

<b>1</b>	<b>SUBJECT:</b>	Proposed Commercial Vehicle Parking 8 Copperfield Close, Greenfields
	<b>DIRECTOR:</b>	Executive Manager Development and Compliance
	<b>MEETING:</b>	Council Meeting
	<b>MEETING DATE:</b>	26 May 2020

## Summary

Council is requested to consider a development application for Commercial Vehicle Parking at a residential property at No. 8 Copperfield Close, Greenfields. The lot is zoned 'Residential' under Town Planning Scheme No. 3 (Scheme 3) and has an area of 2679 square metres.

The applicant is seeking a retrospective approval for two commercial vehicles to be parked on the property, with no restriction on when the vehicles can be brought to and from the site.

As part of the assessment process, the City has consulted with surrounding landowners and received five submissions with one in support, one impartial and three objecting. The concerns raised within the submissions generally relate to impacts of noise, safety, hours and visual amenity. Officers consider that restricting the hours of use (i.e. restricting the times the vehicles are not to be taken from or brought to the lots) between 10.00pm to 6:30am is essential in providing some amenity to the residential nature of the surrounding properties and recommend that this be a condition of approval

It is recommended that Council approve the development application for Commercial Vehicle Parking, subject to conditions.

## Disclosure of Interest

Nil

## Location



## Property Details:

<u>Applicant:</u>	S Woods
<u>Owner:</u>	F & S Woods
<u>Scheme No 3 Zoning:</u>	Residential R5
<u>Peel Region Scheme Zoning:</u>	Urban
<u>Lot Size:</u>	2679m <sup>2</sup>
<u>Topography:</u>	Generally flat
<u>Land Use:</u>	Single Dwelling

## Previous Relevant Documentation

- G.17/3/20    24 March 2020    Council resolved to defer consideration of this item to the May 2020 Council Meeting.

## Background

As a result of comments received from surrounding residents, officers established that commercial vehicles are being parked at the subject lot.

Under the provisions of Town Planning Scheme 3 (Scheme 3), a commercial vehicle may only be parked, or allowed to remain stationary for more than two consecutive hours on a residential property if the vehicle is housed within an approved outbuilding or if Council has issued a development approval permitting the parking of such a vehicle

The applicant was informed that they must either remove the vehicle, or submit a development application for retrospective approval. The applicant has opted to seek retrospective approval for the parking of two commercial vehicles and has subsequently lodged this application.



Photos of the commercial vehicles.

## Comment

The assessment criteria for commercial vehicle parking is stipulated in clause 5.17.2 of Scheme 3 and is outlined as follows:

- a) *the number of dwellings contained on the lot where the vehicle is proposed to be parked;*

The subject site consists of a single dwelling only.

- b) *the proposed on-site parking location;*



The application proposes to park the trucks in the cleared area along the southern property boundary. The vehicles will be parked behind the main building line and will be screened from the street and the public open space by the side fence.



*Fencing along the southern property boundary adjacent to the public open space and end of the cul-de-sac.*

- c) *the potential impacts on neighbouring residents with respect to noise, emissions, visual appearance or any other nuisance;*

Vehicles are required to comply with smoke, emission and noise levels specified in the *Road Traffic (Vehicle Standards) Rules 2002* and *Road Traffic (vehicles) Regulations 2014* in order to be registered via the Department of Transport. The vehicles are currently registered and as such, the City considers the sufficient evidence to support that emissions & noise are within allowable levels. Notwithstanding this, the noise impacts of the vehicles coming to and leaving the site is something that should be considered within a residential area, particularly if occurring throughout the night. This is discussed further in point (d) below.

When parked in the proposed location, the trucks are not visible from the street or neighbouring properties and as such, there are not considered to be any impacts on the locality in terms of visual amenity.

- d) *the frequency and times of arrival and departure, with such a vehicle not to be taken from or brought to the lot between the hours of 10:00pm and 6:30am;*

The application seeks no restrictions on the hours of use. The applicant explained that being unrestricted is an essential part of the tow truck business as they need to be able to leave the property at any time.

During the consultation period, concerns were raised regarding the impact of the commercial vehicles coming to and leaving the site during the night. These concerns relate not only to the noise and lights of the vehicles themselves, but also the flow on effect of dogs barking and materials being unloaded. Larger residential lots may be suited to commercial vehicle parking; however, it is essential that the amenity of the area is maintained and this is generally achieved by restricting hours of use.

Given the above, Officers do not support the applicant's proposed unrestricted hours of use and acknowledge the request is not in accordance with Scheme 3.

The applicant has advised that if given the option between a refusal or an approval with limitations on hours of use, the conditional approval would be preferred. As such, it is recommended that a condition be included in the development approval restricting hours of use in accordance with the Scheme provision.

In addition to the above, Clause 5.17.5 of Scheme 3, states that repairing or servicing is not permitted unless the vehicle in question is owned by the resident of the subject property and repairs and servicing are carried out within a garage or domestic outbuilding and the commercial vehicle cannot be seen from any public street during the carrying out of the repairs or service. The applicant is not proposing to conduct major servicing on the subject property and a condition has been recommended to formalise this.

### MEAG/MCCAG Comment

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

### Consultation

On receipt of the application, the proposal was advertised to eight surrounding properties between 23 January 2020 and 7 February 2020.

During this period the following submissions were received:

Owner / Address	Submission (Summarised comments)	Comment
1. Name and Address withheld	<p>Objects to the proposal for the following reasons:</p> <ul style="list-style-type: none"> <li>a. Offloading vehicles and parking at all hours is disturbing and often results in dogs barking all night.</li> <li>b. Many vehicles have been stored in the backyard.</li> <li>c. The trucks and other vehicles are quite often parked on the verge of Norwich Reserve.</li> </ul>	<ul style="list-style-type: none"> <li>a. Noted, it is recommended that a condition be imposed to restrict commercial vehicles being brought to or taken from the site between 10pm and 6:30am.</li> <li>b. Residential properties do not have a restriction in terms of the number of cars kept on site. However, it is recommended that the applicant be advised that the subject property is not to be used as a depot.</li> <li>c. The City's Local Laws prevent commercial vehicles being parking on residential verges and this is something that the Rangers can enforce.</li> </ul>
2. Name and Address withheld	<p>Objects to the proposal for the following reasons:</p> <ul style="list-style-type: none"> <li>a. In recent years, there has been issues with noise emitting from the subject property, including dogs barking at all hours, yelling and loud music.</li> <li>b. People buy in Country Roads Estate for the peaceful, quiet and</li> </ul>	<ul style="list-style-type: none"> <li>a. Noted, however this is not material to the application.</li> <li>b. The City can consider an application for Commercial Vehicle Parking in a residential</li> </ul>

	<p>tranquil life. Commercial activity should not operate here.</p> <p>c. The dogs bark every time the truck enters or leaves the property, which also results in the owner yelling.</p> <p>d. The noise of the trucks (diesel truck, reversing beeping, hydraulic ram noise when lowering the tray, shackles and chains being moved around) and flashing reversing lights impacts neighbours.</p> <p>e. There are unsightly damaged and wrecked cars littering the property.</p> <p>f. People collecting the cars and motorbikes sometimes have arguments with the operator about payments.</p>	<p>area, however part of the assessment is ensuring the amenity of the area is maintained. Officers consider that conditions can be imposed to protect the neighbouring amenity.</p> <p>c. It is recommended that a condition be imposed to restrict commercial vehicles being brought to or taken from the site between 10pm and 6:30am.</p> <p>d. See comment 2c.</p> <p>e. This is an issue that the City will investigate.</p> <p>f. Noted. This application is for the parking of two commercial vehicles only. It is recommended that the applicant be advised that the subject property is not to be used as a depot.</p>
3. Name and Address withheld	<p>Objects to the proposal for the following reasons:</p> <p>a. This is a residential area. The tow trucks could be parked at the business property.</p> <p>b. Having no restriction on hours will cause disruption to surrounding properties.</p> <p>c. The loading and storage of damaged vehicles is already occurring and should not be allowed in a residential area.</p> <p>d. The vehicles do not make the neighbourhood feel safe as there has previously been safety issues.</p>	<p>a. Noted.</p> <p>b. It is recommended that a condition be imposed to restrict commercial vehicles being brought to or taken from the site between 10pm and 6:30am.</p> <p>c. This application is for the parking of two commercial vehicles only. It is recommended that the applicant be advised that the subject property is not to be used as a depot.</p> <p>d. It is recommended that the WA Police be contacted should an incident occur.</p>
4. Name and Address withheld	<p>a. No problems with the proposal, however the speed that the vehicles are driven in the cul-de-sac is very high.</p>	<p>a. Noted. The WA Police are the responsible authority to control speeding.</p>
5. S Norman 9 Copperfield Close Greenfields	<p>a. No objection to the parking of two commercial vehicles at the property.</p>	<p>a. Noted.</p>

	b. No objection to the vehicles leaving the property at any time of the day or night.  c. They live opposite the property and do not hear the truck coming and going at night.	b. Noted.  c. Noted.
--	--	----------------------------

## Statutory Environment

- Planning and Development Act 2005
- Town Planning Scheme No 3
- Parking and Parking Facilities Amendment Local Law 2017

## Notice of Exemption (State of Emergency)

In response to the current State of Emergency, a number of changes have been made to the statutory planning framework. A Notice of Exemption was issued on 8 April 2020 which temporarily exempts parking of commercial vehicles on residential properties from requiring Development Approval. The commercial vehicle parking requirements stipulated in Scheme 3 still continue to apply and this includes restrictions on times that the vehicle can be brought to / leave the property. This exemption will remain in effect until 90 days after the end of the State of Emergency. As the applicant wishes to obtain approval with no restrictions on hours, they have requested that a determination be made on the current application.

## Policy Implications

Nil

## Economic Implications

Nil

## Risk Analysis

Should the applicant feel aggrieved by the determination, then an appeal may be lodged with the State Administrative Tribunal.

## Strategic Implications

The following strategies from the *City of Mandurah Strategic Community Plan 2017 – 2037* are relevant to this report:

### Identity:

- Encourage active community participation and engagement.

### Organisational Excellence:

- Listen to and engage with our community.

## Conclusion

Council is requested to consider an application for commercial vehicle parking at 8 Copperfield Close, Greenfields. It is acknowledged that the applicant has been parking the vehicles on the site without the necessary approvals, and the City has been required to investigate from a compliance perspective.

Whilst submissions have been received with respect to the impact of noise, safety and visual amenity, Officers consider that the impacts of the commercial vehicle parking can be minimised by restricting the hours of use. Furthermore, the City can alter and/or rescind approval in the event that the applicant is operating outside of the approval and/or is affecting neighbourhood amenity.

It is recommended that Council approve the application subject to conditions.

NOTE:

- Refer **Attachment 1.1 Site Plan**

## **RECOMMENDATION**

**That in accordance with Clause 68(2) of Schedule 2 of the *Planning and Development (Local Planning Schemes) Regulations 2015 (Deemed Provisions for Local Planning Schemes)*, Council grant development approval for proposed Commercial Vehicle Parking at 8 Copperfield Close, Greenfields (DA9327) subject to the following conditions:**

- 1. The commercial vehicles shall not be taken from or brought to the site between the hours of 10:00pm and 6:30am.**
- 2. No mechanical work or vehicle servicing is permitted on the subject site.**
- 3. In accordance with Clause 5.17.3 of the City of Mandurah's Town Planning Scheme No. 3, this approval;**
  - (a) is granted to the Shane Woods, to whom it is issued;**
  - (b) relates to two vehicles (License plates '076 BFS' and '1GFF 931');**
  - (c) is not transferable to any other persons and does not run with the land in respect of which it is granted.**

### **Advice Notes:**

- 1. In accordance with Clause 5.17.4 of Town Planning Scheme 3, should this Commercial Vehicle cause nuisance or annoyance to neighbours, or owners or occupiers of land in the neighbourhood, the City of Mandurah may:**
  - (a) require practices to be altered, or**
  - (b) rescind the approval, and require the vehicle be relocated to a more suitable area within three months.**
- 2. The owner is advised that parking of a commercial vehicle is not permitted at any time on the verge, in accordance with the *Parking and Parking Facilities Local Law 2015*.**



# ATTACHMENT 1.1



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

Printed by : **Danni Briggs**

Date : **24/01/2020**

Scale : **1:384**

Drawn by : **Intramaps**

Original Size

**A4**



3 Peel Street  
Mandurah 6210  
Western Australia



Tel 9550 3777  
Fax 9550 3888  
Email [Council@mandurah.wa.gov.au](mailto:Council@mandurah.wa.gov.au)



<b>2</b>	<b>SUBJECT:</b>	Financial Report March 2020
	<b>DIRECTOR:</b>	Director Corporate Services
	<b>MEETING:</b>	Council Meeting
	<b>MEETING DATE:</b>	26 May 2020

## Summary

The Financial Report for March 2020 together with associated commentaries, notes on investments, balance sheet information and the schedule of accounts are presented for Elected Members' consideration.

## Disclosure of Interest

Nil

## Previous Relevant Documentation

- SP.6/7/19      30/07/2019      2019/20 Budget Adoption
- G.13/2/20      25/2/2020      2019/20 Budget Review

## Background

Nil

## Comment

## Financial Summary

The financial report for March 2020 shows a surplus for this period of \$39.8 million compared to a budget position of \$ 17.9 million. This is considered a satisfactory result for the City as it is maintaining a healthy budget position.

A summary of the financial position for March 2020 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	%
<b>Opening Funding Surplus / (Deficit)</b>	<b>7,744</b>	<b>7,744</b>	<b>7,744</b>	<b>-</b>	<b>0%</b>
<b><u>Revenue</u></b>					
Revenue from operating activities	114,271	109,897	108,989	(908)	-1%
Capital revenue, grants and Contribution	13,395	10,114	11,406	1,292	13%
	<b>127,666</b>	<b>120,011</b>	<b>120,395</b>	<b>384</b>	
<b><u>Expenditure</u></b>					
Operating Expenditure	(133,487)	(98,203)	(93,894)	4,309	-4%
Capital Expenditure	(37,942)	(31,531)	(15,973)	15,558	-49%
	<b>(171,428)</b>	<b>(129,734)</b>	<b>(109,868)</b>	<b>19,866</b>	
Non-cash amounts excluded from operating activities	34,031	25,275	25,916	641	3%
Other Capital Movements	2,006	(5,326)	(4,387)	940	-18%
<b>Closing Funding Surplus / (Deficit)</b>	<b>18</b>	<b>17,969</b>	<b>39,800</b>	<b>21,831</b>	<b>121%</b>

## Key Capital Projects

The following table highlights the status of the City's key capital projects for the 2019/2020 financial year:

Project	2019/20 Actuals Incl. CMT \$'000s	2019/20 Annual Budget \$'000s	Comment
Western Foreshore Recreation Precinct	2,153	4,030	<i>Project status:</i> Detailed design is 85% complete with a review to take place shortly before progressing to full design. Construction is programmed for early May with proposed completion December 2020. Contractors will need to be managed due to the current COVID-19 situation. 7 quotations received for play towers.
Lakelands District Open Space and Club Room Facility	3,134	4,907	<i>Project status:</i> Clubroom Facility - construction is 15% complete with internal brick work 90% and external brickwork 10% complete. Sports Ground Lighting – Received pre-tender estimate to complete the north and middle ovals. Procurement process is due to begin.
Eastern Foreshore South Precinct	6	2,255	<i>Project status:</i> Draft design of Estuary Pool proposed for completion early April. Design and construction brief for pool to go to market mid-April.
Smart Street Mall Upgrade	36	1,504	<i>Project status:</i> Civil design progressing and will include the central area of the mall being trafficable. Structural advice and detail design for shade structures to be completed over the coming weeks.
Dower Street Project	2,290	2,307	<i>Project status:</i> Complete.
Peel Street Road Construction	0	818	<i>Project status:</i> Master plan is complete. Construction of Stage 1 has been agreed and initial plans being finalised before issuing for construction.

## Statutory Environment

*Local Government Act 1995* Section 6.4 Financial Report

*Local Government (Financial Management) Regulations 1996* Part 4 Financial Reports

## Policy Implications

Nil

## Economic Implications

Any material variances that may have an impact on the outcome of the budgeted surplus position are explained in the Monthly Financial Report, as detailed in Attachment 2.1.

## Risk Analysis

Nil

## Strategic Implications

The following strategy from the *City of Mandurah Strategic Community Plan 2017 – 2037* is relevant to this report:

### Organisational Excellence:

- Deliver excellent governance and financial management.

## Unbudgeted Expenditure

### Roads: Old Coast Road / Rutland Drive Roundabout

A budget increase of \$15,000 for Old Coast Road/Rutland Drive Roundabout is being requested due to additional footpath tie-ins, extensions and design changes to ensure project compliance and safety.

Local business facilitation resulted in a change of construction methods and project staging to ensure Rutland Drive remained open during trading hours. This impacted traffic management, labour time and increased hours as a HP Gas main supervisor was required to be on site.

Funds to cover this increase of \$15,000 has been identified in the Mississippi Drive project. Although this project is 75% complete savings will be made at Mississippi Drive due to construction efficiencies, as this project was managed alongside other ongoing works. Expenditure for the supply and install of street lighting by Western Power costed less than budgeted.

## Conclusion

If the City does not manage its finances adequately and allows budget expenditure to exceed allocation then it may be unable to fund services that have been approved through the budget process. By submitting the budget variation requests to Council as they arise, it allows identification of financial implications and ensures there is nil effect on the budget adopted.

NOTE:

- Refer **Attachment 2.1 Monthly Financial Report**  
**Attachment 2.2 Schedule of Accounts (electronic only)**



## RECOMMENDATION

That Council:

1. Receives the Financial Report for March 2020 as detailed in Attachment 2.1 of the report.
2. Receives the Schedule of Accounts for the following amounts as detailed in Attachment 2.2 of the report:

Total Municipal Fund	\$ 9,994,445.09
Total Trust Fund	<u>\$ 12,900.50</u>
	<u>\$ 10,007,345.59</u>

3. Approves the following budget variations:
  - 3.1. Increase in capital expenditure of \$15,000\* for Old Coast Road / Rutland Drive Roundabout.
    - To be funded from Mississippi Drive \$15,000\*

***\*ABSOLUTE MAJORITY REQUIRED\****

# Monthly Financial Report

## March 2020



**CITY OF MANDURAH**  
**MONTHLY FINANCIAL REPORT**  
**For the Period Ended 31 March 2020**

**TABLE OF CONTENTS**

Statement of Financial Activity by Program	2
Statement of Financial Activity by Nature or Type	3
Note 1      Statement of Financial Activity Information	4
Note 2      Cash and Investments	5
Note 3      Receivables	6
Note 4      Disposal of Assets	7
Note 5      Capital Acquisitions	10
Note 6      Borrowings	16
Note 7      Operating Grants and Contributions	18
Note 8      Non Operating Grants and Contributions	19
Note 9      Approved Budget Amendments	20
Note 10      Proposed Budget variations for Council Approval	25
Note 11      Explanation of Material Variances	26



**STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2020**

**STATUTORY REPORTING PROGRAMS**

	Ref Note	Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening Funding Surplus / (Deficit)</b>	1(c)	7,744,000	7,744,000	<b>7,744,000</b>			
<b>Revenue from operating activities</b>							
Governance		5,856	4,758	<b>8,405</b>	3,647	76.65%	▲
General Purpose Funding - Rates		80,945,588	80,867,588	<b>80,515,101</b>	(352,487)	(0.44%)	
General Purpose Funding - Other		3,957,070	2,948,997	<b>2,757,615</b>	(191,382)	(6.49%)	
Law, Order and Public Safety		1,100,290	943,647	<b>917,197</b>	(26,450)	(2.80%)	
Health		343,000	293,208	<b>253,748</b>	(39,460)	(13.46%)	▼
Education and Welfare		571,300	472,213	<b>429,865</b>	(42,348)	(8.97%)	
Housing		-	-	-	0	0.00%	
Community Amenities		14,556,297	13,761,614	<b>13,852,312</b>	90,698	0.66%	
Recreation and Culture		8,005,292	6,441,240	<b>5,964,906</b>	(476,334)	(7.40%)	
Transport		2,768,350	2,525,532	<b>2,588,439</b>	62,907	2.49%	
Economic Services		1,685,000	1,363,036	<b>1,344,716</b>	(18,320)	(1.34%)	
Other Property and Services		332,620	275,424	<b>356,692</b>	81,268	29.51%	▲
		<b>114,270,663</b>	<b>109,897,257</b>	<b>108,988,996</b>	(908,261)	(0.83%)	
<b>Expenditure from operating activities</b>							
Governance		(7,122,878)	(5,302,616)	<b>(5,217,827)</b>	84,789	1.60%	
General Purpose Funding		(2,229,090)	(1,660,766)	<b>(1,500,296)</b>	160,470	9.66%	
Law, Order and Public Safety		(4,610,762)	(3,397,289)	<b>(3,218,683)</b>	178,606	5.26%	
Health		(2,137,990)	(1,581,624)	<b>(1,550,442)</b>	31,182	1.97%	
Education and Welfare		(4,581,682)	(3,366,788)	<b>(3,209,751)</b>	157,037	4.66%	
Community Amenities		(18,795,483)	(14,011,550)	<b>(12,910,839)</b>	1,100,711	7.86%	
Recreation and Culture		(46,634,168)	(34,648,983)	<b>(32,733,058)</b>	1,915,925	5.53%	
Transport		(29,210,757)	(20,980,160)	<b>(20,745,879)</b>	234,281	1.12%	
Economic Services		(6,381,979)	(4,921,776)	<b>(4,290,294)</b>	631,482	12.83%	▲
Other Property and Services		(11,781,965)	(8,331,579)	<b>(8,517,382)</b>	(185,803)	(2.23%)	
		<b>(133,486,754)</b>	<b>(98,203,131)</b>	<b>(93,894,451)</b>	4,308,680	4.39%	
Non-cash amounts excluded from operating activities	1(a)	34,031,463	25,274,529	<b>25,905,602</b>	631,073	2.50%	
<b>Amount attributable to operating activities</b>		<b>14,815,372</b>	<b>36,968,655</b>	<b>41,000,147</b>	4,031,492	-10.91%	
<b>Investing Activities</b>							
Non-operating grants, subsidies and contributions	8	11,740,843	9,273,265	<b>10,565,127</b>	1,291,862	13.93%	▲
Proceeds from disposal of assets	4	1,654,021	841,082	<b>841,082</b>	0	0.00%	
Purchase of property, plant and equipment	5	(37,941,613)	(31,531,078)	<b>(15,970,341)</b>	15,560,737	49.35%	▲
<b>Amount attributable to investing activities</b>		<b>(24,546,749)</b>	<b>(21,416,731)</b>	<b>(4,564,132)</b>	16,852,599	78.69%	
<b>Financing Activities</b>							
Proceeds from New Debentures	6	5,450,000	-	-	0	0.00%	
Unspent Loans		1,751,101	-	<b>1,751,101</b>	1,751,101	100.00%	
Prepaid Rates		(3,092,036)	-	-	0	0.00%	
Payment of lease liability		(1,503,000)	(1,103,155)	<b>(1,109,352)</b>	(6,197)	0.56%	
Proceeds from self supporting loans	6	100,000	-	-	0	0.00%	
Transfer from Reserves		8,572,232	-	-	0	0.00%	
Advances to Community Groups		-	-	-	0	0.00%	
Repayment of Debentures	6	(5,630,871)	(4,223,153)	<b>(5,028,278)</b>	(805,125)	-19.06%	▼
Transfer to Reserves		(3,641,660)	-	-	0	0.00%	
<b>Amount attributable to financing activities</b>		<b>2,005,766</b>	<b>(5,326,308)</b>	<b>(4,386,529)</b>	939,779	17.64%	
<b>Closing Funding Surplus / (Deficit)</b>	1(c)	<b>18,389</b>	<b>17,969,616</b>	<b>39,793,486</b>	21,823,870	121.45%	

**KEY INFORMATION**

▲ ▼ Indicates a variance between Year to Date (YTD) Actual and YTD Budget data as per the adopted materiality threshold.  
Refer to Note 11 for an explanation of the reasons for the variance.  
The material variance adopted by Council for the 2019-20 year is 10.00%  
This statement is to be read in conjunction with the accompanying Financial Statements and notes.

**STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2020**

**BY NATURE OR TYPE**

	Ref Note	Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening Funding Surplus / (Deficit)</b>	1(c)	7,744,000	7,744,000	<b>7,744,000</b>			
<b>Revenue from operating activities</b>							
Rates		80,945,588	80,867,588	<b>80,515,101</b>	(352,487)	(0.44%)	
Operating grants, subsidies and contributions		2,435,758	1,953,503	<b>1,730,774</b>	(222,729)	(11.40%)	▼
Fees and charges		26,166,991	23,113,116	<b>23,021,646</b>	(91,470)	(0.40%)	
Interest earnings		1,805,000	1,398,381	<b>1,278,159</b>	(120,222)	(8.60%)	
Other revenue		2,914,326	2,564,669	<b>2,419,889</b>	(144,780)	(5.65%)	▼
Profit on disposal of assets		3,000	-	<b>23,427</b>	23,427	100.00%	▲
		<b>114,270,663</b>	<b>109,897,257</b>	<b>108,988,996</b>	(908,261)	-0.83%	
<b>Expenditure from operating activities</b>							
Employee costs		(47,093,009)	(34,276,452)	<b>(34,013,220)</b>	263,232	0.77%	
Materials and contracts		(46,238,725)	(34,192,740)	<b>(30,317,132)</b>	3,875,608	11.33%	▲
Utility charges		(3,876,462)	(2,665,495)	<b>(2,827,631)</b>	(162,136)	(6.08%)	
Depreciation on non-current assets		(33,707,463)	(25,274,529)	<b>(25,314,988)</b>	(40,459)	(0.16%)	
Interest expenses		(1,030,728)	(786,996)	<b>(411,794)</b>	375,202	47.68%	▲
Insurance expenses		(1,013,367)	(759,485)	<b>(615,149)</b>	144,336	19.00%	▲
Other expenditure		(200,000)	(247,434)	<b>(199,099)</b>	48,335	19.53%	▲
Loss on disposal of assets		(327,000)	-	<b>(195,438)</b>	(195,438)	100.00%	▼
		<b>(133,486,754)</b>	<b>(98,203,131)</b>	<b>(93,894,451)</b>	4,308,680	4.39%	
Non-cash amounts excluded from operating activities	1(a)	34,031,463	25,274,529	<b>25,905,602</b>	631,073	2.50%	
<b>Amount attributable to operating activities</b>		<b>14,815,372</b>	<b>36,968,655</b>	<b>41,000,147</b>	4,031,492	-10.91%	
<b>Investing activities</b>							
Non-operating grants, subsidies and contributions	8	11,740,843	9,273,265	<b>10,565,127</b>	1,291,862	13.93%	▲
Proceeds from disposal of assets	4	1,654,021	841,082	<b>841,082</b>	0	0.00%	
Payments for property, plant and equipment	5	(37,941,613)	(31,531,078)	<b>(15,970,341)</b>	15,560,737	49.35%	▲
<b>Amount attributable to investing activities</b>		<b>(24,546,749)</b>	<b>(21,416,731)</b>	<b>(4,564,132)</b>	16,852,599	78.69%	
<b>Financing Activities</b>							
Proceeds from new debentures	6	5,450,000	-	-	0	0.00%	
Unspent Loans Utilised		1,751,101	-	<b>1,751,101</b>	1,751,101	100.00%	▲
Prepaid Rates		(3,092,036)	-	-	0	0.00%	
Payment of lease liability		(1,503,000)	(1,103,155)	<b>(1,109,352)</b>	(6,197)	(0.56%)	
Proceeds from self-supporting loans	6	100,000	-	-	0	0.00%	
Transfer from reserves		8,572,232	-	-	0	0.00%	
Repayment of debentures	6	(5,630,871)	(4,223,153)	<b>(5,028,278)</b>	(805,125)	(19.06%)	▼
Transfer to reserves		(3,641,660)	-	-	0	0.00%	
<b>Amount attributable to financing activities</b>		<b>2,005,766</b>	<b>(5,326,308)</b>	<b>(4,386,529)</b>	939,779	17.64%	
<b>Closing Funding Surplus / (Deficit)</b>	1(c)	<b>18,389</b>	<b>17,969,616</b>	<b>39,793,486</b>	21,823,870	121.45%	

**KEY INFORMATION**

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

Refer to Note 11 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)
<b>Non-cash items excluded from operating activities</b>		\$	\$	\$
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals		(3,000)	0	(23,427)
Movement in pensioner deferred rates (non-current)		0	0	83,906
Movement in employee benefit provisions (non-current)		0	0	334,697
Add: Loss on asset disposals		327,000	0	195,438
Add: Depreciation on assets		33,707,463	25,274,529	25,314,988
<b>Total non-cash items excluded from operating activities</b>		<b>34,031,463</b>	<b>25,274,529</b>	<b>25,905,602</b>

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

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

		Budget Closing 30 Jun 2019	Budget Closing 30 Jun 2020	Year to Date 31 Mar 2020
<b>Adjustments to net current assets</b>				
Less: Reserves - restricted cash		(31,592,143)	(26,661,571)	(31,592,143)
Less: Unspent loans		(1,751,101)	0	0
Less: Capital Commitments		(2,426,444)	0	0
Less: ESL debtors		0	0	(779,304)
Less: Prepaid Rates		3,092,036	0	(3,230,901)
Less: Clearing accounts		0	0	937,586
Add: Borrowings	6	4,960,705	5,630,871	2,581,712
Add: Lease liability		0	0	(1,109,352)
Add: Provisions - employee		4,886,154	4,452,000	4,886,154
Add: Loan Facility offset		0	0	12,000,000
<b>Total adjustments to net current assets</b>		<b>(22,830,793)</b>	<b>(16,578,700)</b>	<b>(16,306,248)</b>

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

<b>Current assets</b>				
Cash and cash equivalents	2	45,552,853	32,717,960	52,193,129
Rates receivables	3	3,295,078	3,000,000	9,720,477
Receivables	3	3,079,788	3,670,000	5,690,245
Other current assets		1,349,951	450,000	460,954
<b>Less: Current liabilities</b>				
Payables		(8,843,628)	(9,158,000)	(2,030,287)
Borrowings	6	(4,960,705)	(5,630,871)	(2,581,712)
Contract liabilities		(183,071)	0	(5)
Lease liabilities		0	0	1,109,352
Provisions		(8,715,473)	(8,452,000)	(8,462,419)
<b>Less: Total adjustments to net current assets</b>	1(b)	<b>(22,830,793)</b>	<b>(16,578,700)</b>	<b>(16,306,248)</b>
<b>Closing Funding Surplus / (Deficit)</b>		<b>7,744,000</b>	<b>18,389</b>	<b>39,793,486</b>

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.



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2020

OPERATING ACTIVITIES  
NOTE 2  
CASH AND INVESTMENTS

	Total Amount	Interest rate	Total calculated interest Earnings	Institution	S&P rating	Deposit Date	Maturity Date	Term days
	\$	\$	\$	\$				
<b>Cash on hand</b>								
Westpac Municipal Bank Account	14,096,708	Variable		Westpac	AA-	NA	NA	
Westpac Trust Bank Account	583,401	Variable	NA	Westpac	AA-	NA	NA	
Visitors Centre	6,393	Variable	NA	Westpac	AA-	NA	NA	
	14,686,502							
<b>Municipal Investments</b>								
Muni 10 - 9652-46197	29,695	1.05%	309	ANZ	AA-	1/10/2019	1/10/2020	366
Muni 35 - 42-674-4859	3,023,982	1.60%	12,146	NAB	AA-	13/01/2020	14/04/2020	92
Muni 36 - 29-157-8194	3,022,678	1.53%	11,361	NAB	AA-	29/11/2019	27/02/2020	90
MNS 31 - 582058	6,077,638	1.50%	8,729	Westpac	AA-	28/02/2020	31/03/2020	32
MNS 60 - 582007	336,812	1.55%	1,565	Westpac	AA-	28/02/2020	30/04/2020	62
	12,490,805							
<b>Reserve Investments</b>								
Reserve 1 - 849461	1,061,049	1.45%	3,780	Bendigo	A-	31/01/2020	30/04/2020	90
Reserve 26 - 80-802-2069	2,469,370	1.50%	12,319	NAB	AA-	28/02/2020	29/06/2020	122
Reserve 28 - 74-528-7456	3,028,372	1.60%	11,901	NAB	AA-	22/01/2020	21/04/2020	90
Reserve 30 - 78-911-3263	3,026,424	1.60%	11,893	NAB	AA-	8/01/2020	7/04/2020	90
Reserve 31 - 78-920-6945	3,028,504	1.60%	12,033	NAB	AA-	24/01/2020	24/04/2020	91
Reserve 32 - 33713404	3,009,764	1.32%	9,764	Commonwealth	AA-	25/02/2020	25/05/2020	90
RNS 31 - 581565	6,787,424	1.50%	9,749	Westpac	AA-	28/02/2020	31/03/2020	32
RNS 60 - 581573	3,188,315	1.55%	4,719	Westpac	AA-	28/02/2020	30/04/2020	62
	25,599,222							
<b>Trust Investments</b>								
Trust 9 - 072-30538-6	87,057	1.00%	73	Bankwest	AA-	30/01/2020	2/03/2020	32
Bonds NS 90 - 582066	3,399,938	1.60%	5,180	Westpac	AA-	28/02/2020	31/03/2020	32
	3,486,995							
<b>Total</b>	<b>56,263,525</b>		<b>115,522</b>					

**Interest revenue**

Investment Interest Accrued	115,522
Investment Interest Matured	480,033
Rates Interest	682,604
	<b>1,278,159</b>

**Interest Earned**

**\$1,278,159**

**Trust Funds**

Cash At Bank	583,401
Investment	3,486,995
	<b>4,070,396</b>

**Total Municipal and Reserve Funds** **52,193,129**

	Amount	Interest rate on loans	Interest Saved	YTD Interest Saved
<b>Loan Offset Facility</b>				
Westpac	12,000,000	2.80%	27,782	249,885

**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
<b>\$64.19 M</b>	<b>\$38.59 M</b>

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2020

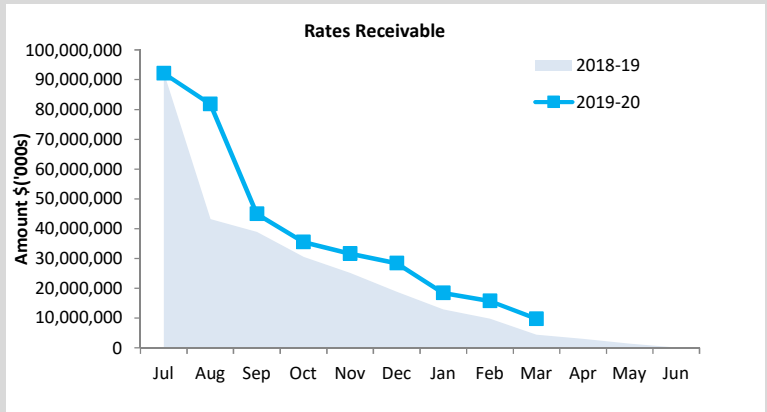
OPERATING ACTIVITIES  
NOTE 3  
RECEIVABLES

Rates Receivable	30 June 2019	31-Mar-19	31 Mar 20
	\$		\$
Opening Arrears Previous Years	2,943,000	2,943,000	3,295,078
Rates levied	78,487,059	78,487,059	80,212,522
Less - Collections to date	(78,134,981)	(76,986,059)	(73,787,123)
Equals Current Outstanding	3,295,078	4,444,000	9,720,477
<b>Net Rates Collectable</b>	<b>3,295,078</b>	<b>4,444,000</b>	<b>9,720,477</b>
% Collected	96%	94.5%	88.4%
No. of Legal Proceedings Commenced for the 2019/20 year			5
No. of properties > \$10,000 outstanding			34
No. of properties between \$3,000 and \$10,000 outstanding			333
Value of Rates Concession			\$ 8,899
Value of Rates Exemptions			\$ 2,367,552

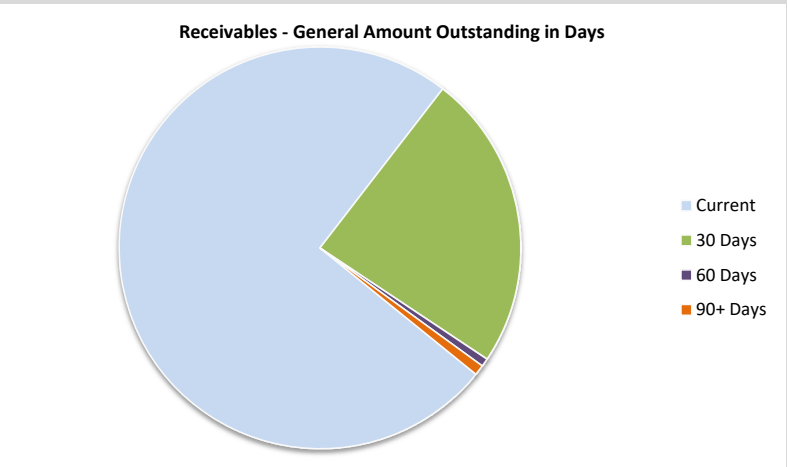
Receivables - General	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
<b>Balance per Trial Balance</b>						
Sundry receivable		531,438	1,363,679	37,537	47,399	1,961,135
Recreation Centres		101,591				101,591
Mandurah Ocean Marina		24,860				24,860
GST receivable		362,749				362,749
Infringements		1,012,937				1,012,937
Pensioners rates and ESL deferred		2,204,094				2,204,094
Other Receivables		22,878				22,878
<b>Total Receivables General Outstanding</b>		<b>4,260,547</b>	<b>1,363,679</b>	<b>37,537</b>	<b>47,399</b>	<b>5,690,245</b>
Percentage		74.9%	24%	0.7%	0.8%	

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
88.4%	\$9,720,477



Debtors Due
\$5,690,245
Over 30 Days
25%
Over 90 Days
1%

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2020

OPERATING ACTIVITIES  
NOTE 4  
DISPOSAL OF ASSETS

Asset	Asset Description	Budget	YTD Actual
		Proceeds	Proceeds
		\$	\$
<b>Land</b>	Sale of Land in Port Mandurah	600,000	363,965
<b>Light Passenger Vehicles - Replacement</b>			
HYUNDAI EXCEL AUTO ACTIVE 5 DR HATCH	Marina - Works and Services (C00116)	8,831	0
TOYOTA RAV4 AUTO GX 2WD 5DR WGN	OHS - Sustainable Development (C00216)	13,385	17,327
MITSUBISHI OUTLANDER AUTO LS 5DR WGN	Community Festivals and Events (C004)	12,222	13,327
TOYOTA RAV4 AUTO GX 2WD 5DR WGN	Planning Services - Sustainable Development (C01216)	13,410	0
MITSUBISHI OUTLANDER AUTO LS 5DR WGN	Asset Management - Works and Services (C02316)	12,384	0
MITSUBISHI OUTLANDER AUTO LS 5DR WGN	Planning Services - Sustainable Development (C02616)	12,425	0
MITSUBISHI OUTLANDER AUTO LS 5DR WGN	Projects Coordinator - Works and Services (C044)	12,212	14,145
MITSUBISHI OUTLANDER AUTO LS 5DR WGN	Sustainable Development - Building Services (C056)	12,216	12,327
MITSUBISHI OUTLANDER AUTO LS 5DR WGN	Engineering Design and Development - Works and Services (C06116)	13,160	0
MITSUBISHI OUTLANDER AUTO LS 5DR WGN	Senior Citizens Centre Coordinator - People and Communities (C063)	12,214	12,782
FORD MONDEO AUTO AMBIENTE WAGON	Principal Environmental Officer - Sustainable Development (C071)	11,122	12,100
MAZDA 6 5DR WAGON	Manager - Sport, Recreation & Events (C00419)	30,000	0
<b>Light Commercial Vehicles - Replacement</b>			
FORD RANGER DUAL CAB 4X4 TRAYBACK UTE	Health Services - Sustainable Development (U00316)	20,756	0
TOYOTA HILUX DUAL CAB 4X4 TRAYBACK UTE	Parks North - Works and Services (U007)	18,493	0
FORD RANGER DUAL CAB 4X4 PICKUP	Works Construction - Works and Services (U01616)	19,948	23,236
FORD RANGER DUAL CAB 4X4 PICKUP	Environmental Health Services - Sustainable Development (U02117)	19,555	23,236
FORD RANGER DUAL CAB 4X4 PICKUP	Surveying Services - Works and Services (U02216)	20,355	0
TOYOTA HILUX DUAL CAB 4X4 TRAYBACK UTE	Parks Natural Areas - Works and Services (U029)	18,493	23,236
HOLDEN COLORADO SPACE CAB 4X4 CAB/CHASSIS	Rangers - Sustainable Development (U03216)	17,689	0
MITSUBISHI TRITON 2X4 CAB/CHASSIS	Citybuild Works and Services (U039)	11,374	18,691
ISUZU D'MAX DUAL CAB 2X4 PICKUP	Facilities Management - Works and Services (U051)	17,272	15,964
FORD RANGER DUAL CAB 4X4 TRAYBACK UTE WITH CANOPY	Parks Assets - Works and Services (U05216)	19,699	0
FORD RANGER SINGLE CAB 4x4 TRAYBACK	Traffic Management - Works and Services (U05316)	21,371	0
FORD RANGER DUAL CAB 4X4 TRAYBACK UTE WITH CANOPY	Parks Central - Works and Services (U05416)	17,908	0
FORD RANGER DUAL CAB 2X4 PICKUP	Parks Central - Works and Services (U05816)	18,573	0
FORD RANGER DUAL CAB 2X4 TRAYBACK UTE WITH CANOPY	Parks Assets - Works and Services (U05916)	20,400	0
HOLDEN COLORADO SPACE CAB 4X4 CAB/CHASSIS	Rangers - Sustainable Development (U069)	15,094	0
HOLDEN COLORADO DUAL CAB 2X4 PICKUP	Sustainable Development Management - Sustainable Development (U07017)	16,407	15,964
FORD RANGER DUAL CAB 4X4 PICKUP	Landscaping Services - Works and Services (U07317)	17,442	22,555
<b>Trucks &amp; Buses Replacements</b>			
NISSAN-UD 280 SINGLE CAB TWO WAY TIPPER	Works Construction - Works and Services (T002)	0	0
HINO 300 SINGLE CAB TRAY WITH KEVREK 1000S	Civil Maintenance - Works and Services (T005)	0	0
HINO 500 SINGLE CAB THREE WAY TIPPER	Civil Maintenance - Works and Services (T006)	0	0
HINO 300 SINGLE CAB TRAY WITH KEVREK 1500	Civil Maintenance - Works and Services (T007)	0	0
HINO 500 SINGLE CAB TWO WAY TIPPER	Civil Construction Drainage - Works and Services (T026)	0	0
HINO -MACDONALD JOHNSTON VS650 ROADSWEPPER	Civil Maintenance - Works and Services (T051)	74,326	0
<b>Trailers</b>			
2.0-4.5T FLAT TOP 5x2.5M WITH RAMP SOUTHWEST	Parks Southern - Works and Services (V001)	3,040	0
2.0-4.5T SIGN TRAILER	Works Construction - Works and Services (P011)	2,700	0



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2020**

**OPERATING ACTIVITIES  
NOTE 4  
DISPOSAL OF ASSETS**

Asset	Asset Description	Budget	YTD Actual
		Proceeds	Proceeds
0.9T 2.1x1.2M BOX WITH RAMP	Environmental Services - Sustainable Development (P044)	530	0
2.0-4.5T TANDEM MOWER TRAILER WITH RAMP	(P140)	2,040	0
2.0-4.5T TANDEM BOX TRAILER WITH RAMP	(P143)	700	0
<b><u>Parks &amp; Mowers</u></b>			
KUBOTA 72" OUTFRONT DECK MOWER	Parks Northern - Works and Services (M00216)	7,500	0
ISEKI 72" OUTFRONT DECK MOWER	Parks Southern - Works and Services (M00316)	7,250	5,774
ISEKI 60" OUTFRONT DECK MOWER	Parks Northern - Works and Services (M01616)	7,250	0
TORO REELMASTER SIDEWINDER 3100D	Parks Central - Works and Services (M023)	5,821	0
TORO 72" ZERO TURN MOWER	Parks Southern - Works and Services (M02616)	7,000	0
DEUTSCHER H660-II SELF POWERED ROTARY MOWER	Parks Assets - Works and Services (M100)	900	0
TORO 60" TURBO ZERO TURN MOWER	Parks Central - Works and Services (M032)	7,643	0
RED EXIM VERTI DRAIN AERATOR	Parks Northern - Works and Services (N021)	10,600	0
HOWARD HD150CR MOWER ROTASLASHER	Parks Assets - Works and Services (N023)	1,160	0
NEW HOLLAND BOOMER 3050 TRACTOR	Parks Northern - Works and Services (P602)	9,000	0
<b><u>Miscellaneous Equipment &gt;\$1500</u></b>			
NISSAN MODEL 25 FORKLIFT	Parks Southern - Works and Services (L003)	4,181	0
KOMLETE SCREEN PLANT	Manager Operations Services Manager - Works and Services (P013)	15,240	9,744
SPRAY UNIT MOTOR AND PUMP	Environmental Health Services - Sustainable Development (P045)	500	0
ROADLINES SCRABBING MACHINE	Works Construction - Works and Services (P049)	100	0
PILOT K50SI SILENT COMPRESSOR AND INSTALL	Cityfleet - Works and Services (P054)	1,100	0
TOPCON TP-4LGV PIPE LASER	Civil Construction - Works and Services (P094)	790	959
ERS TURBO WASH PARTS WASHER	Cityfleet - Works and Services (P095)	0	0
JASMAN ELECTRIC STEAM CLEANER	Cityfleet - Works and Services (P098)	100	0
BENDPAK HOIST	Cityfleet - Works and Services (P114)	1,480	0
<b><u>Plant Disposed from 2018/19 budget</u></b>			
HINO 700 FS2844 SINGLE CAB TIPPER TRUCK DSL MAN18SP			
PBB BODY TARP	Works Construction - Works and Services (T029)	52,505	52,505
ISUZU SINGLE CAB TRAY WITH KEVRECK 1500	Projects (T010)	21,492	21,492
KUBOTA F3690 60INCH OUTFRONT MOWER DSL	Plant (M014)	5,981	5,981
KUBOTA F3690 72' OUTFRONT MOWER DSL SIDE DISCHARGE	Plant (M004)	9,357	9,350
Trailer Single Axle Tipping Mower	Plant (P1425)	1,723	1,723
TRAILER LOW LOADER FLOAT .	Works Construction - (P182)	12,593	12,593
Kubota RTV 900 XTW 4WD Utility	Parks South Plant (1290) U106	10,913	10,913
TOYOTA RAV4 CV 2WD WAGON ULP AUTO	C075	17,041	17,041
HINO 700 SERIES FS1ELKD TIPER TRUCK	T027	51,679	51,679
Kubota RTV 900 XTW 4WD Utility	Parks Plant (1289) U105	7,226	7,226
ISUZU FTS800 4WD SINGLE CAB WATER TRUCK DSL MAN			
NUFAB 7000L TANK	T014	50,057	0
MITSUBISHI CANTER CREW CAB THREE WAY TIPPER TRUCK			
DSL FEB71 AUTOMATED	T013	22,647	0
MITSUBISHI CANTER CREW CAB THREE WAY TIPPER TRUCK			
DSL FEB71 AUTOMATED	T015	22,647	20,647
SCARAB MERLIN ROADSWEEPER ON NISSAN UD MK240 DSL			
MAN/HYDROSTAT	T050	70,867	0
RFQ09-2019 - Supply and Deliver One New 5T Trayback Truck with Kevrek Crane.	T004	27,332	0
<b><u>Plant Disposed - other</u></b>			
Hyundai Sante FE Elite Wagon Auto DSL	Recreation Services -P1411 C03616	24,600	24,600
		<b>1,654,021</b>	<b>841,082</b>

Asset	Asset Description	Budget	YTD Actual						
		Proceeds	Proceeds						
KEY INFORMATION									
		<div><div><div>■ Annual Budget</div><div>■ Actual YTD</div></div><table><tr><th>Category</th><th>Annual Budget</th><th>Actual YTD</th></tr><tr><td>Proceeds on Sale</td><td>1,650,000</td><td>850,000</td></tr></table></div>		Category	Annual Budget	Actual YTD	Proceeds on Sale	1,650,000	850,000
Category	Annual Budget	Actual YTD							
Proceeds on Sale	1,650,000	850,000							

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2020**

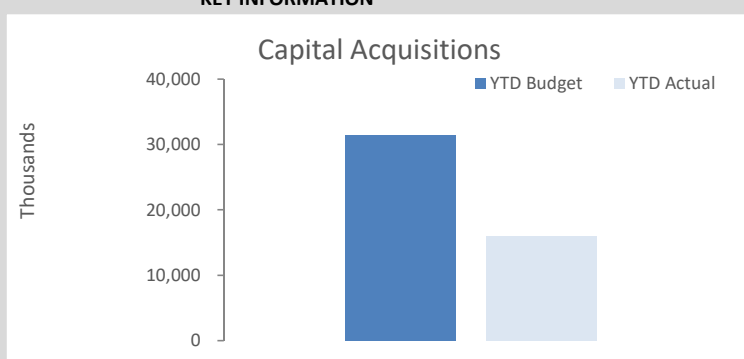
**INVESTING ACTIVITIES  
NOTE 5  
CAPITAL ACQUISITIONS**

Capital Acquisitions	Adopted Budget	Annual Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$		\$	\$	\$
Buildings	3,523,900	3,590,947	3,177,959	1,575,105	(1,602,854)
Equipment	435,532	535,532	460,575	376,706	(83,869)
Machinery	4,064,766	3,526,980	2,598,937	2,212,313	(386,624)
Infrastructure - Roads	11,986,132	11,991,457	9,858,749	6,719,783	(3,138,966)
Bridges	744,980	753,306	625,683	329,291	(296,392)
Parks	4,221,862	4,113,414	3,352,964	2,243,866	(1,109,098)
Drainage	1,116,564	954,193	930,991	340,872	(590,119)
Coastal & Estuary	1,610,873	785,973	660,030	399,847	(260,183)
Other Infrastructure	12,012,043	11,689,811	9,865,190	1,772,557	(8,092,633)
<b>Capital Expenditure Totals</b>	<b>39,716,652</b>	<b>37,941,613</b>	<b>31,531,078</b>	<b>15,970,341</b>	<b>(15,560,737)</b>
<b>Capital Acquisitions Funded By:</b>					
	\$		\$	\$	\$
City of Mandurah Contribution	12,862,110	11,145,418	21,416,731	4,564,132	(16,852,599)
Capital grants and contributions	10,758,324	11,740,843	9,273,265	10,565,127	1,291,862
Borrowings	8,094,397	7,201,101	0	0	0
Other (Disposals & C/Fwd)	1,609,590	1,654,021	841,082	841,082	0
Cash Backed Reserves					
Building Reserve	719,448	610,962	0	0	0
Asset Management Reserve	550,000	554,360	0	0	0
Property Acquisition Reserve		379,270	0	0	0
Sustainability Reserve	141,000	148,745	0	0	0
Sanitation Reserve	618,451	334,285	0	0	0
Community Improvements Reserve	53,751	63,698	0	0	0
Traffic Bridge Reserve	495,220	495,220	0	0	0
Mandurah Ocean Marina Reserve	92,128	127,128	0	0	0
Unspent Grants & Contributions Reserve	3,436,338	3,440,562	0	0	0
Carbon Offset Reserve	40,000	40,000	0	0	0
Digital Futures Reserve		0	0	0	0
Specified Area Rates - Port Mandurah Canals	245,895		0	0	0
Sportclubs Maintenance Levy Reserve		6,000		0	0
<b>Capital Funding Total</b>	<b>39,716,652</b>	<b>37,941,613</b>	<b>31,531,078</b>	<b>15,970,341</b>	<b>(15,560,737)</b>

**SIGNIFICANT ACCOUNTING POLICIES**

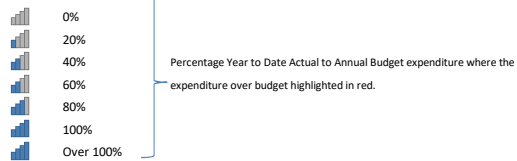
All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current 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
	<b>\$37.94 M</b>	<b>\$15.97 M</b>	<b>40%</b>
Capital Grant	Annual Budget	YTD Actual	% Received
	<b>\$11.74 M</b>	<b>\$10.57 M</b>	<b>98%</b>

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
<b>Buildings</b>							
	1632.750578. CSRFF	150,000	62,000	46,483	0	62,000	
	1632.750579. Mh Mustangs FC - Facility Development	174,410	174,410	174,412	0	174,410	Detailed design costings are being finalised and construction is expected in Q4, with completion due October/November 2020.
	1632.750580. Peelwood Res - Changeroom Upgrade	21,140	21,140	15,851	0	21,140	Project being staged. Stage 1 is home changeroom for ovals 2 and 3 to be completed this year. Construction to commence Q4.
	1632.750581. BDYC Security Upgrade	32,768	32,768	24,564	0	32,768	Works to commence Q4.
	1632.750582. Mandurah Library Ablutions Refurbishment	21,140	21,140	15,851	1,140	20,000	Construction complete. Finances to be finalised.
	1632.750583. Museum Garage Area Flooring	11,627	11,627	8,713	10,968	659	Construction 90% completed.
	1632.750584. Tuart Av Community Kitchen Retrofit	264,258	30,000	27,973	17,058	12,942	Application for grant monies submitted start of March. Project on hold until outcome of grant application is known in May.
	1632.750510. CASM Ablution Upgrade	31,711	31,711	23,781	4,691	27,020	Project proposed to be deferred to 2020/21 following COVID-19 Review.
	1632.750585. CASM Sliding Door	21,140	21,140	15,851	20,165	975	Works complete. Finances to be finalised.
	1632.750586. MARC LED & Lighting Control	52,851	52,851	39,624	2,851	50,000	Works commenced Q3.
	1632.750587. Coodanup Community Centre Ablution	73,993	73,993	55,483	51,893	22,100	Construction complete. Finances to be finalised.
	1632.750588. Owen Avenue Ablution	158,554	158,554	158,554	11,664	146,890	Project proposed to be cancelled following COVID-19 Review. To be relisted in 2020/21 Ablutions-New Program.
	1632.750589. Admin Building First Floor Carpet	52,851	52,851	39,624	2,851	50,000	Project proposed to be deferred to 2020/21 following COVID-19 Review.
	1632.750591. Civic Chamber Meeting Rooms	84,563	104,563	41,436	9,563	95,000	Works to commence Q4.
	1632.750590. Civic Building HVAC Replacement	10,570	12,370	9,272	12,370	0	Completed.
	1632.750592. MARC Aquatic Window Control Gear	40,168	40,168	30,118	0	40,168	Works commenced Q3.
	1632.750593. MARC Roof Access Walkways	63,422	43,422	32,557	3,422	40,000	Works to commence Q4.
	1632.750594. Museum House Asbestos Removal	79,278	79,278	79,276	58,484	20,794	Completed. Finances to be finalised.
	1632.750595. Museum Rear Roller Door Replacement	15,855	15,855	11,890	12,557	3,298	Completed. Finances to be finalised.
	1632.750596. Museum Window Frames Replacement	26,426	26,426	19,820	27,512	(1,086)	Completed.
	1632.750600. Facility Glazing Compliance Upgrade	60,251	54,902	41,171	0	54,902	Works to commence Q4.
	1632.750601. East Mandurah Playgroup Roller Door	10,584	10,584	7,939	5,632	4,952	Completed.
	1632.750602. Mechanical Workshop Shade Project	13,741	17,290	12,970	17,366	(76)	Completed.
	1632.750603. Southern Ops Transportable Meeting Room	84,563	84,563	41,436	0	84,563	Works to commence Q4.
	1632.750604. Falcon Pavilion Roof	26,426	9,213	19,820	9,213	0	Completed.
	1632.750605. Port Bouvard SLSC Gear Shed Re-Roof	95,133	102,133	102,133	0	102,133	Works to commence Q4.
	1632.750606. South Mh Football Club Pavilion	79,278	79,278	79,274	60,955	18,323	Completed.
	1632.750609. Site Main Switchboards	95,133	95,133	71,334	0	95,133	Works to commence Q4. This work will occur at same time as MARC Generator Commissioning following installation of generator.
	1632.750610. Dolphin Drive MATV Compound	10,468	10,468	7,849	10,330	138	Completed.
	1632.750611. Marina Ablution Facility Shed	10,468	13,000	9,748	7,991	5,009	Construction complete. Finances to be finalised.
	1632.750516. Change Rooms Upgrade Program	75,000	220,000	220,000	4,480	215,520	Falcon Pavilion CSRFF grant application was successful. Planned tender advertising for April 2020 with construction to commence May/June 2020. Completion due October 2020.
	1632.750520. Northport Reserve, Baloo Crescent Facility	80,000	90,790	90,790	90,790	(0)	Completed.
	1632.750567. South Mandurah FC Changerooms (CSRFF)	30,000	34,850	26,130	30,000	4,850	Construction stalled due to sewer/gas connection issues. Additional funding required, amount and source to be determined.
	1632.750572. MMFC Upgrade Rushton North Pav (CSRFF)	65,000	38,177	28,632	38,177	(0)	Completed.
	1632.750433. Port Bouvard Surf Life Saving Club	34,818	50,476	50,476	50,476	0	Completed.
	1632.750416. SL Peelwood Parade Reserve	23,050	47,800	47,800	47,800	(0)	Completed.
	1632.750523. Bush Fire Brigade	440,625	531,449	495,523	503,507	27,942	Construction completed.
	1632.750577. New 60 Peel St Demolition	30,000	23,831	23,831	23,831	0	Completed.
	1632.750524. SCC & SIPS Buildings energy upgrades	55,000	47,690	35,761	47,690	(0)	Completed.
	1632.750454. MARC/Waste Transfer Station - Solar Plan Phase 5	300,993	311,000	289,979	1,586	309,414	Works to commence Q4.
	1632.750501. MARC Systems Integration	110,000	51,995	51,995	8,962	43,033	Harmonics works complete. Generator integration works to be 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
	1632.750532. Civic Building - Tuckey Room	231,698	294,936	294,936	143,759	151,177	Works to commence Q4.
	1632.750289. RS - MARC Redevelopment Stage 2	7,458	7,663	7,663	7,663	0	Completed.
	1632.750573. MARC squash court roof drainage	20,000	3,043	3,043	3,043	0	Completed.
	1632.750575. Central Boardwalk	80,000	100,000	100,000	88,426	11,574	Major works 95% complete with minor landscaping still to be finished.
	1632.750451. Bortolo Reserve Sports Lighting	67,488	57,095	42,809	57,095	0	Completed.
	1632.750498. Museum Courtroom Interpretation Project		11,561	11,561	11,561	0	Completed.
	1632.750550. Indoor Sports Facility		0	0	0	0	Carryover budget not required. Funds returned at Budget Review.
	1632.750612. WMC Tipping Shed Security Doors		60,000	60,000	51,713	8,287	Construction complete and financially complete.
	1632.750512. Mandurah Library Staff Workroom		0	0	(129)	129	Credit received for works on 2018/19 capital project.
	1632.750613. MARC Aquatic Condensation		44,616	21,863	0	44,616	Works to commence Q4.
	1632.750614. Museum Office Ceiling Refurbishment		10,144	4,970	0	10,144	Project proposed to be cancelled following COVID-19 Review.
	1632.750615. MSLS Carpet Replacement		6,000	2,940	6,000	0	Completed.
	1632.750616. Park Rd SES Building Workshop Upgrade		5,000	2,450	0	5,000	Works to commence Q4.
<b>Bridges</b>							
	1634.880011. Mandurah Traffic Bridge Feature Lighting	10,570	10,072	7,553	10,072	1	Completed.
	1634.880001. Old Mandurah Bridge	495,220	500,000	374,900	100,000	400,000	Design in progress in line with the plans for the western foreshore redevelopment and reviewing site requirements.
	1634.880010. New Bridge boardwalk extension stairway	239,190	243,234	243,230	219,219	24,015	Stairs complete. Shared path anti skid to commence Q4.
<b>Parks</b>						0	
	1635.700395. Falcon Reserve Activation Plan	250,639	250,639	122,813	34,857	215,782	Project proposed to be deferred to 2020/21 following COVID-19 Review.
	1635.700396. Falcon Skate Park Upgrade	400,000	400,000	196,000	11,916	388,084	Earthworks 60% complete.
	1635.700397. Fowler Reserve - Cricket Nets	18,000	18,000	13,493	16,980	1,020	Completed.
	1635.700398. Rushton Park Development Works	40,000	40,000	29,992	40,000	0	Completed.
	1635.700399. Lakelands Community Garden	30,000	30,000	22,494	0	30,000	Project proposed to be deferred to 2020/21 following COVID-19 Review.
	1635.700436. Upgrade Billy Dowers Outdoor Space	32,000	32,000	23,997	30,924	1,076	Construction 95% complete.
	1635.700400. Westbury Way Offset Fencing	16,000	13,745	13,745	13,745	0	Completed.
	1635.700430. Kerosene Tank Bunding	15,000	15,000	15,000	0	15,000	Works to commence Q4.
	1635.700401. Birchley Reserve Upgrade Stage 2	136,712	136,712	136,712	133,533	3,179	Construction 95% complete.
	1635.700402. Falcon Bay Foreshore Stage 3 of 4	341,780	341,780	341,781	338,224	3,556	Construction complete. Finances to be finalised.
	1635.700403. Grahame Heal Reserve	96,838	96,839	96,840	14,161	82,678	Playground equipment has been ordered, delay on shipment due to COVID-19. Construction to commence Q1 2020/21.
	1635.700404. Halls Head Recycled Water	227,854	227,854	111,649	40,079	187,775	Tender evaluation April. Works to commence Q4.
	1635.700405. Mandjar Square Final Stage	341,780	336,780	252,529	286,406	50,374	Construction 95% complete. Unforeseen additional drainage/roof works still to be undertaken.
	1635.700406. Pebble Beach Boulevard Res 46649	182,282	182,282	182,282	22,309	159,973	Project proposed to be deferred to 2020/21 following COVID-19 Review.
	1635.700407. Pinjarra Road East Stage 2	284,817	284,817	284,817	227,051	57,766	Construction 75% complete.
	1635.700408. Riverview Foreshore Stage 2	22,785	17,785	17,786	2,785	15,000	Construction 25% complete.
	1635.700409. San Marco Quays Playground Final Stage	22,785	24,053	24,053	24,053	(0)	Completed.
	1635.700410. Westbury Way North side POS Stage 3	227,854	227,854	227,855	59,438	168,416	Construction 50% complete.
	1635.700411. Convert Sporting Ovals to SDS	50,000	50,000	50,000	16,057	33,943	Construction 50% complete.
	1635.700412. Dawesville Reserve Firebreaks	14,810	14,810	14,810	0	14,810	Construction to commence Q4. Delayed due to change in contractor.
	1635.700413. Duverney Park Picnic Facilities	22,785	22,785	22,786	16,984	5,801	Construction 95% complete.
	1635.700415. Melaleuca Reserve Shade Sail	30,760	30,760	30,761	31,170	(410)	Construction complete and financially complete.
	1635.700416. Moorhen Green Upgrade	34,178	34,178	34,178	27,554	6,624	Construction 50% complete.
	1635.700417. Old Yacht Club Superficial Bore	41,074	41,074	41,074	26,038	15,036	Construction 95% complete.
	1635.700414. Jerramungup Gdn/Wittenoom Turn	28,481	28,481	28,482	22,340	6,141	Construction 95% complete.
	1635.700418. Shade Sales Various Sites	113,927	113,927	113,927	74,756	39,171	Construction 95% complete.
	1635.700420. Basketball Hoops Renewal	20,000	20,000	20,000	18,134	1,866	Completed.
	1635.700421. Eastern Foreshore Softfall Renewal	12,134	12,134	12,134	0	12,134	New contractor being sought to complete softfall projects. Construction to commence Q4.
	1635.700422. Louis Dawe Park Renewal	68,356	68,356	68,357	14,349	54,007	Playground equipment has been ordered, delay on shipment due to COVID-19. Construction to commence Q1 2020/21.
	1635.700423. Mogum Reserve Softfall Renewal	30,000	30,000	30,000	0	30,000	New contractor being sought to complete softfall projects. Construction to commence Q4.
	1635.700424. Olive Road Foreshore Renewal	28,481	17,000	16,999	6,701	10,299	Construction 95% complete.
	1635.700425. Quandong Reserve Renewal	60,000	60,000	60,002	14,152	45,848	Construction 50% complete.
	1635.700426. Rushton Park Fencing Renewal	20,000	20,000	20,000	17,210	2,790	Completed.
	1635.700427. Signage	56,963	16,963	16,963	13,486	3,477	2019-2020 Ongoing Program.
	1635.700431. Electric BBQ Replacement	68,708	68,708	51,522	57,144	11,564	2019-2020 Ongoing Program.
	1635.700432. Goegrup Lake Boardwalk	63,470	3,470	2,601	0	3,470	Project cancelled due to location not in the city's boundaries.
	1635.700433. Estuary Road Boardwalk	21,237	13,281	9,955	13,281	0	Completed.
	1635.700434. Bethyl Corner Renewal	158,554	140,767	123,554	45,466	95,301	Construction 30% complete.
	1635.700435. Power Meter Enclosures	95,133	95,133	71,334	40,258	54,875	2019-2020 Ongoing Program.
	1635.700429. Town Beach Shower	20,937	19,032	14,267	19,032	(0)	Completed.
	1635.700364. Mandjar Square Water Feature	199,325	196,736	147,520	196,736	(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
	1635.700346.	Coote Reserve BMX Track	60,000	65,000	48,741	65,079	(79)	Completed.
	1635.700361.	Mandjar Square Stage 3 & 4	90,000	62,150	46,608	62,150	0	Completed.
	1635.700365.	Novara Foreshore Stage 3	50,000	106,354	79,742	83,272	23,082	Construction 95% complete.
	1635.700377.	MARC improvement to car park area	5,000	4,570	3,429	3,750	820	Construction complete.
	1635.700385.	Lakes Lawn Cemetery - Signage	9,998	8,316	6,238	6,427	1,889	Construction 80% complete.
	1635.700387.	Parks and Reserves Signage	12,925	0	0	0	0	Carryover budget not required. Completed in 2018/19. Committed PO has been expedited.
	1635.700389.	Lakes Lawn Cemetery Gates/signage	7,500	0	0	0	0	Carryover budget not required. Funds returned at Budget Review.
	1635.700376.	Mandurah Rd median - Gordon to Meadow Sp	40,000	48,491	36,364	48,491	0	Construction complete.
	1635.700363.	Falcon Bay Foreshore Stage 2		17,798	13,348	7,388	10,410	Construction complete and finances to be finalised.
	1635.700437.	Mandurah Croquet Club Shade Structures		7,000	3,430	0	7,000	Works to commence Q4.
Roads								
	1636.500946.	Flagpole Lighting ADC Buildings	15,855	5,711	4,284	5,711	(0)	Completed.
	1636.500947.	Reserve Lighting Device Upgrade	7,000	7,000	5,248	5,390	1,610	Works to commence Q4.
	1636.500948.	Sthn Districts Fire Brigade (Carpark)	54,516	54,516	40,875	32,897	21,619	Construction 95% complete.
	1636.500949.	City Centre Parking and Signage	160,385	160,385	120,256	0	160,385	Project to be carried out in conjunction with the Eastern and Western Foreshore redevelopment works.
	1636.500950.	Smart Street Mall Upgrade	1,503,613	1,503,613	1,127,409	35,921	1,467,692	Civil design progressing and will include the central area of the mall being trafficable. Structural advice and detail design for shade structures to be completed shortly.
	1636.500951.	RC Dower Street	817,747	817,747	817,747	812,409	5,339	Completed.
	1636.500952.	RC Mississippi Drive	436,132	386,132	386,128	159,359	226,773	Construction 75% complete. Scope of works changing to accommodate additional lighting and path works within budget. \$15k Underspend to be allocated to TM Old Coast Rd/Rutland Ave overspend.
	1636.500953.	RC Peel Street	817,747	817,747	507,003	0	817,747	Stage 1 works confirmed to commence Q4. Stage 2 works will be programmed for 2021.
	1636.500954.	RC Pinjarra Road	760,839	760,839	760,839	718,973	41,866	Civil construction complete. Services and landscaping works to be completed.
	1636.500955.	RR Bailey Boulevard	281,154	281,154	281,155	32,722	248,432	Construction to commence Q4.
	1636.500956.	RR Beacham Street	365,501	275,501	275,502	236,005	39,496	Construction complete and financially complete.
	1636.500957.	RR Clarice Street	275,531	325,531	201,831	248,443	77,088	Construction is 95% complete.
	1636.500958.	RR Creery Street	84,347	80,056	80,057	80,056	0	Completed.
	1636.500959.	RR Fernwood Rd/Old Coast Rd	208,054	68,054	68,057	62,163	5,891	Completed.
	1636.500960.	RR Gordon Road	281,154	221,154	281,154	212,150	9,004	Construction complete and financially complete.
	1636.500961.	RR Merrivale Street	404,862	354,862	354,861	329,561	25,301	Construction complete and financially complete.
	1636.500962.	RR Thera Street	337,385	397,385	209,179	39,893	357,492	Construction to commence Q4. Project to be split into 3 stages due to budget constraints.
	1636.500963.	TM Discretionary Traffic Mgmt	109,033	109,033	67,601	51,488	57,545	2019-2020 Ongoing Program.
	1636.500964.	TM Old Coast Rd/Rutland Dr Roundabout	109,033	109,033	109,032	113,846	(4,813)	Construction complete. Finances to be finalised, \$15k overspend to be funded from underspend on RC Mississippi Drive.
	1636.500965.	TM Wilderness Dr/Old Coast Rd	109,033	109,033	109,033	101,905	7,128	Civil construction complete, lighting to be installed.
	1636.500966.	CP Aldgate St Realignment Stage 2	81,775	81,775	81,780	7,161	74,614	Construction complete. Finances to be finalised.
	1636.500967.	CP Pinjarra Rd/Sutton St	32,710	62,710	62,710	62,251	459	Construction 75% complete.
	1636.500968.	RS Aberdeen Close	15,183	43,245	43,243	43,245	(0)	Completed.
	1636.500969.	RS Aberdeen Cl/Balmoral Pde Intersection	10,122	0	0	0	0	Funds reallocated to RS Aberdeen Close.
	1636.500970.	RS Achilles Place	67,477	40,510	40,506	40,510	(0)	Completed.
	1636.500971.	RS Aldgate St/Parkview St Intersection	16,026	24,120	19,119	16,936	7,184	Construction is 95% complete.
	1636.500972.	RS Beam Road	56,230	44,984	44,984	44,683	301	Completed.
	1636.500973.	RS Esprit Parkway	140,577	56,685	56,685	56,685	0	Completed.
	1636.500974.	RS Ferguson St/Ivanhoe Crs	56,230	43,421	43,418	43,422	(1)	Completed.
	1636.500975.	RS Fernwood Rd/Timbers Edge Intersection	56,230	56,230	56,229	49,143	7,087	Completed.
	1636.500976.	RS Frankland Place	41,050	56,230	56,230	45,909	10,321	Completed.
	1636.500977.	RS Hillway Street	38,517	30,492	30,490	30,492	(0)	Completed.
	1636.500978.	RS Leighton Rd/Halls Head Pde	33,176	79,347	84,348	76,253	3,094	Construction complete and financially complete.
	1636.500979.	RS Lord Hobart Dve/Addingham Blvd	16,869	297,477	297,479	34,531	262,946	Construction to commence Q4.
	1636.500980.	RS Mississippi Drive	134,954	112,462	112,462	12,671	99,791	Construction to commence Q4 due to program reshuffle.
	1636.500981.	RS Peel St/Ormsby Tce Roundabout	39,361	84,347	84,348	12,587	71,760	Construction to commence Q4 due to program reshuffle.
	1636.500982.	RS Peelwood Parade	35,706	85,000	84,996	10,379	74,621	Construction delayed due to pending fund reallocation approval, approval now granted, will commence Q4.
	1636.500983.	RS Peelwood Pde/Mahogany Dr	25,303	27,903	27,902	27,904	(1)	Completed.
	1636.500984.	RS Watersun Drive	84,347	51,809	51,809	51,809	0	Completed.
	1636.500985.	RS Yalgor Heights	67,477	23,288	23,287	23,288	(0)	Completed.
	1636.500986.	RS Yarri Way	24,180	17,187	17,187	17,187	0	Completed.
	1636.500987.	SP Albermarle Close	28,349	0	1	2,349	(2,349)	Funds returned at Budget Review.
	1636.500988.	SP Blakeley Street	57,242	51,885	29,068	10,308	41,577	Construction to commence Q4, delayed due to permit required from ATCO.
	1636.500989.	SP Boileau Place	19,626	19,663	12,190	19,664	(1)	Completed.
	1636.500990.	SP Cox Bay	21,807	26,807	13,520	3,029	23,778	Construction to commence Q4. Additional \$5k funding allocated from SP Old Coast Road, Halls Head due to scope change.
	1636.500991.	SP Dichondra Pass	58,333	54,064	33,520	50,940	3,124	Construction complete. Finances to be finalised.
	1636.500992.	SP Duverney Park PAW	70,872	70,872	43,942	24,291	46,581	Construction 50% complete.

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

	Account Description	Adopted Budget	Annual Budget	YTD Budget	YTD Actual	Remaining Unspent Funds		Comment
	1636.500993. SP Gillark Street	32,165	42,679	26,460	42,680	(1)		Completed.
	1636.500994. SP Janice Avenue	119,936	98,144	60,850	98,144	0		Completed.
	1636.500995. SP Jubata Gardens	39,252	56,059	37,858	42,481	13,578		Construction complete and financially complete.
	1636.500996. SP Lefroy Street	52,881	43,612	27,041	0	43,612		Construction 75% complete.
	1636.500997. SP Mandurah Road, Erskine	21,807	10,000	6,201	3,659	6,341		Construction not going ahead. Finances to be finalised for design costs.
	1636.500998. SP Missing Links	87,227	87,227	54,081	31,358	55,869		2019-2020 Ongoing Program.
	1636.500999. SP Oakwood Gate	41,433	39,007	24,184	39,007	(0)		Completed.
	1636.501000. SP Old Coast Road, Halls Head	43,612	49,516	33,801	36,237	13,279		Construction 75% complete.
	1636.501001. SP Orelia Street	28,349	26,901	16,680	26,901	0		Completed.
	1636.501002. SP Pedestrian Crossing Upgrades	54,516	54,516	33,800	9,326	45,190		2019-2020 Ongoing Program.
	1636.501003. SP Perida Way	26,168	22,739	14,098	22,738	1		Completed.
	1636.501004. SP Sandeland Avenue	25,077	24,092	14,937	24,091	1		Completed.
	1636.501005. SP Sunview Rise PAW	27,803	9,638	5,975	9,638	(0)		Completed.
	1636.501006. SP Swinton Place	25,077	22,897	14,195	0	22,897		Construction delayed due to unfavourable public consultation. Rescheduled to commence Qtr 4.
	1636.501007. Bus shelters	63,612	63,612	47,697	21,432	42,180		2019-2020 Ongoing Program.
	1636.501008. SL Gibson Street	109,033	109,033	67,601	36,385	72,648		Construction complete. Finances to be finalised.
	1636.501009. SL Lakes Road	76,324	76,324	76,324	75,934	390		Construction complete. Finances to be finalised.
	1636.501010. SL Minor Improvements	54,516	98,182	39,172	63,182	35,000		2019-2020 Ongoing Program.
	1636.501011. SL Train Station Access Path	54,516	19,516	0	0	19,516		Consultant undertaking lighting scope. Works to commence Q4.
	1636.501012. Depot Stockpile Upgrades	25,000	35,000	35,000	0	35,000		To be aligned with structural design and other rain sensitive projects. Therefore rescheduled from Q3 to Q4.
	1636.501015. Light Pole Replacement Program	105,703	0	0	0	0		Funds returned at Budget Review. Works to be re-budgeted in the future.
	1636.501016. MOM Canal Light Poles	98,304	78,304	78,306	44,920	33,384		Stage 2 and 3 complete. Minor works remaining.
	1636.501022. Parks and Reserves LED Program	63,422	63,422	47,553	40,453	22,969		2019-2020 Ongoing Program.
	1636.501017. Port Mandurah SL Rectification Project	52,851	52,851	39,624	51,085	1,766		Completed.
	1636.501018. WMC Out Weighbridge Road Repairs	50,120	50,120	37,580	0	50,120		To commence Q4.
	1636.501019. WMC Recovery Facility Hardstand	250,602	190,602	142,912	0	190,602		To commence Q4.
	1636.501021. South Harbour Paving Replacement	78,515	45,459	34,096	45,459	(0)		Completed.
	1636.500798. Dower St - Pinjarra Rd Intersection	381,206	379,369	284,448	378,397	972		Completed.
	1636.500887. Dower Street	261,047	348,861	261,574	348,974	(113)		Completed.
	1636.500889. Lakes Rd	27,312	55,759	41,810	30,850	24,909		Construction complete. Finances to be finalised.
	1636.500892. Smokebush Retreat	132,000	131,033	98,248	34,087	96,946		Construction 95% complete. Western Power connection works remaining.
	1636.500894. Coodanup Drive	90,000	206,290	154,677	92,210	114,080		Construction 75% complete. Lighting currently being scoped by Western Power.
	1636.500904. Yeedong Road	5,000	28,125	21,098	28,771	(646)		Completed.
	1636.500909. Pinjarra Road Carpark	200,000	183,097	137,294	183,097	(0)		Completed.
	1636.500914. Coolibah Avenue Resurfacing	205,000	200,222	150,123	200,222	0		Completed.
	1636.500932. Pedestrian Lighting to PAW	37,472	37,472	28,093	24,344	13,128		Construction completed, waiting for Western Power connection.
	1636.500942. PTA Bus Embayment - 27636	248,122	235,400	176,513	235,399	1		Completed. Funds to be returned to PTA.
	1636.500943. PTA Bus Embayment - 27635	192,502	189,746	142,280	189,746	(0)		Completed. Funds to be returned to PTA.
	1636.500944. WMC Top Shed Roadworks	30,000	34,165	25,625	34,165	(0)		Completed.
	1636.501023. Dudley Park PS Carpark		86,467	43,236	61,992	24,475		Construction complete. Finances to be finalised.
	1636.501024. Mandurah Terrace Modifications		19,000	19,000	15,902	3,098		Construction complete. Finances to be finalised.
	1636.500596. SP Pinjarra Rd Reconstruct Panels & Kerb		0	0	0	0		
<b>Drainage</b>								
	1637.600155. DR Discretionary Improvements	112,462	112,462	112,463	21,376	91,086		2019-2020 Ongoing Program.
	1637.600156. DR Donnelly Gardens	11,246	11,246	11,245	8,419	2,827		Completed.
	1637.600157. DR Estuary Heights Place	44,984	44,984	44,984	40,399	4,585		Construction complete and financially complete.
	1637.600158. DR Estuary View Road	22,493	37,492	37,488	8,232	29,260		Construction 95% complete.
	1637.600159. DR Harvey View Drive	16,869	16,869	16,870	9,772	7,097		Completed.
	1637.600160. DR Henson St/Mandurah Tce	33,739	33,739	33,739	6,934	26,805		Construction 5% complete.
	1637.600161. DR Leura Street	84,347	84,347	84,346	9,422	74,925		Construction to commence Q4.
	1637.600162. DR Lord Hobart Drive	67,477	67,477	67,476	16,106	51,371		Construction 95% complete.
	1637.600163. DR Mulberry Close	22,493	22,493	22,492	22,309	184		Construction complete and financially complete.
	1637.600164. DR Orion Rd Park Stage 2	112,462	112,462	112,463	69,910	42,552		Construction 75% complete.
	1637.600165. DR Rialto & Bermuda Plcs Accessway	22,493	7,393	7,390	7,393	0		Completed.
	1637.600166. DR Riverina Avenue	16,869	16,869	16,870	9,342	7,527		Completed.
	1637.600167. DR Spinaway Parade	56,230	226,231	226,229	0	226,231		Construction to commence Q4.
	1637.600168. DR Sunview Rise	56,230	56,230	56,229	18,606	37,624		Construction 75% complete.
	1637.600169. DR Water Sensitive Urban Design	224,924	0	0	0	0		Funds reallocated at Budget Review to other drainage and road projects.
	1637.600170. DR Yalgorup Drive	11,246	11,246	11,245	0	11,246		Project proposed to be cancelled following COVID-19 Review.

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
	1637.600152. William/Bertram Road	150,000	37,360	28,012	37,360	(0)	Completed.
	1637.600148. City Centre Drainage Upgrade Stage 2	50,000	55,293	41,450	55,292	1	Completed.
Coastal & Estuary							
	1639.910095. Avalon Foreshore (Westview Parade)	56,963	70,963	70,966	9,045	61,918	Construction to commence Q4. Public consultation complete and responses are being reviewed.
	1639.910096. San Remo Beach Universal Access	17,089	17,089	17,089	0	17,089	Construction to commence Q4.
	1639.910097. Breakwater Parade Fishing Platform	73,280	51,470	54,944	51,459	11	Completed.
	1639.910098. Jetties - ABCDEFGH Main Marina	12,562	7,312	5,482	7,312	0	Completed.
	1639.910099. Jetties - J and K	52,342	36,121	27,084	36,121	0	Completed.
	1639.910100. Marina Commercial Jetty	52,342	34,352	26,435	34,345	7	Completed.
	1639.910101. Marina Sth Harbour MATV Pits	10,468	10,468	7,849	0	10,468	Project proposed to be cancelled following COVID-19 Review.
	1639.910102. South Harbour Upgrade	240,777	286,643	205,317	234,615	52,028	Construction 85% complete. Awaiting 3 picnic setting quotes from WA suppliers approx. \$30K.
	1639.910103. Dawesville Channel Fishing Platform	52,342	52,342	39,245	2,342	50,000	Works expected to commence in May 2020. Larger lead time due to decking sourced from China.
	1639.910104. Mariners Cove Café	31,405	31,405	23,547	0	31,405	Project proposed to be cancelled following COVID-19 Review.
	1639.910105. Parkridge Boat Ramp	73,280	60,680	54,944	0	60,680	Project proposed to be deferred to 2020/21 following COVID-19 Review. 2019/20 RFBS funding \$16,410 cancelled, required to reapply in 2020/21.
	1639.910084. Cambria Island Abutment wall repairs	92,128	127,128	127,128	24,607	102,521	Geotechnical investigations to commence Q4.
	1639.910094. Dredging Port Mandurah Entrance	245,895	0	0	0	0	Completed.
	1639.910089. Shark Mitigation Project	600,000	0	0	0	0	Carryover project not going ahead.
Equipment							
	1640.820171. MARC Basketball Backboards	55,000	55,000	41,243	51,600	3,400	Completed.
	1640.820172. Christmas Decorations 2019	190,266	190,266	190,266	182,916	7,350	Completed.
	1640.820173. Council Chambers Furniture	190,266	170,266	170,266	142,190	28,076	Works 95% complete.
	1640.820174. MPAC Orchestra Lift		120,000	58,800	0	120,000	Works to commence Q4.
Plant & Machinery							
	1641.770001. Light Passenger Vehicles - Replacement	321,510	338,580	241,070	286,290	52,290	
	1641.770002. Light Commercial Vehicles - Replacement	642,161	642,161	481,492	277,421	364,740	
	1641.770005. Light Passenger Vehicles - New	22,000	22,000	16,499	22,866	(866)	
	1641.770018. Light Commercial Vehicles - New	78,500	78,500	58,859	40,283	38,217	
	1641.770006. Trucks & Buses Replacements	2,020,384	1,316,706	987,269	1,160,202	156,504	
	1641.770007. Trailers	135,035	135,035	101,246	92,475	42,560	
	1641.770009. Parks & Mowers	363,150	363,150	272,287	110,255	252,895	
	1641.770011. Miscellaneous Equipment >\$1500	345,526	494,348	337,871	86,021	408,327	
	1641.770008. Construction Vehicles	136,500	136,500	102,344	136,500	0	
Other Infrastructure							
	1643.930032. Road Sweeper Spoil	35,000	65,000	65,000	0	65,000	Design able to proceed with approved funds at budget review. Works rescheduled to commence Q4.
	1643.930030. Waterfront Design Project	260,000	379,270	284,375	317,286	61,984	Project progressing. 95% complete.
	1643.930027. Tims Thicket Septage Ponds Upgrade	368,451	0	1	0	0	Project on hold due to pending department approval. Funds in reserve until ready to commence.
	1644.000000. Eastern Foreshore	55,129	53,529	53,529	47,271	6,258	Works complete. Finances to be finalised.
	1646.750496. Lakelands DOS Clubroom Facility	2,325,470	2,757,070	2,599,871	983,697	1,773,374	Construction 15% complete.
	1646.000000. Lakelands DOS	2,682,890	2,149,839	2,149,836	398,144	1,751,695	Going out to Tender late April for sportsground lighting. Works to commence Q4.
	1647.920027. Eastern Foreshore South Precinct	2,255,420	2,255,420	1,691,118	0	2,255,420	Last stage of design of the Estuary Pool is being finalised including jetty upgrades built to commercial standards. Stage 1 of jetty infrastructure design and construction tender to be advertised early March with works to commence in May.
	1647.920028. Western Foreshore Recreation Precinct	4,029,683	4,029,683	3,021,460	26,160	4,003,523	Tender was awarded and detailed design has commenced. Construction is programmed for early May with proposed completion December 2020. Detail design for play towers is out for quotation, closing 17 March.
	<b>Grand Total</b>	<b>39,716,652</b>	<b>37,941,613</b>	<b>31,531,078</b>	<b>15,970,341</b>	<b>21,971,272</b>	



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2020**

**FINANCING ACTIVITIES**

**NOTE 6**

**BORROWINGS**

**Repayments - Borrowings**

Information on Borrowings		New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	1 July 2019	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Law, order, public safety</b>									
Port Bouvard Surf Life Saving Club [316(v)]	15,279			12,458	13,999	2,821	1,280	229	257
<b>Health</b>									
						0	0		
						0	0		
<b>Community amenities</b>									
Compactor Waste Trailers and Dolly	295,119			40,187	52,571	254,932	242,548	6,847	10,141
Waste Water Reuse	190,214			44,164	40,548	146,050	149,666	4,267	6,332
Halls Head Ablution Block	126,809			29,443	27,032	97,366	99,777	2,844	4,221
Halls Head Recycled Water		0	200,000	0	1,372	0	198,628	0	635
Ablutions 19/20		0	150,000	0	1,030	0	148,970	0	476
<b>Recreation and culture</b>									
Allnutt Reserve Bowling Facility [316(iii)]	71,504			52,946	65,515	18,558	5,989	971	1,200
Town Beach Ablutions [316(vii)]	30,557			21,801	27,999	8,756	2,558	400	513
Rushton Park Redevelopment [318(ii)]	528,987			191,933	168,523	337,054	360,464	4,245	16,142
Meadow Springs Pavillion [318(iii)]	396,741			144,175	126,393	252,566	270,348	3,189	12,107
Mandurah Rugby Club	82,842			30,086	40,025	52,756	42,817	1,648	2,287
Mandurah Cricket Club	27,611			10,035	13,350	17,576	14,261	549	762
Mandurah Football & Sporting	242,296			57,372	75,925	184,924	166,371	5,313	7,655
Mandurah Rugby Club	18,637			4,415	5,843	14,222	12,794	409	589
Allnutt Reserve Bowling Facility	1,641,209			409,247	517,401	1,231,962	1,123,808	17,929	52,167
Ablutions - Netball Centre [329(ii)]	130,469			31,139	40,882	99,330	89,587	2,142	4,122
Parks Construction [329(v)]	128,976			31,139	40,415	97,837	88,561	2,142	4,075
Halls Head Bowling Club Upgrade	344,004			24,332	31,024	319,672	312,980	8,266	12,440
Parks - Falcon Bay Reserve	97,095			18,521	22,253	78,574	74,842	287	3,240
Aquatic & recreation Centre	922,603			118,041	138,889	804,562	783,714	10,434	32,411
Aquatic & recreation Centre Stage 1	582,882			58,145	70,073	524,737	512,809	9,949	20,719
Aquatic & recreation Centre Stage 2	1,494,078			161,926	180,818	1,332,152	1,313,260	13,790	53,470
Eastern Foreshore Wall	973,173			101,981	117,082	871,192	856,091	11,797	34,622
MARC Stage 2	1,648,544			405,697	351,420	1,242,847	1,297,124	13,682	54,878
Falcon Bay Seawall	317,481			72,871	67,677	244,610	249,804	7,130	10,568
MARC Solar Plan	191,804			13,416	17,096	178,388	174,708	4,611	6,940
Novara Foreshore Stage 2	383,609			26,832	34,192	356,777	349,417	9,222	13,880
Falcon Bay Foreshore Development	383,609			26,832	34,192	356,777	349,417	9,222	13,880
Mandjar Square Development	479,513			33,637	42,734	445,876	436,779	11,426	17,350
Lakelands DOS	2,665,001			224,286	239,294	2,440,715	2,425,707	28,056	97,162
Falcon Seawall	500,167			30,273	42,021	469,894	458,146	10,857	18,195
Manjar Square Stage 3 and 4	1,000,332			67,576	84,029	932,756	916,303	14,684	36,391
Novara Foreshore Stage 3	200,067			12,071	16,806	187,996	183,261	4,381	7,278
Western Foreshore Recreation Precinct		0	1,270,000	0	8,712	0	1,261,288	0	4,033
Smart Street Mall Upgrade		0	1,500,000	0	10,288	0	1,489,712	0	4,764
Westbury Way North side POS Stage 3		0	200,000	0	1,372	0	198,628	0	635
Falcon Bay Foreshore Stage 3 of 4		0	300,000	0	2,058	0	297,942	0	953
Mandjar Square Final Stage		0	300,000	0	2,058	0	297,942	0	953
Falcon Skate Park Upgrade		0	200,000	0	1,372	0	198,628	0	635
<b>Transport</b>									
Road Construction [316(ii)]	228,874			168,181	209,707	60,693	19,167	3,085	3,843
Car Parking [316(iv)]	16,807			12,458	15,400	4,349	1,407	229	282
Road Construction [318(v)]	1,322,469			479,382	421,309	843,087	901,160	10,604	40,356
Drainage [318(iv)]	132,248			47,758	42,131	84,490	90,117	1,056	4,036
Road Construction [329(ii)]	279,574			67,773	87,605	211,801	191,969	4,661	8,833
Drainage Construction [329(iii)]	93,191			21,980	29,201	71,211	63,990	1,512	2,944
Peelwood Oval - Parking [329(iv)]	37,277			9,158	11,681	28,119	25,596	630	1,178
Path Construction [329(vi)]	21,247			5,495	6,658	15,752	14,589	378	671
Street Lighting [329(viii)]	27,958			7,327	8,760	20,631	19,198	504	883
Road Construction	433,530			84,376	99,358	349,154	334,172	1,306	14,469
New Pedestrian Bridge Construction	596,197			85,083	106,210	511,115	489,987	9,940	20,486
New Road Construction	661,855			87,187	99,077	574,668	562,778	4,325	23,155
New Road Construction	752,108			73,992	90,409	678,116	661,699	13,866	26,735
WMC Tims Thicket	112,813			10,506	13,570	102,307	99,243	2,679	4,010
Road Construction	500,902			116,391	106,777	384,511	394,125	11,134	16,674
MARC Carpark	380,432			88,321	81,097	292,111	299,335	8,533	12,664
MPAC Forecourt	158,514			36,799	33,790	121,715	124,724	3,556	5,277
Mandurah Marina	191,804			13,416	17,096	178,388	174,708	4,611	6,940
MARC Carpark	287,709			20,119	25,638	267,590	262,071	6,917	10,410
Mandurah Foreshore Boardwalk Renewal	431,563			30,281	38,457	401,282	393,106	10,273	15,615
Smoke Bush Retreat Footpath	95,900			6,713	8,554	89,187	87,346	2,305	3,470
New Road Construction	1,346,886			115,862	120,927	1,231,024	1,225,959	11,659	49,101
New Boardwalks 18/19	500,167			30,273	42,021	469,894	458,146	10,857	18,195
Coodanup Drive - Road Rehabilitation	100,034			6,036	8,409	93,998	91,625	2,190	3,639
Pinjarra Road Carpark	200,067			12,071	16,806	187,996	183,261	4,381	7,278
New Road Construction 18/19	1,650,547			112,952	138,675	1,537,595	1,511,872	22,768	60,044
South Harbour Upgrade	0	0	230,000	0	1,578	0	228,422	0	730
New Road Construction 19/20	0	0	1,100,000	0	8,231	0	1,091,769	0	3,811
<b>Other property and services</b>									
Office Building	460,823			183,242	243,983	277,581	216,840	8,890	12,193
Information Systems [316(i)]	15,278			12,458	13,999	2,820	1,279	229	257
IT Server Room Upgrade [316(vi)]	41,252			31,145	37,797	10,107	3,455	571	693
IT Communications Equipment [318(i)]	105,796			37,846	33,704	67,950	72,092	837	3,228
IT Equipment [329(vii)]	38,021			9,158	11,914	28,863	26,107	630	1,201
Land Purchase	1,848,929			467,288	584,038	1,381,641	1,264,891	14,905	58,886
Civic Building - Tuckey Room Extension	500,167			30,273	42,021	469,894	458,146	10,857	18,195
	29,682,151	0	5,450,000	5,028,278	5,630,871	24,653,873	29,501,280	411,794	1,029,460

Repayments - Borrowings

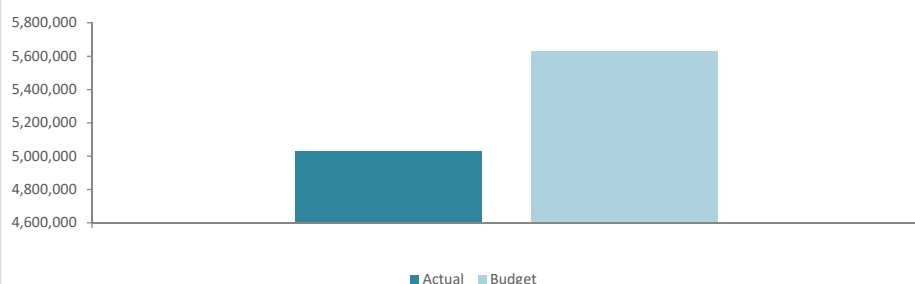
Information on Borrowings Particulars	1 July 2019	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
<b>Total</b>	29,682,151	0	5,450,000	5,028,278	5,630,871	24,653,873	29,501,280	411,794	1,029,460
Current borrowings	5,630,871		5,450,000	5,028,278	5,630,871	-67,573	5,630,871	411,794	1,029,460
Non-current borrowings	24,051,280					24,721,446	23,870,409		
	29,682,151					24,653,873	29,501,280		

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.

2019/20 Principal Repayments



Principal Repayments

**\$5,028,278**

Interest Expense

**\$411,794**

Loans Due

**\$24.65 M**

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2020**

**NOTE 7**

**OPERATING GRANTS AND CONTRIBUTIONS**

**Operating Grants, Subsidies and Contributions Revenue**

Provider	Adopted Budget	Budget Variations	Annual Budget	YTD Revenue Actual
	\$	\$	\$	\$
<b>Operating Grants and Subsidies</b>				
<b>General purpose funding</b>				
Financial Assistance Grant - General Purpose	845,000		845,000	669,334
Financial Assistance Grant - Local Roads	670,000		670,000	460,305
<b>Law, order, public safety</b>				
ADF Grant - Alcohol and Drug Foundation	40,000		40,000	28,040
Healthways Grant	0		0	9,750
Operating Grant SES	38,816		38,816	38,816
Operating Grant Southern Districts Fire Brigade	24,624		24,624	23,656
DFES Bushfire Mitigation Funding	0	292,850	292,850	146,425
Lifeguard Service Funding	100,000		100,000	95,667
A.W.A.R.E. Funding	0		30,000	0
<b>Education and welfare</b>				
Waterwise Verge Grant	10,000		10,000	10,000
NAIDOC	3,000		3,000	0
International Disability Day Grant	1,000		1,000	0
Lighthouse Project (Local Governments Professionals)	0		0	10,000
Mental Health Initiatives (WA Primary Health Alliance)	0	75,000	75,000	52,500
Digital Springboard Grant	0		0	2,941
BeConnected Grant - Mandurah Library	0		0	2,000
Get Online Week - Mandurah Library	0		0	1,500
BeConnected Grant - Falcon Library	0		0	2,000
Get Online Week - Falcon Library	0		0	1,500
BeConnected Grant - Lakelands Library	0		0	2,000
Get Online Week - Lakelands Library	0		0	1,500
<b>Recreation and culture</b>				
Stretch Festival Grant WA Health Promotion Grant	15,000		15,000	0
Wearable Art Grant WA Healthy Promotions	58,226		58,226	0
Gnoonie Youth Football Cup 2019	1,000		1,000	2,000
CHRMAP	37,500		37,500	0
Lotterywest (Childrens Festival Grant)	8,750		8,750	10,000
Lotterywest (Christmas Pageant)	10,000		10,000	10,000
Tourism WA (Crabfest Sponsorship)	139,992		139,992	115,000
Every Club Funding	20,000		20,000	20,000
Friday Night Skillz - DLGSCI	0		15,000	15,840
	<b>2,022,908</b>	<b>367,850</b>	<b>2,435,758</b>	<b>1,730,774</b>
<b>TOTALS</b>	<b>2,022,908</b>	<b>367,850</b>	<b>2,435,758</b>	<b>1,730,774</b>

NON-OPERATING GRANTS AND CONTRIBUTIONS

Non Operating Grants, Subsidies and Contributions Revenue

Provider	Adopted Budget Revenue	Budget Variations	Annual Budget	YTD Revenue Actual (b)
	\$	\$	\$	\$
<b>Non-Operating Grants and Subsidies</b>				
<b>Law, order, public safety</b>				
Shark Mitigation Project	200,000	(200,000)	0	0
<b>Recreation and culture</b>				
Eastern Foreshore South Precinct	2,250,000	0	2,250,000	2,250,000
Western Foreshore Recreation Precinct	2,750,000	0	2,750,000	2,750,000
Tuart Av Community Kitchen Retrofit	99,000	(99,000)	0	0
Marina Floating Public Jetty	128,339	0	128,339	128,340
Parkridge Boat Ramp	56,000	(39,590)	16,410	0
Falcon Skate Park Upgrade	200,000	0	200,000	9,300
Lakelands DOS Clubroom Facility	150,000	0	150,000	100,000
Lakelands DOS Clubroom Facility	60,000	0	60,000	60,000
Lakelands DOS	975,000	0	975,000	650,000
Change Rooms Upgrade Program	0	50,000	50,000	50,000
<b>Transport</b>				
RC Dower Street	500,000	0	500,000	500,000
RC Peel Street	500,000	0	500,000	200,000
RC Pinjarra Road	500,000	0	500,000	500,000
RR Merrivale Street	360,000	0	360,000	360,000
RR Beacham Street	325,000	0	325,000	325,000
RR Thera Street	155,708	0	155,708	155,708
TM Wilderness Dr/Old Coast Rd	65,500	0	65,500	53,200
RS Esprit Parkway	125,000	0	125,000	125,000
RS Mississippi Drive	120,000	0	120,000	120,000
RS Watersun Drive	74,935	0	74,935	74,935
Dower Street	200,000	0	200,000	200,000
Lakes Rd	20,000	0	20,000	20,000
<b>Other property and services</b>				
Bush Fire Brigade	381,177	84,000	465,177	232,588
	<b>10,195,659</b>	<b>(204,590)</b>	<b>9,991,069</b>	<b>8,864,071</b>
<b>Non-Operating Contributions</b>				
<b>Recreation and culture</b>				
Port Bouvard Surf Life Saving Club	300,000	0	300,000	300,000
Fowler Reserve - Cricket Nets	1,000	0	1,000	1,000
Fowler Reserve - Cricket Nets	900	(510)	390	390
MARC Backboards	0	40,000	40,000	40,000
Mandurah Bridge Club	0	0	0	2,000
Mandurah Surf Life Saving Club				5,000
<b>Transport</b>				
PTA Bus Embayment - 27636	151,394	(10,217)	141,177	151,394
PTA Bus Embayment - 27635	109,370	(4,539)	104,831	109,370
Dudley Park PS Carpark	0	86,467	86,467	0
Mandurah Terrace Modifications	0	10,000	10,000	10,000
<b>Other property and services</b>				
Lakelands Community Infrastructure Contribution	0	1,065,909	1,065,909	1,065,909
Bush Fire Brigade	0	0	0	15,993
	<b>562,664</b>	<b>1,187,110</b>	<b>1,749,774</b>	<b>1,701,056</b>
<b>Total Non-operating grants, subsidies and contributions</b>	<b>10,758,323</b>	<b>982,520</b>	<b>11,740,843</b>	<b>10,565,127</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2020**

**NOTE 9  
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
				\$	\$	\$	\$
	<b>Budget Adoption</b>		Opening Surplus				(350,000)
1632.750523.	Bush Fire Brigade	Adopted	Capital Expenses			(84,000)	(434,000)
315915.0070.	Fire prevention Capital Grant	Adopted	Capital Revenue		84,000		(350,000)
	Carryover Capital Expenditure Adjustment September Financial Report	Adopted	Capital Expenses		388,552		38,552
	Carryover Capital Grant Funding Adjustment September Financial Report	Adopted	Capital Revenue			(200,000)	(161,448)
	Carryover Capital Reserve Funding Adjustment September Financial Report	Adopted	Capital Revenue		441,767		280,319
	Carryover Capital Loan Funding Adjustment September Financial Report	Adopted	Capital Revenue			(685,695)	(405,376)
	Carryover CoM General Revenue Funding Adjustment September Financial Report	Adopted	Capital Revenue		55,376		(350,000)
1632.750612.	WMC Tipping Shed Security Doors	Adopted	Capital Expenses			(60,000)	(410,000)
1636.501019.	WMC Recovery Facility Hardstand: decreased	Adopted	Capital Expenses		60,000		(350,000)
318910.0050.	Bushfire Mitigation Operating Grant	Adopted	Operating Revenue		292,850		(57,150)
9655.163032.	Bushfire Mitigation Activity	Adopted	Operating Expenses			(292,850)	(350,000)
1636.500968.	RS Aberdeen Close	Adopted	Capital Expenses		24,178		(325,822)
1636.500969.	RS Aberdeen Cl/Balmoral Pde Intersection	Adopted	Capital Expenses			(10,122)	(335,944)
1636.500970.	RS Achilles Place	Adopted	Capital Expenses			(16,869)	(352,813)
1636.500971.	RS Aldgate St/Parkview St Intersection	Adopted	Capital Expenses		3,093		(349,720)
1636.500972.	RS Beam Road	Adopted	Capital Expenses			(11,246)	(360,966)
1636.500973.	RS Esprit Parkway	Adopted	Capital Expenses			(84,347)	(445,313)
1636.500976.	RS Frankland Place	Adopted	Capital Expenses		15,180		(430,133)
1636.500978.	RS Leighton Rd/Halls Head Pde	Adopted	Capital Expenses		51,171		(378,962)
1636.500979.	RS Lord Hobart Dve/Addingham Blvd	Adopted	Capital Expenses		50,608		(328,354)
1636.500980.	RS Mississippi Drive	Adopted	Capital Expenses			(22,492)	(350,846)
1636.500981.	RS Peel St/Ormsby Tce Roundabout	Adopted	Capital Expenses		44,986		(305,860)



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2020**

**NOTE 9  
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
1636.500982.	RS Peelwood Parade	Adopted	Capital Expenses		14,902		(290,958)
1636.500983.	RS Peelwood Pde/Mahogany Dr	Adopted	Capital Expenses		2,812		(288,146)
1636.500984.	RS Watersun Drive	Adopted	Capital Expenses			(22,493)	(310,639)
1636.500985.	RS Yalgor Heights	Adopted	Capital Expenses			(39,361)	(350,000)
1636.500987.	SP Albermarle Close	Adopted	Capital Expenses			(13,907)	(363,907)
1636.500988.	SP Blakeley Street	Adopted	Capital Expenses			(10,357)	(374,264)
1636.500989.	SP Boileau Place	Adopted	Capital Expenses		3,271		(370,993)
1636.500991.	SP Dichondra Pass	Adopted	Capital Expenses			(9,269)	(380,262)
1636.500993.	SP Gillark Street	Adopted	Capital Expenses		9,000		(371,262)
1636.500994.	SP Janice Avenue	Adopted	Capital Expenses			(10,903)	(382,165)
1636.500995.	SP Jubata Gardens	Adopted	Capital Expenses		21,807		(360,358)
1636.500996.	SP Lefroy Street	Adopted	Capital Expenses			(9,269)	(369,627)
1636.500997.	SP Mandurah Road, Erskine	Adopted	Capital Expenses		22,352		(347,275)
1636.500999.	SP Oakwood Gate	Adopted	Capital Expenses			(8,723)	(355,998)
1636.501000.	SP Old Coast Road, Halls Head	Adopted	Capital Expenses		10,904		(345,094)
1636.501005.	SP Sunview Rise PAW	Adopted	Capital Expenses			(2,726)	(347,820)
1636.501006.	SP Swinton Place	Adopted	Capital Expenses			(2,180)	(350,000)
	Loan repayments - refinance	R0002540689	Capital Expenses			(670,166)	(1,020,166)
	Interest repayments - refinance	R0002540689	Operating Revenue		18,904		(1,001,262)
	Loan refinance opening surplus	R0002540689	Opening Surplus(Deficit)		654,006		(347,256)
0555.101024.31012.55	Community Development Operating Grants		Operating Revenue		75,000		(272,256)
9555.101031.	Suicide Prevention Project		Operating Expenses			(75,000)	(347,256)
347810.9083.10	Contribution to MPAC		Operating Expenses			(80,000)	(427,256)
427810.9052.10	Financial Services subscriptions		Operating Expenses		20,000		(407,256)
428800.9000.05	Financial Accounting Salaries		Operating Expenses		60,000		(347,256)
347810.9083.10	Mandurah Performing Arts Centre RVIF works Stage 3		Operating Expenses			(250,000)	(597,256)
347970.0804.98	Transfer from Cultural Reserve		Capital Revenue		225,000		(372,256)
347970.0800.98	Transfer from Building Reserve		Capital Revenue		25,000		(347,256)
1632.750573.	MARC squash court roof drainage		Capital Expenses		15,268		(331,988)
1632.750416.	SL Peelwood Parade Reserve		Capital Expenses			(15,268)	(347,256)
1641.770011.	Replacement crane on T022 Patching Truck		Capital Expenses			(9,680)	(356,936)
	ERS Turbo Wash Parts Washer will not be replaced this						
1641.770011.	financial year life of asset to be extended until 2021/22		Capital Expenses		20,858		(336,078)
455965.0756.97	Cityfleet Proceeds of Sale		Capital Revenue			(1,710)	(337,788)
1632.750532.	Civic Building – Tuckey Room		Capital Expenses			(120,000)	(457,788)

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2020**

**NOTE 9  
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
1635.700432.	Geogrup Boardwalk		Capital Expenses		60,000		(397,788)
1640.820173.	Council Chamber Furniture		Capital Expenses		20,000		(377,788)
1632.750501.	MARC Systems Integration		Capital Expenses		40,000		(337,788)
1632.750578.	CSRFF program		Capital Expenses		85,000		(252,788)
359915.0070.60	CSRFF Funding - Non Operating Grant		Capital Revenue		50,000		(202,788)
9645.140512.10058.10	Community facility Planning - Design		Operating Expenses		10,000		(192,788)
1632.750516.	Change Rooms Upgrade Program		Capital Expenses			(145,000)	(337,788)
456925.0100.	Non-Operating Revenue		Capital Revenue		1,065,909		728,121
	Lakelands Community Infrastructure reserve		Capital Revenue			(1,065,909)	(337,788)
	Georup Boardwalk unspent loans		Operating Revenue			(43,926)	(381,714)
	Transfer from Sustainability reserve		Operating Revenue			(58,044)	(439,758)
1636.501023.	Dudley Park Primary School		Capital Expenses			(86,467)	(526,225)
381925.0100.72	Dudley Park Primary School - contribution DOE		Capital Revenue		86,467		(439,758)
1632.750567.	South Mandurah FC Changerooms		Capital Expenses			(4,850)	(444,608)
1632.750578.	CSRFF		Capital Expenses		3,000		(441,608)
1632.750606.	South Mandurah Football Club Pavilion		Capital Expenses		1,850		(439,758)
435800.9001.05	Casual Labour - Records		Operating Expenses		10,000		(429,758)
435810.9917.10	Archive Operating - Records		Operating Expenses			(10,000)	(439,758)
435810.9917.10	Archive Operating - Records		Operating Expenses			(27,000)	(466,758)
305810.9051.10	Election expenses		Operating Expenses		27,000		(439,758)
355810.9058.10	Swim School - General Advertising		Operating Expenses		1,500		(438,258)
362810.9058.10	Health and Fitness – General Advertising		Operating Expenses		3,000		(435,258)
363810.9058.10	Café – General Advertising		Operating Expenses		500		(434,758)
467810.9058.10	OSHC – General Advertising		Operating Expenses		1,000		(433,758)
379810.9059.10	Festival & Events - other operating costs		Operating Expenses			(6,000)	(439,758)
1641.770011.	Generator MARC		Capital Expenses			(120,000)	(559,758)
9578.105000.10752.10	MARC Maintenance - Lease Costs		Operating Expenses		40,000		(519,758)
455965.0756.97	Proceeds from Disposal of assets		Capital Revenue		80,000		(439,758)

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2020**

**NOTE 9  
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
1636.500979.	RS Lord Hobart Drive/ Addingham Blvd		Capital Expenses			(230,000)	(669,758)
1636.500956.	RR Beacham Street		Capital Expenses		90,000		(579,758)
1636.500959.	RR Fernwood Rd/ Old Coast Road		Capital Expenses		90,000		(489,758)
1636.500961.	RR Merrivale Street		Capital Expenses		50,000		(439,758)
	BUDGET REVIEW ADOPTION		Opening Surplus(Deficit)		957,839		518,081
	BUDGET REVIEW ADOPTION		Operating Revenue		435,840		953,921
	BUDGET REVIEW ADOPTION		Operating Expenses			(2,774,910)	(1,820,989)
	BUDGET REVIEW ADOPTION		Non Cash Item		3,644,577		1,823,588
	BUDGET REVIEW ADOPTION		Capital Expenses		1,722,259		3,545,847
	BUDGET REVIEW ADOPTION		Capital Expenses			(1,503,000)	2,042,847
	BUDGET REVIEW ADOPTION		Capital Revenue			(1,859,988)	182,859
1636.501024.	Mandurah Terrace Modifications		Capital Expenses			(19,000)	163,859
381925.0100.72	Capital Contribution - Mandurah Terrace business owners		Capital Revenue		10,000		173,859
9667.101902.10058.10	City Centre Activation - Linger Longer Day		Operating Expenses		9,000		182,859
1632.750501.	MARC Systems Integration		Capital Expenses		40,000		222,859
1641.770011.	Miscellaneous Equipment >\$1500 - Generator MARC		Capital Expenses			(40,000)	182,859
9655.163032.14000.05	Emergency Management Bushfire Mitigation Project		Operating Expenses		117,140		299,999
9655.163032.14000.13	Emergency Management Bushfire Mitigation Project		Operating Expenses			(117,140)	182,859
318910.0050.55	Emergency Management Grants & Subs Op		Operating Revenue		30,000		212,859
9655.163032.14000.05	Emergency Management Bushfire Mitigation Project		Operating Expenses			(30,000)	182,859
1639.910105.	Parkridge Boat Ramp		Capital Expenses		12,600		195,459
404915.0070.60	Waterways Grants & Subs Non-op Capital Revenue		Capital Revenue			(39,590)	155,869
1639.910097.	Breakwater Parade Fishing Platform		Capital Expenses		21,810		177,679
1639.910100.	Marina Commercial Jetty		Capital Expenses		5,180		182,859
1639.910100.	Marina Commercial Jetty		Capital Expenses		12,810		195,669
1639.910102.	South Harbour Upgrade		Capital Expenses			(12,810)	182,859
	Transfer from Sports Clubs Maintenance Levy Reserve		Other: Transfer Out of Reserve		850		183,709
	Facility Management : Mandurah Sportsman & Football Club.		Operating Expenses			(850)	182,859
9569.104535.10607.10	Furniture. Materials						
1636.501016.	MOM Canal Light Poles		Capital Expenses		20,000		202,859
1632.750591.	Civic Chamber Meeting Rooms		Capital Expenses			(20,000)	182,859
1636.501000.	SP Old Coast Road, Hall Head		Capital Expenses		5,000		187,859
1636.500990.	SP Cox Bay		Capital Expenses			(5,000)	182,859

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2020**

**NOTE 9  
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
1646.700349.	Lakelands DOS Earthworks		Capital Expenses		431,600		614,459
1646.750496.	Lakelands DOS Clubroom Facility		Capital Expenses			(431,600)	182,859
1632.750604.	Falcon Pavilion Roof		Capital Expenses		17,213		200,072
1635.700434.	Bethyl Corner Renewal		Capital Expenses			(17,213)	182,859
1636.500995.	SP Jubata Gardens		Capital Expenses		5,000		187,859
1636.500988.	SP Blakeley Street		Capital Expenses			(5,000)	182,859
1636.500978.	RS Leighton Rd/Halls Head Pde		Capital Expenses		5,000		187,859
1636.500971.	RS Aldgate St/Parkview St Intersection		Capital Expenses			(5,000)	182,859
1636.500960.	RR Gordon Road		Capital Expenses		60,000		242,859
1636.500962.	RR Thera Street		Capital Expenses			(60,000)	182,859
1636.501011.	SL Train Station Access Path		Capital Expenses		35,000		217,859
1636.501010.	SL Minor Improvements		Capital Expenses			(35,000)	182,859
455965.0756.97	Proceeds from Disposal of assets		Other: Proceeds From Sale of Assets		30,000		212,859
1641.770001.	Light Passenger Vehicles - Replacement		Capital Expenses			(17,070)	195,789
9667.101901.	City Centre - Winter Wonderland		Operating Expenses		73,000		268,789
9624.102245.	Economic Development Projects - New Projects		Operating Expenses		150,000		418,789
9564.102830.	Cultural Development - Wearable Art General		Operating Expenses		47,000		465,789
0562.102313.	Crabfest Revenue		Operating Revenue			(240,000)	225,789
9562.102313.	Crabfest Expenditure		Operating Expenses			(30,000)	195,789
301950.0711.90	Rate Penalty Interest		Operating Revenue			(60,000)	135,789
347945.0319.85	Facility Management Lease revenue		Operating Revenue			(100,000)	35,789
310810.9200.10	Strategy and Business Performance Corporate Projects		Operating Expenses		7,600		43,389
303810.9059.10	Elected Members Operating Costs		Operating Expenses			(25,000)	18,389
				<b>0</b>	<b>12,432,389</b>	<b>(12,064,000)</b>	



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2020

NOTE 10  
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
		<b>Budget Adoption</b>			\$	\$	\$	\$
1636.500952		RC Mississippi Drive		Capital Expenses		15,000		18,389
1636.500964		TM Old Coast Rd / Rutland Drive Roundabout		Capital Expenses			(15,000)	33,389
								18,389
					0	15,000	(15,000)	

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2020**

**NOTE 11  
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 2019-20 year is 10.00%

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
<b>Revenue from operating activities</b>				
Operating grants, subsidies and contributions	(222,729)	(11.40%)	▼ Timing	Claim 2 for DFES Bushfire Mitigation Funding and Stretch Festival Grants not yet received.
Other revenue	(144,780)	(5.65%)	▼ Timing	Delay in receiving Main Roads annual verge maintenance contribution, shared sports ground contributions and LGIS surplus contribution compared to monthly budget allocation.
Profit on disposal of assets	23,427	100.00%	▲ Permanent	Unbudgeted non-cash variance from disposal of assets.
<b>Expenditure from operating activities</b>				
Materials and contracts	3,875,608	11.33%	▲ Timing	It is expected that all expenditure will be realised by 30 June.
Interest expenses	375,202	47.68%	▲ Timing	Full effect from loan restructure not fully realised. Will continue to monitor.
Insurance expenses	144,336	19.00%	▲ Timing	Timing of insurance payments.
Other expenditure	48,335	19.53%	▲ Timing	Timing of loss on sale of assets.
Loss on disposal of assets	(195,438)	100.00%	▼ Permanent	Unbudgeted non-cash variance from disposal of assets.
<b>Investing Activities</b>				
Non-operating Grants, Subsidies and Contributions	1,291,862	13.93%	▲ Timing	Funds claimed in advance of projects being completed.
Capital Acquisitions	15,560,737	49.35%	▲ Timing	Refer to note 4.
<b>Financing Activities</b>				
Repayment of debentures	(805,125)	(19.06%)	▼ Timing	Timing due to YTD budget spread evenly over the year.

---

<b>3</b>	<b>SUBJECT:</b>	Financial Report April 2020
	<b>DIRECTOR:</b>	Director Corporate Services
	<b>MEETING:</b>	Council Meeting
	<b>MEETING DATE:</b>	26 May 2020

---

## Summary

The Financial Report for April 2020 together with associated commentaries, notes on investments, balance sheet information and the schedule of accounts are presented for Elected Members' consideration.

In light of the Covid 19 global pandemic the City undertook a review in late March of the current programs and services of all business units, analysing their budgets and identifying savings up until 30 June 2020 in order to cover the loss of revenue that the City was going to experience as a result of facilities having to close. Although the review has resulted in a deficit it is recommended that Council adopt the Covid Budget Review for 2019/20 to ensure that the City has projected realistic estimates up to 30 June 2020.

In addition, Council are requested to support the City of Mandurah sponsoring the Australian Association of Environmental Education Biennial National Conference and Research Symposium that is to be held in 2021 (the event has been deferred as a result of COVID-19) and the 2023 Canoe Ocean Racing World Championships.

## Disclosure of Interest

Nil

## Previous Relevant Documentation

- SP.6/7/19      30/07/2019      2019/20 Budget Adoption
- G.13/2/20      25/2/2020      2019/20 Budget Review

## Background

Nil

## Comment

### 2020 Australian Association of Environmental Education (AAEE) Biennial National Conference and Research Symposium

In May 2018, Council endorsed the provision of \$50,000 for sponsorship to the 2020 Australian Association of Environmental Education (AAEE) Biennial National Conference and Research Symposium. The four-day event, scheduled for 29 September to 2 October 2020, was expected to attract over 250 delegates to the area. This money has been paid by the City to the event organisers, however with the impact of COVID-19 a recommendation has been made to defer the event to September 2021. This is likely to allow interstate travel to re-establish as these delegates are a key focus of attraction to the event. Planning by the conference committee will continue with an increased lead time.

### Canoe Ocean Racing World Championship

In January 2020, Council supported the City in submitting a bid to host the 2022 Canoe Ocean Racing World Championship event in Mandurah. The resolution also noted that if the event bid was successful, an amount of \$50,000 would be listed in the City's 2022/23 Operating Budget to support the delivery of the event.

Within the body of the report (but not included in the Council resolution), it was detailed that should the bid for 2022 event be unsuccessful, the City would have the follow up option of putting Mandurah forward as the host destination for 2023 with the budget then being allocated in the 2023/24 financial year.

In March, Paddle Australia were notified that Mandurah did not secure the event as host in 2022, but had been formally approved as host of the 2023 Canoe Ocean Racing World Championships. In addition, Paddle Australia has since also awarded Mandurah the rights to host the 2022 Australia Canoe Ocean Racing National Championships in lead up to the international event.

#### Request for Bond Refund – The Cut Golf Club

The Cut Golf Club has requested consideration be given for the refund of the bond the City is holding for a value of \$26,000. The decision to hold the bond and the value of the bond was made via a resolution of Council back in December 2009. The bond was a bank guarantee provided by The Cut Members Pty Ltd to enable the City to recover outstanding lease monies due and effect maintenance or remedial activities on the land in the event of any default. City Officers have reviewed the request and recommend that Council considers reducing the value of the bond to \$16,000 which is roughly equivalent to one years rent.

### **Financial Summary**

The financial report for April 2020 shows a surplus for this period of \$30.4 million compared to a budget position of \$8.1 million. This is considered a satisfactory result for the City as it is maintaining a healthy budget position.

A summary of the financial position for April 2020 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	%
<b>Opening Funding Surplus / (Deficit)</b>	<b>7,744</b>	<b>7,744</b>	<b>7,744</b>	<b>-</b>	<b>0%</b>
<b><u>Revenue</u></b>					
Revenue from operating activities	114,271	111,178	109,608	(1,570)	-1%
Capital revenue, grants and Contribution	13,395	10,967	11,751	784	7%
	<b>127,666</b>	<b>122,145</b>	<b>121,359</b>	<b>(786)</b>	
<b><u>Expenditure</u></b>					
Operating Expenditure	(133,487)	(110,748)	(104,842)	5,906	-5%
Capital Expenditure	(37,942)	(33,799)	(17,373)	16,426	-49%
	<b>(171,428)</b>	<b>(144,547)</b>	<b>(122,215)</b>	<b>22,332</b>	
Non-cash amounts excluded from operating activities	34,031	28,086	28,769	683	2%
Other Capital Movements	2,006	(6,196)	(7,051)	(855)	-14%
<b>Closing Funding Surplus / (Deficit)</b>	<b>18</b>	<b>7,232</b>	<b>28,606</b>	<b>21,374</b>	<b>296%</b>

#### Key Capital Projects

The following table highlights the status of the City's key capital projects for the 2019/2020 financial year:

Project	2019/20 Actuals Incl. CMT \$'000s	2019/20 Annual Budget \$'000s	Comment
Western Foreshore Recreation Precinct	2,214	4,030	<i>Project status:</i> Skate Park- Detail Design 85% Review has been completed. Full Detail Design Review completion proposed for mid-May. Playspace- Procurement process for play towers (including cubbies) complete. Contractor to be engaged. Progressing tender for off-the-shelf play equipment.
Lakelands District Open Space and Club Room Facility	3,137	4,907	<i>Project status:</i> District Open Space- Sports ground lighting out to tender early May and construction of cricket mat shed has commenced. Clubroom Facility- Construction 30% complete. Practical completion expected late August.
Eastern Foreshore South Precinct	39	2,255	<i>Project status:</i> Design and construction brief for the floating pool is complete and currently out to tender. Jetty infrastructure design and construction tenders being assessed following closure on 28/4. Works due to commence in May, however may be delayed if materials cannot be supplied.
Smart Street Mall Upgrade	80	1,504	<i>Project status:</i> Civil Engineers are progressing with the detail design. On track to commence works in May.
Dower Street Project	2,290	2,307	<i>Project status:</i> Complete.
Peel Street Road Construction	8	818	<i>Project status:</i> Civil works to commence 11/5 from Randell Street to Anstruther Road. Scope of works to include road widening and construction of median islands to separate service lane and resurfacing.

### COVID-19 Budget Review 2019/20

The City of Mandurah Budget Review was adopted by Council at the Ordinary Council Meeting held on 25 February 2020. The Budget Review estimated, at 30 June 2020, a closing surplus of \$18,389. However, after carrying out the recent review amidst the COVID-19 pandemic, it is estimated that there will be a closing deficit at 30 June 2020 of \$4,779.

With the imposed restrictions resulting in the closure of facilities, lessees not being able to operate their businesses from City controlled premises and events having to be cancelled, adjustments have been made across operating revenue, operating expenditure and capital works.

The 2019/20 Annual Budget has been reviewed and the proposed changes are outlined in the below table. A detailed impact to the adjustments required as a result of COVID-19 are shown in a separate Statement of Financial Activity (refer to Attachment 3.2).



<b>COVID-19 Budget Review 2019/20</b>		
	<b>Annual Budget</b>	<b>Covid Budget Review</b>
	<b>000s</b>	<b>000s</b>
Operating Revenue	114,271	110,900
Operating Expenditure	(133,487)	(130,132)
Non Cash Operating adjustment	34,031	34,031
Operating Surplus/ Deficit	<b>14,815</b>	<b>14,799</b>
Capital Revenue	13,395	13,378
Capital Expenditure	(37,942)	(36,942)
Financing Activities	2,006	1,016
Opening Surplus	7,744	7,744
Closing Surplus/(Deficit)	<b>18</b>	<b>(5)</b>

The 2019/20 COVID-19 Budget Review has been undertaken with the following key results:

- The closing surplus is now expected to be a closing deficit of \$4,779.
- Reduction of operating revenue including fees and charges, interest and interim rates.
- Savings in operating expenditure from services and programs revised and/or cancelled to 30 June 2020.
- Savings from capital projects already completed under budget or cancelled to be re-budgeted in future years have reduced the closing deficit result.
- Adjustments for capital projects required to be deferred to future years. Funds transferred into reserve to fund the works in future years.

The key results are explained in more detail below.

#### Operating Activities

The total operating revenue and total operating expenditure has decreased by \$3,370,422 and \$3,354,616 respectively. The overall decrease in operating activities is a result of a number of adjustments across multiple business units, with the major adjustment being explained below:

- Rates Revenue - There has been a significant decline in interim rates over the last month and it is projected that this downturn will carry forward for the next three months resulting in \$400,000 less revenue than what was included in the budget.
- Fees and Charges Revenue - There has been a significant reduction in fees and charges across the City as a result of the Federal and State Government directive to close facilities. The reduction in revenue also includes Council's approval, at its March Ordinary Council Meeting, to not charge individuals/organisations that have leases/licences with the City while they have ceased operating. The following is a summary of the areas where the reduction of \$2.5 million has occurred:

Area	Amount
Licences/Leases/Marina Pens	427,230
Building Applications	128,300
Dining Room – Senior Citizens Centre	74,000
Senior Citizen Centres – memberships, programs	19,035
Libraries	70,570
Marina Chalets	150,000
Parking Fines	40,000
Sports Ground Hire Revenue	73,000
Recreation Centres	1,503,398
Other	24,450
<b>TOTAL</b>	<b>2,509,983</b>

- Interest Earnings Revenue - Interest rates being at an all-time low and any funds that are normally held in term deposits are not receiving the rates that were being sold in 2019. Council also approved that the City would not charge ratepayers interest for the period 1 April to 30 June 2020. These two events have resulted in a reduction of interest of \$410,000.
- Direct Employee Costs Expenditure - The \$745,930 is a result of the following areas identifying savings:

Area	Amount
Recreation Centres	99,522
Youth	87,191
Senior Citizens Centre	17,055
Library	80,511
Other (not replacing vacancies in business areas)	461,651
<b>TOTAL</b>	<b>745,930</b>

- Materials and Contracts – the following areas identified savings of \$2,607,951

Area	Amount
Recreation Centres	208,907
Youth	36,070

Senior Citizens Centre	87,690
Library	209,696
Corporate Services	282,830
Works and Services	287,066
Economic Development/Projects/Tourism	477,783
Strategy and Performance	123,541
Sustainable Communities	894,368
<b>TOTAL</b>	<b>\$2,607,951</b>

### Capital Projects

The capital budget is recommended to decrease to \$36.9 million. This is a decrease of \$1 million against the current capital budget as shown in below table.

Asset type	Current Budget	COVID-19 Review	Capital Expenditure Variance	Funding Current Budget		COVID-19 Review		CoM Variance
				External Grants & Contributions	COM Funding (incl Loans & Reserves)	External Grants & Contributions	COM Funding (incl Loans & Reserves)	
Bridges	753,306	753,306	-	-	753,306	-	753,306	-
Buildings	3,433,852	3,011,034	422,818	815,177	2,618,675	815,177	2,195,857	422,818
Coastal & Estuary	785,973	683,420	102,553	16,410	769,563	-	683,420	86,143
Drainage	954,193	942,947	11,246	-	954,193	-	942,947	11,246
Furniture & Equipment	415,532	415,532	-	40,000	375,532	40,000	375,532	-
Land	-	-	-	-	-	-	-	-
Other	564,270	564,270	-	-	564,270	-	564,270	-
Parks	4,148,414	4,098,414	50,000	201,390	3,947,024	201,390	3,897,024	50,000
Plant & Machinery	3,526,980	3,526,980	-	-	3,526,980	-	3,526,980	-
Roads	12,167,081	11,753,675	413,406	3,288,618	8,878,463	3,288,618	8,465,057	413,406
Lakelands DOS	4,906,909	4,906,909	-	1,185,000	3,721,909	1,185,000	3,721,909	-
Waterfront Redevelopment	6,285,103	6,285,103	-	5,000,000	1,285,103	5,000,000	1,285,103	-
<b>GRAND TOTAL</b>	<b>37,941,613</b>	<b>36,941,590</b>	<b>1,000,023</b>	<b>10,546,595</b>	<b>27,395,018</b>	<b>10,530,185</b>	<b>26,411,405</b>	<b>983,613</b>

The capital works program was reviewed early April recognising \$648,238 worth of savings in completed projects, identify those projects that are no longer a necessity or projects that can be re-budgeted within a future works program budget from the Long Term Financial Plan. A detailed list of these projects can be found on page 4 of Attachment 3.2. Owen Avenue and City Centre Parking and Signage are examples where the project will be included in next year's capital works programs from funding allocated in the LTFP for 2020/21. In addition, the City will no longer be required to take up a loan borrowing of \$150,000 for Owen Ablution in 2019/20.

There were also projects that had not yet commenced before 30 March 2020, as per the detailed list on page 5 of Attachment 3.2. These projects have ceased further works and the City of Mandurah funding of \$335,375 will be transferred into reserves to be drawn down upon when the works recommence next year.

The proposed reserve transfers (total \$885,103) as part of the COVID-19 review include:

- Capital Projects Carried Forward to 2020/21 Budget - \$335,375
- Interest on Reserves - \$350,000
- Asset Management Operating Projects Carried Forward to 2020/21 Budget - \$170,000
- Contractor fee for road haulage - \$3,419

- 2019/20 contributions received and transferred into the Sportclubs Maintenance Levy Reserve - \$26,309

## **Statutory Environment**

*Local Government Act 1995 Section 6.4 Financial Report*

*Local Government (Financial Management) Regulations 1996 Part 4 Financial Reports*

## **Policy Implications**

Nil

## **Economic Implications**

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

## **Risk Analysis**

1. Council adopts Covid Budget Review to adjust the revenue targets to achievable levels by 30 June 2020. The City faces risk of overstating the budget if revenue and expenditure requirements for programs and services are not revised to reflect existing operating conditions.

Mitigation Actions: City officers will continue to analyse year to date actuals compared to budget to identify any issues that can be identified initially and address these at an earlier stage when some intervention will lessen the impact.

## **Strategic Implications**

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

### Organisational Excellence:

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

## **Unbudgeted Expenditure**

### Parks: Central Boardwalk Project

A timber and mesh boardwalk were constructed at Roberts Point in late 2019, which included a viewing deck. Seating and a breakfast bar are to be installed on the viewing deck to compliment the boardwalk and complete this stage of the project, which will be a great outcome in providing the community with a recreation area to enjoy the view.

Additional funding of \$15,000 is requested to be able to provide the community with this infrastructure. The MARC Systems Integration project has funds remaining in the current budget and approval is requested to reallocate \$15,000 from MARC Systems Integration to the Central Boardwalk project.

### Buildings: Park Rd SES Workshop Upgrade

Additional funds are required to complete the Park Road SES Workshop Upgrade. The City's signage maintenance team are relocating to this facility, which will provide them with an adequate workspace and signage storage area. An increased scope of works include lighting, fittings and workspace alterations will provide the best outcome for this project.

The Electric BBQ replacement program, which is complete for this current year, has a remaining budget of \$10,012. It is requested that \$10,000 be reallocated from the Electrical BBQ Replacement Program to the Park Road SES Workshop Upgrade to allow the completion of these works.

#### Shared Path Swinton Place

An increase in the scope of works for the shared path at Swinton Place has been proposed by Technical Services to include an additional section of new footpath and two pram ramps. In addition, there is also a driveway component of this project that requires additional work to ensure it fits within the new footpath design. The cost of the additional works is estimated to cost a further \$8,000. This increase in budget can be funded from savings in the shared path project at Lefroy Street generated from constructing the path on the south side of the road instead of the north side.

#### Drainage Project Mulberry Close

The drainage project at Mulberry Close incurred additional excavation costs as a result of extremely hard ground and a limestone ridge at the construction site. The additional costs of \$2,800 can be funded from identified savings in drainage project Sunview Rise as a result of drainage infrastructure found to be in a better condition than expected upon commencement of digging.

#### Sportclubs Maintenance Levy Reserve – Port Bouvard Surf Lifesaving Club

The flooring at Port Bouvard Surf Life Saving Club in two spaces needs replacing. Previously the club paid the City a Maintenance Levy of \$5,000 per year which was placed into the Sportclubs Maintenance Levy Reserve. It is proposed that the cost of the carpet replacement with vinyl of \$8,865 be funded from PBSLC Sportclubs Maintenance Levy Reserve which currently has a balance of \$52,000.

#### Bushfire Mitigation Activity

In the February 2020 Monthly Financial Report, a budget variation was approved by Council for unbudgeted expenditure of \$30,000 for the labour component of the bushfire mitigation activities which was to be funded through an additional operating grant of \$30,000 from DFES. It has since been identified that the invoice to DFES for the grant funding was raised late in 2018/19 and the \$30,000 had already been allowed for as casual labour in Emergency Management Employee Costs. Although there is nil effect on the net operating activities a budget variation is proposed to reverse the budget variation approved in the February Monthly Financial report reducing grant revenue and associated project expenditure.

### **Conclusion**

If the City does not manage its finances adequately and allows budget expenditure to exceed allocation then it may be unable to fund services that have been approved through the budget process. By submitting the budget variation requests to Council as they arise, it allows identification of financial implications and ensures there is nil effect on the budget adopted.

#### **NOTE:**

- Refer **Attachment 3.1** *Monthly Financial Report*  
**Attachment 3.2** *Covid Budget Review 2019/20*  
**Attachment 3.3** *Schedule of Accounts (electronic only)*

### **RECOMMENDATION**

#### **That Council:**

1. **Adopts the COVID-19 Budget Review 2019/20 as detailed in Attachment 3.2 of the report.\***



2. Receives the Financial Report for April 2020 as detailed in Attachment 3.1 of the report.
3. Support the City of Mandurah sponsoring the Australian Association of Environmental Education Biennial National Conference and Research Symposium that is to be held in 2021.
4. Approve the City of Mandurah to host the 2023 Canoe Ocean Racing World Championship event in Mandurah and note an amount of \$50,000\* will be listed in the City's 2023/24 Operating Budget to support the delivery of the event.
5. Authorise the Chief Executive Officer to execute a variation to the agreement between the City of Mandurah and The Cut Golf Club reducing the value of the bond held to \$16,000.
6. Receives the Schedule of Accounts for the following amounts as detailed in Attachment 3.3 of the report:

Total Municipal Fund	\$ 7,613,253.94
Total Trust Fund	\$ 10,131.30
	<u>\$ 7,623,385.24</u>

7. Approves the following budget variations:
  - 7.1. Increase in capital expenditure of \$15,000\* for Central Boardwalk
    - To be funded from Marc System Integration \$15,000\*
  - 7.2. Increase in capital expenditure of \$10,000\* for Park Rd SES Workshop Upgrade
    - To be funded from Electric BBQ Replacement Program \$10,000\*
  - 7.3. Increase in capital expenditure of \$8,000\* for SP Swinton Place
    - To be funded from SP Lefroy Street \$8,000\*
  - 7.4. Increase in capital expenditure of \$2,800\* for DR Mulberry Close
    - To be funded from DR Sunview Rise \$2,800\*
  - 7.5. Approves unbudgeted capital expenditure of \$8,865\* for floor replacement at Port Bouvard Surf Life Saving Club
    - To be funded from Port Bouvard Surf Lifesaving Club Sportclubs Maintenance Levy Reserve balance \$8,865\*
  - 7.6. Reversal of budget variation 3.2 approved in Report 01 Monthly Financial Report February 2020. Decrease in operating grant \$30,000\* and decrease of \$30,000\* in corresponding labour component.

**\*ABSOLUTE MAJORITY REQUIRED\***

# Monthly Financial Report

## April 2020



**CITY OF MANDURAH**  
**MONTHLY FINANCIAL REPORT**  
**For the Period Ended 30 April 2020**

**TABLE OF CONTENTS**

Statement of Financial Activity by Program	2
Statement of Financial Activity by Nature or Type	3
Note 1      Statement of Financial Activity Information	4
Note 2      Cash and Investments	5
Note 3      Receivables	6
Note 4      Disposal of Assets	7
Note 5      Capital Acquisitions	10
Note 6      Borrowings	16
Note 7      Operating Grants and Contributions	18
Note 8      Non Operating Grants and Contributions	19
Note 9      Approved Budget Amendments	20
Note 10      Proposed Budget variations for Council Approval	25
Note 11      Explanation of Material Variances	26

**STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 2020**

**STATUTORY REPORTING PROGRAMS**

	Ref Note	Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening Funding Surplus / (Deficit)</b>	1(c)	7,744,000	7,744,000	<b>7,744,000</b>			
<b>Revenue from operating activities</b>							
Governance		5,856	5,126	<b>8,405</b>	3,279	63.97%	▲
General Purpose Funding - Rates		80,945,588	80,893,588	<b>80,563,818</b>	(329,770)	(0.41%)	
General Purpose Funding - Other		3,957,070	3,126,094	<b>2,876,261</b>	(249,833)	(7.99%)	
Law, Order and Public Safety		1,100,290	997,301	<b>937,890</b>	(59,411)	(5.96%)	
Health		343,000	313,846	<b>256,164</b>	(57,682)	(18.38%)	▼
Education and Welfare		571,300	505,823	<b>431,216</b>	(74,607)	(14.75%)	▼
Community Amenities		14,556,297	14,026,543	<b>14,075,032</b>	48,489	0.35%	
Recreation and Culture		8,005,292	6,907,019	<b>6,063,492</b>	(843,527)	(12.21%)	▼
Transport		2,768,350	2,616,632	<b>2,600,584</b>	(16,048)	(0.61%)	
Economic Services		1,685,000	1,492,369	<b>1,413,851</b>	(78,518)	(5.26%)	
Other Property and Services		332,620	293,929	<b>381,457</b>	87,528	29.78%	▲
		<b>114,270,663</b>	<b>111,178,270</b>	<b>109,608,170</b>	(1,570,100)	(1.41%)	
<b>Expenditure from operating activities</b>							
Governance		(7,122,878)	(5,992,884)	<b>(5,784,843)</b>	208,041	3.47%	
General Purpose Funding		(2,229,090)	(1,864,616)	<b>(1,642,740)</b>	221,876	11.90%	▲
Law, Order and Public Safety		(4,610,762)	(3,853,893)	<b>(3,763,126)</b>	90,767	2.36%	
Health		(2,137,990)	(1,797,199)	<b>(1,731,987)</b>	65,212	3.63%	
Education and Welfare		(4,581,682)	(3,813,654)	<b>(3,594,670)</b>	218,984	5.74%	
Community Amenities		(18,795,483)	(15,606,761)	<b>(13,677,465)</b>	1,929,296	12.36%	▲
Recreation and Culture		(46,634,168)	(38,976,322)	<b>(36,488,335)</b>	2,487,987	6.38%	
Transport		(29,210,757)	(23,415,948)	<b>(23,051,801)</b>	364,147	1.56%	
Economic Services		(6,381,979)	(5,599,563)	<b>(4,775,240)</b>	824,323	14.72%	▲
Other Property and Services		(11,781,965)	(9,827,145)	<b>(10,332,189)</b>	(505,044)	(5.14%)	
		<b>(133,486,754)</b>	<b>(110,747,985)</b>	<b>(104,842,396)</b>	5,905,589	5.33%	
Non-cash amounts excluded from operating activities	1(a)	34,031,463	28,085,810	<b>28,768,515</b>	682,705	2.43%	
<b>Amount attributable to operating activities</b>		<b>14,815,372</b>	<b>28,516,095</b>	<b>33,534,289</b>	5,018,194	(17.60%)	
<b>Investing Activities</b>							
Non-operating grants, subsidies and contributions	8	11,740,843	10,095,923	<b>10,880,271</b>	784,348	7.77%	
Proceeds from disposal of assets	4	1,654,021	870,585	<b>870,585</b>	0	0.00%	
Purchase of property, plant and equipment	5	(37,941,613)	(33,799,205)	<b>(17,372,803)</b>	16,426,402	48.60%	▲
<b>Amount attributable to investing activities</b>		<b>(24,546,749)</b>	<b>(22,832,697)</b>	<b>(5,621,947)</b>	17,210,750	75.38%	
<b>Financing Activities</b>							
Proceeds from New Debentures	6	5,450,000	-	-	0	0.00%	
Unspent Loans		1,751,101	-	<b>1,751,101</b>	1,751,101	100.00%	▲
Prepaid Rates		(3,092,036)	-	<b>(1,821,987)</b>	(1,821,987)	100.00%	▼
Payment of lease liability		(1,503,000)	(1,503,000)	<b>(1,502,022)</b>	978	(0.07%)	
Proceeds from self supporting loans	6	100,000	-	-	0	0.00%	
Transfer from Reserves		8,572,232	-	-	0	0.00%	
Repayment of Debentures	6	(5,630,871)	(4,692,393)	<b>(5,477,596)</b>	(785,204)	(16.73%)	▼
Transfer to Reserves		(3,641,660)	-	-	0	0.00%	
<b>Amount attributable to financing activities</b>		<b>2,005,766</b>	<b>(6,195,393)</b>	<b>(7,050,504)</b>	(855,111)	(13.80%)	
<b>Closing Funding Surplus / (Deficit)</b>	1(c)	<b>18,389</b>	<b>7,232,006</b>	<b>28,605,839</b>	21,373,833	295.55%	

**KEY INFORMATION**

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

Refer to Note 11 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2019-20 year is 10.00%

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



**STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 2020**

**BY NATURE OR TYPE**

	Ref Note	Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening Funding Surplus / (Deficit)</b>	1(c)	7,744,000	7,744,000	<b>7,744,000</b>			
<b>Revenue from operating activities</b>							
Rates		80,945,588	80,893,588	<b>80,563,818</b>	(329,770)	(0.41%)	
Operating grants, subsidies and contributions		2,435,758	1,994,736	<b>1,730,774</b>	(263,962)	(13.23%)	▼
Fees and charges		26,166,991	24,053,054	<b>23,258,496</b>	(794,558)	(3.30%)	
Interest earnings		1,805,000	1,534,122	<b>1,348,142</b>	(185,980)	(12.12%)	▼
Other revenue		2,914,326	2,702,770	<b>2,683,306</b>	(19,464)	(0.72%)	
Profit on disposal of assets		3,000	-	<b>23,634</b>	23,634	100.00%	▲
		<b>114,270,663</b>	<b>111,178,270</b>	<b>109,608,170</b>	(1,570,100)	-1.41%	
<b>Expenditure from operating activities</b>							
Employee costs		(47,093,009)	(39,765,963)	<b>(39,473,827)</b>	292,136	0.73%	
Materials and contracts		(46,238,725)	(37,936,349)	<b>(32,545,310)</b>	5,391,039	14.21%	▲
Utility charges		(3,876,462)	(2,966,249)	<b>(3,138,149)</b>	(171,900)	(5.80%)	
Depreciation on non-current assets		(33,707,463)	(28,085,810)	<b>(28,128,027)</b>	(42,217)	(0.15%)	
Interest expenses		(1,030,728)	(874,536)	<b>(445,012)</b>	429,524	49.11%	▲
Insurance expenses		(1,013,367)	(844,122)	<b>(680,566)</b>	163,556	19.38%	▲
Other expenditure		(200,000)	(274,956)	<b>(199,129)</b>	75,827	27.58%	▲
Loss on disposal of assets		(327,000)	-	<b>(232,376)</b>	(232,376)	100.00%	▼
		<b>(133,486,754)</b>	<b>(110,747,985)</b>	<b>(104,842,396)</b>	5,905,589	5.33%	
Non-cash amounts excluded from operating activities	1(a)	34,031,463	28,085,810	<b>28,768,515</b>	682,705	2.43%	
<b>Amount attributable to operating activities</b>		<b>14,815,372</b>	<b>28,516,095</b>	<b>33,534,289</b>	5,018,194	(17.60%)	
<b>Investing activities</b>							
Non-operating grants, subsidies and contributions	8	11,740,843	10,095,923	<b>10,880,271</b>	784,348	7.77%	
Proceeds from disposal of assets	4	1,654,021	870,585	<b>870,585</b>	0	0.00%	
Payments for property, plant and equipment	5	(37,941,613)	(33,799,205)	<b>(17,372,803)</b>	16,426,402	48.60%	▲
<b>Amount attributable to investing activities</b>		<b>(24,546,749)</b>	<b>(22,832,697)</b>	<b>(5,621,947)</b>	17,210,750	75.38%	
<b>Financing Activities</b>							
Proceeds from new debentures	6	5,450,000	-	-	0	0.00%	
Unspent Loans Utilised		1,751,101	-	<b>1,751,101</b>	1,751,101	100.00%	▲
Prepaid Rates		(3,092,036)	-	<b>(1,821,987)</b>	(1,821,987)	100.00%	▼
Payment of lease liability		(1,503,000)	(1,503,000)	<b>(1,502,022)</b>	978	0.07%	
Proceeds from self-supporting loans	6	100,000	-	-	0	0.00%	
Transfer from reserves		8,572,232	-	-	0	0.00%	
Repayment of debentures	6	(5,630,871)	(4,692,393)	<b>(5,477,596)</b>	(785,204)	(16.73%)	▼
Transfer to reserves		(3,641,660)	-	-	0	0.00%	
<b>Amount attributable to financing activities</b>		<b>2,005,766</b>	<b>(6,195,393)</b>	<b>(7,050,504)</b>	(855,111)	(13.80%)	
<b>Closing Funding Surplus / (Deficit)</b>	1(c)	<b>18,389</b>	<b>7,232,006</b>	<b>28,605,839</b>	21,373,833	295.55%	

**KEY INFORMATION**

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

Refer to Note 11 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)
<b>Non-cash items excluded from operating activities</b>		\$	\$	\$
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals		(3,000)	0	(23,634)
Movement in pensioner deferred rates (non-current)		0	0	97,049
Movement in employee benefit provisions (non-current)		0	0	334,697
Add: Loss on asset disposals		327,000	0	232,376
Add: Depreciation on assets		33,707,463	28,085,810	28,128,027
<b>Total non-cash items excluded from operating activities</b>		<b>34,031,463</b>	<b>28,085,810</b>	<b>28,768,515</b>

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

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

		Budget Closing 30 Jun 2019	Budget Closing 30 Jun 2020	Year to Date 30 Apr 2020
<b>Adjustments to net current assets</b>				
Less: Reserves - restricted cash		(31,592,143)	(26,661,571)	(31,592,143)
Less: Unspent loans		(1,751,101)	0	0
Less: Capital Commitments		(2,426,444)	0	0
Less: ESL debtors		0	0	(778,737)
Less: Prepaid Rates		3,092,036	0	(1,821,987)
Less: Clearing accounts		0	0	285,342
Add: Borrowings	6	4,960,705	5,630,871	3,255,689
Add: Lease liability		0	0	(1,502,022)
Add: Provisions - employee		4,886,154	4,452,000	4,886,154
Add: Loan Facility offset		0	0	12,000,000
<b>Total adjustments to net current assets</b>		<b>(22,830,793)</b>	<b>(16,578,700)</b>	<b>(15,267,704)</b>

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

<b>Current assets</b>				
Cash and cash equivalents	2	45,552,853	32,717,960	46,550,759
Rates receivables	3	3,295,078	3,000,000	4,049,222
Receivables	3	3,079,788	3,670,000	4,922,841
Other current assets		1,349,951	450,000	479,016
<b>Less: Current liabilities</b>				
Payables		(8,843,628)	(9,158,000)	(1,752,664)
Borrowings	6	(4,960,705)	(5,630,871)	(3,255,689)
Contract liabilities		(183,071)	0	(5)
Lease liabilities		0	0	1,502,022
Provisions		(8,715,473)	(8,452,000)	(8,621,960)
<b>Less: Total adjustments to net current assets</b>	1(b)	<b>(22,830,793)</b>	<b>(16,578,700)</b>	<b>(15,267,704)</b>
<b>Closing Funding Surplus / (Deficit)</b>		<b>7,744,000</b>	<b>18,389</b>	<b>28,605,839</b>

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 calculated interest Earnings	Institution	S&P rating	Deposit Date	Maturity Date	Term days
	\$	\$	\$	\$				
<b>Cash on hand</b>								
Westpac Municipal Bank Account	5,378,295	Variable		Westpac	AA-	NA	NA	
Westpac Trust Bank Account	592,813	Variable	NA	Westpac	AA-	NA	NA	
Visitors Centre	1,262	Variable	NA	Westpac	AA-	NA	NA	
	5,972,369							
<b>Municipal Investments</b>								
Muni 10 - 9652-46197	29,695	1.05%	309	ANZ	AA-	1/10/2019	1/10/2020	366
Muni 36 - 29-157-8194	3,022,678	1.53%	11,361	NAB	AA-	27/02/2020	27/05/2020	90
MNS 31 - 582058	6,084,132	1.25%	6,494	Westpac	AA-	31/03/2020	30/04/2020	30
MNS 60 - 582007	337,185	1.30%	374	Westpac	AA-	31/03/2020	30/04/2020	30
	9,473,691							
<b>Reserve Investments</b>								
Reserve 1 - 849461	1,061,049	1.45%	3,780	Bendigo	A-	31/01/2020	30/04/2020	90
Reserve 26 - 80-802-2069	2,469,370	1.50%	12,319	NAB	AA-	28/02/2020	29/06/2020	122
Reserve 28 - 74-528-7456	3,036,451	1.07%	8,079	NAB	AA-	21/04/2020	21/07/2020	91
Reserve 30 - 78-911-3263	3,035,328	1.18%	8,903	NAB	AA-	7/04/2020	7/07/2020	91
Reserve 31 - 78-920-6945	3,036,432	1.05%	7,928	NAB	AA-	24/04/2020	24/07/2020	91
Reserve 32 - 33713404	3,009,764	1.32%	9,764	Commonwealth	AA-	25/02/2020	25/05/2020	90
Reserve 33 - 93-656-8445	3,030,540	1.23%	9,265	NAB	AA-	2/04/2020	2/07/2020	91
Reserve 34 - 72-684-2987	3,032,049	1.07%	8,067	NAB	AA-	22/04/2020	22/07/2020	91
RNS 31 - 581565	6,794,677	1.25%	7,252	Westpac	AA-	31/03/2020	30/04/2020	30
RNS 60 - 581573	3,191,852	1.30%	3,538	Westpac	AA-	31/03/2020	30/04/2020	30
	31,697,512							
<b>Trust Investments</b>								
Trust 10 - 93-656-8445	87,292	1.07%	232	NAB	AA-	22/04/2020	22/07/2020	91
Bonds NS 90 - 582066	3,403,851	1.35%	3,912	Westpac	AA-	31/03/2020	30/04/2020	30
	3,491,143							
<b>Total</b>	<b>50,634,715</b>		<b>101,578</b>					

**Interest revenue**

Investment Interest Accrued	101,578
Investment Interest Matured	545,129
Rates Interest	701,435
	<b>1,348,142</b>

**Interest Earned**

**\$1,348,142**

**Trust Funds**

Cash At Bank	592,813
Investment	3,491,143
	<b>4,083,956</b>

**Total Municipal and Reserve Funds**

**46,550,759**

	Amount	Interest rate on loans	Interest Saved	YTD Interest Saved
<b>Loan Offset Facility</b>				
Westpac	12,000,000	2.71%	26,613	276,497

**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
<b>\$58.55 M</b>	<b>\$26.85 M</b>

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 2020

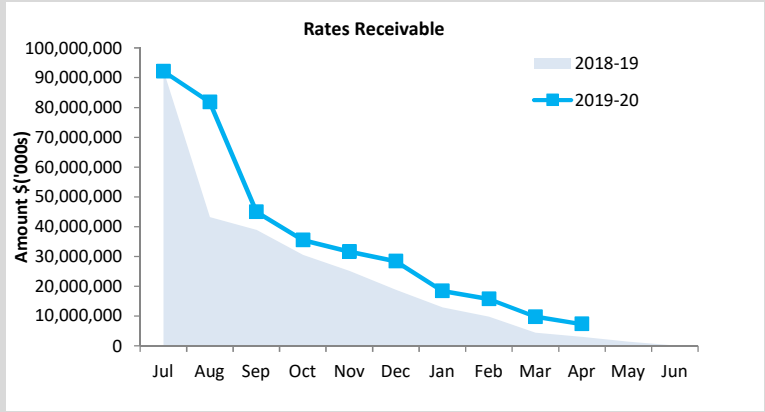
OPERATING ACTIVITIES  
NOTE 3  
RECEIVABLES

Rates Receivable	30 June 2019	30-Apr-19	30 Apr 20
	\$		\$
Opening Arrears Previous Years	2,943,000	2,943,000	3,295,078
Rates levied	78,487,059	78,487,059	80,212,522
Less - Collections to date	(78,134,981)	(78,374,059)	(79,458,378)
Equals Current Outstanding	3,295,078	3,056,000	4,049,222
<b>Net Rates Collectable</b>	<b>3,295,078</b>	<b>3,056,000</b>	<b>4,049,222</b>
% Collected	96%	96.2%	95.2%
No. of Legal Proceedings Commenced for the 2019/20 year			6
No. of properties > \$10,000 outstanding			33
No. of properties between \$3,000 and \$10,000 outstanding			132
Value of Rates Concession			8,899
Value of Rates Exemptions			2,367,552

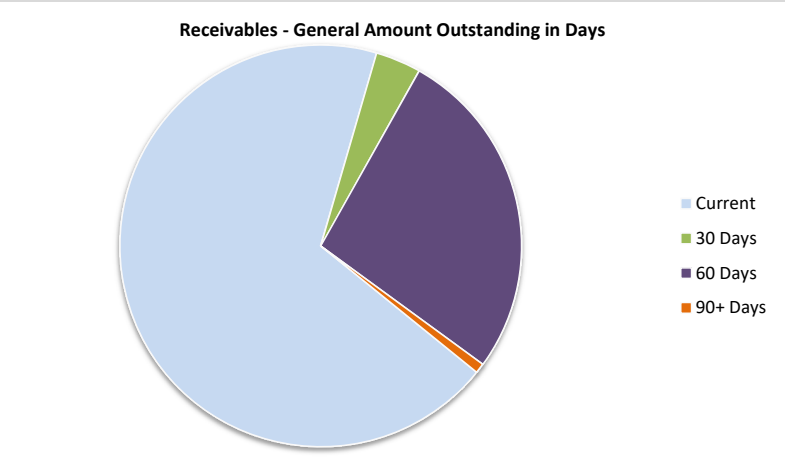
Receivables - General	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
<b>Balance per Trial Balance</b>						
Sundry receivable		998,027	180,007	1,323,356	38,960	2,540,350
Recreation Centres		89,229				89,229
Mandurah Ocean Marina		86,849				86,849
GST receivable		554,666				554,666
Infringements		1,003,137				1,003,137
Pensioners rates and ESL deferred		598,742				598,742
Other Receivables		49,868				49,868
<b>Total Receivables General Outstanding</b>		<b>3,380,518</b>	<b>180,007</b>	<b>1,323,356</b>	<b>38,960</b>	<b>4,922,841</b>
Percentage		68.7%	3.7%	26.9%	0.8%	

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
95.2%	\$4,049,222



Debtors Due
<b>\$4,922,841</b>
Over 30 Days
<b>31%</b>
Over 90 Days
<b>1%</b>

Asset	Asset Description	Budget	YTD Actual
		Proceeds	Proceeds
		\$	\$
<b>Land</b>	Sale of Land in Port Mandurah	600,000	393,468
<b>Light Passenger Vehicles - Replacement</b>			
HYUNDAI EXCEL AUTO ACTIVE 5 DR HATCH	Marina - Works and Services (C00116)	8,831	0
TOYOTA RAV4 AUTO GX 2WD 5DR WGN	OHS - Sustainable Development (C00216)	13,385	17,327
MITSUBISHI OUTLANDER AUTO LS 5DR WGN	Community Festivals and Events (C004)	12,222	13,327
TOYOTA RAV4 AUTO GX 2WD 5DR WGN	Planning Services - Sustainable Development (C01216)	13,410	0
MITSUBISHI OUTLANDER AUTO LS 5DR WGN	Asset Management - Works and Services (C02316)	12,384	0
MITSUBISHI OUTLANDER AUTO LS 5DR WGN	Planning Services - Sustainable Development (C02616)	12,425	0
MITSUBISHI OUTLANDER AUTO LS 5DR WGN	Projects Coordinator - Works and Services (C044)	12,212	14,145
MITSUBISHI OUTLANDER AUTO LS 5DR WGN	Sustainable Development - Building Services (C056)	12,216	12,327
MITSUBISHI OUTLANDER AUTO LS 5DR WGN	Engineering Design and Development - Works and Services (C06116)	13,160	0
MITSUBISHI OUTLANDER AUTO LS 5DR WGN	Senior Citizens Centre Coordinator - People and Communities (C063)	12,214	12,782
FORD MONDEO AUTO AMBIENTE WAGON	Principal Environmental Officer - Sustainable Development (C071)	11,122	12,100
MAZDA 6 5DR WAGON	Manager - Sport, Recreation & Events (C00419)	30,000	0
<b>Light Commercial Vehicles - Replacement</b>			
FORD RANGER DUAL CAB 4X4 TRAYBACK UTE	Health Services - Sustainable Development (U00316)	20,756	0
TOYOTA HILUX DUAL CAB 4X4 TRAYBACK UTE	Parks North - Works and Services (U007)	18,493	0
FORD RANGER DUAL CAB 4X4 PICKUP	Works Construction - Works and Services (U01616)	19,948	23,236
FORD RANGER DUAL CAB 4X4 PICKUP	Environmental Health Services - Sustainable Development (U02117)	19,555	23,236
FORD RANGER DUAL CAB 4X4 PICKUP	Surveying Services - Works and Services (U02216)	20,355	0
TOYOTA HILUX DUAL CAB 4X4 TRAYBACK UTE	Parks Natural Areas - Works and Services (U029)	18,493	23,236
HOLDEN COLORADO SPACE CAB 4X4 CAB/CHASSIS	Rangers - Sustainable Development (U03216)	17,689	0
MITSUBISHI TRITON 2X4 CAB/CHASSIS	Citybuild Works and Services (U039)	11,374	18,691
ISUZU D'MAX DUAL CAB 2X4 PICKUP	Facilities Management - Works and Services (U051)	17,272	15,964
FORD RANGER DUAL CAB 4X4 TRAYBACK UTE WITH CANOPY	Parks Assets - Works and Services (U05216)	19,699	0
FORD RANGER SINGLE CAB 4x4 TRAYBACK	Traffic Management - Works and Services (U05316)	21,371	0
FORD RANGER DUAL CAB 4X4 TRAYBACK UTE WITH CANOPY	Parks Central - Works and Services (U05416)	17,908	0
FORD RANGER DUAL CAB 2X4 PICKUP	Parks Central - Works and Services (U05816)	18,573	0
FORD RANGER DUAL CAB 2X4 TRAYBACK UTE WITH CANOPY	Parks Assets - Works and Services (U05916)	20,400	0
HOLDEN COLORADO SPACE CAB 4X4 CAB/CHASSIS	Rangers - Sustainable Development (U069)	15,094	0
HOLDEN COLORADO DUAL CAB 2X4 PICKUP	Sustainable Development Management - Sustainable Development (U07017)	16,407	15,964
FORD RANGER DUAL CAB 4X4 PICKUP	Landscaping Services - Works and Services (U07317)	17,442	22,555
<b>Trucks &amp; Buses Replacements</b>			
NISSAN-UD 280 SINGLE CAB TWO WAY TIPPER	Works Construction - Works and Services (T002)	0	0
HINO 300 SINGLE CAB TRAY WITH KEVREK 1000S	Civil Maintenance - Works and Services (T005)	0	0
HINO 500 SINGLE CAB THREE WAY TIPPER	Civil Maintenance - Works and Services (T006)	0	0
HINO 300 SINGLE CAB TRAY WITH KEVREK 1500	Civil Maintenance - Works and Services (T007)	0	0
HINO 500 SINGLE CAB TWO WAY TIPPER	Civil Construction Drainage - Works and Services (T026)	0	0
HINO -MACDONALD JOHNSTON VS650 ROADSWEPPER	Civil Maintenance - Works and Services (T051)	74,326	0
<b>Trailers</b>			
2.0-4.5T FLAT TOP 5x2.5M WITH RAMP SOUTHWEST	Parks Southern - Works and Services (V001)	3,040	0
2.0-4.5T SIGN TRAILER	Works Construction - Works and Services (P011)	2,700	0

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 2020**

**OPERATING ACTIVITIES  
NOTE 4  
DISPOSAL OF ASSETS**

Asset	Asset Description	Budget	YTD Actual
		Proceeds	Proceeds
	Environmental Services - Sustainable Development (P044)	530	0
0.9T 2.1x1.2M BOX WITH RAMP			
2.0-4.5T TANDEM MOWER TRAILER WITH RAMP	(P140)	2,040	0
2.0-4.5T TANDEM BOX TRAILER WITH RAMP	(P143)	700	0
<b><u>Parks &amp; Mowers</u></b>			
KUBOTA 72" OUTFRONT DECK MOWER	Parks Northern - Works and Services (M00216)	7,500	0
ISEKI 72" OUTFRONT DECK MOWER	Parks Southern - Works and Services (M00316)	7,250	5,774
ISEKI 60" OUTFRONT DECK MOWER	Parks Northern - Works and Services (M01616)	7,250	0
TORO REELMASTER SIDEWINDER 3100D	Parks Central - Works and Services (M023)	5,821	0
TORO 72" ZERO TURN MOWER	Parks Southern - Works and Services (M02616)	7,000	0
DEUTSCHER H660-II SELF POWERED ROTARY MOWER	Parks Assets - Works and Services (M100)	900	0
TORO 60" TURBO ZERO TURN MOWER	Parks Central - Works and Services (M032)	7,643	0
RED EXIM VERTI DRAIN AERATOR	Parks Northern - Works and Services (N021)	10,600	0
HOWARD HD150CR MOWER ROTASLASHER	Parks Assets - Works and Services (N023)	1,160	0
NEW HOLLAND BOOMER 3050 TRACTOR	Parks Northern - Works and Services (P602)	9,000	0
<b><u>Miscellaneous Equipment &gt;\$1500</u></b>			
NISSAN MODEL 25 FORKLIFT	Parks Southern - Works and Services (L003)	4,181	0
KOMLETE SCREEN PLANT	Manager Operations Services Manager - Works and Services (P013)	15,240	9,744
SPRAY UNIT MOTOR AND PUMP	Environmental Health Services - Sustainable Development (P045)	500	0
ROADLINES SCRABBING MACHINE	Works Construction - Works and Services (P049)	100	0
PILOT K50SI SILENT COMPRESSOR AND INSTALL	Cityfleet - Works and Services (P054)	1,100	0
TOPCON TP-4LGV PIPE LASER	Civil Construction - Works and Services (P094)	790	959
ERS TURBO WASH PARTS WASHER	Cityfleet - Works and Services (P095)	0	0
JASMAN ELECTRIC STEAM CLEANER	Cityfleet - Works and Services (P098)	100	0
BENDPAK HOIST	Cityfleet - Works and Services (P114)	1,480	0
<b><u>Plant Disposed from 2018/19 budget</u></b>			
HINO 700 FS2844 SINGLE CAB TIPPER TRUCK DSL MAN18SP			
PBB BODY TARP	Works Construction - Works and Services (T029)	52,505	52,505
ISUZU SINGLE CAB TRAY WITH KEVRECK 1500	Projects (T010)	21,492	21,492
KUBOTA F3690 60INCH OUTFRONT MOWER DSL	Plant (M014)	5,981	5,981
KUBOTA F3690 72' OUTFRONT MOWER DSL SIDE DISCHARGE	Plant (M004)	9,357	9,350
Trailer Single Axle Tipping Mower	Plant (P1425)	1,723	1,723
TRAILER LOW LOADER FLOAT .	Works Construction - (P182)	12,593	12,593
Kubota RTV 900 XTW 4WD Utility	Parks South Plant (1290) U106	10,913	10,913
TOYOTA RAV4 CV 2WD WAGON ULP AUTO	C075	17,041	17,041
HINO 700 SERIES FS1ELKD TIPER TRUCK	T027	51,679	51,679
Kubota RTV 900 XTW 4WD Utility	Parks Plant (1289) U105	7,226	7,226
ISUZU FTS800 4WD SINGLE CAB WATER TRUCK DSL MAN			
NUFAB 7000L TANK	T014	50,057	0
MITSUBISHI CANTER CREW CAB THREE WAY TIPPER TRUCK			
DSL FEB71 AUTOMATED	T013	22,647	0
MITSUBISHI CANTER CREW CAB THREE WAY TIPPER TRUCK			
DSL FEB71 AUTOMATED	T015	22,647	20,647
SCARAB MERLIN ROADSWEEPER ON NISSAN UD MK240 DSL			
MAN/HYDROSTAT	T050	70,867	0
RFQ09-2019 - Supply and Deliver One New 5T Trayback Truck with Kevrek Crane.	T004	27,332	0
<b><u>Plant Disposed - other</u></b>			
Hyundai Sante FE Elite Wagon Auto DSL	Recreation Services -P1411 C03616	24,600	24,600
		<b>1,654,021</b>	<b>870,585</b>

Asset	Asset Description	Budget	YTD Actual						
		Proceeds	Proceeds						
KEY INFORMATION									
		<div><div><div>■ Annual Budget</div><div>■ Actual YTD</div></div><table><tr><th>Category</th><th>Annual Budget</th><th>Actual YTD</th></tr><tr><td>Proceeds on Sale</td><td>1,650,000</td><td>850,000</td></tr></table></div>		Category	Annual Budget	Actual YTD	Proceeds on Sale	1,650,000	850,000
Category	Annual Budget	Actual YTD							
Proceeds on Sale	1,650,000	850,000							



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 2020**

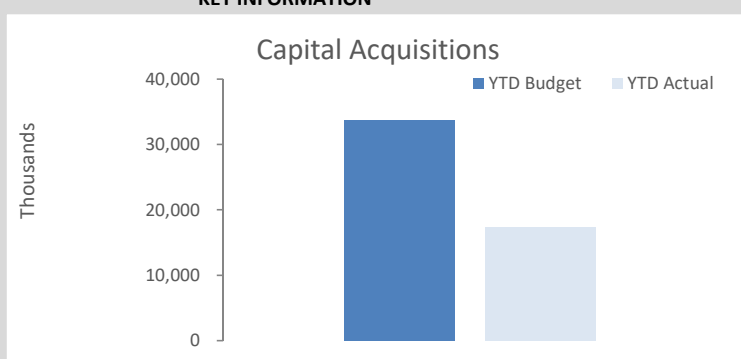
**INVESTING ACTIVITIES  
NOTE 5  
CAPITAL ACQUISITIONS**

Capital Acquisitions	Adopted Budget	Annual Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$		\$	\$	\$
Buildings	3,523,900	3,590,947	3,315,851	1,649,780	(1,666,071)
Equipment	435,532	535,532	485,562	376,706	(108,856)
Machinery	4,064,766	3,526,980	2,908,093	2,276,183	(631,910)
Infrastructure - Roads	11,986,132	11,991,457	10,700,231	7,303,080	(3,397,151)
Bridges	744,980	753,306	668,224	329,291	(338,933)
Parks	4,221,862	4,113,414	3,606,408	2,422,283	(1,184,125)
Drainage	1,116,564	954,193	938,717	410,717	(528,000)
Coastal & Estuary	1,610,873	785,973	702,098	413,425	(288,673)
Other Infrastructure	12,012,043	11,689,811	10,474,021	2,191,339	(8,282,682)
<b>Capital Expenditure Totals</b>	<b>39,716,652</b>	<b>37,941,613</b>	<b>33,799,205</b>	<b>17,372,803</b>	<b>(16,426,402)</b>
<b>Capital Acquisitions Funded By:</b>					
	\$		\$	\$	\$
City of Mandurah Contribution	12,862,110	11,145,418	22,832,697	5,621,947	(17,210,750)
Capital grants and contributions	10,758,324	11,740,843	10,095,923	10,880,271	784,348
Borrowings	8,094,397	7,201,101	0	0	0
Other (Disposals & C/Fwd)	1,609,590	1,654,021	870,585	870,585	0
Cash Backed Reserves					
Building Reserve	719,448	610,962	0	0	0
Asset Management Reserve	550,000	554,360	0	0	0
Property Acquisition Reserve		379,270	0	0	0
Sustainability Reserve	141,000	148,745	0	0	0
Sanitation Reserve	618,451	334,285	0	0	0
Community Improvements Reserve	53,751	63,698	0	0	0
Traffic Bridge Reserve	495,220	495,220	0	0	0
Mandurah Ocean Marina Reserve	92,128	127,128	0	0	0
Unspent Grants & Contributions Reserve	3,436,338	3,440,562	0	0	0
Carbon Offset Reserve	40,000	40,000	0	0	0
Digital Futures Reserve		0	0	0	0
Specified Area Rates - Port Mandurah Canals	245,895		0	0	0
Sportclubs Maintenance Levy Reserve		6,000		0	0
<b>Capital Funding Total</b>	<b>39,716,652</b>	<b>37,941,613</b>	<b>33,799,205</b>	<b>17,372,803</b>	<b>(16,426,402)</b>

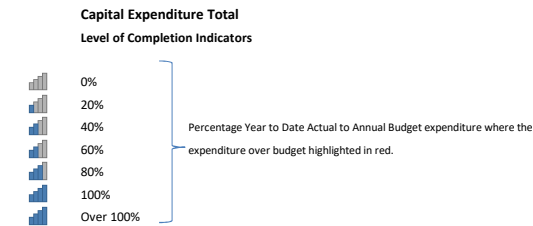
**SIGNIFICANT ACCOUNTING POLICIES**

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
	<b>\$37.94 M</b>	<b>\$17.37 M</b>	<b>46%</b>
Capital Grant	Annual Budget	YTD Actual	% Received
	<b>\$11.74 M</b>	<b>\$10.88 M</b>	<b>93%</b>


























































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
Buildings							
1632.750578.	CSRFF	150,000	62,000	51,654	61,175	825	Falcon Pavilion toilet/changeroom upgrade (\$86,232), Mandurah Tennis Club court resurfacing (\$12,562) and Dudley Park BC greens and lighting works (\$48,613).
1632.750579.	Mh Mustangs FC - Facility Development	174,410	174,410	174,412	0	174,410	Project proposed to be deferred to 2020/21 following COVID-19 Review.
1632.750580.	Peelwood Res - Changeroom Upgrade	21,140	21,140	17,614	0	21,140	Project proposed to be deferred to 2020/21 following COVID-19 Review.
1632.750581.	BDYC Security Upgrade	32,768	32,768	27,296	0	32,768	Works to commence Q4.
1632.750582.	Mandurah Library Ablutions Refurbishment	21,140	21,140	17,614	1,140	20,000	Construction complete. Finances to be finalised.
1632.750583.	Museum Garage Area Flooring	11,627	11,627	9,682	10,968	659	Construction 90% completed.
1632.750584.	Tuart Av Community Kitchen Retrofit	264,258	30,000	28,657	17,058	12,942	Application for grant monies submitted start of March. Project on hold until outcome of grant application is known in May.
1632.750510.	CASM Ablution Upgrade	31,711	31,711	26,426	4,691	27,020	Project proposed to be deferred to 2020/21 following COVID-19 Review. Additional \$20k required in FY 2020/21 budget.
1632.750585.	CASM Sliding Door	21,140	21,140	17,614	20,165	975	Completed.
1632.750586.	MARC LED & Lighting Control	52,851	52,851	44,032	2,851	50,000	Works commenced Q3. Luminaire LED type in review.
1632.750587.	Coodanup Community Centre Ablution	73,993	73,993	61,654	51,893	22,100	Construction complete. Finances to be finalised.
1632.750588.	Owen Avenue Ablution	158,554	158,554	158,554	11,664	146,890	Project proposed to be cancelled following COVID-19 Review. To be relisted in 2020/21 Ablutions-New Program.
1632.750589.	Admin Building First Floor Carpet	52,851	52,851	44,032	14,316	38,535	Project proposed to be deferred to 2020/21 following COVID-19 Review.
1632.750591.	Civic Chamber Meeting Rooms	84,563	104,563	62,412	9,663	94,900	Construction 25% complete.
1632.750590.	Civic Building HVAC Replacement	10,570	12,370	10,304	12,370	0	Completed.
1632.750592.	MARC Aquatic Window Control Gear	40,168	40,168	33,468	0	40,168	Construction 90% completed.
1632.750593.	MARC Roof Access Walkways	63,422	43,422	36,178	3,422	40,000	Works to commence Q4. PO705053 raised.
1632.750594.	Museum House Asbestos Removal	79,278	79,278	79,276	58,484	20,794	Completed. Finances to be finalised.
1632.750595.	Museum Rear Roller Door Replacement	15,855	15,855	13,212	12,557	3,298	Completed. Finances to be finalised.
1632.750596.	Museum Window Frames Replacement	26,426	26,426	22,024	27,512	(1,086)	Completed.
1632.750600.	Facility Glazing Compliance Upgrade	60,251	54,902	45,750	0	54,902	Works to commence Q4. PO709917 raised.
1632.750601.	East Mandurah Playgroup Roller Door	10,584	10,584	8,822	5,632	4,952	Completed.
1632.750602.	Mechanical Workshop Shade Project	13,741	17,290	14,412	17,366	(76)	Completed.
1632.750603.	Southern Ops Transportable Meeting Room	84,563	84,563	55,812	0	84,563	Evaluating submissions.
1632.750604.	Falcon Pavilion Roof	26,426	9,213	16,344	9,213	0	Completed.
1632.750605.	Port Bouvard SLSC Gear Shed Re-Roof	95,133	102,133	102,133	0	102,133	Construction to commence mid May.
1632.750606.	South Mh Football Club Pavilion	79,278	79,278	79,274	60,955	18,323	Completed. Finances to be finalised.
1632.750609.	Site Main Switchboards	95,133	95,133	79,268	0	95,133	Works to commence Q4. This work will occur at the same time as the installation of the generator in line with the MARC Systems Integration project comment.
1632.750610.	Dolphin Drive MATV Compound	10,468	10,468	8,722	10,330	138	Completed.
1632.750611.	Marina Ablution Facility Shed	10,468	13,000	10,832	8,321	4,679	Completed. Savings captured in COVID-19 Review.
1632.750516.	Change Rooms Upgrade Program	75,000	220,000	220,000	4,953	215,048	Project proposed to be deferred to 2020/21 following COVID-19 Review.
1632.750520.	Northport Reserve, Baloo Crescent Facility	80,000	90,790	90,790	90,790	(0)	Completed.
1632.750567.	South Mandurah FC Changerooms (CSRFF)	30,000	34,850	29,036	30,000	4,850	Construction stalled due to sewer/gas connection issues. Source of \$100,000 additional funding required being discussed by ELT.
1632.750572.	MMFC Upgrade Rushton North Pav (CSRFF)	65,000	38,177	31,816	38,177	(0)	Completed.
1632.750433.	Port Bouvard Surf Life Saving Club	34,818	50,476	50,476	50,476	0	Completed.
1632.750416.	SL Peelwood Parade Reserve	23,050	47,800	47,800	47,800	(0)	Completed.
1632.750523.	Bush Fire Brigade	440,625	531,449	507,640	503,507	27,942	Completed.
1632.750577.	New 60 Peel St Demolition	30,000	23,831	23,831	23,831	0	Completed.
1632.750524.	SCC & SIPS Buildings energy upgrades	55,000	47,690	39,738	47,690	(0)	Completed.
1632.750454.	MARC/Waste Transfer Station - Solar Plan Phase 5	300,993	311,000	297,070	1,586	309,414	Works to commence Q4.
1632.750501.	MARC Systems Integration	110,000	51,995	51,995	9,952	42,043	Harmonics works complete. Generator integration works to be completed. \$15,000 underspend to be allocated to overspend on Central Boardwalk.
1632.750532.	Civic Building - Tuckey Room	231,698	294,936	294,936	143,759	151,177	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
	1632.750289.	RS - MARC Redevelopment Stage 2			7,458	7,663	7,663	7,663	0	Completed.
	1632.750573.	MARC squash court roof drainage			20,000	3,043	3,043	3,043	0	Completed.
	1632.750575.	Central Boardwalk			80,000	100,000	100,000	88,568	11,432	Major works 95% complete with minor landscaping still to be finished. Overspend of \$15,000 to be funded from MARC Systems Integration underspend.
	1632.750451.	Bortolo Reserve Sports Lighting			67,488	57,095	47,570	57,095	0	Completed.
	1632.750498.	Museum Courtroom Interpretation Project				11,561	11,561	11,561	0	Completed.
	1632.750550.	Indoor Sports Facility				0	0	0	0	Completed.
	1632.750612.	WMC Tipping Shed Security Doors				60,000	60,000	51,713	8,287	Construction complete and financially complete.
	1632.750512.	Mandurah Library Staff Workroom				0	0	(129)	129	Credit received for works on 2018/19 capital project.
	1632.750613.	MARC Aquatic Condensation				44,616	29,448	0	44,616	Scope of works received and works programmed to commence late May.
	1632.750614.	Museum Office Ceiling Refurbishment				10,144	6,694	0	10,144	Project proposed to be cancelled following COVID-19 Review.
	1632.750615.	MSLSC Carpet Replacement				6,000	3,960	6,000	0	Completed.
	1632.750616.	Park Rd SES Building Workshop Upgrade				5,000	3,300	0	5,000	Construction 30% complete. Overspend of \$10,000 due to increased scope to be funded from Electric BBQ Replacement Program.
<b>Bridges</b>										
	1634.880011.	Mandurah Traffic Bridge Feature Lighting			10,570	10,072	8,394	10,072	1	Completed.
	1634.880001.	Old Mandurah Bridge			495,220	500,000	416,600	100,000	400,000	Design in progress in line with the plans for the western foreshore redevelopment and reviewing site requirements.
	1634.880010.	New Bridge boardwalk extension stairway			239,190	243,234	243,230	219,219	24,015	Stairs complete. Shared path anti skid works commenced, however delayed due to weather. Anticipated completion mid-May.
<b>Parks</b>										
	1635.700395.	Falcon Reserve Activation Plan			250,639	250,639	165,422	39,548	211,091	Project proposed to be deferred to 2020/21 following COVID-19 Review.
	1635.700396.	Falcon Skate Park Upgrade			400,000	400,000	264,000	32,964	367,036	Earthworks 90% complete.
	1635.700397.	Fowler Reserve - Cricket Nets			18,000	18,000	14,994	16,980	1,020	Completed.
	1635.700398.	Rushton Park Development Works			40,000	40,000	33,328	40,000	0	Completed.
	1635.700399.	Lakelands Community Garden			30,000	30,000	24,996	0	30,000	Project proposed to be deferred to 2020/21 following COVID-19 Review.
	1635.700436.	Upgrade Billy Dowers Outdoor Space			32,000	32,000	26,666	30,940	1,060	Construction 95% complete.
	1635.700400.	Westbury Way Offset Fencing			16,000	13,745	13,745	13,745	0	Completed.
	1635.700430.	Kerosene Tank Bunding			15,000	15,000	15,000	0	15,000	Tank to be delivered and installed prior to the end of May. Quotes have been received with imminent issuance of purchase order.
	1635.700401.	Birchley Reserve Upgrade Stage 2			136,712	136,712	136,712	133,533	3,179	Construction 95% complete.
	1635.700402.	Falcon Bay Foreshore Stage 3 of 4			341,780	341,780	341,781	338,493	3,287	Construction complete. Finances to be finalised.
	1635.700403.	Grahame Heal Reserve			96,838	96,839	96,840	14,161	82,678	Playground equipment has been ordered, delay on shipment due to COVID-19. Construction to commence Q1 2020/21.
	1635.700404.	Halls Head Recycled Water			227,854	227,854	150,384	40,079	187,775	Engaged contractor. Works to commence mid May.
	1635.700405.	Mandjar Square Final Stage			341,780	336,780	280,618	301,692	35,088	Construction 95% complete. Unforeseen additional drainage/roof works still to be undertaken.
	1635.700406.	Pebble Beach Boulevard Res 46649			182,282	182,282	182,282	25,337	156,945	Project proposed to be deferred to 2020/21 following COVID-19 Review.
	1635.700407.	Pinjarra Road East Stage 2			284,817	284,817	284,817	244,375	40,442	Construction 75% complete.
	1635.700408.	Riverview Foreshore Stage 2			22,785	17,785	17,786	2,785	15,000	Construction 95% complete.
	1635.700409.	San Marco Quays Playground Final Stage			22,785	24,053	24,053	24,053	(0)	Completed.
	1635.700410.	Westbury Way North side POS Stage 3			227,854	227,854	227,855	122,523	105,331	Construction 50% complete.
	1635.700411.	Convert Sporting Ovals to SDS			50,000	50,000	50,000	16,057	33,943	Construction 75% complete.
	1635.700412.	Dawesville Reserve Firebreaks			14,810	14,810	14,810	0	14,810	Construction commenced. Completion due end of May, weather permitting.
	1635.700413.	Duverney Park Picnic Facilities			22,785	22,785	22,786	20,159	2,626	Construction 95% complete.
	1635.700415.	Melaleuca Reserve Shade Sail			30,760	30,760	30,761	31,170	(410)	Completed.
	1635.700416.	Moorhen Green Upgrade			34,178	34,178	34,178	33,963	215	Construction 75% complete.
	1635.700417.	Old Yacht Club Superficial Bore			41,074	41,074	41,074	26,038	15,036	Construction 95% complete.
	1635.700414.	Jerramungup Gdn/Wittenoom Turn			28,481	28,481	28,482	22,340	6,141	Construction 95% complete.
	1635.700418.	Shade Sales Various Sites			113,927	113,927	113,927	74,756	39,171	Construction 95% complete.
	1635.700420.	Basketball Hoops Renewal			20,000	20,000	20,000	18,134	1,866	Completed.
	1635.700421.	Eastern Foreshore Softfall Renewal			12,134	12,134	12,134	0	12,134	New contractor being sought to complete softfall projects. Construction to commence Q4.
	1635.700422.	Louis Dawe Park Renewal			68,356	68,356	68,357	21,260	47,096	Construction 50% complete. Playground equipment has been ordered, delay on shipment due to COVID-19. Construction to commence Q1 2020/21.
	1635.700423.	Mogum Reserve Softfall Renewal			30,000	30,000	30,000	0	30,000	Construction delayed due to award of contractor. Works are estimated to be completed by end of May.
	1635.700424.	Olive Road Foreshore Renewal			28,481	17,000	16,999	17,981	(981)	Construction 95% complete.
	1635.700425.	Quandong Reserve Renewal			60,000	60,000	60,002	14,152	45,848	Construction 50% complete.
	1635.700426.	Rushton Park Fencing Renewal			20,000	20,000	20,000	17,210	2,790	Completed.
	1635.700427.	Signage			56,963	16,963	16,963	13,486	3,477	2019-2020 Ongoing Program.
	1635.700431.	Electric BBQ Replacement			68,708	68,708	57,252	58,696	10,012	2019-2020 program complete. \$10,000 underspend to be allocated to overspend on Park Rd SES Workshop Upgrade.
	1635.700432.	Goegrup Lake Boardwalk			63,470	3,470	2,890	0	3,470	Project cancelled due to location not in the city's boundaries.
	1635.700433.	Estuary Road Boardwalk			21,237	13,281	11,062	13,281	0	Completed.
	1635.700434.	Bethyl Corner Renewal			158,554	140,767	129,234	45,466	95,301	Construction 75% complete.
	1635.700435.	Power Meter Enclosures			95,133	95,133	79,268	53,189	41,944	2019-2020 Ongoing Program.
	1635.700429.	Town Beach Shower			20,937	19,032	15,854	19,032	(0)	Completed.
	1635.700364.	Mandjar Square Water Feature			199,325	196,736	163,928	196,736	(0)	Completed.
	1635.700346.	Coote Reserve BMX Track			60,000	65,000	54,162	65,079	(79)	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		Comment
					Funds		
 1635.700361. Mandjar Square Stage 3 & 4	90,000	62,150	51,792	62,150	0		Completed.
 1635.700365. Novara Foreshore Stage 3	50,000	106,354	88,612	94,684	11,670		Construction 95% complete.
 1635.700377. MARC improvement to car park area	5,000	4,570	3,810	3,750	820		Construction complete.
 1635.700385. Lakes Lawn Cemetery - Signage	9,998	8,316	6,932	6,427	1,889		Construction 95% complete.
1635.700387. Parks and Reserves Signage	12,925	0	0	0	0		Carryover budget not required. Completed in 2018/19. Committed PO has been cancelled.
1635.700389. Lakes Lawn Cemetery Gates/signage	7,500	0	0	0	0		Completed.
 1635.700376. Mandurah Rd median - Gordon to Meadow Sp	40,000	48,491	40,408	48,491	0		Completed.
 1635.700363. Falcon Bay Foreshore Stage 2		17,798	14,832	7,388	10,410		Construction complete and finances to be finalised.
 1635.700437. Mandurah Croquet Club Shade Structures		7,000	4,620	0	7,000		Works to commence early June, following building approval.
Roads							
 1636.500946. Flagpole Lighting ADC Buildings	15,855	5,711	4,760	5,711	(0)		Completed.
 1636.500947. Reserve Lighting Device Upgrade	7,000	7,000	5,832	5,390	1,610		Works to commence Q4.
 1636.500948. Sthn Districts Fire Brigade (Carpark)	54,516	54,516	45,422	33,591	20,925		Construction 95% complete.
 1636.500949. City Centre Parking and Signage	160,385	160,385	133,632	0	160,385		Project proposed to be cancelled following COVID-19 Review.
 1636.500950. Smart Street Mall Upgrade	1,503,613	1,503,613	1,252,810	55,134	1,448,479		Civil Engineers are progressing with the detail design. On track to commence works in May.
 1636.500951. RC Dower Street	817,747	817,747	817,747	812,409	5,339		Completed.
 1636.500952. RC Mississippi Drive	436,132	386,132	386,128	235,946	150,186		Construction 100% complete. Street lighting to be installed by Western Power.
 1636.500953. RC Peel Street	817,747	817,747	654,197	7,653	810,094		Construction to commence mid May.
 1636.500954. RC Pinjarra Road	760,839	760,839	760,839	740,327	20,512		Civil construction complete. Services and landscaping works to be completed.
 1636.500955. RR Bailey Boulevard	281,154	281,154	281,155	90,152	191,002		Construction 50% complete. Estimated overspend of \$25,000 due to change in scope to be confirmed.
 1636.500956. RR Beacham Street	365,501	275,501	275,502	236,005	39,496		Completed.
 1636.500957. RR Clarice Street	275,531	325,531	260,426	304,895	20,636		Construction complete. Finances to be finalised.
 1636.500958. RR Creery Street	84,347	80,056	80,057	80,056	0		Completed.
 1636.500959. RR Fernwood Rd/Old Coast Rd	208,054	68,054	68,057	62,163	5,891		Completed.
 1636.500960. RR Gordon Road	281,154	221,154	261,355	221,171	(17)		Completed.
 1636.500961. RR Merrivale Street	404,862	354,862	354,861	329,561	25,301		Completed.
 1636.500962. RR Thera Street	337,385	397,385	289,708	40,663	356,722		Construction to commence early to mid May. To be completed by end of financial year.
 1636.500963. TM Discretionary Traffic Mgmt	109,033	109,033	87,227	62,322	46,711		2019-2020 Ongoing Program.
 1636.500964. TM Old Coast Rd/Rutland Dr Roundabout	109,033	109,033	109,032	122,116	(13,083)		Construction complete and financially complete. Budget variation for overspend to be approved with March Financial Report.
 1636.500965. TM Wilderness Dr/Old Coast Rd	109,033	109,033	109,033	102,481	6,552		Civil construction complete, lighting to be installed.
 1636.500966. CP Aldgate St Realignment Stage 2	81,775	81,775	81,780	7,161	74,614		Civil construction complete, lighting to be installed.
 1636.500967. CP Pinjarra Rd/Sutton St	32,710	62,710	62,710	63,364	(654)		Construction 95% complete.
 1636.500968. RS Aberdeen Close	15,183	43,245	43,243	43,245	(0)		Completed.
1636.500969. RS Aberdeen Cl/Balmoral Pde Intersection	10,122	0	0	0	0		Funds reallocated to RS Aberdeen Close.
 1636.500970. RS Achilles Place	67,477	40,510	40,506	40,510	(0)		Completed.
 1636.500971. RS Aldgate St/Parkview St Intersection	16,026	24,120	20,769	17,112	7,008		Construction complete. Line markings to be completed.
 1636.500972. RS Beam Road	56,230	44,984	44,984	44,683	301		Completed.
 1636.500973. RS Esprit Parkway	140,577	56,685	56,685	56,685	0		Completed.
 1636.500974. RS Ferguson St/Ivanhoe Crs	56,230	43,421	43,418	43,422	(1)		Completed.
 1636.500975. RS Fernwood Rd/Timbers Edge Intersection	56,230	56,230	56,229	49,143	7,087		Completed.
 1636.500976. RS Frankland Place	41,050	56,230	56,230	45,909	10,321		Completed.
 1636.500977. RS Hillway Street	38,517	30,492	30,490	30,492	(0)		Completed.
 1636.500978. RS Leighton Rd/Halls Head Pde	33,176	79,347	82,698	76,253	3,094		Completed.
 1636.500979. RS Lord Hobart Dve/Addingham Blvd	16,869	297,477	297,479	179,170	118,307		Construction 95% complete.
 1636.500980. RS Mississippi Drive	134,954	112,462	112,462	42,918	69,544		Construction 50% complete.
 1636.500981. RS Peel St/Ormsby Tce Roundabout	39,361	84,347	84,348	14,605	69,742		Construction to commence mid-May.
 1636.500982. RS Peelwood Parade	35,706	85,000	84,996	10,379	74,621		Construction to commence beginning of June.
 1636.500983. RS Peelwood Pde/Mahogany Dr	25,303	27,903	27,902	27,904	(1)		Completed.
 1636.500984. RS Watersun Drive	84,347	51,809	51,809	51,809	0		Completed.
 1636.500985. RS Yalgor Heights	67,477	23,288	23,287	23,288	(0)		Completed.
 1636.500986. RS Yarri Way	24,180	17,187	17,187	17,187	0		Completed.
 1636.500987. SP Albermarle Close	28,349	0	2	2,349	(2,349)		Funds returned at Budget Review.
 1636.500988. SP Blakeley Street	57,242	51,885	39,158	36,965	14,920		Construction is 95% complete.
 1636.500989. SP Boileau Place	19,626	19,663	15,730	19,664	(1)		Completed.
 1636.500990. SP Cox Bay	21,807	26,807	19,096	3,029	23,778		Construction to commence mid-May, delayed due to level of footpath and kerb work required for Mississippi RS project.
 1636.500991. SP Dichondra Pass	58,333	54,064	43,252	50,940	3,124		Construction complete. Finances to be finalised.
 1636.500992. SP Duverney Park PAW	70,872	70,872	56,699	65,711	5,161		Construction 95% complete.
 1636.500993. SP Gillark Street	32,165	42,679	34,143	42,680	(1)		Completed.
 1636.500994. SP Janice Avenue	119,936	98,144	78,515	98,144	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
	1636.500995.	SP Jubata Gardens		39,252	56,059	47,200	42,481	13,578	Completed.
	1636.500996.	SP Lefroy Street		52,881	43,612	34,891	27,252	16,360	Construction complete. Finances to be finalised. \$8,000 underspend to be allocated to SP Swinton Place overspend.
	1636.500997.	SP Mandurah Road, Erskine		21,807	10,000	8,001	3,659	6,341	Construction not going ahead. Budget variation to be completed once finances for design costs finalised.
	1636.500998.	SP Missing Links		87,227	87,227	69,782	39,203	48,024	Construction 25% complete.
	1636.500999.	SP Oakwood Gate		41,433	39,007	31,204	39,007	(0)	Completed.
	1636.501000.	SP Old Coast Road, Halls Head		43,612	49,516	41,964	36,237	13,279	Construction 75% complete.
	1636.501001.	SP Orelia Street		28,349	26,901	21,523	26,901	0	Completed.
	1636.501002.	SP Pedestrian Crossing Upgrades		54,516	54,516	43,613	9,326	45,190	2019-2020 Ongoing Program.
	1636.501003.	SP Perida Way		26,168	22,739	18,190	22,738	1	Completed.
	1636.501004.	SP Sandeland Avenue		25,077	24,092	19,274	24,091	1	Completed.
	1636.501005.	SP Sunview Rise PAW		27,803	9,638	7,709	9,638	(0)	Completed.
	1636.501006.	SP Swinton Place		25,077	22,897	18,316	580	22,317	Construction commenced 28/04. Project has been rescope with estimated overspend of \$8,000 to be funded from underspend on Lefroy Street.
	1636.501007.	Bus shelters		63,612	63,612	53,002	21,432	42,180	2019-2020 Ongoing Program.
	1636.501008.	SL Gibson Street		109,033	109,033	87,227	36,385	72,648	Construction complete and financially complete.
	1636.501009.	SL Lakes Road		76,324	76,324	76,324	75,934	390	Completed.
	1636.501010.	SL Minor Improvements		54,516	98,182	62,095	63,182	35,000	2019-2020 Ongoing Program.
	1636.501011.	SL Train Station Access Path		54,516	19,516	0	2,235	17,281	Construction 25% complete.
	1636.501012.	Depot Stockpile Upgrades		25,000	35,000	35,000	0	35,000	Currently being designed. Forecasted for construction to be completed prior to EOFY.
	1636.501015.	Light Pole Replacement Program		105,703	0	0	0	0	Funds returned at Budget Review. Works to be re-budgeted in the future.
	1636.501016.	MOM Canal Light Poles		98,304	78,304	78,306	70,090	8,214	Completed.
	1636.501022.	Parks and Reserves LED Program		63,422	63,422	52,842	40,453	22,969	Completed.
	1636.501017.	Port Mandurah SL Rectification Project		52,851	52,851	44,032	51,085	1,766	Completed.
	1636.501018.	WMC Out Weighbridge Road Repairs		50,120	50,120	41,760	0	50,120	Construction to commence Q4. Forecasted to be completed prior to EOFY.
	1636.501019.	WMC Recovery Facility Hardstand		250,602	190,602	158,808	0	190,602	Construction to commence Q4. Forecasted to be completed prior to EOFY.
	1636.501021.	South Harbour Paving Replacement		78,515	45,459	37,888	45,459	(0)	Completed.
	1636.500798.	Dower St - Pinjarra Rd Intersection		381,206	379,369	316,088	378,397	972	Completed.
	1636.500887.	Dower Street		261,047	348,861	290,668	348,974	(113)	Completed.
	1636.500889.	Lakes Rd		27,312	55,759	46,460	30,850	24,909	Completed.
	1636.500892.	Smokebush Retreat		132,000	131,033	109,176	34,087	96,946	Construction 95% complete. Western Power connection works remaining.
	1636.500894.	Coodanup Drive		90,000	206,290	171,882	92,210	114,080	Construction 75% complete. Lighting currently being scoped by Western Power.
	1636.500904.	Yeedong Road		5,000	28,125	23,444	28,771	(646)	Completed.
	1636.500909.	Pinjarra Road Carpark		200,000	183,097	152,564	183,097	(0)	Completed.
	1636.500914.	Coolibah Avenue Resurfacing		205,000	200,222	166,822	200,222	0	Completed.
	1636.500932.	Pedestrian Lighting to PAW		37,472	37,472	31,218	24,344	13,128	Construction completed, waiting for Western Power connection.
	1636.500942.	PTA Bus Embayment - 27636		248,122	235,400	196,146	235,399	1	Completed. Funds to be returned to PTA.
	1636.500943.	PTA Bus Embayment - 27635		192,502	189,746	158,104	189,746	(0)	Completed. Funds to be returned to PTA.
	1636.500944.	WMC Top Shed Roadworks		30,000	34,165	28,474	34,165	(0)	Completed.
	1636.501023.	Dudley Park PS Carpark			86,467	57,647	64,255	22,212	Construction complete. Balance of funds to be returned to Department of Education.
	1636.501024.	Mandurah Terrace Modifications			19,000	19,000	18,731	269	Completed.
<b>Drainage</b>									
	1637.600155.	DR Discretionary Improvements		112,462	112,462	112,463	21,376	91,086	2019-2020 Ongoing Program.
	1637.600156.	DR Donnelly Gardens		11,246	11,246	11,245	8,419	2,827	Completed.
	1637.600157.	DR Estuary Heights Place		44,984	44,984	44,984	40,399	4,585	Completed.
	1637.600158.	DR Estuary View Road		22,493	37,492	37,488	17,181	20,311	Construction complete. Finances to be finalised.
	1637.600159.	DR Harvey View Drive		16,869	16,869	16,870	9,772	7,097	Completed.
	1637.600160.	DR Henson St/Mandurah Tce		33,739	33,739	33,739	22,122	11,617	Construction 95% complete.
	1637.600161.	DR Leura Street		84,347	84,347	84,346	11,847	72,501	Construction 50% complete.
	1637.600162.	DR Lord Hobart Drive		67,477	67,477	67,476	51,865	15,612	Construction 95% complete.
	1637.600163.	DR Mulberry Close		22,493	22,493	22,492	25,295	(2,802)	Construction complete and financially complete. \$2,800 overspend due to additional excavation costs to be funded from underspend on DR Sunview Rise.
	1637.600164.	DR Orion Rd Park Stage 2		112,462	112,462	112,463	73,787	38,675	Civil construction complete. Landscaping 75% complete.
	1637.600165.	DR Rialto & Bermuda Plcs Accessway		22,493	7,393	7,390	7,393	0	Completed.
	1637.600166.	DR Riverina Avenue		16,869	16,869	16,870	9,342	7,527	Completed.
	1637.600167.	DR Spinaway Parade		56,230	226,231	226,229	660	225,571	Construction to commence start of May.
	1637.600168.	DR Sunview Rise		56,230	56,230	56,229	18,606	37,624	Construction 75% complete. \$2,800 underspend to be allocated to DR Mulberry Close overspend.
	1637.600169.	DR Water Sensitive Urban Design		224,924	0	0	0	0	Funds reallocated at Budget Review to other drainage and road projects.
	1637.600170.	DR Yalgorup Drive		11,246	11,246	11,245	0	11,246	Project proposed to be cancelled following COVID-19 Review.
	1637.600152.	William/Bertram Road		150,000	37,360	31,128	37,360	(0)	Completed.
	1637.600148.	City Centre Drainage Upgrade Stage 2		50,000	55,293	46,060	55,292	1	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
<b>Coastal &amp; Estuary</b>							
	1639.910095. Avalon Foreshore (Westview Parade)	56,963	70,963	70,966	10,780	60,183	Project to commence Q4. Engaging contractor to complete work.
	1639.910096. San Remo Beach Universal Access	17,089	17,089	17,089	6,210	10,879	Construction 95% complete.
	1639.910097. Breakwater Parade Fishing Platform	73,280	51,470	53,859	51,459	11	Completed.
	1639.910098. Jetties - ABCDEFGH Main Marina	12,562	7,312	6,092	7,312	0	Completed.
	1639.910099. Jetties - J and K	52,342	36,121	30,096	36,121	0	Completed.
	1639.910100. Marina Commercial Jetty	52,342	34,352	29,091	34,345	7	Completed.
	1639.910101. Marina Sth Harbour MATV Pits	10,468	10,468	8,722	0	10,468	Project proposed to be cancelled following COVID-19 Review.
	1639.910102. South Harbour Upgrade	240,777	286,643	232,381	240,249	46,394	Construction 85% complete. Earthworks due to be completed early May, awaiting 3 picnic shelter quotes approx. \$30K.
	1639.910103. Dawesville Channel Fishing Platform	52,342	52,342	43,610	2,342	50,000	Work was expected to commence in May 2020, however further delays due to materials being sourced from China.
	1639.910104. Mariners Cove Café	31,405	31,405	26,166	0	31,405	Project proposed to be cancelled following COVID-19 Review.
	1639.910105. Parkridge Boat Ramp	73,280	60,680	56,898	0	60,680	Project proposed to be deferred to 2020/21 following COVID-19 Review. 2019/20 RFBS funding \$16,410 cancelled, required to reapply in 2020/21.
	1639.910084. Cambria Island Abutment wall repairs	92,128	127,128	127,128	24,607	102,521	Geotechnical investigations to commence early May.
	1639.910094. Dredging Port Mandurah Entrance	245,895	0	0	0	0	Completed.
	1639.910089. Shark Mitigation Project	600,000	0	0	0	0	Carryover project not going ahead.
<b>Equipment</b>							
	1640.820171. MARC Basketball Backboards	55,000	55,000	45,830	51,600	3,400	Completed.
	1640.820172. Christmas Decorations 2019	190,266	190,266	190,266	182,916	7,350	Completed.
	1640.820173. Council Chambers Furniture	190,266	170,266	170,266	142,190	28,076	Construction 95% complete.
	1640.820174. MPAC Orchestra Lift		120,000	79,200	0	120,000	Works were due to commence Q4, however obtaining a contractor to perform the work is proving difficult due to COVID-19.
<b>Plant &amp; Machinery</b>							
	1641.770001. Light Passenger Vehicles - Replacement	321,510	338,580	273,517	315,645	22,935	
	1641.770002. Light Commercial Vehicles - Replacement	642,161	642,161	535,048	309,093	333,068	
	1641.770005. Light Passenger Vehicles - New	22,000	22,000	18,334	22,866	(866)	
	1641.770018. Light Commercial Vehicles - New	78,500	78,500	65,406	40,283	38,217	
	1641.770006. Trucks & Buses Replacements	2,020,384	1,316,706	1,097,082	1,160,202	156,504	
	1641.770007. Trailers	135,035	135,035	112,508	92,395	42,640	
	1641.770009. Parks & Mowers	363,150	363,150	302,574	110,255	252,895	
	1641.770011. Miscellaneous Equipment >\$1500	345,526	494,348	389,896	88,944	405,404	
	1641.770008. Construction Vehicles	136,500	136,500	113,728	136,500	0	
<b>Other Infrastructure</b>							
	1643.930032. Road Sweeper Spoil	35,000	65,000	65,000	0	65,000	Design currently being finalised. Construction to commence during May/June.
	1643.930030. Waterfront Design Project	260,000	379,270	316,006	345,668	33,602	Project 99% complete.
	1643.930027. Tims Thicket Septage Ponds Upgrade	368,451	0	2	0	0	Project on hold due to pending department approval. Funds in reserve until ready to commence.
	1644.000000. Eastern Foreshore	55,129	53,529	53,529	47,271	6,258	Completed. Savings captured in COVID-19 Review.
	1646.750496. Lakelands DOS Clubroom Facility	2,325,470	2,757,070	2,652,892	1,331,702	1,425,368	Construction 30% complete.
	1646.000000. Lakelands DOS	2,682,890	2,149,839	2,149,836	400,423	1,749,416	Sports ground lighting tender out early May. Construction of cricket mat shed has commenced.
	1647.920027. Eastern Foreshore South Precinct	2,255,420	2,255,420	1,879,220	7,991	2,247,429	Works due to commence in May, however may be delayed if materials cannot be supplied. Skate Park- Full Detail Design Review completion proposed for mid-May. Playspace- Procurement process for play towers (including cubbies) complete. Contractor to be engaged.
	1647.920028. Western Foreshore Recreation Precinct	4,029,683	4,029,683	3,357,536	58,283	3,971,400	
	<b>Grand Total</b>	<b>39,716,652</b>	<b>37,941,613</b>	<b>33,799,205</b>	<b>17,372,803</b>	<b>20,568,810</b>	



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 2020**

**FINANCING ACTIVITIES**

**NOTE 6**

**BORROWINGS**

**Repayments - Borrowings**

Information on Borrowings		New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	1 July 2019	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Law, order, public safety</b>									
Port Bouvard Surf Life Saving Club [316(v)]	15,279			13,860	13,999	1,419	1,280	236	257
<b>Health</b>						0	0		
						0	0		
<b>Community amenities</b>									
Compactor Waste Trailers and Dolly	295,119			44,769	52,571	250,350	242,548	7,491	10,141
Waste Water Reuse	190,214			45,927	40,548	144,287	149,666	4,639	6,332
Halls Head Ablution Block	126,809			30,617	27,032	96,192	99,777	3,093	4,221
Halls Head Recycled Water		0	200,000	0	1,372	0	198,628	0	635
Ablutions 19/20		0	150,000	0	1,030	0	148,970	0	476
<b>Recreation and culture</b>									
Allnutt Reserve Bowling Facility [316(iii)]	71,504			58,904	65,515	12,600	5,989	1,004	1,200
Town Beach Ablutions [316(vii)]	30,557			24,255	27,999	6,302	2,558	413	513
Rushton Park Redevelopment [318(ii)]	528,987			199,720	168,523	329,267	360,464	4,405	16,142
Meadow Springs Pavillion [318(iii)]	396,741			150,024	126,393	246,717	270,348	3,309	12,107
Mandurah Rugby Club	82,842			33,486	40,025	49,356	42,817	1,774	2,287
Mandurah Cricket Club	27,611			11,169	13,350	16,442	14,261	591	762
Mandurah Football & Sporting	242,296			63,877	75,925	178,419	166,371	5,773	7,655
Mandurah Rugby Club	18,637			4,916	5,843	13,721	12,794	444	589
Allnutt Reserve Bowling Facility	1,641,209			455,962	517,401	1,185,247	1,123,808	18,678	52,167
Ablutions - Netball Centre [329(ii)]	130,469			34,692	40,882	95,777	89,587	2,286	4,122
Parks Construction [329(v)]	128,976			34,692	40,415	94,284	88,561	2,286	4,075
Halls Head Bowling Club Upgrade	344,004			27,141	31,024	316,863	312,980	9,079	12,440
Parks - Falcon Bay Reserve	97,095			20,585	22,253	76,510	74,842	313	3,240
Aquatic & recreation Centre	922,603			131,437	138,889	791,166	783,714	11,313	32,411
Aquatic & recreation Centre Stage 1	582,882			64,959	70,073	517,923	512,809	10,701	20,719
Aquatic & recreation Centre Stage 2	1,494,078			180,384	180,818	1,313,694	1,313,260	14,856	53,470
Eastern Foreshore Wall	973,173			113,570	117,082	859,603	856,091	12,850	34,622
MARC Stage 2	1,648,544			422,415	351,420	1,226,129	1,297,124	15,151	54,878
Falcon Bay Seawall	317,481			75,816	67,677	241,665	249,804	7,754	10,568
MARC Solar Plan	191,804			14,965	17,096	176,839	174,708	5,065	6,940
Novara Foreshore Stage 2	383,609			29,931	34,192	353,678	349,417	10,129	13,880
Falcon Bay Foreshore Development	383,609			29,931	34,192	353,678	349,417	10,129	13,880
Mandjar Square Development	479,513			37,510	42,734	442,003	436,779	12,560	17,350
Lakelands DOS	2,665,001			249,587	239,294	2,415,414	2,425,707	30,793	97,162
Falcon Seawall	500,167			33,908	42,021	466,259	458,146	11,792	18,195
Manjar Square Stage 3 and 4	1,000,332			75,729	84,029	924,603	916,303	15,671	36,391
Novara Foreshore Stage 3	200,067			13,525	16,806	186,542	183,261	4,755	7,278
Western Foreshore Recreation Precinct		0	1,270,000	0	8,712	0	1,261,288	0	4,033
Smart Street Mall Upgrade		0	1,500,000	0	10,288	0	1,489,712	0	4,764
Westbury Way North side POS Stage 3		0	200,000	0	1,372	0	198,628	0	635
Falcon Bay Foreshore Stage 3 of 4		0	300,000	0	2,058	0	297,942	0	953
Mandjar Square Final Stage		0	300,000	0	2,058	0	297,942	0	953
Falcon Skate Park Upgrade		0	200,000	0	1,372	0	198,628	0	635
<b>Transport</b>									
Road Construction [316(ii)]	228,874			187,108	209,707	41,766	19,167	3,188	3,843
Car Parking [316(iv)]	16,807			13,860	15,400	2,947	1,407	236	282
Road Construction [318(v)]	1,322,469			498,831	421,309	823,638	901,160	11,002	40,356
Drainage [318(iv)]	132,248			49,696	42,131	82,552	90,117	1,096	4,036
Road Construction [329(ii)]	279,574			75,507	87,605	204,067	191,969	4,975	8,833
Drainage Construction [329(iii)]	93,191			24,489	29,201	68,702	63,990	1,614	2,944
Peelwood Oval - Parking [329(iv)]	37,277			10,204	11,681	27,073	25,596	672	1,178
Path Construction [329(vi)]	21,247			6,122	6,658	15,125	14,589	403	671
Street Lighting [329(viii)]	27,958			8,163	8,760	19,795	19,198	538	883
Road Construction	433,530			93,774	99,358	339,756	334,172	1,428	14,469
New Pedestrian Bridge Construction	596,197			94,929	106,210	501,268	489,987	10,651	20,486
New Road Construction	661,855			97,058	99,077	564,797	562,778	4,622	23,155
New Road Construction	752,108			82,612	90,409	669,496	661,699	15,008	26,735
WMC Tims Thicket	112,813			11,712	13,570	101,101	99,243	2,938	4,010
Road Construction	500,902			121,031	106,777	379,871	394,125	12,115	16,674
MARC Carpark	380,432			91,845	81,097	288,587	299,335	9,279	12,664
MPAC Forecourt	158,514			38,268	33,790	120,246	124,724	3,866	5,277
Mandurah Marina	191,804			14,965	17,096	176,839	174,708	5,065	6,940
MARC Carpark	287,709			22,443	25,638	265,266	262,071	7,597	10,410
Mandurah Foreshore Boardwalk Renewal	431,563			33,766	38,457	397,797	393,106	11,294	15,615
Smoke Bush Retreat Footpath	95,900			7,488	8,554	88,412	87,346	2,532	3,470
New Road Construction	1,346,886			128,867	120,927	1,218,019	1,225,959	12,823	49,101
New Boardwalks 18/19	500,167			33,908	42,021	466,259	458,146	11,792	18,195
Coodanup Drive - Road Rehabilitation	100,034			6,763	8,409	93,271	91,625	2,377	3,639
Pinjarra Road Carpark	200,067			13,525	16,806	186,542	183,261	4,755	7,278
New Road Construction 18/19	1,650,547			126,712	138,675	1,523,835	1,511,872	24,088	60,044
South Harbour Upgrade	0	0	230,000	0	1,578	0	228,422	0	730
New Road Construction 19/20	0	0	1,100,000	0	8,231	0	1,091,769	0	3,811
<b>Other property and services</b>									
Office Building	460,823			203,943	243,983	256,880	216,840	9,537	12,193
Information Systems [316(i)]	15,278			13,860	13,999	1,418	1,279	236	257
IT Server Room Upgrade [316(vi)]	41,252			34,650	37,797	6,602	3,455	590	693
IT Communications Equipment [318(i)]	105,796			39,381	33,704	66,415	72,092	869	3,228
IT Equipment [329(vii)]	38,021			10,204	11,914	27,817	26,107	672	1,201
Land Purchase	1,848,929			519,744	584,038	1,329,185	1,264,891	16,026	58,886
Civic Building - Tuckey Room Extension	500,167			33,908	42,021	466,259	458,146	11,792	18,195
	29,682,151	0	5,450,000	5,477,596	5,630,871	24,204,555	29,501,280	445,012	1,029,460

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 2020

FINANCING ACTIVITIES  
NOTE 6  
BORROWINGS

Repayments - Borrowings

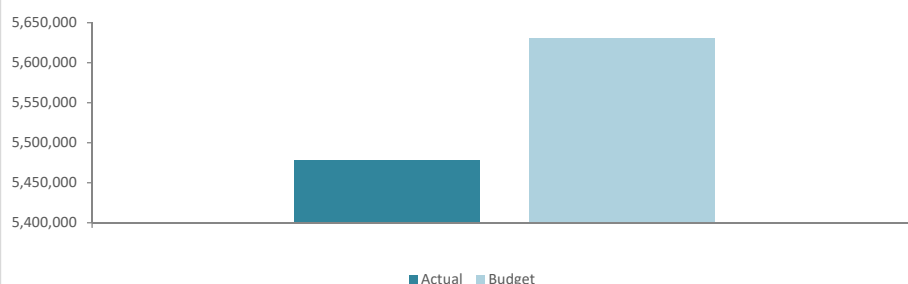
Information on Borrowings Particulars	1 July 2019	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
<b>Total</b>	29,682,151	0	5,450,000	5,477,596	5,630,871	24,204,555	29,501,280	445,012	1,029,460
Current borrowings	5,630,871		5,450,000	5,477,596	5,630,871	-516,891	5,630,871	445,012	1,029,460
Non-current borrowings	24,051,280					24,721,446	23,870,409		
	29,682,151					24,204,555	29,501,280		

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.

2019/20 Principal Repayments



Principal Repayments

**\$5,477,596**

Interest Expense

**\$445,012**

Loans Due

**\$24.2 M**

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 2020**

**NOTE 7**

**OPERATING GRANTS AND CONTRIBUTIONS**

**Operating Grants, Subsidies and Contributions Revenue**

Provider	Adopted Budget	Budget Variations	Annual Budget	YTD Revenue Actual
	\$	\$	\$	\$
<b>Operating Grants and Subsidies</b>				
<b>General purpose funding</b>				
Financial Assistance Grant - General Purpose	845,000		845,000	669,334
Financial Assistance Grant - Local Roads	670,000		670,000	460,305
<b>Law, order, public safety</b>				
ADF Grant - Alcohol and Drug Foundation	40,000		40,000	28,040
Healthways Grant	0		0	9,750
Operating Grant SES	38,816		38,816	38,816
Operating Grant Southern Districts Fire Brigade	24,624		24,624	23,656
DFES Bushfire Mitigation Funding	0	292,850	292,850	146,425
Lifeguard Service Funding	100,000		100,000	95,667
A.W.A.R.E. Funding	0		30,000	0
<b>Education and welfare</b>				
Waterwise Verge Grant	10,000		10,000	10,000
NAIDOC	3,000		3,000	0
International Disability Day Grant	1,000		1,000	0
Lighthouse Project (Local Governments Professionals)	0		0	10,000
Mental Health Initiatives (WA Primary Health Alliance)	0	75,000	75,000	52,500
Digital Springboard Grant	0		0	2,941
BeConnected Grant - Mandurah Library	0		0	2,000
Get Online Week - Mandurah Library	0		0	1,500
BeConnected Grant - Falcon Library	0		0	2,000
Get Online Week - Falcon Library	0		0	1,500
BeConnected Grant - Lakelands Library	0		0	2,000
Get Online Week - Lakelands Library	0		0	1,500
<b>Recreation and culture</b>				
Stretch Festival Grant WA Health Promotion Grant	15,000		15,000	0
Wearable Art Grant WA Healthy Promotions	58,226		58,226	0
Gnoonie Youth Football Cup 2019	1,000		1,000	2,000
CHRMAP	37,500		37,500	0
Lotterywest (Childrens Festival Grant)	8,750		8,750	10,000
Lotterywest (Christmas Pageant)	10,000		10,000	10,000
Tourism WA (Crabfest Sponsorship)	139,992		139,992	115,000
Every Club Funding	20,000		20,000	20,000
Friday Night Skillz - DLGSCI	0		15,000	15,840
	<b>2,022,908</b>	<b>367,850</b>	<b>2,435,758</b>	<b>1,730,774</b>
<b>TOTALS</b>	<b>2,022,908</b>	<b>367,850</b>	<b>2,435,758</b>	<b>1,730,774</b>

NON-OPERATING GRANTS AND CONTRIBUTIONS

Non Operating Grants, Subsidies and Contributions Revenue

Provider	Adopted Budget Revenue	Budget Variations	Annual Budget	YTD Revenue Actual (b)
	\$	\$	\$	\$
<b>Non-Operating Grants and Subsidies</b>				
<b>Law, order, public safety</b>				
Shark Mitigation Project	200,000	(200,000)	0	0
<b>Recreation and culture</b>				
Eastern Foreshore South Precinct	2,250,000	0	2,250,000	2,250,000
Western Foreshore Recreation Precinct	2,750,000	0	2,750,000	2,750,000
Tuart Av Community Kitchen Retrofit	99,000	(99,000)	0	0
Marina Floating Public Jetty	128,339	0	128,339	128,340
Parkridge Boat Ramp	56,000	(39,590)	16,410	0
Falcon Skate Park Upgrade	200,000	0	200,000	9,300
Lakelands DOS Clubroom Facility	150,000	0	150,000	100,000
Lakelands DOS Clubroom Facility	60,000	0	60,000	60,000
Lakelands DOS	975,000	0	975,000	650,000
Change Rooms Upgrade Program	0	50,000	50,000	50,000
<b>Transport</b>				
RC Dower Street	500,000	0	500,000	500,000
RC Peel Street	500,000	0	500,000	200,000
RC Pinjarra Road	500,000	0	500,000	500,000
RR Merrivale Street	360,000	0	360,000	360,000
RR Beacham Street	325,000	0	325,000	325,000
RR Thera Street	155,708	0	155,708	155,708
TM Wilderness Dr/Old Coast Rd	65,500	0	65,500	66,500
RS Esprit Parkway	125,000	0	125,000	125,000
RS Mississippi Drive	120,000	0	120,000	120,000
RS Watersun Drive	74,935	0	74,935	74,935
Dower Street	200,000	0	200,000	200,000
Lakes Rd	20,000	0	20,000	20,000
<b>Other property and services</b>				
Bush Fire Brigade	381,177	84,000	465,177	465,177
	<b>10,195,659</b>	<b>(204,590)</b>	<b>9,991,069</b>	<b>9,109,960</b>
<b>Non-Operating Contributions</b>				
<b>Recreation and culture</b>				
Port Bouvard Surf Life Saving Club	300,000	0	300,000	300,000
Fowler Reserve - Cricket Nets	1,000	0	1,000	1,000
Fowler Reserve - Cricket Nets	900	(510)	390	390
MARC Backboards	0	40,000	40,000	40,000
Mandurah Bridge Club	0	0	0	2,000
Mandurah Surf Life Saving Club				5,000
Port Bouvard Surf Life Saving Club				5,000
<b>Transport</b>				
PTA Bus Embayment - 27636	151,394	(10,217)	141,177	151,394
PTA Bus Embayment - 27635	109,370	(4,539)	104,831	109,370
Dudley Park PS Carpark	0	86,467	86,467	64,255
Mandurah Terrace Modifications	0	10,000	10,000	10,000
<b>Other property and services</b>				
Lakelands Community Infrastructure Contribution	0	1,065,909	1,065,909	1,065,909
Bush Fire Brigade	0	0	0	15,993
	<b>562,664</b>	<b>1,187,110</b>	<b>1,749,774</b>	<b>1,770,311</b>
<b>Total Non-operating grants, subsidies and contributions</b>	<b>10,758,323</b>	<b>982,520</b>	<b>11,740,843</b>	<b>10,880,271</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 2020**

**NOTE 9  
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
				\$	\$	\$	\$
	<b>Budget Adoption</b>		Opening Surplus				(350,000)
1632.750523.	Bush Fire Brigade	Adopted	Capital Expenses			(84,000)	(434,000)
315915.0070.	Fire prevention Capital Grant	Adopted	Capital Revenue		84,000		(350,000)
	Carryover Capital Expenditure Adjustment September Financial Report	Adopted	Capital Expenses		388,552		38,552
	Carryover Capital Grant Funding Adjustment September Financial Report	Adopted	Capital Revenue			(200,000)	(161,448)
	Carryover Capital Reserve Funding Adjustment September Financial Report	Adopted	Capital Revenue		441,767		280,319
	Carryover Capital Loan Funding Adjustment September Financial Report	Adopted	Capital Revenue			(685,695)	(405,376)
	Carryover CoM General Revenue Funding Adjustment September Financial Report	Adopted	Capital Revenue		55,376		(350,000)
1632.750612.	WMC Tipping Shed Security Doors	Adopted	Capital Expenses			(60,000)	(410,000)
1636.501019.	WMC Recovery Facility Hardstand: decreased	Adopted	Capital Expenses		60,000		(350,000)
318910.0050.	Bushfire Mitigation Operating Grant	Adopted	Operating Revenue		292,850		(57,150)
9655.163032.	Bushfire Mitigation Activity	Adopted	Operating Expenses			(292,850)	(350,000)
1636.500968.	RS Aberdeen Close	Adopted	Capital Expenses		24,178		(325,822)
1636.500969.	RS Aberdeen Cl/Balmoral Pde Intersection	Adopted	Capital Expenses			(10,122)	(335,944)
1636.500970.	RS Achilles Place	Adopted	Capital Expenses			(16,869)	(352,813)
1636.500971.	RS Aldgate St/Parkview St Intersection	Adopted	Capital Expenses		3,093		(349,720)
1636.500972.	RS Beam Road	Adopted	Capital Expenses			(11,246)	(360,966)
1636.500973.	RS Esprit Parkway	Adopted	Capital Expenses			(84,347)	(445,313)
1636.500976.	RS Frankland Place	Adopted	Capital Expenses		15,180		(430,133)
1636.500978.	RS Leighton Rd/Halls Head Pde	Adopted	Capital Expenses		51,171		(378,962)
1636.500979.	RS Lord Hobart Dve/Addingham Blvd	Adopted	Capital Expenses		50,608		(328,354)
1636.500980.	RS Mississippi Drive	Adopted	Capital Expenses			(22,492)	(350,846)
1636.500981.	RS Peel St/Ormsby Tce Roundabout	Adopted	Capital Expenses		44,986		(305,860)

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 2020**

**NOTE 9  
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
1636.500982.	RS Peelwood Parade	Adopted	Capital Expenses		14,902		(290,958)
1636.500983.	RS Peelwood Pde/Mahogany Dr	Adopted	Capital Expenses		2,812		(288,146)
1636.500984.	RS Watersun Drive	Adopted	Capital Expenses			(22,493)	(310,639)
1636.500985.	RS Yalgor Heights	Adopted	Capital Expenses			(39,361)	(350,000)
1636.500987.	SP Albermarle Close	Adopted	Capital Expenses			(13,907)	(363,907)
1636.500988.	SP Blakeley Street	Adopted	Capital Expenses			(10,357)	(374,264)
1636.500989.	SP Boileau Place	Adopted	Capital Expenses		3,271		(370,993)
1636.500991.	SP Dichondra Pass	Adopted	Capital Expenses			(9,269)	(380,262)
1636.500993.	SP Gillark Street	Adopted	Capital Expenses		9,000		(371,262)
1636.500994.	SP Janice Avenue	Adopted	Capital Expenses			(10,903)	(382,165)
1636.500995.	SP Jubata Gardens	Adopted	Capital Expenses		21,807		(360,358)
1636.500996.	SP Lefroy Street	Adopted	Capital Expenses			(9,269)	(369,627)
1636.500997.	SP Mandurah Road, Erskine	Adopted	Capital Expenses		22,352		(347,275)
1636.500999.	SP Oakwood Gate	Adopted	Capital Expenses			(8,723)	(355,998)
1636.501000.	SP Old Coast Road, Halls Head	Adopted	Capital Expenses		10,904		(345,094)
1636.501005.	SP Sunview Rise PAW	Adopted	Capital Expenses			(2,726)	(347,820)
1636.501006.	SP Swinton Place	Adopted	Capital Expenses			(2,180)	(350,000)
	Loan repayments - refinance	R0002540689	Capital Expenses			(670,166)	(1,020,166)
	Interest repayments - refinance	R0002540689	Operating Revenue		18,904		(1,001,262)
	Loan refinance opening surplus	R0002540689	Opening Surplus(Deficit)		654,006		(347,256)
0555.101024.31012.55	Community Development Operating Grants		Operating Revenue		75,000		(272,256)
9555.101031.	Suicide Prevention Project		Operating Expenses			(75,000)	(347,256)
347810.9083.10	Contribution to MPAC		Operating Expenses			(80,000)	(427,256)
427810.9052.10	Financial Services subscriptions		Operating Expenses		20,000		(407,256)
428800.9000.05	Financial Accounting Salaries		Operating Expenses		60,000		(347,256)
347810.9083.10	Mandurah Performing Arts Centre RVIF works Stage 3		Operating Expenses			(250,000)	(597,256)
347970.0804.98	Transfer from Cultural Reserve		Capital Revenue		225,000		(372,256)
347970.0800.98	Transfer from Building Reserve		Capital Revenue		25,000		(347,256)
1632.750573.	MARC squash court roof drainage		Capital Expenses		15,268		(331,988)
1632.750416.	SL Peelwood Parade Reserve		Capital Expenses			(15,268)	(347,256)
1641.770011.	Replacement crane on T022 Patching Truck		Capital Expenses			(9,680)	(356,936)
1641.770011.	ERS Turbo Wash Parts Washer will not be replaced this		Capital Expenses		20,858		(336,078)
455965.0756.97	financial year life of asset to be extended until 2021/22		Capital Revenue			(1,710)	(337,788)
	Cityfleet Proceeds of Sale						



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 2020**

**NOTE 9  
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
1632.750532.	Civic Building – Tuckey Room		Capital Expenses			(120,000)	(457,788)
1635.700432.	Georup Boardwalk		Capital Expenses		60,000		(397,788)
1640.820173.	Council Chamber Furniture		Capital Expenses		20,000		(377,788)
1632.750501.	MARC Systems Integration		Capital Expenses		40,000		(337,788)
1632.750578.	CSRFF program		Capital Expenses		85,000		(252,788)
359915.0070.60	CSRFF Funding - Non Operating Grant		Capital Revenue		50,000		(202,788)
9645.140512.10058.10	Community facility Planning - Design		Operating Expenses		10,000		(192,788)
1632.750516.	Change Rooms Upgrade Program		Capital Expenses			(145,000)	(337,788)
456925.0100.	Non-Operating Revenue		Capital Revenue		1,065,909		728,121
	Lakelands Community Infrastructure reserve		Capital Revenue			(1,065,909)	(337,788)
	Georup Boardwalk unspent loans		Operating Revenue			(43,926)	(381,714)
	Transfer from Sustainability reserve		Operating Revenue			(58,044)	(439,758)
1636.501023.	Dudley Park Primary School		Capital Expenses			(86,467)	(526,225)
381925.0100.72	Dudley Park Primary School - contribution DOE		Capital Revenue		86,467		(439,758)
1632.750567.	South Mandurah FC Changerooms		Capital Expenses			(4,850)	(444,608)
1632.750578.	CSRFF		Capital Expenses		3,000		(441,608)
1632.750606.	South Mandurah Football Club Pavilion		Capital Expenses		1,850		(439,758)
435800.9001.05	Casual Labour - Records		Operating Expenses		10,000		(429,758)
435810.9917.10	Archive Operating - Records		Operating Expenses			(10,000)	(439,758)
435810.9917.10	Archive Operating - Records		Operating Expenses			(27,000)	(466,758)
305810.9051.10	Election expenses		Operating Expenses		27,000		(439,758)
355810.9058.10	Swim School - General Advertising		Operating Expenses		1,500		(438,258)
362810.9058.10	Health and Fitness – General Advertising		Operating Expenses		3,000		(435,258)
363810.9058.10	Café – General Advertising		Operating Expenses		500		(434,758)
467810.9058.10	OSHC – General Advertising		Operating Expenses		1,000		(433,758)
379810.9059.10	Festival & Events - other operating costs		Operating Expenses			(6,000)	(439,758)
1641.770011.	Generator MARC		Capital Expenses			(120,000)	(559,758)
9578.105000.10752.10	MARC Maintenance - Lease Costs		Operating Expenses		40,000		(519,758)
455965.0756.97	Proceeds from Disposal of assets		Capital Revenue		80,000		(439,758)

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 2020**

**NOTE 9  
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
1636.500979.	RS Lord Hobart Drive/ Addingham Blvd		Capital Expenses			(230,000)	(669,758)
1636.500956.	RR Beacham Street		Capital Expenses		90,000		(579,758)
1636.500959.	RR Fernwood Rd/ Old Coast Road		Capital Expenses		90,000		(489,758)
1636.500961.	RR Merrivale Street		Capital Expenses		50,000		(439,758)
			Opening Surplus(Deficit)		957,839		518,081
	BUDGET REVIEW ADOPTION		Operating Revenue		435,840		953,921
	BUDGET REVIEW ADOPTION		Operating Expenses			(2,774,910)	(1,820,989)
	BUDGET REVIEW ADOPTION		Non Cash Item		3,644,577		1,823,588
	BUDGET REVIEW ADOPTION		Capital Expenses		1,722,259		3,545,847
	BUDGET REVIEW ADOPTION		Capital Expenses			(1,503,000)	2,042,847
	BUDGET REVIEW ADOPTION		Capital Revenue			(1,859,988)	182,859
1636.501024.	Mandurah Terrace Modifications		Capital Expenses			(19,000)	163,859
381925.0100.72	Capital Contribution - Mandurah Terrace business owners		Capital Revenue		10,000		173,859
9667.101902.10058.10	City Centre Activation - Linger Longer Day		Operating Expenses		9,000		182,859
1632.750501.	MARC Systems Integration		Capital Expenses		40,000		222,859
1641.770011.	Miscellaneous Equipment >\$1500 - Generator MARC		Capital Expenses			(40,000)	182,859
9655.163032.14000.05	Emergency Management Bushfire Mitigation Project		Operating Expenses		117,140		299,999
9655.163032.14000.13	Emergency Management Bushfire Mitigation Project		Operating Expenses			(117,140)	182,859
318910.0050.55	Emergency Management Grants & Subs Op		Operating Revenue		30,000		212,859
9655.163032.14000.05	Emergency Management Bushfire Mitigation Project		Operating Expenses			(30,000)	182,859
1639.910105.	Parkridge Boat Ramp		Capital Expenses		12,600		195,459
404915.0070.60	Waterways Grants & Subs Non-op Capital Revenue		Capital Revenue			(39,590)	155,869
1639.910097.	Breakwater Parade Fishing Platform		Capital Expenses		21,810		177,679
1639.910100.	Marina Commercial Jetty		Capital Expenses		5,180		182,859
1639.910100.	Marina Commercial Jetty		Capital Expenses		12,810		195,669
1639.910102.	South Harbour Upgrade		Capital Expenses			(12,810)	182,859
	Transfer from Sports Clubs Maintenance Levy Reserve		Other: Transfer Out of Reserve		850		183,709
	Facility Management : Mandurah Sportsman & Football Club.		Operating Expenses			(850)	182,859
9569.104535.10607.10	Furniture. Materials		Capital Expenses		20,000		202,859
1636.501016.	MOM Canal Light Poles		Capital Expenses			(20,000)	182,859
1632.750591.	Civic Chamber Meeting Rooms		Capital Expenses		5,000		187,859
1636.501000.	SP Old Coast Road, Hall Head		Capital Expenses			(5,000)	182,859
1636.500990.	SP Cox Bay		Capital Expenses				614,459
1646.700349.	Lakelands DOS Earthworks		Capital Expenses		431,600		

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 2020**

**NOTE 9  
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
1646.750496.	Lakelands DOS Clubroom Facility		Capital Expenses			(431,600)	182,859
1632.750604.	Falcon Pavilion Roof		Capital Expenses		17,213		200,072
1635.700434.	Bethyl Corner Renewal		Capital Expenses			(17,213)	182,859
1636.500995.	SP Jubata Gardens		Capital Expenses		5,000		187,859
1636.500988.	SP Blakeley Street		Capital Expenses			(5,000)	182,859
1636.500978.	RS Leighton Rd/Halls Head Pde		Capital Expenses		5,000		187,859
1636.500971.	RS Aldgate St/Parkview St Intersection		Capital Expenses			(5,000)	182,859
1636.500960.	RR Gordon Road		Capital Expenses		60,000		242,859
1636.500962.	RR Thera Street		Capital Expenses			(60,000)	182,859
1636.501011.	SL Train Station Access Path		Capital Expenses		35,000		217,859
1636.501010.	SL Minor Improvements		Capital Expenses			(35,000)	182,859
455965.0756.97	Proceeds from Disposal of assets		Other: Proceeds From Sale of Assets		30,000		212,859
1641.770001.	Light Passenger Vehicles - Replacement		Capital Expenses			(17,070)	195,789
9667.101901.	City Centre - Winter Wonderland		Operating Expenses		73,000		268,789
9624.102245.	Economic Development Projects - New Projects		Operating Expenses		150,000		418,789
9564.102830.	Cultural Development - Wearable Art General		Operating Expenses		47,000		465,789
0562.102313.	Crabfest Revenue		Operating Revenue			(240,000)	225,789
9562.102313.	Crabfest Expenditure		Operating Expenses			(30,000)	195,789
301950.0711.90	Rate Penalty Interest		Operating Revenue			(60,000)	135,789
347945.0319.85	Facility Management Lease revenue		Operating Revenue			(100,000)	35,789
310810.9200.10	Strategy and Business Performance Corporate Projects		Operating Expenses		7,600		43,389
303810.9059.10	Elected Members Operating Costs		Operating Expenses			(25,000)	18,389
1636.500952	RC Mississippi Drive		Capital Expenses		15,000		33,389
1636.500964	TM Old Coast Rd / Rutland Drive Roundabout		Capital Expenses			(15,000)	18,389
				<b>0</b>	<b>12,447,389</b>	<b>(12,079,000)</b>	

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 2020**

**NOTE 10  
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
				\$	\$	\$	\$
	<b>Budget Adoption</b>						18,389
	COVID BUDGET REVIEW ADOPTION		Operating Revenue			(3,370,422)	(3,352,033)
	COVID BUDGET REVIEW ADOPTION		Operating Expenses		3,354,616		2,583
	COVID BUDGET REVIEW ADOPTION		Non Cash Item			(872)	1,711
	COVID BUDGET REVIEW ADOPTION		Capital Expenses		1,000,023		1,001,734
	COVID BUDGET REVIEW ADOPTION		Capital Revenue			(166,410)	835,324
	COVID BUDGET REVIEW ADOPTION		Other: Transfer Out of Reserve		45,000		880,324
	COVID BUDGET REVIEW ADOPTION		Other: Transfer Into Reserve			(885,103)	(4,779)
1632.750501	MARC Systems Integration		Capital Expenses		15,000		10,221
1632.750575	Central Boardwalk		Capital Expenses			(15,000)	(4,779)
1635.700431	Electric BBQ Replacement Program		Capital Expenses		10,000		5,221
1632.750616	Park Rd SES Workshop Upgrade		Capital Expenses			(10,000)	(4,779)
1636.500996	SP Lefroy Street		Capital Expenses		8,000		3,221
1636.501006	SP Swinton Place		Capital Expenses			(8,000)	(4,779)
1637.600168	DR Sunview Rise		Capital Expenses		2,800		(1,979)
1637.600163	DR Mulberry Close		Capital Expenses			(2,800)	(4,779)
	Transfer from Sportsclub Maintenance Levy Reserve		Other: Transfer Out of Reserve		8,865		4,086
	Port Bouvard Surf Lifesaving Club Flooring Replacement		Capital Expenses			(8,865)	(4,779)
9655.163032.14000.05	Emergency Management Bushfire Mitigation Project		Operating Expenses		30,000		25,221
318910.0050.55	Emergency Management Grants & Subs Operating		Operating Revenue			(30,000)	(4,779)
				<b>0</b>	<b>4,474,304</b>	<b>(4,497,472)</b>	

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 30 APRIL 2020**

**NOTE 11**  
**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 2019-20 year is 10.00%

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
<b>Revenue from operating activities</b>				
Operating grants, subsidies and contributions	(263,962)	(13.23%)	▼ Timing	Claim 2 for DFES Bushfire Mitigation Funding not yet received. Budget to be adjusted per Covid Review for Stretch Festival Grant income that will not be received.
Interest earnings	(185,980)	(12.12%)	▼ Permanent	Budget to be adjusted per Covid Review.
Profit on disposal of assets	23,634	100.00%	▲ Permanent	Unbudgeted non-cash variance from disposal of assets.
<b>Expenditure from operating activities</b>				
Materials and contracts	5,391,039	14.21%	▲ Timing	Budget to be adjusted per Covid review it is then expected that all expenditure will be realised by 30 June.
Interest expenses	429,524	49.11%	▲ Timing	Full effect from loan restructure not fully realised. Will continue to monitor.
Insurance expenses	163,556	19.38%	▲ Timing	Timing of insurance payments.
Other expenditure	75,827	27.58%	▲ Timing	Timing of loss on sale of assets.
Loss on disposal of assets	(232,376)	100.00%	▼ Permanent	Unbudgeted non-cash variance from disposal of assets.
<b>Investing Activities</b>				
Capital Acquisitions	16,426,402	48.60%	▲ Timing	Refer to note 4.
<b>Financing Activities</b>				
Unspent Loans	1,751,101	100.00%	▼ Timing	Refer to note 6.
Prepaid Rates	(1,821,987)	100.00%	▼ Permanent	Prepaid rates for current year not budgeted for.
Repayment of debentures	(785,204)	(16.73%)	▼ Timing	Timing due to YTD budget spread evenly over the year.

	Current Budget 2019/20	Change	Revised Budget 2019/20
<b>Opening Funding Surplus / (Deficit)</b>	<b>7,744,000</b>		<b>7,744,000</b>
<b>Operating Income</b>			
Rates	80,945,588	(417,872)	80,527,716
Operating grants, subsidies and contributions	2,435,758	(73,226)	2,362,532
Other income	2,914,326	40,659	2,954,985
Fees & Charges	26,166,991	(2,509,983)	23,657,008
Interest Earnings	1,805,000	(410,000)	1,395,000
Profit on disposal of assets	3,000	-	3,000
<b>Operating Income Total</b>	<b>114,270,663</b>	<b>(3,370,422)</b>	<b>110,900,241</b>
<b>Operating Expenses</b>			
Direct Employee costs	(47,093,009)	745,930	(46,347,078)
Materials and Contracts	(46,238,725)	2,607,951	(43,630,774)
Utilities	(3,876,462)	-	(3,876,462)
Depreciation	(33,707,463)	872	(33,706,591)
Interest Expense	(1,030,728)	-	(1,030,728)
Insurance	(1,013,367)	(137)	(1,013,504)
Other Expenses	(200,000)	-	(200,000)
Loss on disposal of assets	(327,000)	-	(327,000)
<b>Operating Expenses Total</b>	<b>(133,486,754)</b>	<b>3,354,616</b>	<b>(130,132,138)</b>

Non-cash amounts excluded from operating activities

**Amount attributable to operating activities**

34,031,463	(872)	34,030,591
<b>14,815,372</b>	<b>(16,678)</b>	<b>14,798,694</b>

**Investing activities**

Non-operating grants, subsidies and contributions

Proceeds from disposal of assets

Payments for property, plant and equipment

**Amount attributable to investing activities**

11,740,843	(16,410)	11,724,433
1,654,021	-	1,654,021
(37,941,613)	1,000,023	(36,941,590)
<b>(24,546,749)</b>	<b>983,613</b>	<b>(23,563,136)</b>

**Financing Activities**

Proceeds from new debentures

Unspent Loans Utilised

Prepaid Rates

Payment of lease liability

Proceeds from self-supporting loans

Transfer from reserves

Payments for self supporting loans

Repayment of debentures

Transfer to reserves

**Amount attributable to financing activities**

5,450,000	(150,000)	5,300,000
1,751,101	-	1,751,101
(3,092,036)	-	(3,092,036)
(1,503,000)	-	(1,503,000)
100,000	-	100,000
8,572,232	45,000	8,617,232
-	-	-
(5,630,871)	-	(5,630,871)
(3,641,660)	(885,103)	(4,526,763)
<b>2,005,766</b>	<b>(990,103)</b>	<b>1,015,663</b>

**Closing Funding Surplus / (Deficit)**

18,389	(23,168)	(4,779)
--------	----------	---------



Business Unit	Sub-Type	Current Budget 2019/20.	Revised Budget 2019/20.	Revision Variance.	Comment
<b>Corporate Services</b>					
Rating Services	Rates	(80,412,658)	(79,994,786)	417,872	Decreased to be in line with YTD actuals for interim rates
Rating Services	Donations & Reimbursements	(160,000)	(100,000)	60,000	Decreased to be in line with YTD actuals for legal costs recovered
General Purpose Funding	Fees & Charges	(391,000)	(257,600)	133,400	Reduction in commercial lease revenue as a result of relief assistance granted to businesses impacted by covid restriction closures
General Purpose Funding	Interest Earnings	(1,160,000)	(750,000)	410,000	The City has turned off interest from 1 April to 30 June 2020 for outstanding rates
Financial Accounting	Materials and Contracts	183,700	124,700	(59,000)	Decreased to be in line with YTD actuals for audit and asset valuation expenditure
Legal Services	Materials and Contracts	322,650	239,550	(83,100)	Savings found in tender advertising and internal audit expenditure
Purchasing	Materials and Contracts	12,550	39,750	27,200	Increased to be in line with YTD actuals, offset by savings found in unspent training costs
Rating Services	Materials and Contracts	797,000	599,000	(198,000)	Decreased to be in line with YTD actuals for legal fees, valuation costs and cash in transit expenditure
<b>Sustainable Development</b>					
Cultural Develop	Grants & Subsidies	(73,226)	-	73,226	Stretch Festival and Wearable Arts events cancelled
Animal Control	Fees & Charges	(495,000)	(515,000)	(20,000)	Increased to be in line with YTD actuals
Parking Management	Fees & Charges	(168,000)	(128,000)	40,000	Decreased to be in line with YTD actuals
Building Services	Fees & Charges	(690,000)	(561,700)	128,300	Decreased to be in line with YTD actuals
Senior Citizens Centre	Fees & Charges	(159,600)	(140,565)	19,035	Closure of facility
CSC Dining Room	Fees & Charges	(172,000)	(98,000)	74,000	Facility closure
Lakelands Library	Fees & Charges	(41,600)	(18,720)	22,880	Facility closure
Mandurah Library	Fees & Charges	(80,950)	(57,650)	23,300	Facility closure
Falcon Library	Fees & Charges	(64,500)	(40,110)	24,390	Facility closure
Cultural Develop	Fees & Charges	(64,275)	(38,275)	26,000	Stretch Festival and Wearable Arts events cancelled
Environ Health Sampling	Direct Employee costs	623,040	581,320	(41,720)	Vacancy not filled
Mandurah Library	Direct Employee costs	794,602	767,377	(27,225)	Facility closure
Youth Development	Direct Employee costs	620,841	537,512	(83,329)	Services and programs revised
City Centre Activation	Materials and Contracts	517,700	329,257	(188,443)	Winter Wonderland event for 2020 cancelled
Emergency Management	Materials and Contracts	458,981	433,981	(25,000)	Services and programs revised
Healthy Communities	Materials and Contracts	40,000	15,000	(25,000)	Services and programs revised
Fire Prevention	Materials and Contracts	28,994	8,994	(20,000)	Services and programs revised
Environ Health Sampling	Materials and Contracts	80,221	60,301	(19,920)	Services and programs revised
Community Plan & Develop	Materials and Contracts	549,141	495,278	(53,863)	Services and programs revised
Community Safety	Materials and Contracts	130,386	104,536	(25,850)	Services and programs revised
Museum	Materials and Contracts	104,231	18,128	(86,103)	Facility closure
Mandurah Library	Materials and Contracts	430,708	265,987	(164,721)	Facility closure
Lakelands Library	Materials and Contracts	381,500	310,681	(70,819)	Facility closure
Falcon Library	Materials and Contracts	122,100	147,944	25,844	Facility closure
CSC Dining Room	Materials and Contracts	128,200	83,300	(44,900)	Facility closure
Senior Citizens Centre	Materials and Contracts	127,523	84,733	(42,790)	Facility closure
Youth Development	Materials and Contracts	154,439	118,369	(36,070)	Services and programs revised
Cultural Develop	Materials and Contracts	922,212	616,989	(305,223)	Stretch Festival and Wearable Arts events cancelled

Eco Services	Materials and Contracts	616,767	492,298	(124,469)	Services and programs revised
<b>Works &amp; Services</b>					
Sports Ground	Donations & Reimbursements	(165,000)	(210,123)	(45,123)	Increased revenue to be in line with YTD actuals
Road Reactive	Donations & Reimbursements	-	(29,249)	(29,249)	Increased revenue to be in line with YTD actuals
Sports Ground	Fees & Charges	(165,000)	(92,000)	73,000	Closure of facilities
Facility Management	Fees & Charges	(830,000)	(693,500)	136,500	Closure of facilities
Marina	Fees & Charges	(1,679,000)	(1,521,670)	157,330	Decreased to be in line with YTD actuals for boat pen income and reduction in commercial lease revenue as a result of relief assistance granted to businesses impacted by coved restriction closures
Chalets	Fees & Charges	(750,000)	(600,000)	150,000	Decline in bookings due to Covid Restrictions
Street Tree	Direct Employee costs	539,817	502,322	(37,495)	Decreased to be in line with YTD actuals
Asset Management	Materials and Contracts	232,094	60,630	(171,464)	Operating Projects deferred to 2020/21. Funds transferred to reserve
Waterways	Materials and Contracts	1,444,113	1,364,113	(80,000)	Savings in sand bypassing expenditure
Marina	Materials and Contracts	713,787	674,087	(39,700)	Savings in sand bypassing expenditure
<b>CEO</b>					
Mandurah Business Centre	Direct Employee costs	67,934	-	(67,934)	FTE redeployed to Citybuild
Chief Executives Office	Materials and Contracts	550,500	320,500	(230,000)	Services and programs revised
Economic Development	Materials and Contracts	558,815	387,182	(171,633)	Services and programs revised
Tourism	Materials and Contracts	793,000	717,000	(76,000)	Services and programs revised
<b>Strategy &amp; BP</b>					
HHCRC	Fees & Charges	(110,984)	(45,599)	65,385	Closure of facility
MARC	Fees & Charges	(4,887,943)	(3,449,930)	1,438,013	Closure of facility
Elected Member Support	Direct Employee costs	446,185	382,048	(64,137)	Vacancy not filled
Festivals & Events	Direct Employee costs	493,259	473,106	(20,153)	Casual event labour not required
MARC	Other Employee Costs	558,108	447,468	(110,640)	Facility closure
Human Resource	Other Employee Costs	182,374	143,903	(38,471)	Employee benefit program revised
Civic Events & Functions	Materials and Contracts	132,400	101,200	(31,200)	Services and programs revised
Festivals & Events	Materials and Contracts	1,395,844	1,342,018	(53,826)	Services and programs revised for External Event Management
HHCRC	Materials and Contracts	71,459	16,202	(55,257)	Closure of facility
MARC	Materials and Contracts	789,999	636,188	(153,811)	Closure of facility
RSV Administration	Materials and Contracts	344,741	298,887	(45,854)	Services and programs revised

COVID-19 Budget Review - Capital Deferrals

Asset type	Description	Actuals 01/05/2020	Current Budget	% Completed Inc. CMT	COVID-19 Review Budget	Capital Expenditure Variance	Funding Current Budget		Funding COVID-19 Budget Review		CoM Funding Variance
							External Grants & Contributions	COM Funding (incl Sales, Loans & Reserves)	External Grants & Contributions	COM Funding (incl Sales, Loans & Reserves)	
Buildings	Mh Mustangs FC - Facility Development	-	174,410	0%	-	174,410	-	174,410	-	-	174,410
Buildings	Peelwood Res - Changeroom Upgrade	-	21,140	0%	-	21,140	-	21,140	-	-	21,140
Buildings	CASM Ablution Upgrade	4,691	31,711	15%	4,691	27,020	-	31,711	-	4,691	27,020
Buildings	Admin Building First Floor Carpet	14,316	52,851	27%	14,316	38,535	-	52,851	-	14,316	38,535
Total Buildings		19,007	280,112		19,007	261,105	-	280,112	-	19,007	261,105
Parks	Lakelands Community Garden	-	30,000	0%	-	30,000	-	30,000	-	-	30,000
Total Parks		-	30,000		-	30,000	-	30,000	-	-	30,000
Coastal & Estuary	Parkridge Boat Ramp	-	60,680	0%	-	60,680	16,410	44,270	-	-	44,270
Total Coastal & Estuary		-	60,680		-	60,680	16,410	44,270	-	-	44,270
GRAND TOTAL		19,007	370,792		19,007	351,785	16,410	354,382	-	19,007	335,375

**COVID-19 Budget Review - Capital Savings**

Asset type	Description	Actuals 01/05/2020	Current Budget	% Completed Inc. CMT	COVID-19 Review Budget	Capital Expenditure Variance	Funding Current Budget		Funding COVID-19 Budget Review		CoM Funding Variance
							External Grants & Contributions	COM Funding (incl Sales, Loans & Reserves)	External Grants & Contributions	COM Funding (incl Sales, Loans & Reserves)	
Buildings	Owen Avenue Ablution	11,664	158,554	7%	11,664	146,890	-	158,554	-	11,664	146,890
Buildings	Marina Ablution Facility Shed	8,321	13,000	64%	8,321	4,679	-	13,000	-	8,321	4,679
Buildings	Museum Office Ceiling Refurbishment	-	10,144	0%	-	10,144	-	10,144	-	-	10,144
<b>Total Buildings</b>		<b>19,985</b>	<b>181,698</b>		<b>19,985</b>	<b>161,713</b>	<b>-</b>	<b>181,698</b>	<b>-</b>	<b>19,985</b>	<b>161,713</b>
Parks	Shade Sales Various Sites	74,756	113,927	79%	93,927	20,000	-	113,927	-	93,927	20,000
<b>Total Parks</b>		<b>74,756</b>	<b>113,927</b>		<b>93,927</b>	<b>20,000</b>	<b>-</b>	<b>113,927</b>	<b>-</b>	<b>93,927</b>	<b>20,000</b>
Roads	City Centre Parking and Signage	-	160,385	0%	-	160,385	-	160,385	-	-	160,385
Roads	RR Beacham Street	236,005	275,501	86%	236,005	39,496	236,215	39,286	236,215	(210)	39,496
Roads	RR Merrivale Street	329,561	354,862	93%	329,561	25,301	329,561	25,301	329,561	-	25,301
Roads	CP Aldgate St Realignment Stage 2	7,161	81,775	48%	41,775	40,000	-	81,775	-	41,775	40,000
Roads	SL Gibson Street	36,385	109,033	33%	49,033	60,000	-	109,033	-	49,033	60,000
Roads	Smokebush Retreat	34,087	131,033	32%	46,033	85,000	-	131,033	-	46,033	85,000
<b>Total Roads</b>		<b>643,198</b>	<b>1,112,589</b>		<b>702,407</b>	<b>410,182</b>	<b>565,776</b>	<b>546,813</b>	<b>565,776</b>	<b>136,631</b>	<b>410,182</b>
Drainage	DR Yalgorup Drive	-	11,246	0%	-	11,246	-	11,246	-	-	11,246
<b>Total Drainage</b>		<b>-</b>	<b>11,246</b>		<b>-</b>	<b>11,246</b>	<b>-</b>	<b>11,246</b>	<b>-</b>	<b>-</b>	<b>11,246</b>
Coastal & Estuary	Marina Sth Harbour MATV Pits	-	10,468	0%	-	10,468	-	10,468	-	-	10,468
Coastal & Estuary	Mariners Cove Café	-	31,405	0%	-	31,405	-	31,405	-	-	31,405
<b>Total Coastal &amp; Estuary</b>		<b>-</b>	<b>41,873</b>		<b>-</b>	<b>41,873</b>	<b>-</b>	<b>41,873</b>	<b>-</b>	<b>-</b>	<b>41,873</b>
Roads	Eastern Foreshore	44,911	53,529	90%	50,305	3,224	-	53,529	-	50,305	3,224
<b>Total Eastern Foreshore Wall</b>		<b>44,911</b>	<b>53,529</b>		<b>50,305</b>	<b>3,224</b>	<b>-</b>	<b>53,529</b>	<b>-</b>	<b>50,305</b>	<b>3,224</b>
<b>GRAND TOTAL</b>		<b>782,851</b>	<b>1,514,862</b>	<b>-</b>	<b>866,624</b>	<b>648,238</b>	<b>565,776</b>	<b>949,086</b>	<b>565,776</b>	<b>300,848</b>	<b>648,238</b>

---

<b>4</b>	<b>SUBJECT:</b> Amendment to Elected Member Entitlement Council Policy <b>DIRECTOR:</b> Director Corporate Services <b>MEETING:</b> Council Meeting <b>MEETING DATE:</b> 26 May 2020
----------	---

---

## Summary

The most recent determination by the Salaries and Allowances Tribunal (SAT) on Local Government Chief Executive Officers and Elected Members, released on 8 April 2020 requires an amendment to the Elected Member Entitlements Policy, relating to the reimbursement rates for travel.

Two categories of reimbursement rates have been implemented, one for travel to Council and Committee meetings in accordance with the rate set out in clause 30.6 of the *Local Government Officers (Western Australia) Interim Award 2011* and the second rate associated with travel expenses relating to the performance of the function in the capacity of an Elected Member in accordance with Schedule F of the *Public Service Award 1992*.

Council is requested to support the amendments to the Elected Member Entitlements Policy GVN 07.

## Disclosure of Interest

N/A

## Previous Relevant Documentation

G.22/12/19	17 December 2019	Elected Member Entitlements Policy
G.12/7/19	23 July 2019	Acknowledge further review of GVN 04 Elected Member Support and Development and GVN 05 Mayoral Vehicle Allowance to be conducted
G.19/6/19	25 June 2019	Review of Council Policy Manual
G.35/2/15	24 February 2015	Review of Council Policy Manual

## Background

At the Council meeting of the 17 December 2019, Council adopted amendment to the Elected Members Entitlement Policy, including:

- Fees, allowances and reimbursement of expenses in accordance with the Act and Salaries and Allowances Tribunal determinations
- Mayoral vehicle usage
- Equipment provided to Elected Members
- Others supplies including miscellaneous items
- Insurance coverage for Elected Members in the performance of their duties
- Gifts from Local Government in accordance with the Act.

## Comment

The SAT determines the remuneration to be provided to Local Government Chief Executive Officers and Elected Members. The most recent SAT determinations on 8 April 2020 (refer **Attachment 4.2**) sets out the reimbursement rate for travel that applies when Elected Members are attending Council or Committee meetings, and this rate does not apply for any other purposes as currently included in the policy. The reimbursement rate for travel in an Elected Members capacity in performing their function, other than for Council or Committee meetings is set at a different rate.

The Elected Member Entitlements Policy has now been amended to incorporate two rates for travel reimbursement:

Travel expenses relating to attendance at a Council meeting or meeting of a Committee of Council

In accordance with 2.2.1 of the policy travel expenses relating to attendance at a Council meeting or meeting of a Committee of Council are to be reimbursed at the same rate contained in section 30.6 of the *Local Government Officers (Western Australia) Interim Award 2011*.

Travel expenses relating to performance of function in the capacity of an Elected Member

In accordance with 2.2.2 of the policy is travel expenses relating to performance of function in the capacity of an Elected Member, Elected Members are to be reimbursed at the same rate contained in Schedule F of the *Public Service Award 1992*.

Refer to *Attachment 4.1* for the track changes to the Elected Member Entitlements Policy GVN 07.

Council should note that the City will write to the SAT requesting that a more consistent approach be applied to Elected Member travel reimbursement rates.

## **Consultation**

Due to the changes being directed from the SAT determination, the City was unable to undertake consultation with Elected Members on this occasion. However, two Council workshops were held in November and December 2019 to seek input and direction from Elected Members on the development of the Policy.

## **Statutory Environment**

Section 2.7(2)(b) of the *Local Government Act 1995* prescribes that Council determine the local governments policies.

*Local Government Act 1995*: sections 5.98, 5.98A, 5.99 and 5.99A, 5.100A, 5.101A

*Local Government (Administration) Regulations 1996*: regulations 34, 34AC and 34AD

*Salaries and Allowances Act 1975*: section 7B

*Local Government Officers' (WA) Interim Award 2011*: section 30.6

*Public Service Award 1992*: Schedule F

## **Policy Implications**

This policy forms part of the Council Policy suite and will be published on the City's website.

## **Economic Implications**

The allowances and fees set out in the policy are determined by Council when adopting the budget, and within the prescribed range as set by the Salaries and Allowances Tribunal.

## **Risk Analysis**

Nil.

## **Strategic Implications**

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



#### Organisational Excellence:

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

#### **Conclusion**

Council is requested to support the amendments to the Elected Member Entitlements Policy GVN 07.

#### **NOTE:**

- Refer ***Attachment 4.1 Elected Member Entitlements Policy GVN 07***  
***Attachment 4.2 Local Government Chief Executive Officers and Elected Members Determination No 1 of 2020***

#### **RECOMMENDATION**

**That Council adopts the amendments to the Elected Member Entitlement Policy GVN 07 as per *Attachment 4.1*.**

***\*ABSOLUTE MAJORITY REQUIRED\****

# ELECTED MEMBER ENTITLEMENTS

## COUNCIL POLICY

POL-GVN 07

### Objective:

The Elected Member Entitlements Policy (Policy) outlines the allowances, fees and reimbursement of expenses that may be paid to Elected Members.

This Policy is in accordance with the relevant legislation and determinations, being the *Local Government Act 1995*, the *Local Government (Administration) Regulations 1996* and determination of the Salaries and Allowances Tribunal (SAT) for Local Government Chief Executive Officers and Elected Members in accordance with the *Salaries and Allowances Act 1975*.

The Policy details other support provided by the City of Mandurah (City) to Elected Members to support the delivery of their functions, including equipment and other supplies, insurance cover provided while performing the official duties of office and gifts from the local government.

### Statement:

#### 1. FEES AND ALLOWANCES

##### 1.1 Annual meeting attendance fee

In lieu of paying Elected Members a meeting attendance fee for Council or Committee meetings, Elected Members shall be paid an annual amount for meeting attendance as determined by Council when adopting the budget, and within the prescribed range as set by the Salaries and Allowances Tribunal (SAT).

##### 1.2 Mayor and Deputy Mayor Allowance

The Mayor and Deputy Mayor shall be paid an annual allowance as determined by Council when adopting the budget, and within the prescribed range as set by the SAT.

##### 1.3 Payment

- a. Meeting attendance fees and the Mayor and Deputy Mayor allowances are to be made on a monthly, quarterly or six monthly pro-rata basis, at the discretion of the Elected Member.
- b. Payments may be made to an Elected Members' superannuation fund, as nominated, in accordance with the Australian Taxation Office requirements.

##### 1.4 Information Communication and Technology Allowance

- a. Elected Members shall be entitled to an annual Information Communication and Technology (ICT) allowance, as determined by Council when adopting the budget, and within the prescribed range as set by the Salaries and Allowances Tribunal (SAT). The allowance covers information and communications technology costs that are a kind of expense for which Elected Members may be reimbursed.
- b. This allowance is designed to meet all Elected Member related call costs and all other relevant telecommunication costs, including relevant hardware to use a telephone, mobile phone, and the internet and consumables for computer equipment (e.g. Internet dongle, printing cartridges, paper, storage devices).



- c. Any claims by Elected Members for expenses incurred over the maximum annual allowance for ICT expenses detailed above are to be submitted on the provided claim form.
- d. Additional claims above the maximum limit must be supported by receipted invoices for the maximum limit plus the additional amounts claimed. Claims must be made by 31 July of that year (31 days after end of the financial year).
- e. Full payment of the ICT allowance will be made in advance at the commencement of the financial year. Where an Elected Member's term of office ceases at the local government election in a financial year, the Elected Member will be paid the ICT expenses on a pro-rata basis up until the local government election. Should the Elected Member be re-elected, the remainder of the annual allowance will be paid following the Election Day.

### 1.5 Conditions of payment

- a. All allowances and fees shall be paid automatically unless an Elected Member has advised the Chief Executive Officer in writing that he/she does not wish to claim any or part of those fees and allowances.
- b. The City will not pay attendance or allowance fees in advance prior to the start of the financial year. Payments will not extend to any period beyond the expiry date of the Elected Members' term of office.
- c. Advanced payments are to be repaid by any Elected Member who resigns or leaves office prior to the expiry of their term of office.
- d. The taxation liability arising from these payments is the individual responsibility of each Elected Member and should seek independent financial advice.

## 2. EXPENSES TO BE REIMBURSED

- a. Elected Members will be reimbursed child care and/or travel expenses necessarily incurred while performing their duties so that no Elected Member should be unreasonably financially disadvantaged due to meeting the requirements of their office.
- b. The extent to which an Elected Member can be reimbursed for child care and travel expenses is set out under Regulation 31 of the *Local Government (Administration) Regulations 1996*.

### 2.1 Child Care expenses

- a. Child care expenses incurred by Elected Members as a result of attending Council or Committee meetings will be reimbursed in accordance with the rate set by SAT as the maximum amount or the actual cost, whichever is the lesser.
- b. Child care costs will not be paid where the care is provided by a member of the immediate family or relative living in the same premises as the Elected Member.

### 2.2 Travel expenses

#### 2.2.1 Travel expenses relating to attendance at a Council meeting or meeting of a Committee of Council

- a. Elected Members who incur travel costs while driving a privately owned or leased vehicle (rather than a commercially hired vehicle) because of the Elected Member's attendance at a Council meeting or a meeting of a committee of which he or she is also a member are to be reimbursed at the same rate contained in section 30.6 of the *Local Government Officers' (Western Australia) Interim Award 2011* shall be entitled to reimbursement of travelling



~~expenses incurred while using their own private motor vehicle in the performance of the official duties of their office, subject to claims being verified.~~

- b. As the City of Mandurah is a regional local government, the Elected Member will be reimbursed reasonable travel costs from the Elected Members place of residence or work to the meeting and back.

#### 2.2.2 Travel expenses relating to performance of function in the capacity of an Elected Member

- a. Elected Members who incur travel costs, while driving a privately owned or leased vehicle (rather than a commercially hired vehicle) because the Elected Member is performing a local government function, are to be reimbursed at the same rate contained in Schedule F of the Public Service Award 1992.

a.b. ~~Eligible c~~Claims for such functions include: must relate to travel for a destination from the Elected Members normal place of residence or work and return in respect to the following:

- ~~i. Council or Committee meetings, Citizenship Ceremonies or and civic functions.~~
- ii. Meetings where an Elected Member has been appointed by Council as its delegate or a deputy to the delegate (except where the other body pays the Elected Member for meeting attendance and/or travel).
- iii. Any City convened meeting requiring Elected Member attendance, including briefing sessions, workshops, and other forums.
- iv. Functions where the Elected Member is representing the Mayor or is attending by resolution of Council or where the function is an otherwise authorised activity. Note: attendance at functions as a matter of personal choice and not representing Council in an official capacity does not give rise to a claim for reimbursement of expenses incurred as a result of attending.
- v. Training courses, seminars and conferences attended in the capacity of an Elected Member.
- vi. Meetings in connection with matters relating to local government, listed on any Council agenda paper, including site inspections or meetings with electors/ratepayers.
- vii. Any other occasion in the performance of an act, under the express authority of Council.

#### 2.2.3 Reimbursement of Actual Expenses Incurred

- a. Where an Elected Member deems to consider it more appropriate to not utilise their own private vehicle to attend a Council related commitment (mentioned above in 2.2.1 and 2.2.3), a taxi/ride hailing company or public transport may be used and the actual cost incurred will be reimbursed.

~~Elected Members are to be reimbursed travelling expenses incurred while using their own private motor vehicle in the performance of the official duties of Council, as set out below:~~

- ~~i. if the person lives or works in the local government district or an adjoining local government district, the actual cost for the person to travel from the person's place of residence or work to the meeting and back; or~~
- ii. ~~if the person does not live or work in the local government district or an adjoining local government district, the actual cost, in relation to a journey from the person's place of residence or work and back:~~

~~— for the person to travel from the person's place of residence or work to the meeting and back; or~~



- ~~— if the distance travelled referred to in subparagraph (i) is more than 100 kilometres, for the person to travel from the outer boundary of an adjoining local government district to the meeting and back to that boundary.~~

~~2 The rate for travel reimbursements is to be calculated at the same rate contained within Section 30.6 of the *Local Government Officers' (Western Australia) Interim Award 2011*.~~

## 2.3 Claiming expenses

- a. Elected Members are advised that care needs to be taken in making application for claims for reimbursement of expenses and to differentiate between expenditure incurred in their private capacity and expenditure necessary to fulfil their role as an Elected Member.
- b. Reimbursement of expenses is conditional upon adequate evidence of such expenditure in the form of invoices or receipts. A claim for reimbursement for travel expenses must include the date, particulars of travel, nature of business, distance travelled, vehicle displacement and total kilometres travelled.
- c. All claims for reimbursement must be submitted to the Office of the Mayor and Councillors on the provided claim form, on a monthly basis. Final claims relating to the financial year must be submitted by 31 July of that year (31 days after the end of the financial year). No back payment of claims relating to prior financial years will be permitted.
- d. Under no circumstances is any reimbursement to be made in connection with costs incurred for re-election to office.

## 4. MAYOR VEHICLE

- a. In accordance with the *Local Government Act 1995* and regulation 34AD of the *Local Government (Administration) Regulations 1996*, the Mayor is to be provided with a fully maintained local government motor vehicle for the purpose of carrying out the functions of the Mayoral office.
- b. The value of the vehicle will be determined by Council at budget time. The replacement of the Mayor's vehicle will occur once every four years, after the Mayoral Election and in consultation with the newly elected Mayor.
- c. The vehicle use by the Mayor will be in accordance with the terms and conditions of the City's standard private use of motor vehicle responsibilities. The vehicle may be used for personal use by the Mayor subject to reimbursement to the City for the extent of private use and completion of a written agreement detailing the terms and conditions.
- d. Where the Mayor is provided with a vehicle as detailed in 4.a. above, the costs associated with the Mayor's private use of the vehicle is to be reimbursed by the Mayor on an annual basis, using the travel rate contained in Schedule F of the *Public Service Award 1992* Section 30.6 of the *Local Government Officers' (Western Australia) Interim Award 2011* and multiplying the private kilometres travelled from the log book information supplied (annualising the private kilometres travelled for the three months). It is expected that the Mayor utilise the log book in the first three months of being elected. The log book should be completed in accordance with the requirements of the Australian Taxation Office. The private kilometres will be annualised and used for the four-year term of office. The Mayor can provide to the City a revised log book, if the private rate from the current log book does not reflect the private usage kilometres being travelled, at any time, during the term of office. Reimbursement by the Mayor can be offset against any remuneration that is due to the Mayor for holding office.



- e. Where the Mayor has exercised the option of using a motor vehicle provided by the City, no further reimbursements for travel costs will be made where such travel can practicably be undertaken in that vehicle.

## **5. EQUIPMENT**

### **5.1 Issue and return electronic equipment**

- a. The City is to provide Elected Members with a suitably equipped Microsoft Windows based device i.e. laptop or tablet, for use during their term of office.
- b. The electronic equipment is to be used for Council related business only and the Elected Member is responsible for the safe guarding and protection of the device from misuse.
- c. The electronic equipment will be issued in accordance with the City's supply arrangement in place at the time of the request, with all costs being met by the City.
- d. Consumables for the electronic equipment i.e. sim card or internet access, forms part of the ICT allowance as described in 1.4 of this Policy and are not separately provided or reimbursed.

### **5.2 Maintenance and replacement of electronic equipment**

- a. The City is responsible for the ongoing maintenance of the electronic equipment with all costs being met by the City.
- b. The replacement of the electronic equipment will be in accordance with the City's standard replacement program, which will be every three years, unless determined by the Chief Executive Officer that replacement is required earlier due to performance of electronic equipment.

### **5.3 Other equipment**

- a. Elected Members will be supplied with the following:
  - i. Parking permit for Council related business within specified areas; and
  - ii. Building security access card.

## **6. OTHER SUPPLIES**

### **6.1 Clothing**

- a. The City will reimburse Elected Members for expenses relating to suitable professional attire including clothing and footwear, to a maximum cost to the City of \$500.00 per annum per Councillor and \$1,000 for the Mayor per annum. All claims relating to a financial year must be submitted by 31 July (31 days after the end of the financial year) to be eligible for reimbursement.
- b. All claims for reimbursement must be submitted to the Office of the Mayor and Councillors on the provided claim form and must be accompanied by invoices or receipts.

### **6.2 Home office furniture**

- a. The City will reimburse Elected Members for expenses relating to home office furniture including a printer and furniture, to a maximum cost of \$500.00 per Elected Member for each term of office, for relevant Council use.



- b. All claims for reimbursement must be submitted to the Office of the Mayor and Councillors on the provided claim form and must be accompanied by invoices or receipts.

### 6.3 Miscellaneous

The City will provide the following to all Elected Members:

- Name Badge;
- Upon request, a briefcase or satchel for Council business use, for each term of office;
- Elected Member electronic letterhead for relevant Council business use, for each term of office.
- 500 printed business cards per annum, in accordance with the City's style guide, for relevant Council business use.

## 7. INSURANCE

- a. The City will insure or provide insurance cover for Elected Members for the following:
- i. Councillor's liability to cover losses incurred due to alleged wrongful acts committed whilst acting in official capacity as an Elected Member.
  - ii. Liability protection for third party property damage and/or personal injury allegedly caused by an Elected Member's actions whilst performing official duties.
  - iii. Personal injury is provided in the event of personal injury whilst on Council duties, including direct travel to and from such duties.
  - iv. Motor vehicle coverage for use of private vehicle, when performing official duties.
  - v. Personal property cover is provided for accidental loss or damage to personal property owned whilst an Elected Member is performing official duties.
  - vi. Travel insurance for Council related business trips, including cover for expenses for overseas medical treatment, emergency medical evacuation, flight cancellations, lost baggage and personal effects.
- b. Elected Members must determine whether the benefits and endorsements of the above insurance cover is adequate. Elected Members may wish to obtain their own insurance cover, at their own cost, to ensure the benefits and endorsements are adequate for their individual needs.

## 9. GIFTS FROM THE LOCAL GOVERNMENT

- a. In accordance with section 5.100A of the *Local Government Act 1995* and regulation 34AC of the *Local Government (Administration) Regulations 1996*, gifts may only be given to Elected Members upon the occasion of their retirement, following the completion of at least one full four-year term of office.
- b. On the retirement of an Elected Member and in recognition of their years of service the following will be presented:
- i. Gift up to the value of \$100 per year of service to a maximum of \$1000;
  - ii. Framed photograph celebrating the Elected Members time in office.

**Responsible Directorate:**

Corporate Services

**Reviewer:**

Director Corporate Services

**Creation date:**

Minute G.45/8/07, 21 August 2007

**Amendments:**

Minute G.39/6/08, 17 June 2008  
Minute G.26/5/10, 25 May 2010  
Minute G.57/2/12, 28 February 2012  
Minute SP.5/7/13, 15 July 2013  
Minute G.35/2/15, 24 February 2015  
Minute SP.2/8/16, 2 August 2016  
Minute G.38/12/19, 17 December 2019

**Related Documentation and/or  
Legislation:**

*Local Government Act 1995:*  
sections 5.98, 5.98A, 5.99 and 5.99A, 5.100A, 5.101A  
*Local Government (Administration) Regulations 1996:*  
regulations 34, 34AC and 34AD  
*Salaries and Allowances Act 1975:*  
section 7B  
*Local Government Officers' (WA) Interim Award 2011:*  
section 30.6  
Elected Member Expenses Claim Form  
Schedule of Expenses and Allowances  
*Public Service Award 1992*  
Schedule F





Name		Month		Year	
------	--	-------	--	------	--

Make / Model of Vehicle	Vehicle CC's

[illegible][illegible]

** Please attach copies of all receipts		\$

I certify that the expenses claimed herein were actually incurred by me:

1. In attending meetings of Council or Committee of the City of Mandurah;
2. As a result of an activity authorised by Council;
3. In carrying out my duties as an Elected Member in accordance with section 5.98 of the *Local Government Act 1995* and Council's Policy for Elected Member Entitlements (POL-GVN 07).

\_\_\_\_\_  
Elected Member Signature

\_\_\_\_\_  
Date

Lodgement of this form can be made:

- 1) In person at the Office of the Mayor and Councillors – 83 Mandurah Tce, Mandurah
- 2) By email to the Office of the Mayor and Councillors at [OMC@mandurah.wa.gov.au](mailto:OMC@mandurah.wa.gov.au)
- 3) By post – City of Mandurah, Office of the Mayor and Councillors, Po Box 210, Mandurah WA 6210

\_\_\_\_\_  
Authorised for Payment  
Director Corporate Services

\_\_\_\_\_  
Date

Office use only		
City of Mandurah - Creditor Data Entry		
Supplier Number		
Name		
Transaction Description		
Transaction Value		
Bank ACC No		
Account Number	Description	Amount

Note: There are two rates for reimbursement:

- In accordance with 2.2.1 of the policy travel expenses relating to attendance at a Council meeting or meeting of a Committee of Council are to be reimbursed at the same rate contained in section 30.6 of the *Local Government Officers (Western Australia) Interim Award 2011*.
- In accordance with 2.2.2 of the policy is travel expenses relating to performance of function in the capacity of an Elected Member, Elected Members are to be reimbursed at the same rate contained in Schedule F of the *Public Service Award 1992*.

travel costs incurred while driving a privately owned or leased vehicle are to be calculated at the same rate contained in section 30.6 of the *Local Government Officers (Western Australia) Interim Award 2011*

## WESTERN AUSTRALIA

### SALARIES AND ALLOWANCES ACT 1975

#### DETERMINATION OF THE SALARIES AND ALLOWANCES TRIBUNAL

#### ON LOCAL GOVERNMENT CHIEF EXECUTIVE OFFICERS AND ELECTED MEMBERS

Pursuant to Section 7A and 7B

8 April 2020

#### PREAMBLE

##### Statutory Context

1. Section 7A of the *Salaries and Allowances Act 1975* ('the SA Act') requires the Salaries and Allowances Tribunal ('the Tribunal') to "inquire into and determine, the amount of remuneration, or the minimum and maximum amounts of remuneration, to be paid or provided to chief executive officers of local governments".
2. Under Section 7B(2) of the SA Act, the Tribunal must inquire into and determine the amount of:
  - fees, or the minimum and maximum amounts of fees, to be paid under the *Local Government Act 1995* ('the LG Act') to elected council members for attendance at meetings;
  - expenses, or the minimum and maximum amounts of expenses, to be reimbursed under the LG Act to elected council members; and
  - allowances, or the minimum and maximum amounts of allowances, to be paid under the LG Act to elected council members.
3. By issuing this Determination, the Tribunal discharges its obligations under Section 8 of the SA Act, which requires determinations under sections 7A and 7B to be issued at intervals of not more than 12 months.

##### Considerations

4. The Tribunal has considered sections 2.7 to 2.10 and section 5.41 of the LG Act, which outlines the roles and responsibilities of local governments, councillors, mayors, presidents and their deputies, and the functions of local government Chief Executive Officers (CEOs).
5. The Tribunal invited individual local governments to provide information in order to ensure the Tribunal is informed on developments across the sector.

### **Band allocation model**

6. The Tribunal continues to apply the four Band allocation model established in its 2012 determination. The model allows a number of measurable and non-measurable factors to be considered when assessing appropriate levels of remuneration.
7. The Tribunal notes that the remuneration ranges set for these Bands provide some flexibility to local governments. The Tribunal will only adjust a classification when a local government or regional local government can demonstrate a substantial and sustained increase within the parameters of the band allocation model.

### **Christmas and Cocos Islands**

8. In 2016, the Commonwealth and WA Governments entered an agreement under the *Christmas Island Act 1958* (Cth), the *Cocos (Keeling) Islands Act 1995* (Cth) and the *Indian Oceans Territories (Administration of Laws) Act 1992* (WA), by which the Tribunal has the power to determine the remuneration of local government CEOs and the fees, expenses and allowances for local government elected members of the Shires of Christmas Island and Cocos (Keeling) Islands.
9. This inquiry reviewed remuneration provided by the Shires of Christmas and Cocos (Keeling) Islands.

### **Economic circumstances**

10. This inquiry's considerations were influenced by the sudden and overriding issue of Coronavirus (COVID-19). There is considerable uncertainty regarding the consequences of COVID- 19 and its impact on the State's economic circumstances.
11. The Tribunal recognises the need for remuneration provided to public officers to accord with community expectations. At this time of great uncertainty and challenge for all Western Australians, the need for the Tribunal to exercise restraint is indisputable.
12. Nothing in this determination should be interpreted or applied in such a manner as to circumvent the Tribunal's intention for transparency and accountability in the remuneration of local government CEOs and the provision of fees, expenses and allowances to elected members.

### **CONCLUSIONS**

13. The Tribunal has determined there will be no increase in remuneration, fees, expenses and allowance ranges provided to CEOs and elected members.
14. The Tribunal notes each local government is able to set remuneration within the band to which it is allocated. Each local government must conduct its own assessment to determine whether any increase, within the bands, is justified.



15. In reviewing the classification framework, band allocation model and all other relevant information, the Tribunal has examined local governments with potential to change classification. The Tribunal considers that the Shire of Murray should be reclassified from Band 3 to Band 2. All other local governments retain their existing classifications.
16. It is emphasised that fees and allowances, in lieu of reimbursement of expenses, provided to elected members are not considered payment for work performed in a manner akin to regular employment arrangements. Elected members are provided these fees and allowances to recognise the commitment of their time and to ensure they are not out of pocket for expenses properly incurred in the fulfilment of their duties.
17. The Tribunal prefers reimbursement of actual expenses to be used where possible.
18. The Tribunal has made an additional minor change through the inclusion of guiding principles to be used by local governments when considering the appropriateness of providing a CEO Regional/Isolation Allowance. These principles are largely unchanged from those originally outlined in the 2012 Determination, when the Regional/Isolation Allowance was established.

**DETERMINATION FOR LOCAL GOVERNMENT CHIEF EXECUTIVE OFFICERS  
AND ELECTED MEMBERS PURSUANT TO SECTION 7A AND 7B OF THE  
*SALARIES AND ALLOWANCES ACT 1975***

**CONTENTS**

**Part 1: Introductory Matters**

- 1.1 Short Title
- 1.2 Commencement
- 1.3 Content and intent
- 1.4 Terms used
- 1.5 Pro rata payments
- 1.6 Local government band allocations

**Part 2: Total Reward Package**

- 2.1 General
- 2.2 Local government classification

**Part 3: Regional/Isolation Allowance**

- 3.1 General
- 3.2 Determining Appropriateness and Rate of Allowance
- 3.3 Regional/Isolation Allowance

**Part 4: Housing Allowance**

- 4.1 General
- 4.2 Housing Allowance

**Part 5: Motor Vehicle Allowance**

- 5.1 General
- 5.2 Private benefit value

**Part 6: Meeting Attendance Fees**

- 6.1 General
- 6.2 Council meeting attendance fees – per meeting
- 6.3 Committee meeting and prescribed meeting attendance fees – per meeting
- 6.4 Annual attendance fees in lieu of council meeting, committee meeting and prescribed meeting attendance fees

**Part 7: Annual Allowance for a Mayor, President, Chair, Deputy Mayor, Deputy President and Deputy Chair**

- 7.1 General
- 7.2 Annual allowance for a mayor, president or chair
- 7.3 Annual allowance for a deputy mayor, deputy president or deputy chair

**Part 8: Expenses to be Reimbursed**

- 8.1 General
- 8.2 Extent of expenses to be reimbursed

**Part 9: Annual Allowances in lieu of Reimbursement of Expenses**

- 9.1 General
- 9.2 Annual allowances determined instead of reimbursement for particular types of expenses

**Schedule 1: Local Government Band Allocations**

**Explanatory Notes**

## PART 1: INTRODUCTORY MATTERS

*This Part deals with some matters that are relevant to the determination generally.*

### 1.1 Short title

This determination may be cited as the *Local Government Chief Executive Officers and Elected Members Determination No. 1 of 2020*.

### 1.2 Commencement

This determination comes into operation on 1 July 2020.

### 1.3 Content and intent

- (1) The remuneration listed in this determination comprises all remuneration as defined under the *Salaries and Allowances Act 1975* as including salary, allowances, fees, emoluments and benefits.
- (2) The determination applies to
  - a. Chief Executive Officers (CEOs);
  - b. Acting Chief Executive Officers; and
  - c. Elected Members
- (3) The remuneration specified in this determination for CEOs is based on a person being appointed to one local government CEO position only. In the case of a person appointed to undertake the duties of more than one CEO position simultaneously, the relevant local governments must seek a determination from the Tribunal for the multiple CEO positions held by that person.
- (4) If a local government undergoes an amalgamation or a rezoning of local government boundaries, the local government is required to seek a new determination from the Tribunal.
- (5) This determination provides for the amount of fees, expenses and allowances to be paid or reimbursed to elected council members under the *Local Government Act 1995* ('the LG Act') Part 5 Division 8. The determination applies to elected council members who are members of the council of a local government, and under section 3.66 of the LG Act.
- (6) Where the Tribunal has determined a specific amount for a fee, expense or allowance for elected council members of a local government or regional local government, the

amount determined by the Tribunal will be payable to an eligible elected council member.

- (7) Where the Tribunal has determined a minimum and maximum amount for a fee, expense or allowance for elected council members of a local government or regional local government, each local government or regional local government council will set an amount within the relevant range determined and the amount set will be payable to an eligible elected council member.
- (8) The fees, expenses and allowances determined are intended to recognise the responsibilities of elected council members, mayors and presidents of local governments and chairmen of regional local governments and to remunerate them for the performance of the duties associated with their office.

#### **1.4 Terms used**

In this determination, unless the contrary intention appears -

***chair*** means a person who is elected or appointed from among the members of a council of a regional local government as its chair;

***committee meeting*** means a meeting of a committee of a council where the committee comprises –

- (a) council members only; or
- (b) council members and employees of the local government or regional local government;

***council***, in relation to:

- (a) a local government, means the council of the local government;
- (b) a regional local government, means the council of the regional local government;

***council member***, in relation to:

- (a) a local government –
  - (i) means a person elected under the LG Act as a member of the council of the local government; and
  - (ii) includes the mayor or president of the local government;

(b) a regional local government –

- (i) means a person elected under the LG Act as a member of the council of a local government and who is a member of the council of the regional local government; and
- (ii) includes the chair of the regional local government;

**LG Regulations** means the *Local Government (Administration) Regulations 1996*;

**mayor** means a council member holding the office of mayor, whether elected by the council from amongst its members or elected by the electors;

**president** means a council member holding the office of president, whether elected by the council from amongst its members or elected by the electors.

## **1.5 Pro rata payments**

- (1) The Total Reward Package specified in this determination for CEOs is based on a person serving in the office on a full-time basis. The relevant range shall be payable on a pro rata basis if the position is undertaken on a part time basis.
- (2) The amount of a person's entitlement to remuneration, annual attendance fee or annual allowance specified in this determination shall be apportioned on a pro rata basis according to the portion of a year that the person holds office.

## **1.6 Local government band allocations**

Unless the contrary intention appears, this determination allocates local governments to the bands set out in Schedule 1. Regional local governments are allocated to a Band only with respect to CEOs.



## **PART 2: TOTAL REWARD PACKAGE**

*This Part deals with the remuneration payable to Chief Executive Officers.*

### **2.1 GENERAL**

- (1) Offices listed in this Part have been assigned by the Tribunal to one of four classifications designated Band 1 to Band 4.
- (2) Each classification (Band 1 to Band 4) has a commensurate Total Reward Package (TRP) range.
- (3) Typical components of a TRP include:
  - (a) Base salary;
  - (b) Annual leave loading;
  - (c) Associated FBT accrued (total annual amount of fringe benefits tax paid by the local government for all fringe benefits provided to a CEO);
  - (d) Association membership fees;
  - (e) Attraction/retention allowance, not being provided under Part 3;
  - (f) Personal benefit value of the provision of a motor vehicle for private use (if applicable) as defined under Part 5 of this determination;
  - (g) Cash bonus and performance incentives;
  - (h) Cash in lieu of a motor vehicle;
  - (i) Fitness club fees;
  - (j) Grooming/clothing allowance;
  - (k) Health insurance;
  - (l) School fees and/or child's uniform;
  - (m) Superannuation (all mandatory and non-mandatory employer superannuation contributions);
  - (n) Travel or any other benefit taken in lieu of salary;
  - (o) Travel for spouse or any other member of family;
  - (p) Unrestricted entertainment allowance;
  - (q) Utilities allowance (any water, power or other utility subsidy provided to the CEO); and
  - (r) Any other form of payment, in cash or not, in consideration as a reward or benefit of the CEOs duties.
- (4) The only exclusions from the TRP are:
  - (a) items listed in Parts 3, 4 and 5 of this determination (however, any superannuation guarantee associated with the payment of a Regional/Isolation Allowance and any associated FBT accrued from the

provision of a motor vehicle or accommodation are to be included as part of the TRP);

- (b) employer obligations such as professional development (restricted to the CEO), reimbursement for genuine work expenses or the cost of recruitment and relocation expenses; and
- (c) items considered by the local government to be a tool of trade (i.e. equipment needed to undertake the duties of a CEO) and which are not a direct or indirect reward or benefit for the performance of duties as a CEO.

## 2.2 LOCAL GOVERNMENT CLASSIFICATION

- (1) The ranges of TRP in Table 1 apply where a local government or regional local government has been classified into the relevant band.

**Table 1: Local government band classification – Total Reward Package range**

Band	Total Reward Package
1	\$250,375 - \$379,532
2	\$206,500 - \$319,752
3	\$157,920 - \$259,278
4	\$128,226 - \$200,192

- (2) Local governments have been classified in Schedule 1.
- (3) Regional local governments have been classified in Table 2 below.

**Table 2: Regional local government band classification**

Regional Local Government	Band
Bunbury-Harvey Regional Council	4
Eastern Metropolitan Regional Council	2
Mindarie Regional Council	3
Murchison Regional Vermin Council	4
Pilbara Regional Council	4
Rivers Regional Council	3
Southern Metropolitan Regional Council	2
Tamala Park Regional Council	2
Western Metropolitan Regional Council	4

- (4) A person who holds a dual appointment of the CEO of the Shire of Cunderdin and the CEO of the Shire of Tammin, shall be entitled to receive a TRP range from the bottom of Band 4 (\$128,226) to a maximum of \$220,211 (which represents the top of Band 4 plus 10%).
- (5) A person who holds a dual appointment of the CEO of the Shire of Murray and the CEO of the Shire of Waroona, shall be entitled to receive a TRP range from the bottom of Band 2 (\$206,500) to a maximum of \$351,727 (which represents the top of Band 2 plus 10%).
- (6) A person who holds a dual appointment of the CEO of the Shire of East Pilbara and the CEO of the Pilbara Regional Council, shall be entitled to receive a TRP range equivalent to the Band 2 range (\$206,500 - \$319,752).

## **PART 3: REGIONAL/ISOLATION ALLOWANCE**

*This Part deals with the Regional/Isolation Allowance that may be payable to Chief Executive Officers from local governments identified in this Part.*

### **3.1 GENERAL**

- (1) Local governments listed in Table 3 in this Part may provide a Regional/Isolation Allowance to a CEO, in addition to the CEO's Total Reward Package, in recognition of the regional and isolation factors which may affect the attraction and retention of the CEOs of those local governments.
- (2) There is no requirement to provide a Regional/Isolation Allowance to a CEO. Payment of this allowance is at the discretion of the local government, within the parameters set by the Tribunal.
- (3) When a local government chooses to use any or all of this allowance, the payment of the allowance should be properly justified and applied in a transparent manner considering the issues outlined in 3.2.
- (4) When a local government chooses to pay all or any of this allowance, it is to be paid to the CEO as salary.

### **3.2 DETERMINING APPROPRIATENESS AND RATE OF ALLOWANCE**

- (1) When assessing the appropriateness of providing a Regional/Isolation Allowance, an eligible local government must consider the impact of factors outlined in 3.2(5) on attraction and retention of a CEO. In the event these factors have little or no impact, the Local Government should not provide this Allowance.
- (2) In the event a Regional/Isolation Allowance is considered appropriate, the amount of the Allowance should be proportionate to the circumstances faced by the Local Government.
- (3) The following factors should be considered when determining whether to apply the Regional/Isolation Allowance:
  - a) *Remoteness* - Issues associated with the vast distances separating communities within a Local Government or the distance of the Local Government from Perth or a Regional Centre;
  - b) *Cost of living* - The increased cost of living highlighted specifically in the Regional Price Index.
  - c) *Social disadvantage*: Reduced specialist health services, schooling opportunities for children, employment opportunities for spouse, reduced

- lifestyle commodities when compared to Perth and regional centres, and access to professional and personal support networks;
- d) *Dominant industry*: The impact that a dominant industry such a mining or agriculture has on an area and the ability to attract and retain people in the face of a dominant industry;
  - e) *Attraction/retention*: The ability to recruit suitably qualified candidates and being able to retain them in light of the above concerns in competition with positions in Perth, regional centres and private industry;
  - f) *Community expectations*: The pressures on a CEO to meet expectations when professional or operational expertise is not readily available.

### 3.2 REGIONAL/ISOLATION ALLOWANCE

Local governments eligible for the Regional/Isolation Allowance are listed in Table 3.

**Table 3: Regional/Isolation Allowance**

Local Government	Maximum Regional/Isolation Allowance Per Annum
Ashburton Shire	\$45,000
Broome Shire	\$35,000
Carnamah Shire	\$30,000
Carnarvon Shire	\$30,000
Chapman Valley Shire	\$30,000
Christmas Island Shire	\$80,000
Cocos (Keeling) Islands Shire	\$80,000
Coolgardie Shire	\$30,000
Coorow Shire	\$30,000
Cue Shire	\$40,000
Derby-West Kimberley Shire	\$45,000
Dundas Shire	\$30,000
East Pilbara Shire	\$45,000
Esperance Shire	\$25,000
Exmouth Shire	\$35,000
Geraldton-Greenough City	\$25,000
Halls Creek Shire	\$65,000
Irwin Shire	\$30,000
Jerramungup Shire	\$25,000
Kalgoorlie-Boulder City	\$30,000
Karratha City	\$60,000



Local Government	Maximum Regional/Isolation Allowance Per Annum
Kent Shire	\$10,000
Kondinin Shire	\$10,000
Kulin Shire	\$10,000
Lake Grace Shire	\$10,000
Laverton Shire	\$40,000
Leonora Shire	\$40,000
Meekatharra Shire	\$40,000
Menzies Shire	\$30,000
Merredin Shire	\$10,000
Mingenew Shire	\$30,000
Morawa Shire	\$30,000
Mount Magnet Shire	\$30,000
Mount Marshall Shire	\$10,000
Mukinbudin Shire	\$25,000
Murchison Shire	\$30,000
Narembeen Shire	\$10,000
Ngaanyatjarraku Shire	\$40,000
Northampton Shire	\$30,000
Nungarin Shire	\$10,000
Perenjori Shire	\$30,000
Port Hedland Town	\$60,000
Ravensthorpe Shire	\$30,000
Sandstone Shire	\$30,000
Shark Bay Shire	\$35,000
Three Springs Shire	\$30,000
Upper Gascoyne Shire	\$35,000
Westonia Shire	\$25,000
Wiluna Shire	\$40,000
Wyndham-East Kimberley Shire	\$45,000
Yalgoo Shire	\$30,000
Yilgarn Shire	\$25,000

## **PART 4: HOUSING ALLOWANCE**

*This Part deals with the Housing Allowance that may be payable to Chief Executive Officers.*

### **4.1 GENERAL**

- (1) In recognition of the need for local governments to provide accommodation as a result of a lack of suitable housing or recruitment issues, on either a permanent or temporary basis, local governments are able to utilise this allowance as required.
- (2) When a local government utilises this allowance, the payment of the allowance should be properly justified and applied in a transparent manner.
- (3) Any accommodation provided under this Part must be located within or adjacent to the local government area in which the CEO is employed.
- (4) Local governments should tailor the provision of any housing allowance to suit their particular circumstances. This may include the CEO making contributions towards the cost of the accommodation.

### **4.2 APPLICABLE HOUSING ALLOWANCE**

- (1) Where a local government owns a property and provides that property to the CEO for accommodation, the value of this accommodation will not be included in the Total Reward Package.
- (2) For reporting purposes, the value of the local government owned property shall be valued at the annual Gross Rental Value of the property as determined by the Valuer General.
- (3) Where a local government leases accommodation for the use of the CEO, the lease costs will not be included in the Total Reward Package.
- (4) For reporting purposes, the value of the local government leased property shall be the annual actual costs of the accommodation lease.

## **PART 5: MOTOR VEHICLE**

*This Part deals with the provision of motor vehicles to Chief Executive Officers.*

### **5.1 GENERAL**

- (1) For local governments generally, except those listed in Table 3 under Part 3 of this determination, the private benefit value of any motor vehicle provided to the CEO by the local government is to be included in the Total Reward Package.
- (2) For local governments listed in Table 3 under Part 3 of this determination, any motor vehicle provided to the CEO or an allowance provided to a CEO for use of a private motor vehicle for work-related purposes, is to be considered a tool of trade (i.e. a tool needed to undertake the duties of a CEO in these local governments) and any private benefit will not be considered as part of the Total Reward Package.

### **5.2 PRIVATE BENEFIT VALUE**

- (1) The private benefit value of the motor vehicle will be dependent on the type of motor vehicle provided, method of ownership (i.e. local government owned or leased), maintenance and running costs, insurance, any applicable luxury car tax and the amount of private use of the vehicle (i.e. non-business use).
- (2) As a general rule, the private benefit value will be based upon the annual costs multiplied by the percentage of private use.
- (3) Local governments and CEOs will need to agree on the most appropriate way to record the amount of private use in order to calculate the private benefit value.

## **PART 6: MEETING ATTENDANCE FEES**

*This Part deals with fees payable to council members for attendance at council and other meetings*

### **6.1 GENERAL**

- (1) Pursuant to section 5.98(1)(b) of the LG Act, a council member who attends a council meeting is entitled to be paid the fee set by the local government or the regional local government within the range determined in section 6.2 of this Part for council meeting attendance fees.
- (2) Pursuant to section 5.98(1)(b) and (2A)(b) of the LG Act, a council member who attends a committee meeting or (at the request of the local government or regional local government) a meeting of a type prescribed in regulation 30(3A) of the LG Regulations is entitled to be paid the fee set by the local government or regional local government within the range determined in section 6.3 of this Part for attending committee meetings or, as the case requires, meetings of that type.
- (3) Each of the following meetings is a type of meeting prescribed in regulation 30(3A) of the LG Regulations -
  - (a) meeting of a WALGA Zone, where the council member is representing a local government as a delegate elected or appointed by the local government;
  - (b) meeting of a Regional Road Group established by Main Roads Western Australia, where the council member is representing a local government as a delegate elected or appointed by the local government;
  - (c) council meeting of a regional local government where the council member is the deputy of a member of the regional local government and is attending in the place of the member of the regional local government;
  - (d) meeting other than a council or committee meeting where the council member is attending at the request of a Minister of the Crown who is attending the meeting;
  - (e) meeting other than a council meeting or committee meeting where the council member is representing a local government as a delegate elected or appointed by the local government.
- (4) Pursuant to section 5.99 of the LG Act, a local government or regional local government may decide by an absolute majority that instead of paying council

members an attendance fee referred to in section 5.98(1) of the LG Act, it will pay all council members who attend council or committee meetings a fee set within the range for annual fees determined in section 6.4 of this Part.

- (5) Regulation 30(3C) of the LG Regulations prevents the payment of a fee to a council member for attending a meeting of a type prescribed in regulation 30(3A) of those regulations if –
  - (a) the person who organises the meeting pays the council member a fee for attending the meeting; or
  - (b) the council member is paid an annual fee in accordance with section 5.99 of the LG Act; or
  - (c) the council member is deputising for a council member at a meeting of a regional local government and the member of the regional local government is paid an annual fee in accordance with section 5.99 of the LG Act.
- (6) In determining the fees set out in this Part, the Tribunal has taken into account a range of factors including –
  - (a) the time required to prepare adequately for the meetings including consideration of agenda papers, site visits related to agenda items and consultation with council staff and community members;
  - (b) the role of the council member, mayor or president including, but not limited to, representation, advocacy, and oversight and determination of policy and local legislation;
  - (c) particular responsibilities associated with the types of meetings attended;
  - (d) responsibilities of a mayor, president or chair to preside over meetings; and
  - (e) the relative “size” of the local government as reflected in the Tribunal’s local government banding model.
- (7) The Tribunal has not determined a specific meeting attendance fee for the purposes of section 5.98(1)(a) or (2A)(a) of the LG Act.

## **6.2 COUNCIL MEETING ATTENDANCE FEES – PER MEETING**

- (1) The ranges of fees in Table 4 and Table 5 apply where a local government or regional local government decides by an absolute majority to pay a council member a fee referred to in section 5.98(1)(b) of the LG Act for attendance at a council meeting.

**Table 4: Council meeting fees per meeting – local governments**

Band	For a council member other than the mayor or president		For a council member who holds the office of mayor or president	
	Minimum	Maximum	Minimum	Maximum
1	\$615	\$793	\$615	\$1,189
2	\$373	\$582	\$373	\$780
3	\$193	\$410	\$193	\$634
4	\$91	\$238	\$91	\$490

**Table 5: Council meeting fees per meeting – regional local governments**

	For a council member other than the chair		For a council member who holds the office of chair	
	Minimum	Maximum	Minimum	Maximum
All regional local governments	\$91	\$238	\$91	\$490

### **6.3 COMMITTEE MEETING AND PRESCRIBED MEETING ATTENDANCE FEES – PER MEETING**

- (1) The ranges of fees in Table 6 and Table 7 apply where a local government or regional local government decides to pay a council member a fee referred to in –
  - (a) section 5.98(1)(b) of the LG Act for attendance at a committee meeting; or
  - (b) section 5.98(2A)(b) of the LG Act for attendance at a meeting of a type prescribed in regulation 30(3A) of the LG Regulations.



**Table 6: Committee meeting and prescribed meeting fees per meeting – local governments**

For a council member (including the mayor or president)		
Band	Minimum	Maximum
1	\$308	\$396
2	\$186	\$291
3	\$97	\$205
4	\$46	\$119

**Table 7: Committee meeting and prescribed meeting fees per meeting – regional local governments**

For a council member (including the chair)		
	Minimum	Maximum
All regional local governments	\$46	\$119

#### **6.4 ANNUAL ATTENDANCE FEES IN LIEU OF COUNCIL MEETING, COMMITTEE MEETING AND PRESCRIBED MEETING ATTENDANCE FEES**

- (1) The ranges of fees in Table 8 and Table 9 apply where a local government or regional local government decides by an absolute majority that, instead of paying council members an attendance fee referred to in section 5.98 of the LG Act, it will pay an annual fee to all council members who attend council, committee or prescribed meetings.

**Table 8: Annual attendance fees in lieu of council meeting, committee meeting and prescribed meeting attendance fees – local governments**

For a council member other than the mayor or president			For a council member who holds the office of mayor or president	
Band	Minimum	Maximum	Minimum	Maximum
1	\$24,604	\$31,678	\$24,604	\$47,516
2	\$14,865	\$23,230	\$14,865	\$31,149
3	\$7,688	\$16,367	\$7,688	\$25,342
4	\$3,589	\$9,504	\$3,589	\$19,534

**Table 9: Annual attendance fees in lieu of council meeting, committee meeting and prescribed meeting attendance fees – regional local governments**

For a council member other than the chair			For a council member who holds the office of chair	
	Minimum	Maximum	Minimum	Maximum
All regional local governments	\$1,795	\$10,560	\$1,795	\$15,839

## **PART 7: ANNUAL ALLOWANCE FOR A MAYOR, PRESIDENT, CHAIR, DEPUTY MAYOR, DEPUTY PRESIDENT AND DEPUTY CHAIR**

*This Part deals with annual allowances payable to mayors, presidents, chair and their deputies, in addition to any entitlement to meeting attendance fees or the reimbursement of expenses.*

### **7.1 GENERAL**

- (1) Pursuant to section 5.98(5) of the LG Act, the mayor or president of a local government and the chair of a regional local government are entitled, in addition to any fees or reimbursement of expenses payable under section 5.98(1) or (2), to be paid the annual allowance set by the local government or regional local government within the range determined in section 7.2 of this Part.
- (2) Pursuant to section 5.98A(1) of the LG Act, a local government or regional local government may decide, by an absolute majority, to pay the deputy mayor or deputy president of the local government, or the deputy chair of the regional local government, an allowance of up to the percentage that is determined by the Tribunal of the annual allowance to which the mayor or president of the local government, or the chair of the regional local government, is entitled under section 5.98(5) of the LG Act. That percentage is determined in section 7.3 of this Part. This allowance is in addition to any fees or reimbursement of expenses payable to the deputy mayor, deputy president or deputy chair under section 5.98 of the LG Act.
- (3) In determining the allowances set out in this Part, the Tribunal has taken into account a range of factors including the following –
  - (a) the leadership role of the mayor, president or chair;
  - (b) the statutory functions for which the mayor, president or chair is accountable;
  - (c) the ceremonial and civic duties required of the mayor, president or chair, including local government business related entertainment;
  - (d) the responsibilities of the deputy mayor, deputy president or deputy chair when deputising;
  - (e) the relative “size” of the local government as reflected in the Tribunal’s local government banding model;
  - (f) the civic, ceremonial and representation duties particular to the Lord Mayor of Western Australia’s capital city.

## 7.2 ANNUAL ALLOWANCE FOR A MAYOR, PRESIDENT OR CHAIR

- (1) The ranges of allowances in Table 10 apply where a local government sets the amount of the annual local government allowance to which a mayor or president is entitled under section 5.98(5) of the LG Act.
- (2) The range of allowances in Table 11 apply where a regional local government sets the amount of the annual local government allowance to which a chair is entitled under section 5.98(5) of the LG Act.
- (3) Despite the provisions of subsection (1), the Perth City Council is to set the amount of the annual local government allowance to which the Lord Mayor is entitled within the range of \$61,509 to \$137,268.

**Table 10: Annual allowance for a mayor or president of a local government**

For a mayor or president		
Band	Minimum	Maximum
1	\$51,258	\$89,753
2	\$15,377	\$63,354
3	\$1,025	\$36,957
4	\$513	\$20,063

**Table 11: Annual allowance for a chair of a regional local government**

For a chair		
	Minimum	Maximum
All regional local governments	\$513	\$20,063

## 7.3 ANNUAL ALLOWANCE FOR A DEPUTY MAYOR, DEPUTY PRESIDENT OR DEPUTY CHAIR

- (1) The percentage determined for the purposes of section 5.98A(1) of the LG Act is 25 per cent.

## **PART 8: EXPENSES TO BE REIMBURSED**

*This Part deals with expenses for which council members are entitled to be reimbursed.*

### **8.1 GENERAL**

- (1) Pursuant to section 5.98(2)(a) and (3) of the LG Act, a council member who incurs an expense of a kind prescribed in regulation 31(1) of the LG Regulations is entitled to be reimbursed for the expense to the extent determined in section 8.2(1) to (5) of this Part.
- (2) Regulation 31(1) of the LG Regulations prescribes the following kinds of expenses that are to be reimbursed:
  - (a) rental charges incurred by a council member in relation to one telephone and one facsimile machine; and
  - (b) child care and travel costs incurred by a council member because of the member's attendance at a council meeting or a meeting of a committee of which he or she is also a member.
- (3) Pursuant to section 5.98(2)(a) and (3) of the LG Act, a council member who incurs an expense of a kind prescribed in regulation 32(1) of the LG Regulations is entitled to be reimbursed for the expense to the extent determined in section 8.2(6) to (8) of this Part.
- (4) Regulation 32(1) of the LG Regulations prescribes the following kinds of expenses that may be approved by a local government for reimbursement –
  - (a) an expense incurred by a council member in performing a function under the express authority of the local government;
  - (b) an expense incurred by a council member to whom paragraph (a) applies by reason of the council member being accompanied by not more than one other person while performing the function if, having regard to the nature of the function, the local government considers that it is appropriate for the council member to be accompanied by that other person; and
  - (c) an expense incurred by a council member in performing a function in his or her capacity as a council member.

## 8.2 EXTENT OF EXPENSES TO BE REIMBURSED

- (1) The extent to which a council member can be reimbursed for rental charges in relation to one telephone and one facsimile machine is the actual expense incurred by the council member.
- (2) The extent to which a council member can be reimbursed for child care costs incurred because of attendance at a meeting referred to in regulation 31(1)(b) of the LG Regulations is the actual cost per hour or \$30 per hour, whichever is the lesser amount.
- (3) The extent to which a council member of a local government can be reimbursed for reasonable travel costs referred to in regulation 31(1)(b) of the LG Regulations is:
  - (a) if the person lives or works in the local government district or an adjoining local government district, the actual cost for the person to travel from the person's place of residence or work to the meeting and back; or
  - (b) if the person does not live or work in the local government district or an adjoining local government district, the actual cost, in relation to a journey from the person's place of residence or work and back:
    - (i) for the person to travel from the person's place of residence or work to the meeting and back; or
    - (ii) if the distance travelled referred to in subparagraph (i) is more than 100 kilometres, for the person to travel from the outer boundary of an adjoining local government district to the meeting and back to that boundary.
- (4) The extent to which a council member of a regional local government can be reimbursed for reasonable travel costs referred to in regulation 31(1)(b) of the LG Regulations is the actual cost for the person to travel from the person's place of residence or work to the meeting and back.
- (5) For the purposes of subsections (3) and (4), travel costs incurred while driving a privately owned or leased vehicle (rather than a commercially hired vehicle) are to be calculated at the same rate contained in Section 30.6 of the *Local Government Officers' (Western Australia) Interim Award 2011* as at the date of this determination.
- (6) The extent to which a council member can be reimbursed for child care costs incurred in any of the circumstances referred to in regulation 32(1) of the LG Regulations is the actual cost per hour or \$30 per hour, whichever is the lesser amount.



- (7) The extent to which a council member can be reimbursed for intrastate or interstate travel and accommodation costs incurred in any of the circumstances referred to in regulation 32(1) of the LG Regulations is at the same rate applicable to the reimbursement of travel and accommodation costs in the same or similar circumstances under the *Public Service Award 1992* issued by the Western Australian Industrial Relations Commission as at the date of this determination.
- (8) The extent to which a council member can be reimbursed for any other cost incurred under regulation 32(1) of the LG Regulations is the actual cost upon presentation of sufficient evidence of the cost incurred.

## **PART 9: ANNUAL ALLOWANCES IN LIEU OF REIMBURSEMENT OF EXPENSES**

*This Part deals with annual allowances that a local government or regional local government may decide to pay.*

### **9.1 GENERAL**

- (1) Pursuant to section 5.99A of the LG Act, a local government or regional local government may decide by absolute majority that instead of reimbursing council members under the LG Act section 5.98(2) for all of a particular type of expense, it will pay all council members, for that type of expense, the annual allowance determined in section 9.2 of this Part or, as the case requires, an annual allowance within the range determined in that section.
- (2) Where a local government or regional local government has decided to pay council members an annual allowance for an expense of a particular type instead of reimbursing expenses of that type under section 5.98(2) of the LG Act, section 5.99A of the LG Act provides for reimbursement of expenses of that type in excess of the amount of the allowance.
- (3) In determining the maximum annual allowance for expenses of a particular type, the Tribunal has taken into account a range of factors including the following:
  - (a) the intent of the allowance to reflect the extent and nature of the expenses incurred and not to result in a windfall gain for council members;
  - (b) the capacity of local governments to set allowances appropriate to their varying operational needs;
  - (c) the particular practices of local governments in the use of information and communication technology (e.g. laptop computers, iPads); and
  - (d) the varying travel requirements of council members in local governments associated with geography, isolation and other factors.

### **9.2 ANNUAL ALLOWANCES DETERMINED INSTEAD OF REIMBURSEMENT FOR PARTICULAR TYPES OF EXPENSES**

- (1) In this section:

***ICT expenses*** means:

- (a) rental charges in relation to one telephone and one facsimile machine, as prescribed by regulation 31(1)(a) of the LG Regulations; or
- (b) any other expenses that relate to information and communications technology (for example, telephone call charges and internet service provider fees) and that are a kind of expense prescribed by regulation 32(1) of the LG Regulations;

***travel and accommodation expenses*** means:

- (a) travel costs, as prescribed by regulation 31(1)(b) of the LG Regulations; or
  - (b) any other expenses that relate to travel or accommodation and that are a kind of expense prescribed by regulation 32(1) of the LG Regulations.
- (2) For the purposes of section 5.99A(b) of the LG Act, the minimum annual allowance for ICT expenses is \$500 and the maximum annual allowance for ICT expenses is \$3,500.
  - (3) For the purposes of section 5.99A(a) of the LG Act, the annual allowance for travel and accommodation expenses is \$50.

## SCHEDULE 1: LOCAL GOVERNMENT BAND ALLOCATIONS

Local Government	Band
Albany City	1
Armadale City	1
Ashburton Shire	2
Augusta-Margaret River Shire	2
Bassendean Town	3
Bayswater City	1
Belmont City	1
Beverley Shire	4
Boddington Shire	4
Boyup Brook Shire	4
Bridgetown-Greenbushes Shire	3
Brookton Shire	4
Broome Shire	2
Broomehill-Tambellup Shire	4
Bruce Rock Shire	4
Bunbury City	1
Busselton City	1
Cambridge Town	2
Canning City	1
Capel Shire	3
Carnamah Shire	4
Carnarvon Shire	2
Chapman Valley Shire	4
Chittering Shire	3
Christmas Island Shire	3
Claremont Town	3
Cocos (Keeling) Islands Shire	4
Cockburn City	1
Collie Shire	3
Coolgardie Shire	3
Coorow Shire	4
Corrigin Shire	4
Cottesloe Town	3
Cranbrook Shire	4
Cuballing Shire	4
Cue Shire	4

Local Government	Band
Cunderdin Shire	4
Dalwallinu Shire	3
Dandaragan Shire	3
Dardanup Shire	3
Denmark Shire	3
Derby-West Kimberley Shire	2
Donnybrook Balingup Shire	3
Dowerin Shire	4
Dumbleyung Shire	4
Dundas Shire	4
East Fremantle Town	3
East Pilbara Shire	2
Esperance Shire	2
Exmouth Shire	3
Fremantle City	1
Gingin Shire	3
Gnowangerup Shire	4
Goomalling Shire	4
Gosnells City	1
Greater Geraldton City	1
Halls Creek Shire	3
Harvey Shire	2
Irwin Shire	3
Jerramungup Shire	4
Joondalup City	1
Kalamunda Shire	2
Kalgoorlie-Boulder City	1
Karratha City	1
Katanning Shire	3
Kellerberrin Shire	4
Kent Shire	4
Kojonup Shire	3
Kondinin Shire	4
Koorda Shire	4
Kulin Shire	4
Kwinana City	1
Lake Grace Shire	4

Local Government	Band
Laverton Shire	3
Leonora Shire	3
Mandurah City	1
Manjimup Shire	2
Meekatharra Shire	3
Melville City	1
Menzies Shire	4
Merredin Shire	3
Mingenew Shire	4
Moora Shire	3
Morawa Shire	4
Mosman Park Town	3
Mount Magnet Shire	4
Mount Marshall Shire	4
Mukinbudin Shire	4
Mundaring Shire	2
Murchison Shire	4
Murray Shire	2
Nannup Shire	4
Narembeen Shire	4
Narrogin Shire	3
Nedlands City	2
Ngaanyatjarraku Shire	4
Northam Shire	2
Northampton Shire	3
Nungarin Shire	4
Peppermint Grove Shire	4
Perenjori Shire	4
Perth City	1
Pingelly Shire	4
Plantagenet Shire	3
Port Hedland Town	1
Quairading Shire	4
Ravensthorpe Shire	3
Rockingham City	1
Sandstone Shire	4
Serpentine-Jarrahdale Shire	2



Local Government	Band
Shark Bay Shire	4
South Perth City	2
Stirling City	1
Subiaco City	2
Swan City	1
Tammin Shire	4
Three Springs Shire	4
Toodyay Shire	3
Trayning Shire	4
Upper Gascoyne Shire	4
Victoria Park Town	2
Victoria Plains Shire	4
Vincent City	2
Wagin Shire	4
Wandering Shire	4
Wanneroo City	1
Waroona Shire	3
West Arthur Shire	4
Westonia Shire	4
Wickepin Shire	4
Williams Shire	4
Wiluna Shire	4
Wongan-Ballidu Shire	4
Woodanilling Shire	4
Wyalkatchem Shire	4
Wyndham-East Kimberley Shire	2
Yalgoo Shire	4
Yilgarn Shire	3
York Shire	3

Signed on 8 April 2020.

M Seares AO  
CHAIR

B A Sargeant PSM  
MEMBER

C P Murphy PSM  
MEMBER

**SALARIES AND ALLOWANCES TRIBUNAL**

## LOCAL GOVERNMENT ELECTED MEMBERS EXPLANATORY NOTES

*This section does not form part of the determination*

### **1. Entitlements**

The entitlement of a council member to a fee, allowance or reimbursement of an expense established under the LG Act, the LG Regulations and this determination, cannot be proscribed, limited or waived by a local government. Any eligible claim against those entitlements is to be paid in accordance with the applicable financial procedures of the local government.

### **2. Local governments to set amounts within the range determined**

Where the Tribunal has determined a minimum and maximum amount for a fee, expense or allowance for members of the council of a local government or a regional local government, each council is to set, by absolute majority, an amount within the relevant range determined and the amount set will be payable to elected council members.

### **3. Superannuation**

Nothing in this determination establishes a liability for the payment of superannuation by local governments. Elected council members are eligible for superannuation payments if their council has resolved unanimously to become an Eligible Local Governing Body (ELGB) pursuant to section 221A and section 221B of the *Income Tax Assessment Act 1936* (Cwlth). Where the council is an ELGB, it is deemed to have an employer/employee relationship with its elected council members and this attracts the application of a number of statutory obligations. Alternative arrangements described in Australian Taxation Office (ATO) Interpretative Decision ATO ID 2007/205 allow for elected council members and councils to agree for whole or part of meeting attendance fees to be paid into a superannuation fund. Where the council is an ELGB, fees for attendance at council, committee and prescribed meetings (whether paid via a per meeting fee or annual allowance) are to be inclusive of any superannuation guarantee liability. This information is not published by way of legal or financial advice.

---

<b>5</b>	<b>SUBJECT:</b> Adoption of Regional Price Preference Policy <b>DIRECTOR:</b> Director Corporate Services <b>MEETING:</b> Council Meeting <b>MEETING DATE:</b> 26 May 2020
----------	---

---

## Summary

Following the Ordinary Council Meeting on 28 February 2020, POL-CPM 01 Regional Price Preference Policy was advertised for public comment in accordance with regulation 24F of the *Local Government (Functions and General) Regulations 1996* (Regulations).

Following the consultation period, whereby no submissions were received, Council is now requested to adopt the Regional Price Preference (refer **Attachment 5.1**).

## Disclosure of Interest

N/A.

## Previous Relevant Documentation

G.17/2/20	28 February 2020	Amendments to Procurement Policy, Regional Price Preference Policy and delegation for award of tenders
G.12/7/19	23 July 2019	Review of Procurement Policy
G.19/6/19	25 June 2019	Review of Council Policy Manual
G.9/3/19	26 March 2019	Review of Procurement Activity
G.35/2/15	24 February 2015	Review of Council Policy Manual

## Background

At the Ordinary Council Meeting of 28 February 2020, Council adopted amendments to the 'Buy Local' Policy for the purposes of public advertising. The amendments to the Policy ensured consistency with the Regulations. A summary of the amendments is below:

- Name change from 'Buy Local' Policy to Regional Price Preference Policy; and
- Application of the regional price preference to procurements over the tender threshold.

## Comment

Part 4A of the Regulations enables a local government located outside of the metropolitan area to give a Regional Price Preference when assessing a tender. Any price preference must comply with the Regulations, including that a Policy must be adopted, following a period of public advertising. The Regional Price Preference Policy was advertised on 7 March 2020 and submission closed on 6 April 2020 and no submissions were received.

The purpose of the Regional Price Preference Policy (refer **Attachment 5.1**) is to promote, under the Regulations, local economic development through the provision of a price preference allowance to local suppliers when evaluating and awarding contracts under a tender process.

The Regional Price Preference Policy enables local suppliers that operate permanently within the district of the City of Mandurah local government municipal area to claim a Regional Price Preference for tenders. To encourage suppliers from outside of the Mandurah area to utilise local content, a price preference is also available where such businesses can demonstrate a commitment that some or all of the goods or services are to be supplied from local suppliers in Mandurah.

Whilst local businesses are able to claim the full discount under the Regional Price Preference, businesses outside of Mandurah claiming the Local Content Preference are required to detail their commitment. Where local content is not 100%, the discount will be proportioned based on the percentage of local content that is committed to the project.

Reporting on the Local Content Preference will be required and monitored to ensure the commitments from the businesses who have claimed the preference are fulfilled. The reporting obligations will reflect the value of the contract awarded, with contracts of a higher economic value requiring more detailed reporting. It is proposed that a report on the local content achieved from the City's awarded tenders be provided to Council on an annual basis. This information can also be used to evaluate the effectiveness of Council's Policy.

Following Council adoption of the Regional Price Preference an education program will be rolled-out across the City of Mandurah, to ensure City officers are aware of their obligations.

### Supporting Local Businesses

As directed by Council, POL-CPM 02 Procurement Policy incorporates a focus on supporting local businesses, by utilising the City's procurement function to enable greater opportunities for local suppliers.

The Policy incorporates the following:

- wherever practical, invite local suppliers to quote;
- ensures procurement planning explores local business capability and opportunities for local content; and
- considers buying practices, procedures and specifications that do not unfairly disadvantage local businesses.

The City is also exploring options for the implementation of a sourcing tool, to assist staff to identify local suppliers when conducting procurement activities.

### **Consultation**

Two Council workshops were held in December 2019 and February 2020 to seek input from Elected Members relating to the development of the procurement policies.

The Regional Price Preference Policy was advertised for public comment on 7 March 2020 closing Friday 6 April 2020. No comments were received.

### **Statutory Environment**

Section 2.7(2)(b) of the *Local Government Act 1995* prescribes that Council determine the local governments policies

*Local Government Act 1995*

Part 4A of the *Local Government (Functions and General) Regulations 1996*

*Local Government (Functions & General) Regulations 1996 - Regulation 24E*

### **Policy Implications**

The Regional Price Preference will form part of the Council Policy suite and will be published on the City's website.

### **Economic Implications**

The City is focused on ensuring best value for money in procurement activities.

## **Risk Analysis**

It is essential that procurement policies and procedures are regularly reviewed to ensure compliance with current legislation, reflect industry best practice and are maintaining relevance within the local government sector.

## **Strategic Implications**

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

### Organisational Excellence:

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

## **Conclusion**

Council is requested to adopt the Regional Price Preference Policy following public advertising.

Note

*Refer      Attachment 5.1   POL-CPM 01 Regional Price Preference Policy*

## **RECOMMENDATION**

**That Council adopt the proposed POL-CPM 01 Regional Price Preference Policy as per Attachment 5.1.**



# REGIONAL PRICE PREFERENCE

## POLICY

**POL-CPM 01**

### Objective:

The purpose of the Regional Price Preference Policy (Policy) is to promote local economic development through the provision of a price preference to suppliers when evaluating and awarding contracts under a tender process.

This Policy is developed in accordance with Part 4A of the *Local Government (Functions and General) Regulations 1996* (Regulations).

### Statement:

#### 1. APPLICABILITY

This Policy is applicable where a tender has been conducted (according to the Regulations) by the City of Mandurah for the supply of Goods and Services and Construction Services.

#### 2. PRICE PREFERENCE

In accordance with regulation 24D of the Regulations, the following price preferences will be applied for each tender (where applicable):

- a. Goods and Services: 10 per cent discount up to a maximum price reduction of \$50,000;
- b. Construction Services: 5 per cent discount up to a maximum price reduction of \$50,000;
- c. Goods and Services and Construction Services, tendered for the first time where Council previously supplied the Goods or Services: 10 per cent discount up to a maximum price reduction of \$500,000.

#### 3. REGIONAL PRICE PREFERENCE

- a. The Regional Price Preference (RPP) enables local suppliers within the district of the City of Mandurah local government municipal area, to claim a price preference for their whole bid, regardless of the origin of the labour or materials, as all labour and materials are deemed to be regional content.
- b. To claim a RPP, suppliers are required to have a permanent office in Mandurah for at least six (6) months prior to the tender(s) being sought.
- c. The submitted price for the tender will be reduced (for evaluation purposes only), by the amounts set out in Section 2 of this Policy.

#### 4. LOCAL CONTENT PRICE PREFERENCE

- a. The Local Content Price Preference enables suppliers operating outside of Mandurah to claim a price preference where they can demonstrate a commitment that some or all of the goods or services are to be supplied from local suppliers within the district of the City of Mandurah local government municipal area. Where the local content is not 100 per cent, the discount will be proportioned based on the percentage of local content that is committed.
- b. Local content components of goods and services and construction can include goods, materials, labour, sub-contractors, professional services, and employment of a local workforce.
- c. Written evidence (proof) of the local content components, including how it relates to the price submitted, must be provided.
- d. The value of those goods and services claimed by the supplier may be adjusted during the tender assessment process if the value claimed is considered unreasonable or cannot be justified.

# REGIONAL PRICE PREFERENCE

- e. The submitted price for the tender will be reduced (for evaluation purposes only), by the amounts set out in Section 2 of this Policy.
- f. If successful, local content reporting will form part of the contractual obligations.

## 5. VALUE FOR MONEY PRINCIPLES

Value for money principles will be used to achieve the best possible overall outcome for the City. The City is not required to accept the lowest tender or any tender based on price offered.

## 6. TRANSPARENCY AND PROBITY

Where local preferences are to be applied during procurement processes, they must be notified within the relevant request for tender or request for quotation documents. All suppliers must be treated fairly and consistently when evaluating procurement outcomes.

## 7. DEFINITIONS

**Construction Services:** is the carrying out of any works that include construction of a structure or reconstruction, renovation or alteration to any structure where there is a design element that has been initiated by the City. This includes but is not limited to residential buildings, commercial buildings, shelters and civil construction.

**Local Content Preference:** discount for suppliers outside of Mandurah to purchase goods and services from local suppliers that are located within the municipal area (district) of the City of Mandurah and engage a local workforce.

**Regional Price Preference:** discount for suppliers located within the municipal area (district) of the City of Mandurah.

---

**Responsible Directorate:** Corporate Services

**Reviewer:** Manager Governance Services

**Creation date:** Minute G.51/1/02, 22 January 2002

**Amendments:** Minute G.13/08/05, 16 August 2005  
Minute G.43/12/09, 15 December 2009  
Minute G.57/2/12, 28 February 2012  
Minute G.37/5/12, 22 May 2012  
Minute G.35/2/15, 24 February 2015  
Minute S. 4/8/18, 21 August 2018  
Minute G.19/10/18, 23 October 2018  
Minute G.17/2/20, 25 February 2020 (Advertising)

**Related Documentation and/or Legislation:** *Local Government (Functions & General) Regulations 1996 - Regulation 24E*

---

<b>6</b>	<b>SUBJECT:</b>	National Redress Scheme Participation of WA Local Governments: Key Decisions and Action
	<b>DIRECTOR:</b>	A/Executive Manager Community Development
	<b>MEETING:</b>	Council Meeting
	<b>MEETING DATE:</b>	26 May 2020

---

## Summary

The Royal Commission into Institutional Responses to Child Sexual Abuse was established in 2013. The establishment of a National Redress Scheme (Scheme) was a key recommendation of the Royal Commission to recognise the harm suffered by survivors of institutional child sexual abuse. The State Government consulted with WA local governments throughout 2019 and early 2020 focusing on raising awareness of the Scheme and identifying how implementation of the Scheme with the sector may be best approached.

This report provides Council an update on the consultation findings and the related proposed financial agreement between the State Government and local government sector and recommends the City undertake an organisational review of its approach to volunteers, with reference to the findings. The following items are presented to Council for consideration and approval:

- Formally endorse the City's participation as part of the WA Government's declaration in the National Redress Scheme;
- Note the background information and the WA Government's decision in relation to the National Redress Scheme;
- Note the key considerations and administrative arrangements for the City of Mandurah to participate in the National Redress Scheme and;
- Authorise the Chief Executive Officer to execute a service agreement with the State, if a Redress application is received.

## Disclosure of Interest

N/A

## Previous Relevant Documentation

N/A

## Background

The Royal Commission into Institutional Responses to Child Sexual Abuse (Royal Commission) was established in 2013 to investigate failures of public and private institutions to protect children from sexual abuse. The Royal Commission released three reports throughout the inquiry:

- Working with Children Checks (August 2015);
- Redress and Civil Litigation (September 2015); and
- Criminal Justice (August 2017).

The Royal Commission's Final Report (15 December 2017) incorporated findings and made 409 recommendations of which 310 are applicable to the Western Australian State Government and 1 specific recommendation was directed at Local government(which relates to child safety processes). Many recommendations will directly or indirectly impact the organisations that local government works with and supports within the community.

The implications of the Royal Commission's recommendations are twofold; the first is accountability for historical breaches in the duty of care that occurred before 1 July 2018 within any institution; the second is future-facing, ensuring better child safe approaches are implemented holistically moving forward.

The scope of this report addresses only the historical element of institutional child sexual abuse through the National Redress Scheme.

All levels of Australian society (including the WA local government sector and the City) will be required to consider leading practice approaches to child safeguarding separately in the future.

### National Redress Scheme

The Royal Commission's Redress and Civil Litigation (September 2015) Report recommended the establishment of a single National Redress Scheme (the Scheme) to recognise the harm suffered by survivors of institutional child sexual abuse.

The Scheme acknowledges that children were sexually abused, recognises the suffering endured, holds institutions accountable and helps those who have been abused access counselling, psychological services, an apology and a redress payment.

The Scheme commenced on 1 July 2018, will run for 10 years and offers eligible applicants three elements of Redress:

- A direct personal response (apology) from the responsible institution, if requested;
- Funds to access counselling and psychological care; and
- A monetary payment of up to \$150,000.

All State and Territory Governments and many major non-government organisations and church groups have joined the Scheme.

The WA Parliament has passed the legislation for the Government and WA based non-government organisations to participate in the National Redress Scheme.

The Western Australian Government (the State) started participating in the Scheme from 1 January 2019.

Under the National Redress Scheme for Institutional Child Sexual Abuse Act 2018 (Cth), local governments may be considered a State Government institution.<sup>1</sup>

A decision was made at the time of joining the Scheme to exclude WA local governments from the State Government's participation declaration. This was to allow consultation to occur with the sector about the Scheme, and for fuller consideration of how the WA local government sector could best participate.

### **Comment**

By joining the Scheme, the City would be bound by the outcome of any claims made, which would be assessed under the National Redress Scheme and be paid by the State Government on behalf of the City, with the City responsible for some associated costs as outlined below. By not joining, should the City receive a claim, there is the potential for civil litigation and any payments may be greater than those afforded under the scheme and all costs will be borne by the City.

Extensive consultation was undertaken by the State Government, including with the local government sector and in December 2019, the state made the following decisions:

- Noted the consultations undertaken to date with the WA local government sector about the National Redress Scheme;
- Noted the options for WA local government participation in the Scheme;
- Agreed to local governments participating in the Scheme as State Government institutions, with the State Government covering payments to the survivor; and
- Agrees to the Department of Local Government, Sport and Cultural Industries (DLGSC) leading further negotiations with the WA local government sector regarding local government funding costs, other than payments to the survivor including counselling, legal and administrative costs.

<sup>1</sup> Section 111(1)(b).

The following expenses will be covered for local governments participating in the Scheme as a State Government institution and part of the State's declaration:

- Redress monetary payment provided to the survivor;
- Costs in relation to counselling, legal and administration (including the coordination of requests for information and record keeping in accordance with the State Records Act 2000); and
- Trained staff to coordinate and facilitate a Direct Personal Response (DPR – Apology) to the survivor if requested (on a fee for service basis with costs to be covered by the individual local government– see below for further explanation).

State Government financial support for local government participation in the Scheme, as set out, will ensure that Redress is available to as many WA survivors of institutional child sexual abuse as possible.

Individual local governments participating in the Scheme as a State Government institution, with the State will be responsible for the following;

- Providing the State with the necessary (facilities and services) information to participate in the Scheme;
- Resources and costs associated with gathering their own (internal) information and providing that information (Request for Information) to the State (if they receive a Redress application); and
- Costs associated with the delivery of a DPR (apology), if requested (based on a standard service fee, plus travel and accommodation depending on the survivor's circumstance). The State's decision includes that all requested DPR's will be coordinated and facilitated by the Redress Coordination Unit – Department of Justice, on every occasion.

The WALGA State Council meeting of 4 March 2020:

1. Acknowledged the State Government's decision to include the participation of local governments in the National Redress Scheme as part of the State's declaration;
2. Endorsed the negotiation of a Memorandum of Understanding and Template Service Agreement with the State Government, and
3. Endorsed by Flying Minute the Memorandum of Understanding prior to execution, in order to uphold requirements to respond within legislative timeframes.

The State and WALGA will sign a Memorandum of Understanding to reflect the principles of WA local governments participating in the Scheme as State Government institutions and being part of the State's declaration.

State agencies (led by DLGSC), WALGA and Local government Professionals WA will support all local governments to prepare to participate in the Scheme from 1 July 2020 (or earlier, subject to completing the necessary arrangements).

The State's decision allows for the WA Government's Scheme participation declaration to be amended to include local governments and this report seeks endorsement of the City's participation in the Scheme.

As an independent entity and for absolute clarity, it is essential that the City formally indicates via a decision of Council, the intention to be considered a State Government institution (for the purposes on the National Redress Scheme) and be included in the WA Government's amended participation declaration.

The City will not be included in the State's amended declaration, unless it formally decides to be included.

The financial and administrative coverage offered by the State will only be afforded to WA local governments that join the Scheme as a State Government institution, as part of the State's amended declaration.

#### Option not to join Scheme

The option also exists for the City to formally decide not to participate in the Scheme (either individually or as part of the State's declaration).

Should Council formally decide (via a resolution of Council) not to participate with the State or in the Scheme altogether, considerations for the City include:

- Divergence from the Commonwealth, State, WALGA and the broader local government sector's position on the Scheme (noting the Commonwealth's preparedness to name-and-shame non-participating organisations).
- Potential reputational damage at a State, sector and community level.
- Complete removal of the State's coverage of costs and administrative support, with the City having full responsibility and liability for any potential claim.
- Acknowledgement that the only remaining method of redress for a victim and survivor would be through civil litigation, with no upper limit, posing a significant financial risk to the City.

#### City's review of Working with Children

Further to the above-mentioned agreement, as a response to the Royal Commission's findings over the last few years the City has undertaken considerable work to review and implement improvements in its risk management processes and procedures, with a strong focus on volunteer engagement.

Although the City has taken a proactive approach to mitigate risk and increase child safety, ongoing good governance for the City will be to undertake a further internal review of its approach to managing volunteers across all business units within the City (internally and including a review of external contacts). There will be ongoing reviews of the City's approach to volunteering.

#### **Consultation**

The State, through the Department of Local Government, Sport and Cultural Industries (DLGSC), consulted with the WA local government sector and other key stakeholders on the Royal Commission into Institutional Responses to Child Sexual Abuse (in 2018) and the National Redress Scheme (in 2019). The consultation throughout 2019 has focused on the National Redress Scheme with the aim of:

- Raising awareness about the Scheme;
- Identifying whether WA local governments are considering participating in the Scheme;
- Identifying how participation may be facilitated; and
- Enabling advice to be provided to Government on the longer-term participation of WA local governments.

Between March and May 2019, DLGSC completed consultations that reached 115 out of 137 WA local governments via:

- Webinars to local governments, predominately in regional and remote areas;
- Presentations at 12 WALGA Zone and Local Government Professional WA meetings;
- Responses to email and telephone enquiries from individual local governments.

Council received a weekly update in May 2019, providing an update on the above and was advised that further information was pending further consultation between the State and local government sectors, specifically relating to costs under the Scheme.

It was apparent from the consultations that local governments were most commonly concerned about the:

- Potential cost of Redress payments;
- Availability of historical information;
- Capacity of local governments to provide a Direct Personal Response (apology) if requested by Redress recipients;
- Process and obligations relating to maintaining confidentiality if Redress applications are received, particularly in small local governments;
- Lack of insurance coverage of Redress payments by LGIS, meaning local governments would need to self-fund participation and Redress payments.

Local Government Insurance Services (LGIS) published and distributed an update (April 2019) regarding the considerations and (potential) liability position of the WA local government sector in relation to the National Redress Scheme.

The WALGA State Council meeting on 3 July 2019 recommended that:

1. *WA local government participation in the State's National Redress Scheme declaration with full financial coverage by the State Government, be endorsed in principle, noting that further engagement with the sector will occur in the second half of 2019.*
2. *WALGA continue to promote awareness of the National Redress Scheme and note that local governments may wish to join the Scheme in the future to demonstrate a commitment to the victims of institutional child sexual abuse.*

DLGSC representatives presented at a WALGA hosted webinar on 18 February 2020 and presented at all WALGA Zone meetings in late February 2020.

The State's decision, in particular to cover the costs/payments to the survivor, has considered the feedback provided by local governments during the consultation detailed above.

## **Statutory Environment**

The City of Mandurah in agreeing to join the Scheme, is required to adhere to legislative requirements set out in the *National Redress Scheme for Institutional Child Sexual Abuse Act 2018* (Cth).

Authorisation of the Chief Executive Officer to execute a service agreement with the State, if a Redress application is received, will be in accordance with s.9.49A(4) of the *Local Government Act 1995*.

## **Policy Implications**

N/A

## **Economic Implications**

The financial and administrative coverage offered by the State will only be afforded to WA local governments that decide (via a resolution of Council) to join the Scheme as a State Government institution, as part of the State's amended participation declaration.

The State's decision will cover the following financial costs for Local Governments:

- Redress monetary payment provided to the survivor;
- Costs in relation to counselling, legal and administration (including the coordination or requests for information and record keeping); and
- Trained staff to coordinate and facilitate a Direct Personal Response (DPR – Apology) to the survivor if requested (on a fee for service basis with costs to be covered by the individual local government– see below).

The only financial cost the local government may incur will be the payment of the DPR's, which is on an 'as requested' basis by the survivor. This will be based on the standard service fee of \$3,000 plus travel and accommodation depending on the survivor's circumstances. All requested DPR's will be coordinated and facilitated by the Redress Coordination Unit – Department of Justice.

The State's decision also mitigates a significant financial risk to the local government in terms of waiving rights to future claims. Accepting an offer of redress has the effect of releasing the responsible participating organisation and their officials (other than the abuser/s) from civil liability for instances of sexual abuse and related non-sexual abuse of the person that is within the scope of the Scheme. This means that the person who receives redress through the Scheme, agrees to not bring or continue any civil claims against the responsible participating organisation in relation to any abuse within the scope of the Scheme.



## Risk Analysis

Should the City not join the Scheme there are risks associated with the potential for the City to receive a claim, or indeed multiple claims, and be responsible for all costs associated. There will also be reputational risks for the City should Council decide not to join the Scheme.

## Strategic Implications

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

### Organisational Excellence:

- Demonstrate regional leadership and advocate for the needs of our community.
- Ensure the City has the capacity and capability to deliver quality services and facilities through accountable and transparent business practices, governance, risk and financial management.

## Conclusion

The establishment of a National Redress Scheme was a key recommendation of the Royal Commission and the State Government now having consulted with WA Local Governments throughout 2019 and early 2020, has identified how participation of the sector may be best approached. This report has sought to obtain approval to participate in the Scheme, and to give the Chief Executive Officer the ability to execute a service agreement with the State, if a Redress application is received.

Given the priority is to make redress available to as many survivors as possible and that organisations have until 30 June 2020 to join the Scheme, it is recommended that the City participates in the National Redress Scheme.

### NOTE:

- Refer ***Attachment 6.1 City of Mandurah - Local Government Process and Considerations***  
***Attachment 6.2 Redress database for WA Local Governments – City of Mandurah***

## RECOMMENDATION

### That Council:

1. **Notes the consultation undertaken and information provided by the State Government in regarding the National Redress Scheme and the participation of WA local governments;**
2. **Notes that the City of Mandurah will not be included in the WA Government's amended participation declaration (and afforded the associated financial and administrative coverage), unless the City makes a specific and formal decision to be included;**
3. **Endorses the participation of the City of Mandurah in the National Redress Scheme as a State Government institution and included as part of the State Government's declaration;**
4. **Grants authority to the Chief Executive Officer to execute a service agreement with the State, if a Redress application is received;**
5. **Notes that a confidential report will be provided if a Redress application is received by the City.**

## City of Mandurah - Local Government Process and Considerations

Detailed below is a list of considerations for the City should it participate in the Scheme:

1. Executing a Service Agreement

All Royal Commission information is confidential, and it is not known if the City of Mandurah will receive a Redress application. A Service Agreement will only be executed if the City of Mandurah receives a Redress application.

The City of Mandurah needs to give authority to an appropriate position / officer (Chief Executive Officer) to execute a service agreement with the State, if a Redress application is received. Timeframes for responding to a Request for Information are 3 weeks for priority applications and 7 weeks for non-priority applications. A priority application timeframe (3 weeks) will be outside most Council meeting cycles and therefore it is necessary to provide the authorisation to execute an agreement in advance.

2. Reporting to Council if / when an application is received

Council will receive a confidential report, notifying when a Redress application has been received. All information in the report will be de-identified but will make Council aware that an application has been received.

3. Application Processing / Staffing and Confidentiality

Administratively the City of Mandurah will determine:

- Which position(s) will be responsible for receiving applications and responding to Requests for Information;
- Support mechanisms for staff members processing Requests for Information.

The appointed person(s) will have a level of seniority in order to understand the magnitude of the undertaking and to manage the potential conflicts of interest and confidentiality requirements

4. Record Keeping

The State Records Office advised (April 2019) all relevant agencies, including Local Governments, of a 'disposal freeze' initiated under the *State Records Act 2000* (the Act) to protect past and current records that may be relevant to actual and alleged incidents of child sexual abuse. The City of Mandurah's record keeping practices as a result, have been modified to ensure the secure protection and retention of relevant records. These records (or part thereof) may be required to be provided to the State's Redress Coordination Unit in relation to a Redress application.

The Redress Coordination Unit (Department of Justice) is the state record holder for Redress and will keep copies of all documentation and RFI responses. Local Governments will be required to keep their own records regarding a Redress application in a confidential and secure manner, and in line with all requirements in *The Act*.

5. Redress Decisions

The City of Mandurah should note that decisions regarding Redress applicant eligibility and the responsible institution(s), are made by Independent Decision Makers, based on the information received by the applicant and any RFI responses. The State Government and the City of Mandurah do not have any influence on the decision made and there is no right of appeal.



**Participation Institutions / organisations** - this list is for organisations (including all locations) that are **currently** operating (that is they are not closed) and will be part of the National Redress Scheme. This information is required to assist in identifying institutions (both publicaly and in outcome letters), to populate association lists and to assist the Scheme to assess a person's application.

DO NOT AMEND OR RE-ORDER COLUMN HEADINGS IN THIS WORKBOOK

INSTITUTION / ORGANISATION DETAILS												
Institution / Organisation Name	Also known as	Physical Address 1	Physical Address 2	Physical Country	Physical Post Code	Physical State	Physical Suburb	Operation Start Day	Operation Start Month	Operation Start Year	Website	Notes
The current and official title of your local government authority.  This will be used for the public search function on the National Redress Scheme's website - www.nationalredress.gov.au.	Names of your organisation and facilities that your organisation has owned or operated - past and present. Please include any name changes of facilities (aquatic centres, pavilions, centres, libraries, sports grounds etc.)  Other names your local government might have been previously known as (i.e. Road Board, Shire, Town, City), including any prior amalgamation / separation.  List each on a single liine with associated details (address, start / operating dates etc)	This is the address of the organisation/institution (or their main administration building).	This is the street address of the organisation / institution (or their main administration building).	This is the country in which the organisation / institution (or their main administration building) is based.	This is the postcode of the organisation / institution (or their main administration building).	This is the state in which the organisation / institution (or their main administration building) is based.	This is the suburb of the organisation / institution (or their main administration building).	Date the organisation/institution started operating.  If the date it started operating is known, the day should be expressed as 2 digits.  If it is unknown than this field should be left blank.	Month the organisation/institution started operating.  If month started operating is known, the month should be expressed as 2 digits.  If it is unknown than this field should be left blank	Uear the organisation/institution started operating.  If year started operating is known (or estimated), the year should be expressed as 4 digits.  If it is unknown (and cannot be estimated) than this field should be left blank.	Website link for survivors to access information about the organisation/institution.	Include any further information that you believe would help describe the institution and it's role to survivors here. This may be included on the Redress Scheme's Website.
e.g. City of Outback	e.g. Town of Outback e.g. Shire of Outback e.g. Outback Leisure Centre e.g. Outback Community and Youth Centre e.g. Outback Library e.g. Castle Rock Recreation Camp e.g. Outback Sports Pavillion e.g. Outback Recreation Grounds	e.g. Outback Town Centre	e.g. 1 Lone Road	e.g Australia	e.g 6999	e.g WA	e.g Outback	e.g 09 or 18	e.g 05 or 12	e.g 2013	<a href="https://www.outback.wa.gov.au/">https://www.outback.wa.gov.au/</a>	e.g. The Town of Outback is a WA local government authority that came into effect in 2013 and has responsibility for ...
City of Mandurah	Mandurah Road's Board (1949) Mandurah Shire Town of Mandurah (1987)	3 Peel Street, Mandurah	3 Peel Street, Mandurah	Australia	6210	WA	Mandurah	1	9	1949	<a href="https://www.mandurah.wa.gov.au">https://www.mandurah.wa.gov.au</a>	The City of Mandurah is a WA local government authority located in the Peel region, celebrating 30 years of being a city in 2020. The city has responsibility for its inhabitants, visitors, waterways and environment.
City of Mandurah	Administration offc and Civic Centre	3 Peel Street, Mandurah	3 Peel Street, Mandurah	Australia	6210	WA	Mandurah	1	1	2002	<a href="https://www.mandurah.wa.gov.au">https://www.mandurah.wa.gov.au</a>	""
City of Mandurah	Rangers Office	3 Pinjarra Road, Mandurah	3 Pinjarra Road, Mandurah	Australia	6210	WA	Mandurah	1	1	1990	<a href="https://www.mandurah.wa.gov.au/services/rangers">https://www.mandurah.wa.gov.au/services/rangers</a>	Rangers have a varied role in helping to protect the city's natural and built assets and are responsible for a upholding community and public safety under the guidance of various State and Local Laws. Ranger's responsibilities are wide and varied and include animal control, cat and dog registrations, impounded animals, littering, fire permits, fire control, abandoned vehicles, infringements, and parking.
City of Mandurah	Mandurah Library	331 Pinjarra Road, Mandurah	331 Pinjarra Road, Mandurah	Australia	6210	WA	Mandurah	7	12	1979	<a href="https://www.mandurah.wa.gov.au/facilities/libraries">https://www.mandurah.wa.gov.au/facilities/libraries</a>	Central Library contains the digital hub and a meeting room.
City of Mandurah	Falcon eLibrary and Community Centre	43 Crusader Street, Falcon	43 Crusader Street, Falcon	Australia	6210	WA	Falcon	1	9	2007	<a href="https://www.mandurah.wa.gov.au/facilities/libraries">https://www.mandurah.wa.gov.au/facilities/libraries</a>	Caters to the South of Mandurah. Has two meeting rooms that can be joined into 1 big meeting room. Contains a Makerspace called the FabLab.
City of Mandurah	Lakelands Library and Community Centre	49 Banksiadale Gate, Lakelands	49 Banksiadale Gate, Lakelands	Australia	6210	WA	Lakelands	24	10	2017	<a href="https://www.mandurah.wa.gov.au/facilities/libraries">https://www.mandurah.wa.gov.au/facilities/libraries</a>	Caters to the North of Mandurah. Has two meeting rooms.
City of Mandurah	Mandurah Recreation Centre (MARC)	303 Pinjarra Road, Mandurah	303 Pinjarra Road, Mandurah	Australia	6210	WA	Mandurah	1	1	1982	<a href="https://www.mandurah.wa.gov.au/facilities/recreation-centres/facilities-and-hire">https://www.mandurah.wa.gov.au/facilities/recreation-centres/facilities-and-hire</a>	Multifunctional spaces available for individuals, clubs, or organisations to hire. The spaces can be utilised for a wide variety of reasons. Has gone undertaken a significant redevelopment in 2017.
City of Mandurah	Mandurah Seniors and Community Centre	41 Ormsby Terrace, Mandurah	41 Ormsby Terrace, Mandurah	Australia	6210	WA	Mandurah	1	1	1997	<a href="https://www.mandurah.wa.gov.au/facilities/halls-and-sporting-grounds/halls/mandurah-seniors-and-community-centre">https://www.mandurah.wa.gov.au/facilities/halls-and-sporting-grounds/halls/mandurah-seniors-and-community-centre</a>	Main Hall, Dining Room, Games Room, Craft Room and Meeting Room all available for hire for community, corporate or private use. Discounted rates available for community groups. Rooms available outside of the Centre's operating hours. Hold leasing for Citizen Hair Design and Mandurah Podiatry Clinic.
City of Mandurah	Mandurah Ocean Marina	19 Fathom Turn, Mandurah	19 Fathom Turn, Mandurah	Australia	6210	WA	Mandurah	1	1	2003	<a href="https://www.mandurah.wa.gov.au/facilities/mandurah-ocean-marina/services">https://www.mandurah.wa.gov.au/facilities/mandurah-ocean-marina/services</a>	To provide suitable controls to limit the amount of live on boards in the Mandurah Ocean Marina to protect the amenity, environment and security of the Mandurah Ocean Marina precinct.
City of Mandurah	Contemporary Art Spaces Mandurah (CASM) (2014) INQB8 (2011)	63 Ormsby Terrace, Mandurah	63 Ormsby Terrace, Mandurah	Australia	6210	WA	Mandurah	1	5	2011	<a href="https://www.mandurah.wa.gov.au/facilities/casm">https://www.mandurah.wa.gov.au/facilities/casm</a>	
City of Mandurah	Billy Dower Youth Centre	41 Dower Street, Mandurah	41 Dower Street, Mandurah	Australia	6210	WA	Mandurah	1	1	2003	<a href="https://www.mandurah.wa.gov.au/facilities/youth-centre/services">https://www.mandurah.wa.gov.au/facilities/youth-centre/services</a>	Runs a number of Youth focused programs and activities at the Centre as well as out in the community.
City of Mandurah	Mandurah Community Museum	3 Pinjarra Road, Mandurah	3 Pinjarra Road, Mandurah	Australia	6210	WA	Mandurah	1	1	1989	<a href="https://www.mandurah.wa.gov.au/facilities/museum">https://www.mandurah.wa.gov.au/facilities/museum</a>	Discover the fascinating stories of the Peel Region and learn about significant people, places and events in Mandurah's History. The Museum features photographs, objects and information about Mandurah's journey from pre-settlement through its development as a quiet holiday town into the thriving city we know today. The site which is currently the museum was a school from 1900 to 1939, a meeting room from 1939 to 1954 and a police station from '54 to 1989. Part of the site became a museum in 1989 under the control of the Mandurah Historical Society while other parts made up the Peel District Education office run by the state education department. It was in 1989 that the City of Mandurah took possession of the building. From the 90s as the Education office was wound down the museum expanded and parts of the building were used by the Mandurah Family History Society and Neighbourhood Watch. The family history society were disbanded by 2000 and neighbourhood watch shut down around 2007 and it's been the museum since then.



City of Mandurah	Bortolo Pavilion	1 Bortolo Drive, Greenfields	1 Bortolo Drive, Greenfields	Australia	6210	WA	Greenfields	1	1	1995	<a href="https://www.mandurah.wa.gov.au/facilities/halls-and-sporting-grounds/halls/bortolo-pavilion">https://www.mandurah.wa.gov.au/facilities/halls-and-sporting-grounds/halls/bortolo-pavilion</a>	<p>Bortolo Pavilion is a large community hall with high ceilings, kitchen facilities and carpeted floor. Bortolo Pavilion is a large community hall with high ceilings, kitchen facilities and carpeted floor.</p> <p>The pavilion is suitable for many activities including, dance, karate, tutoring and church group activities. The main hall is ideal for a variety of large functions, however please be advised that a party ban has been imposed on the facility. The facility looks onto Bortolo Park with a playground on site.</p>
City of Mandurah	Coodanup Community Hall	26 Broun Road, Coodanup	26 Broun Road, Coodanup	Australia	6210	WA	Coodanup	1	1	1996	<a href="https://www.mandurah.wa.gov.au/facilities/halls-and-sporting-grounds/halls/coodanup-community-centre">https://www.mandurah.wa.gov.au/facilities/halls-and-sporting-grounds/halls/coodanup-community-centre</a>	<p>Coodanup Community Centre is suitable for many activities including dance, taekwondo, workshops and seminars. The main hall is ideal for a variety of large functions such as wedding receptions, engagements and birthday parties. The facility is just off Wanjeep Road.</p> <p>In addition to the large hall there is a small building at the back that was previously leased to the Mandurah Playgroup but was returned to the City in 2017.</p>
City of Mandurah	Falcon Pavilion	27 Lynda Street, Falcon	27 Lynda Street, Falcon	Australia	6210	WA	Falcon	1	1	1980	<a href="https://www.mandurah.wa.gov.au/facilities/halls-and-sporting-grounds/halls/falcon-pavilion">https://www.mandurah.wa.gov.au/facilities/halls-and-sporting-grounds/halls/falcon-pavilion</a>	<p>A large open plan facility with carpeted floors and separate dance floor. The main hall is suitable for many activities including, dance, karate, meetings, functions and church group activities. The hall looks out to Falcon Oval and is next door to Falcon Tennis Courts.</p>
City of Mandurah	Lakelands Community House	20 Dalona Parkway, Lakelands	20 Dalona Parkway, Lakelands	Australia	6210	WA	Lakelands	1	1	2009	<a href="https://www.mandurah.wa.gov.au/facilities/halls-and-sporting-grounds/halls/lakelands-community-house">https://www.mandurah.wa.gov.au/facilities/halls-and-sporting-grounds/halls/lakelands-community-house</a>	<p>A contemporary residential house that has been adapted for community use. The house has a spacious open plan family room ideal for group functions or meetings. The house also has a small meeting room that can be used for both formal and informal meetings. It contains a well equipped kitchen and has a fenced backyard with playground and a decked cabana which is an ideal area for young children.The house is ideal for many activities including formal and informal meetings, children's birthday parties, playgroups, arts and craft activities and cooking.</p>
City of Mandurah	Madora Bay Hall	16 Challenger Road, Madora Bay	16 Challenger Road, Madora Bay	Australia	6210	WA	Madora Bay	1	1	1979	<a href="https://www.mandurah.wa.gov.au/facilities/halls-and-sporting-grounds/halls/madora-bay-hall">https://www.mandurah.wa.gov.au/facilities/halls-and-sporting-grounds/halls/madora-bay-hall</a>	<p>A smaller community hall with hard-wood floors. A children's playground is located out the back of the facility and overlooks Dorthery and Charlie Coote Reserve.The hall is ideal for a variety of smaller functions such as family reunions, children's activities, club meetings, training sessions and seminars.</p>
City of Mandurah	Mandurah Family & Community Centre Precint	331 Pinjarra Road, Mandurah	331 Pinjarra Road, Mandurah	Australia	6210	WA	Mandurah	1	1	1987		<p>The original facility was built in 1987, leased to WA State Government until 2001, and then to Wanslea Family Services Inc. (WFS) until 2014.</p> <p><b>The facility was upgraded in 2018 and currently a majority of the Office space are leased out to, Anglicare and the community Space can be hired from the City of Mandurah</b></p>
City of Mandurah	Halls Head Parade Community and Sports renamed in (2018) (Old Mandurah Yacht Club 2000 - 2018 Mandurah Yacht Club (1987)	1 Halls Head Parade, Halls Head	1 Halls Head Parade, Halls Head	Australia	6210	WA	Halls Head	1	1	1987	<a href="https://www.mandurah.wa.gov.au/facilities/halls-and-sporting-grounds/halls/halls-head-parade-community-and-sports-facility">https://www.mandurah.wa.gov.au/facilities/halls-and-sporting-grounds/halls/halls-head-parade-community-and-sports-facility</a>	<p>Formely known as Mandurah Yacht Club. <b>The facility was originally built for the Mandurah Yacht Club and the City took over mnagement in 2000.</b> A large community hall with carpeted floor and wooden dance floor.</p> <p>Access to a large kitchen with serving window into main hall. There is also a small bar area available.</p> <p>The main attraction of the hall is the beautiful views of the ocean on hand at every window, and the large lawn area, which is perfect for outdoor activities. The hall is suitable for many community activities and is a popular venue for private functions.</p>
City of Mandurah	Halls Head Recreation Centre	42 Honeysuckle Ramble, Halls Head	42 Honeysuckle Ramble, Halls Head	Australia	6210	WA	Halls Head	1	1	2000	<a href="https://www.mandurah.wa.gov.au/facilities/halls-and-sporting-grounds/halls/halls-head-parade-community-and-sports-facility">https://www.mandurah.wa.gov.au/facilities/halls-and-sporting-grounds/halls/halls-head-parade-community-and-sports-facility</a>	<p>Owned by Department of Education - CoM have a licence agreement with Dept of Ed for the use of Halls Head Rec Centre which also incorporates the Hockey Stadium.</p> <p>Multifunctional spaces available for individuals, clubs, or organisations to hire. The spaces can be utilised for a wide variety of reasons</p>
City of Mandurah	Meadow Springs Sporting Facility	294 Oakmont Avenue, Meadow Springs	294 Oakmont Avenue, Meadow Springs	Australia	6210	WA	Meadow springs	1	1	2011	<a href="https://www.mandurah.wa.gov.au/facilities/halls-and-sporting-grounds/halls/meadow-springs-sporting-facility">https://www.mandurah.wa.gov.au/facilities/halls-and-sporting-grounds/halls/meadow-springs-sporting-facility</a>	<p>A modern sporting hall with amenities for both home and away teams. A large function room suitable for weddings, parties and fundraising functions that overlooks the sporting fields. A fully equipped kitchen services the function room and is ideal for special events. Parking bays onsite and overflow along Oakmont Drive. A separate meeting room is situated on the northern end of the facility next to a children's playground</p> <p><b>Originally the building was leased to the Mandurah Pirates Rugby League Club who handed it back to City in 2014 where all spaces have been hired by the City from this time.</b></p>
City of Mandurah	Ocean Road Sports Facility	54 Ocean Road, Dawesville	54 Ocean Road, Dawesville	Australia	6210	WA	Dawesville	4	9	2018	<a href="https://www.mandurah.wa.gov.au/facilities/halls-and-sporting-grounds/halls/ocean-road-sports-facility">https://www.mandurah.wa.gov.au/facilities/halls-and-sporting-grounds/halls/ocean-road-sports-facility</a>	<p>A small community hall with carpeted floor with access to a kitchen that has internal and external serving window. The hall is suitable for many community activities and is utilised by sporting clubs on a seasonal basis. Ocean Road Sports Facility is situated on a large reserve which is shared by the City and Ocean Road Primary School.</p>

City of Mandurah	Merlin Street Pavilion	2 - 30 Merlin Street, Falcon	2 - 30 Merlin Street, Falcon	Australia	6210	WA	Falcon	1	1	1985	<a href="https://www.mandurah.wa.gov.au/facilities/halls-and-sporting-grounds/halls/merlin-street-pavilion">https://www.mandurah.wa.gov.au/facilities/halls-and-sporting-grounds/halls/merlin-street-pavilion</a>	<p>A modern sporting hall with amenities for both home and away teams. The main hall is suitable for many activities including dance, karate, meetings, functions and church group activities.</p> <p>A servery area suitable to serve drinks is located in the main hall. The hall looks out to Merlin Oval and is next door to the South Halls Head Primary School.</p>
City of Mandurah	Mandurah Business Development Centre	59 Reserve Drive, Mandurah	59 Reserve Drive, Mandurah	Australia	6210	WA	Mandurah	31	1	2005		<p>Small business Centre with officers leaased out to businesses and a small conference room and 2 x offices can be hired by the City of Mandurah</p>
City of Mandurah	Mandurah Bowling and Community Facility	89 Allnut Street, Mandurah	89 Allnut Street, Mandurah	Australia	6210	WA	Mandurah	1	1	2010	<a href="https://www.mandurah.wa.gov.au/facilities/halls-and-sporting-grounds/halls/mandurah-bowling-and-community-facility">https://www.mandurah.wa.gov.au/facilities/halls-and-sporting-grounds/halls/mandurah-bowling-and-community-facility</a>	<p>Large community hall with carpeted floor and wooden dance floor. Access to a large commercial kitchen with serving window into main hall. Also a small kitchenette area available.</p> <p><b>This building is also home to the Mandurah Bowling and Recreation Club. They lease a portion of the building for club functions and bowling greens. The City took over management of the function room in 2018.</b></p>
City of Mandurah	Nell Regan Hall	27 Sutton Street, Mandurah	27 Sutton Street, Mandurah	Australia	6210	WA	Mandurah			1973		<p>Building demolished in 2018</p>
City of Mandurah	Rushton North Pavilion	21 Dower Street, Mandurah	21 Dower Street, Mandurah	Australia	6210	WA	Mandurah	1	1	1999	<a href="https://www.mandurah.wa.gov.au/facilities/halls-and-sporting-grounds/halls/rushton-north-pavilion">https://www.mandurah.wa.gov.au/facilities/halls-and-sporting-grounds/halls/rushton-north-pavilion</a>	<p>Rushton North Function Room is a sporting pavilion with amenities for both home and away teams. The club room is for Mandurah AFL Masters Football Club</p>
City of Mandurah	Southern Estuary Hall	2 Thisbe Drive, Dawesville	2 Thisbe Drive, Dawesville	Australia	6210	WA	Dawesville	1	1	1985	<a href="https://www.mandurah.wa.gov.au/facilities/halls-and-sporting-grounds/halls/southern-estuary-hall">https://www.mandurah.wa.gov.au/facilities/halls-and-sporting-grounds/halls/southern-estuary-hall</a>	<p>Formerly a Fish Factory. Purchased by City in 1985. Located on estuary side of Dawesville, close to the Dawesville Cut. The hall is home to the. <b>The City took over the building in 2014 as a hirable community space. TS Mandurah Navel Cadets who lease office space from the building.</b></p>
City of Mandurah	Methodist Church (1941 - 1985) Sutton Street Hall (1985)	26 Sutton Street, Mandurah	26 Sutton Street, Mandurah	Australia	6210	WA	Mandurah	1	1	1985	<a href="https://www.mandurah.wa.gov.au/facilities/halls-and-sporting-grounds/halls/sutton-street-hall">https://www.mandurah.wa.gov.au/facilities/halls-and-sporting-grounds/halls/sutton-street-hall</a>	<p>Sutton Street Hall is located on the corner of Sutton and Gibson Street. The facility is also known as the Church Studio as it was a former church, from its build in 1941 until 1985, that has been refurbished. It is a small community hall with floorboards and high ceilings. The Sutton Street Hall is currently used daily as a Community Kitchen.</p> <p>The centre is ideal for small groups and activities including, dance, karate, meetings and church group activities.</p>
City of Mandurah	Thomson Street Netball Pavilion	20 Thomson Street, Mandurah	20 Thomson Street, Mandurah	Australia	6210	WA	Mandurah	1	1	1975	<a href="https://www.mandurah.wa.gov.au/facilities/halls-and-sporting-grounds/halls/thomson-street-netball-pavilion">https://www.mandurah.wa.gov.au/facilities/halls-and-sporting-grounds/halls/thomson-street-netball-pavilion</a>	<p>Large community pavilion located in central Mandurah with carpeted floors and double door entry via both the court and reserve side. The pavilion is suitable for many activities including sporting events – netball and football, meetings, training, seminars, dance and small informal functions.</p>
City of Mandurah	Falcon Community Hall	43 Crusader Street, Falcon	43 Crusader Street, Falcon	Australia	6210	WA	Mandurah			unknown		<p>Building demolished in 2006 - site of Falcon Library</p>

---

7	<b>SUBJECT:</b> <b>DIRECTOR:</b> <b>MEETING:</b> <b>DATE:</b>	Public Spaces: Use of Glyphosate Chemical Herbicide Director Works and Services Council Meeting 26 May 2020
---	--	--

---

## Summary

Council, at its meeting on 25 June 2019, requested City officers to submit a report on minimising or reducing the use of glyphosate in highly trafficked and popular public spaces.

Accordingly, a review of the use of glyphosate chemical herbicide and other potential alternative treatments that could be used to eradicate weeds in popular public spaces, has been completed.

Council, at its Ordinary Council meeting held on 25 February 2020, considered the officer report which reviewed the City's current practice of integrated weed management and proposed operational changes.

Council deferred consideration of the item to allow a briefing for Elected Members to consider the decisions by the Cities of Nedlands and Subiaco to ban glyphosate, but not limited to other professional advice available, research undertaken and litigation against Bayer in Australia claiming exposure to its Roundup weed killer causes cancer.

The reasons for Council's decision and additional information related to each item are provided as **Attachment 7.1**.

Council is requested to consider the report and additional information and endorse the City's current practice of integrated weed management and proposed operational changes.

## Disclosure of Interest

Nil

## Location

Highly trafficked and popular public spaces including the Eastern and Western Foreshores and, in and around, commercial shopping and school precincts.

## Previous Relevant Documentation

- G.16/2/20      25 February 2020      Council deferred consideration of the item to the April Council meeting to allow a briefing for Elected Members to consider additional information.
- G.24/10/16      25 October 2016      Council endorsed the City's current practice of integrated weed management techniques including the statutory approved herbicides. Officers were requested to continue to monitor alternative methods of weed control as they come available to the market place in an effort to maintain environmentally sustainable outcomes.
- G.24/5/16      10 May 2016      Requests that a report be presented to Council providing more information regarding the chemicals authorised for the purpose of weed control in the City, particularly Round Up Biactive.
- G.48/2/12      21 February 2012      Response to Petition – Weed Spraying Techniques. Council endorses the City of Mandurah's current practice for management and maintenance of weed-spraying throughout the City utilising statutory approved herbicides.

- G.4/5/11      24 May 2011      Petition presented requesting changes to weed management operations and plan.

## Background

The management of weeds is important for statutory, functional and amenity reasons. This includes the City's responsibilities for the management of plant pests (weeds) under the *Biosecurity and Agriculture Management Act (BAM) 2007* and *BAM Regulations 2013*, and the provision of public spaces that are safe, environmentally sustainable, fit for purpose and attractive. This fosters, among other things, a positive perception of our City, the activation of public spaces and the protection of natural areas.

### The City's Integrated Weed Management Program

To achieve safe, effective and cost efficient weed management, the City uses an integrated approach. In summary, this includes:

- monitoring and recording locations of problem weeds;
- establishing cover wherever possible through mulching, grassing and planting;
- sound operational practices to ensure that weed seeds are not introduced through contaminated products or other sources;
- scheduled manual weed removal where safe and practicable (garden beds and natural bushland areas); and
- the appropriate application of chemical herbicide including the use of glyphosate.

Council has previously considered the use of chemical herbicide, including glyphosate. Most recently, Council at its meeting in October 2016, endorsed the City's above referred operational practices for integrated weed management, including the use of registered chemical herbicide products.

### Selection of Chemical Herbicides

The City's selection of chemical herbicides are based on a fitness for purpose approach for the respective application. Particularly, different chemicals are more effective on particular weed species. Also, broad spectrum chemical herbicides are important as these are effective and cost efficient to use on a wide range of weed species. Glyphosate products have proven to be well suited to such applications as they meet the above criteria and are considered safe to use when applied in accordance with the guidance provided by the national regulator (further information is provided below). In the past, the City has considered and trialled a range of alternative chemical herbicides. Overall, glyphosate products have proven to be the most appropriate broad spectrum treatment option.

A broad overview of the City's use of chemical herbicide is outlined below.

- Road Verges and Medians - Broad spectrum chemical herbicides (including glyphosate) are used throughout the year to reduce the likelihood of roadside weeds setting seed and spreading. In the period between September and April, invasive weeds are located, recorded and treated chemically or removed manually. Any resident may register their residence (verge area) as a 'No Spray' area and commit to their own weed management on and in front of their property. These properties are placed on the City's 'No Spray Register' and the subject verges omitted from the chemical herbicide application program. These residents are also notified in advance of any upcoming spraying activities.
- Parks and Sports Ovals - Broad spectrum chemical herbicides (including glyphosate) are used throughout the year to 'spot spray' garden and turf areas to maintain a satisfactory condition and reduce the likelihood of weeds setting seed and spreading. In the period between May and August, selective broadleaf weed and bindii chemical herbicides (not including glyphosate) are applied to turf areas, primarily to control clover and bindii. Mulch is also applied to selected garden beds between March and April and August and September to reduce weed growth.



- Natural Areas (Bushland) - Broad spectrum chemical herbicides (including glyphosate) are used throughout the year to 'spot spray' to reduce the spread of invasive weeds in bushland reserves. In the period between June and August, grass weeds within bushland areas are sprayed with selective chemical herbicides (not including glyphosate), primarily to control invasive grass species including veltgrass which represents a major threat to conservation of the City's banksia woodlands. Between December and January, woody weeds are targeted for manual removal and stumps are treated with chemical herbicides (including glyphosate).

#### Australian Pesticides and Veterinary Medicines Authority (APVMA)

With respect to the safe use of chemical herbicides, the City follows the advice provided by the Australian Pesticides and Veterinary Medicines Authority (APVMA). The APVMA is the Australian Government regulator of agricultural and veterinary chemical products.

Based on information supplied by the APVMA, glyphosate is the most widely used herbicide worldwide and is used in agriculture, the home garden and for commercial purposes, **and registered glyphosate products are safe provided they are used in accordance with the label instructions.**

The APVMA have reaffirmed the above stated position following recent issues raised in relation to the use of glyphosate. Further information is available from the APVMA website at <https://apvma.gov.au> on the registration and recent reviews of the use of glyphosate and other agricultural chemicals.

The City has, and will continue to, monitor the advice provided by APVMA with respect to glyphosate and other relevant chemical products.

In July 2018, the then Minister for Health; Mental Health wrote to the Chair of the Standing Committee on Environment and Public Affairs (**Attachment 7.3**) in relation to *Petition 63 and 64; Impact of pesticides on public health/Pesticides in public places* outlining his reasons why a Royal Commission or Inquiry into the use of pesticides in WA is not required.

#### **Comment**

Following Council's recent notice of motion, City officers have undertaken a review of the use of glyphosate with a particular focus on minimising its use in popular public spaces. To ensure a balanced approach a range of chemical herbicide, including glyphosate, and alternative treatment options have been evaluated using a consistent methodology.

#### Evaluation of the Use of Glyphosate and Alternative Treatments

Representatives from the Operations Services (Cityparks), Environmental Services and Human Resources & Organisational Development (Occupational Safety and Health) sections evaluated the range of chemical herbicide and alternative weed treatment options using non-financial (i.e. safety, environmental and effectiveness) and financial (i.e. application cost) performance criteria.

It is noted that both hydrothermal (i.e. steam) and manual weed techniques were considered alongside the chemical herbicide options.

The review reaffirmed that the glyphosate based product assessed was the most suitable broad spectrum weed treatment option, being ranked the highest on the non-financial assessment and also being the most cost efficient. Particularly, the product has a high level of effectiveness and represents a low safety risk when used in accordance with the registered label. Also, the environmental risk is manageable through appropriate controls including the avoidance of application in unfavourable weather conditions i.e. rain or wind.

The most suitable potential alternative was found to be an acetic and hydrochloric acid based chemical herbicide product, being ranked second in the non-financial criteria. It is noted that the application cost of this product was estimated to be between 2 and 2.5 times more expensive than the glyphosate product

due to the higher up-front purchase price and the need for multiple applications to achieve a reasonable level of effectiveness.

Accordingly, a trial was undertaken on the use of the acid based chemical herbicide product within the City Centre. The trial confirmed the outcomes of the initial assessment and found that the product, while initially causing damage to the weed including visible browning-off, required regular reapplication to prevent regrowth. There are also Occupational and Health Safety risks in relation to the mixing preparation, where despite Personal Protective Equipment (PPE) being worn, the product can make contact with the workers skin which can result in skin irritation. As with many corrosive chemicals, there are external and internal (respiratory system) burn injury risks that need to be carefully managed and a further review of the PPE and other safety requirements is presently being carried out for future use of this product.

### Non-Chemical Herbicide Treatment Alternatives

Of the non-chemical alternatives it is noted that hydrothermal weed control ranked highest, however, due to its relatively low effectiveness, the risk of burn injuries and its high cost (estimated to be a minimum of 1.5 and 2 times, more expensive than the glyphosate product), hydrothermal weed control is not presently recommended as an appropriate alternative for the City. However, it is noted that the City of Subiaco has recently made the decision to move to hydrothermal technology as an alternative to chemical herbicide and City officers will closely monitor the outcomes of this program.

Manual weeding is considered to remain an important part of the City's weed control approach for selected garden beds and natural areas, however, the high risk of manual handling injury and the significant labour and related cost efficiency impacts do not make this option a viable alternative to replace chemical herbicide application.

### Review Outcomes

It is recommended that, for the time-being, the City continues to use appropriate glyphosate chemical herbicide products, incorporating modified operational changes within popular public spaces. Similarly, these changes would be adopted for all chemical herbicide applications in the subject locations. Additionally a more extensive trial of the acetic and hydrochloric acid based product is to be undertaken alongside the use of glyphosate product. In addition, the above chemical herbicide application will continue to be supported by manual weeding, where practicable, and other aspects of the City's integrated weed management program.

The modified operational controls for chemical herbicide application at the Eastern and Western Foreshores and, in and around, commercial shopping and school precincts, are:

1. all chemical herbicide application to be performed before 7:30am; and
2. chemical herbicide to be applied via the use of 'hand' rope wick wand applicators or similar, where available, to minimise chemical use and avoid overspray in, and around, paved alfresco café and restaurant areas. This is a targeted application for weed treatment which results in a controlled treatment.



It is proposed that all chemical herbicides and alternative treatments will be evaluated using a similar process to that outlined within this report prior to the adoption and use. Officers will continue to monitor alternative options as these develop or become available to the market.

The evaluation tool used for chemical herbicides (including glyphosate) and alternative treatment options is shown in **Attachment 7.2**.

### **MEAG/MCCAG Comment**

This item was considered by the Mandurah Environmental Advisory Group at its meeting on 14 February 2020 with the following feedback received:

- MEAG appreciated the thoroughness of the research and information provided in the presentation to the Group.
- MEAG welcomed the openness to explore other methodologies as the technologies / efficiencies improve.
- MEAG applaud the City's change in work practices to reduce the impact of herbicide sprayings in highly pedestrianised areas.

### **Consultation**

- Published advice from the Western Australian Local Government Association (WALGA).
- Published advice from the Australian Pesticides and Veterinary Medicines Authority (APVMA).

### **Statutory Environment**

Nil

### **Policy Implications**

N/A

### **Economic Implications**

The City spends approximately \$400,000 per annum on its weed management program. The expenditure related to the proposed operational changes within this report are expected to be accommodated within the existing Cityparks operating budget. Subject to the outcome of further trials on proposed alternative treatment options, any expected budget increases will be presented as part of Council's consideration of future annual budgets.

### **Risk Analysis**

Glyphosate is registered for use in Australia and APVMA approved products containing glyphosate can continue to be used safely according to label directions. Australian law requires appropriate warnings on product labels, which include relevant poisons scheduling, first aid, and safety directions detailing personal protective equipment when handling and using products containing glyphosate.

### **Strategic Implications**

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

#### Environment:

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

#### Organisational Excellence:

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

#### **Conclusion**

City officers have reviewed the use of glyphosate chemical herbicide and the potential alternative treatments presently available.

Officers have also reviewed the decisions by the Cities of Nedlands and Subiaco to ban glyphosate and sought professional advice and research undertaken and litigation against Bayer in Australia claiming exposure to its Roundup weed killer causes cancer. Refer to **Attachment 7.1**.

Appropriate glyphosate chemical herbicide products remain the most suitable broad spectrum weed treatment, for the City's purposes, and are considered safe to use in accordance with the registered label instructions for use as advised by the Federal Government regulator.

A number of operational changes will be implemented to minimise the use of glyphosate in popular public spaces. These operational changes include further restriction on the times and the methods of applying chemical herbicide treatments, including glyphosate, and further trials and ongoing review and consideration of alternative treatment options.

#### **NOTE:**

- Refer **Attachment 7.1 Use of Glyphosate – Additional Information**  
**Attachment 7.2 Evaluation of Chemical Herbicides (including Glyphosate) and Alternative Treatment Options**  
**Attachment 7.3 Letter from Minister for Health; Mental Health – Response to Petition 63 and 64: Impact of pesticides on public health/Pesticides in public spaces.**  
**Attachment 7.4 Presentation to Elected Members 12 May 2020.**

#### **RECOMMENDATION**

**That Council endorses the City's current practice of integrated weed management and the proposed operational changes, as outlined within the report.**

### USE OF GLYPHOSATE – ADDITIONAL INFORMATION

At the Ordinary Council Meeting held on 25 February 2020, Council considered an officer report which reviewed the City's current practice of integrated weed management and proposed operational changes.

Council deferred consideration of the item to allow a briefing for Elected Members to consider the decisions by the Cities of Nedlands and Subiaco to ban glyphosate, but not limited to other professional advice available, research undertaken and litigation against Bayer in Australia claiming exposure to its Roundup weed killer causes cancer.

The reasons for Council's decision and additional information related to each item are provided below.

- 1 *That the decision to ban the use of glyphosate in both the Cities of Nedlands and Subiaco, and the reasons for it, be provided to Elected Members.*

It is understood that, in late 2019, the City of Subiaco decided to replace its use of glyphosate chemical herbicide with hydrothermal (saturated steam) weed control due to ongoing community concern with respect to the use of glyphosate. The City of Subiaco continues to use chemical weed control (not glyphosate) for broadleaf weed in turf and some weed species that are not considered to be treatable using hydrothermal weed control.

The City of Nedlands, however, continues to use glyphosate chemical herbicide. At the City of Nedlands Council Meeting in December 2019, it was resolved that alternative weed control be investigated including a 12 month trial to determine more accurate cost, effectiveness and customer satisfaction.

Based on communications with other local governments, the City of Subiaco is the only known local government in Western Australia that no longer uses glyphosate chemical herbicide.

- 2 *Australian Pesticides and Veterinary Medicines Authority (APVMA) is an advisor to Government and is responsible for a pesticide product up to the point of sale. Once purchased, the control becomes the State Government that regulates them under WA Pesticide Regulations 2011 which is currently under review with an option to transfer regulatory authority to local government.*

The Australian Pesticides and Veterinary Medicines Authority (APVMA) is the Australian Government regulator of agricultural and veterinary chemical products.

For an agricultural chemical product to be legally manufactured, imported, supplied, sold or used in Australia, it must be registered by the APVMA (unless exempt under legislation). The registration process involves scientifically evaluating the safety and effectiveness of a product primarily, in order to protect the health and safety of people, animals, plants and the environment.

In broad terms:

- a. The APVMA are the national agency responsible for the regulation of agricultural chemical products up to, and including, the point of retail sale. This includes the scientific assessment of the chemical to check its safety and efficiency. In summary, **the APVMA decides what and how agricultural chemicals can be used in Australia.**
- b. The Department of Health, Western Australia (DoH) are the state government agency responsible for the control of use of agricultural chemicals after the point of sale. This includes transport, storage and use in accordance with the APVMA approved label. For this purpose, DoH administer the registration and licensing of pest management practitioners (ie. businesses and technicians). In summary, **the DoH is responsible for ensuring that agricultural chemicals are used in accordance with the APVMA's approval in Western Australia.**

Following the recent proclamation of the *Public Health Act 2016*, the State Government is presently reviewing the existing subsidiary public health regulations, including the *Health (Pesticide) Regulations 2011*.

Based on communication with DoH officers, it was proposed under the relevant discussion paper (refer to the *Managing public health risks associated with pesticides in Western Australia* document available at the DoH website <https://ww2.health.wa.gov.au/Improving-WA-Health/Public-health/Public-Health-Act/Regulation-review-program> last viewed on 4 May 2020), that some administration responsibilities could be devolved to local government. This included registration, licensing and enforcement of pest management practitioners. However, it is understood that due to adverse industry and public comment this is now unlikely to be empowered under the new regulations. However, it is expected that local governments will be required to ensure that their employees have medical fitness assessments and technical training equivalent to those required of private licensed technicians.

Local government will be provided with the opportunity to comment on the draft regulations, in due course, however formal adoption is expected to take between 2 and 5 years.

### 3 *Exposure to pesticides may affect human health and may include acute exposure symptoms and chronic exposure symptoms and in addition may be legal and environmental implications.*

In order to protect the health and safety of people, animals and the environment, before an agricultural (or veterinary) chemical product can be sold or manufactured in Australia it must first go through a scientific assessment by the APVMA to check its safety. If the product meets the legislative criteria for safety, among other things, it is registered for use in Australia by the APVMA.

The APVMA completed a review of glyphosate in 1997 and again in 2016. The APVMA has concluded that **'glyphosate does not pose a cancer risk to humans, and that products containing glyphosate are safe to use as per the label instructions'**.

Similarly, relevant authorities in Canada, Europe and the United Kingdom, New Zealand and the United States of America have all assessed glyphosate and concluded that glyphosate does not pose a cancer risk to humans.

The APVMA continues to monitor any new scientific information about glyphosate and remains satisfied that APVMA approved products containing glyphosate can be used safely according to label directions.

- 4 *That the World Health Organisation – Internal Agency for Research on cancer has classified Glyphosate as a class 2A carcinogen.*

In response to this matter, the APVMA states that:

*'Concerns have been raised about human exposure to the common herbicide glyphosate, after a 2015 International Agency for Research on Cancer (IARC) assessment, which classified glyphosate in a group of chemicals that is 'probably carcinogenic to humans' based on a strength-of-evidence assessment.*

*In 2016, following the IARC assessment, the APVMA considered glyphosate and found no grounds to place it under formal reconsideration. Glyphosate is registered for use in Australia, and APVMA approved products containing glyphosate can continue to be used safely accordingly to label directions.*

*Glyphosate is a broad-spectrum herbicide that works by inhibiting an enzyme found in plants, this enzyme is not found in humans. There are around 500 products containing glyphosate registered for use in Australia. Glyphosate has been registered for use in Australia for over 40 years.'*...

*...'In the weight of evidence assessment used by regulators, relevant observations are validated because different investigators reproduce them independently. A weight-of-evidence assessment considers both the number of studies reporting a particular conclusion and the quality of the study design and data analysis.*

*A strength-of-evidence assessment can be based on a single study, even if the study protocol has limitations or does not comply with internationally accepted regulatory protocols, or if the results are not consistent with observations made in other well-designed studies. Regulators do not use strength-of-evidence assessments.'*..

Following an evaluation of the IARC report and other contemporary scientific assessments, the APVMA concluded that:

***... 'glyphosate does not pose a carcinogenic risk to humans'...***

Please note that the information related to the APVMA is available on its website located at <https://apvma.gov.au>.



### EVALUATION OF CHEMICAL HERBICIDES (INCLUDING GLYPHOSATE) AND ALTERNATIVE TREATMENT OPTIONS

General Broad Spectrum Herbicides / Alternatives									
			Proprietary Product 1	Proprietary Product 2	Proprietary Product 3	Proprietary Product 4	Proprietary Product 5	Proprietary Product 6	Proprietary Product 7
Active Ingredient(s)			Glufosinate Ammonium	Acetic Acid / Hydrochloric Acid	Nonanoic Acid	Pine Oil	Glyphosate	Hydrothermal	Hand Weeding
Comment			Suitable for all areas other than turf and natural areas (except for spot spraying)	Suitable for all areas other than turf and natural areas (except for spot spraying and chemical fire breaks)	Suitable for all areas other than turf and natural areas (except for spot spraying).	Suitable for all areas other than turf and natural areas (except for spot spraying)	Suitable for all areas other than turf and natural areas (except for spot spraying and chemical fire breaks)	Primarily suitable for paved areas	Suitable for selected small to medium garden beds / natural areas
Non Financial Assessment	Environment	Risk	Medium	Low	High	Medium	Medium	Low	Low
		Performance	Medium	High	Low	Medium	Medium	High	High
		Score	3	5	1	3	3	5	5
	Safety	Risk	High	Low	Medium	Low	Low	Medium	High
		Performance	Low	High	Medium	High	High	Medium	Low
		Score	1	5	3	5	5	3	1
	Effectiveness	Performance	Medium-High	Medium-Low	Medium-Low	Medium-Low	High	Medium-Low	Medium
		Score	4	2	2	2	5	2	3
	Non Financial Score		8	12	6	10	13	10	9
Non Financial Ranking		6	2	7	3-4	1	3-4	5	

Financial Assessment	Estimated Application Cost	\$284/Ha	\$572/Ha	\$271/Ha	\$284/Ha	\$200/Ha	\$/Ha estimated at a minimum of 1.5 to 2 times the cost of chemical herbicide treatments	Highly expensive treatment estimated to be a significantly higher cost than any other treatment option
	Financial Score	4	2	4	4	5	3	0
	Financial Ranking	2-3-4	5-6	2-3-4	2-3-4	1	5-6	7

Combined Score	12	14	10	14	18	13	9
Combined Ranking	4-5	2-3	6-7	2-3	1	4-5	6-7

Note: Environment and Safety were evaluated under a risk assessment framework and converted to a performance score, i.e. low risk resulting in a high performance score (5) and high risk resulting in a low performance score (1). Effectiveness was evaluated directly on its performance for eradicating weeds, i.e. high effectiveness resulting in a high performance score (5) and low effectiveness resulting in a low performance score (1).



**The Hon Roger Cook MLA  
Deputy Premier  
Minister for Health; Mental Health**

Our Ref: 60-09965  
Your Ref: Petition Nos 63 & 64



Hon Matthew Swinbourn MLC  
Chair  
Standing Committee on Environment and Public Affairs  
Parliament House  
4 Harvest Terrace  
WEST PERTH WA 6005

Dear Mr Swinbourn

*Math,*

Thank you for your letter of 28 June 2018 regarding Petition No 63 and 64: Impact of pesticides on public health / Pesticides in public places.

I welcome the opportunity to address the issues raised in the petitions. Safe, responsible and effective use of pesticides is extremely important to both public health and the economy in Western Australia (WA). Therefore, I have referred the petitions to the Environmental Health Directorate (EHD) of the Department of Health (DOH) for comment on the issues raised. Detailed comments are attached for your consideration.

In brief, I am strongly of the opinion that there is no requirement for a Royal Commission or Inquiry into the use of pesticides in WA, for the following reasons:

- WA has the most robust system of pest technician accreditation and pest management business registration of any Australian State or Territory.
- The DOH operates on the basis of evidence based policy and relies on evidence that has been peer reviewed and has professional consensus by qualified and respected scientists in pesticide research and risk assessment.
- The Australian Pesticide and Veterinary Medicines Authority undertake a rigorous process that assesses each pesticide before it is approved to enter the Australian market.
- The petitioners represent the opinions of two small activist groups with a long history of lobbying successive Governments to ban pesticide use in public spaces.
- The issues raised by the petitioners are not based on evidence or scientific consensus, but rather reflect a series of distorted facts through selective omission or drawing incorrect conclusions from current evidence.

I hope the information provided assures you that the DOH takes the matter of pesticide safety very seriously, and that the health of the Western Australian community is being well protected through robust National and State regulatory and licensing systems and training requirements.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Roger Cook', written over the words 'Yours sincerely'.

**HON ROGER COOK MLA**  
DEPUTY PREMIER  
MINISTER FOR HEALTH; MENTAL HEALTH

Att:

20 JUL 2018

**PRESENTATION TO ELECTED MEMBERS  
12 MAY 2020**

# Use of Glyphosate in Popular Public Spaces

12 May 2020



## Notice of Motion



Council, at its meeting on 25 June 2019, requested a report on minimising the use of glyphosate in popular public spaces.

Vibrant, prosperous, connected, sustainable... A city excited about its future!

## Popular Spaces

- Eastern and Western Foreshores and, in and around, commercial shopping and school precincts.
- Particularly, alfresco café and restaurant areas.

Vibrant, prosperous, connected, sustainable... A city excited about its future!

## Weed Management

### Importance

Statutory, function and amenity reasons:

- Biosecurity and Agriculture Management Act.
- Public spaces that are safe, environmentally sustainable, fit for purpose and attractive.
- Fosters, positive perception of our City, activation of public spaces and protection of natural areas.

Vibrant, prosperous, connected, sustainable... A city excited about its future!

## Integrated Weed Management Program



### Our Approach

- Monitoring and recording problem weed locations.
- Cover wherever possible ie. mulching / planting.
- Prevent contamination ie. imported products.
- Manual weed removal where safe and practicable.
- Chemical herbicide including glyphosate.

Vibrant, prosperous, connected, sustainable... A city excited about its future!

## Government Regulators



### Use of Chemical Herbicides

- the City follows the advice provided by the:
  - Australian Government Regulator ie. Australian Pesticides and Veterinary Medicines Authority (APVMA) @ <https://apvma.gov.au> (what and how chemicals are used).
  - State Government Regulator ie. Department of Health Western Australia @ <https://ww2.health.wa.gov.au> (ensuring use in accordance with APVMA approval in Western Australia).

Vibrant, prosperous, connected, sustainable... A city excited about its future!

## Review of Glyphosate and Alternatives

### Evaluation

- City officers from Cityparks, Environmental Services and Occupational Safety and Health.
- Non-financial (ie. safety, environmental and effectiveness) and financial (ie. application cost) performance criteria.

Vibrant, prosperous, connected, sustainable... A city excited about its future!

## Review of Glyphosate and Alternatives

### Outcomes

- Continue to use glyphosate product (APVMA advise that these are **safe to use in accordance with the registered label**).
- More extensive trial of the acetic and hydrochloric acid based product.
- Chemical herbicide application to be performed before 7:30 am.
- Chemical herbicide to be applied via the use of 'hand' rope wick wand applicators, where practicable, ie. paved alfresco café and restaurant areas.
- Continue to monitor alternatives.

Vibrant, prosperous, connected, sustainable... A city excited about its future!



## Additional Information

### Council Meeting on 25 February

- Responses to additional information requested at the Council Meeting.

Please refer to the document ***Additional Information-  
Use of Glyphosate Weed Management***

Vibrant, prosperous, connected, sustainable... A city excited about its future!