



## **NOTICE OF MEETING**

### **ANNUAL ELECTORS**

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

**Monday 10 February 2025  
at 5.30pm**

#### **Change in Venue**

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

#### **CASEY MIHOVLOVICH**

Chief Executive Officer  
3 January 2025

## **AGENDA**

### **1. OPENING OF MEETING**

### **2. ACKNOWLEDGEMENT OF COUNTRY**

### **3. APOLOGIES**

### **4. IMPORTANT NOTE**

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

### **5. AMENDMENT TO STANDING ORDERS**

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

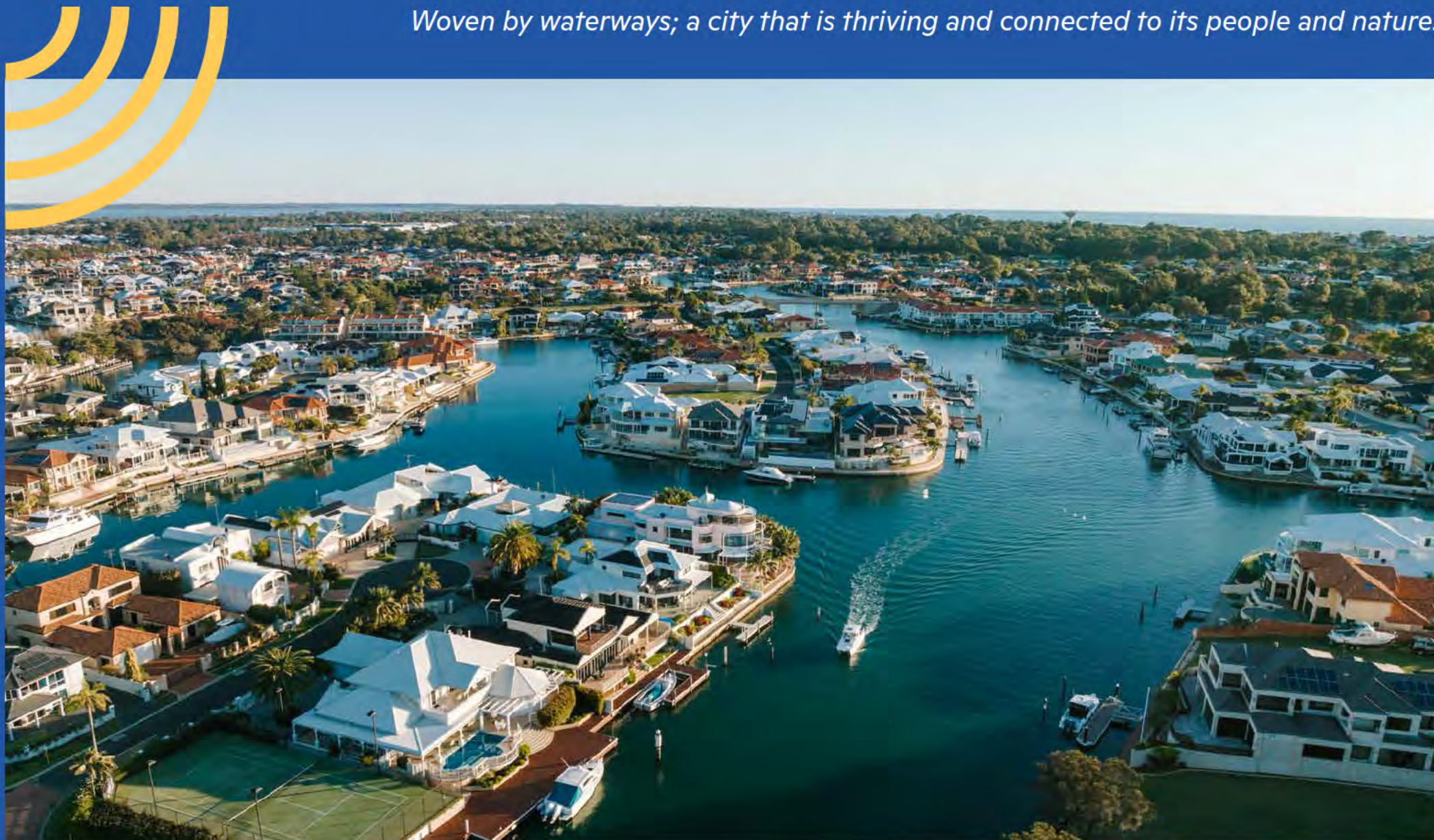
### **6. ANNUAL REPORT PRESENTATION**

### **7. DISCUSSION OF 2023/2024 ANNUAL REPORT**

### **8. GENERAL BUSINESS**

### **9. CLOSE OF MEETING**

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



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# Acknowledgement of Country

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







# Message from the Mayor

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

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

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

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

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

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

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

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

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

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



# Message from the CEO

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

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

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

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

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





# City of Mandurah Profile



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



Coastline  
**51km**



Distance from Perth  
**72km**



Population  
**99,272**

ABS Estimated Resident  
Population 2023



Number of households  
**43,609**

City of Mandurah,  
Rates Database 24/25



Urban tree canopy  
**17%**

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



Unemployment rate  
**3.6%**

March quarter 2024



SEIFA score  
**936**

Index of Relative Socio-  
economic Advantage and  
Disadvantage 2021



Number of local  
businesses  
**4,931**

ABS 2023



Largest industry  
sector by business  
**Construction**



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



Parks and open spaces  
**398**



Sports reserves  
**22**



Playgrounds  
**144**



Natural bushland areas  
**160**



Jetties and wharfs  
**81**



Boat and canoe  
launch areas  
**34**



Total length of roads  
**780km**



Paths  
**627km**



National parks  
**Yalgorup National Park**



# About Council

## Our Elected Members



### Mayor Rhys Williams

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

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



## Coastal Ward



### **Councillor Jess Smith**

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



### **Councillor Jacob Cumberworth**

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

- Peron Naturaliste Partnership (Deputy)



### **Councillor Bob Pond**

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

to represent Council at the following external organisations:

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





## East Ward



### **Councillor Amber Kearns**

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

- WALGA Peel Country Zone



### **Councillor Daniel Wilkins**

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

- Mandurah Performing Arts Board



### **Councillor Shannon Wright**

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



## North Ward



### **Councillor Peter Jackson**

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



### **Councillor Ahmed Zilani**

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

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



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

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

Council at the following external organisations:

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





## Town Ward



### Councillor David Schumacher

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

- Rivers Regional Council



### Councillor Peter Rogers

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

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



### Councillor Ryan Burns

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

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

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



## Outgoing Elected Members

Council members who held office up until 21 October 2023.



### **Councillor Candice DiPrinzio**

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



### **Councillor Donald Pember**

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



### **Councillor Jenny Green**

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

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

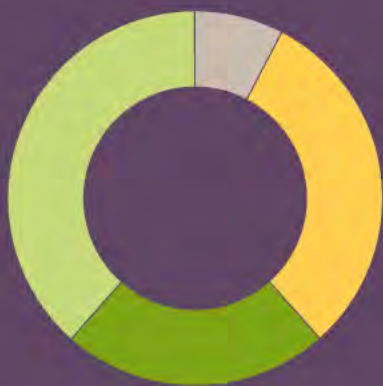
- Metro Outer Joint Development Assessment Panel (Deputy)
- Peel Mosquito Management Group
- Peron Naturaliste Partnership (Deputy)
- Rivers Regional Council



# Elected Member Diversity

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

## Age



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

## Gender

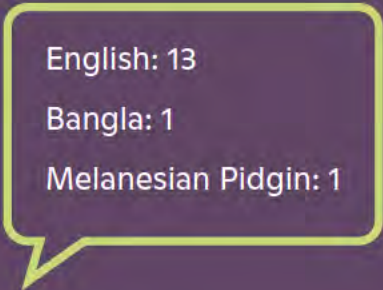


## Country of Origin



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

## Languages spoken at home





## Elected Member Conduct

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

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

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

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





## Elected Member Council Meeting Attendance

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

### Councillors Elected in October 2023

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

## Councillors whose term ended in October 2023

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



Image credit: Visit Mandurah



# Elected Member Fees, Expenses and Allowances

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

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

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

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





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



# Our Organisation

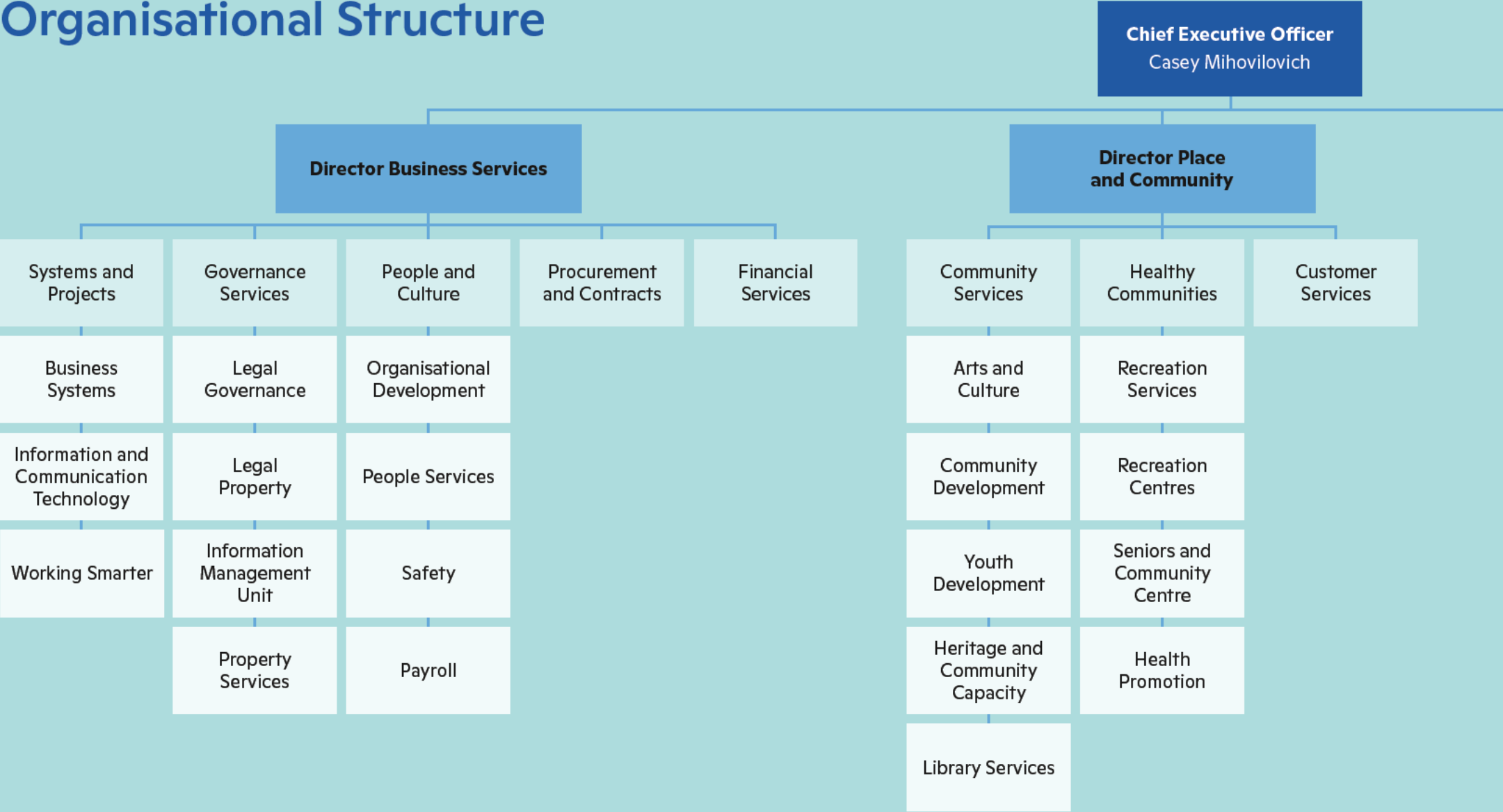




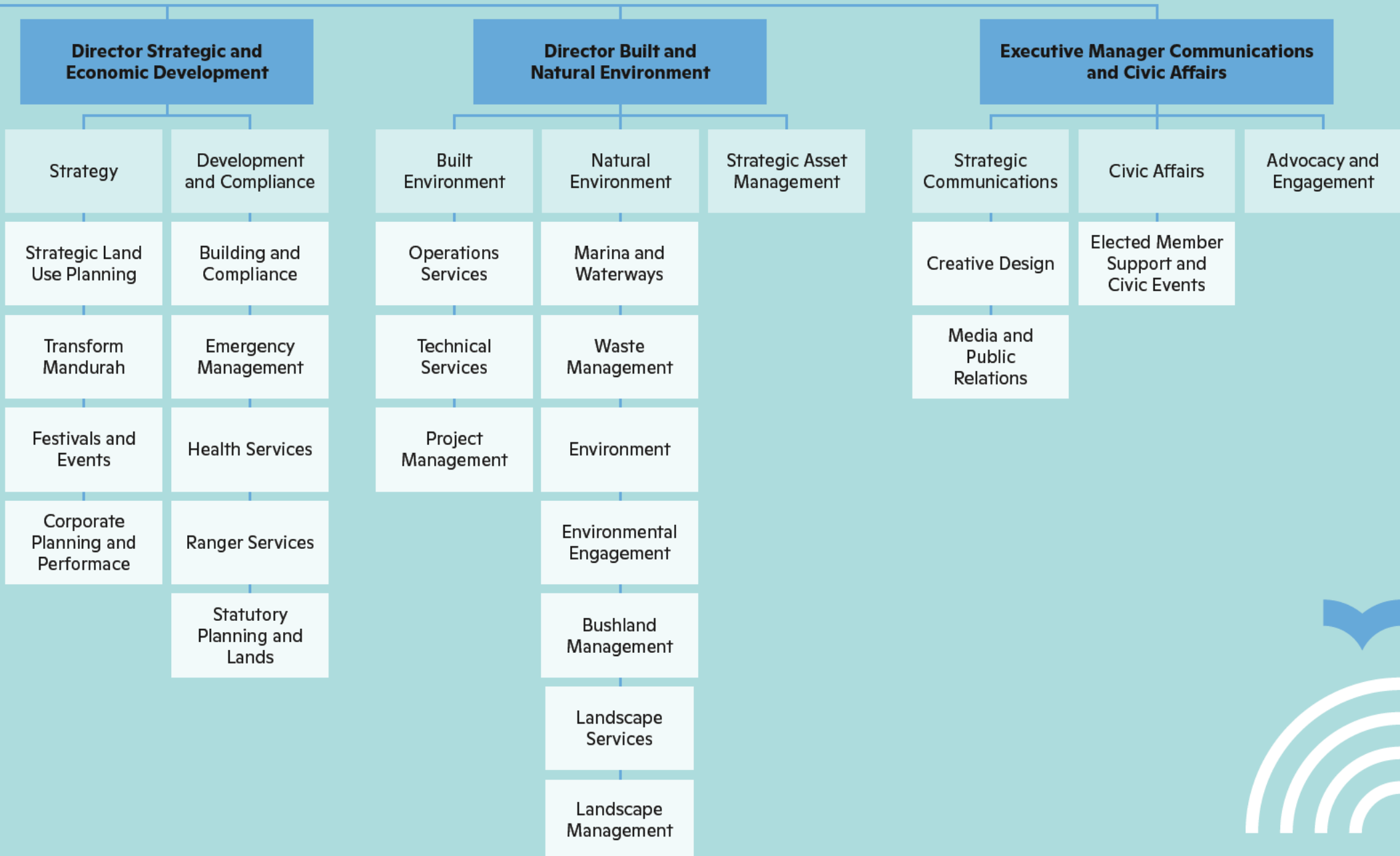




# Organisational Structure







# Executive Leadership Team



**Casey Mihovilovich**  
Chief Executive Officer



**Matthew Hall**  
Director Built and  
Natural Environment



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



**Jude Thomas**  
Director Place and Community



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



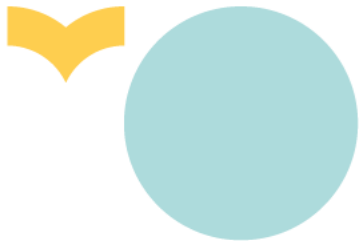
**Tahlia Jones**  
A/Director Business Services  
(November 2023 – June 2024)



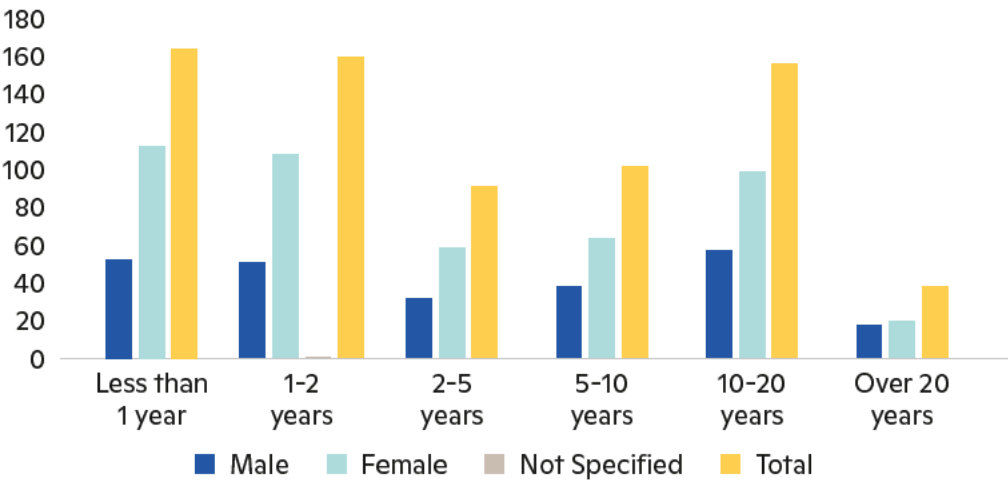


# City of Mandurah Employees

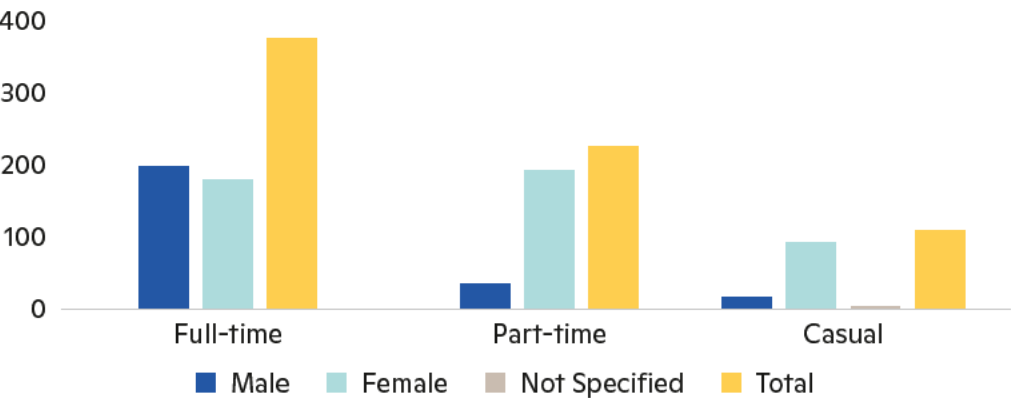
(as at 30 June 2024)



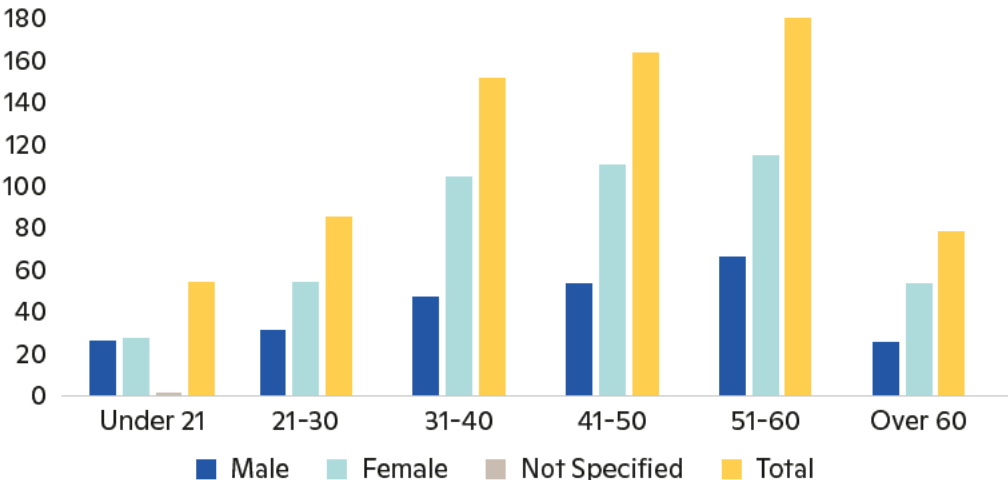
## Employees by Tenure



## Employees by Classification



## Employees by Age



## Employee Salaries over \$130,000

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

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



# Our Vision and Purpose

## Shared Community Vision

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

## City of Mandurah Purpose

Shaping a vibrant city, delivering possibility for everyone.





# Planning for the Future

## Mandurah Matters Big Check-In

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

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

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

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





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

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



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

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

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

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





# City Projects, Programs and Activities

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

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





# 2023/24 Year in Review

## July

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



## August

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

## September

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

## October

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



## November

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

## December

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





## January

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



## March

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

## February

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

## April

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



## May

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

## June

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





# 2023/24 Awards and Recognition



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



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



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



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



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



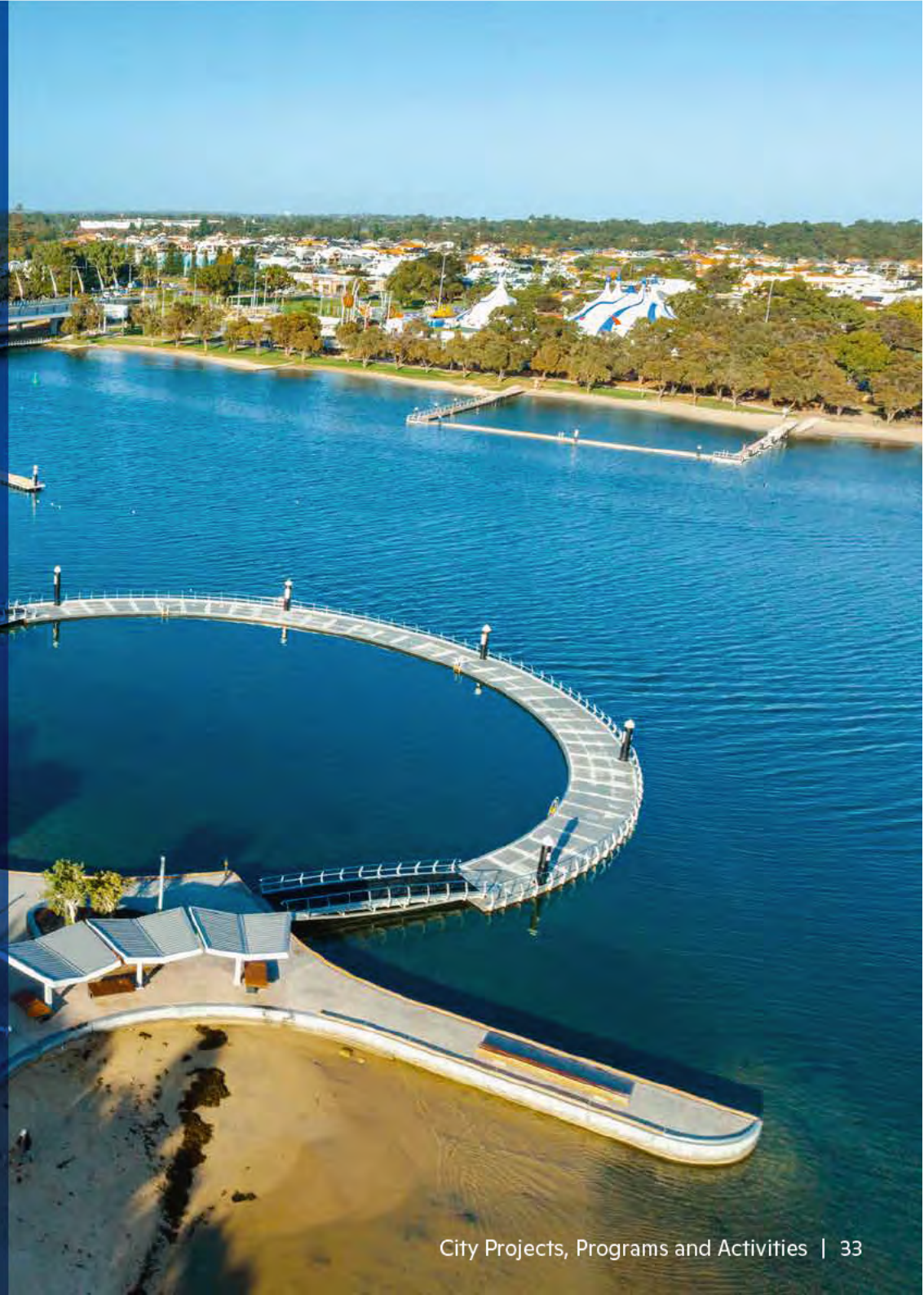
Mayor Rhys Williams, Deputy Mayor Caroline Knight, Councillor Don Pember and Councillor Amber Kearns recognised at 2023 WALGA Convention in Local Government Honours Program, September 2023.



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



# Overview of Current and Future Projects





# Focus area: Economic

## Objectives

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

## Total number of projects

27

## Project status



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

## Key project in focus: Waterfront Redevelopment

### What has been achieved



Skatepark



Western Foreshore playspace



Eastern Foreshore toilet facilities



Mandurah Estuary Pool (Kwillena Gabi)



Jetty infrastructure

### To be progressed in 2024/25



Park and Landscaping Upgrades



Eastern Foreshore Playspace



Lighting and Picnic Upgrades



Northern Plaza Area and Carpark



Strategies and plans

☑ **Completed**

- City Centre Parking Plan
- Integrated Transport Strategy
- City Centre Master Plan
- Property Strategy

⌚ **Progressing in 2024/25:**

- Mandjar Bay Master Plan
- City of Mandurah Events Strategy
- Economic Development Strategy

2024/25 Project Highlights

- Waterfront Redevelopment
- Western Foreshore Leisure Precinct
- Western Foreshore Commercial Site
- Yalgorup National Park
- Aged Care Centre of Innovation





# Projects Completed

## Waterfront Redevelopment – Stage 2

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

## City Centre Parking Plan

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

## Integrated Transport Strategy

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

## City Centre Master Plan

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

## Tourism Development

Master Plan for the ‘Round the Estuary Trail’ developed.

## Property Strategy

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





# Projects Commenced

## **Waterfront Redevelopment – Stage 3**

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

## **Peel Street Upgrade**

Reconstruction works between Anstruther Road and Sutton Street nearing completion.

## **White Hill Road Upgrade**

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

## **Pinjarra Road Upgrade**

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

## **Yalgorup National Park**

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

## **Trails Development**

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

## **Mandjar Bay Master Plan**

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

## **Western Foreshore Commercial site**

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

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

Courses and forums facilitated to support creative industries.

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

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

## **Brand Campaign**

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



### **Entrepreneurial Capacity Building**

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

### **City Centre Activation**

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

### **Human Capital Development**

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

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

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

### **External Event Support Program**

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

## **Projects In Planning**

### **Falcon Coastal Shared Path**

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

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

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

### **Housing Density Reform**

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

### **Economic Development Strategy**

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







# Focus area: Social

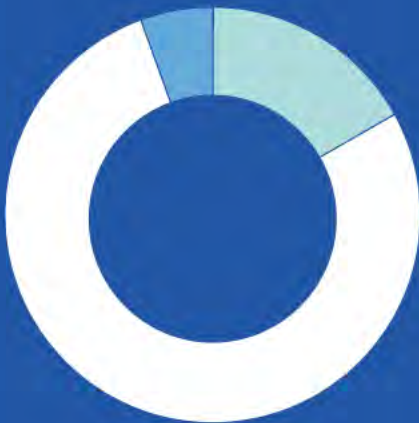
## Objectives

- 2.1** Promote safety within the community through urban design
- 2.2** Promote a positive identity and image of Mandurah based on its unique lifestyle offering
- 2.3** Facilitate opportunities that promote community led initiatives by building resilience, local capacity and the contributions of young people
- 2.4** Promote and encourage community connection to create social interaction and a strong sense of belonging
- 2.5** Provide a range of social, recreational and cultural experiences for our residents and visitors to enjoy and take pride in
- 2.6** Provide diverse and sustainable places and spaces that enable people to lead an active lifestyle

## Total number of projects

18

## Project status



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

## Key project in focus: Dawesville Community Centre

### What has been achieved



Building works commenced



Additional funding secured from WA State Government



Expected completion date – June 2025

### To be progressed in 2024/25



Building Construction



Playspace



Landscaping



## Strategies and plans

### ☑ Completed

Arts and Culture Strategy  
Place Enrichment Strategy

### ⌚ Progressing in 2024/25:

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

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## 2024/25 Project Priorities

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





# Projects Completed

## Arts and Culture Strategy

Strategy was endorsed by Council in August 2023.

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

## Place Enrichment Strategy

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

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





# Projects Commenced

## **Dawesville Community Centre**

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

## **Mandurah Performing Arts Centre Upgrades**

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

## **Cinema Upgrades**

Construction contract awarded with works to commence in late 2024.

## **Community Infrastructure Plan**

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

## **Rushton Park Master Plan**

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

## **Billy Dower Youth Centre**

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

## **Men's Sheds**

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

## **Dawesville Community Centre Management Model**

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

## **Access and Inclusion**

Actions progressed throughout 2023/24 include;

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

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



### **Age Friendly Strategy**

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

### **Community Safety Strategy**

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

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

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

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

Strategy review has commenced with stakeholder engagement underway.

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

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

Other activities included;

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

### **Youth Development**

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

## **Projects In Planning**

### **Literacy Strategy**

Background research and development of the Consultancy Brief has commenced.

Paint the Town REaD literacy project being launched.









# Focus area: Health

## Objectives

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

## Total number of projects

16

## Project status



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

## Key project in focus: MARC

### What has been achieved



MARC roof construction



Pool refurbishments



Spa upgrades



Acoustic upgrades

### To be progressed in 2024/25



MARC Operational Plan



MARC Operational Management System



New online booking system



Strategies and plans

☑ Completed

N/A

⌚ Progressing in 2024/25:

Peel Health Campus  
Structure Review

2024/25 Project Priorities

Mandurah Health Precinct Structure Plan

Public Health Plan





# Projects Completed

<b>Wilderness Reserve (Dawesville) Upgrade</b> Construction of playground and landscape upgrades completed.
<b>Blythwood Reserve (Dudley Park) Upgrade</b> Construction of playground and landscape upgrades completed.
<b>Mandurah Aquatic and Recreation Centre Roof Replacement</b> Construction successfully completed in May 2024 with all areas now open to the community.
<b>MARC Leisure Pool Acoustic Upgrades</b> Works completed as part of the Pool Roof Replacement project.
<b>MARC Operational Management System</b> The implementation of the new System is complete.
<b>Netball Courts</b> Resurfacing works to the Thomson Street Netball courts were completed in late December 2023.

# Projects Commenced

<b>Coodanup Foreshore Upgrade</b> Construction of stage 1 and 2 completed. Stage 3 design is progressing for delivery in 2024/25.
<b>South East Dawesville Channel Foreshore Upgrade</b> Draft design completed and community engagement process finalised. Construction of the bore expected to be finalised in December 2024.
<b>Warrungup Springs Reserve Boardwalk (Dawesville) Upgrade</b> Following consultation with aboriginal elders, the concept design has been updated. Approvals are being sought from relevant State authorities with construction of the boardwalk to commence in December 2024.
<b>Netball Facilities</b> Needs Analysis and Feasibility Study completed. Advocacy for the development of a new regional netball facility is ongoing.



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

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

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

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

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

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

### **MARC Operational Plan**

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

### **Recreation Services Booking System**

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

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

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

## **Projects In Planning**

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

Project deferred to the 2025/2026 financial year.

### **Unisex Amenities**

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

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



# Focus area: Environment

## Objectives

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

## Total number of projects

5

## Project status



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

## Key project in focus: Coastal Management

### What has been achieved



Town Beach seawall design



Doddi's Beach technical study



Sand bypassing feasibility study



CHRMAP funding secured

### To be progressed in 2024-25



Sand bypassing technical study



Southern Beaches CHRMAP developed

### 2024/25 Project Highlights

Restoration of the Peel Harvey Estuary and Waterways  
Permanent Sand Bypassing for Mandurah Estuary Mouth and Dawesville Channel





# Projects Commenced

- Tims Thicket Weighbridge**  
Construction has commenced and should be completed and commissioned by August 2024.
- Town Beach Buried Seawall Upgrade**  
Detailed design has been completed along with cost estimates.
- Southern Beaches Coastal Hazard Risk Management and Adaptation Planning (CHRMAP)**  
Grant funding has been approved from State Government. The Project Steering Committee has been formed and the Community and Stakeholder Engagement Plan and Hazard mapping prepared.
- Waste to Energy**  
The City is awaiting completion and commissioning of the new facility in Kwinana. It is anticipated that the transition of waste from landfill to the Waste to Energy plant will commence in Quarter 2 2024/25.

# Projects In Planning

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









# Focus area: Organisational Excellence

## Objectives

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

## Total number of projects

13

## Project status



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

## Key project in focus: One Council Enterprise System

### What has been achieved



Corporate planning and reporting



Project Lifecycle Management module



Corporate Performance Management and Cemeteries modules implemented

### To be progressed in 2024/25



Strategic Asset Management module at configuration stage



Health module scheduled to go live in September 2024

## 2024/25 Project Highlights

- Restoration of the Peel Harvey Estuary and Waterways
- Permanent Sand Bypassing for Mandurah Estuary Mouth and Dawesville Channel







# Projects Completed

## Corporate Communications Strategy

The review of the Strategic Communications Framework has been completed.

## Fees and Charges

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

## Strategic Community Plan Review

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





# Projects Commenced

<b>New Operations Centre</b> Preliminary site investigations are in progress to inform the new Operations Centre design.
<b>Administration Building Renewal and Upgrades</b> Concept design is nearing completion, with renewals expected to be delivered in the 2025/26 financial year.
<b>Learning and Development</b> The new Learning Management System has been fully implemented. Training continues to be developed and delivered included Project Lifecycle Management, Procurement, Customer Experience, Cyber Security and Art of Leadership.
<b>Elected Member Constituent Enquiry Management System</b> Implementation of the new System is progressing. It is anticipated that the new Elected Member portal will be launched in the first half of 2024/25.
<b>Child Safe Plan</b> The Plan has been finalised with the subsequent Statement of Commitment to Child Safety and Wellbeing to be presented to Council for consideration in Quarter 2 2024/25.
<b>Enterprise Resource Planning System</b> Roll out of the OneCouncil system is ongoing with Corporate Performance Management and Cemeteries implemented, Project Lifecycle Management on track for launch in July 2024, Strategic Asset Management at configuration stage and the Health module scheduled to go live in September 2024.
<b>Systems Replacement</b> The Recreation Services booking system replacement has progressed to implementation stage. Telephony replacement awaiting scheduled for 2024/25.

# Projects In Planning

<b>Corporate Communications Strategy</b> The review of the Strategic Communications Framework has been completed.
<b>Fees and Charges</b> Annual review completed and approved by the Council in June 2024.
<b>Systems Replacement</b> The Recreation Services booking system replacement has progressed to implementation stage. Telephony replacement awaiting scheduled for 2024/25.

# 2023/24 Service Performance



## Transform Mandurah

Number of business-support engagements	1,125
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## Customer Services

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



## Libraries

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



## Seniors

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



## Contemporary Art Spaces Mandurah

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



## Waste Management

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





### Procurement

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



### Rangers

Reported dog wanders	1,784
Reported dog attacks	322



### Cemeteries

Number of burials	72
Ashes Interments	14



### Environmental Health

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



### Recreation

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



### Building Compliance

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



### Planning Services

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



### Leases, licences and Trading Permits

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



### Citizenship Ceremonies

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





# Statutory and Financial Performance





# Access and Inclusion

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





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

- Communication Boards and Social Stories™ were provided at City-led events including Crab Fest, Christmas Pageant, New Year's Eve Fireworks, and the Christmas Lights Trail. These resources are now available for download from the City's website through the updated 'Access and Inclusion Resources' page, helping to improve accessibility and inclusiveness at all future events.
- The City trialled a Crab Fest Accessibility Guide and Sensory Access Map at the 2024 event, receiving positive feedback from staff, volunteers, and visitors. This resource provided essential accessibility information to enhance the event experience. It will be updated and used at future Crab Fest events. The guide included details about accessible toilets, parking locations, sensory resources available to borrow, and QR codes for downloading the event's Social Story™ and communication board.
- A 'How to Book an Auslan Interpreter Guide' is now available on the City's website, offering practical tips for community members and staff to confidently organise Auslan interpreters for events, creating a welcoming and accessible experience for people who are Deaf or hard of hearing.
- Audio descriptions were provided for four of the City's Christmas Light Trail installations, accessible via a QR code, allowing people who are blind to experience the Christmas lights. These descriptions will continue to be used in future Christmas Light Trail events, improving access for the long term.
- Sensory Santa sessions were held at the CASM library, offering a calm environment for children with sensory needs who couldn't attend traditional Santa events. This provided an inclusive, accessible experience for children with disability.
- Healthy Me workshops offered people with disability valuable lessons in healthy eating and cooking, led by a nutritionist. Sessions included a supermarket tour, helping participants make informed food choices. Both participants and support workers enjoyed the fun, educational environment, gaining practical skills to support healthier lifestyles.



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

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

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



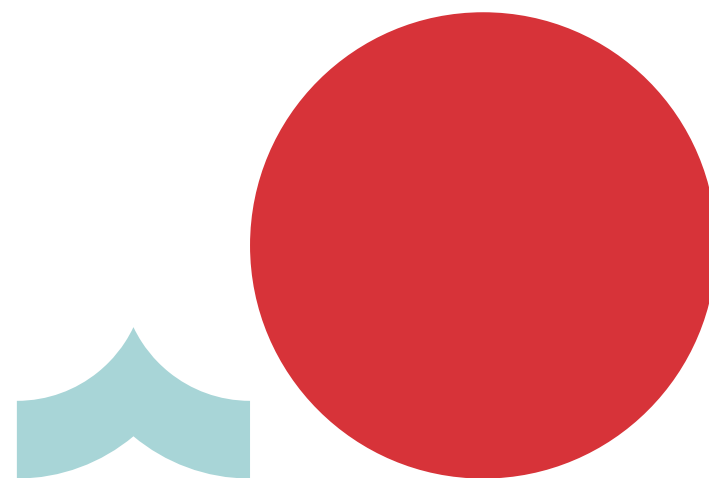


### **Outcome Three: People with disability receive information from the City of Mandurah in a format that will enable them to access the information as readily as other people are able to access it.**

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

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

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



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

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

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

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





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

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

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



# Information Management

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

Services include:

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

## Key Achievements 2023/24

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

## Evaluation of Recordkeeping Systems

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

## Recordkeeping Induction Program

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

## Recordkeeping Training Program

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



# Freedom of Information

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

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

## Access to documents outside the formal process

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

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



# Grants, Subsidies and Contributions

## Asset Management Grants

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

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

## Community Grants

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

### Community Funding

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

Total Grants Awarded: \$93,795

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



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

## Community Partnership Grants

Total Grants Pool Available: \$201,861.52

Total Grant Pool Awarded: \$111,700

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

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



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

## Youth Dream Big Fund

Total Grants Pool Available: \$9,000

Total Grant Pool Awarded: \$8,400

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

## Outstanding Representation Grants

Total Grants Pool Available: \$17,500

Total Grant Pool Awarded: \$11,400

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



## Community Event Support Grants

Total Grants Pool Available: \$30,000

Total Grant Pool Awarded: \$26,032

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





## Club Grants

Total Grants Pool Available: \$17,500

Total Grant Pool Awarded: \$6,886

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

## Economic Grants

City Centre Business Incentive Scheme:

Total Grants Pool Available: \$100,000

Total Grant Pool Awarded: \$35,748.53

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



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

## Major Trading Undertakings

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

## Major Land Transactions

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



# Financial Performance

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

## Summary

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

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

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



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



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



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



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



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



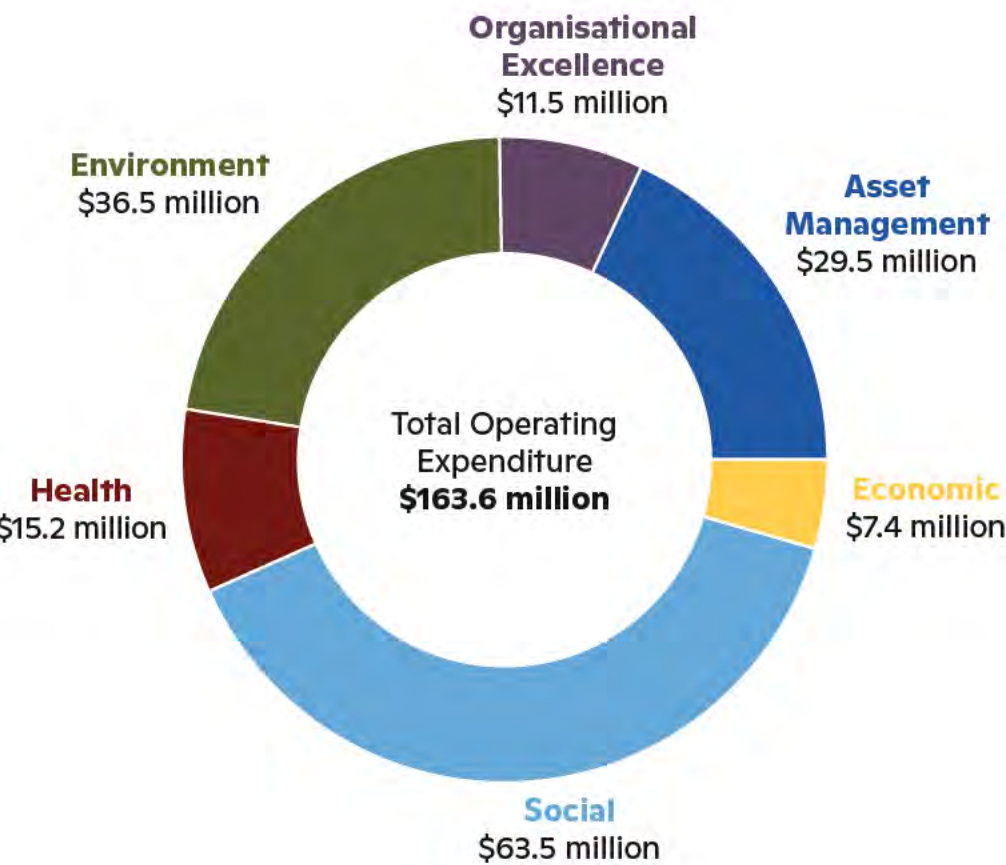
Rateable properties increased by 663 to  
**47,957**



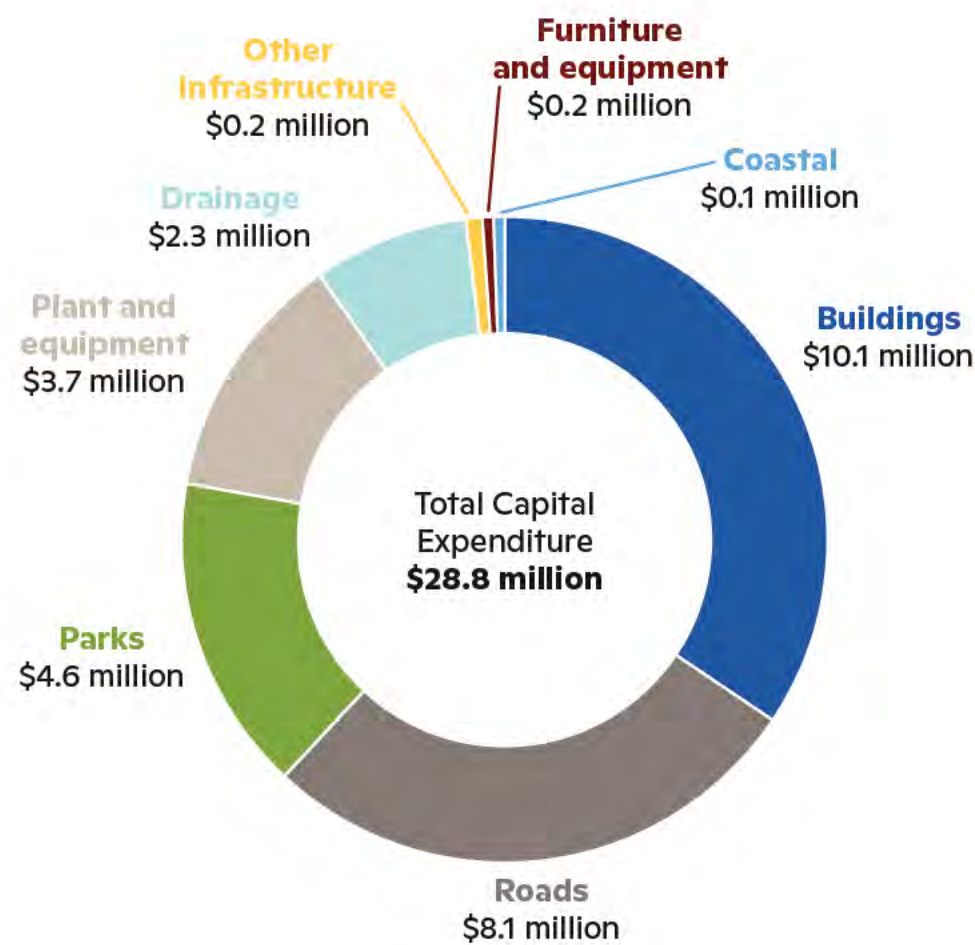
Rates (67% of operating revenues) increased by \$5.8 million to  
**\$93.2 million**



## Operating Expenditure by Aspiration

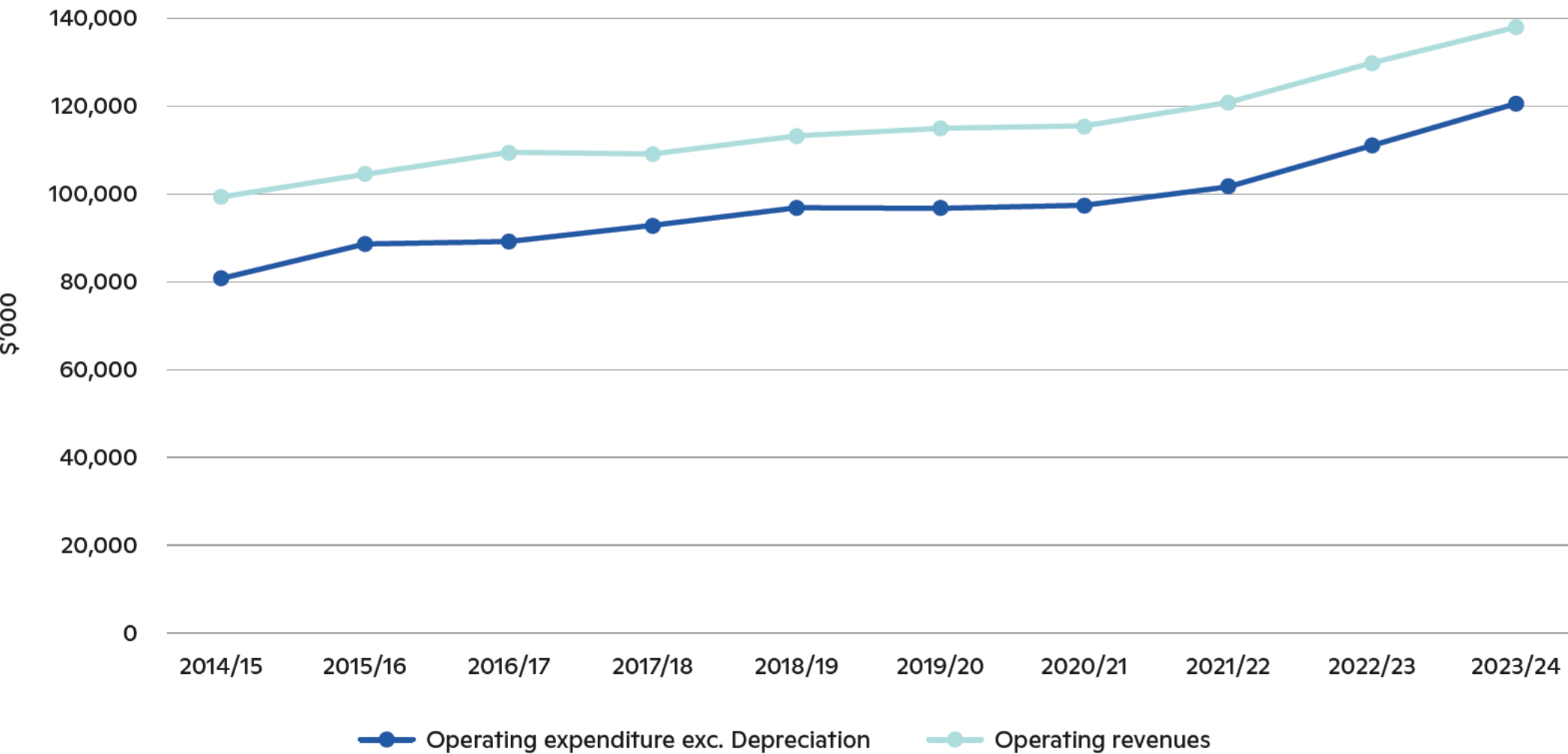


## Capital Expenditure



# Operating Surplus

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





# Infrastructure Asset Management Strategy

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



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

## Infrastructure Asset Management Practice

The City's asset management activities include:

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

# Annexures

## 1. City Services





# Strategy and Economic Development

• Above Target    • On Target    • Below Target

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

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





## Place and Community

● Above Target ● On Target ● Below Target

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

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



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

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





# Built and Natural Environment

● Above Target ● On Target ● Below Target

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

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



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

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



# Business Services

● Above Target ● On Target ● Below Target

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

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

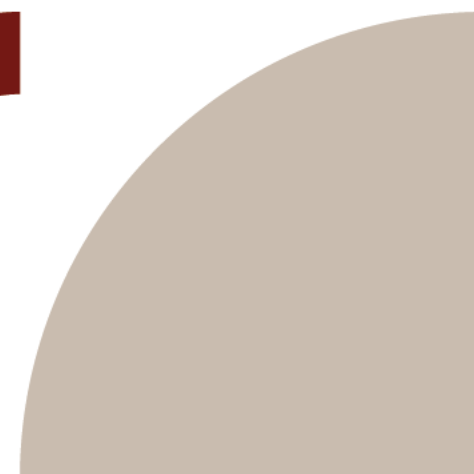


Services (Business as Usual Functions)	KPI	Target	Actual	Status
<b>Financial Accounting Services</b> Accounts payable, accounts receivable, insurance, loans, investments, GST/BAS, FBT, banking management, corporate credit cards.	Statutory Returns lodged within legislative timeframe (%)	100%	100%	●
<b>Management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

Services (Business as Usual Functions)	KPI	Target	Actual	Status
<b>Policy Development</b> Develop, coordinate and review policies in accordance with the Council Policy Plan and City of Mandurah Policy Plan.	Implementation of the Council Policy Plan (%)	100%	100%	●
	Implementation of the City of Mandurah Policy Plan (%)	100%	100%	●
<b>Delegations and Authorisations</b> Ongoing review and improvement of Delegations and Authorisations.	Annual review of delegations (%)	100%	100%	●
	Biennial review of Authorisations (%)	100%	100%	●
<b>Local Laws</b> Ongoing review and development of Local Laws.	# of Local Laws reviewed/developed	2	2	●
<b>Local Government Elections</b> Delivery of Local Government Elections.	CoM to remain in top 5% of voting participation rate for alike local governments (those with an elector base in excess of 40,000) (%)	100%	100%	●
<b>Local Government Reform</b> Implement and embed amendments associated with the Local Government Reform.	Local Government Reform amendments implemented and embedded (%)	100%	100%	●
<b>Procurement Schedule</b> Delivery of the City of Mandurah Procurement Schedule enabling opportunities for local supplier engagement.	Compliance with Act and Regulations (Tenders) (%)	95%	100%	●
	Compliance with Regional Price Preference Policy (%)	100%	100%	●
	% of all local content and regional price preference claims for all Tenders	50%	62.25%	●



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



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

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

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

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



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

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

**STATEMENT BY CEO**

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

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

Signed on the *TENTH* day of December 2024

\_\_\_\_\_

Casey Mihovilovich  
Name of CEO

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

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

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



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

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

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

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

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

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



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

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

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

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

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

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



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

**1. BASIS OF PREPARATION**

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

**Local Government Act 1995 requirements**

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

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

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

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

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

**Critical accounting estimates and judgements**

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

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

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

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

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

Fair value hierarchy information can be found in note 25

**The local government reporting entity**

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

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

**Initial application of accounting standards**

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

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

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

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

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

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

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

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

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

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

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



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

**2. REVENUE AND EXPENSES**

**(a) Revenue**

**Contracts with customers**

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

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

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

**Revenue Recognition**

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

**For the year ended 30 June 2024**

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

**For the year ended 30 June 2023**

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

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

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Note	2024 Actual \$	2023 Actual \$
Interest revenue		
Interest on reserve account	1,522,615	966,200
Rates instalment and penalty interest	713,295	718,842
Other interest revenue	2,553,630	1,842,695
	4,789,540	3,527,737

Fees and charges relating to rates receivable  
Charges on instalment plan

92,951 97,251

The 2024 original budget estimate in relation to:  
Charges on instalment plan was \$124,006.

(b) Expenses

Auditors remuneration

- Audit of the Annual Financial Report

142,200 162,488  
142,200 162,488

Employee Costs

Employee benefit costs

47,270,516 44,183,164

Other employee costs

8,102,603 7,005,267

55,373,119 51,188,432

Finance costs

Interest and financial charges paid/payable  
for lease liabilities and financial liabilities not  
at fair value through profit or loss

391,840 308,349

Interest rate swap

303 31,603

Interest bearing liabilities

680,122 569,921

1,072,265 909,873

Other expenditure

Sundry expenses

29,373 39,605

29,373 39,605



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

**3. CASH AND CASH EQUIVALENTS**

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

**MATERIAL ACCOUNTING POLICIES**

**Cash and cash equivalents**

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

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

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

**Restricted financial assets**

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

**4. OTHER FINANCIAL ASSETS**

**(a) Current assets**

Note	2024	2023
	\$	\$
Financial assets at amortised cost	6,522,395	12,403,760
	<b>6,522,395</b>	<b>12,403,760</b>
<b>Other financial assets at amortised cost</b>		
Self supporting loans receivable		
Community Loans	10,000	46,142
Term deposits	6,512,395	12,357,618
	<b>6,522,395</b>	<b>12,403,760</b>
Held as		
- Unrestricted other financial assets at amortised cost	10,000	46,142
- Restricted other financial assets at amortised cost	6,512,395	12,357,618
	<b>6,522,395</b>	<b>12,403,760</b>

**(b) Non-current assets**

Financial assets at amortised cost	176,712	222,132
Financial assets at fair value through profit or loss - Local Government House Trust	145,549	142,607
Financial assets at fair value through profit or loss - Interest Rate Swap	0	254,526
	<b>322,261</b>	<b>619,265</b>
<b>Financial assets at amortised cost</b>		
Financial assets at amortised cost - Community Loans	176,712	222,132
	<b>176,712</b>	<b>222,132</b>
<b>Financial assets at fair value through profit or loss - Local Government House Trust</b>		
Units in Local Government House Trust - opening balance	142,607	136,156
Movement attributable to fair value increment	2,942	6,451
Units in Local Government House Trust - closing balance	<b>145,549</b>	<b>142,607</b>

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

**MATERIAL ACCOUNTING POLICIES**

**Other financial assets at amortised cost**

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

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

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

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

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

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

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

**Impairment and risk**

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

**CITY OF MANDURAH**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**5. TRADE AND OTHER RECEIVABLES**

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

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

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

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

**MATERIAL ACCOUNTING POLICIES**

**Rates and statutory receivables**

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

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

**Trade receivables**

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

**Other receivables**

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

**Measurement**

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

**Classification and subsequent measurement**

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

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

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

**Impairment and risk exposure**

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



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

6. INVENTORIES

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

MATERIAL ACCOUNTING POLICIES

General

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

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

Land held for resale

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

Land held for resale (Continued)

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

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

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

CITY OF MANDURAH  
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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7. OTHER ASSETS

Other assets - current
Prepayments
Accrued income

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

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

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



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**8. PROPERTY, PLANT AND EQUIPMENT**

**(a) Movements in Balances**

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

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

CITY OF MANDURAH  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Amount Measurements

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

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

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



CITY OF MANDURAH  
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9. INFRASTRUCTURE

(a) Movements in Balances

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

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

**CITY OF MANDURAH**  
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**9. INFRASTRUCTURE (Continued)**

**(b) Carrying Amount Measurements**

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

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

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



**CITY OF MANDURAH**  
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**10. FIXED ASSETS**

**(a) Depreciation**

**Depreciation rates**

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

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

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

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

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

**CITY OF MANDURAH**  
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**10. FIXED ASSETS (Continued)**

**MATERIAL ACCOUNTING POLICIES**

**Initial recognition**

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

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

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

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

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

**Measurement after recognition**

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

**Reportable Value**

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

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

**Revaluation**

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

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

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

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

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

**Depreciation**

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

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

**Depreciation on revaluation**

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

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

**Impairment**

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

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

**Gains or losses on disposal**

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



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**11. LEASES**

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

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

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

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

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

**Secured liabilities and assets pledged as security**

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

**MATERIAL ACCOUNTING POLICIES**

**Leases**

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

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

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

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

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

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

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

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

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

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**11. LEASES (Continued)**

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

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

Less than 1 year

1 to 2 years

2 to 3 years

3 to 4 years

4 to 5 years

> 5 years

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

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

Refer to note 12 for details of leased investment property.

**MATERIAL ACCOUNTING POLICIES**

**The City as Lessor**

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

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

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

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



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**12. INVESTMENT PROPERTY**

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

Carrying balance at 1 July

Closing balance at 30 June

**Amounts recognised in profit or loss for investment properties**

Rental income

Direct operating expenses from property that generated rental income

2024	2023
Actual	Actual
\$	\$
10,683,760	10,683,760
10,683,760	10,683,760
728,438	728,438
(21,849)	(16,966)

**MATERIAL ACCOUNTING POLICIES**

**Investment properties**

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

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

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

**Revaluation**

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

**Fair value of investment properties**

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

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**13. TRADE AND OTHER PAYABLES**

**Current**

Sundry creditors	
Prepaid rates	
Accrued payroll liabilities	
Bonds and deposits held	
Other payables - receipts in advance	
Other payables - other accrued expenses	
Other payables - retention monies	

2024	2023
\$	\$
6,473,385	8,429,452
5,325,000	4,820,082
1,239,653	1,460,662
4,661,400	4,728,860
0	7,643
51,871	64,448
220,013	276,713
17,971,322	19,787,860

**MATERIAL ACCOUNTING POLICIES**

**Financial liabilities**

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

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

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

**Trade and other payables**

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

**Prepaid rates**

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



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**14. OTHER LIABILITIES**

**Current**

Contract liabilities	253,428	108,453
Capital grant/contributions liabilities	4,812,548	6,547,243
Other Liabilities - Interest Earning Liabilities	920,018	705,954
	<b>5,985,994</b>	<b>7,361,650</b>

**Non-current**

Capital grant/contributions liabilities	1,215,909	1,215,909
Other Liabilities - Interest Earning Liabilities	3,648,255	3,488,090
	<b>4,864,164</b>	<b>4,703,999</b>

**Reconciliation of changes in contract liabilities**

Opening balance	108,453	45,000
Additions	253,428	378,967
Revenue from contracts with customers included as a contract liability at the start of the period	(108,453)	(315,514)
	<b>253,428</b>	<b>108,453</b>

The aggregate amount of the performance obligations unsatisfied (or partially unsatisfied) in relation to these contract liabilities was \$628,185 (2023: \$7,871,605)

The City expects to satisfy the performance obligations, from contracts with customers unsatisfied at the end of the reporting period, within the next 12 months.

**Reconciliation of changes in capital grant/contribution liabilities**

Opening balance	7,763,152	6,530,034
Additions	2,029,581	6,866,165
Revenue from capital grant/contributions held as a liability at the start of the period	(3,764,276)	(5,633,047)
	<b>6,028,457</b>	<b>7,763,152</b>

**Expected satisfaction of capital grant/contribution liabilities**

Less than 1 year	4,812,548	6,547,243
1 to 2 years	1,215,909	1,215,909
2 to 3 years	0	0
3 to 4 years	0	0
4 to 5 years	0	0
> 5 years	0	0
	<b>6,028,457</b>	<b>7,763,152</b>

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

**MATERIAL ACCOUNTING POLICIES**

**Contract liabilities**

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

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

**Capital grant/contribution liabilities**

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

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

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**15. BORROWINGS**

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

**Secured liabilities and assets pledged as security**

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

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

**MATERIAL ACCOUNTING POLICIES**

**Borrowing costs**

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

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

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

**Risk**

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

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



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**16. EMPLOYEE RELATED PROVISIONS**

**Employee Related Provisions**

**Current provisions**

**Employee benefit provisions**

Annual leave

Long service leave

**Total current employee related provisions**

**Non-current provisions**

**Employee benefit provisions**

Long service leave

**Total non-current employee related provisions**

**Total employee related provisions**

	2024	2023
	\$	\$
4,821,053	4,821,053	4,714,952
4,886,946	4,886,946	4,786,776
9,707,999	9,707,999	9,501,728
9,707,999	9,707,999	9,501,728
790,650	790,650	811,107
790,650	790,650	811,107
790,650	790,650	811,107
10,498,649	10,498,649	10,312,835

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

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

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

Less than 12 months after the reporting date

More than 12 months from reporting date

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

**MATERIAL ACCOUNTING POLICIES**

**Employee benefits**

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

**Short-term employee benefits**

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

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

**Other long-term employee benefits**

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

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

**CITY OF MANDURAH**  
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**17. OTHER PROVISIONS**

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

**Other provisions**

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

**MATERIAL ACCOUNTING POLICIES**

**Provisions**

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

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



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FOR THE YEAR ENDED 30 JUNE 2024

18. REVALUATION SURPLUS

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

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

19. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

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

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

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

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

(c) Undrawn Borrowing Facilities

Credit Standby Arrangements

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

Loan facilities

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



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

**20. CONTINGENT LIABILITIES**

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

**21. CAPITAL COMMITMENTS**

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

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

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

(a) Elected Member Remuneration

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

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

(b) Key Management Personnel (KMP) Compensation

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

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

*Short-term employee benefits*

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

*Post-employment benefits*

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

*Other long-term benefits*

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

*Termination benefits*

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

*Council member costs*

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



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

22. RELATED PARTY TRANSACTIONS

Transactions with related parties

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

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

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

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

Related Parties

The City's main related parties are as follows:

- i. *Key management personnel*  
 Any person(s) having authority and responsibility for planning, directing and controlling the activities of the City, directly or indirectly, including any council member, are considered key management personnel and are detailed in Notes 22(a) and 22(b).
- ii. *Other Related Parties*  
 There were no such entities requiring disclosure during the current or previous year.
- iii. *Entities subject to significant influence by the City*  
 There were no such entities requiring disclosure during the current or previous year.

CITY OF MANDURAH  
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## 23. FINANCIAL RISK MANAGEMENT

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

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

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

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

### (a) Interest rate risk

#### Cash and cash equivalents

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

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

	Weighted Average Interest Rate	Carrying Amounts	Fixed Interest Rate	Variable Interest Rate	Non Interest Bearing
	%	\$	\$	\$	\$
<b>2024</b>					
Cash and cash equivalents	4.32%	74,477,069	44,334,660	30,142,409	0
Financial assets at amortised cost - term deposits	5.08%	6,512,395	6,512,395	0	0
<b>2023</b>					
Cash and cash equivalents	3.99%	69,919,904	38,475,282	31,444,622	0
Financial assets at amortised cost - term deposits	4.62%	12,357,618	12,357,618	0	0

#### Sensitivity

Profit or loss is sensitive to higher/lower interest income from cash and cash equivalents as a result of changes in interest rates.

	2024	2023
	\$	\$
Impact of a 1% movement in interest rates on profit or loss and equity*	301,424	314,446

\* Holding all other variables constant

#### Borrowings

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The City manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The City does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 29(a).



CITY OF MANDURAH  
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23. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

**Trade and Other Receivables**

The City's major trade and other receivables comprise contractual non-statutory user fees and charges, grants, contributions and reimbursements. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The City manages this risk by monitoring outstanding debt and employing debt recovery policies.

The level of outstanding receivables is reported to council monthly and benchmarks are set and monitored for acceptable collection performance.

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

The expected loss rates are based on the payment profiles of trade and other receivables over a period of 36 months before 1 July 2023 or 1 July 2024 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of users to settle the receivables.

The loss allowance as at 30 June 2024 and 30 June 2023 was determined as follows for trade and other receivables.

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
<b>30 June 2024</b>					
Trade and other receivables					
Expected credit loss	0.00%	25.57%	21.13%	21.93%	
Gross carrying amount	1,169,395	49,917	41,628	885,038	2,145,978
Loss allowance	0	12,761	8,798	194,052	215,611
Rates receivable					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	0	0	0	5,348,406	5,348,406
Loss allowance	0	0	0	0	0
<b>30 June 2023</b>					
Trade and other receivables					
Expected credit loss	0.00%	20.13%	5.86%	17.48%	
Gross carrying amount	434,916	82,887	131,468	964,679	1,613,951
Loss allowance	0	16,688	7,700	168,581	192,969
Rates receivable					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	160,172	148,790	144,561	3,255,134	3,708,657
Loss allowance	0	0	0	0	0

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23. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

The loss allowances for trade, other receivables and contract assets as at 30 June reconcile to the opening loss allowances as follows:

	Rates receivables		Trade and other receivables		Contract Assets	
	2024	2023	2024	2023	2024	2023
	Actual	Actual	Actual	Actual	Actual	Actual
	\$	\$	\$	\$	\$	\$
Opening loss allowance as at 1 July	0	0	192,969	210,870	0	0
Increase in loss allowance recognised in profit or loss during the year	0	0	62,195	113,447	0	0
Receivables written off during the year as uncollectible	0	0	(39,553)	(131,348)	0	0
Closing loss allowance at 30 June	0	0	215,611	192,969	0	0

Trade, other receivables and contract assets are written off where there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include, amongst others, the failure of a debtor to engage in a repayment plan with the City, and a failure to make contractual payments for a period of greater than 120 days past due.

Impairment losses on rates and statutory receivables, trade, other receivables and contract assets are presented as net impairment losses within other expenditure. Subsequent recoveries of amounts previously written off are credited against the same line item.

**Contract Assets**

The City's contract assets represent work completed, which have not been invoiced at year end. This is due to the City not having met all the performance obligations in the contract which give an unconditional right to receive consideration. The City applies the simplified approach to measure expected credit losses which uses a lifetime expected loss allowance for all contract assets. To measure the expected credit losses, contract assets have been grouped based on shared credit risk characteristics and the days past due. Contract assets have substantially the same risk characteristics as the trade receivables for the same types of contracts. The City has therefore concluded that the expected loss rates for trade receivables are a reasonable approximation of the loss rates for the contract assets.



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**23. FINANCIAL RISK MANAGEMENT (Continued)**

**(c) Liquidity risk**

**Payables and borrowings**

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The City manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required and disclosed in Note 19(c).

The contractual undiscounted cash flows of the City's payables and borrowings are set out in the liquidity table below. Balances due within 12 months equal their carrying amounts, as the impact of discounting is not significant.

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying amount
	\$	\$	\$	\$	\$
<b>2024</b>					
Trade and other payables	17,971,322	0	0	17,971,322	17,970,322
Borrowings	200,440	9,383,784	16,937,776	26,522,000	26,522,000
Interest bearing liabilities	1,338,806	4,409,740	0	5,748,546	4,568,273
Lease liabilities	254,514	388,928	0	643,442	643,442
	19,765,082	14,182,452	16,937,776	50,885,310	49,704,037
<b>2023</b>					
Trade and other payables	19,787,860	0	0	19,787,860	19,787,860
Borrowings	190,931	7,406,002	15,966,980	23,563,913	23,563,913
Interest bearing liabilities	1,049,378	3,709,962	629,019	5,388,359	4,194,044
Lease liabilities	210,703	363,184	0	573,887	573,887
	21,238,872	11,479,148	16,595,999	49,314,019	48,119,704

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**24. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD**

No events occurred after balance sheet date.



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**25. OTHER MATERIAL ACCOUNTING POLICIES**

**a) Goods and services tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

**b) Current and non-current classification**

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

**c) Rounding off figures**

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

**d) Comparative figures**

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When the City applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) Statement of Financial Position as at the beginning of the preceding period in addition to the minimum comparative financial report is presented.

**e) Budget comparative figures**

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

**f) Superannuation**

The City contributes to a number of Superannuation Funds on behalf of employees. All funds to which the City contributes are defined contribution plans.

**g) Fair value of assets and liabilities**

Fair value is the price that the City would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

**h) Interest revenue**

Interest revenue is calculated by applying the effective interest rate to the gross carrying amount of a financial asset measured at amortised cost except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

**i) Fair value hierarchy**

AASB 13 *Fair Value Measurement* requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

**Level 1**

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

**Level 2**

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

**Level 3**

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

**Valuation techniques**

The City selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the City are consistent with one or more of the following valuation approaches:

**Market approach**

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

**Income approach**

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

**Cost approach**

Valuation techniques that reflect the current replacement cost of the service capacity of an asset.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the City gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

**j) Impairment of assets**

In accordance with Australian Accounting Standards the City's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount except for non-financial assets that are:

- land and buildings classified as property, plant and equipment;
- infrastructure; or

- vested improvements that the local government controls, in circumstances where there has been an impairment indication of a general decrease in asset values.

These non-financial assets are assessed in accordance with the regulatory framework detailed in Note 10.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (e.g. AASB 116 *Property, Plant and Equipment*) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.



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**26. FUNCTION AND ACTIVITY**

**(a) Service objectives and descriptions**

City operations as disclosed in this financial report encompass the following service orientated functions and activities.

<b>Objective</b>	<b>Description</b>
<b>Governance</b> To provide a decision making process for the efficient allocation of scarce resources.	Includes the activities of members of Council and the administrative support available to the Council for the provision of governance of the district. Other costs relate to the task of assisting council members and ratepayers on matters which do not concern specific local government services.
<b>General purpose funding</b> To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
<b>Law, order, public safety</b> To provide services to help ensure a safer and environmentally conscious community.	Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.
<b>Health</b> To provide an operational framework for environmental and community health.	Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.
<b>Education and welfare</b> To provide services to disadvantaged persons, the elderly, children and youth.	Operation of senior citizen's centre, youth centre and assistance to various community and voluntary services associated with families, children, aged and disabled.
<b>Community amenities</b> To provide services required by the community.	Rubbish collection services, recycling services, operation of transfer station, cemetery services, administration of town planning scheme and protection of the environment.
<b>Recreation and culture</b> To establish and effectively manage infrastructure and resources which will help the social well being of the community.	Maintenance of public halls, civic centres, aquatic centre, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.
<b>Transport</b> To provide safe, effective and efficient transport services to the community.	Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.
<b>Economic services</b> To help promote the local government and its economic wellbeing.	Marketing & promotion of tourism, visitor centres, economic development, implementation of building and development controls.
<b>Other property and services</b> To monitor and control operating accounts.	Private works, administration and public works overheads, works depots and council plant operations.



**CITY OF MANDURAH**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**26. FUNCTION AND ACTIVITY (Continued)**

**(b) Income and expenses**

	<b>2024 Actual</b>	<b>2023 Actual</b>
	<b>\$</b>	<b>\$</b>
<b>Income excluding grants, subsidies and contributions and capital grants, subsidies and contributions</b>		
Governance	0	153
General purpose funding	98,666,244	92,737,982
Law, order, public safety	585,519	682,314
Health	253,775	227,729
Education and welfare	504,983	455,796
Community amenities	19,413,322	18,521,160
Recreation and culture	7,562,877	7,143,967
Transport	3,169,280	1,823,342
Economic services	2,789,339	2,560,543
Other property and services	669,469	430,787
	<b>133,614,808</b>	<b>124,583,773</b>
<b>Grants, subsidies and contributions and capital grants, subsidies and contributions</b>		
General purpose funding	3,950,975	4,934,629
Law, order, public safety	137,887	105,334
Health	257,289	261,702
Education and welfare	77,286	41,550
Community amenities	5,464	9,785
Recreation and culture	7,003,182	3,185,715
Transport	5,752,730	4,145,885
Economic services	2,349,913	740,802
Other property and services	12,082,087	6,289,147
	<b>31,616,813</b>	<b>19,714,549</b>
<b>Total Income</b>	<b>165,231,621</b>	<b>144,298,322</b>
<b>Expenses</b>		
Governance	(6,018,975)	(5,202,841)
General purpose funding	(1,824,804)	(2,979,784)
Law, order, public safety	(3,889,795)	(3,937,261)
Health	(2,187,647)	(2,364,956)
Education and welfare	(4,764,563)	(4,523,292)
Community amenities	(24,960,642)	(23,180,144)
Recreation and culture	(57,268,763)	(53,440,948)
Transport	(33,266,755)	(31,047,320)
Economic services	(5,780,269)	(5,452,832)
Other property and services	(23,943,816)	(21,365,958)
<b>Total expenses</b>	<b>(163,906,029)</b>	<b>(153,495,336)</b>
<b>Net result for the period</b>	<b>1,325,592</b>	<b>(9,197,014)</b>
<b>(c) Total Assets</b>		
Governance	12,298,830	11,478,624
General purpose funding	5,493,925	3,562,120
Law, order, public safety	12,219,894	12,432,521
Health	2,100	2,521
Education and welfare	5,362,158	5,410,593
Community amenities	3,298,995	3,982,527
Recreation and culture	372,514,578	414,252,633
Transport	606,481,767	604,575,163
Economic services	101,436,263	101,506,186
Other property and services	1,058,481	993,814
Unallocated	39,316,206	73,689
	<b>1,159,483,197</b>	<b>1,158,270,391</b>

CITY OF MANDURAH  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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27. RATING INFORMATION

(a) General Rates

RATE TYPE		Rate in	Number	2023/24	2023/24	2023/24	2023/24	2023/24	2023/24	2023/24	2022/23
Rate Description	Basis of valuation	\$	of Properties	Actual Rateable Value*	Actual Rate Revenue	Actual Interim Rates	Actual Total Revenue	Budget Rate Revenue	Budget Interim Rate	Budget Total Revenue	Actual Total Revenue
		\$		\$	\$	\$	\$	\$	\$	\$	\$
Residential Improved	Gross rental valuation	0.08624	37,067	720,262,798	62,115,460	1,091,374	63,206,834	55,174,265	626,580	55,800,845	55,977,844
Residential Vacant	Gross rental valuation	0.16535	1,572	22,903,485	3,787,093	(585,060)	3,202,033	3,862,837	0	3,862,837	3,620,071
Business Improved	Gross rental valuation	0.09410	1,030	164,946,484	15,521,464	91,084	15,612,548	14,517,138	0	14,517,138	14,853,308
Business Vacant	Gross rental valuation	0.17248	108	3,113,760	537,062	2,175	539,237	576,395	0	576,395	545,683
Urban Development	Gross rental valuation	0.15374	10	1,644,200	252,779	263,788	516,567	140,801	0	140,801	253,423
<b>Total general rates</b>			<b>39,787</b>	<b>912,870,727</b>	<b>82,213,858</b>	<b>863,361</b>	<b>83,077,219</b>	<b>74,271,436</b>	<b>626,580</b>	<b>74,898,016</b>	<b>75,050,329</b>
<b>Minimum Payment</b>											
		\$									
Minimum payment											
Residential Improved	Gross rental valuation	1,236	5,763	73,834,811	7,123,068	0	7,123,068	9,758,552	0	9,758,552	9,637,340
Residential Vacant	Gross rental valuation	1,023	1,973	8,845,952	2,018,379	0	2,018,379	1,668,225	0	1,668,225	1,863,288
Business Improved	Gross rental valuation	1,236	423	3,226,743	522,828	0	522,828	439,394	0	439,394	434,291
Business Vacant	Gross rental valuation	1,236	11	54,250	13,596	0	13,596	21,204	0	21,204	10,802
<b>Total minimum payments</b>			<b>8,170</b>	<b>85,961,756</b>	<b>9,677,871</b>	<b>0</b>	<b>9,677,871</b>	<b>11,887,375</b>	<b>0</b>	<b>11,887,375</b>	<b>11,945,721</b>
<b>Total general rates and minimum payments</b>			<b>47,957</b>	<b>998,832,483</b>	<b>91,891,729</b>	<b>863,361</b>	<b>92,755,090</b>	<b>86,158,811</b>	<b>626,580</b>	<b>86,785,391</b>	<b>86,996,050</b>
<b>Specified Area Rates</b>											
		\$									
Waterside Canal Frontage		0.00000	317	7,561,460	0	0	0	0	0	0	0
Mandurah Ocean Marina		0.01170	889	25,824,391	302,146	470	302,616	304,388	0	304,388	304,820
Mandurah Quay		0.00425	406	7,967,130	33,861	92	33,953	15,965	0	15,965	15,983
Port Bouvard Eastport Canals		0.00130	428	10,683,320	13,889	242	14,131	13,005	0	13,005	13,210
Port Bouvard Northport Canals		0.00220	320	7,189,810	15,818	37	15,855	23,088	0	23,088	22,954
Port Mandurah Canals		0.00348	885	23,229,595	80,840	264	81,104	79,569	0	79,569	79,551
Mariners Cove		0.00100	445	11,466,780	11,467	228	11,695	0	0	0	0
<b>Total amount raised from rates (excluding general rates)</b>			<b>3,690</b>	<b>93,922,486</b>	<b>458,021</b>	<b>1,333</b>	<b>459,354</b>	<b>436,015</b>	<b>0</b>	<b>436,015</b>	<b>436,518</b>
Concessions							(49,775)			(73,101)	(68,587)
<b>Total Rates</b>							<b>93,164,669</b>			<b>87,148,305</b>	<b>87,363,981</b>
Rate instalment interest							389,549			476,220	400,109
Rate overdue interest							323,746			280,000	318,733

The rate revenue was recognised from the rate record as soon as practicable after the City resolved to impose rates in the financial year as well as when the rate record was amended to ensure the information in the record was current and correct.

\*Rateable Value at time of raising of rate.



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28. DETERMINATION OF SURPLUS OR DEFICIT

Note	2023/24 (30 June 2024 Carried Forward) \$	2023/24 Budget (30 June 2024 Carried Forward) \$	2022/23 (30 June 2023 Carried Forward) \$
<b>(a) Non-cash amounts excluded from operating activities</b>			
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .			
<b>Adjustments to operating activities</b>			
Less: Profit on asset disposals	(188,569)	0	(134,365)
Less: Non-cash movement in assets	(1,490,669)	0	(703,062)
Less: Movement in liabilities associated with restricted cash	0	785,190	0
Less: Fair value adjustments to financial assets at fair value through profit or loss	251,584	0	9,586
Add: Loss on disposal of assets	7,246,306	0	4,658,768
Add: Impairment of Plant and Equipment	0	0	0
Add: Depreciation	35,755,740	33,084,683	36,638,351
<b>Non-cash movements in non-current assets and liabilities:</b>			
Pensioner deferred rates	(114,428)	0	(25,354)
Employee benefit provisions	79,713	0	184,335
Liabilities	330,421	0	61,284
Other liabilities	381,891	0	172,662
Contract liabilities	144,975	0	63,453
<b>Non-cash amounts excluded from operating activities</b>	<b>42,396,964</b>	<b>33,869,873</b>	<b>40,925,658</b>
<b>(b) Non-cash amounts excluded from investing activities</b>			
The following non-cash revenue or expenditure has been excluded from amounts attributable to investing activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .			
<b>Adjustments to investing activities</b>			
Movement in non-current capital grant/contribution liability	0	500,000	0
Movement in current unspent capital grants associated with restricted cash	(1,734,695)	0	1,233,118
Infrastructure received for substantially less than fair value	(11,770,725)	0	(6,128,951)
<b>Non-cash amounts excluded from investing activities</b>	<b>(13,505,420)</b>	<b>500,000</b>	<b>(4,895,833)</b>
<b>(c) Surplus or deficit after imposition of general rates</b>			
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.			
<b>Adjustments to net current assets</b>			
Less: Reserve accounts	(69,472,383)	(50,429,303)	(62,819,360)
Less: Financial assets at amortised cost - self supporting loans	(10,000)	0	(46,142)
Less: Inventory	(445,000)	0	(445,000)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	5,317,216	4,709,990	4,361,670
- Unspent portion of borrowings	(2,109,715)	(310,134)	(2,224,772)
- Current portion of contract liability held in reserve	5,065,976	1,115,424	6,655,696
- Current portion of interest bearing liabilities	920,018	0	705,954
- Current portion of lease liabilities	254,514	1,034,492	210,703
- Employee benefit provisions	4,886,946	5,020,443	4,786,776
<b>Total adjustments to net current assets</b>	<b>(55,592,428)</b>	<b>(38,859,088)</b>	<b>(48,814,475)</b>
<b>Net current assets used in the Statement of Financial Activity</b>			
Total current assets	95,914,005	75,093,554	91,681,600
Less: Total current liabilities	(39,567,380)	(36,724,934)	(41,848,154)
Less: Total adjustments to net current assets	(55,592,428)	(38,859,088)	(48,814,475)
<b>Surplus or deficit after imposition of general rates</b>	<b>754,197</b>	<b>(490,468)</b>	<b>1,018,971</b>

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29. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual							Budget			
		Principal at	New Loans	Principal	Principal at 30	New Loans	Principal	Principal at	Principal at 1	New Loans	Principal	Principal at
		1 July 2022	During 2022-23	Repayments During 2022-23	June 2023	During 2023-24	Repayments During 2023-24	30 June 2024	July 2023	During 2023-24	Repayments During 2023-24	30 June 2024
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
IT Communications Equipment [318(i)]		30,606	0	(18,507)	12,099	0	(12,099)	0	10,648	0	(11,937)	(1,289)
Rushton Park Redevelopment [318(ii)]		147,376	0	(93,855)	53,521	0	(53,521)	0	54,001	0	(57,475)	(3,474)
Meadow Springs Recreation Facility [318(iii)]		110,060	0	(70,502)	39,558	0	(39,558)	0	40,564	0	(42,207)	(1,643)
Drainage [318(iv)]		37,317	0	(23,354)	13,963	0	(13,963)	0	13,437	0	(15,268)	(1,831)
Road Construction [318(v)]		369,384	0	(234,418)	134,966	0	(134,966)	0	134,877	0	(136,904)	(2,027)
Falcon Bay Seawall [351]		167,938	0	(36,179)	131,759	0	(36,078)	95,681	130,471	0	(38,537)	91,934
Halls Head Ablution Block [350]		66,863	0	(14,422)	52,441	0	(14,383)	38,058	51,922	0	(15,369)	36,553
Waste Water Reuse [349]		100,257	0	(21,647)	78,610	0	(21,590)	57,020	77,837	0	(23,062)	54,775
MPAC Forecourt [348]		83,566	0	(18,035)	65,531	0	(17,986)	47,545	64,886	0	(19,215)	45,671
MARC Carpark [347]		200,492	0	(43,306)	157,186	0	(43,193)	113,993	155,653	0	(46,123)	109,530
Road Construction [346]		263,878	0	(57,015)	206,863	0	(56,866)	149,997	204,848	0	(60,718)	144,130
MARC Stage 2 [345]		806,208	0	(205,600)	600,608	0	(188,188)	412,420	598,193	0	(198,343)	399,850
Mandurah Football & Sporting Club [324]		1,703	0	(1,703)	0	0	0	0	0	0	0	0
Mandurah Rugby Club [325]		158	0	(158)	0	0	0	0	0	0	0	0
Ablutions - Netball Centre [329(i)]		4	0	(4)	0	0	0	0	0	0	0	0
Road Construction [329(ii)]		9	0	(9)	0	0	0	0	0	0	0	0
Drainage Construction [329(iii)]		3	0	(3)	0	0	0	0	0	0	0	0
Peelwood Oval - Parking [329(iv)]		1	0	(1)	0	0	0	0	0	0	0	0
Parks Construction [329(v)]		4	0	(4)	0	0	0	0	0	0	0	0
Path Construction [329(vi)]		1	0	(1)	0	0	0	0	0	0	0	0
IT Equipment [329(vii)]		1	0	(1)	0	0	0	0	0	0	0	0
Street Lighting [329(viii)]		3	0	(3)	0	0	0	0	0	0	0	0
Land Purchase [330]		3	0	(3)	0	0	0	0	0	0	0	0
Bowling Club Relocation [326]		13	0	(13)	0	0	0	0	0	0	0	0
Parks - Falcon Bay Reserve [333(i)]		22,699	0	(22,699)	0	0	0	0	0	0	0	0
Road Construction [333(ii)]		103,407	0	(103,407)	0	0	0	0	0	0	0	0
Waste Trailers and Dolly [336]		123,407	0	(58,252)	65,155	0	(60,640)	4,515	63,178	0	(61,341)	1,837
New Pedestrian Bridge Construction [335]		243,718	0	(117,943)	125,775	0	(122,749)	3,026	124,010	0	(123,259)	751
MARC Redevelopment [338]		431,781	0	(166,812)	264,969	0	(162,049)	102,920	264,426	0	(163,742)	100,684
New Road Construction [339]		313,715	0	(109,366)	204,349	0	(114,371)	89,978	202,134	0	(116,617)	85,517
WMC Tims Thicket [343]		67,049	0	(14,936)	52,113	0	(14,960)	37,153	51,194	0	(15,895)	35,299
MARC Redevelopment Stage 2 [341]		823,803	0	(226,829)	596,974	0	(204,920)	392,054	596,229	0	(214,597)	381,632
New Road Construction [342]		425,086	0	(104,830)	320,256	0	(101,175)	219,081	317,132	0	(106,764)	210,368
MARC Redevelopment Stage 1 [340]		334,858	0	(77,677)	257,181	0	(77,926)	179,255	254,675	0	(82,535)	172,140
Eastern Foreshore Wall [344]		541,704	0	(136,330)	405,374	0	(131,541)	273,833	401,422	0	(138,615)	262,807
Halls Head Bowling Club upgrade [331]		235,855	0	(33,738)	202,117	0	(32,544)	169,573	199,514	0	(36,485)	163,029
Mandurah Marina [352]		132,128	0	(18,576)	113,552	0	(17,897)	95,655	111,888	0	(20,109)	91,779
MARC Solar Plan [353]		132,135	0	(18,576)	113,559	0	(17,896)	95,663	111,895	0	(20,108)	91,787
MARC Carpark [354]		198,193	0	(27,867)	170,326	0	(26,846)	143,480	167,836	0	(30,157)	137,679
Novara Foreshore Development [355]		264,429	0	(36,833)	227,596	0	(41,444)	186,152	224,090	0	(40,210)	183,880



Falcon Bay Foreshore Upgrades [356]	264,225	0	(37,165)	227,060	0	(35,824)	191,236	223,748	0	(40,218)	183,530
Mandurah Foreshore Boardwalk Renewal [35]	296,245	0	(41,852)	254,393	0	(42,111)	212,282	250,797	0	(45,269)	205,528
Mandjar Square Development [358]	328,933	0	(48,291)	280,642	0	(47,401)	233,241	277,553	0	(50,313)	227,240
New Road Construction [359]	864,540	0	(140,576)	723,964	0	(134,613)	589,351	717,010	0	(145,037)	571,973
Lakelands DOS [360]	1,713,179	0	(325,482)	1,387,697	0	(267,295)	1,120,402	1,243,016	0	(286,902)	956,114
Smoke Bush Retreat Footpath [361]	66,065	0	(9,290)	56,775	0	(8,947)	47,828	55,942	0	(10,061)	45,881
New Road Construction 2018/19	1,172,269	0	(146,015)	1,026,254	0	(124,360)	901,894	1,009,656	0	(151,770)	857,886
Mandjar Square Stage 3 and 4	708,669	0	(87,839)	620,830	0	(75,433)	545,397	269,649	0	(92,047)	177,602
Falcon Seawall	367,421	0	(38,978)	328,443	0	(36,704)	291,739	662,938	0	(45,597)	617,341
New Boardwalks 18/19	369,640	0	(38,878)	330,762	0	(36,737)	294,025	323,760	0	(45,513)	278,247
Civic Building - Tuckey Room Extension	369,237	0	(38,894)	330,343	0	(36,761)	293,582	323,385	0	(45,537)	277,848
Novara Foreshore Stage 3	148,124	0	(15,533)	132,591	0	(14,768)	117,823	129,754	0	(18,201)	111,553
Pinjarra Road Carpark	148,124	0	(15,533)	132,591	0	(14,768)	117,823	129,754	0	(18,201)	111,553
Coodanup Drive - Road Rehabilitation	74,083	0	(7,762)	66,321	0	(7,459)	58,862	64,905	0	(9,100)	55,805
South Harbour Upgrade	189,552	0	(20,228)	169,324	0	(16,744)	152,580	167,292	0	(21,927)	145,365
Falcon Skate Park Upgrade	96,801	0	(10,677)	86,124	0	(10,090)	76,034	85,599	0	(11,511)	74,088
Falcon Bay Foreshore Stage 3 of 4	247,218	0	(28,203)	219,015	0	(31,750)	187,265	216,974	0	(28,600)	188,374
New Road Construction 2019/20	703,305	0	(99,180)	604,125	0	(104,899)	499,226	603,486	0	(87,048)	516,438
Mandjar Square Final Stage	247,205	0	(28,203)	219,002	0	(30,617)	188,385	216,962	0	(28,601)	188,361
Halls Head Recycled Water 2019/20	164,810	0	(17,933)	146,877	0	(14,307)	132,570	145,227	0	(19,067)	126,173
Westbury Way North side POS Stage 3	164,824	0	(17,933)	146,891	0	(14,305)	132,586	145,240	0	(19,067)	126,173
Smart Street Mall Upgrade 2019/20	401,335	0	(51,182)	350,153	0	(57,113)	293,040	349,381	0	(48,014)	301,367
Smart Street Mall 2020/21	1,004,804	0	(99,371)	905,433	0	(105,466)	799,967	890,714	0	(102,559)	788,155
New Roads 2020/21	543,876	0	(61,919)	481,957	0	(61,623)	420,334	477,765	0	(61,915)	415,850
Enclosed Dog Park	18,466	0	(1,401)	17,065	0	(1,244)	15,821	16,746	0	(1,876)	14,870
Falcon Bay Upgrade - Stage 4 of 5	256,387	0	(24,907)	231,480	0	(29,175)	202,305	228,998	0	(26,026)	202,972
Novara Foreshore Stage 4	91,576	0	(7,026)	84,550	0	(7,784)	76,766	83,035	0	(9,290)	73,745
Bortolo Reserve - Shared Use Parking and Fi	274,702	0	(26,314)	248,388	0	(31,271)	217,117	245,605	0	(27,894)	217,711
South Harbour Paving Upgrade Stage 2	45,794	0	(3,508)	42,286	0	(3,373)	38,913	41,523	0	(4,645)	36,878
Eastern/ Western Foreshore 2020/21	1,031,140	0	(118,389)	912,751	0	(120,004)	792,747	905,557	0	(106,458)	799,099
Falcon Skate Park Upgrade 2020/21	69,102	0	(6,025)	63,077	0	(5,022)	58,055	62,360	0	(7,018)	55,342
Ablutions 2020/21 & 2021/22 (consolidation of	250,051	0	(21,194)	228,857	0	(25,755)	203,102	450,064	0	(22,015)	428,049
Eastern/ Western Foreshore 2021/22	1,534,700	0	(156,899)	1,377,801	0	(159,732)	1,218,069	1,362,224	0	(135,130)	1,227,094
Smart Street Mall 2021/22	630,568	0	(62,443)	568,125	0	(65,422)	502,703	561,727	0	(55,516)	506,211
Enclosed Dog Park 2021/22	179,886	0	(14,157)	165,729	0	(18,599)	147,130	163,491	0	(15,838)	147,653
Novara Foreshore Stage 4 2021/22	230,047	0	(20,002)	210,045	0	(23,828)	186,217	207,711	0	(20,254)	187,457
Falcon Bay Upgrade - Stage 4 of 5 2021/22	71,455	0	(5,267)	66,188	0	(7,295)	58,893	65,534	0	(6,291)	59,243
Parks and Reserves Upgrades 2021/22	495,101	0	(48,318)	446,783	0	(51,216)	395,567	441,518	0	(43,590)	397,928
Mandurah Library Re Roofing Project	115,023	0	(8,759)	106,264	0	(12,070)	94,194	104,749	0	(9,779)	94,970
Carryover Roads 2020/21	500,102	0	(43,022)	457,080	0	(51,509)	405,571	0	0	(44,030)	(44,030)
Roads 2021/22	250,051	0	(20,437)	229,614	0	(25,305)	204,309	228,735	0	(22,015)	206,720
Carparks 2021/22	165,673	0	(13,239)	152,434	0	(17,244)	135,190	151,544	0	(14,586)	136,958
Cambria Island Abutment Wall	58,989	0	(4,040)	54,949	0	(6,351)	48,598	54,133	0	(5,194)	48,939
Mandurah Ocean Marina Chalets Refurbishm	150,031	0	(12,320)	137,711	0	(15,821)	121,890	135,995	0	(12,755)	123,240
Bortolo Reserve Fire Track Water Infrastructu	0	40,000	21	40,021	0	(2,830)	37,191	40,000	0	(4,747)	35,253
Falcon Reserve Activation Plan Stage 3	0	400,000	211	400,211	0	(51,388)	348,823	400,000	0	(47,465)	352,535
Pleasant Grove Foreshore	0	59,000	31	59,031	0	(7,408)	51,623	59,000	0	(7,001)	51,999
Kangaroo Paw Park	0	307,408	162	307,570	0	(39,016)	268,554	307,408	0	(36,478)	270,930
Falcon Bay Stage 5 of 5	0	145,000	76	145,076	0	(18,480)	126,596	145,000	0	(17,206)	127,794
2022/23 South Harbour Upgrades	0	102,000	54	102,054	0	(13,027)	89,027	102,000	0	(12,104)	89,896
Bruce Cresswell Reserve	0	196,000	103	196,103	0	(24,934)	171,169	196,000	0	(23,258)	172,742
Seascapes Boardwalk	0	200,000	105	200,105	0	(25,611)	174,494	200,000	0	(23,733)	176,267
Mandurah Community Museum Roof and Gutt	0	130,000	68	130,068	0	(16,676)	113,392	130,000	0	(15,426)	114,574



Stage 2 of Upgrades to Peelwood Reserve	0	0	0	0	0	0	0	320,244	0	0	320,244
Smart Street Mall Upgrade	0	58,717	31	58,748	0	(7,392)	51,356	58,717	0	(6,968)	51,749
2022/23 Parks and Reserves Upgrades	0	390,000	205	390,205	0	(50,030)	340,175	390,000	0	(46,279)	343,721
SP Halls Head PSP	0	200,000	105	200,105	0	(25,609)	174,496	200,000	0	(23,733)	176,267
RC Peel Street	0	111,000	58	111,058	0	(14,138)	96,920	111,000	0	(13,172)	97,828
Senior Citizens Carpark	0	12,000	6	12,006	0	(852)	11,154	12,000	0	(1,424)	10,576
Torcello Mews Canal PAW Renewal	0	100,000	54	100,054	0	(12,723)	87,331	100,000	0	(11,866)	88,134
MARC Carpark Additional and overflow	0	0	0	0	0	0	0	45,742	0	0	45,742
Halls Head Parade Car Park Stage 2a	0	50,000	26	50,026	0	(4,683)	45,343	50,000	0	(11,535)	38,465
RC Pinjarra Road Stage 4	0	500,000	263	500,263	0	(63,800)	436,463	500,000	0	(59,332)	440,668
Cambria Island Abutment Walls Repair	0	268,397	141	268,538	0	(34,592)	233,946	268,397	0	(31,849)	236,548
RC Pinjarra Road Stage 3	0	500,000	263	500,263	0	(63,813)	436,450	500,000	0	(59,332)	440,668
Halls Head Pde Beach Central CP Stage 2	0	97,210	51	97,261	0	(12,055)	85,206	97,210	0	(5,933)	91,277
Building Renewal & Upgrades	0	0	0	0	1,408,979	0	1,408,979	0	750,000	0	750,000
Parks and Reserves Upgrades	0	0	0	0	3,440,409	0	3,440,409	0	1,800,000	0	1,800,000
Roads & Drainage Program	0	0	0	0	2,365,222	0	2,365,222	0	2,550,000	0	2,550,000
2022/23 Capital Carryovers	0	0	0	0	0	0	0	0	2,342,854	0	2,342,854
<b>Total</b>	<b>23,853,143</b>	<b>3,866,732</b>	<b>(4,155,961)</b>	<b>23,563,914</b>	<b>7,214,610</b>	<b>(4,256,521)</b>	<b>26,522,003</b>	<b>23,351,434</b>	<b>7,442,854</b>	<b>(4,316,708)</b>	<b>26,477,580</b>

#### Borrowing Finance Cost Payments

Purpose	Loan Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2024	Budget for year ending 30 June 2024	Actual for year ending 30 June 2023
					\$	\$	\$
IT Communications Equipment [318(i)]	3	Westpac	5.68%	19/06/2025	(196)	(153)	(334)
Rushton Park Redevelopment [318(ii)]	3	Westpac	5.68%	19/06/2025	(1,029)	(735)	(1,479)
Meadow Springs Recreation Facility [318(iii)]	3	Westpac	5.68%	19/06/2025	(784)	(540)	(1,093)
Drainage [318(iv)]	3	Westpac	5.68%	19/06/2025	(245)	(195)	(386)
Road Construction [318(v)]	3	Westpac	5.68%	19/06/2025	(2,647)	(1,752)	(3,730)
Falcon Bay Seawall [351]	6	Westpac	5.74%	19/06/2027	(6,739)	(4,291)	(6,637)
Halls Head Ablution Block [350]	7	Westpac	5.74%	19/06/2027	(2,681)	(1,707)	(2,642)
Waste Water Reuse [349]	8	Westpac	5.74%	16/06/2027	(4,018)	(2,558)	(3,961)
MPAC Forecourt [348]	9	Westpac	5.74%	19/06/2027	(3,350)	(2,133)	(3,302)
MARC Carpark [347]	10	Westpac	5.74%	19/06/2027	(8,035)	(5,117)	(7,921)
Road Construction [346]	11	Westpac	5.74%	16/06/2027	(10,573)	(6,734)	(10,425)
MARC Stage 2 [345]	12	Westpac	5.74%	19/06/2027	(30,047)	(19,901)	(12,631)
Parks - Falcon Bay Reserve [333(i)]	18	Westpac	0.00%	19/06/2023	0	0	(453)
Road Construction [333(ii)]	18	Westpac	0.00%	19/06/2023	0	0	(2,064)
Waste Trailers and Dolly [336]	19	Westpac	6.09%	19/06/2024	(2,060)	(1,371)	(4,447)
New Pedestrian Bridge Construction [335]	20	Westpac	6.09%	19/06/2024	(3,931)	(2,545)	(8,738)
MARC Redevelopment [338]	21	Westpac	6.21%	19/06/2025	(9,239)	(7,558)	(4,477)
New Road Construction [339]	22	Westpac	6.21%	16/06/2025	(7,634)	(5,615)	(12,638)
WMC Tims Thicket [343]	23	Westpac	5.74%	16/06/2026	(2,607)	(1,685)	(2,633)
MARC Redevelopment Stage 2 [341]	24	Westpac	5.74%	19/06/2026	(29,357)	(19,691)	(7,445)
New Road Construction [342]	25	Westpac	5.74%	16/06/2026	(15,957)	(10,380)	(12,301)
MARC Redevelopment Stage 1 [340]	26	Westpac	5.74%	19/06/2026	(12,855)	(8,257)	(13,104)
Eastern Foreshore Wall [344]	27	Westpac	5.74%	19/06/2026	(20,150)	(13,089)	(15,364)
Halls Head Bowling Club upgrade [331]	28	Westpac	5.74%	19/06/2028	(10,907)	(6,979)	(9,715)
Mandurah Marina [352]	29	Westpac	5.74%	16/06/2028	(6,128)	(3,927)	(5,447)
MARC Solar Plan [353]	30	Westpac	5.74%	19/06/2028	(6,129)	(3,928)	(5,448)
MARC Carpark [354]	31	Westpac	5.74%	16/06/2028	(9,192)	(5,891)	(8,171)
Novara Foreshore Development [355]	32	Westpac	5.74%	19/05/2028	(6,616)	(7,862)	(11,228)
Falcon Bay Foreshore Upgrades [356]	33	Westpac	5.74%	16/06/2028	(12,234)	(7,854)	(10,893)
Mandurah Foreshore Boardwalk Renewal [35]	34	Westpac	5.74%	16/05/2028	(11,950)	(8,803)	(12,211)



Mandjar Square Development [358]	35	Westpac	5.74%	19/06/2028	(12,671)	(9,771)	(11,782)
New Road Construction [359]	36	Westpac	5.74%	19/06/2028	(35,405)	(24,991)	(29,441)
Lakelands DOS [360]	37	Westpac	5.74%	16/06/2028	(69,148)	(49,554)	(10,963)
Smoke Bush Retreat Footpath [361]	38	Westpac	5.74%	19/06/2028	(3,064)	(1,963)	(2,724)
New Road Construction 2018/19	39	Westpac	5.68%	19/06/2029	(56,592)	(29,190)	(34,933)
Mandjar Square Stage 3 and 4	40	Westpac	5.68%	19/06/2029	(34,234)	(17,633)	(21,830)
Falcon Seawall	41	Westpac	5.68%	16/06/2029	(18,122)	(9,243)	(15,848)
New Boardwalks 18/19	42	Westpac	5.68%	19/06/2029	(18,091)	(9,327)	(15,949)
Civic Building - Tuckey Room Extension	43	Westpac	5.68%	19/06/2029	(18,067)	(9,303)	(15,931)
Novara Foreshore Stage 3	44	Westpac	5.68%	16/06/2029	(7,155)	(3,735)	(6,392)
Pinjarra Road Carpark	45	Westpac	5.68%	16/06/2029	(7,155)	(3,735)	(6,392)
Coodanup Drive - Road Rehabilitation	46	Westpac	5.68%	19/06/2029	(3,498)	(1,868)	(3,197)
South Harbour Upgrade	47	Westpac	5.68%	19/06/2030	(9,126)	(4,845)	(5,544)
Falcon Skate Park Upgrade	48	Westpac	5.68%	16/06/2030	(4,478)	(2,457)	(3,894)
Falcon Bay Foreshore Stage 3 of 4	49	Westpac	5.68%	19/06/2030	(2,007)	(6,320)	(5,554)
New Road Construction 2019/20	50	Westpac	5.68%	19/06/2030	(4,433)	(17,688)	(10,150)
Mandjar Square Final Stage	51	Westpac	5.68%	16/06/2030	(3,140)	(6,319)	(5,553)
Halls Head Recycled Water 2019/20	52	Westpac	5.68%	16/06/2030	(8,195)	(4,213)	(4,568)
Westbury Way North side POS Stage 3	53	Westpac	5.68%	19/06/2030	(8,196)	(4,213)	(4,569)
Smart Street Mall Upgrade 2019/20	54	Westpac	5.68%	19/06/2030	(3,618)	(10,174)	(9,549)
Smart Street Mall 2020/21	55	Westpac	5.69%	20/06/2031	(6,305)	(23,933)	(12,397)
New Roads 2020/21	56	Westpac	5.69%	20/06/2031	(4,607)	(12,689)	(4,310)
Enclosed Dog Park	57	Westpac	5.69%	20/06/2031	(964)	(440)	(807)
Falcon Bay Upgrade - Stage 4 of 5	58	Westpac	5.69%	20/06/2031	(1,726)	(6,110)	(5,995)
Novara Foreshore Stage 4	59	Westpac	5.69%	20/06/2031	(3,246)	(2,182)	(4,004)
Bortolo Reserve - Shared Use Parking and Fii	60	Westpac	5.69%	20/06/2031	(1,837)	(6,546)	(6,796)
South Harbour Paving Upgrade Stage 2	61	Westpac	5.69%	20/06/2031	(2,135)	(1,091)	(2,002)
Eastern/ Western Foreshore 2020/21	62	Westpac	5.69%	20/06/2031	(5,959)	(24,486)	(7,577)
Falcon Skate Park Upgrade 2020/21	63	Westpac	5.69%	20/06/2031	(3,294)	(1,646)	(2,293)
Carryover Roads 2020/21	64	Westpac	6.33%	19/06/2032	(3,273)	(15,315)	(11,762)
Roads 2021/22	65	Westpac	6.33%	19/06/2032	(1,792)	(7,657)	(6,661)
Carparks 2021/22	66	Westpac	6.33%	19/06/2032	(1,357)	(5,073)	(5,363)
Ablutions 2020/21 & 2021/22 (consolidation of	67	Westpac	6.33%	19/06/2032	(2,088)	(7,656)	(6,647)
Eastern/ Western Foreshore 2021/22	68	Westpac	6.33%	19/06/2032	(8,686)	(46,982)	(11,522)
Parks and Reserves Upgrades 2021/22	69	Westpac	6.33%	19/06/2032	(3,446)	(15,160)	(6,339)
Cambria Island Abutment Wall	70	Westpac	6.33%	19/06/2032	(573)	(1,806)	(2,883)
Mandurah Library Re Roofing Project	71	Westpac	6.33%	19/06/2032	(986)	(3,870)	(4,296)
Mandurah Ocean Marina Chalets Refurbishm	72	Westpac	6.33%	19/06/2032	(1,077)	(5,048)	(4,576)
Enclosed Dog Park 2021/22	73	Westpac	6.33%	19/06/2032	(1,560)	(5,508)	(6,004)
Falcon Bay Upgrade - Stage 4 of 5 2021/22	74	Westpac	6.33%	19/06/2032	(998)	(2,188)	(3,025)
Novara Foreshore Stage 4 2021/22	75	Westpac	6.30%	19/06/2032	(1,815)	(7,044)	(5,641)
Smart Street Mall 2021/22	76	Westpac	6.33%	19/06/2032	(4,058)	(19,308)	(7,037)
RC Pinjarra Road Stage 3	77	Westpac	6.43%	19/06/2033	(3,337)	(15,053)	(263)
RC Pinjarra Road Stage 4	78	Westpac	6.43%	19/06/2033	(3,351)	(14,925)	(263)
Falcon Reserve Activation Plan Stage 3	79	Westpac	6.43%	19/06/2033	(2,339)	(12,757)	(211)
2022/23 Parks and Reserves Upgrades	80	Westpac	6.43%	19/06/2033	(2,351)	(13,025)	(205)
Kangaroo Paw Park	81	Westpac	6.43%	19/06/2033	(2,263)	(9,570)	(162)
Cambria Island Abutment Walls Repair	82	Westpac	6.43%	19/06/2033	(1,454)	(8,695)	(141)
SP Halls Head PSP	83	Westpac	6.43%	19/06/2033	(1,246)	(5,761)	(105)

Seascapes Boardwalk	84	Westpac	6.43%	19/06/2033	(1,246)	(5,918)	(105)
Bruce Cresswell Reserve	85	Westpac	6.43%	19/06/2033	(1,382)	(6,399)	(103)
Falcon Bay Stage 5 of 5	86	Westpac	6.43%	19/06/2033	(986)	(4,661)	(76)
Mandurah Community Museum Roof and Gutt	87	Westpac	6.43%	19/06/2033	(783)	(4,014)	(68)
RC Peel Street	88	Westpac	6.43%	19/06/2033	(766)	(3,370)	(58)
2022/23 South Harbour Upgrades	89	Westpac	6.43%	19/06/2033	(665)	(3,381)	(54)
Torcello Mews Canal PAW Renewal	90	Westpac	6.43%	19/06/2033	(707)	(2,855)	(53)
Halls Head Parade Car Park Stage 2a	91	Westpac	6.43%	19/06/2033	(999)	(1,582)	(51)
Pleasant Grove Foreshore	92	Westpac	6.43%	19/06/2033	(1,173)	(1,806)	(31)
Smart Street Mall Upgrade	93	Westpac	6.43%	19/06/2033	(495)	(1,707)	(31)
Halls Head Pde Beach Central CP Stage 2	94	Westpac	6.43%	19/06/2033	(2,024)	(3,051)	(26)
Bortolo Reserve Fire Track Water Infrastructu	95	Westpac	6.43%	19/06/2033	(2,534)	(1,316)	(21)
Senior Citizens Carpark	96	Westpac	6.43%	19/06/2033	(760)	(352)	(6)
Building Renewal & Upgrades	97	Westpac	5.34%	19/06/2034	(417)	(4,521)	0
Parks and Reserves Upgrades	98	Westpac	5.34%	19/06/2034	(1,018)	(2,916)	0
Roads & Drainage Program	99	Westpac	5.34%	19/06/2034	(700)	(7,438)	0
<b>Total</b>					<b>(658,463)</b>	<b>(744,604)</b>	<b>(556,154)</b>
<b>Total Finance Cost Payments</b>					<b>(658,463)</b>	<b>(744,604)</b>	<b>(556,154)</b>



CITY OF MANDURAH  
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29. BORROWING AND LEASE LIABILITIES (Continued)

(b) New Borrowings - 2023/24

Particulars/Purpose	Institution	Loan Type	Term Years	Interest Rate	Amount Borrowed		Amount (Used)		Total Interest & Charges	Actual Balance Unspent
					2024 Actual	2024 Budget	2024 Actual	2024 Budget		
				%	\$	\$	\$	\$	\$	\$
Building Renewal & Upgrades	Westpac	Variable	10 Years	5.34%	1,408,979	750,000	1,408,979	750,000	417	0
Parks and Reserves Upgrades	Westpac	Variable	10 Years	5.34%	3,440,409	1,800,000	2,545,726	1,800,000	1,018	894,683
Roads & Drainage Program	Westpac	Variable	10 Years	5.34%	2,365,222	2,550,000	2,365,222	2,550,000	700	0
2022/23 Capital Carryovers	Westpac	Variable	10 Years	5.34%	0	2,342,854	0	2,342,854	0	0
					7,214,610	7,442,854	6,319,927	7,442,854	2,135	894,683

(c) Unspent Borrowings

Particulars	Institution	Date Borrowed	Unspent Balance 1 July 2023	Borrowed During Year	Expended During Year	Unspent Balance 30 June 2024
			\$	\$	\$	\$
Bighton Lane	Westpac	6/02/2019	43,022	0	0	43,022
Brighton Plaza	Westpac	6/02/2019	14,115	0	0	14,115
WMC Tims Thicket	Westpac	6/02/2019	150,000	0	0	150,000
Lakelands DOS	Westpac	6/02/2019	189,317	0	(111,024)	78,293
Mandurah Foreshore Boardwalk Stage 3	Westpac	6/02/2019	25,122	0	(25,122)	0
Pinjarra Road Carpark	Westpac	6/02/2019	11	0	0	11
Halls Head Recyled Water	Westpac	30/06/2020	29,927	0	0	29,927
Eastern/ Western Foreshore 20/21	Westpac	30/06/2021	787,997	0	(11,913)	776,084
Parks and Reserves Upgrades 2021/22	Westpac	29/06/2022	43,960	0	(39,751)	4,209
Cambria Island Abutment Wall	Westpac	29/06/2022	37,603	0	0	37,603
Mandurah Ocean Marina Chalets Refurbishmx	Westpac	29/06/2022	53,039	0	0	53,039
Falcon Reserve Activation Plan Stage 3	Westpac	19/06/2023	142,895	0	(142,895)	0
Pleasant Grove Foreshore	Westpac	19/06/2023	42,574	0	(38,040)	4,534
Falcon Bay Stage 5 of 5	Westpac	19/06/2023	98,515	0	(98,515)	0
2022/23 South Harbour Upgrades	Westpac	19/06/2023	1,666	0	(1,666)	0
Seascapes Boardwalk	Westpac	19/06/2023	155,864	0	(155,864)	0
Mandurah Community Museum Roof and Gutt	Westpac	19/06/2023	17,832	0	0	17,832
2022/23 Parks and Reserves Upgrades	Westpac	19/06/2023	73,950	0	(73,950)	0
SP Halls Head PSP	Westpac	19/06/2023	200,000	0	(200,000)	0
RC Peel Street	Westpac	19/06/2023	111,000	0	(111,000)	0
Torcello Mews Canal PAW Renewal	Westpac	19/06/2023	6,363	0	0	6,363
Parks & Reserves Upgrades (23/24)	Westpac	30/06/2024	0	94,683	0	94,683
Parks & Reserves Upgrades (23/24)	Westpac	30/06/2024	0	800,000	0	800,000
			2,224,772	894,683	(1,009,740)	2,109,715

(d) Lease Liabilities

		Actual							Budget			
Purpose	Note	Principal at	New Leases	Principal	Principal at 30	New Leases	Principal	Principal at 30	Principal at 1	New Leases	Principal	Principal at
		1 July 2022	During 2022-23	Repayments	June 2023	During 2023-24	Repayments	June 2024	July 2023	During 2023-24	Repayments	30 June 2024
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Gym Equipment		146,428	47,192	(185,261)	8,359	219,276	(144,178)	83,457	8,359	147,577	(110,671)	45,265
Software		28,350	73,096	(83,090)	18,356	73,096	(73,096)	18,356	18,357	54,587	(71,774)	1,170
IT Equipment		255,014	295,536	(216,182)	334,368	215,505	(166,978)	382,895	325,856	820,080	(276,463)	869,473
Survey Equipment		21,892	245,583	(54,671)	212,804	0	(54,070)	158,734	212,804	0	(54,070)	158,734
Records - Postage Meter		0	6,150	(6,150)	0	0	0	0	0	0	0	0
Total Lease Liabilities	11(b)	451,684	667,557	(545,354)	573,887	507,877	(438,322)	643,442	565,376	1,022,244	(512,978)	1,074,642

Lease Finance Cost Payments

Purpose	Institution	Date final payment is due	Actual for year ending 30 June 2024	Budget for year ending 30 June 2024	Actual for year ending 30 June 2023	Lease Term
			\$	\$	\$	
Gym Equipment	MAIA - Marc Equipment	Various	(4,323)	(3,200)	(1,449)	Various
Software	MAIA - Business Systems	Various	(330)	(1,652)	(460)	Various
IT Equipment	HP and Fuji	Various	(10,484)	(13,392)	(8,960)	Various
Survey Equipment	MAIA - Survey	1/03/2027	(6,522)	(6,522)	(2,804)	27 months
Records - Postage Meter	Pitney Bowes	23/05/2023	0	0	(94)	75 months
<b>Total Finance Cost Payments</b>			<b>(21,659)</b>	<b>(24,766)</b>	<b>(13,767)</b>	



CITY OF MANDURAH  
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30. RESERVE ACCOUNTS

	2024 Actual Opening Balance	2024 Actual Transfer to	2024 Actual Transfer (from)	2024 Actual Closing Balance	2024 Budget Opening Balance	2024 Budget Transfer to	2024 Budget Transfer (from)	2024 Budget Closing Balance	2023 Actual Opening Balance	2023 Actual Transfer to	2023 Actual Transfer (from)	2023 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by legislation/agreement</b>												
Cash in Lieu of Parking Reserve	491,695	13,499	0	505,194	487,850	11,625	0	499,475	481,438	10,257	0	491,695
	491,695	13,499	0	505,194	487,850	11,625	0	499,475	481,438	10,257	0	491,695
<b>Restricted by council</b>												
Building Reserve	1,448,838	166,243	(71,537)	1,543,544	1,282,364	30,556	0	1,312,920	1,627,162	70,123	(248,447)	1,448,838
Asset Management Reserve	21,080,104	10,998,768	(3,072,959)	29,005,913	26,449,182	5,075,643	(11,434,826)	20,089,999	15,417,266	7,598,757	(1,935,919)	21,080,104
Cultural Centre Reserve	189,763	13	(189,283)	493	2,480	0	0	2,480	215,975	0	(26,212)	189,763
Sustainability Reserve	509,862	7,545	(234,280)	283,127	409,106	9,748	(100,000)	318,854	531,204	10,636	(31,978)	509,862
Waste Reserve	8,221,489	1,801,708	(414,694)	9,608,503	5,028,905	304,289	0	5,333,194	6,053,666	2,441,519	(273,696)	8,221,489
Interest Free Loans Reserve	191,704	45,420	0	237,124	145,562	0	0	145,562	145,562	46,142	0	191,704
CLAG Reserve	20,690	11,735	0	32,425	11,933	284	0	12,217	11,917	8,773	0	20,690
Mandurah Ocean Marina Reserve	181,789	4,991	0	186,780	180,368	4,298	0	184,666	177,997	3,792	0	181,789
Waterways	1,055,377	64,849	(545,927)	574,299	757,688	18,054	0	775,742	811,550	243,827	0	1,055,377
Port Mandurah Canals Stage 2 Maintenance Reserve	95,096	2,611	0	97,707	94,352	2,248	0	96,600	93,112	1,984	0	95,096
Mariners Cove Canals Reserve	86,645	2,379	0	89,024	85,967	2,048	0	88,015	84,837	1,808	0	86,645
Port Bouvard Canal Maintenance Contributions Reserve	272,719	7,487	0	280,206	270,586	6,448	0	277,034	267,030	5,689	0	272,719
Unspent Grants Reserve	10,621,307	11,760,898	(13,311,223)	9,070,982	8,773,649	0	(1,282,917)	7,490,732	8,773,649	8,184,208	(6,336,550)	10,621,307
Leave Reserve	3,261,428	267,509	0	3,528,937	3,686,215	0	(964,133)	2,722,082	4,592,006	194,770	(1,525,348)	3,261,428
Bushland Acquisition Reserve	1,539,761	42,272	0	1,582,033	1,524,730	236,332	0	1,761,062	1,307,640	232,121	0	1,539,761
Coastal Storm Contingency Reserve	264,001	7,248	0	271,249	261,937	6,241	0	268,178	258,494	5,507	0	264,001
Digital Futures Reserve	58,078	1,594	0	59,672	57,795	1,377	0	59,172	56,866	1,212	0	58,078
Decked Carparking Reserve	1,030,111	28,280	0	1,058,391	1,022,055	24,354	0	1,046,409	1,008,622	21,489	0	1,030,111

Specified Area Rates - Waterside Canals	116,808	2,455	(2,680)	116,583	111,730	2,662	(6,738)	107,654	116,972	2,437	(2,601)	116,808
Specified Area Rates - Port Mandurah Canals	287,011	67,849	(214,836)	140,024	277,919	71,662	0	349,581	212,247	74,764	0	287,011
Specified Area Rates - Mandurah Quay Canals	239,190	33,631	0	272,821	234,213	32,442	0	266,655	222,331	16,859	0	239,190
Specified Area Rates - Mandurah Ocean Marina	774,206	169,013	0	943,219	721,040	166,328	0	887,368	564,257	209,949	0	774,206
Specified Area Rate - Port Bouvard Canals	152,725	3,259	(1,233)	154,751	141,137	3,881	0	145,018	131,740	20,985	0	152,725
Specified Area Rate - Mariners Cove	4,783	5,042	0	9,825	5,083	932	0	6,015	10,331	100	(5,648)	4,783
Specified Area Rate - Eastport	52,585	1,129	(105)	53,609	44,336	1,909	0	46,245	43,891	8,694	0	52,585
Sports Club Maintenance Levy Reserve	304,673	68,107	0	372,780	267,226	18,129	0	275,355	242,545	62,128	0	304,673
City Centre Land Acquisition Reserve	1,052,919	28,906	0	1,081,825	924,146	22,021	0	946,167	1,010,931	41,988	0	1,052,919
Lakelands Community Infrastructure Reserve	1,125,604	30,902	0	1,156,506	1,116,802	26,611	0	1,143,413	1,102,123	23,481	0	1,125,604
Plant Reserve	3,011,375	814,008	(1,850,296)	1,975,087	571,092	13,608	0	584,700	2,014,060	1,779,592	(782,277)	3,011,375
Workers Compensation Reserve	554,251	8,405	(248,110)	314,546	549,038	13,083	0	562,121	673,563	11,562	(130,874)	554,251
Restricted Cash Reserve	2,848,106	1,223,547	(1,095,944)	2,975,709	2,060,942	19,890	(1,095,943)	984,889	3,040,759	1,948,378	(2,141,031)	2,848,106
Transform Mandurah Funding Program Reserve	852,513	99,790	0	952,303	834,729	0	0	834,729	0	852,513	0	852,513
Public Arts Reserve	311,498	101,022	0	412,520	305,000	0	0	305,000	0	311,498	0	311,498
Community Safety Reserve	510,653	14,019	0	524,672	500,000	0	0	500,000	0	510,653	0	510,653
Mandurah Quay Seawall Reserve	0	0	0	0	0	0	0	0	0	0	0	0
	62,327,662	27,892,634	(21,253,107)	68,967,189	58,699,307	6,115,078	(14,884,557)	49,929,828	50,820,305	24,947,938	(13,440,581)	62,327,662
	62,819,360	27,906,133	(21,253,107)	69,472,383	59,187,157	6,126,703	(14,884,557)	50,429,303	51,301,743	24,958,195	(13,440,581)	62,819,360

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserve accounts.

In accordance with council resolutions or adopted budget in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Name of reserve account	Purpose of the reserve account
<b>Restricted by legislation/agreement</b>	
Cash in Lieu of Parking Reserve	Parking - Provide additional parking areas
<b>Restricted by council</b>	
Building Reserve	Building - Future new building capital requirements
Asset Management Reserve	Asset Management - Renewal and upgrade of current infrastructure
Cultural Centre Reserve	Cultural Centre - Equipment/plant replacement for Mandurah Performing Arts Centre and the provision of standby financing
Sustainability Reserve	Sustainability - Development of Mandurah as a sustainable city
Waste Reserve	Waste Facilities Reserve Fund - Future waste treatment initiatives
Interest Free Loans Reserve	Interest Free Loans - Interest-free loans to sporting & community groups for minor capital projects
CLAG Reserve	CLAG - Contiguous Local Authority Group for control of mosquitoes
Mandurah Ocean Marina Reserve	Mandurah Ocean Marina - Future maintenance/asset replacement at Mandurah Ocean Marina
Waterways	Waterways - Future maintenance/asset replacement of specific waterways infrastructure
Port Mandurah Canals Stage 2 Maintenance Reserve	Port Mandurah Canals Stage 2 Maintenance - Stage 2 Future maintenance of canals
Mariners Cove Canals Reserve	Mariners Cove Canals - Future maintenance of canals
Port Bouvard Canal Maintenance Contributions Reserve	Port Bouvard Canal Maintenance Contributions - Contribution Future maintenance of canals
Unspent Grants Reserve	Unspent Grants & Contributions - Operating and non-operating grants and contributions tied to future expenditure
Leave Reserve	Long Service Leave - To fund the long service and sick leave liability of Council's staff
Bushland Acquisition Reserve	Bushland Acquisition - For the purchase & protection of bushland and environmentally sensitive sites within the City
Coastal Storm Contingency Reserve	Coastal Storm Contingency - Provide for coastal emergency works due to storm damage



Digital Futures Reserve  
 Decked Carparking Reserve  
 Specified Area Rates - Waterside Canals  
 Specified Area Rates - Port Mandurah Canals  
 Specified Area Rates - Mandurah Quay Canals  
 Specified Area Rates - Mandurah Ocean Marina  
 Specified Area Rate - Port Bouvard Canals  
 Specified Area Rate - Mariners Cove  
 Specified Area Rate - Eastport  
 Sports Club Maintenance Levy Reserve  
 City Centre Land Acquisition Reserve  
 Lakelands Community Infrastructure Reserve  
 Plant Reserve  
 Workers Compensation Reserve  
 Restricted Cash Reserve  
 Transform Mandurah Funding Program Reserve  
 Public Arts Reserve  
 Community Safety Reserve  
 Mandurah Quay Seawall Reserve

Digital Futures - Fund development, investigation or commissioning of digital technology initiatives  
 Decked Carparking - Amount received from Landcorp in June 2006, set aside for Decked Carparking  
 Specified Area Rates - Waterside Canals - Future maintenance of canals  
 Specified Area Rates - Port Mandurah Canals - Future maintenance of canals  
 Specified Area Rates - Mandurah Quay Canals - Future maintenance of canals  
 Specified Area Rates - Mandurah Ocean Marina - Future maintenance/asset replacement at Mandurah Ocean Marina  
 Specified Area Rate - Port Bouvard Canals - Future maintenance of canals  
 Specified Area Rate - Mariners Cove - Future maintenance of canals  
 Specified Area Rate - Eastport - Future maintenance of canals  
 Sports Clubs Maintenance Levy - To maintain various city buildings leased to clubs  
 City Centre Land Acquisition Reserve - For future property purchases within the City Centre area  
 Lakelands Community Infrastructure Reserve - Contribute to the construction of the community infrastructure on Lot 2300 Seppings Parade Lakelands  
 Plant reserve - Replacement of heavy plant and equipment  
 Workers Compensation - For the purposes of funding previous year workers compensation claims that are open and still have costs required to be paid by the City of Mandurah  
 Restricted cash carried forward for future use  
 Progress projects endorsed by Council under Transform Mandurah or identified through other City Strategies to support the City's Economic aspirations and objectives  
 To fund public art throughout the City of Mandurah district  
 To fund the relevant actions in the Community Safety Strategy that have been identified as being funded from this reserve  
 For future maintenance/asset replacement of Mandurah Quay seawall

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

**31. TRUST FUNDS**

Funds held at balance date which are required to be held in trust and which are not included in the financial statements are as follows:

	<b>1 July 2023</b>	<b>Amounts Received</b>	<b>Amounts Paid</b>	<b>30 June 2024</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Cash-in-lieu of public open space	1,397,656	91,368	(172,964)	1,316,060
	1,397,656	91,368	(172,964)	1,316,060





# Auditor General

## INDEPENDENT AUDITOR'S REPORT

2024

City of Mandurah

To the Council of the City of Mandurah

### Opinion

I have audited the financial report of the City of Mandurah (City) which comprises:

- the statement of financial position as at 30 June 2024, the statement of comprehensive income, statement of changes in equity, statement of cash flows and statement of financial activity for the year then ended
- notes comprising a summary of material accounting policies and other explanatory information.

In my opinion, the financial report:

- is based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the City for the year ended 30 June 2024 and its financial position at the end of that period
- is in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

### Basis for opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial report section below.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

### Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council for overseeing the other information. The other information is the information in the entity's annual report for the year ended 30 June 2024, but not the financial report and my auditor's report.

My opinion on the financial report does not cover the other information and accordingly, I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to the CEO and Council and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

### **Responsibilities of the Chief Executive Officer and Council for the financial report**

The Chief Executive Officer (CEO) of the City is responsible for:

- keeping proper accounts and records
- preparation and fair presentation of the financial report in accordance with the requirements of the Act, the Regulations and Australian Accounting Standards
- managing internal control as required by the CEO to ensure the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for:

- assessing the City's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the City.

The Council is responsible for overseeing the City's financial reporting process.

### **Auditor's responsibilities for the audit of the financial report**

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial report. The objectives of my audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at [https://www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf).

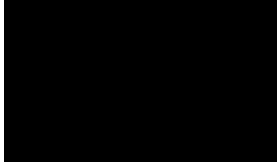
### **My independence and quality management relating to the report on the financial report**

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQM 1 Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements, the Office of the Auditor General maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.



### **Matters relating to the electronic publication of the audited financial report**

This auditor's report relates to the financial report of the City of Mandurah for the year ended 30 June 2024 included in the annual report on the City's website. The City's management is responsible for the integrity of the City's website. This audit does not provide assurance on the integrity of the City's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the City to confirm the information contained in the website version.



Sandra Labuschagne  
Deputy Auditor General  
Delegate of the Auditor General for Western Australia  
Perth, Western Australia  
10 December 2024

If you need help to speak or listen you can use the National Relay Service on 1300 555 727. For more information visit [relayservice.gov.au](http://relayservice.gov.au).

*Alternate formats of this Annual Report are available upon request.*



**City of Mandurah**

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