library Re Roofing Project	94,194	-	-	6,336	13,630	87,858	79,004	1,517	709
Falcon Reserve Activation Plan Stage 3	348,823	-	-	25,080	49,565	323,743	301,080	1,788	1,568
Pleasant Grove Foreshore	51,623	-	-	3,557	6,162	48,066	46,708	409	914
Kangaroo Paw Park	268,553	-	-	19,645	37,287	248,909	232,997	1,001	1,506
Falcon Bay Stage 5 of 5	126,597	-	-	8,797	17,734	117,800	109,609	941	655
2022/23 South Harbour Upgrades	89,027	-	-	5,647	12,435	83,380	77,183	1,205	477
Upgrade of Playing Surface Peelwood Parade	-	-	-	-	-	0	-	-	0
Bruce Cresswell Reserve	171,169	-	-	12,378	23,914	158,791	148,275	786	908
Seascapes Boardwalk	174,495	-	-	12,537	24,616	161,958	150,873	897	9,118
Mandurah Community Museum Roof and Gutters	113,391	-	-	8,236	16,077	105,154	97,914	500	524
Stage 2 of Upgrades to Peelwood Reserve	-	-	-	-	-	0	-	-	0
Smart Street Mall Upgrade	51,356	-	-	3,548	6,951	47,809	44,846	400	355
Eastern Foreshore South Precinct	-	-	-	-	-	0	-	-	0
Western Foreshore Recreation Precinct	-	-	-	-	-	0	-	-	0
2022/23 Parks and Reserves Upgrades	340,175	-	-	24,697	48,206	315,478	293,794	1,499	1,574
Parks & Reserves Program	3,440,409	-	1,080,000	126,996	366,102	3,313,413	4,163,395	98,400	84,716
Transport									
						0	-		0

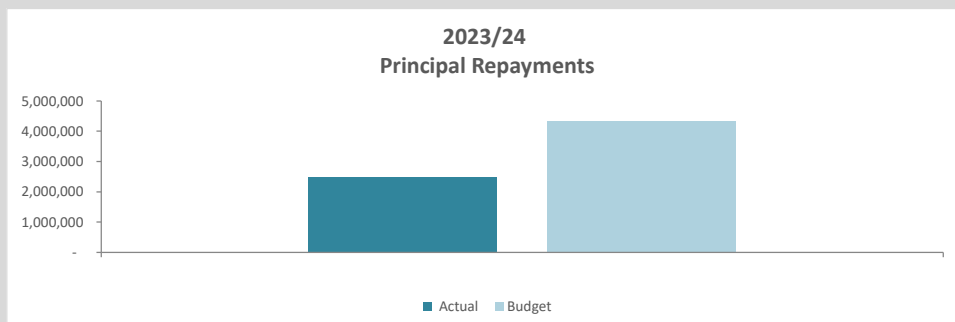
Repayments - Borrowings

Information on Borrowings Particulars	1 July 2024	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Drainage [318(iv)]	-0	-	-	-	-	-0	-	0	0
Road Construction [318(v)]	-0	-	-	-	-	-0	-	0	0
Road Construction [333(ii)]	-0	-	-	-	-	-0	-	0	0
New Pedestrian Bridge Construction [335]	3,026	-	-	3,026	-	0	-	13	0
New Road Construction [339]	89,978	-	-	58,914	97,843	31,065	(0)	2,094	4,373
New Road Construction [342]	219,081	-	-	58,055	88,802	161,026	142,653	1,633	11,356
WMC Tims Thicket [343]	37,154	-	-	8,664	14,266	28,489	23,581	1,026	1,854
Road Construction [346]	149,996	-	-	32,426	47,540	117,570	111,781	1,300	7,487
MARC Carpark [347]	113,993	-	-	23,873	36,109	90,120	84,969	1,747	5,689
MPAC Forecourt [348]	47,545	-	-	9,336	15,039	38,209	35,453	1,338	2,372
Mandurah Marina [352]	95,655	-	-	11,902	14,832	83,753	83,889	1,351	4,296
MARC Carpark [354]	143,480	-	-	18,583	22,247	124,897	125,832	1,296	6,443
Mandurah Foreshore Boardwalk Renewal [357]	212,282	-	-	29,163	36,875	183,119	180,644	972	8,532
New Road Construction [359]	589,350	-	-	82,348	103,169	507,002	517,627	2,666	25,138
Smoke Bush Retreat Footpath [361]	47,828	-	-	5,212	7,400	42,616	41,976	1,405	2,148
New Boardwalks 18/19	294,025	-	-	24,208	41,307	269,816	248,148	8,712	12,717
Coodanup Drive - Road Rehabilitation	58,862	-	-	4,857	16,402	54,006	33,516	1,744	2,501
Pinjarra Road Carpark	117,823	-	-	9,721	22,671	108,102	87,249	3,491	5,061
New Road Construction 2018/19	901,894	-	-	98,766	97,166	803,128	831,922	3,460	39,622
New Road Construction 2019/20	499,226	-	-	51,489	101,251	447,737	401,623	3,183	3,043
South Harbour Upgrade 2019/20	152,580	-	-	10,355	32,291	142,225	104,741	4,552	6,480
New Roads 2020/21	420,334	-	-	35,792	67,411	384,542	347,136	2,413	3,120
Carryover Roads 2020/21	405,571	-	-	31,726	61,213	373,845	334,653	2,175	2,200
Roads 2021/22	204,309	-	-	15,080	30,244	189,229	169,126	1,948	1,287
SP Halls Head PSP	174,495	-	-	12,537	24,616	161,958	150,873	897	847
Carparks 2021/22	135,191	-	-	10,020	19,707	125,170	113,020	1,264	977
RC Peel Street	96,920	-	-	5,989	13,597	90,931	83,864	1,469	496
Cambria Island Abutment Wall	48,598	-	-	3,726	7,019	44,872	40,912	323	366
Senior Citizens Carpark	11,154	-	-	437	213	10,718	11,580	373	529
Torcello Mews Canal PAW Renewal	87,331	-	-	5,572	12,223	81,760	75,606	1,148	457
MARC Carpark Additional and overflow	-	-	-	-	-	0	-	0	0
Halls Head Parade Car Park Stage 2a	45,343	-	-	3,159	2,484	42,185	45,058	201	1,593
RC Pinjarra Road Stage 4	436,464	-	-	32,154	61,129	404,310	378,006	1,428	2,269
Cambria Island Abutment Walls Repair	233,947	-	-	16,792	33,473	217,155	201,593	1,238	973
RC Pinjarra Road Stage 3	436,450	-	-	32,155	61,129	404,295	378,006	1,427	2,269
Halls Head Pde Beach Central CP Stage 2	85,207	-	-	5,456	11,173	79,750	74,915	1,078	712
Cambria Island Abutment Walls Repair	-	-	-	-	-	0	-	-	0
Roads & Drainage Program	2,365,222	-	2,700,000	87,308	234,993	2,277,914	4,819,781	67,648	58,241
Economic services									
Mandurah Ocean Marina Chalets Refurbishment	121,889	-	-	9,381	18,123	112,509	101,464	821	769
Other property and services									
IT Communications Equipment [318(i)]	-0	-	-	-	-	-0	-	0	0
Civic Building - Tuckey Room Extension	293,582	-	-	24,180	41,270	269,402	247,803	8,698	12,700
Building Renewal & Upgrades Program	1,408,979	-	720,000	52,012	145,438	1,356,967	1,982,768	40,298	34,695
Mandurah Quay Seawall Repair	0	-	150,000	-	-	0	150,000	0	0
Total	26,522,000	0	4,650,000	2,493,920	4,332,703	24,028,080	27,014,667	387,641	638,922
Current borrowings	4,332,703		4,650,000	2,493,920	4,332,703	2,823,296	4,332,703	387,641	638,922
Non-current borrowings	22,189,297					21,204,784	22,681,964		
	26,522,000					24,028,080	27,014,667		

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.



Principal Repayments	\$2,493,920
Interest Expense	\$387,641
Loans Due	\$24.03 M

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		1,586,904	77,752
2024-25 Financial Assistance Grant - General Roads	0	0	0	0	2,098,089		2,098,089	190,204
Law, order, public safety								
Southern Districts Bush Fire Brigade LGGS: DFES	0	0	0	0	39,254	0	39,254	24,650
Stronger Suburbs Cocooning Project	0	56,567	0	56,567	0	84,851	84,851	0
SES LGGS: 2024/25 DFES	0	0	0	0	60,559	0	60,559	17,405
Education and welfare								
Waterwise Verge Grant: Water Corp	0	0	0	0	10,000	0	10,000	0
Int Day for People with a Disability	0	1,000	0	1,000	0	0	0	0
Waste Sorted Community Education: DWER	0	0	0	0	0	0	0	0
Paint Manjoogoorup 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	0	4,900	0	0	0	0
Community Gardens Grant Program	0	10,000	0	10,000	0	0	0	0
Better Beginnings Community Garden Storytime – Let’s Grow Together!	0	30,000	0	30,000	0	0	0	0
Community amenities								
Streets Alive Place Enrichment Mandurah South	0	5,000	(5,000)	0	0	0	0	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	0	20,000	0	0	0	0
Crabfest: Tourism WA 2025	0	10,000	0	10,000	140,000	0	140,000	0
Every Club Funding 2024: DLGSC	38,930	0	(38,930)	0	0	0	38,930	38,930
Every Club Funding 2025: DLGSC	0	0	0	0	37,908	0	37,908	0
Gnoonie Youth Football Cup: Healthway	0	0	0	0	3,000	0	3,000	0
CHRMAP: DPLH	98,000	0	0	98,000	0	140,000	140,000	0
Community Action Plan: Alcohol and Drug Foundatior	16,687	0	(13,937)	2,750	16,528	0	33,215	13,937
Christmas Light Trail: Lotterywest	0	50,000	0	50,000	0	0	0	0
Carols By Candlelight:Lotterywest	0	50,000	0	50,000	0	0	0	0
Christmas in Mandurah: Tourism WA	0	7,000	0	7,000	0	0	0	0
National Volunteer Week	0	0	0	0	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	0	0	0
Australia Day 2025 Community Events Grant Program	0	12,000	0	12,000	0	0	15,000	0
Other property and services								
Urban Greening Round Two Funding	0	40,000	0	40,000	0	40,000	40,000	0
TOTALS	253,428	330,197	(57,867)	525,759	4,110,239	264,851	4,460,707	367,877

* 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				0				
700055 Waterfront Project- DoH	2,500,000	0	(2,500,000)	0	2,500,000	0	2,500,000	2,500,000
700055 Waterfront Project - DoH 22-23	184,940	0	(184,940)	0	0	184,940	184,940	184,940
700055 Waterfront Project - RFR	0	0	0	0	0	0	0	0
750688 22-23 MPAC Internal Refurb	0	0	0	0	0	0	0	0
700516 Yalgorup National Park	89,108	200,000	(51,666)	237,442	825,000	114,108	939,108	51,666
501113 SP Halls Head PSP - WABN	0	0	0	0	0	29,725	29,725	0
501113 SP Halls Head PSP - DPIRD	0	0	0	0	0	0	0	0
501129 Trails Project	74,158	0	(9,112)	65,046	350,000	(90,000)	260,000	9,112
750732 Dawesville Community Centre - DPIRD	1,832,843	0	(1,832,843)	0	0	1,740,103	1,740,103	1,832,843
750732 Dawesville Community Centre - Department of Communities	0	0	0	0	5,307,198	0	5,307,198	0
750732 Dawesville Community Centre - Lotterywest	0	0	0	0	0	640,000	640,000	0
750740 23-24 MPAC Flytower Roof and Cladding Renewal	0	0	0	0	0	0	0	0
700577 Merlin Street Reserve Activation Plan	150,000	0	(40,942)	109,058	0	102,766	102,766	40,942
501084 Peel Street - Power Relocation	0	0	0	0	0	0	0	0
501182 SL Old Coast Road/McLarty Road/Leeward Road Ent	8,920	(8,920)	0	0	0	0	0	(9,723)
501235 23-24 RC Peel Street Stage 4 - RRG	0	0	0	0	0	666,868	666,868	0
501235 23-24 RC Peel Street Stage 4 - LRCL	0	0	0	0	0	506,175	506,175	0
501192 23-24 SP Falcon Coastal Shared Path - Stage 1	0	0	0	0	30,000	0	30,000	0
501193 23-24 TM Clarice St	31,034	0	0	31,034	0	119,033	119,033	0
501194 23-24 TM Mandurah Tce/Adonis Rd - Direct Grant	15,376	0	0	15,376	0	95,667	95,667	0
501194 23-24 TM Mandurah Tce/Adonis Rd - Blackspot	0	15,915	0	15,915	0	15,915	15,915	0
501196 23-24 TM Wanjeep St	74,265	0	0	74,265	0	232,264	232,264	0
501197 23-24 TM White Hill Road - Blackspot Funding	0	0	0	0	0	86,666	86,666	0
501198 23-24 TM White Hill Road - Direct Grant	0	0	0	0	0	0	0	0
501200 23-24 RR Mayfair Mews	0	0	0	0	0	0	0	0
501201 Quarry Way Road Resurface	0	0	0	0	0	0	0	0
501202 23-24 RR Tara St	0	0	0	0	0	0	0	0
501205 23-24 RS Dalby St	0	0	0	0	0	0	0	0
501206 23-24 RS Leyburn Drv	0	0	0	0	0	0	0	0
501213 23-24 RS Charon Rd	0	0	0	0	0	0	0	0
501209 23-24 RS Thisbe Drv	0	0	0	0	0	0	0	0
501216 23-24 RS Dior Place - Direct Grant	0	0	0	0	0	0	0	0
501216 23-24 RS Dior Place - Roads to Recovery	0	0	0	0	0	0	0	0
501239 23-24 SP Guillardon Tce/Karinga Rd	0	0	0	0	0	0	0	0
501211 23-24 RS Cambridge Drv	0	0	0	0	0	0	0	0
501222 23-24 RS Littleton St	0	0	0	0	0	0	0	0
700625 EV Charging Stations	0	35,000	(35,000)	0	0	175,000	175,000	35,000
501212 23-24 RR Carter St	0	0	0	0	0	0	0	0
501234 23-24 RS Wilkins St	0	0	0	0	0	0	0	0
501219 23-24 RS Harvey View Drv	0	0	0	0	0	0	0	0
501230 23-24 RS Skud St	0	0	0	0	0	0	0	0
501228 23-24 RS Sandalwood Pde	0	0	0	0	0	0	0	0
501208 23-24 RS Tara St	0	0	0	0	0	0	0	0
501213 23-24 RS Charon Rd	1,906	0	0	1,906	0	0	0	0
750769 MPAC Access and Operational Safety Upgrades	0	0	0	0	180,000	0	180,000	0
750771 MPAC Fire Detection and Protection System Upgrade	0	0	0	0	262,500	0	262,500	0
501263 Lake Valley Drive and Badgerup Avenue Blackspot	0	0	0	0	10,000	0	10,000	0
501264 Lakes Road - Murdoch Drive Blackspot	0	64,000	(31,842)	32,158	10,000	0	10,000	31,842
501265 Lynda Street and Baroy Street Blackspot	0	106,533	0	106,533	13,300	0	13,300	0
501266 Mercedes Avenue Blackspot	0	0	0	0	12,000	0	12,000	0
501267 Wanjeep Street Blackspot	0	0	0	0	10,000	0	10,000	0
501268 Yindana Blvd and Lake Valley Drive Blackspot	0	0	0	0	10,000	0	10,000	0
501272 Tarragon Way Road Renewal - LRCL	0	171,010	0	171,010	50,000	0	50,000	0
501272 Tarragon Way Road Renewal - DG	0	50,000	0	50,000	0	0	0	0
501273 Banyon Close Road Resurface	0	0	0	0	50,000	0	50,000	0
501274 Bolton Street Road Resurface	0	0	0	0	50,000	0	50,000	0
501217 Everlasting Retreat Road Resurface	0	0	0	0	205,000	0	205,000	0
501275 Gamol Place Road Resurface	0	30,000	0	30,000	0	0	0	0
501278 Misty Meander Road Resurface	0	40,000	0	40,000	0	0	0	0
501279 Moat Street Road Resurface	0	30,000	0	30,000	0	0	0	0
501287 Wattle Bird Way Road Resurface	0	0	0	0	0	0	0	0
501277 Hennessey Place Road Resurface	0	60,000	(12,414)	47,586	150,000	0	150,000	12,414
501220 Hibiscuss Rise Road Resurface	0	0	0	0	50,000	0	50,000	0
501280 Monang Street Road Resurface	0	75,000	(74,500)	500	75,000	0	75,000	74,500
501281 Olive Road Road Resurface	0	100,000	(57,889)	42,111	100,000	0	100,000	57,889
501226 Rakoa Street Road Resurface	0	60,000	(60,000)	0	150,000	0	150,000	60,000
501283 Renison Drive Road Resurface	0	101,080	(12,669)	88,411	116,995	(16,995)	100,000	12,669
501227 Rouse Rd Road Resurface	0	60,000	(11,036)	48,964	150,000	0	150,000	11,036
501284 Soldiers Cove Terrace Resurface	0	22,470	(22,470)	0	56,175	0	56,175	22,470
501285 Stirling Grove Road Resurface	0	0	0	0	50,000	0	50,000	0
501233 Thomson St Road Resurface	0	50,000	0	50,000	220,000	0	220,000	0
501286 Touchstone Drive Road Resurface	0	0	0	0	400,000	0	400,000	0
501288 Yukon Close Road Resurface	0	0	0	0	50,000	0	50,000	0
501289 Pinjarra Road Upgrade Stage 5	0	0	0	0	1,000,000	(1,000,000)	0	0
501290 Pinjarra Road Upgrade Stage 6	0	0	0	0	1,000,000	(1,000,000)	0	0
501291 Pinjarra Road	0	800,000	(797,652)	2,348	0	2,000,000	2,000,000	797,652
501293 Shared Path Renewal Program	0	0	0	0	500,000	0	500,000	0
750741 Avalon Foreshore Ablution Renewal	0	180,000	0	180,000	0	0	0	0
911011 Sutton Farm Public Jetty New	0	0	0	0	182,000	0	182,000	0
	4,962,549	2,242,087	(5,734,977)	1,469,660	14,125,168	4,602,233	18,727,401	5,725,254
Non-Operating Contributions								
700518 PEET - Cash in Lieu Contribution	1,065,909	0	0	1,065,909	0	0	0	0
501131 Eastport Foreshore Upgrade	0	0	0	0	0	0	0	66,541
501131 Dawesville Channel SE Foreshore Upgrade	0	0	0	0	0	411,012	411,012	0
700619 Dawesville SE Foreshore	0	0	0	0	0	0	0	680
770009 Parks and Mowers	0	0	0	0	0	199,000	199,000	162,380
700650 Lakes Lawn Cemetery Recovery	0	0	0	0	0	250,000	250,000	0
700651 Madora Bay Oval Fencing	0	0	0	0	0	40,000	40,000	0
104055 SES Building Education Drive	0	0	0	0	0	0	0	15,280
	1,065,909	0	0	1,065,909	0	900,012	900,012	244,881
Total Non-operating grants, subsidies and contributions	6,028,458	2,242,087	(5,734,977)	2,535,569	14,125,168	5,502,245	19,627,413	5,970,135

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2024**

**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	0	0	(499,344)

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2024**

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 DECEMBER 2024**

**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 TBA	Operating Expenses			(20,000)	(499,343)
750783-6100-1001-61129	Waste Management Centre - OSH Projects	Dec OCM TBA	Capital Expenses			(87,000)	(586,343)
100010-5970-1263-61001	Administration WasteStation General Operati Expense Materials	Dec OCM TBA	Operating Expenses		27,000		(559,343)
100010-5970-1542-61001	Administration WasteStation Rubbish Cleanup Expense Materials	Dec OCM TBA	Operating Expenses		60,000		(499,343)
				(2,825,976)	24,441,890	(21,665,914)	(499,343)

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2024**

**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	(1,268,806)	(38.16%)	▼ Timing	Variance primarily due to budgeted grants/contributions not yet received. Will be monitored throughout the remainder of the year.
Interest earnings	262,679	12.21%	▲ Permanent	Investment interest increase as a result of an increase in reserve funds invested
Other revenue	112,043	283.04%	▲ Timing	Variance primarily due to cointainer deposit scheme & fuel tax credit rebate received.
Profit on disposal of assets	150,422	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	3,983,880	12.41%	▲ Timing	Variance in expenditure due to timing of projects
Utility charges	404,974	17.09%	▲ Timing	Variance mainly for Street Lighting Maintenance invoicing, to be monitored during the year.
Loss on disposal of assets	(210,227)	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	(3,683,871)	(37.54%)	▼ Timing	Capital grants are recognised in line with capital expenditure.
Proceeds from Disposal of Assets	(3,492,475)	(81.47%)	▼ 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	9,370,434	33.80%	▲ Timing	Variance due timing of capital projects. Refer to note 6 for further details.
Financing Activities				
Payment of lease liability	104,662	36.30%	▲ Timing	Varying repayment terms on lease agreements. Will be monitored throughout the remainder of the year.
Proceeds from new interest earning liability	(230,500)	(100.00%)	▼ Timing	Proceeds received from leasing company as dependent on timing of new lease take ups.
Repayment of debentures	(327,569)	(15.12%)	▼ Timing	Will be monitored throughout the year.

4	SUBJECT: DIRECTOR: MEETING: MEETING DATE:	Financial Report January 2025 Business Services Council Meeting 25 February 2025
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Summary

The Financial Report for January 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.

Council is also requested to approve a minor amendment to the advertising of a seabed lease for Lot 14 on Plan 20273 Part of Reserve 44745, Sticks Boulevard Erskine. This amendment ensures compliance with the disposal obligations under the *Local Government Act 1995*.

Disclosure of Interest

Nil

Previous Relevant Documentation

- G.5/6/24 25/06/2024 Budget Adoption 2024/2025
- G.4/11/24 26/11/2024 Proposed Seabed Lease – Portion Reserve 44745

Background

Nil

Comment

The Financial Report for January 2025 shows an actual surplus for this period of \$49.0 million. This is considered a reasonable surplus at the current point in time and is sufficient to meet the City's obligations up to 30 June 2025.

In the month of July, the City issues invoices for Rates and Refuse, leading to a substantial surplus at the beginning of the financial year. However, as the year progresses, this surplus gradually diminishes due to the City's budgetary expenditures. The Financial Report for January 2025 shows that as of January 2025, \$78.6 million (77.6%) of the rates have been received.

A summary of the financial position for January 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)	600	600	754	154	26%
Revenue					
Revenue from operating activities	144,301	132,756	132,721	(35)	0%
Capital revenue, grants and Contribution	28,201	16,450	7,015	(9,435)	-57%
	172,502	149,207	139,736	(9,471)	

Expenditure					
Operating Expenditure	(165,274)	(95,981)	(90,821)	5,160	-5%
Capital Expenditure	(55,696)	(32,388)	(19,931)	12,457	-38%
	(220,970)	(128,370)	(110,752)	17,617	
Non-cash amounts excluded from operating activities	35,443	20,675	21,518	843	4%
Non-cash amounts excluded from investing activities	(2,326)	(2,326)	(3,584)	(1,258)	54%
Other Capital Movements	14,252	1,743	1,327	(417)	-24%
Closing Funding Surplus / (Deficit)	(499)	41,530	48,998	7,469	18%

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	8,873	9,474	Additional funds have been approved. The project completion date is expected to be March 2025.	<i>Parks</i>	Project status: <u>Estuary Pool</u> Completed <u>Eastern Foreshore South</u> – Reserve Area Completed <u>Toilet Block</u> Completed except for the public art component. Public Artist selection has been completed. <u>Eastern Foreshore North and Central</u> Works commenced on 4 June 2024 and are expected to be completed by March 2025. The project is progressing well and is on schedule.
Dawesville Channel SE Foreshore Upgrade	1,424	1,965	The project commenced in November 2024.	<i>Parks</i>	Project status: Design completed. Construction has commenced, and stages 1 & 2 are expected to be completed by June 2025.

Coodanup Foreshore	232	1,230	<p>Stages 1 and 2 are complete.</p> <p>Stage 3 is expected to commence in March 2025. Current budget is sufficient for project deliverables.</p>	<i>Parks</i>	<p>Project status:</p> <p>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 expected to commence in March 2025.</p>
RC Peel Street Stage 4	1,675	2,666	<p>The project is practically completed, and Peel Street opened for traffic on the 6th of September 2024.</p> <p>The project is tracking on budget.</p>	<i>Roads</i>	<p>Project status:</p> <p>Construction has been completed. Peel street was fully opened to traffic on the 6th of September 2024.</p>
Dawesville Community Centre	5,817	7,747	<p>An increase in State Government project funding has been approved.</p> <p>It is noted that the committed funds include the full contract value and the necessary budgeted funds to complete the project will be allocated under the 2024/2025 budget.</p> <p>The project completion date is expected to be mid-2025.</p>	<i>Buildings</i>	<p>Project status:</p> <p>Works are progressing on schedule. The expected project completion date is mid-2025.</p>
Pinjarra Road (Foulkes PI to Sutton St)	1,489	3,168	<p>The project commenced late September 2024.</p>	<i>Roads</i>	<p>Project status:</p> <p>Construction has commenced and is currently on schedule. The expected project completion date is June 2025.</p>

Yalgorup National Park	158	2,053	<p>The Yalgorup National Park project is a 10-year economic and tourism initiative.</p> <p>The Quail Road extension construction is planned to commence in March 2025.</p>	<i>Roads</i>	<p>Project status:</p> <p>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>
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Amendment to Disposal

The jetties and other associated infrastructure within the Mandurah Quays Boat Haven (currently being Lot 14 on Plan 20273 Part of Reserve 44745, Sticks Boulevard Erskine) were approved to be modified under Development Approvals 9855 and 9857 in August 2022. Progress on the development is now substantially commenced.

The construction of this infrastructure, including boat pens and a floating jetty has been undertaken by the Proponent (Gemplanet Pty Ltd) who has borne all costs associated with this project. The City of Mandurah (the City) is now required to enter into a seabed lease with the Proponent for the boat ramp and boat pen infrastructure and a non-exclusive licence to enable the Proponent to utilise the floating jetty which also serves as a Public Access Way (PAW) to enable the community to access this area.

The seabed lease will enable the City to charge an annual rental rate of \$49,000 per annum, with structural maintenance, cleaning, rates and other charges being the responsibility of the Lessee (Gemplanet Pty Ltd). Additionally, the Lessee will be charged an additional Maintenance Contribution of \$35,000 per annum through conditions of Development Approval 9857.

The annual rental fee and the maintenance contribution will be allocated to the Mandurah Quay Seawall Reserve with the purposes of the marina operator contributing to the future maintenance/asset replacement of Mandurah Quay seawall. The nonexclusive licence will provide the Proponent with continued access to the floating jetty PAW which adjoins the boat pen infrastructure as well as the community.

At the Council Meeting of 26 November 2024, Council resolved to:

- approve the excision of current Lot 14 on Plan 20733 from Reserve 44745, to be created as a new reserve with a purpose of 'Recreation & Marina Purposes' with power to lease or licence for 21 years, subject to the Minister for Lands consent.
- approve the management order for Crown freehold Lot 55 on Plan 20733, with a purpose of 'Public Access Way' with power to lease or licence for 21 years, subject to the Minister for Lands consent.
- approve for the purposes of advertising:
 - a. the disposal (seabed lease) for a portion of current Reserve 44745 on Plan 20733, Lot 14, Erskine to Gemplanet Pty Ltd for a term of 10 years, with one further term of 10 years and if no submissions are received, approve the Chief Executive Officer (CEO) to enter to the lease, subject to the key terms outlined in this report.
 - b. the disposal (non-exclusive licence) for a portion of the PAW Lot 55 on Plan 20733 Gemplanet Pty Ltd for a term of 10 years, with one further terms of 10 years, and if no submissions are received, approve the CEO to enter into the lease, subject to the key terms outlined in this report. 4. Notes the encroachment infrastructure within PAW Lot 55 on Plan 20733 being permitted to remain

As the independent valuation incorporated both the PAW and commercial aspects, City officers are recommending that rather separating the disposal into a lease and licence, that one disposal process be undertaken which incorporates the lease and non-exclusive licence into the same process.

This will ensure compliance with section 3.58 of the Act, however, will not change the outcome of the financial benefit and maintenance obligation requirements, to be received by the City. Once Council adopt the amendments, the City will advertise the combined disposal and permit the CEO to consider submissions and dispose to Gemplanet Pty Ltd accordingly.

Statutory Environment

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

Policy Implications

Nil

Financial Implications

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

The rent payable over the full term of the lease (20 year) will equate to approximately \$1.3m in revenue for the City. The rental rate has been determined through a market valuation submitted to the City on 7 November 2024. In addition to the rent, the lessee, must pay the City rates, taxes, levies, charges and outgoings that are attributable to the seabed lease area. Development Approval 9857 includes a condition that required the lessee to pay an annual maintenance contribution of \$35,000 which will be indexed annually.

The annual rental fee and the maintenance contribution will be allocated to the Mandurah Quay Seawall Reserve, a reserve which was created on 25 July 2023 for the purposes of future maintenance/asset replacement of Mandurah Quay seawall.

Council at its meeting on 25 July 2023 approved the development for Mandurah Quay marina including a condition that the developer enter into a seabed lease with the City of Mandurah and pays an annual contribution for the future maintenance and asset replacement of the seawall. These funds sit outside the Specified Area Rate that is charged to landowners and will be paid to the City as a contribution. The funds received by the City for the seabed lease and the seawall contribution will be transferred into the Mandurah Quay Seawall Reserve for the purpose of the future maintenance and asset replacement of the Mandurah Quay seawall

Economic Implications

Nil

Environmental Implications

Nil

Risk Analysis

The Financial Report and its attachments is 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

2024/25 Budget Variations

Nil

Conclusion

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

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

NOTE:

- Refer **Attachment 4.1** **Monthly Financial Report**
Attachment 4.2 **Schedule of Accounts (electronic only)**
Attachment 4.3 **Approved Floating Jetty and Public Access Way Plan**

RECOMMENDATION

That Council:

- 1 **Receives the Financial Report for January 2025 as detailed in Attachment 4.1 of the report.**
- 2 **Receives the Schedule of Accounts for the following amounts as detailed in Attachment 4.2 of the report:**

Total Municipal Fund	\$	9,174,659.43
Total Trust Fund	\$	<u>0.00</u>
	\$	<u>9,174,659.43</u>

- 3 **Approves the disposal of property by way of lease for a 4,612.2m² portion of seabed of Reserve 44745 (Lot 14 Sticks Boulevard, Erskine) and disposal of property by way of a non-exclusive licence for a 842.2m² portion of the adjoining floating boardwalk public access way (Lot 55 Sticks Blvd, Erskine) to Gemplanet Pty Ltd on the following terms:**

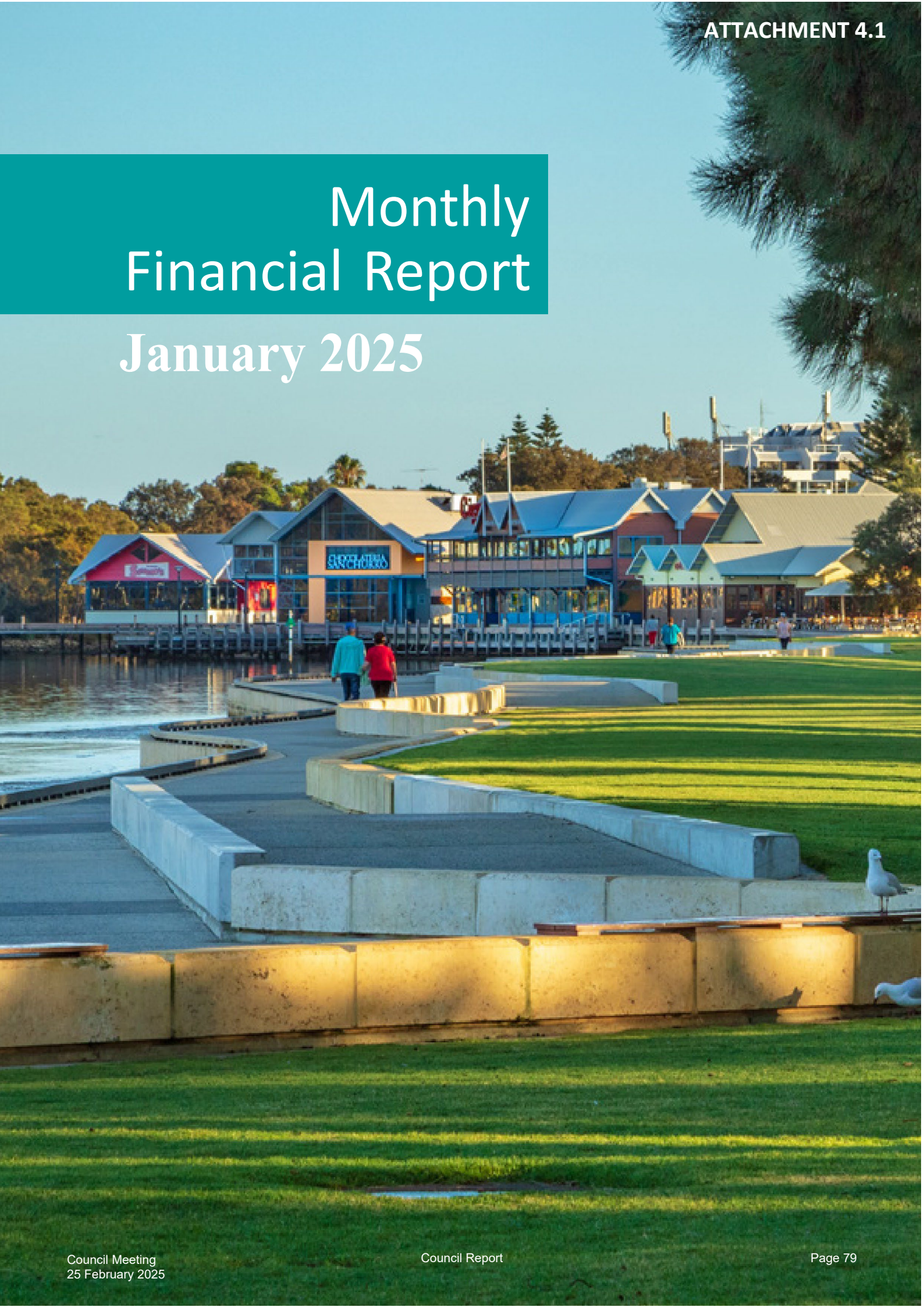
- 3.1. **For a term of ten (10) years with an option for a further term of ten (10) years;**
- 3.2. **Annual gross rent in line with the market valuation report, being \$49,000 per annum (exclusive of GST);**

- 3.3 Maintenance contribution of \$35,000 per annum (exclusive of GST);
 - 3.4. Annual CPI increases and Market Rent Review upon further term, applicable to the annual gross rent and maintenance contribution;
 - 3.5 Infrastructure constructed in accordance with Attachment 4.3;
 - 3.6. All legal costs associated with the preparation of the legal agreement are to be borne by Gemplanet Pty Ltd;
 - 3.7. Subject to the Minister for Lands' consent pursuant to section 18 of the *Land Administration Act 1997*; and
 - 3.8. Subject to the Department of Transport's section 26 of the *Jetties Act 1926* consent.
4. Authorises the Chief Executive Officer to give local public notice of the proposed disposition (outlined under Resolution One) in accordance with Section 3.58(3)(a) of the Local Government Act 1995
 5. Delegates authority to the Chief Executive Officer to consider any submissions made in response to local public notice of the proposed disposition (outlined under Resolution One) and to agree to dispose of the property in accordance with Section 3.58(3)(b) of the Local Government Act 1995
 6. Subject to the Chief Executive Officer agreeing to dispose of the property in the exercise of authority delegated under Resolution Three, authorises the Chief Executive Officer to finalise the conditions of the agreement.

ABSOLUTE MAJORITY REQUIRED

Monthly Financial Report

January 2025





City of Mandurah

January 2025

\$499K ▼

Estimated surplus/deficit at 30 June 2025 with proposed budget amendments

\$49M ▼

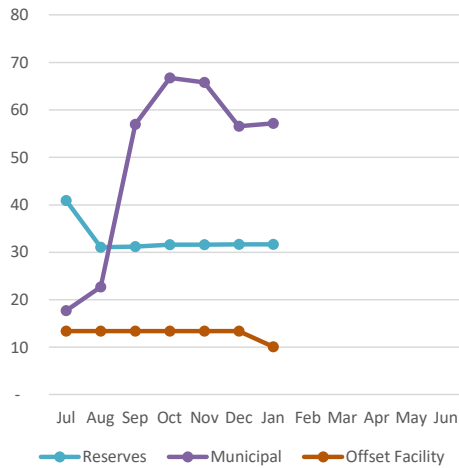
Year to Date Actual Surplus

Executive Summary

- Actual Rates Raised \$97.6M
- Actual Rates Received \$78.6M (77.6% collected)
- Actual Operating Revenue \$132.7M
- Actual Capital Revenue \$6.2M
- Actual Operating Expenditure \$90.8M
- Actual Capital Expenditure \$19.9M
- Actual Proceeds from Sale of Assets \$794K

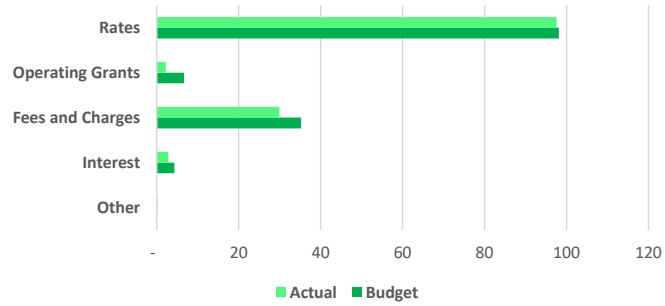
Investments

\$ Millions



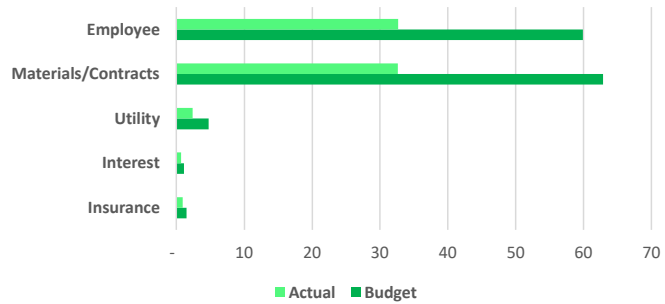
Year to Date Revenue Actuals Compared to Annual Budget

\$ Millions

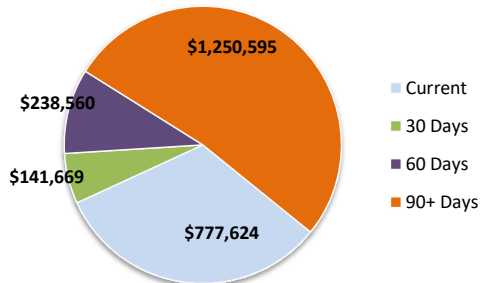


Year to Date Expenditure Actuals Compared to Annual Budget

\$ Millions



Sundry Debtors Outstanding



Rates Outstanding

- 91 Properties with >\$10K outstanding ▼
- 635 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

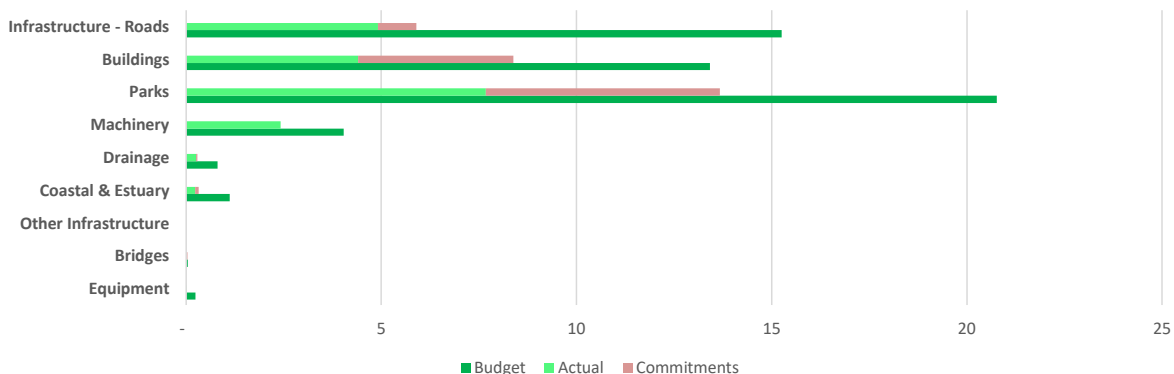
31.95% Grants received - Accrual Basis

Tenders - January 2024

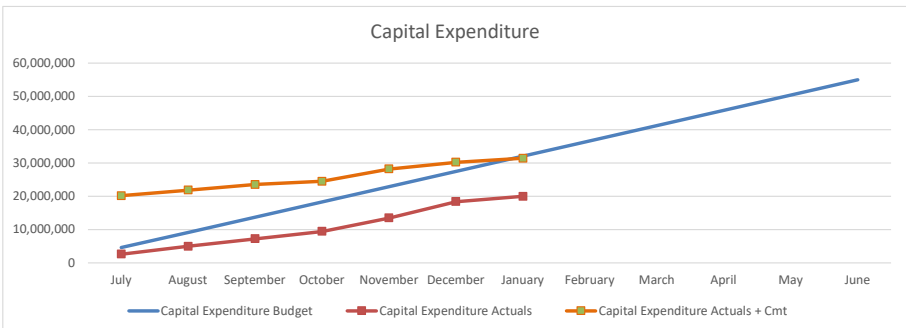
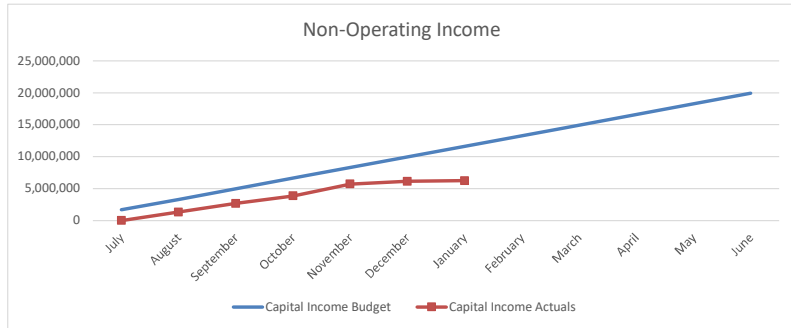
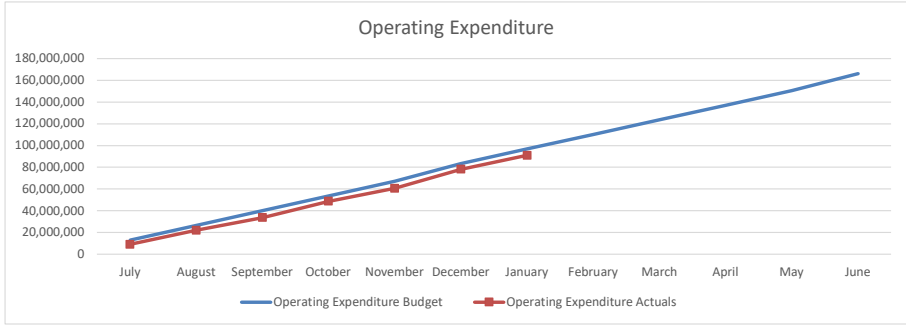
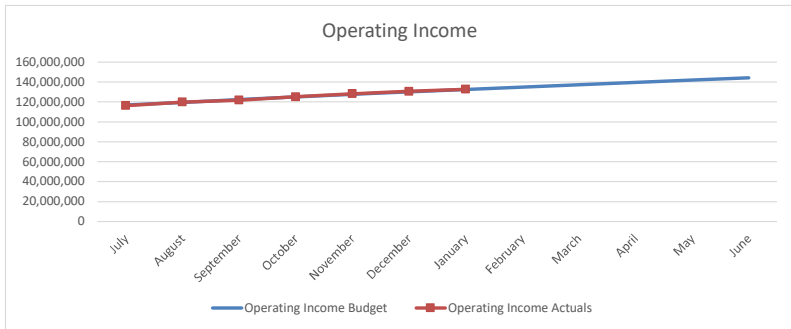
0 Tenders accepted/rejected during the month through CEO delegation

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 January 2025

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STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 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)		600,000	600,000	754,197	154,197	25.70%	
Revenue from operating activities							
Rates		98,083,897	97,708,897	97,554,632	(154,265)	(0.16%)	
Operating grants, subsidies and contributions		6,644,043	3,882,358	2,172,671	(1,709,687)	(44.04%)	▼
Fees and charges		35,192,243	28,609,425	29,875,358	1,265,933	4.42%	
Interest earnings		4,301,430	2,509,167	2,802,160	292,993	11.68%	▲
Other revenue		79,170	46,182	165,306	119,124	257.94%	▲
Profit on disposal of assets		-	-	150,422	150,422	100.00%	▲
		144,300,783	132,756,029	132,720,549	(35,480)	-0.03%	
Expenditure from operating activities							
Employee costs		(59,869,000)	(33,942,190)	(32,659,519)	1,282,671	3.78%	
Materials and contracts		(62,859,717)	(37,220,778)	(32,631,603)	4,589,175	12.33%	▲
Utility charges		(4,740,088)	(2,765,050)	(2,398,564)	366,486	13.25%	▲
Depreciation on non-current assets		(35,205,988)	(20,536,827)	(21,309,328)	(772,501)	(3.76%)	
Interest expenses		(1,122,702)	(654,909)	(678,607)	(23,698)	(3.62%)	
Insurance expenses		(1,476,656)	(861,382)	(933,359)	(71,977)	(8.36%)	
Loss on disposal of assets	1(a) & 4	-	-	(210,227)	(210,227)	100.00%	▼
		(165,274,151)	(95,981,136)	(90,821,207)	5,159,929	5.38%	
Non-cash amounts excluded from operating activities	1(a)	35,443,133	20,675,162	21,518,447	843,285	4.08%	
Amount attributable to operating activities		14,469,765	57,450,054	63,417,789	5,967,735	(10.39%)	
Investing activities							
Non-operating grants, subsidies and contributions		19,627,425	11,449,331	6,221,164	(5,228,167)	(45.66%)	▼
Proceeds from disposal of assets	4	8,573,390	5,001,144	794,220	(4,206,924)	(84.12%)	▼
Payments for property, plant and equipment	6	(55,696,016)	(32,388,448)	(19,931,235)	12,457,213	38.46%	▲
Amount attributable to investing activities		(27,495,201)	(15,937,973)	(12,915,850)	3,022,122	18.96%	
Non-cash amounts excluded from investing activities	1(b)	(2,325,976)	(2,325,976)	(3,584,211)	(1,258,235)	54.09%	
Amount attributable to investing activities		(29,821,177)	(18,263,949)	(16,500,061)	1,763,887	9.66%	
Financing Activities							
Proceeds from new debentures	7	4,650,000	-	-	0	0.00%	
Unspent Loans Utilised		1,749,059	-	-	0	0.00%	
Repayment of debentures	7	(4,332,703)	(2,527,410)	(2,873,101)	(345,691)	(13.68%)	▼
Payment of lease liability		(576,642)	(336,374)	(237,773)	98,601	29.31%	▲
Proceeds from new interest earning liability		461,000	268,917	-	(268,917)	(100.00%)	▼
Principal elements of interest earning liability		(949,701)	(553,992)	(454,876)	99,116	17.89%	▼
Transfer from reserves	8	21,632,402	5,138,182	5,138,182	0	0.00%	
Transfer to reserves	8	(8,381,347)	(245,879)	(245,879)	0	0.00%	
Amount attributable to financing activities		14,252,068	1,743,443	1,326,553	(416,890)	23.91%	
Closing Funding Surplus / (Deficit)	1(d)	(499,344)	41,529,549	48,998,478	7,468,929	17.98%	

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		-	-	(150,422)
Movement in liabilities associated with restricted cash		237,145	138,335	318,958
Movement in employee benefit provisions (non-current)		-	-	(233,893)
Movement in contract liabilities (non-current)		0	0	40,942
Movement in Liabilities		0	0	23,307
Add: Loss on asset disposals	4	-	-	210,227
Add: Depreciation on assets		35,205,988	20,536,827	21,309,328
Total non-cash items excluded from operating activities		35,443,133	20,675,162	21,518,447

(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)	(1,356,819)	(3,584,211)
Total non-cash amounts excluded from investing activities		(2,325,976)	(1,356,819)	(3,584,211)

(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 Jan 2025
Adjustments to net current assets				
Less: Reserves - restricted cash		(69,472,383)	(62,300,778)	(64,580,080)
Less: - Financial assets at amortised cost - self supporting loans	4	(10,000)	-	(22,016)
Less: Unspent loans		(2,109,715)	(2,124,066)	(2,109,715)
Less: Inventory		(445,000)	-	(445,000)
Less: Clearing accounts		-	-	(47,792)
Add: Borrowings	7	5,317,216	4,082,703	2,404,115
Add: Other liabilities		5,985,994	1,115,424	2,360,917
Add: Lease liability		254,514	1,731,395	71,415
Add: Provisions - employee		4,886,946	1,818,111	4,400,404
Add: Loan Facility offset		-	-	10,060,000
Total adjustments to net current assets		(55,592,428)	(55,677,212)	(47,907,751)

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

Current assets				
Cash and cash equivalents	2	74,477,069	84,274,753	87,346,964
Rates receivables	3	3,662,665	2,368,839	23,476,996
Receivables	3	7,036,523	2,025,523	6,513,371
Other current assets		10,737,748	1,690,059	4,828,269
Less: Current liabilities				
Payables		(17,971,322)	(12,037,496)	(11,267,021)
Borrowings	7	(5,317,216)	(4,082,703)	(2,404,115)
Interest earning liabilities		(920,018)	-	(465,141)
Unspent non-operating grant, subsidies and contributions liability		(5,065,976)	(7,823,334)	(1,841,666)
Lease liabilities		(254,514)	(1,731,395)	(71,415)
Provisions		(10,038,334)	(9,506,379)	(9,210,013)
Less: Total adjustments to net current assets	1(c)	(55,592,428)	(55,677,212)	(47,907,751)
Closing Funding Surplus / (Deficit)		754,197	(499,344)	48,998,478

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)	10,581,838	Variable		Westpac	AA-	NA	NA	
	10,581,838							
Municipal Investments								
WBC TD 100	3,116,324	5.14%	77,457	Westpac	AA-	21/11/2024	21/05/2025	181
WBC TD 101	3,116,324	5.14%	77,457	Westpac	AA-	21/11/2024	21/05/2025	181
WBC TD 102	3,116,324	5.14%	77,457	Westpac	AA-	21/11/2024	21/05/2025	181
NAB TD 103	3,087,033	5.05%	50,416	NAB	AA-	12/12/2024	11/04/2025	120
NAB TD 105	3,062,055	5.00%	62,055	NAB	AA-	19/09/2024	17/02/2025	151
NAB TD 108	3,086,533	4.95%	37,218	NAB	AA-	24/01/2025	24/04/2025	90
NAB TD 109	3,075,542	5.05%	75,542	NAB	AA-	3/10/2024	3/04/2025	182
WBC TD 110	3,038,338	5.07%	38,338	Westpac	AA-	3/10/2024	3/01/2025	92
WBC TD 111	3,076,621	5.11%	38,283	Westpac	AA-	10/01/2025	10/04/2025	90
WBC TD 112	3,076,621	5.11%	38,283	Westpac	AA-	10/01/2025	10/04/2025	90
NAB TD 113	3,075,542	5.05%	75,542	NAB	AA-	10/10/2024	10/04/2025	182
NAB TD 114	3,075,542	5.05%	75,542	NAB	AA-	10/10/2024	10/04/2025	182
NAB TD 115	3,075,871	5.10%	75,871	NAB	AA-	21/11/2024	21/05/2025	181
NAB TD 116	3,087,760	5.07%	38,125	NAB	AA-	14/01/2025	14/04/2025	90
NAB TD 117	2,025,003	5.07%	25,003	NAB	AA-	23/01/2025	23/04/2025	90
NAB TD 118	1,417,088	4.95%	17,088	NAB	AA-	28/01/2025	28/04/2025	90
	46,608,520							
Reserve Investments								
Muni 10 (reclassified)	31,616	3.50%	276	ANZ	AA-	1/10/2024	1/01/2025	92
Reserve 42 - 36-976-7906	3,424,765	5.10%	56,477	NAB	AA-	17/12/2024	16/04/2025	120
Reserve 44 - 70-586-3025	3,382,683	5.00%	68,108	NAB	AA-	24/09/2024	21/02/2025	150
Reserve 45 - 70-568-6989	3,377,828	5.00%	68,010	NAB	AA-	24/09/2024	21/02/2025	150
Reserve 47 - B33713404.106	4,517,427	4.84%	106,453	CBA	AA-	14/10/2024	14/04/2025	182
Reserve 48 - B33713404.106	6,754,239	4.84%	159,164	CBA	AA-	14/10/2024	14/04/2025	182
Reserve TD WBC 1 - 032-108 267862	3,599,871	5.15%	61,409	Westpac	AA-	18/10/2024	18/02/2025	123
Reserve TD WBC 2 - 032-108 267897	3,289,999	5.15%	56,123	Westpac	AA-	18/10/2024	18/02/2025	123
Reserve TD WBC 3 - 032-108 267926	3,289,999	5.15%	56,123	Westpac	AA-	18/10/2024	18/02/2025	123
	31,668,427							
Total Municipal and Reserve Funds	88,858,785		1,511,820.60					

Interest revenue

Investment Interest Accrued	743,561
Investment Interest Matured	1,500,968
Rates Interest	557,631
	2,802,160

Interest Earned

\$2,802,160

Loan Offset Facility	Amount	Interest rate on loans	Interest Saved	YTD Interest Saved
Westpac	10,060,000	6.12%	20,189	135,971

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
\$98.92 M	\$67.25 M

Rates Receivable	30-Jun-24	31-Jan-24	31 Jan 25
	\$		\$
Opening Arrears Previous Years	1,925,935	1,925,935	3,721,461
Rates levied	93,175,787	92,890,761	97,554,632
Less - Collections to date	(91,380,262)	(79,049,314)	(78,598,611)
Equals Current Outstanding	3,721,461	15,767,382	22,677,482
Net Rates Collectable	3,721,461	15,767,382	22,677,482
% Collected	96.1%	83.4%	77.6%

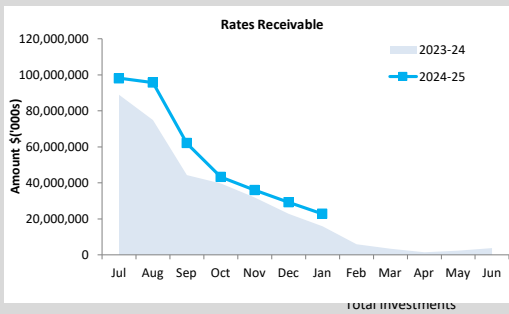
	31 Jan 24	31 Jan 25
- No. of Legal Proceedings Commenced for the financial year	1	0
- No. of properties > \$10,000 outstanding	76	91
- No. of properties between \$3,000 and \$10,000 outstanding	388	635
- Value of Rates Concession	49,775	49,247
- Estimated Value of Rates Exemptions	2,238,551	2,243,551

Receivables - General	31-Jan-24	Current	30 Days	60 Days	90+ Days	31 Jan 25
	\$	\$	\$	\$	\$	\$
Balance per Trial Balance						
Sundry receivable	1,365,435	132,561	107,190	197,455	371,652	808,858
Recreation Centres	146,428	32,454	1,388	1,155	24,562	59,559
Mandurah Ocean Marina	0	63,379	0	0	0	63,379
GST receivable	567,173	489,063	0	0	0	489,063
Allowance for impairment of receivables	(192,969)	0	0	0	(215,611)	(215,611)
Infringements	864,978	60,166	33,091	39,950	1,069,992	1,203,199
Total Receivables General Outstanding	2,751,045	777,624	141,669	238,560	1,250,595	2,408,447
Percentage		32.3%	5.9%	9.9%	51.9%	

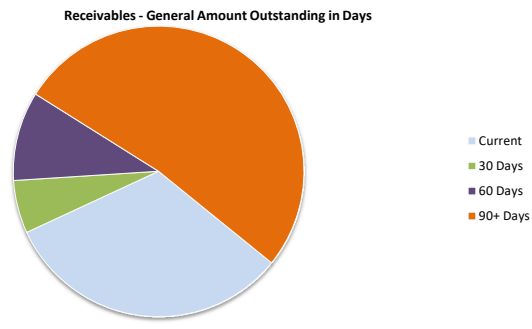
Other Receivables	31-Jan-24	Current	30 Days	60 Days	90+ Days	31 Jan 25
	\$	\$	\$	\$	\$	\$
Balance per Trial Balance						
Pensioners rates and ESL deferred	3,846,451	0	0	0	4,190,847	4,190,847
Other Receivables	679,387	0	0	0	800,414	800,414
Total Other Receivables Outstanding	4,525,838	0	0	0	4,991,261	4,991,261
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.



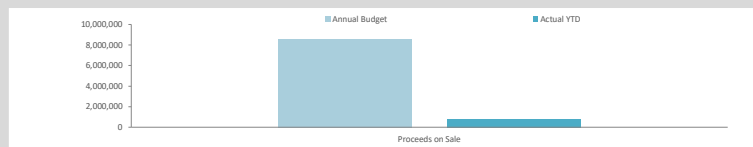
Collected	Rates Due
77.6%	\$22,677,482



Debtors Due
\$2,408,447
Over 30 Days
68%
Over 90 Days
52%

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	0
Light Passenger Vehicles - Replacement											
MH9326A - TOYOTA RAV4 CV	C06818		0	0	0	0	14,285	18,896	4,611	0	0
Light Commercial Vehicles - Replacement											
MH2485R - FORD RANGER CC XL	U05419		0	0	0	0	19,415	25,941	6,526	0	0
MH06198 - FORD RANGER PU MK11	U07719		0	0	0	0	21,555	21,169	0	(386)	0
MH20148 - FORD RANGER PU XL	U08120		0	0	0	0	21,585	23,222	1,637	0	0
MH8958A - HOLDEN COLORADO LS	U04018		0	0	0	0	14,877	17,574	2,697	0	0
MH8305A - FORD RANGER PX	U04338		0	0	0	0	19,701	18,677	0	(1,024)	0
MH15758 - ISUZU D'MAX SX	U05119		0	0	0	0	15,219	21,542	6,322	0	0
MH7913A - FORD RANGER PU MK11	U07518		0	0	0	0	19,222	15,405	0	(3,817)	0
Trucks & Buses Replacements											
MITSUBISHI CANTER MH380Y	T017	Parks Central	26,320	26,320	0	0	0	0	0	0	0
HINO 917 MH958Y	T036	Parks North	29,606	29,606	0	0	0	0	0	0	0
ISUZU FVR 1000 MH954Y	T009	Civil Construction	65,907	65,907	0	0	0	0	0	0	0
HINO 1426 MH200W	T022	Civil Maintenance	36,504	36,504	0	0	0	0	0	0	0
MH01728 MH637Y	T038	Civil Construction	68,383	68,383	0	0	0	0	0	0	0
TOYOTA HIACE MH381Z	T042	Youth Development	12,699	12,699	0	0	0	0	0	0	0
MITSUBISHI ROSA MH319W	T046	Place & Community	49,655	49,655	0	0	0	0	0	0	0
IGKM974 - JCB - BACKHOE LOADER	P62517		0	0	0	0	75,124	0	0	(75,124)	0
MH0290 - HINO-300-716-KEVREK-1000	T005		0	0	0	0	33,406	26,164	0	(7,243)	0
MH930Q - HINO-300-716-KEVREK-1500	T007		0	0	0	0	33,348	20,389	0	(12,959)	0
MH998P - NISSAN - PK16 Z8	T002		0	0	0	0	42,871	59,234	16,363	0	0
Trailers											
PARK BODY BOXTOP MH76936	V039	Parks Central	2,876	2,876	0	0	0	0	0	0	0
SOUTHWEST MOWING MH74395	V007	Parks Central	784	784	0	0	0	0	0	0	0
BARTCO VMS TRAILER	V102	City traffic	4,910	4,910	0	0	0	0	0	0	0
Parks & Mowers											
NEW HOLLAND 3050 TRACTOR MH761X	P602	Parks Assets	17,116	17,116	0	0	0	0	0	0	0
KUBOTA TRACTOR L5740 MH403Y	P603	Parks South	25,461	25,461	0	0	0	0	0	0	0
KUBOTA RTV UTILITY MH07088	U10519	Parks South	5,010	5,010	0	0	0	0	0	0	0
KUBOTA RTV UTILITY MH07098	U10519	Parks Assets	5,010	5,010	0	0	0	0	0	0	0
MH32728 - TORO - ZERO TURN 72	M02119		0	0	0	0	15,716	8,067	0	(7,649)	0
MH8763A KUBOTA-OUTFRONT MOWER 72	M02118		0	0	0	0	8,000	9,821	1,821	0	0
MH8762A KUBOTA OUTFRONT MOWER 60	M03018		0	0	0	0	8,000	11,151	3,151	0	0
MH9813A KUBOTA OUTFRONT MOWER 60	M03119		0	0	0	0	9,295	8,499	0	(796)	0
MH19578 - TORO - ZERO TURN 7210	M03219		0	0	0	0	26,300	7,185	0	(13,115)	0
MH8772A KUBOTA OUTFRONT MOWER 72	M03618		0	0	0	0	8,000	6,744	0	(1,256)	0
1BM319 TORO PROLINE H800	M02723		0	0	0	0	47,216	0	0	(47,216)	0
Minor Equipment >\$5000											
Miscellaneous Equipment											
GENELITE GENERATOR PLG-CM550S	P63820	Recreation Services	91,287	91,287	0	0	0	0	0	0	0
COLUMBUS ARA66	P63218	Recreation Services	8,040	8,040	0	0	0	0	0	0	0
HONDA - OUTBOARD 60HP	P605		0	0	0	0	4,237	1,752	0	(2,485)	0
Carryovers - Light Passenger Vehicles											
MH9971A - SUBARU - XV	C00219		32,153	11,624	0	(20,529)	11,096	21,769	10,673	0	0
MH1502B - SUBARU - XV	C01420		0	0	0	0	11,752	16,396	4,644	0	0
MH7641A - HYUNDAI - SANTE FE	C01718		0	0	0	0	15,836	14,123	0	(1,713)	0
MH2651B - TOYOTA - COROLLA	C02320		0	0	0	0	12,840	18,951	6,111	0	0
MH1084B - TOYOTA - RAV4	C04419		0	0	0	0	12,078	20,487	8,409	0	0
MH1224B - KIA - SPORTAGE	C05619		0	0	0	0	12,118	14,578	2,460	0	0
MH1056B - HYUNDAI - TUSCON	C07919		0	0	0	0	12,335	12,305	0	(30)	0
MH0363B - SUBARU - XV	C08019		0	0	0	0	14,241	15,259	1,018	0	0
TOYOTA PRIUS-C	C07019		33,282	12,400	0	(20,882)	10,704	16,087	5,383	0	0
Carryovers - Light Commercial Vehicles											
MH2737B - FORD - RANGER	U03220		42,027	24,053	0	(17,974)	21,775	18,571	0	(3,204)	0
MH1075B - TOYOTA - HIACE	U03919		0	0	0	0	14,904	34,951	20,047	0	0
MH2301B - HOLDEN - COLORADO	U06919		0	0	0	0	17,815	22,298	4,483	0	0
MH2017B - FORD - RANGER	U07319		0	0	0	0	19,300	19,269	0	(31)	0
Carryovers - Trucks and Buses											
MH252U - Hino - T003 - MH252U-HINO - 917 300	T003		120,000	26,912	0	(93,088)	0	0	0	0	0
Hino - 917 3	T008		120,000	26,674	0	(93,326)	22,055	28,580	6,525	0	0
Hino - 917 3	T021		120,000	26,912	0	(93,088)	0	0	0	0	0
Hino - 300-917-KEVREK-1500	T024		140,000	25,804	0	(114,196)	0	0	0	0	0
Hino - 917 3	T033		120,000	26,674	0	(93,326)	0	0	0	0	0
MERCEDES SPRINTER	C00718		63,500	45,500	0	(18,000)	41,845	36,847	0	(4,998)	0
HINO - FG1628 5	T006		219,975	44,376	0	(175,600)	42,629	65,349	22,720	0	0
HINO-500-FG1628-HIAB-088	T026		301,045	48,954	0	(252,092)	46,675	61,495	14,820	0	0
NISSAN - PK16 Z8	T002		216,975	44,443	0	(172,533)	0	0	0	0	0
Carryovers - Parks and Mowers											
Kubota - OUTFRONT MOWER 72 F369	M00219		46,350	7,500	0	(38,850)	18,870	7,185	0	(11,685)	0
Kubota - OUTFRONT MOWER 72 F369	M03416		46,350	7,500	0	(38,850)	7,500	6,744	0	(756)	0
Kubota - OUTFRONT MOWER 60 F369	M01619		45,530	7,500	0	(38,030)	18,580	6,303	0	(12,277)	0
Kubota - OUTFRONT MOWER 60 F369	M01019		45,530	7,500	0	(38,030)	9,295	7,617	0	(1,678)	0
Kubota - OUTFRONT MOWER 72 F369	M02419		46,350	7,500	0	(38,850)	8,411	7,626	0	(785)	0
KUBOTA - OUTFRONT MOWER 72 CAB	M02419		75,340	7,000	0	(68,340)	0	0	0	0	0
			9,998,975	8,573,390	0	(1,425,585)	854,026	794,220	150,422	(210,227)	0

KEY INFORMATION



Proceeds on Sale		
Annual Budget	YTD Actual	%
\$8,573,390	\$794,220	9%

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

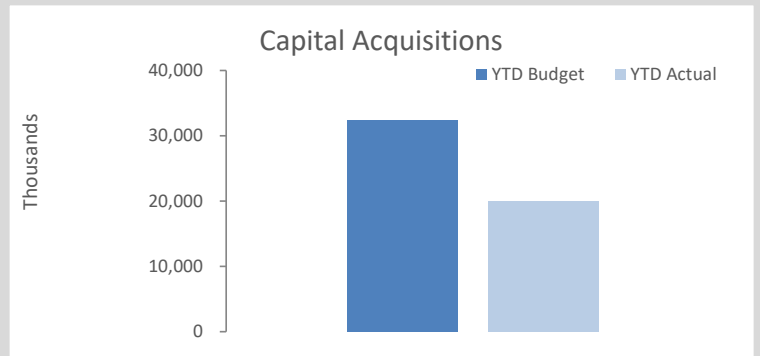
Tender code	Tender Description	Company Awarded to	Contract Term	Contract Amount
Nil	Nil	Nil	Nil	Nil

Capital Acquisitions	Adopted Budget	Annual Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$		\$	\$	\$
Buildings	9,903,028	13,422,118	7,803,438	4,411,775	(3,391,663)
Equipment	200,500	239,666	143,543	9,166	(134,378)
Machinery	1,800,631	4,037,741	2,368,475	2,426,183	57,708
Infrastructure - Roads	10,659,968	15,257,616	8,878,507	4,914,052	(3,964,455)
Bridges	-	46,839	27,323	-	(27,323)
Parks	13,663,708	20,765,656	12,043,439	7,676,889	(4,366,551)
Drainage	675,720	806,594	470,513	260,693	(209,820)
Coastal & Estuary	946,500	1,119,788	653,209	232,478	(420,732)
Capital Expenditure Totals	37,850,055	55,696,016	32,388,448	19,931,235	(12,457,213)
Capital Acquisitions Funded By:					
	\$		\$	\$	\$
City of Mandurah Contribution	12,978,686	15,087,821	19,795,480	10,042,749	(9,752,730)
Capital grants and contributions	14,108,173	19,627,413	11,449,324	6,221,164	(5,228,160)
Borrowings	4,650,000	6,399,060	-	2,873,101	2,873,101
Other (Disposals & C/Fwd)	449,567	858,391	1,143,644	794,220	(349,424)
Cash Backed Reserves					
Asset Management Reserve	5,083,629	11,246,106	-	-	-
Sanitation Reserve	580,000	972,141	-	-	-
Plant Reserve	-	1,505,084	-	-	-
Capital Funding Total	37,850,055	55,696,016	32,388,448	19,931,235	(12,457,213)

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.

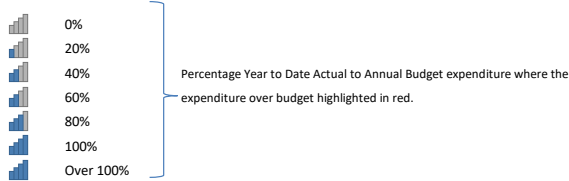
KEY INFORMATION



Acquisitions	Annual Budget	YTD Actual	% Spent
	\$55.7 M	\$19.93 M	36%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$19.63 M	\$6.22 M	32%

Capital Expenditure Total

Level of Completion Indicators



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	529,929	309,125	27,699	502,230	Design 90% complete
750660 Waste Management Centre Tipping Shed	155,000	328,933	191,878	20,894	308,039	Construction to commence Q4
750761 Administration Centre Facade Renewal	250,000	281,922	164,455	31,922	250,000	Construction to commence Q3
750762 Administration Centre Refurbishment	50,000	0	0	0	0	Amalgamated with 750761
750763 Asbestos Removal Program	30,000	31,298	18,257	1,298	30,000	Construction to commence Q4
750741 Avalon Foreshore Ablution Renewal	500,000	535,750	312,521	35,750	500,000	Construction to commence Q3
750764 Billy Dower Youth Centre Grandstand Stair Demolition	100,000	112,782	65,790	22,592	90,190	Construction complete. Finances to be finalised
750765 EMCC Pottery Place Ceiling Renewal	60,000	0	17,857	0	0	Completed
750643 Falcon Family Centre Upgrade	50,000	37,131	30,895	18,159	18,972	Project withdrawn
750766 Falcon Pavilion Storage Upgrade	20,000	38,159	22,260	18,159	20,000	Construction to commence Q4
750767 Mandurah Seniors Dining Kitchen Separation Wall New	30,000	37,058	21,617	7,058	30,000	Project withdrawn
750768 Merlin Street Reserve Shed Demolition	30,000	31,316	18,268	1,316	30,000	Construction to commence Q3
750769 MPAC Access and Operational Safety Upgrades	240,000	275,768	160,865	35,768	240,000	Construction to commence Q3
750770 MPAC Entry Door Renewal	25,000	32,849	19,162	7,849	25,000	Design Only
750771 MPAC Fire Detection and Protection System Upgrade	350,000	401,153	234,006	51,153	350,000	Construction to commence Q3
750772 MPAC Roof & External Cladding Renewal	150,000	324,278	189,162	123,994	200,284	Design Only
750773 Rushton Park Kiosk Lower Level Tiling Repairs	50,000	62,800	36,634	12,800	50,000	Construction to commence Q3
750774 Thomson Street Pavillion Office Upgrades	25,000	26,316	15,351	1,316	25,000	Construction to commence Q3
750733 Cinema HVAC Renewal	1,300,000	1,331,922	776,955	517,057	814,865	Construction 50% complete
750732 Dawesville Community Centre	5,307,198	7,747,310	4,519,264	3,264,185	4,483,125	Refer to Financial Report, Key Capital Projects table
750775 Sporting Reserve Changerooms Enhancements	100,000	100,193	58,446	193	100,000	Design Only
750687 LED Buildings Plan	57,500	64,558	37,659	7,058	57,500	Construction to Commence Q3
750776 Minor City Maintenance Capital Renewals	98,330	99,646	58,127	21,336	78,310	Ongoing Program
750736 Operations Centre Redevelopment	200,000	264,300	154,175	64,300	200,000	Design Only
750753 Facilities Switchboard Renewal Program	50,000	51,316	29,935	1,316	50,000	Construction to commence Q4
750689 Works & Services Building Refurb	300,000	380,000	200,528	37,779	342,222	Design Only
750712 Refurbishment of Billy Dower Youth Centre	0	12,000	7,000	11,602	398	Completed
750754 Administration Centre Refurbishment	0	133,077	77,628	65,342	67,735	Design Only
750681 MARC Roof Repairs	0	22,060	12,868	1,995	20,065	Completed
750756 23-24 MPAC HVAC Renewal (Design)	0	31,290	18,253	1,883	29,408	Design Only
750782 CASM Front Counter	0	10,000	10,000	0	10,000	Completed
750783 Waste Management Centre - OSH Projects	0	87,000	14,500	0	87,000	Construction to commence Q4
750735 23-24 MPAC Minor Renewal & Upgrade Works	0	0	0	0	0	Completed
Bridges						

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
	880012 Lakelands-Madora Bay Pedestrian Bridge	0	46,839	27,323	0	46,839	Design Only
Parks							
	700478 Meadow Springs Golf Course Fence	0	68,178	33,818	21,552	46,626	Construction complete. Finances to be finalised
	700577 Merlin Street Reserve Activation Plan	0	759,802	443,218	40,942	718,860	Construction 10% complete
	700589 23-24 FR Rushton Park - Tennis Centre	0	90,000	52,500	0	90,000	Construction complete. Finances to be finalised
	700619 Dawesville SE Foreshore	1,023,685	1,964,784	1,146,124	169,051	1,795,733	Refer to Financial Report, Key Capital Projects table
	700582 Bin Enclosure Renewals	50,000	53,431	31,168	3,431	50,000	Construction to commence Q3
	700626 Lavender Gardens BMX Pump Track Renewal	138,849	154,030	89,851	15,180	138,849	Construction to commence Q3
	700627 Roy Tuckey Reserve BMX Pump Track Renewal	10,000	17,242	10,058	7,242	10,000	Design Only
	700628 Boardwalk and Beach Access Renewal Program	667,000	726,410	423,739	61,590	664,820	Construction 35% complete
	700629 Eastern Foreshore Boardwalk Renewal	200,000	270,377	157,720	218,818	51,558	Design Only
	700586 Warrungup Spring Reserve Boardwalk Renewal	650,000	717,676	418,644	75,576	642,100	Construction to commence Q3
	930044 CSRFF Small Grants Program	150,000	105,453	61,515	193	105,260	Contribution Only
	700575 Coodanup Foreshore Park Upgrade	862,178	1,230,364	717,712	217,806	1,012,558	Refer to Financial Report, Key Capital Projects table
	700630 Hexham Close and Bells Block Natural Areas Fencing Renewal	54,178	55,956	32,641	42,276	13,681	Completed
	700631 Mandurah to Madora Bay Coastal Fencing Renewal	90,678	92,711	54,081	10,002	82,709	Construction complete. Finances to be finalised
	700632 Minor Fencing Renewal Program	115,014	118,062	68,870	72,307	45,755	Completed
	930045 Major Public Artworks Major Public Artworks	90,000	90,193	52,693	80,203	9,990	Ongoing Program 2024/25
	700633 MARC Outdoor Shade Structures New	75,000	75,193	43,863	193	75,000	Construction to commence Q3
	700634 MARC Double Sided Digital Sign Renewal	140,000	156,779	91,454	16,779	140,000	Construction to commence Q3
	700583 North Mandurah Irrigation Water Supply	165,000	350,428	204,416	122,491	227,937	Construction 60%
	700635 Norwich Reserve Upgrade	10,000	17,181	10,022	7,181	10,000	Design Only
	700613 Parks and Reserves Signage New Program	40,000	45,908	26,780	19,244	26,665	Construction to commence Q3
	700593 Irrigation Renewal Program	43,521	0	0	0	0	Amalgamated to 700648
	700636 Parks Furniture Renewal Program	159,925	189,334	110,445	55,805	133,529	Construction to commence Q3
	700637 Shade Structures Renewal Program	108,171	113,825	66,398	5,698	108,127	Construction 20% complete
	700638 Synthetic Turf Cricket Wicket Renewal Program	59,178	62,226	36,299	54,824	7,403	Construction complete. Finances to be finalised
	700640 Playground Renewal Program	355,342	393,961	229,810	38,618	355,342	Construction to commence Q3
	700614 Reserve Meter Renewal Program	50,000	53,048	30,945	3,048	50,000	Construction to commence Q3
	700623 Thomson Street Netball Courts Repairs	200,000	201,460	117,519	55,066	146,394	Construction complete. Finances to be finalised
	700641 Peter Street Reserve Shade Sails New	40,000	44,066	25,705	40,952	3,114	Construction complete. Finances to be finalised
	700642 Signage Renewal Program	40,000	46,224	26,964	17,789	28,434	Construction to commence Q3
	700643 Playground Rubber Softfall Renewal Program	54,342	62,154	36,256	58,909	3,245	Construction complete. Finances to be finalised
	700625 EV Charging Stations	0	175,000	102,083	160,665	14,335	Construction complete. Finances to be finalised
	700599 23-24 PR Rushton Park	0	65,668	38,306	40,821	24,847	Construction complete. Finances to be finalised
	700514 Bortolo Fire Track Water Infrastructure	0	41,681	24,314	0	41,681	Construction complete. Finances to be finalised
	700580 23-24 Blythwood Reserve	0	3,375	1,969	5,062	(1,687)	Construction complete. Finances to be finalised
	700581 23-24 Wilderness Reserve	0	3,531	2,060	3,531	0	Completed
	700646 23-24 Dawesville Foreshore Reserve Bollards	0	25,000	14,583	0	25,000	Construction to commence Q3
	700648 City Admin Irrigation Renewal	0	155,299	90,591	8,214	147,085	Construction to commence Q3
	700649 MBRC - Upgrade Indoor C Bowling Green Surface - CSRFF	0	44,740	26,098	0	44,740	Construction to commence Q3
	700650 Lakes Lawn Cemetary Recovery	0	250,000	93,750	0	250,000	Construction to commence Q4
	700651 Madora Bay Oval Fencing	0	40,000	11,429	0	40,000	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	434,981	253,739	9,112	425,869	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	217,037	126,605	0	217,037	Construction to commence Q4
	501194 23-24 TM Mandurah Tce/Adonis Rd	0	143,499	61,939	3,502	139,997	Construction to commence Q4
	501196 23-24 TM Wanjeep St	0	391,546	228,402	154,483	237,063	Construction to commence Q4
	501199 23-24 RR Guillardon Tce/Karringa Rd	0	405,720	236,670	222,694	183,026	Construction complete. Finances to be finalised
	501235 23-24 RC Peel Street Stage 4	0	2,665,909	1,555,114	1,473,727	1,192,182	Refer to Financial Report, Key Capital Projects table

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
	501239	23-24 SP Guillardon Tce/Karinga Rd	0	22,000	12,833	0	22,000	Completed
	501258	23-24 Tims Thicket Waste Facility - Upgrade CCTV	0	11,100	6,475	10,509	591	Completed
	501260	Mewburn Centre Carpark Upgrade	17,000	42,794	24,963	25,794	17,000	Design Only
	501192	Falcon Coastal Shared Path	60,000	86,273	50,326	26,727	59,546	Design Only
	501263	Lake Valley Drive and Badgerup Avenue Blackspot	15,000	42,498	24,791	27,498	15,000	Design Only
	501264	Lakes Road - Murdoch Drive Blackspot	15,000	43,133	25,161	31,842	11,291	Design Only
	501265	Lynda Street and Baroy Street Blackspot	20,000	38,555	22,490	18,555	20,000	Design Only
	501266	Mercedes Avenue Blackspot	18,000	43,955	25,640	25,955	18,000	Design Only
	501267	Wanjeep Street Blackspot	15,000	40,955	23,890	25,955	15,000	Design Only
	501268	Yindana Blvd and Lake Valley Drive Blackspot	15,000	41,272	24,075	26,272	15,000	Design Only
	501269	Merlin Activation Plan	350,000	0	0	0	0	Amalgamated with 700577
	501296	Caddadup Reserve Lookout Renewal	34,955	48,487	28,284	13,532	34,955	Construction 10% complete
	501272	Tarragon Way Road Renewal	496,262	502,303	293,010	6,041	496,262	Construction to commence Q3
	501273	Banyon Close Road Resurface	67,000	72,023	42,014	101,889	(29,866)	Construction complete. Finances to be finalised
	501274	Bolton Street Road Resurface	67,000	72,023	42,014	14,564	57,460	Construction 20% complete
	501217	Everlasting Retreat Road Resurface	235,000	240,023	140,014	191,404	48,619	Construction complete. Finances to be finalised
	501275	Gamol Place Road Resurface	138,000	143,023	83,430	91,161	51,862	Construction complete. Finances to be finalised
	501276	Haze Road Road Resurface	117,000	122,023	71,180	103,441	18,582	Construction complete. Finances to be finalised
	501277	Hennessey Place Road Resurface	234,000	239,023	139,430	13,399	225,624	Construction to commence Q3
	501220	Hibiscuss Rise Road Resurface	52,000	57,023	33,264	37,749	19,274	Construction complete. Finances to be finalised
	501223	Maria Place Road Resurface	120,000	125,023	72,930	8,810	116,213	Construction to commence Q4
	501278	Misty Meander Road Resurface	295,000	300,023	175,014	8,100	291,923	Construction to commence Q3
	501279	Moat Street Road Resurface	45,000	50,023	29,180	41,416	8,607	Construction complete. Finances to be finalised
	501280	Monang Street Road Resurface	84,000	89,023	51,930	74,500	14,524	Construction complete. Finances to be finalised
	501281	Olive Road Road Resurface	250,000	255,023	148,764	57,889	197,134	Construction 20% complete
	501282	Ormsby Terrace Road Resurface	130,000	135,023	78,764	103,482	31,542	Construction complete. Finances to be finalised
	501201	Quarry Way Road Resurface	251,000	255,097	148,807	4,857	250,240	Construction to commence Q3
	501226	Rakoa Street Road Resurface	182,000	186,097	108,557	180,518	5,580	Construction complete. Finances to be finalised
	501283	Renison Drive Road Resurface	135,000	140,023	81,680	22,892	117,131	Construction to commence Q3
	501227	Rouse Rd Road Resurface	160,000	165,023	96,264	11,036	153,987	Construction to commence Q3
	501284	Soldiers Cove Terrace Resurface	90,000	95,023	55,430	40,691	54,332	Construction 40% complete
	600014	Spinaway Parade Road Resurface	30,000	34,097	19,890	24,327	9,771	Construction complete. Finances to be finalised
	501285	Stirling Grove Road Resurface	70,000	75,023	43,764	13,177	61,846	Construction to commence Q3
	501233	Thomson St Road Resurface	273,000	278,023	162,180	19,840	258,184	Construction to commence Q3
	501286	Touchstone Drive Road Resurface	670,000	675,889	394,268	162,247	513,641	Construction 80% complete
	501287	Wattle Bird Way Road Resurface	340,000	345,191	201,362	8,347	336,844	Construction to commence Q3
	501288	Yukon Close Road Resurface	50,000	55,023	32,097	15,002	40,021	Construction 10% complete
	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	3,167,702	1,847,826	953,623	2,214,079	Refer to Financial Report, Key Capital Projects table
	501292	New Street Furniture and Minor Works	50,000	55,049	32,112	5,049	50,000	Construction to Commence Q3
	501293	Shared Path Renewal Program	703,505	725,908	423,446	37,855	688,053	Construction to commence Q3
	501241	New Street Lighting Program	75,000	79,715	46,500	6,412	73,303	Ongoing Program
	501249	23-24 SP Caspar Road	100,000	251,601	146,767	237,439	14,162	Construction complete. Finances to be finalised
	501294	Decorative Streetlighting Renewal Project Design	250,000	279,128	162,824	29,128	250,000	Design Only
	501248	Sutton Farm Carpark City Contribution	770,000	772,863	450,837	2,863	770,000	Contribution Only
	501175	Traffic Management Minor Works	148,953	161,801	94,384	12,848	148,953	Construction to commence Q3
	501295	Western Foreshore Skatepark Carpark New	10,000	59,157	34,508	49,157	10,000	Design Only
	700516	Yalgorup National Park	1,635,646	2,052,804	1,197,469	51,666	2,001,139	Refer to Financial Report, Key Capital Projects table
	501197	23-24 TM White Hill Road	0	112,562	65,661	84,253	28,309	Construction 90% complete
	501113	SP Halls Head PSP	0	154,382	90,056	30,360	124,021	Construction 90% complete.
	501242	23-24 SL Street Lighting Renewal Program	0	10,884	6,349	11,096	(212)	Completed
	501240	23-24 Signage Renewal Program	0	1,034	603	1,034	(0)	Completed

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
Drainage								
	600195	DR Hopetoun Bend Drainage Upgrade	0	62,150	36,254	56,959	5,191	Construction complete. Finances to be finalised
	600199	Drainage Minor Works	49,402	58,886	34,350	28,022	30,864	Construction 50% complete
	600200	Harvey View Drive Drainage Upgrade	124,103	132,043	77,025	115,047	16,996	Construction complete. Finances to be finalised
	600198	Mary Street Drainage Renewal	353,113	359,509	209,714	8,506	351,004	Construction to commence Q3
	600201	Oversby Street Drainage Upgrade	149,103	155,500	90,708	37,747	117,753	Construction 50% complete
	600192	DR Cervantes Drive	0	28,005	16,336	14,412	13,594	Construction 90% complete
	600189	DR 130 Mandurah Terrace	0	10,500	6,125	0	10,500	Construction to commence Q4
Coastal & Estuary								
	911011	Sutton Farm Public Jetty New	364,000	364,116	212,401	116	364,000	Contribution Only
	911006	Administration Bay Entrance Seawall Renewal	107,000	80,290	60,229	23,785	56,505	Construction 10% complete
	911007	Donnelly Gardens Seawall Repair	215,000	277,650	161,962	65,215	212,435	Construction to commence Q3
	911008	Mandurah Quay Seawall Repair	150,000	215,848	125,911	80,257	135,591	Design Only
	911009	Novara Foreshore Boat Ramp Apron Renewal	55,000	68,200	39,784	13,200	55,000	Construction to commence Q3
	911010	Novara Foreshore Erosion Protection	55,500	113,683	52,922	49,905	63,778	Construction to commence Q3
Equipment								
	930043	Christmas Decorations Program	150,000	150,193	87,613	193	150,000	Ongoing Program 2024/25
	820195	Furniture & Equipment	50,500	89,472	55,931	8,972	80,500	Ongoing Program 2024/25
Plant & Machinery								
	770001	Replacement Light Passenger Vehicles	0	65,434	38,170	69,144	(3,710)	Ongoing Program 2024/25
	770002	Replacement Light Commercial Vehicles	0	42,026	24,515	42,027	(1)	Ongoing Program 2024/25
	770006	Trucks and Buses	1,099,631	2,552,072	1,501,602	1,454,136	1,097,935	Ongoing Program 2024/25
	770009	Parks and Mowers	168,800	719,365	419,678	492,636	226,730	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	54,076	92,775	(73)	Completed
	770011	Miscellaneous Equipment	293,000	293,143	171,060	38,187	254,956	Ongoing Program 2024/25
	770007	Trailers	80,200	80,316	46,899	39,094	41,222	Ongoing Program 2024/25
	770012	New - Vehicle and Small Plant Program	159,000	192,683	112,475	198,184	(5,501)	Ongoing Program 2024/25
			0	0	0	0	0	
			0	0	0	0	0	
			0	0	0	0	0	
Other Infrastructure								
	700053	Lakelands DOS Sports Specific Infrastructure	0	108,293	63,171	106,072	2,221	Completed
	700055	Waterfront Project	0	9,473,807	5,526,388	5,768,091	3,705,716	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	55,696,016	32,388,448	19,931,235	35,764,781	

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2025

OPERATING ACTIVITIES
NOTE 8
CASH RESERVES

Cash Backed Reserve

Reserve Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Building	1,543,544	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	0	0	(11,857,096)	0	17,148,817	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	(3,421,777)	0	6,186,726	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	0	0	32,425	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	0	0	(2,404,749)	(2,404,749)	6,666,233	6,666,233
Long Service Leave	3,528,937	0	0	420,468	0	(1,160,498)	0	2,788,907	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	0	0	(1,505,084)	(1,505,084)	470,003	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	0	0	0	0	412,520	412,520
	69,472,383	0	0	8,381,347	245,879	(21,632,402)	(5,138,182)	56,221,328	64,580,080

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	-	-	2,846	685	34,345	38,651	290	1,764
Community amenities									
Compactor Waste Trailers and Dolly [336]	4,515	-	-	4,515	-	0	-	19	0
Waste Water Reuse [349]	57,020	-	-	13,110	18,053	43,909	42,504	1,835	2,845
Halls Head Ablution Block [350]	38,058	-	-	8,736	12,027	29,322	28,387	1,225	1,898
Halls Head Recycled Water 2019/20	132,570	-	-	10,523	10,431	122,047	126,015	4,589	5,726
Ablutions 2020/21	-	-	-	-	-	0	-	-	-
Ablutions 2021/22	203,103	-	-	17,648	29,885	185,455	169,088	2,158	1,388
Recreation and culture									
Rushton Park Redevelopment [318(ii)]	-0	-	-	-	-	-0	(0)	0	0
Meadow Springs Recreation Facility [318(iii)]	-0	-	-	-	-	-0	(0)	0	0
Mandurah Football & Sporting Club [324]	-0	-	-	-	-	-0	-	0	0
Mandurah Rugby Club [325]	-0	-	-	-	-	-0	-	0	0
Halls Head Bowling Club upgrade [331]	169,574	-	-	25,163	26,369	144,411	149,379	2,327	7,646
Parks - Falcon Bay Reserve [333(i)]	-0	-	-	-	-	-0	-	0	0
MARC Redevelopment [338]	102,920	-	-	97,696	112,912	5,224	0	2,229	4,823
MARC Redevelopment Stage 1 [340]	179,255	-	-	53,524	70,416	125,732	116,348	2,200	9,144
MARC Redevelopment Stage 2 [341]	392,054	-	-	133,183	178,583	258,871	239,807	3,485	20,944
Eastern Foreshore Wall [344]	273,833	-	-	85,099	113,550	188,734	178,274	3,395	14,345
MARC Stage 2 [345]	412,420	-	-	124,455	161,425	287,964	277,756	2,854	21,363
Falcon Bay Seawall [351]	95,681	-	-	23,613	30,140	72,068	71,479	1,370	4,771
MARC Solar Plan [353]	95,664	-	-	13,845	14,800	81,819	83,959	1,596	4,296
Novara Foreshore Development [355]	186,152	-	-	30,319	39,545	155,833	148,505	1,177	5,198
Falcon Bay Foreshore Upgrades [356]	191,235	-	-	30,705	30,592	160,530	165,876	845	8,579
Mandjar Square Development [358]	233,241	-	-	37,123	40,867	196,118	198,908	1,160	9,098
Lakelands DOS [360]	1,120,403	-	-	190,874	205,103	929,529	977,492	5,392	49,387
Mandjar Square Stage 3 and 4	291,739	-	-	28,391	31,005	263,348	266,434	9,794	12,686
Falcon Seawall	545,397	-	-	68,220	58,787	477,178	503,257	3,930	23,969
Novara Foreshore Stage 3	117,823	-	-	11,368	22,671	106,455	87,249	4,045	5,061
Smart Street Mall Upgrade 2019/20	293,040	-	-	26,008	54,724	267,032	240,706	10,094	2,622
Falcon Bay Foreshore Stage 3 of 4	187,265	-	-	16,096	34,446	171,169	150,122	6,461	1,461
Mandjar Square Final Stage	188,384	-	-	16,076	32,386	172,309	154,229	6,502	2,246
Falcon Skate Park Upgrade	76,034	-	-	6,223	6,475	69,810	73,174	2,628	3,233
Westbury Way North side POS Stage 3	132,586	-	-	10,509	10,411	122,077	126,069	4,590	5,726
Eastern/ Western Foreshore 2020/21	792,747	-	-	71,527	133,183	721,220	646,385	2,927	3,854
Smart Street Mall 2020/21	799,967	-	-	63,748	130,320	736,218	644,793	4,861	4,319
Novara Foreshore Stage 4	76,766	-	-	5,321	6,426	71,445	71,699	2,433	2,518
Bortolo Reserve - Shared Use Parking and Fire Track Facility	217,117	-	-	20,316	35,624	196,801	177,140	2,623	1,233
Falcon Bay Upgrade - Stage 4 of 5	202,305	-	-	19,831	32,367	182,474	166,746	1,128	1,240
Enclosed Dog Park	15,822	-	-	1,013	861	14,809	15,343	552	672
South Harbour Paving Upgrade Stage 2	38,913	-	-	2,521	2,494	36,393	37,299	1,357	1,530
Falcon Skate Park Upgrade 2020/21	58,055	-	-	3,800	3,621	54,256	55,835	2,024	2,347
Eastern/ Western Foreshore 2021/22	1,218,066	-	-	115,392	186,611	1,102,674	1,004,577	3,971	6,016
Smart Street Mall 2021/22	502,703	-	-	46,867	75,913	455,836	416,298	2,346	2,858
Enclosed Dog Park 2021/22	147,130	-	-	12,628	21,262	134,502	123,204	1,684	1,121
Novara Foreshore Stage 4 2021/22	186,217	-	-	16,564	27,195	169,653	155,655	1,506	1,308
Falcon Bay Upgrade - Stage 4 of 5 2021/22	58,893	-	-	5,345	7,802	53,548	50,584	379	708
Parks and Reserves Upgrades 2021/22	395,567	-	-	36,673	59,391	358,894	328,001	2,003	2,343
Mandurah Library Re Roofing Project	94,194	-	-	7,418	13,630	86,776	79,004	1,744	709
Falcon Reserve Activation Plan Stage 3	348,823	-	-	29,380	49,565	319,443	301,080	1,966	1,568
Pleasant Grove Foreshore	51,623	-	-	4,166	6,162	47,457	46,708	461	914
Kangaroo Paw Park	268,553	-	-	22,858	37,287	245,696	232,997	1,229	1,506
Falcon Bay Stage 5 of 5	126,597	-	-	10,305	17,734	116,292	109,609	1,056	655
2022/23 South Harbour Upgrades	89,027	-	-	6,731	12,435	82,296	77,183	1,263	477
Upgrade of Playing Surface Peelwood Parade	-	-	-	-	-	0	-	-	0
Bruce Cresswell Reserve	171,169	-	-	14,501	23,914	156,669	148,275	857	908
Seascapes Boardwalk	174,495	-	-	14,687	24,616	159,808	150,873	986	9,118
Mandurah Community Museum Roof and Gutters	113,391	-	-	9,649	16,077	103,742	97,914	543	524
Stage 2 of Upgrades to Peelwood Reserve	-	-	-	-	-	0	-	-	0
Smart Street Mall Upgrade	51,356	-	-	4,156	6,951	47,201	44,846	450	355
Eastern Foreshore South Precinct	-	-	-	-	-	0	-	-	0
Western Foreshore Recreation Precinct	-	-	-	-	-	0	-	-	0
2022/23 Parks and Reserves Upgrades	340,175	-	-	28,932	48,206	311,243	293,794	1,630	1,574
Parks & Reserves Program	3,440,409	-	1,080,000	148,471	366,102	3,291,938	4,163,395	114,491	84,716
Transport									
						0	-		0

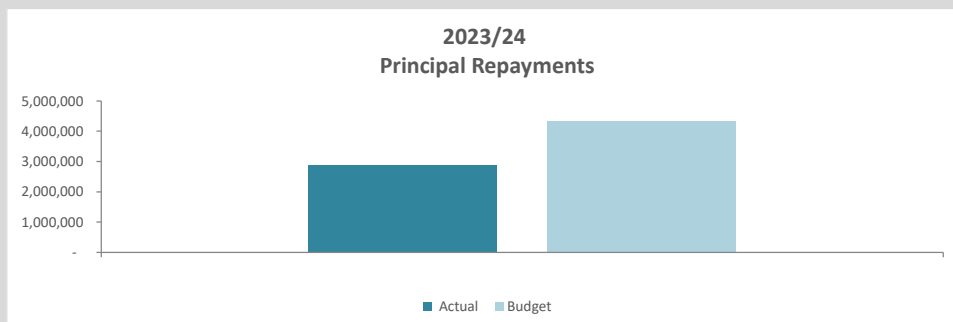
Repayments - Borrowings

Information on Borrowings Particulars	1 July 2024	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Drainage [318(iv)]	-0	-	-	-	-	-0	-	0	0
Road Construction [318(v)]	-0	-	-	-	-	-0	-	0	0
Road Construction [333(ii)]	-0	-	-	-	-	-0	-	0	0
New Pedestrian Bridge Construction [335]	3,026	-	-	3,026	-	0	-	13	0
New Road Construction [339]	89,978	-	-	68,929	97,843	21,049	(0)	2,247	4,373
New Road Construction [342]	219,081	-	-	67,925	88,802	151,156	142,653	1,711	11,356
WMC Tims Thicket [343]	37,154	-	-	10,136	14,266	27,017	23,581	1,170	1,854
Road Construction [346]	149,996	-	-	37,942	47,540	112,054	111,781	1,405	7,487
MARC Carpark [347]	113,993	-	-	27,932	36,109	86,061	84,969	1,958	5,689
MPAC Forecourt [348]	47,545	-	-	10,923	15,039	36,622	35,453	1,530	2,372
Mandurah Marina [352]	95,655	-	-	13,866	14,832	81,789	83,889	1,595	4,296
MARC Carpark [354]	143,480	-	-	21,748	22,247	121,732	125,832	1,444	6,443
Mandurah Foreshore Boardwalk Renewal [357]	212,282	-	-	34,028	36,875	178,254	180,644	1,130	8,532
New Road Construction [359]	589,350	-	-	96,205	103,169	493,145	517,627	2,978	25,138
Smoke Bush Retreat Footpath [361]	47,828	-	-	6,098	7,400	41,730	41,976	1,622	2,148
New Boardwalks 18/19	294,025	-	-	28,533	41,307	265,492	248,148	9,874	12,717
Coodanup Drive - Road Rehabilitation	58,862	-	-	5,680	16,402	53,183	33,516	2,021	2,501
Pinjarra Road Carpark	117,823	-	-	11,368	22,671	106,455	87,249	4,045	5,061
New Road Construction 2018/19	901,894	-	-	104,474	97,166	797,420	831,922	4,789	39,622
New Road Construction 2019/20	499,226	-	-	59,763	101,251	439,464	401,623	4,021	3,043
South Harbour Upgrade 2019/20	152,580	-	-	12,110	32,291	140,470	104,741	5,281	6,480
New Roads 2020/21	420,334	-	-	36,450	67,411	383,884	347,136	3,122	3,120
Carryover Roads 2020/21	405,571	-	-	37,160	61,213	368,411	334,653	2,392	2,200
Roads 2021/22	204,309	-	-	17,737	30,244	186,572	169,126	2,128	1,287
SP Halls Head PSP	174,495	-	-	14,687	24,616	159,808	150,873	986	847
Carparks 2021/22	135,191	-	-	11,735	19,707	123,456	113,020	1,431	977
RC Peel Street	96,920	-	-	7,131	13,597	89,789	83,864	1,570	496
Cambria Island Abutment Wall	48,598	-	-	4,364	7,019	44,234	40,912	360	366
Senior Citizens Carpark	11,154	-	-	511	213	10,644	11,580	434	529
Torcello Mews Canal PAW Renewal	87,331	-	-	6,643	12,223	80,689	75,606	1,198	457
MARC Carpark Additional and overflow	-	-	-	-	-	0	-	0	0
Halls Head Parade Car Park Stage 2a	45,343	-	-	3,700	2,484	41,643	45,058	220	1,593
RC Pinjarra Road Stage 4	436,464	-	-	37,591	61,129	398,873	378,006	1,588	2,269
Cambria Island Abutment Walls Repair	233,947	-	-	19,670	33,473	214,276	201,593	1,365	973
RC Pinjarra Road Stage 3	436,450	-	-	37,591	61,129	398,858	378,006	1,588	2,269
Halls Head Pde Beach Central CP Stage 2	85,207	-	-	6,508	11,173	78,699	74,915	1,115	712
Cambria Island Abutment Walls Repair	-	-	-	-	-	0	-	-	0
Roads & Drainage Program	2,365,222	-	2,700,000	102,071	234,993	2,263,151	4,819,781	78,711	58,241
Economic services						0	-	-	0
Mandurah Ocean Marina Chalets Refurbishment	121,889	-	-	10,987	18,123	110,903	101,464	915	769
Other property and services						0	-	-	0
IT Communications Equipment [318(i)]	-0	-	-	-	-	-0	-	0	0
Civic Building - Tuckey Room Extension	293,582	-	-	28,412	41,270	265,170	247,803	9,947	12,700
Building Renewal & Upgrades Program	1,408,979	-	720,000	60,806	145,438	1,348,172	1,982,768	46,889	34,695
Mandurah Quay Seawall Repair	0	-	150,000	-	-	0	150,000	0	0
Total	26,522,000	0	4,650,000	2,873,101	4,332,703	23,648,899	27,014,667	447,458	638,922
Current borrowings	4,332,703		4,650,000	2,873,101	4,332,703	2,404,115	4,332,703	447,458	638,922
Non-current borrowings	22,189,297					21,244,784	22,681,964		
	26,522,000					23,648,899	27,014,667		

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.



Principal Repayments

\$2,873,101

Interest Expense

\$447,458

Loans Due

\$23.65 M

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		1,586,904	77,752
2024-25 Financial Assistance Grant - General Roads	0	0	0	0	2,098,089		2,098,089	190,204
Law, order, public safety								
Southern Districts Bush Fire Brigade LGGS: DFES	0	0	0	0	39,254	0	39,254	24,650
Stronger Suburbs Cocooning Project	0	56,567	0	56,567	0	84,851	84,851	0
SES LGGS: 2024/25 DFES	0	0	0	0	60,559	0	60,559	17,405
Education and welfare								
Waterwise Verge Grant: Water Corp	0	0	0	0	10,000	0	10,000	0
Int Day for People with a Disability	0	1,000	(1,000)	0	0	0	0	1,000
Waste Sorted Community Education: DWER	0	12,627	0	12,627	0	0	0	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	0	4,900	0	0	0	0
Community Gardens Grant Program	0	10,000	0	10,000	0	0	0	0
Better Beginnings Community Garden Storytime – Let’s Grow Together!	0	30,000	0	30,000	0	0	0	0
Community amenities								
Streets Alive Place Enrichment Mandurah South	0	5,000	(5,000)	0	0	0	0	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	0	20,000	0	0	0	0
Crabfest: Tourism WA 2025	0	40,000	0	40,000	140,000	0	140,000	0
Crabfest: Road Safety Commission 2025	0	5,000	0	5,000	0	0	0	0
Every Club Funding 2024: DLGSC	38,930	0	(38,930)	0	0	0	38,930	38,930
Every Club Funding 2025: DLGSC	0	0	0	0	37,908	0	37,908	0
Gnoonie Youth Football Cup: Healthway	0	0	0	0	3,000	0	3,000	0
CHRMAP: DPLH	98,000	0	0	98,000	0	140,000	140,000	0
Community Action Plan: Alcohol and Drug Foundatior	16,687	0	(13,937)	2,750	16,528	0	33,215	13,937
Christmas Light Trail: Lotterywest	0	50,000	0	50,000	0	0	0	0
Carols By Candlelight: Lotterywest	0	50,000	0	50,000	0	0	0	0
Christmas in Mandurah: Tourism WA	0	7,000	0	7,000	0	0	0	0
National Volunteer Week	0	0	0	0	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	0	0	0
Australia Day 2025 Community Events Grant Program	0	12,000	0	12,000	0	0	15,000	0
Other property and services								
Urban Greening Round Two Funding	0	40,000	0	40,000	0	40,000	40,000	0
TOTALS	253,428	377,825	(58,867)	572,386	4,110,239	264,851	4,460,707	368,877

* 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				0				
700055 Waterfront Project- DoH	2,500,000	0	(2,500,000)	0	2,500,000	0	2,500,000	2,500,000
700055 Waterfront Project - DoH 22-23	184,940	0	(184,940)	0	0	184,940	184,940	184,940
700055 Waterfront Project - RFR	0	0	0	0	0	0	0	0
750688 22-23 MPAC Internal Refurb	0	0	0	0	0	0	0	0
700516 Yalgorup National Park	89,108	200,000	(51,666)	237,442	825,000	114,108	939,108	51,666
501113 SP Halls Head PSP - WABN	0	0	0	0	0	29,725	29,725	0
501113 SP Halls Head PSP - DPIRD	0	0	0	0	0	0	0	0
501129 Trails Project	74,158	0	(9,112)	65,046	350,000	(90,000)	260,000	9,112
750732 Dawesville Community Centre - DPIRD	1,832,843	0	(1,832,843)	0	0	1,740,103	1,740,103	1,832,843
750732 Dawesville Community Centre - Department of Communities	0	0	0	0	5,307,198	0	5,307,198	0
750732 Dawesville Community Centre - Lotterywest	0	0	0	0	0	640,000	640,000	0
750740 23-24 MPAC Flytower Roof and Cladding Renewal	0	0	0	0	0	0	0	0
700577 Merlin Street Reserve Activation Plan	150,000	0	(40,942)	109,058	0	102,766	102,766	40,942
501084 Peel Street - Power Relocation	0	0	0	0	0	0	0	0
501182 SL Old Coast Road/McLarty Road/Leeward Road Ent	8,920	(8,920)	0	0	0	0	0	(9,723)
501235 23-24 RC Peel Street Stage 4 - RRG	0	0	0	0	0	666,868	666,868	0
501235 23-24 RC Peel Street Stage 4 - LRCL	0	0	0	0	0	506,175	506,175	0
501192 23-24 SP Falcon Coastal Shared Path - Stage 1	0	0	0	0	30,000	0	30,000	0
501193 23-24 TM Clarice St	31,034	0	0	31,034	0	119,033	119,033	0
501194 23-24 TM Mandurah Tce/Adonis Rd - Blackspot	15,376	0	0	15,376	0	95,667	95,667	0
501194 23-24 TM Mandurah Tce/Adonis Rd - Direct Grant	0	15,915	(3,502)	12,413	0	15,915	15,915	3,502
501196 23-24 TM Wanjeep St	74,265	0	(74,265)	0	0	232,264	232,264	74,265
501197 23-24 TM White Hill Road - Blackspot Funding	0	0	0	0	0	86,666	86,666	0
501198 23-24 TM White Hill Road - Direct Grant	0	0	0	0	0	0	0	0
501200 23-24 RR Mayfair Mews	0	0	0	0	0	0	0	0
501201 Quarry Way Road Resurface	0	0	0	0	0	0	0	0
501202 23-24 RR Tara St	0	0	0	0	0	0	0	0
501205 23-24 RS Dalby St	0	0	0	0	0	0	0	0
501206 23-24 RS Leyburn Drv	0	0	0	0	0	0	0	0
501213 23-24 RS Charon Rd	0	0	0	0	0	0	0	0
501209 23-24 RS Thisbe Drv	0	0	0	0	0	0	0	0
501216 23-24 RS Dior Place - Direct Grant	0	0	0	0	0	0	0	0
501216 23-24 RS Dior Place - Roads to Recovery	0	0	0	0	0	0	0	0
501239 23-24 SP Guillardon Tce/Karinga Rd	0	0	0	0	0	0	0	0
501211 23-24 RS Cambridge Drv	0	0	0	0	0	0	0	0
501222 23-24 RS Littleton St	0	0	0	0	0	0	0	0
700625 EV Charging Stations	0	35,000	(35,000)	0	0	175,000	175,000	35,000
501212 23-24 RR Carter St	0	0	0	0	0	0	0	0
501234 23-24 RS Wilkins St	0	0	0	0	0	0	0	0
501219 23-24 RS Harvey View Drv	0	0	0	0	0	0	0	0
501230 23-24 RS Skud St	0	0	0	0	0	0	0	0
501228 23-24 RS Sandalwood Pde	0	0	0	0	0	0	0	0
501208 23-24 RS Tara St	0	0	0	0	0	0	0	0
501213 23-24 RS Charon Rd	1,906	0	0	1,906	0	0	0	0
750769 MPAC Access and Operational Safety Upgrades	0	0	0	0	180,000	0	180,000	0
750771 MPAC Fire Detection and Protection System Upgrade	0	0	0	0	262,500	0	262,500	0
501263 Lake Valley Drive and Badgerup Avenue Blackspot	0	0	0	0	10,000	0	10,000	0
501264 Lakes Road - Murdoch Drive Blackspot	0	64,000	(31,842)	32,158	10,000	0	10,000	31,842
501265 Lynda Street and Baroy Street Blackspot	0	106,533	0	106,533	13,300	0	13,300	0
501266 Mercedes Avenue Blackspot	0	0	0	0	12,000	0	12,000	0
501267 Wanjeep Street Blackspot	0	0	0	0	10,000	0	10,000	0
501268 Yindana Blvd and Lake Valley Drive Blackspot	0	0	0	0	10,000	0	10,000	0
501272 Tarragon Way Road Renewal - LRCL	0	171,010	0	171,010	50,000	0	50,000	0
501272 Tarragon Way Road Renewal - DG	0	50,000	0	50,000	0	0	0	0
501273 Banyon Close Road Resurface	0	0	0	0	50,000	0	50,000	0
501274 Bolton Street Road Resurface	0	0	0	0	50,000	0	50,000	0
501217 Everlasting Retreat Road Resurface	0	0	0	0	205,000	0	205,000	0
501275 Gamol Place Road Resurface	0	30,000	0	30,000	0	0	0	0
501278 Misty Meander Road Resurface	0	40,000	0	40,000	0	0	0	0
501279 Moat Street Road Resurface	0	30,000	0	30,000	0	0	0	0
501287 Wattle Bird Way Road Resurface	0	0	0	0	0	0	0	0
501277 Hennessey Place Road Resurface	0	60,000	(13,399)	46,601	150,000	0	150,000	13,399
501220 Hibiscuss Rise Road Resurface	0	0	0	0	50,000	0	50,000	0
501280 Monang Street Road Resurface	0	75,000	(74,500)	500	75,000	0	75,000	74,500
501281 Olive Road Road Resurface	0	100,000	(57,889)	42,111	100,000	0	100,000	57,889
501226 Rakoa Street Road Resurface	0	60,000	(60,000)	0	150,000	0	150,000	60,000
501283 Renison Drive Road Resurface	0	101,080	(22,892)	78,188	116,995	(16,995)	100,000	22,892
501227 Rouse Rd Road Resurface	0	60,000	(11,036)	48,964	150,000	0	150,000	11,036
501284 Soldiers Cove Terrace Resurface	0	22,470	(22,470)	0	56,175	0	56,175	22,470
501285 Stirling Grove Road Resurface	0	0	0	0	50,000	0	50,000	0
501233 Thomson St Road Resurface	0	50,000	0	50,000	220,000	0	220,000	0
501286 Touchstone Drive Road Resurface	0	0	0	0	400,000	0	400,000	0
501288 Yukon Close Road Resurface	0	0	0	0	50,000	0	50,000	0
501289 Pinjarra Road Upgrade Stage 5	0	0	0	0	1,000,000	(1,000,000)	0	0
501290 Pinjarra Road Upgrade Stage 6	0	0	0	0	1,000,000	(1,000,000)	0	0
501291 Pinjarra Road	0	800,000	(800,000)	0	0	2,000,000	2,000,000	800,000
501293 Shared Path Renewal Program	0	0	0	0	500,000	0	500,000	0
750741 Avalon Foreshore Ablution Renewal	0	180,000	0	180,000	0	0	0	0
911011 Sutton Farm Public Jetty New	0	0	0	0	182,000	0	182,000	0
	4,962,549	2,242,087	(5,826,298)	1,378,338	14,125,168	4,602,233	18,727,401	5,816,576
Non-Operating Contributions								
700518 PEET - Cash in Lieu Contribution	1,065,909	0	0	1,065,909	0	0	0	0
501131 Eastport Foreshore Upgrade	0	0	0	0	0	0	0	66,541
501131 Dawesville Channel SE Foreshore Upgrade	0	0	0	0	0	411,012	411,012	0
700619 Dawesville SE Foreshore	0	0	0	0	0	0	0	680
770009 Parks and Mowers	0	0	0	0	0	199,000	199,000	162,380
700650 Lakes Lawn Cemetary Recovery	0	0	0	0	0	250,000	250,000	0
700651 Madora Bay Oval Fencing	0	0	0	0	0	40,000	40,000	0
104055 SES Building Education Drive	0	0	0	0	0	0	0	15,280
	1,065,909	0	0	1,065,909	0	900,012	900,012	244,881
Total Non-operating grants, subsidies and contributions	6,028,458	2,242,087	(5,826,298)	2,444,247	14,125,168	5,502,245	19,627,413	6,061,457

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 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
Nil	Nil	Nil	Nil	\$ 0	\$ 0	\$ 0	\$ (499,344)
				0	0	0	

No budget variations in January 2025

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 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 JANUARY 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)
				(2,825,976)	24,441,890	(21,665,914)	(499,343)

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 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	(1,709,687)	(44.04%)	▼ Timing	Variance primarily due to budgeted grants/contributions not yet received. Will be monitored throughout the remainder of the year.
Interest earnings	292,993	11.68%	▲ Permanent	Investment interest increase as a result of an increase in reserve funds invested
Other revenue	119,124	257.94%	▲ Timing	Variance primarily due to cointainer deposit scheme & fuel tax credit rebate received.
Profit on disposal of assets	150,422	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	4,589,175	12.33%	▲ Timing	Variance in expenditure due to timing of projects
Utility charges	366,486	13.25%	▲ Timing	Variance mainly for Street Lighting Maintenance invoicing, to be monitored during the year.
Loss on disposal of assets	(210,227)	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	(5,228,167)	(45.66%)	▼ Timing	Capital grants are recognised in line with capital expenditure.
Proceeds from Disposal of Assets	(4,206,924)	(84.12%)	▼ 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	12,457,213	38.46%	▲ Timing	Variance due timing of capital projects. Refer to note 6 for further details.
Financing Activities				
Payment of lease liability	98,601	29.31%	▲ Timing	Varying repayment terms on lease agreements. Will be monitored throughout the remainder of the year.
Proceeds from new interest earning liability	(268,917)	(100.00%)	▼ Timing	Proceeds received from leasing company as dependent on timing of new lease take ups.
Principal elements of interest earning liability	99,116	17.89%	▼ Timing	Timing of take up of new liability agreements with leasing company.
Repayment of debentures	(345,691)	(13.68%)	▼ Timing	Will be monitored throughout the year.

