



NOTICE OF MEETING

ORDINARY COUNCIL

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

Tuesday 23 March 2021 at 5.30pm

MARK R NEWMAN
Chief Executive Officer
18 March 2021

AGENDA

1. OPENING OF MEETING AND ANNOUNCEMENT OF VISITORS

2. ACKNOWLEDGEMENT OF COUNTRY

3. APOLOGIES

4. IMPORTANT NOTE:

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

5. ANSWERS TO QUESTIONS TAKEN ON NOTICE

Refer Attachment 5.1

6. PUBLIC QUESTION TIME

Public Question time provides an opportunity for members of the public to ask a question of Council.

For more information regarding Public Question Time please visit the City's website www.mandurah.wa.gov.au or telephone 9550 3787.

7. ANNOUNCEMENTS

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

8. PUBLIC STATEMENT TIME

Any person or group wishing to make a Public Statement to Council regarding a matter concerning local government must complete an application form.

For more information regarding Public Statement Time please visit the City's website www.mandurah.wa.gov.au or telephone 9550 3787.

9. LEAVE OF ABSENCE REQUESTS

10. PETITIONS

Coastal Ward – Pedestrian Overpass Falcon

11. PRESENTATIONS**12. DEPUTATIONS**

Any person or group wishing to make a Deputation to Council regarding a matter listed on this agenda for consideration must complete an application form.

For more information regarding making a deputation please visit the City's website www.mandurah.wa.gov.au or telephone 9550 3787.

13. CONFIRMATION OF MINUTES

13.1 Ordinary Council Meeting: 23 February 2021

13.2 Annual Elector's Meeting: 16 March 2021

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

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

16.1 Questions of which due notice has been given

16.2 Questions of which notice has not been given

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

18.1 Adoption of Recommendations of the Audit and Risk Committee Meeting: 8 March 2021

<i>Minute</i>	<i>Item</i>	<i>Page No</i>	<i>Interests Declared / Additional Information</i>
AR.2/3/21	Review of Financial Management Systems and Procedures	4 - 5	
AR.3/3/21	Compliance Audit Return 2020	5 - 6	

AR.4/3/21	OSH 2020-21 Mid-Year Review	6
AR.8/3/21	Confidential Item: Strategic Risk	9

18.2 Adoption of Recommendations of the Committee of Council Meeting: 9 March 2021

<i>Minute</i>	<i>Item</i>	<i>Page No</i>	<i>Interests Declared / Additional Information</i>
CC.3/3/21	Dog Exercise (Off Leash) Area: Lakelands District Open Space	5	Absolute Majority Required
CC.4/3/21	Naming: Yakka Park	6	
CC.5/3/21	CSRFF 2021/22 Small Grants Summer Round	7	Absolute Majority Required
CC.6/3/21	Commercial Sponsorship: Merlin Street Pavilion	9	
CC.7/3/21	Access and Inclusion Plan 2021 - 2026	10	
CC.8/3/21	Small Business Friendly Approvals Program	11	
CC.9/3/21	Film Friendly Regions	12	

19. REPORTS

<i>No.</i>	<i>Item</i>	<i>Page No</i>	<i>Note</i>
1	Financial Report February 2021 and Council Policy Review	1 – 40	Absolute majority required
2	Budget Review	41 – 64	Absolute majority required

20. ADOPTION OF RECOMMENDATIONS NOT WITHDRAWN FOR FURTHER DISCUSSION

21. MOTIONS OF WHICH NOTICE HAS BEEN GIVEN

22. NOTICE OF MOTIONS FOR CONSIDERATION AT THE FOLLOWING MEETING

23. LATE AND URGENT BUSINESS ITEMS

24. CONFIDENTIAL ITEMS

25. CLOSE OF MEETING

RESPONSE TO QUESTIONS TAKEN ON NOTICE AT THE COUNCIL MEETING HELD ON TUESDAY 23 FEBRUARY 2021

6. PUBLIC QUESTION TIME

6.1 Y ATKINSON: FALCON PLAYGROUP RELOCATION

Ms Atkinson asked the following questions in relation to Report 5 Proposed Lease: Falcon Men's Shed Inc.

1. Why has a proposal from the Men's Shed been advanced without consultation with the playgroup as a key stakeholder?

The following is the consultation that the City has engaged the Falcon Playgroup:

- *May 2020 – City emailed group asking for their current planned usage and advising City would be taking management of the Falcon Family Centre and negotiated short term usage while the City under took an EOI process. The playgroup was not in operation.*
- *23 Jun 2020 – Playgroup advises uncertain about the return of the group, numbers low.*
- *15 July 2020 – Officers meet with Playgroup and Playgroup WA, provided another update on the EOI process for Falcon, this could involve the space not being available.*
- *24 July 2020 - City approves fee waiver for the group due to impact of COVID and also while the EOI process and future directions of the centre are established by the City/Council.*
- *2 November 2020 - City approves another fee waiver and engages with the group on the process.*
- *11 December 2020 – telephone conversation with City officer. The outcome of the conversation was that the Falcon Playgroup hire rate that they are meant to pay is no higher if they moved to the Library. Group given overview of the project and timing.*
- *29 January 2021 – Officers contacted playgroup and provided update, site visit to Falcon Library booked for 11 February.*
- *9 February 2021 – Officers had telephone conversation with Playgroup WA regarding the project and in advance of the proposed meeting.*
- *11 February 2021 – Officers met with playgroup and playgroup WA. and outlined proposed relocation to Falcon Library, as previously discussed and Council timeline.*

2. Why is a purpose-built Family Centre, with the layout and facilities to suit a variety of community user groups, going to be allowed to change to a niche use, for a smaller group, which specifically excludes families?

The current building purpose is also a community facility. The Centre also caters for the services that the Falcon Men Shed offer.

3. If the Falcon Playgroup is required to move from the premises is there a timeframe for this and what assistance (such as physical help with moving equipment / financial help) will be provided by the City to assist?

RESPONSE TO QUESTIONS TAKEN ON NOTICE AT THE COUNCIL MEETING HELD ON TUESDAY 23 FEBRUARY 2021

The City continues to work with the Falcon Playgroup to identify their needs for the relocation and will be able to operate at the Centre for the community rate fee until such time as the relocation occurs.

4. Is Council planning to upgrade the outdoor area at the library regardless of whether the playgroup uses the space?

The outdoor area of the Falcon Library was designed to include a playground and connection to the Children Collection, however has never been realised. Currently the location consists of concrete paving which is underutilised. The outdoor area was identified as an area that would need to be installed to move the programs and services to the Library, however also to grow new programs and services and extend the use of the Falcon Library which is also a community centre. It also provides an add-on benefit to users of the Library, when they are attending child programs and services that are offered at the Library.

5. If the relocation goes ahead, does Council have an indicative budget for works at the Library for the proposed outdoor play area, which the Falcon Playgroup would be able to use on our allocated days?

The indicative budget is \$20,000.

16. QUESTIONS FROM ELECTED MEMBERS

16.4 COUNCILLOR SCHUMACHER: PINJARRA/ANSTRUTHER ROADS INTERSECTION

3. Could the traffic signals be altered to move north-bound and south-bound traffic at differing intervals?

Response:

The re-evaluation of the operation of the signalised intersection of Pinjarra Road and Anstruther Road is to be progressed with Main Roads Western Australia (MRWA).

*This is in line with the Council recommendation of January 19 which is as follows:
That Council:*

- 1. Notes the information contained within this report, including the plans to undertake further investigations and modelling to inform any potential improvements to the safety and level of service of the intersection of Pinjarra Road and Anstruther Road.*
- 2. Request Officers to liaise with Main Roads Western Australia on the possible addition of a right turn traffic phase for eastbound traffic on Pinjarra Road into Anstruther Road.*

Background work is being undertaken to prepare a case to present to MRWA for their consideration. This request will form part of that exploration of possible measure that will address the road safety of the intersection whilst simultaneously not reducing or impacting on the level of service at which the intersection operates at. MRWA is the statutory entity responsible for the care, control and management of traffic signals and intersection design controlled by traffic signals.

1	SUBJECT:	Report of the CEO Review of Financial Management Systems and Procedures
	DIRECTOR:	Director Business Services
	MEETING:	Audit and Risk
	MEETING DATE:	8 March 2021

Summary

In accordance with Regulation 5(2)(c) of the *Local Government (Financial Management) Regulations 1996* (Regulations), the Chief Executive Officer (CEO) is required to review the appropriateness and effectiveness of the City of Mandurah (City) financial management systems and procedures at least once every three calendar years.

An independent internal audit service provider was appointed by the CEO to undertake the review in January 2021. The report (Confidential Attachment 1.1) is now being presented to Audit and Risk Committee for consideration and review of the improvement actions identified.

In accordance with regulation 16(d) of the *Local Government (Audit) Regulations 1996*, the Audit and Risk Committee is required to receive the review report and report to Council the results of the review.

Disclosure of Interest

Nil

Previous Relevant Documentation

- AR.5/3/18 12 March 2018 Review of Financial Systems

Background

In 2013, regulation 5 of the Regulations was amended to include the requirement for the CEO to review the appropriateness and effectiveness of the City's financial management systems and procedures on a biennial basis. In 2018, regulation 5 was amended to change the frequency of the review requirements from biennial to triennial.

There is no prescribed format for the conduct of the Regulation 5(2)(c) review. The last review was undertaken in-house by the Financial Services area. The previous review did not identify specific area's for improvement.

Comment

To ensure that the 2021 review was delivered objectively, the City procured the services of an internal audit service provider to undertake the audit on behalf of the CEO. The review of the appropriateness and effectiveness of the City's financial management systems and procedures also forms part of the Strategic Internal Audit Plan that was endorsed by the Audit and Risk Committee in May 2020.

It is important to note, that financial controls and systems also form part of the audit of the annual financial statements and often any critical deficiencies are highlighted through the annual audit of the financial statements. However, this review involves greater testing and analysis than what is included in the annual financial statement external auditor's engagement.

In accordance with the requirements under regulation 5(2) (c) of the Regulations, the review included the following areas:

- Collection of money;
- Custody and security of money;
- Maintenance and security of the financial records;
- Accounting for municipal or trust transactions;
- Authorisation for incurring liabilities and making payments;
- Maintenance of payroll, stock control and costing records

The City's detailed response to the auditors' recommendations is outlined in the auditor's report in Confidential Attachment 1.1.

Statutory Environment

Local Government (Financial Management) Regulations 1996

5. CEO's duties as to financial management

- (1) *Efficient systems and procedures are to be established by the CEO of a local government —*
 - (a) *for the proper collection of all money owing to the local government; and*
 - (b) *for the safe custody and security of all money collected or held by the local government; and*
 - (c) *for the proper maintenance and security of the financial records of the local government (whether maintained in written form or by electronic or other means or process); and*
 - (d) *to ensure proper accounting for municipal or trust —*
 - (i) *revenue received or receivable; and*
 - (ii) *expenses paid or payable; and*
 - (iii) *assets and liabilities;**and*
 - (e) *to ensure proper authorisation for the incurring of liabilities and the making of payments; and*
 - (f) *for the maintenance of payroll, stock control and costing records; and*
 - (g) *to assist in the preparation of budgets, budget reviews, accounts and reports required by the Act or these regulations.*
- (2) *The CEO is to —*
 - (a) *ensure that the resources of the local government are effectively and efficiently managed; and*
 - (b) *assist the council to undertake reviews of fees and charges regularly (and not less than once in every financial year); and*
 - (c) *undertake reviews of the appropriateness and effectiveness of the financial management systems and procedures of the local government regularly (and not less than once in every 3 financial years) and report to the local government the results of those reviews.*

Local Government (Audit) Regulations 1996

16. An audit committee has the following functions –

- (d) *to monitor and advise the CEO when the CEO is carrying out functions in relation to a review under –*
 - (ii) *the Local Government (Financial Management) Regulations 1996 regulation 5(2)(c).*

(f) to oversee the implementation of any action that the local government –
(iv) has accepted should be taken following receipt of a report of a review conducted under the
Local Government (Financial Management) Regulations 1996 regulation 5(2)(c).

Policy Implications

Strategic Internal Audit Plan 2020/21 -2022/23
Operational Internal Audit Plan 2020/21
Internal Audit Manual
Relevant CEO Policies and Council Policies

Financial Implications

The cost of the external auditor review was \$12,650

Risk Analysis

Reviews conducted by external auditors mitigate and reduce the likelihood of a financial risk event occurring. This is one of the preventative controls that is implemented and forms part of entire suite of audits and controls of the financial management systems and procedures that is carried out at the City to avoid a risk event occurring.

Strategic Implications

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

Organisational Excellence:

- Build and retain a skilled, agile, motivated and healthy workforce.
- Ensure the City has the capacity and capability to deliver quality services and facilities through accountable and transparent business practices, governance, risk and financial management.

Conclusion

The review of the appropriateness and effectiveness of the financial management systems and procedures provides an opportunity to identify and implement improvements. Significant progress has been made in the last 12 months to improve controls. The City officers have been reviewing existing procedures and documenting processes as the implementation of the new corporate business system continues. All actions will be included in the Strategic Internal Audit Plan Monitoring Report in future Audit and Risk Committee meetings until they have been completed.

NOTE:

- Refer **Confidential Attachment 1.1** **Auditors report**
Confidential Attachment 1.2 **Audit tracking report**

OFFICER AMENDED RECOMMENDATION

That the Audit and Risk Committee recommend that Council:

- 1 Endorses the CEO's review of Financial Management Systems as detailed in Confidential Attachment 1.1.
- 2 Notes the improvement actions to be undertaken as detailed in the amended Confidential Attachment 1.2.

COMMITTEE RECOMMENDATION

That Council:

- 1 Endorses the CEO's review of Financial Management Systems as detailed in Confidential Attachment 1.1.**
- 2 Notes the improvement actions to be undertaken as detailed in the amended Confidential Attachment 1.2.**

Comment: Page 14 of the Confidential Attachment 1.2 was replaced to reflect the actual review findings for Authorisation for incurring liabilities and making payments section of the report outlined in 6.2.

2	SUBJECT:	Compliance Audit Return 2020
	DIRECTOR:	Director Business Services
	MEETING:	Audit and Risk Committee
	MEETING DATE:	8 March 2021

Summary

The Department of Local Government, Sport and Cultural Industries (DLGSC) has circulated to all Western Australian local governments, the annual 2020 Compliance Audit Return for completion.

The return is a requirement of the *Local Government Act 1995* and its Regulations and is prepared for the Minister Local Government in an approved form. The return covers the period 1 January 2020 to 31 December 2020.

There is a statutory requirement to have the compliance audit reviewed by the Audit and Risk Committee and then adopted by Council. Once adopted, it will be certified by the Mayor and Chief Executive Officer and forwarded to the DLGSC prior to the 31 March 2021 deadline.

The compliance audit has been conducted for 2020 which resulted in the City achieving 94% (96/102) compliance.

Disclosure of Interest

N/A

Previous Relevant Documentation

- G.7/3/20 24 March 2020 Compliance Audit Return 2019
- G.10/3/19 26 March 2019 Compliance Audit Return 2018
- G.27/3/18 27 March 2018 Compliance Audit Return 2017

Background

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

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

Comment

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

The main components of the 2020 Compliance Audit Return were:

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

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

Relevant managers were required to complete responses to the questions which were approved by their Director before being forwarded to Governance Services for review and input via the Smart Hub on the DLGSC website.

Areas where full compliance was not achieved for 2020 are:

Category	Question	Comment	Action and Follow Up
Disclosure of Interest	Q20. Has the local government adopted a code of conduct in accordance with Admin Regs 34B & 34C to be observed by council members, committee members and employees?	<p>The City of Mandurah has adopted a Code of Conduct (Code) in 2016 and it was published on the City's website.</p> <p>The Code was adopted prior to the legislative amendments in 2019 which requires that the Code includes a statement that the CEO is to publish an up-to-date version of the register on the local government's official website.</p>	<p>The <i>Local Government (Administration) Amendment Regulations 2021</i> has changed the content requirements for a Code of Conduct for employees. There is no requirement to include a statement that the CEO is to publish an up-to-date version of the register on the local government's official website.</p> <p>No further action required.</p>
Disposal of Property	Q1. Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) (unless section 3.58(5) applies)?	<p>Public notice was given prior to the disposal of property however an administrative error resulted in the notice not being placed on the City's public notice boards.</p>	<p>Procedures have since been updated, resources developed and a new intranet page has been dedicated to public notices to ensure future compliance in this area.</p> <p>Governance Services will now have a role in reviewing and monitoring all notice processes across the City to ensure compliance with the Act.</p>
Finance	Q8. Where the local government was required to prepare a report under s7.12A(4)(a), was a copy of the report given to the Minister within three months of the audit report being received by the local government?	<p>A report for 18/19 was delivered to the Minister outside of the three-month timeframe. A report for 19/20 was delivered within the three-month timeframe.</p> <p>This oversight has previously been reported to the Audit and Risk Committee.</p>	<p>No further action required.</p>

Local Government Employees	Q2. Were all CEO and/or senior employee vacancies advertised in accordance with Admin Reg 18A?	<p>The closing date/time and contact details were missing from the advertisement for the following positions: (1) Director Place and Community and (2) Director Strategy and Economic Development.</p> <p>The missing information was listed on the notices on the City's website but not as published in the newspaper.</p>	<p>Procedures have since been updated, resources developed and a new intranet page has been dedicated to public notices to ensure future compliance in this area. Governance Services will now have a role in reviewing and monitoring all notice processes across the City to ensure compliance with the Act.</p>
Optional Questions	Q7. Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3) and (4)	<p>Following recent amendments to legislation, consolidated versions of local laws are to be published on the City's website.</p> <p>The City's principle and amendment local laws have been published on the City's website since they were adopted however consolidated versions were not published prior to the end of 2020.</p>	<p>Consolidated versions of local laws have now been finalised and published on the City's website.</p> <p>No further action required.</p>
Tenders	Q4. When regulations 11(1), 12(2) or 13 required tenders to be publicly invited, did the local government invite tenders via State-wide public notice in accordance with F&G Reg 14(3) and (4)?	<p>Public notice of every tender was given however an administrative error resulted in a failure to publish two notices on the City's public notice boards.</p>	<p>Procedures have since been updated, resources developed and a new intranet page has been dedicated to public notices to ensure future compliance in this area.</p> <p>Governance Services will now have a role in reviewing and monitoring all notice processes across the City to ensure compliance with the Act.</p>

The 2020 Compliance Audit Return has now been completed and is required to be considered by the Audit and Risk Committee and adopted by Council before being finalised and submitted to the DLGSC by 31 March 2021.

Consultation

Department of Local Government Sport and Cultural Industries.

Statutory Environment

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

Local Government Act 1995

Policy Implications

Reference to relevant policies has been made where appropriate.

Economic Implications

N/A

Risk Analysis

The risk associated with Council failing to adopt the 2020 Return would result in non-compliance with the legislative requirements of the *Local Government (Audit) Regulations 1996*.

Strategic Implications

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

Organisational Excellence:

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

Conclusion

The City's 2020 Compliance Audit Return is now to be reviewed by the Audit and Risk Committee and presented to Council for adoption.

NOTE:

- Refer **Attachment 2.1 2020 Compliance Audit Return**

OFFICER RECOMMENDATION

That the Audit and Risk Committee recommend that Council:

1. Adopts the 2020 Local Government Compliance Audit Return for the period 1 January 2020 to 31 December 2020 as per Attachment 2.1 of the report.
2. Authorise the Mayor and the Chief Executive Officer to certify, in accordance with Regulation 15 of the *Local Government (Audit) Regulations 1996*, the completed 2020 Compliance Audit Return and submit to the Department of Local Government, Sport and Cultural Industries.

COMMITTEE RECOMMENDATION

That Council:

1. **Adopts the 2020 Local Government Compliance Audit Return for the period 1 January 2020 to 31 December 2020 as per Attachment 2.1 of the report.**
2. **Authorise the Mayor and the Chief Executive Officer to certify, in accordance with Regulation 15 of the *Local Government (Audit) Regulations 1996*, the completed 2020 Compliance Audit Return and submit to the Department of Local Government, Sport and Cultural Industries.**



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

Mandurah - Compliance Audit Return 2020

Certified Copy of Return

Please submit a signed copy to the Director General of the Department of Local Government, Sport and Cultural Industries together with a copy of the relevant minutes.

Commercial Enterprises by Local Governments					
No	Reference	Question	Response	Comments	Respondent
1	s3.59(2)(a) F&G Regs 7,9,10	Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2020?	N/A		Casey Mihovilovich
2	s3.59(2)(b) F&G Regs 7,8,10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2020?	N/A		Casey Mihovilovich
3	s3.59(2)(c) F&G Regs 7,8,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2020?	N/A		Casey Mihovilovich
4	s3.59(4)	Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2020?	N/A		Casey Mihovilovich
5	s3.59(5)	During 2020, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?	N/A		Casey Mihovilovich



Delegation of Power/Duty					
No	Reference	Question	Response	Comments	Respondent
1	s5.16	Were all delegations to committees resolved by absolute majority?	N/A	No delegations to committees	Casey Mihovilovich
2	s5.16	Were all delegations to committees in writing?	N/A	No delegations to committees	Casey Mihovilovich
3	s5.17	Were all delegations to committees within the limits specified in section 5.17?	N/A	No delegations to committees	Casey Mihovilovich
4	s5.18	Were all delegations to committees recorded in a register of delegations?	N/A	No delegations to committees	Casey Mihovilovich
5	s5.18	Has council reviewed delegations to its committees in the 2019/2020 financial year?	N/A	No delegations to committees	Casey Mihovilovich
6	s5.42(1) & s5.43 Admin Reg 18G	Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the Act?	Yes		Casey Mihovilovich
7	s5.42(1)	Were all delegations to the CEO resolved by an absolute majority?	Yes		Casey Mihovilovich
8	s5.42(2)	Were all delegations to the CEO in writing?	Yes		Casey Mihovilovich
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Yes		Casey Mihovilovich
10	s5.16(3)(b) & s5.45(1)(b)	Were all decisions by the council to amend or revoke a delegation made by absolute majority?	Yes		Casey Mihovilovich
11	s5.46(1)	Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?	Yes		Casey Mihovilovich
12	s5.46(2)	Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2019/2020 financial year?	Yes	23 June 2020 Minute G.21/06/20	Casey Mihovilovich
13	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Admin Reg 19?	Yes	To the best of my knowledge	Casey Mihovilovich

Disclosure of Interest					
No	Reference	Question	Response	Comments	Respondent
1	s5.67	Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?	Yes		Casey Mihovilovich



No	Reference	Question	Response	Comments	Respondent
2	s5.68(2) & s5.69 (5) Admin Reg 21A	Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required by Admin Reg 21A, recorded in the minutes of the relevant council or committee meeting?	N/A		Casey Mihovilovich
3	s5.73	Were disclosures under section sections 5.65, 5.70 or 5.71A(3) recorded in the minutes of the meeting at which the disclosures were made?	Yes		Casey Mihovilovich
4	s5.75 Admin Reg 22, Form 2	Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?	Yes		Casey Mihovilovich
5	s5.76 Admin Reg 23, Form 3	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2020?	Yes		Casey Mihovilovich
6	s5.77	On receipt of a primary or annual return, did the CEO, or the mayor/president, give written acknowledgment of having received the return?	Yes		Casey Mihovilovich
7	s5.88(1) & (2)(a)	Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76?	Yes		Casey Mihovilovich
8	s5.88(1) & (2)(b) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A, in the form prescribed in Admin Reg 28?	Yes		Casey Mihovilovich
9	s5.88(3)	When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76, did the CEO remove from the register all returns relating to that person?	Yes		Casey Mihovilovich
10	s5.88(4)	Have all returns removed from the register in accordance with section 5.88(3) been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?	Yes		Casey Mihovilovich
11	s5.89A(1), (2) & (3) Admin Reg 28A	Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B, in the form prescribed in Admin Reg 28A?	Yes		Casey Mihovilovich
12	s5.89A(5) & (5A)	Did the CEO publish an up-to-date version of the gift register on the local government's website?	Yes		Casey Mihovilovich
13	s5.89A(6)	When a person ceases to be a person who is required to make a disclosure under section 5.87A or 5.87B, did the CEO remove from the register all records relating to that person?	Yes		Casey Mihovilovich



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

No	Reference	Question	Response	Comments	Respondent
14	s5.89A(7)	Have copies of all records removed from the register under section 5.89A (6) been kept for a period of at least five years after the person ceases to be a person required to make a disclosure?	Yes		Casey Mihovilovich
15	Rules of Conduct Reg 11(1), (2) & (4)	Where a council member had an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person, did they disclose the interest in accordance with Rules of Conduct Reg 11(2)?	Yes		Casey Mihovilovich
16	Rules of Conduct Reg 11(6)	Where a council member disclosed an interest under Rules of Conduct Reg 11 (2) was the nature of the interest recorded in the minutes?	Yes		Casey Mihovilovich
17	s5.70(2) & (3)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?	N/A		Casey Mihovilovich
18	s5.71A & s5.71B (5)	Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under s5.71A(1) relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application?	N/A		Casey Mihovilovich
19	s5.71B(6) & s5.71B(7)	Was any decision made by the Minister under subsection 5.71B(6) recorded in the minutes of the council meeting at which the decision was considered?	N/A		Casey Mihovilovich
20	s5.103 Admin Regs 34B & 34C	Has the local government adopted a code of conduct in accordance with Admin Regs 34B and 34C to be observed by council members, committee members and employees?	No	Legislation has changed since the City's Code of Conduct was adopted. The City's Code of Conduct meets all requirements with the exception of containing a statement that the Gift Register must be published on the City's website. The requirement to actually publish the Gift Register on the City's website has been met.	Casey Mihovilovich
21	Admin Reg 34B(5)	Has the CEO kept a register of notifiable gifts in accordance with Admin Reg 34B(5)?	Yes		Casey Mihovilovich



Disposal of Property					
No	Reference	Question	Response	Comments	Respondent
1	s3.58(3)	Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) (unless section 3.58(5) applies)?	No	Public notice was given prior to the disposal of property however an administrative error resulted in the notice not being placed on the City's public notice boards. Procedures have since been updated to ensure future compliance.	Casey Mihovilovich
2	s3.58(4)	Where the local government disposed of property under section 3.58(3), did it provide details, as prescribed by section 3.58(4), in the required local public notice for each disposal of property?	Yes		Casey Mihovilovich

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

Finance					
No	Reference	Question	Response	Comments	Respondent
1	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Act?	Yes	29 October 2019 Minute SP.2/10/19	Casey Mihovilovich
2	s7.1B	Where the council delegated to its audit committee any powers or duties under Part 7 of the Act, did it do so by absolute majority?	N/A		Casey Mihovilovich



No	Reference	Question	Response	Comments	Respondent
3	s7.3(1) & s7.6(3)	Was the person or persons appointed by the local government to be its auditor appointed by an absolute majority decision of council?	N/A	No new auditor was appointed in the 2020 calendar year	Casey Mihovilovich
4	s7.3(3)	Was the person(s) appointed by the local government under s7.3(1) to be its auditor a registered company auditor or an approved auditor?	Yes		Casey Mihovilovich
5	s7.9(1)	Was the auditor's report for the financial year ended 30 June 2020 received by the local government by 31 December 2020?	Yes	15 December 2020 Minute G.5/12/20	Casey Mihovilovich
6	s7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under s7.9 (1) of the Act required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?	Yes		Casey Mihovilovich
7	s7.12A(4)(a)	Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters?	Yes	1 December 2020 Minute AR.4/12/20 15 December 2020 G.5/12/20	Casey Mihovilovich
8	s7.12A(4)(b)	Where the local government was required to prepare a report under s.7.12A(4)(a), was a copy of the report given to the Minister within three months of the audit report being received by the local government?	No	A report for 18/19 was delivered to the Minister outside of the three month timeframe. A report for 19/20 was delivered within the three month timeframe.	Casey Mihovilovich
9	s7.12A(5)	Within 14 days after the local government gave a report to the Minister under s7.12A(4)(b), did the CEO publish a copy of the report on the local government's official website?	Yes		Casey Mihovilovich
10	Audit Reg 7	Did the agreement between the local government and its auditor include the objectives and scope of the audit, a plan for the audit, details of the remuneration and expenses paid to the auditor, and the method to be used by the local government to communicate with the auditor?	Yes		Casey Mihovilovich
11	Audit Reg 10(1)	Was the auditor's report for the financial year ending 30 June received by the local government within 30 days of completion of the audit?	Yes	15 December 2020 Minute G.5/12/20	Casey Mihovilovich



Integrated Planning and Reporting					
No	Reference	Question	Response	Comments	Respondent
1	Admin Reg 19C	Has the local government adopted by absolute majority a strategic community plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	Adopted: 24 March 2020 Minute G.16/3/20	Casey Mihovilovich
2	Admin Reg 19DA (1) & (4)	Has the local government adopted by absolute majority a corporate business plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	Adopted: 26 May 2020 Minute G.24/5/20 Minor amendments: 24 November 2020 Minute G.22/11/20	Casey Mihovilovich
3	Admin Reg 19DA (2) & (3)	Does the corporate business plan comply with the requirements of Admin Reg 19DA(2) & (3)?	Yes		Casey Mihovilovich



Local Government Employees					
No	Reference	Question	Response	Comments	Respondent
1	Admin Reg 18C	Did the local government approve a process to be used for the selection and appointment of the CEO before the position of CEO was advertised?	N/A		Casey Mihovilovich
2	s5.36(4) & s5.37 (3) Admin Reg 18A	Were all CEO and/or senior employee vacancies advertised in accordance with Admin Reg 18A?	No	The closing date/time and contact details were missing from the advertisement for the following positions: (1) Director Place and Community and (2) Director Strategy and Economic Development. Procedures have since been amended to ensure future compliance.	Casey Mihovilovich
3	Admin Reg 18E	Was all information provided in applications for the position of CEO true and accurate?	N/A		Casey Mihovilovich
4	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4)?	N/A		Casey Mihovilovich
5	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee?	Yes	10 March 2020 Minute SP.11/3/20 – Employment Contract 28 July 2020 Minute G.29/7/20 – Appointment of Director Place and Community 22 September 2020 Minute G.20/9/20 – Appointment of Director Strategy and Economic Development	Casey Mihovilovich
6	s5.37(2)	Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?	N/A		Casey Mihovilovich



Official Conduct					
No	Reference	Question	Response	Comments	Respondent
1	s5.120	Has the local government designated a senior employee as defined by section 5.37 to be its complaints officer?	N/A	The CEO is the City of Mandurah Complaints Officer	Casey Mihovilovich
2	s5.121(1)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a)?	Yes		Casey Mihovilovich
3	s5.121(2)	Does the complaints register include all information required by section 5.121(2)?	Yes		Casey Mihovilovich
4	s5.121(3)	Has the CEO published an up-to-date version of the register of the complaints on the local government's official website?	Yes		Casey Mihovilovich

Optional Questions					
No	Reference	Question	Response	Comments	Respondent
1	Financial Management Reg 5 (2)(c)	Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with Financial Management Reg 5(2)(c) within the three years prior to 31 December 2020? If yes, please provide the date of council's resolution to accept the report.	Yes	27 March 2018 Minute G.14/3/18	Casey Mihovilovich
2	Audit Reg 17	Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Audit Reg 17 within the three years prior to 31 December 2020? If yes, please provide date of council's resolution to accept the report.	Yes	Audit and Risk Committee: AR.9/5/20 Council: G.14/5/20	Casey Mihovilovich
3	s5.87C(2)	Where a disclosure was made under sections 5.87A or 5.87B, was the disclosure made within 10 days after receipt of the gift?	Yes		Casey Mihovilovich
4	s5.87C	Where a disclosure was made under sections 5.87A or 5.87B, did the disclosure include the information required by section 5.87C?	Yes		Casey Mihovilovich
5	s5.90A(2)	Did the local government prepare and adopt by absolute majority a policy dealing with the attendance of council members and the CEO at events?	Yes	28 January 2020 Minute G.12/1/20	Casey Mihovilovich



No	Reference	Question	Response	Comments	Respondent
6	s.5.90A(5)	Did the CEO publish an up-to-date version of the attendance at events policy on the local government's official website?	Yes		Casey Mihovilovich
7	s5.96A(1), (2), (3) & (4)	Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4)?	No	Recent amendment to legislation requires consolidated versions of local laws to be published on the City's website. Principle Local Laws and Amendment Local Laws were all published on the City's website separately. Consolidated versions of local laws have now been prepared and published.	Casey Mihovilovich
8	s5.128(1)	Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?	Yes	28 January 2020 Minute G.12/1/20	Casey Mihovilovich
9	s5.127	Did the local government prepare a report on the training completed by council members in the 2019/2020 financial year and publish it on the local government's official website by 31 July 2020?	Yes		Casey Mihovilovich
10	s6.4(3)	By 30 September 2020, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2020?	Yes		Casey Mihovilovich

Tenders for Providing Goods and Services

No	Reference	Question	Response	Comments	Respondent
1	F&G Reg 11A(1) & (3)	Does the local government have a current purchasing policy that complies with F&G Reg 11A(3) in relation to contracts for other persons to supply goods or services where the consideration under the contract is, or is expected to be, \$250,000 or less or worth \$250,000 or less?	Yes	27 October 2020 Minute G.12/10/20	Casey Mihovilovich
2	F&G Reg 11A(1)	Did the local government comply with its current purchasing policy in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, \$250,000 or less or worth \$250,000 or less?	Yes	The City's policy requires all staff to comply with the requirements of the City's Procurement Policy under \$250,000. The Procurement Team ensures that procurements between \$50,000 and \$250,000 that are facilitated by the team are compliant with the requirements of the policy.	Casey Mihovilovich



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

No	Reference	Question	Response	Comments	Respondent
3	s3.57 F&G Reg 11	Subject to F&G Reg 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in F&G Reg 11(1)?	Yes	To the best of our knowledge	Casey Mihovilovich
4	F&G Regs 11(1), 12(2), 13, & 14(1), (3), and (4)	When regulations 11(1), 12(2) or 13 required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with F&G Reg 14(3) and (4)?	No	Public notice was given however an administrative error resulted in two notices not being placed on the City's public notice boards. Procedures have since been updated to ensure future compliance.	Casey Mihovilovich
5	F&G Reg 12	Did the local government comply with F&G Reg 12 when deciding to enter into multiple contracts rather than a single contract?	Yes	To the best of our knowledge	Casey Mihovilovich
6	F&G Reg 14(5)	If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents or each acceptable tenderer notice of the variation?	Yes		Casey Mihovilovich
7	F&G Regs 15 & 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of F&G Regs 15 and 16?	Yes		Casey Mihovilovich
8	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of F&G Reg 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?	Yes		Casey Mihovilovich
9	F&G Reg 18(1)	Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?	Yes		Casey Mihovilovich
10	F&G Reg 18(4)	Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?	Yes		Casey Mihovilovich
11	F&G Reg 19	Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?	Yes		Casey Mihovilovich
12	F&G Regs 21 & 22	Did the local government's advertising and expression of interest processes comply with the requirements of F&G Regs 21 and 22?	N/A		Casey Mihovilovich



No	Reference	Question	Response	Comments	Respondent
13	F&G Reg 23(1) & (2)	Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice?	N/A		Casey Mihovilovich
14	F&G Reg 23(3)	Were all expressions of interest that were not rejected assessed by the local government?	N/A		Casey Mihovilovich
15	F&G Reg 23(4)	After the local government considered expressions of interest, did the CEO list each person considered capable of satisfactorily supplying goods or services as an acceptable tenderer?	N/A		Casey Mihovilovich
16	F&G Reg 24	Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with F&G Reg 24?	N/A		Casey Mihovilovich
17	F&G Regs 24AD(2) & (4) and 24AE	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with F&G Reg 24AD(4) and 24AE?	N/A		Casey Mihovilovich
18	F&G Reg 24AD(6)	If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation?	N/A		Casey Mihovilovich
19	F&G Reg 24AF	Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of F&G Reg 16, as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application?	N/A		Casey Mihovilovich
20	F&G Reg 24AG	Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of F&G Reg 24AG?	N/A		Casey Mihovilovich
21	F&G Reg 24AH(1)	Did the local government reject any applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?	N/A		Casey Mihovilovich
22	F&G Reg 24AH(3)	Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?	N/A		Casey Mihovilovich
23	F&G Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?	N/A		Casey Mihovilovich



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

No	Reference	Question	Response	Comments	Respondent
24	F&G Regs 24E & 24F	Where the local government gave regional price preference, did the local government comply with the requirements of F&G Regs 24E and 24F?	Yes		Casey Mihovilovich

I certify this Compliance Audit Return has been adopted by council at its meeting on _____

Signed Mayor/President, Mandurah

Signed CEO, Mandurah

3	SUBJECT:	Occupational Safety and Health 2020-2021 Mid-Year Review
	DIRECTOR:	Strategy and Economic Development
	MEETING:	Audit and Risk Committee
	MEETING DATE:	8 March 2021

Summary

Every six months a formal review is conducted on the Occupational Health and Safety (OSH) to ensure the City is aligning with the Risk Management Framework and Three-Year OSH Strategic Plan outcomes.

The OSH Performance Overview (*Confidential Attachment 3.1*) and this report provides a summary of the City's OSH injury information, lead/lag data and an update of the 2019-2021 OSH Strategic Plan.

Council is requested to note the progress being made in continuing the Three-Year OSH Plan and the imperatives made to address the management of workplace injury. Council is also requested to note the City's current OSH performance.

Disclosure of Interest

N/A

Previous Relevant Documentation

- G.8/9/20 8 September 2020 Council noted the progress of the 3-year Strategic OSH Plan and the City's current OSH performance for the 2020/21 financial year.
- G.8/3/20 24 March 2020 Council noted the progress of the implementation of the 3-year Strategic OSH Plan and the City's current OSH performance for the YTD 2019/20 financial year.
- G.9/09/19 24 September 2019 Council noted the continuation of the 3-year Strategic OSH Plan 2019-2022 and the City's OSH performance for the 2018/19 financial year
- G.11/3/19 26 March 2019 Council endorsed the 3-year Strategic OSH Plan 2019-2022 and noted the OSH Key Performance Indicators
- G.30/3/16 22 March 2016 Council endorsed the City's 3-year OSH Plan

Background

Implementation of the Three-Year OSH Strategic Plan began in 2016. Since then, a range of actions have been planned and implemented to improve the City's OSH performance. The City is currently operating under the 2019-2021 OSH Strategic Plan.

Comment

The overview of the City's Occupational Safety and Health performance for YTD 2020-2021 is shown in Confidential Attachment 3.1.

Highlights of the previous six months includes:

- OneCouncil was introduced as an incident and hazard reporting system in September 2020. Since then the City's reported hazards and minor incidents have increased. It is thought that this is due to the ease at which employees are able to report. Future analysis of OSH reporting will provide a clearer picture.
- The majority of injuries in all injury classifications (first aid, medical treatment and lost time) remains strains/sprains. We have seen a slight increase in reported musculoskeletal injuries from the previous year. Musculoskeletal injuries remain lower than FY2017-2018 and 2018-2019 and there is a reduction of injuries as a result of repetitive/continuous tasks. Safe Spine continues to conduct work within the Operation Centre and reports are showing engagement by the teams.
- The days lost from injury and the number of claims is similar to YTD2019-2020. At this point in time it is expected the days and claims from FY2020-2021 to be greater than the previous year.
- Lost Time Injuries (LTIs) have increased from the previous year. The Recreation Centres LTIs have decreased and the Operation Centres have increased. The majority of our LTIs (8) remain strains/sprains with the dominant mechanism of injury as a result of falls from the same/different height or force.
- 22 workers' compensation claims have been submitted in the last eight months. 45% women and 55% male. The majority of claims are from the 40-59 age group which aligns with the City's overall staffing data. As with previous years a small number of our claims result in considerable time off and medical bills but the majority of claims costs are relatively small.
- The review of the City's OSH Manual is continuing and this work expected to be completed by July 2021.

Statutory Environment

Nil

Policy Implications

Nil

Financial Implications

Each year the City pays an insurance premium to Local Government Insurance Services, out of which claims are paid. When the claim is accepted an amount is also allocated for the expected value of the claim.

While the financial position can be fluid as claims are settled or return to work outcomes change, 2020/21, is tracking to be under the City's deposit claim threshold.

Risk Analysis

There is a risk involved in not managing claims from staff wellbeing, City's reputation and ultimately costs.

Strategic Implications

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

Health:

- Provide quality health and wellbeing programmes and services that target whole of life health from infants to seniors.
- Promote the importance of a healthy, active lifestyle and the role the natural environment plays in preventative health, within our community.

Organisational Excellence:

- Build and retain a skilled, agile, motivated and healthy workforce.
- Ensure the City has the capacity and capability to deliver quality services and facilities through accountable and transparent business practices, governance, risk and financial management.
- Ensure that our actions maintain a sustainable balance between economic growth, the environment and social values.

Conclusion

The City has been progressively implementing the actions of the 3-Year OSH Strategic Plan and the Audit and Risk Committee and Council is requested to note progress of the implementation of the plan and also note the OSH performance for YTD2020-2021.

NOTE:

- Refer ***Confidential Attachment 3.1 City of Mandurah OSH Performance Overview for YTD 2020 – 2021***

OFFICER RECOMMENDATION

That the Audit and Risk Committee recommend to Council;

1. Notes the City's OSH performance for the financial YTD2020/21 as detailed in Confidential Attachment 3.1.
2. Notes the progress of implementation of the Three Year Strategic OSH Plan.

COMMITTEE RECOMMENDATION

That Council;

1. **Notes the City's OSH performance for the financial YTD2020/21 as detailed in Confidential Attachment 3.1.**
2. **Notes the progress of implementation of the Three Year Strategic OSH Plan.**

1	SUBJECT:	Dog Exercise (Off Leash) Area: Lakelands District Open Space
	DIRECTOR:	Business Services
	MEETING:	Committee of Council
	MEETING DATE:	9 March 2021

Summary

The City has been reviewing options for areas set aside for dog exercise within the Mandurah community including Lakelands. Currently Lakelands has no designated dog exercise areas, with many owners utilising beach areas to the west or Meadow Springs Sports Facility for off lead exercising of their dogs.

Active reserves for dog exercise are extremely popular at locations such as Merlin Street, Falcon, Meadow Springs and Peelwood Sports Facilities. Adequate exercise of dogs is an essential element of responsible dog ownership and the large areas and fencing at these locations support exercise for dogs and their owners.

The new Lakelands District Open Space provides the opportunity to formalise its utilisation for dog exercise where active sport is not being undertaken. Given the needs of the school and heavy utilisation of the central and southern ovals of the Lakelands District Open Space for active sport, it is recommended that these ovals be utilised with time restrictions in place.

Council is requested to approve the use of the central and southern ovals for dog exercise after 5:00pm and before 8:00am daily, except where active sporting activity is being undertaken.

Disclosure of Interest

Nil

Previous Relevant Documentation

Nil

Background

The *Dog Act 1976* provides that Council may, by absolute majority, specify a public place as a dog exercise area (Dog Off Leash). The Lakelands suburb has a total of 871 registered dogs and that number will continue to grow. At present within Lakelands there are no designated dog exercise areas, with residents seeking opportunities at beach areas to the west and the Meadow Springs Sports Facility. It is important that dog exercise opportunities are provided for the wellbeing of dogs and their owners.

The City is very generous in the extent of areas provided for dog exercise. The development of the Lakelands District Open Space provides an opportunity to increase utilisation of the area for exercise by dog owners.

Officers have reviewed alternative City owned and managed land within Lakelands, however, there are few locations that are of adequate size to accommodate a designated dog exercise area. A number of the sites also have infrastructure and environmentally sensitive areas in close proximity that make them unsuitable.

Attachment 1.1 provides a plan of the proposed dog exercise area for the central and southern ovals of Lakelands District Open Space for dog exercise after 5:00pm and before 8:00am daily, except where active sporting activity is being undertaken. Signage would be installed accordingly, with bags provided. A sample sign is noted in Figure 1. Given the premier active reserve status of the northern oval at Lakelands District Open Space, it is not considered appropriate to allow dogs off lead. This is consistent with other premier ovals at Peelwood and Meadow Springs Sports Facilities.



Figure 1
Sample Dog Exercise Signage

Comment

The Lakelands District Open Space will provide fenced space that can be utilised as a dog exercise area for the local community when active sport is not being undertaken. Based on feedback from the community the availability of a local dog off lead area will be positively received.

There are challenges with the use of active reserves as dog exercise areas as the issue of dog faeces on the oval can be a problem for user groups. In addition, there can be some negative impacts should the reserve surface be damaged.

The Lakelands District Open Space is an extremely popular site for active sport and it is essential that the interface between dogs and sport is effectively managed. It is recommended that a review of the dog exercise arrangements for the Lakelands District Open Space be undertaken in 12 months to assess any recommended modifications.

MEAG Comment

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

Consultation

Officers consulted with contemporary local governments.

Statutory Environment

Section 31(3A) of the *Dog Act 1976* provides:

A local government may, by absolute majority as defined in the Local Government Act 1995 section 1.4, specify a public place, or a class of public place, that is under the care, control or management of the local government to be a dog exercise area.

Section 31(3C) provides that at least 28 days before specifying a place to be:

(a) a place where dogs are prohibited at all times or at a time specified under subsection (2B); or
(b) a dog exercise area under subsection (3A); or
(c) a rural leashing area under subsection (3B),
a local government must give local public notice as defined in the Local Government Act 1995 section 1.7 of its intention to so specify.

Policy Implications

The City's Public Health and Wellbeing Plan has a strategic objective to provide community, social infrastructure and services to maintain quality of life in a growing and increasingly diverse City. The effective shared utilisation of public open space to meet the needs of a range of community members is consistent with this objective.

Financial Implications

There is a requirement for the installation of signage which can be accommodated within existing budgets.

City Parks staff will be required to remove dog faeces from the reserve where necessary which may add additional workload to maintenance activities.

Risk Analysis

Adequate exercise and socialisation of dogs are critical elements of responsible dog ownership. The provision of designated exercise areas contributes to this.

It is important that dogs, although off lead, are effectively controlled and supervised by their owner in dog exercise areas to prevent attacks. The City is currently undertaking an active campaign to encourage the reporting of inadequately controlled dogs.

In addition, it is important that owners appropriately manage dog faeces particularly given the active sports played on the reserve and monitor the impact on the playing surface. Additional work is generated for the City Parks team in managing these issues and the process of maintaining the reserve can become more time consuming.

Strategic Implications

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

Social:

- Advocate for and facilitate the provision of diverse and environmentally sustainable places and spaces for people to enjoy an inclusive and active lifestyle.
- Promote the importance of a healthy, active lifestyle and the role the natural environment plays in preventative health, within our community.

Conclusion

Dog exercise areas that allows dogs off leash are extremely well utilised and contribute to the wellbeing of both dog and owners. The Lakelands District Open Space provides an opportunity to support the community of Lakelands and maximise the usage of the facility in a manner similar to other active reserves across the City.

NOTE:

Refer **Attachment 1.1 - Plan of Proposed Dog Exercise Area Central and Southern Ovals of Lakelands District Open Space.**

OFFICER RECOMMENDATION

That the Committee of Council recommend to Council to:

1. Approve the central and southern ovals of Lakelands District Open Space as detailed in Attachment 1.1 as dog exercise areas only after 5:00pm and before 8:00am daily, except where active sport is in progress.
2. Give the public notice of its decision to designate Lakelands District Open Space as a dog exercise area.

COMMITTEE RECOMMENDATION

That Council:

- 1. Approve the central and southern ovals of Lakelands District Open Space as detailed in Attachment 1.1 as dog exercise areas only after 5:00pm and before 8:00am daily, except where active sport is in progress.**
- 2. Give the public notice of its decision to designate Lakelands District Open Space as a dog exercise area.**
- 3. Receive a report in March 2022 reviewing the effectiveness of the restrictions implemented including feedback from the school and sporting clubs.**

ABSOLUTE MAJORITY REQUIRED

Comment: the addition of recommendation three will enable further analysis to be undertaken on the effectiveness of this initiative.

ATTACHMENT 1.1

Dog Exercise (Off Leash) Area - Lakelands District Open Space

Central & Southern Ovals Lakelands District Open Space





Previous Relevant Documentation

N/A

Background

The City has been contacted by Peet, the developers of the Lakelands subdivision estate, to assist in sourcing a name for a new section of Public Open Space (POS) which abuts Dragonfly Boulevard in Stage 67.

The subject parkland is in two parcels, the southern section is already fully landscaped and has been vested to the City's management as Reserve 53629 with a purpose of Public Recreation; and the northern section is in the process of being vested to the City under the same reserve number.

Comment

The Geographic Naming Committee (GNC) at Landgate, who are responsible for official naming of parks and reserves within Western Australia, are actively encouraging all local governments to embrace Aboriginal naming, and their current procedures recommend naming of new local parks or recreational reserves after '*names from Aboriginal languages formerly identified with the general area*'. The City's Dual Naming Committee investigated whether there was a suitable Aboriginal name that could be applied to the site.

Investigations revealed the reserve used to house a man-made stock dam which was home to the South Western Snake-Necked Turtles (turtles) and, when the dam was filled in the turtles were relocated to nearby Black Swan Lake (the dam was located at the low point in the reserve with fresh water source from an underground stream). Therefore, a name around this theme was sought, with the City's Aboriginal consultant through consultation with local Elders, advising the name 'Yaaka', as described below, was an appropriate choice:

- Yaaka (pronounced Yar-ka) or Yaakan is a local Bindjareb Noongar dialect name.
- Yaaka is the Noongar name for long neck turtle.
- Yaaka are found in the lakes.
- Yaaka use the surrounding sandy soils to lay their eggs.
- The Yaaka have been a source of food for local people for thousands of years.
- The Yaaka eggs were also cooked and eaten by families.
- Families looking for Yaaka in lakes could find them easily.

- Families searching for Yaaka in Birak and Boonaroo (hotter Noongar seasons) when lakes dried up, used different learned techniques.
- Cooking Yaaka needed to have specific considerations learned over time.
- The lake and surrounding bushland should be given consideration for the egg laying season when planting for regeneration, and movement of the Yaaka.
- Using the name “Yaaka” rather than “Yaakan” for this project because of Elders Gloria Kearing and Franklyn Nannup usage of “Yaaka”.
- Any waters entering the lakes needs to have a natural plant filtering (reeds) system in place to clean water from cars, home usage and fertiliser usage on the park lawn area. The native plants and animals will not cope with chemicals in their water environment.

In accordance with Council policies, the proposal was referred for discussion at the November 2020 RAP Steering Committee meeting, and subsequently considered over a 14-day period by Elected Members, with no objections received. The developers and GNC have also provided their support to the chosen name.

Upon approval, signage will be placed on the reserve as an educational opportunity to promote the history of the area and Aboriginal language to the local community.

Consultation

- George Walley, City Aboriginal Liaison

Statutory Environment

- *Land Administration Act 1997 – Section 26 (c) Subject to 26A the Minister may name, rename and cancel the name of any topographical feature, road or reserve; Section 26A – If the local government approves a name it is forwarded to the Minister for lands for final approval.*
- *Geographic Names Committee – Policies and Standards for Geographical Naming in Western Australia provided by Landgate.*

Policy Implications

- POL-PKR 04 ‘Naming of Community Infrastructure & Public Places’.

Financial Implications

N/A

Risk Analysis

N/A

Strategic Implications

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

Social:

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

Conclusion

Officers have obtained support from all relevant parties in accordance with current City and Landgate policies to the naming of Reserve 53629 as Yaaka Park after the Aboriginal association of South Western Snake-Necked Turtles to the land, therefore the official naming of the Reserve as 'Yaaka Park' is considered appropriate.

OFFICER RECOMMENDATION

That the Committee of Council recommend to Council that it approves the formal submission to the Geographic Naming Committee at Landgate for the official naming of Reserve 53629 to be 'Yaaka Park'.

COMMITTEE RECOMMENDATION

The Council approves the formal submission to the Geographic Naming Committee at Landgate for the official naming of Reserve 53629 to be 'Yaaka Park'.

Comment: Note that the Report to the Committee of Council incorrectly referenced tortoises and it should have stated South Western Snake-Necked turtles. The Report has been corrected accordingly.

3	SUBJECT:	CSRFF 2021/22 Small Grants Summer Round
	DIRECTOR:	Place and Community
	MEETING:	Committee of Council Meeting
	MEETING DATE:	9 March 2021

Summary

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

The CSRFF small grants round aims to increase participation in sport and recreation, with an emphasis on physical activity, through the development of sustainable, quality, well designed and well utilised facilities where the total cost of the project does not exceed \$300,000. The application process for submissions requires local government authorities to undertake an initial assessment to ensure that the proposed projects are well planned, prioritised and of positive benefit to the community.

The City has received two applications from clubs as part of the CSRFF Small Grants - Summer Round. The details of these applications are:

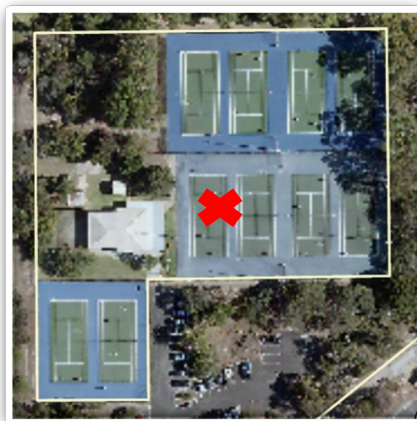
- South Mandurah Tennis Club (SMTC) – Construction of two additional tennis courts.
- Dudley Park Bowling Club – Installation of perimeter security fencing and gates.

Council is requested to support the ratings and priorities of the two 2021/22 CSRFF Small Grants applications submitted. Sufficient funds have been listed for consideration in the 2021/22 budget to cover the City's one-third contribution toward these two projects.

Disclosure of Interest

N/A

Location



South Mandurah Tennis Club
Merlin Street, Halls Head



Dudley Park Bowling Club
2 Comet Street, Dudley Park

Previous Relevant Documentation

- G.20/7/20 25 August 2020 Council considered the 2020/21 CSRFF Small Grant applications – Winter Round and endorsed an application from the Mandurah Country Club for an upgrade to the driving range and Dudley Park Bowling Club for the installation of the security fencing and gate.
- G.14/3/20 24 March 2020 Council considered the 2020/21 CSRFF Small Grant applications – Summer Round and endorsed an application from the South Mandurah Tennis Club: Resurfacing of Courts 7-10, and Peel Hockey Association for the replacement and upgrade of turf floodlighting.
- G.11/8/19 27 August 2019 Council considered the 2019/20 CSRFF Small Grant applications – Winter Round and endorsed an application from the Mandurah Tennis Club: Resurfacing of Courts 9-10, Dudley Park Bowling Club: Upgrade to LED lighting and resurface of bowling green. In addition, Council also endorsed an application from the City for the upgrade of the Falcon Reserve Toilets and Changerooms.
- G.22/3/19 26 March 2019 Council considered the 2018/19 CSRFF Small Grant applications – Summer Round and endorsed an application from the Mandurah Tennis Club: Resurfacing of Courts 9-10 and South Mandurah Tennis Club: Resurfacing of Courts 1-2 and 7 – 10.

Background

The Department of Local Government, Sport and Cultural Industries - Sport and Recreation offer three grant categories within the CSRFF program:

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

The maximum CSRFF grant approved can be no greater than one third of the total estimated project cost. The Department of Local Government, Sport and Cultural Industries - Sport and Recreation contribution must be at least matched by the applicant's contribution. Council is required to rank each project according to its priorities for the development or upgrade of facilities, ensuring consistency with relevant strategic documents, and then rate each project according to individual merit.

The project ratings are identified as follows:

Well planned and needed by the municipality	High
Well planned and needed by applicant	Medium/High
Needed by municipality, more planning required	Medium

Needed by applicant, more planning required	Medium/Low
Idea has merit, more preliminary work needed	Low
Not recommended	Not recommended

Comment

Council is requested to consider two applications from clubs as part of the CSRFF Small Grants - Summer Round.

South Mandurah Tennis Club – Project 1

Project	Construction of two additional tennis courts
Location	2 Merlin Street, Halls Head
Years Applied for	2021/22
Total Project Cost	\$160,098
Eligible Grant Criterial Total	\$53,366
CSRFF Grant	\$53,366
Requested from Council	\$53,366
Other Potential Funding	-
Clubs' Contribution (cash)	\$53,366
Clubs' Contribution (in kind)	\$0
Recommended Ranking	It is recommended that this project be given a ranking of "1" and a rating of "medium/high"

Project Description

The SMTC has held a lease over Reserve 45079 Merlin Street since 1994. The current lease agreement is for a term of five years with a five-year renewal term due to expire in 2028. The SMTC is one of three tennis clubs delivering tennis participation within the City and currently caters for both organised and social tennis opportunities all year round.

The SMTC has submitted a CSRFF application for the installation of two additional tennis courts within their leased area. The project specifically involves the construction of two hard courts to tennis standards, earthworks, associated fencing, drainage, plexi pave surfacing, net post installation and line marking.

The Department of Local Government, Sport and Cultural Industries - Sport and Recreation has a focus on increasing participation, the construction of two additional courts will meet this objective by encouraging participation and allowing greater access all year round for both members and the general public.

The Club has a particular focus on junior participation running structured junior tennis pennant teams and regular coaching sessions, in addition to providing support to juniors as they progress through the development pathways of tennis.

The Club is affiliated with Tennis West and has approximately 350 members along with managing 10 courts under a fee for use model. The SMTC has identified a need for more courts following sustained increase in demand as a result of increasing club membership, growth in junior coaching and the general public/casual usage. Increased player participation is monitored partially by the court booking/hire sheets, increased junior coaching and the increasing number of players "sitting off" during weekday social tennis.

Previously, the SMTC has undertaken significant works to upgrade facilities and over the past two years completed a resurface of 6 courts. Furthermore, the Club completed an upgrade to the tennis court lighting on courts 3 – 6 through the CSRFF program with the City contributing \$14,038.40.

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

Dudley Park Bowling Club – Project 2

Project	Installation of perimeter security fencing and gates
Location	2 Comet Street, Dudley Park
Years Applied for	2021/22
Total Project Cost	\$82,740
Eligible Grant Criterial Total	\$27,080
CSRFF Grant	\$27,080
Requested from Council	\$27,080
Other Potential Funding	-
Clubs' Contribution (cash)	\$27,080
Clubs' Contribution (in kind)	\$1,500
Recommended Ranking	It is recommended that this project be given a ranking of “2 ” and a rating of “medium/high”

Project Description

The Dudley Park Bowling Club is located on Crown Reserve 25477 with the title vested to the City of Mandurah for the purpose of recreation, with a power to lease and or sub lease. The lease with the club was renewed in 2013 for a period of 10 years, with an option for a further 11 years. The Club is affiliated with Bowls WA and has 263 members. The facility is primarily used by Club members and local schools. The Club hosts four bowling carnivals each year that are generally regional, state or international events.

The Club is proposing to install a new perimeter fence to secure the property. The current colorbond® fence is at a low level and offers limited security to the club facilities. The proposed fence will run the entire length of the boundaries and will include two (2) x six (6) metre wide sliding access gates to the existing crossovers to the carparking areas. In addition, four (4) lockable pedestrian gates will also be installed. The fence will be 1.8-metre-high powder coated garrison fencing and the gates will be custom made to match. Furthermore, the Club is proposing to install wireless intercoms to the two access gates.

The Dudley Park Bowling Club is one of four bowling Clubs within the City of Mandurah locality and the only Club that does not have adequate safety fencing around the perimeter. As a result, over the last ten years the Club has reported a number of incidents where there has been damage to the greens or break-ins to the club facility. These incidents incur costs to fix, decrease perceived level of safety by members, and impact the ability to use the greens or facilities whilst awaiting repair from damage.

Previously the Dudley Park Bowling Club has undertaken significant renovation works to upgrade toilet facilities and installed solar panels at their own cost. In addition, the Club resurfaced a synthetic bowling green in 2015/16 via the CSRFF program, to which the City contributed \$34,693 and in 2018 carried out a resurface at their own cost.

During COVID-19 shutdown in 2020, the Club completed a resurface of one of their bowling greens and upgraded the lighting on two bowling greens which the City contributed \$48,613 towards the projects. The Club has a sound track record at successfully completing projects on time and within budget.

Officers have recommended a ranking of two and a rating of “medium/high” as the proposed installation of the security fencing will significantly assist in the management of facility and Club assets. In making the assessment, officers identified the capacity of the Club to provide and maintain the proposed infrastructure. Furthermore, it should be noted that the Club is resubmitting the CSRFF application and was previously unsuccessful in securing this funding. The project’s financial viability is strongly reliant upon both CSRFF and the City contributing the proposed contribution in capital funds.

Consultation

Consultation for the proposed facility upgrades has been undertaken as follows:

- South Mandurah Tennis Club
Consultation has occurred with the Department of Local Government, Sport and Cultural Industries - Sport and Recreation, Tennis West and within the City of Mandurah – project supported.
- Dudley Park Bowling Club
Consultation has occurred with the Department of Local Government, Sport and Cultural Industries - Sport and Recreation, Bowls WA and within the City of Mandurah – project supported.

Statutory Environment

N/A

Policy Implications

Policy CNP-07 Community & Recreation Facilities

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

Policy CNP-05 Recreation Facility Development

Council may contribute a portion of funding towards the development of sport and recreation facilities in accordance with its Sport and Recreation Facility Development Procedures. The remaining funding must be provided by the applicant club or association or through a combination of club contributions and other funding sources such as grants, sponsorship, voluntary labour, donations etc.

Financial Implications

The two projects recommended for support are:

Project	Lodged by	Council Contribution Requested
Construction of two additional tennis courts	South Mandurah Tennis Club	\$53,366
Installation of perimeter security fencing and gates	Dudley Park Bowling Club	\$27,080
	Total	\$80,446

Results of the grant applications will be announced in June 2021 with the projects to be delivered in the 2021/22 financial year. If the two projects are successful in their grant submissions, the combined funding contribution from Council would total \$80,446. Currently, the City has the following funding listed in the 2021/22 budget;

- \$118,353 CSRFF Projects – Various

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

Risk Analysis

To ensure the provision of quality community infrastructure that is delivered in a safe and timely manner with little or no disruption to the community, a City Project Officer will be assigned to each project.

Strategic Implications

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

Social:

- Facilitate opportunities that promote community led initiatives and build local capacity and capability.
- Provide a range of social, recreational and cultural experiences for our residents and visitors to enjoy and take pride in.

Health:

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

Organisational Excellence:

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

Conclusion

The two applications received through the 2021/22 CSRFF Small Grants Round have been well prepared by the clubs and are consistent with Council's Community and Recreation Facilities Policy.

A requirement of the CSRFF funding program is that if Council funds are being contributed then there is a pre-commitment of funding for the year in which the grant is approved. The Council contributions reflected in this report are as requested from the applicant clubs.

The table below is a summary of the application rankings and the individual ratings for each project:

Grant Type	Rank	Project	Rating	Lodged by	CSRFF Funding Requested	Club Contribution	Council Contribution Requested
Small	1	Construction of two additional tennis courts	Medium / High	South Mandurah Tennis Club	\$53,366	\$53,366	\$53,366
Small	2	Installation of perimeter security fencing and gates	Medium / High	Dudley Park Bowling Club	\$27,080	\$28,580	\$27,080

OFFICER RECOMMENDATION

That the Committee of Council recommend that it supports the rankings and ratings for the Community Sport and Recreation Facility Fund Small Grant applications from the following clubs / organisations:

- 1 South Mandurah Tennis Club
Project: Construction of two additional tennis courts
Ranking: One
Rating: Medium/High
Requested Council Contribution: \$53,366

- 2 Dudley Park Bowling Club
Project: Installation of security fencing
Ranking: Two
Rating: Medium/High
Requested Council Contribution: \$27,080

COMMITTEE RECOMMENDATION

That the Committee of Council recommend that it supports the rankings and ratings for the Community Sport and Recreation Facility Fund Small Grant applications from the following clubs / organisations:

- 1 **South Mandurah Tennis Club**
Project: Construction of two additional tennis courts
Ranking: One
Rating: Medium/High
Requested Council Contribution: \$53,366

- 2 **Dudley Park Bowling Club**
Project: Installation of security fencing
Ranking: Two
Rating: Medium/High
Requested Council Contribution: \$27,080

****ABSOLUTE MAJORITY REQUIRED****

4 **SUBJECT:** Commercial Sponsorship: Merlin Street Pavilion
 DIRECTOR: Place and Community
 MEETING: Ordinary Council Meeting
 MEETING DATE: 9 March 2021

Summary

Council's "Promotions and Advertising Policy" (POL-CMR 04) is designed to manage the use of the City's sport and recreation facilities for advertising purposes, with all applications for external corporate signage and venue naming rights to be referred to Council for consideration.

The Halls Head Football Club (HHFC) is a long-term seasonal hirer of the Merlin Street Reserve and Pavilion in Halls Head. In 2013, the Club approached the City with a proposal to extend the existing facility and construct a function/social space at their cost. Since the completion of the project, the Club has attracted some significant corporate sponsors, including Harcourt's Mandurah, Elite Air-Conditioning and Spartan Security and Data.

Consistent with the previous years, the HHFC has implemented a raffle to award naming rights sponsorship for the venue. The Club, who successfully implemented the same strategy in 2019 and 2020, sold 29 raffle tickets to interested parties at \$250 each, generating a total sponsorship income of \$7,250. Each ticket entitled the business one entry into the draw with no upper limit on ticket purchases per business.

The raffle took place on 26 February 2021 and Jetsupply Electrical were drawn as the winners of the naming rights sponsor for 2021. The Club has submitted their formal application to approve (the naming rights sponsor) and subsequently signage for the venue and is now seeking that approval from Council.

Council is requested to provide approval for the Halls Head Football Club to enter into a corporate sponsorship arrangement with Jetsupply Electrical for the Merlin Street Pavilion; approve the Club to advertise the reserve and pavilion as "Jetsupply Electrical Stadium" for promotional purposes and note the additional conditions that will be associated with this approval.

Disclosure of Interest

N/A

Location



Merlin Street Reserve / Pavilion (2 - 30 Merlin Street, Halls Head)

Previous Relevant Documentation

- G.15/3/20 24 March 2020 Commercial Sponsorship: Merlin Street Pavilion
- G.14/4/19 30 April 2019 Commercial Sponsorship: Merlin Street Pavilion
- G.12/4/18 24 April 2018 Commercial Sponsorship: Merlin Street Pavilion
- G.41/5/16 24 May 2016 Commercial Sponsorship: Merlin Street Pavilion/Reserve

Background

The Halls Head Football Club is a long-term seasonal hirer of the Merlin Street Pavilion in Halls Head. In 2013, the Club approached the City to extend the pavilion, to provide a function/social space for club activities. In approving the proposal, the City and the Halls Head Football Club entered into an agreement stating that upon completion of the extension, the pavilion would continue to be owned, managed and maintained by the City with the Halls Head Football Club entering into a regular seasonal hire agreement for its use. In acknowledging the financial contribution from the Club, the City would provide access to the pavilion during their priority period (winter sports season) free of charge for a period of ten years.

Since the project has been completed, the Halls Head Football Club have secured four major corporate sponsors. The City was supportive of the Club's previous arrangements under its "Promotions and Advertising Policy" (POL-CMR 04).

Previously, the City has approved commercial arrangements for 'Naming Rights' sponsorships at the following facilities:

Sporting Club	Facility	Sponsor	Year
Mandurah City Football Club	Peelwood Sports Facility	Hyundai	2007 - 2015
Peel Thunder Football Club	Rushton Park Sports Facility	Bendigo Bank	2011 - 2018
Halls Head Football Club	Merlin Street Pavilion	Harcourts Mandurah	2014 - 2015
Mandurah City Football Club	Peelwood Sports Facility	Kelly's Hot Water	2016 - 2017
Halls Head Football Club	Merlin Street Pavilion	Elite Air-Conditioning	2016 - 2017
Mandurah City Football Club	Peelwood Sports Facility	Securitas Protect Stadium	2017 - Onwards
Halls Head Football Club	Merlin Street Pavilion	Hot Klobba	2017 - 2018
Peel Thunder Football Club	Rushton Park Sports Facility	David Gray Aglink	2019 - Ongoing
Halls Head Football Club	Merlin Street Pavilion	Spartan Security & Data	2019 - 2020
Halls Head Football Club	Merlin Street Pavilion	Westcoast Wool & Livestock	2020 - 2021

At the end of 2020, the Halls Head Football Club's sponsorship agreement with Westcoast Wool & Livestock ceased. In February 2021, the Club announced that Jetsupply Electrical had won the 'Naming Rights' raffle for Merlin Street Pavilion. The Sponsorship will be for a 12-month period from March 2021 – February 2022.

The Club has completed an application and the City has provided, in principle, approval from the start of their season subject to a formal decision of Council.

Below is an image of the proposed sign at Merlin Street Pavilion.



Comment

The Halls Head Football Club is a proactive sports group who have invested significantly to extend and improve the pavilion facilities at Merlin Street Reserve. The Club has shown great initiative to raise income of \$7,250.00 through a 'Naming Rights' raffle. This a considerable sum for the Club considering the current sponsorship market and the ever-increasing pressure on clubs to be attractive to potential sponsors.

Securing income through this sponsorship will assist the Club to achieve ongoing financial sustainability.

The Halls Head Football Club does not have a lease, license or exclusive access to the Merlin Street Pavilion. The facility is also home to Peel Diamond Sports and hired by groups including the South Halls Head Primary School. The nature of the facility being multi-use is not considered as a barrier for the Club to pursue equitable sponsorship opportunities. As a result, the City would recommend that a number of additional conditions be included in any corporate sponsorship approval;

1. Only one external facing sign on the northern side of the pavilion and internal facing signage will be permitted and all costs for signage installation, maintenance and removal will be covered by the Club.
2. The Halls Head Football Club will be permitted to advertise the reserve and pavilion as "Jetsupply Electrical Stadium" for Club promotional purposes only. The City will continue to refer to the facility as the Merlin Street Pavilion / Reserve and will book and hire the facilities under this title.
3. The seasonal hirer of the Merlin Street Pavilion / Reserve will be given priority access to signage space. If a commercial sponsorship or naming rights proposal is received by another regular hirer (i.e. Peel Diamond Sports), the Halls Head Football Club will only be permitted to erect the approved signage for the duration of their sports season (1 April – 1 October each year).
4. The Halls Head Football Club is to inform the City of Mandurah in February each year of any changes to the sponsorship agreement, including changes to sponsor details and signage.

Consultation

Nil

Statutory Environment

N/A

Policy Implications

- Promotion and Advertising Policy (POL – CMR 04)

To manage commercial operators, community groups and sporting associations utilisation of the City's sport and recreation facilities for advertising purposes.

Risk Implications

Appropriateness of sponsor - Promotion and Advertising Policy (POL – CMR 04) states that the City will assess applications from clubs to enter into commercial sponsorship arrangements with applications for external signage and naming rights to be referred to Council for consideration. Clubs are provided with the following guidance from Recreation Services prior to entering into initial sponsorship proposals:

- The information on the signage must be to the satisfaction of the City in regard to the message being presented.
- Signage shall not be offensive or discriminatory.
- Signage must not contain direct product advertisements for alcohol, tobacco products or gambling, or promote any form of adult entertainment. The City reserves the right to remove or disallow any advertising it deems inappropriate.

Signage Maintenance: The signage will be installed in an approved location following consultation with a City officer from Recreation Services. The installation and maintenance of the sign remains the responsibility of the Club.

Community uncertainty/confusion: City of Mandurah branded facility signage will remain in place and all City of Mandurah documentation and external communications referencing the facility as 'Merlin Street Pavilion'.

Financial Implications

The Halls Head Football Club will receive the financial benefits of the proposed sponsorship arrangement.

Strategic Implications

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

Economic:

- Actively partner and engage with business and industry to build Mandurah's entrepreneurial capacity and capability

Social:

- Provide a range of social, recreational and cultural experiences for our residents and visitors to enjoy and take pride in
- Facilitate opportunities that promote community led initiatives and build local capacity and capability

Conclusion

The Halls Head Football Club has invested significantly in the facilities at the Merlin Street Pavilion. In the last four seasons, the Club has successfully secured a "Naming Rights" sponsor.

The opportunity for City of Mandurah sports clubs to attract sponsorship is increasingly difficult in today's economic climate. Naming rights sponsorship is another avenue that clubs can pursue to relieve the increasing costs of sport and recreation provision at a community level and in turn contribute to ongoing financial sustainability.

In February 2021, the Halls Head Football Club announced that Jetsupply Electrical had won the "Naming Rights" raffle for Merlin Street Pavilion.

The City is supportive of the Club's proposal and is seeking approval from Council to permit Halls Head Football Club to enter into a corporate sponsorship arrangement with Jetsupply Electrical for the period of 1 March 2021 to 28 February 2022.

OFFICER RECOMMENDATION

That the Committee of Council recommend that Council:

1. Approve the Halls Head Football Club to enter into a corporate naming rights sponsorship arrangement with Jetsupply Electrical the Merlin Street Pavilion.
2. Approve the Halls Head Football Club to advertise the reserve and pavilion as "Jetsupply Electrical Stadium" for promotional purposes.
3. Note the additional conditions associated with this approval:
 - 3.1 Only one external facing sign on the northern side of the pavilion and internal facing signage will be permitted.
 - 3.2 The Halls Head Football Club can advertise the reserve and pavilion as "Jetsupply Electrical Stadium" for Club promotional purposes only. The City will continue to refer to the facility as the Merlin Street Pavilion / Reserve and will book and hire the facilities under this title.
 - 3.3 The seasonal hirer of the Merlin Street Pavilion will be given priority access to signage space. If a commercial sponsorship or naming rights proposal is received by another regular hirer (i.e. Peel Diamond Sports), the Halls Head Football Club will only be permitted to erect the approved signage for the duration of their sports season (1 April – 1 October each year).
 - 3.4 The Halls Head Football Club is to inform the City of Mandurah in February each year of any changes to the Sponsorship agreement, including changes to sponsor details and signage.
 - 3.5 It is the responsibility of the Halls Head Football Club to undertake the naming rights raffle in such a way that it complies with the Department of Racing Gaming and Liquor Standard Lotteries (Raffles).

COMMITTEE RECOMMENDATION

That Council:

1. **Approve the Halls Head Football Club to enter into a corporate naming rights sponsorship arrangement with Jetsupply Electrical for the Merlin Street Pavilion covering the period 1 March 2021 to 28 February 2022.**
2. **Approve the Halls Head Football Club to advertise the reserve and pavilion as "Jetsupply Electrical Stadium" for promotional purposes.**
3. **Note the additional conditions associated with this approval:**
 - 3.1 **Only one external facing sign on the northern side of the pavilion and internal facing signage will be permitted.**
 - 3.2 **The Halls Head Football Club can advertise the reserve and pavilion as "Jetsupply Electrical Stadium" for Club promotional purposes only. The City will**

continue to refer to the facility as the Merlin Street Pavilion / Reserve and will book and hire the facilities under this title.

- 3.3 The seasonal hirer of the Merlin Street Pavilion will be given priority access to signage space. If a commercial sponsorship or naming rights proposal is received by another regular hirer (i.e. Peel Diamond Sports), the Halls Head Football Club will only be permitted to erect the approved signage for the duration of their sports season (1 April – 1 October each year).**
- 3.4 The Halls Head Football Club is to inform the City of Mandurah in February each year of any changes to the Sponsorship agreement, including changes to sponsor details and signage.**
- 3.5 It is the responsibility of the Halls Head Football Club to undertake the naming rights raffle in such a way that it complies with the Department of Racing Gaming and Liquor Standard Lotteries (Raffles).**

Comment: Precise duration of approval period inserted for clarity of all parties concerned and to correct the incorrectly stated period within the Report to Committee of Council conclusion. The Report has been corrected accordingly.

5	SUBJECT:	City of Mandurah Access and Inclusion Plan 2021-2026
	DIRECTOR:	Place and Community
	MEETING:	Ordinary Council Meeting
	MEETING DATE:	9 March 2021

Summary

This report outlines the internal review and community engagement processes undertaken throughout the development of the City of Mandurah's new Access and Inclusion Plan (AIP) 2021-2026. Input from over 400 people has been consolidated by a consultant and overseen by an internal project team with this data informing the final recommended plan for Council's consideration.

The *Disability Services Regulations 2004* sets out the minimum consultation requirements for public authorities in relation to AIPs which was met by the City. The community engagement phase was led by an external consultant and supported by the internal project team. Community engagement was undertaken over a six-week period with key internal and external stakeholders, community members and groups invited to provide input into developing the new AIP and providing feedback on the AIP 2015–2020.

The AIP provides the City with a framework to meet the needs of people with disability by identifying and addressing barriers to access. The purpose of an AIP is to ensure that people with disability can access the information, services and facilities provided by local governments in Western Australia. The City's 2021-2026 AIP will support the City to continue to build a community where people with disability can actively participate in and contribute to the local economy and community.

Council support is sought for endorsement of the AIP 2021-2026 for submission to the Western Australian State Government (Department of Communities).

Disclosure of Interest

Nil.

Previous Relevant Documentation

- | | | |
|--------------|------------|---|
| • G.14/7/19 | 23/07/2020 | Access and Inclusion Plan Progress Report |
| • G.27/11/15 | 10/11/2015 | Access and Inclusion Plan – Council Endorsement |

Background

All public authorities are required to develop and implement an Access and Inclusion Plan (AIP) every five years, which identifies barriers to, and proposes solutions, for access and inclusion issues. The aim of an AIP is to ensure that services and facilities of public authorities are inclusive and accessible for everyone, including people who have a disability.

Since adoption of the initial AIP in 2007, the City has implemented many initiatives and made significant progress towards improving access and inclusion throughout Mandurah. As a requirement under the *Disability Services Act 1993* the City submits an annual progress report to the Department of Communities detailing achievements in access and inclusion over the past year.

Over the months of October 2019 to February 2020 City officers collected information from key staff regarding progress, achievements and lessons learned in access and inclusion between 2015 to 2020. Achievements reported by the organisation included a positive culture change regarding access and inclusion, greater access for people with disability to beaches/parks and an increase in project collaboration across teams to improve access for people with disability.

A survey was made available for the community to provide feedback on the 2015-2020 AIP. This survey was developed and managed internally. The results found that steady progress had been made towards outcome areas in the 2015-2020 AIP which included the following key achievements:

- Improvements to accessibility for people with a physical disability at the Mandurah Aquatic and Recreation Centre.
- Opening of a 'Changing Places Ablutions Facility' next to the Mandurah Visitors Centre.
- Provision of capacity building workshops to support the Mandurah community to provide greater access and inclusion opportunities for people with disability.

The City engaged the services of a specialised consultant to undertake the community and staff engagement phase for the development of the new AIP 2021-2026. The internal project team worked collaboratively with the consultant to achieve a high level of community and staff engagement. The community engagement phase was held between 4 August and closed on 16 September 2020 with staff engagement occurring between September to November 2020.

Through the engagement process, new initiatives and actions were identified, which have been included in the 2021-2026 AIP.

Comment

Through the engagement process, the City has endeavoured to reach out broadly to the Mandurah community to ensure that everyone has been provided with the opportunity to provide meaningful input into the direction for the new AIP.

AIP 2021-2026 Key Findings

Most people were satisfied that the City of Mandurah was welcoming and inclusive of people with disability and appreciated the progress made in improving access including Changing Places facilities, better access to parks, reserves and beaches and more inclusive opportunities in events and consultations.

The information collected from the community has provided the City with key considerations to increase access and inclusion of people with disability in future projects including:

- Targeted promotion and communication about accessible and inclusive features of facilities, services and events.
- Increased awareness of staff and external contractors about the positive impact made on the lives of people with disability when access and inclusion is considered in planning and delivering City projects.
- Availability and promotion of inclusive programs in the City including inclusive sports, school holiday programs and general social activities.
- Further improvements to buildings, facilities, outdoor environments and public spaces.
- Easier access to information, especially for those people who don't use digital platforms.
- Different ways to engage with people with disability in providing feedback on City projects.
- More employment and volunteering opportunities within the City.

The strategies in the AIP 2021 - 2026 reflect these findings and many of the specific suggestions have been included in the AIP Implementation Plan.

Community Engagement Plan

The *Disability Services Regulations 2004* sets out the minimum consultation requirements for public authorities in relation to DAIPs. The City complied with the Regulations and the community engagement process was undertaken in August/September 2020. The community engagement plan was developed and facilitated by a consultant and supported by the internal project team.

An expression of interest process was undertaken with local networks for membership to an external reference group for the development of the new Access and Inclusion Plan. The group was made up of seven community members who have lived experience and/or knowledge of disability. The external reference group, in addition to the Access and Inclusion Advisory Group, provided input into the development of the Community Engagement Plan and the AIP draft strategies.

AIP Implementation Plan

The AIP 2021-2026 focuses on broader strategic outcomes and will be supported by an internal operational implementation plan. The implementation plan has a focus on a one-team, shared responsibility delivery approach across the City and it will be used to track the progress and achievements of the AIP across all business units. The implementation plan was developed in collaboration with managers and directors using data collected through the engagement phase with staff and community.

The City will report on the implementation of the AIP by July each year through its annual reporting and by completing the Commission's prescribed progress report template. The implementation plan will be supported by an internal working group.

Consultation

While reviewing and developing a new five-year AIP, engagement was carried out with staff and community members to identify progress to date, remaining barriers to access and inclusion and potential strategies to be incorporated into the new AIP. The City engaged a consultant with industry experience to work on the stakeholder engagement with support from the City's Access and Inclusion Officer and an internal project team. The engagement plan including a draft community survey was reviewed by the City's Access and Inclusion Advisory Group (AIAG) and the AIP external reference group.

During the community engagement phase, community members and agencies could have their say by:

- Completing an online survey or a hard copy survey
- Attending a public meeting with Auslan interpreting provided
- Attending an online community workshop
- Participating in the drop-in community session at the Billy Dower Youth Centre
- Participating in a targeted community session with:
 - Fishability
 - Mandurah Mustangs Integrated Football Team
 - Chorus
 - Midway Community Care
 - John Tonkin College, Education Support Centre
 - Halls Head College, Education Support Centre
- Requesting an alternative feedback option e.g. survey in an alternative format or opportunity to meet with the consultant and/or Access and Inclusion Officer.

Staff could have their say by:

- Completing an online survey
- Engaging in a series of internal workshops

A total of 486 people contributed to the development of the 2021-2026 AIP.

The findings from the engagement phase were collated by the consultant and informed the draft strategies for the plan. The draft strategies were reviewed by the City's AIAG, AIP external reference group, internal project team and representatives from a cross-section of business units.

Statutory Environment

The *Disability Services Act 1993* requires all local governments to have and implement a Disability Access and Inclusion Plan (DAIP), which must be reviewed at least every five years.

The Act requires that:

- All practicable measures must be undertaken to ensure the DAIP is implemented by the City, its officers and relevant agents and contractors
- Public consultation must be undertaken by key stakeholders
- Public consultation must be advertised through the local government's local paper
- The DAIP must be made available in alternative formats on request
- The DAIP must be lodged with the Disability Services Commission
- The DAIP must be promoted on the City's website and advertised in the local paper
- Progress of the DAIP must be reported annually to the Department of Communities (Disability Services)
- The DAIP progress is to be reported in the City's Annual Report.

Additional legislation, codes and standards underpinning the City's AIP include the following:

- *Equal Opportunity Act 1984*
- *Disability Discrimination Act*
- Convention on the Rights of Persons with Disabilities
- Building Code of Australia, Australian Standards, Access to Premises Standard

Policy Implications

POL-CMS 02 Access and Inclusion Policy

This policy describes the importance that the City places on building an accessible and inclusive community for all people to enjoy and participate in.

Financial Implications

The AIP 2021-2026 will continue to provide a focus on the need for access and inclusion of people with disability to be considered and/or included in all City projects. The responsibility of the delivery of the strategies outlined in the new AIP will be shared across multiple business units and budgeted for accordingly and reviewed annually.

Risk Analysis

The risk of not having an updated AIP which reflects the current needs and aspirations of the local community, is that people with disability and their family, friends and support networks may become isolated and experience restrictions to participate in, and contribute to community life. An updated AIP provides opportunities for the City to exceed minimum requirements for access for people with disability and presents possibilities for increasing the vibrancy and diversity of the local community.

The AIP 2021-2026 is intentionally aspirational whilst ensuring that the implementation plan includes achievable actions. City officers will endeavour to make progress towards all outcome areas in the new plan, however, there may be unforeseeable circumstances which lead to some actions not being achieved within the five-year period. To mitigate the risk of not meeting the expectations of some community members City officers will regularly review the implementation plan with some actions being rolled over into the next plan.

Failure to comply with the Disability Discrimination Act (DDA) exposes the City to potential legal action which may result in negative media, public embarrassment and unplanned cost impacts.

Strategic Implications

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

Economic:

- Facilitate and advocate for sustainable local job creation and industry diversification.

Social:

- Facilitate safe neighbourhoods and lifestyles by influencing the built form through urban design.
- Facilitate opportunities that promote community led initiatives and build local capacity and capability.
- Promote and encourage community connectedness to create social interaction and a strong sense of security and belonging.
- Advocate for and facilitate the provision of diverse and environmentally sustainable places and spaces for people to enjoy an inclusive and active lifestyle.

Health:

- Provide and facilitate quality infrastructure that is accessible, and conducive to a healthy, active community.
- Provide quality health and wellbeing programmes and services that target whole of life health from infants to seniors.
- Promote the importance of a healthy, active lifestyle and the role the natural environment plays in preventative health, within our community.

Environment:

- Create opportunities for our community to celebrate and preserve our local natural environment.

Organisational Excellence:

- Demonstrate regional leadership and advocate for the needs of our community.
- Listen to and engage with our community in the decision-making process.

Conclusion

The 2021-2026 AIP will guide the City through the next five years as it works to develop a community which is inclusive and welcoming of all people by strengthening strategies already in place and working to overcome barriers identified to full inclusion for everyone.

The AIP will continue to be administered via the Community Sector Support section in consultation with the City's Access and Inclusion Advisory Group and reported to Council annually. The new AIP will be supported by an implementation plan and an internal AIP working group which will foster a greater sense of connection to the AIP across the organisation. This group will meet regularly to share information and to collaborate on projects.

Council is now asked to endorse the Access and Inclusion Plan 2021-2026 following the public comment period and internal engagement.

NOTE:

- Refer **Attachment 5.1 City of Mandurah Access and Inclusion Plan 2021-2026**

OFFICER RECOMMENDATION

That the Committee of Council recommend that:

1. Endorse the 'City of Mandurah Access and Inclusion Plan 2021-2026' as detailed in Attachment 5.1.
2. Note the endorsed plan will be forwarded to the State Government (Department of Communities) for final approval.

COMMITTEE RECOMMENDATION

That Council:

- 1. Endorse the 'City of Mandurah Access and Inclusion Plan 2021-2026' as detailed in Attachment 5.1.**
- 2. Note the endorsed plan will be forwarded to the State Government (Department of Communities) for final approval.**

Access and Inclusion Plan 2021-2026

DRAFT

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NB: Information in green italicised text to be inserted prior to finalisation of this report

Acknowledgement of Country

The City of Mandurah would like to acknowledge the Bindjareb people – the traditional custodians of this land - and pay respect to all Elders, past and present.

We wish to acknowledge and respect their continuing culture and the contribution they make to the life of this city and the region.

Message from Mayor Rhys Williams

We're proud to present the City of Mandurah Access and Inclusion Plan 2021-2026, which is our new framework for creating a more inclusive and connected community for all.

The new Plan has been developed in partnership with the Access and Inclusion Advisory Group, many local organisations, City officers, and more than 400 community members who have all provided invaluable input as to how we continue to improve access and inclusion for everyone. A big thank you to everyone involved.

Mandurah is a leader in this space, and as a local government, it is so important to us that our facilities, services, places and events are accessible and welcoming for all people, including people who have a disability.

The City of Mandurah and the local community have accomplished tremendous achievements and improvements in accessibility and inclusion over the years, which has a significant impact on people living with disability.

The creation of this new Plan allows us to recognise and act upon how we can strengthen and build upon the great successes we've achieved together already. The Plan will ensure the City provides continuous improvements to services and events, buildings and facilities, information, quality of service, feedback and complaints, public consultation and employment.

There is still work to be done, and I am confident that we're in a great position to continue to build a more accessible community where all people feel welcomed and are able to actively contribute to community life.

Alternative formats

This document is available in alternative formats on request including electronically by email or through the City website, in hard copy in both large and standard print, or in Easy English or braille. For further information please contact Community Development at the City of Mandurah on (08) 9550 3256 or cdo@mandurah.wa.gov.au.

Access and Inclusion Policy Statement

The City of Mandurah is committed to ensuring that the community is accessible for and inclusive of people with a disability and our aging population, their families and carers.

The City interprets an accessible and inclusive community as one in which all City functions, facilities and services (both in-house and contracted) are open, available and accessible to people with disability, providing them with the same opportunities, rights and responsibilities as other people in the community.

About the City of Mandurah

Vision

We are built in nature – a meeting place surrounded by unique waterways, where the wellbeing of our people and our environment are nurtured; where business in the community can thrive and entrepreneurship is celebrated. We will be the place where a thriving regional city and the heart of a village meet.

This is our Mandjoogoordap.

Our purpose

To create a vibrant and connected city that supports and improves the community for everyone.

Mandurah at a glance

The City of Mandurah is dedicated to ensuring that the community is accessible for, and inclusive of, people with a disability, their families and support networks and is committed to delivering an updated Access and Inclusion Plan.

The City of Mandurah is Western Australia's largest regional city and covers an area of 173.5km. It is home to more than 86,000 people with an average increase of 1500 new residents each year over the past five years. Between 2016 and 2036, the population for the City of Mandurah is forecast to increase by 36,778 persons (44.26% growth), at an average annual change of 1.85%.

The first people known to have inhabited the area were the Bindjareb tribe of the Bibbulmun Nation. The locality then was known as Mandjoogoordap, which translates as 'meeting place of the heart'.

Until recently, Mandurah was one of Australia's fastest growing cities, having experienced more than half a century of phenomenal growth, from a seaside village of less than 2000 residents in 1954 to a city in excess of 85,000 in 2018*.

Mandurah is one of Western Australia's most popular 'lifestyle' retiree destinations with one of the state's highest proportions of residents aged 65 years and over (21.9%) compared to the state average of 14% and the national average of 15.3%**.

Source: * Department of Communities, <http://www.disability.wa.gov.au/understanding-disability1/understanding-disability/what-is-disability/>

** Australian Bureau of Statistic; 2016

Infographic to be inserted from Graphic Design

City of Mandurah functions, facilities and services

The City of Mandurah is responsible for a range of functions, facilities and services including:

Services to infrastructure: construction and maintenance of Local Government owned buildings; construction and maintenance of roads, footpaths and cycle facilities; land drainage and development; waste collection and disposal; litter control and street cleaning; planting and caring for street trees; numbering of building and lots; street lighting; and bush fire control.

Services to the community: provision and maintenance of recreation areas, parks, gardens, reserves and facilities for sporting and community groups; management of recreation centres and swimming pools; public libraries and information services; youth centre; seniors activity centre; environment and health education programs; community and art and cultural events; and assistance and support to community groups.

Regulatory services: planning road systems, sub-divisions and local planning schemes; building approvals for construction, additions or alterations to buildings; environmental health services and ranger services, including dog control; and the development, maintenance and control of parking.

General administration: the provision of general information to the public and the lodging of complaints and payment of fees including rates, hall hire and dog licenses.

Processes of government: ordinary and special Council and committee meetings; community consultations and governance administration of local government.

People with disability in the community

Creating an accessible and welcoming community, benefits everyone. With the full roll-out of the National Disability Insurance Scheme across Australia, including Mandurah, more people with disability have access to support to assist them to participate in, and contribute to their Mandurah community.

Disability is a part of everyday life. In Western Australia, one in five people (or 411,500 people) have a disability, and currently, 68,000 Western Australians are the primary carer for a friend or family member with a disability*. People with disability also include people who are Aboriginal, identify as LGBTQI+ or are from a culturally and linguistically diverse background.

*Source: *WA State Disability Strategy 2020-2030*

The Disability Services Act 1993 defines 'disability' as meaning a disability which:

- Is attributable to an intellectual, psychiatric, cognitive, neurological, sensory or physical impairment or a combination of those impairments;
- Is permanent or likely to be permanent;
- May or may not be of a chronic or episodic nature;
- Which results in substantially reduced capacity of the person for communication, social interaction, learning or mobility and a need for continuing support *.

Disability can impact on a person's ability to attain employment, gain access to educational opportunities and to participate in social and community activities. For instance, people aged between 15 and 64 years with disability have both lower participation (53.4%) and higher unemployment rates (10.3%) than people without disability (84.1% and 4.6% respectively) **.

The National Disability Insurance Scheme (NDIS) Demand Map forecasts that there will be between 1,490 and 1,714 people with disability, who live within the City of Mandurah, accessing federally funded supports, for disability-related needs, from the NDIS by 2023. These figures do not include people who have a disability and who either chose not to access the NDIS or who are not eligible for NDIS supports ***.

In 2016, 4,647 people (or 5.8% of the population) in the City of Mandurah reported needing help in activities of daily living due to the impact of their disability, long-term health condition of age. This is an increase of 1,130 people since 2011 ****.

These statistics have important implications for the City of Mandurah which has one of the State's highest proportions of residents aged 65 years and over (21.9%) compared to the State average of 14% and the National average of 15.3%. Many people with access and inclusion requirements also visit the City as tourists due to Mandurah being a destination place for short visits and longer stays*****.

*Source: * Department of Communities <http://www.disability.wa.gov.au/understanding-disability1/understanding-disability/what-is-disability/>*

*** Australian Bureau of Statistics, 2018 <https://www.abs.gov.au/statistics/health/disability/disability-ageing-and-carers-australia-summary-findings/latest-release>*

*** NDIS Demand Map <https://blcw.dss.gov.au/demandmap/>

**** .id the population experts <https://atlas.id.com.au/mandurah>

***** Australian Bureau of Statistic; 2016

Infographic to be inserted from Graphic Design

Planning for better access

The City of Mandurah values people with disability as an integral part of the local community and considers this plan as an important tool to support continuous improvement to the access for, and inclusion of, people with disability across the City.

It is a requirement of the *Disability Services Act 1993* that all local governments develop and implement an Access and Inclusion Plan (AIP) which identifies barriers to access and inclusion and proposes solutions to ensure that people with disability have the same access to the organisation's facilities and services as other people. The City of Mandurah's Access and Inclusion Plan 2021-2026 (AIP) intends to meet the requirements of the Act.

Other legislation and policy relating to disability when planning for access and inclusion include:

- The Building Code of Australia (BCA) that provides a set of minimum requirements for new buildings and renovations.
- The Access to Premises Standard under the Disability Discrimination Act (DDA) that became effective for any buildings or major redevelopments commencing after May 2011.
- State Disability Strategy 2020-2030 - to build an inclusive community which supports and empowers people with disability.
- National Disability Strategy 2020 and beyond - The 2010-2020 Strategy set out a ten year national plan for improving life for Australians with disability, their families and carers. That plan is currently under review and a new plan in development.
- *WA Equal Opportunity Act 1984*
- *Commonwealth Disability Discrimination Act 1992*
- Convention on the Rights of Persons with Disabilities

Alignment with other City of Mandurah strategies

The AIP contributes to other key priorities in the City including the Strategic Community Plan and the Public Health and Wellbeing Plan.

City of Mandurah plan	Plan objective/strategy	AIP strategy
Strategic Community Plan 2020-2040	Focus area 2: Social 2.6. Advocate for and facilitate the provision of diverse and environmentally sustainable places and spaces for people to enjoy an inclusive and active lifestyle	2.2
	Focus area 3: Health 3.3. Provide and facilitate quality infrastructure that is accessible, and conducive to a healthy, active community	2.2
	Focus area 5: Organisational excellence 5.2. Listen to and engage with our community in the decision-making process	2.3 6.1 6.2 6.3
Public Health and Wellbeing Plan 2020-2023	Strategic Objective One Provide community, social infrastructure and services to maintain quality of life in a growing and increasingly diverse City.	1.4 2.2
	Strategic Objective Two Create an environment that feels safe and minimises harm, including from alcohol and drug misuse, using internal and external resources.	2.4
	Strategic Objective Three Facilitate and advocate for opportunities for all people to participate in the social, economic and community life of the City, irrespective of ability, background, class, gender or orientation and support improved mental health.	All
	Strategic Objective Four Partner with external agencies to identify and provide community relevant health messages and services where resources permit and integrate into City business.	1.1 2.1 3.1 3.2 4.3

Progress to date

The City of Mandurah has made considerable progress to improve access and inclusion for people with disability across the City. Progress has been reported annually to the Department of Communities. A snapshot of some of the achievements made over the life of the 2015-2020 AIP include:

- Opening of the Mandurah Aquatic and Recreation Centre with a strong focus of providing universal access for all of community.
- Opening of a Changing Places Facility next to the Mandurah Visitors' Centre.

- Increased Access to Mandurah’s waterways including floating jetties, beach matting, availability and promotion of beach wheelchairs and a beach walker and support to local groups such as Fishability and Sail-into-Life.
- Greater access and opportunities to contribute and participate in the Arts and Culture life within the City including sensory experiences with Wearable Art, availability and promotion of inclusive art projects and upgrades to access at the Mandurah Performing Arts Centre.
- Developing stronger relationships with local Disability Employment Service providers through collaborative projects including AccessAbility Day, Job Carving Workshops and Disability Traineeship.
- Increased utilisation of the City’s Access and Inclusion Advisory Group to provide feedback into City projects, services and initiatives.
- Availability of Dementia Friendly resources and ‘Make Me’ packs which support independence and social interaction between family members and people living with Dementia across Mandurah libraries.
- The City’s new website has been built on an accessible platform and has an accessibility checker within it to support the inclusion of accessible content. Ongoing content improvements aim to meet the Australian Government’s web accessibility requirements to AA compliance ([WCAG 2.0](#)).
- The City has provided City officers, community members and groups and clubs with access to a range of disability awareness and inclusion training which has helped to build a more welcoming and inclusive community for all.
- Continuous improvements to access and inclusion at City-led events including ‘Chill-Out Zones’, additional ACROD parking, accessible bathroom availability, accessible fonts and colour contrast on event signage at large events all support access for people with disability and Auslan interpreters.
- Progressed accessibility to a range of neighbourhood parks, open spaces and foreshores in addition to delivering new spaces with an emphasis on universal design.
- Increased accessibility to footpaths/pedestrian access and traffic light signals.

Review and development of AIP 2021-2026

Responsibility for review and development process

The City’s Community Development team has the responsibility to oversee the development, review and evaluation of the AIP with the support of the Access and Inclusion Advisory Group and the City’s Management and Executive Leadership Team.

Review and development process

The City’s AIP 2021-2026 continues to provide outcomes for people with disability that reflect the Department of Communities guidelines and the requirements of the *Disability Services Act 1993*.

During 2019-2021, the City undertook a review of the AIP 2015 - 2020 and engaged with key City employees, community members and local agencies to draft an AIP that will guide further improvements in access and inclusion.

The review and development process included:

- Surveys for City officers and community conducted by the Community Development team in 2019-2020;
- Co-design with the City's internal project group, External Reference Group and Access and Inclusion Advisory Group to plan and conduct further community engagement in 2020 and develop strategies for the new AIP;
- Consultation with the community, in particular people with disability, their families, carers and disability service providers; and
- Consultation with City officers to develop the AIP strategies and AIP Implementation Plan.

Community engagement process

The City of Mandurah engaged a consultant with experience in the disability sector to assist with the community engagement for the AIP 2021-2026.

The City was committed to a high level of community engagement for the development of the AIP and to support this a co-design approach was used with the City's internal project team, external working group and the consultant working in close collaboration. The outcomes of this collaboration included:

- AIP Community Engagement Plan – outlining methods of engagement, priority groups for targeting, access considerations and timeline
- AIP Community Survey – online and in alternative formats
- AIP Staff Survey – online and in alternative formats
- Community Engagement Summary report
- AIP 2021-2026 – this document

The community engagement period extended from the 4th August to the 16th September 2020 and was advertised on the City's website and social media channels, Mandurah Matters, and directly to people with disability and service providers.

The methods for community engagement included a survey for community and City officers, focus groups (face-to-face and online), forums and phone interviews.

The focus of the community engagement sessions was on collecting information about barriers to access and inclusion and suggestions for improvement.

Focus groups/forums were facilitated by the consultant and/or the City's Community Development Officer (Access and Inclusion) and hosted by:

- Face to face:
 - Midway Client Reference Group
 - Chorus (Aged Care and Disability Services)
 - Fishability
 - Halls Head College, Education Support Centre

- John Tonkin College, Education Support Centre
- Mustangs Integrated Football Club
- Billy Dower Youth Centre
- City of Mandurah - open public session
- Online:
 - Midway Family Reference Group
 - Department of Local Government, Sports and Cultural Industries
 - City of Mandurah - open public session

A series of workshops were also offered to City officers throughout the development of the new plan.

Approximately 500 people contributed to the development of the 2021-2026 AIP.

Findings from the community engagement

Most people were satisfied that the City of Mandurah was welcoming and inclusive of people with disability and appreciated the progress made in improving access including Changing Places facilities, better access to parks, reserves and beaches and more inclusive opportunities in events and consultations.

Information collected from the community has provided the City with key considerations to increase access and inclusion of people with disability in future projects including:

- Targeted promotion and communication about accessible and inclusive features of facilities, services and events.
- Increased awareness of City officers and external contractors about the positive impact made on the lives of people with disability when access and inclusion is considered in planning and delivering City projects.
- Availability and promotion of inclusive programs in the City including inclusive sports, school holiday programs and general social activities.
- Further improvements to buildings, facilities, outdoor environments and public spaces.
- Easier access to information, especially for those people who don't use digital platforms.
- Different ways to engage with people with disability in providing feedback on City projects.
- More employment and volunteering opportunities within the City for people with disability.

The strategies in the AIP 2021-2026 reflect these findings and many of the specific suggestions have been included in the AIP Implementation Plan.

Strategies to improve access and inclusion

The City of Mandurah is committed to achieving the seven outcomes described in the *Disability Services Act 1993*. The strategies that the City of Mandurah plans to implement to meet these outcomes are included below. These strategies have been informed by community engagement.

Further details on the actions for implementing each strategy are detailed in the operational AIP Implementation Plan.

Outcome 1: People with disability have the same opportunities as other people to access the services of, and any events organised by, the City of Mandurah.

	Strategy
1.1	Develop and implement a communication strategy to ensure people with disability receive information about access to, and inclusion in, City services and events.
1.2	Build the capacity of internal and external stakeholders to deliver accessible and inclusive projects and events.
1.3	Ensure access and inclusion requirements are considered for every City-led event.
1.4	Identify opportunities to provide inclusive services and programs for community members.
1.5	Identify new funding sources for innovative projects and events that celebrate access and inclusion.

Outcome 2: People with disability have the same opportunities as other people to access the buildings and other facilities of the City of Mandurah.

	Strategy
2.1	Provide residents and visitors with information about accessible features across the City.
2.2	Review and expand the availability of accessible and inclusive facilities across the City.
2.3	Engage with people with lived experience in the planning and development of City buildings, facilities and services.
2.4	Include improvements to access and inclusion to buildings, facilities and services in the City's strategic and business planning.

Outcome 3: 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.

	Strategy
3.1	Strengthen the accessibility of the City's digital (online) communications.
3.2	Strengthen the accessibility of the City's printed materials including signage.
3.3	Embed representation of people with disability throughout general City publications and communications.

Outcome 4:

People with disability receive the same level and quality of service from City officers as other people receive.

	Strategy
4.1	Enhance staff awareness about how to provide a greater level of service to people with a disability.
4.2	Strengthen the commitment to access and inclusion into the City's culture.
4.3	Review customer service standards across the City for opportunities to improve the interaction between City officers and community members who have a disability.

Outcome 5: People with disability have the same opportunities as other people to make complaints to the City of Mandurah.

	Strategy
5.1	Ensure the City's customer feedback and complaints processes are accessible and inclusive for everyone.
5.2	Improve the analysis and response to complaints and feedback data.

Outcome 6: People with disability have the same opportunities as other people to participate in any public consultation by the City of Mandurah.

	Strategy
6.1	Ensure access and inclusion requirements are considered for any community engagement undertaken by the City.
6.2	Build the capacity of internal and external stakeholders to deliver accessible and inclusive community engagements.
6.3	Increase awareness of the role and function of the City's Access and Inclusion Advisory Group.

Outcome 7: People with disability have the same opportunities as other people to obtain and maintain employment with the City of Mandurah.

	Strategy
7.1	Develop a diversity strategy to proactively employ people with disability.
7.2	Collaborate with business leaders and local disability employment providers to grow business confidence to employ people with disability.
7.3	Expand and improve volunteer opportunities within the City for people with disability.
7.4	Foster a culture that supports the employment of people with disability in the City.

Responsibility for implementing the AIP

Implementing the City of Mandurah's AIP is the responsibility of all operating sections of the City including agents and contractors. The Department of Communities describes an 'agent' or 'contractor' as:

- An agent is a person or business authorised to act on another's behalf;

- A contractor is an entity who performs a service or delivers a product under an agreement (or contract) with a public authority;
- There is an exchange of money for services (this includes grants).

Communicating the AIP

The availability of the AIP will be publicised in the local community newspaper and directly to disability service organisations, groups and interested individuals. The AIP will be available on the City's website and by request in alternative formats, including print (standard or large), electronic format or Braille. An Easy English version of the AIP will also be produced and made available. For further information please contact Community Development at the City of Mandurah on (08) 9550 3256 or cdo@mandurah.wa.gov.au.

City officers will be advised of the contents of the AIP and their responsibilities during regular internal meetings. Agents and contractors used by the City will be advised about the AIP through procurement documentation and through capacity building initiatives included in the AIP strategies.

A copy of the AIP will also be lodged with the Australian Human Rights Commission demonstrating the City's commitment to eliminating discrimination.

Monitoring, review and evaluation mechanisms

The City's Community Development Officer will continue to liaise with the Access and Inclusion Advisory Group (AIAG), the AIP internal working group and relevant Managers to review progress on the implementation of the strategies identified in the AIP.

The City's Community Development Officer and the AIAG will also continue to inform and seek feedback from people with disability, their families, carers and disability organisations regarding the AIP outcomes and strategies.

Elected Members and City employees will be kept informed about the implementation of the AIP and feedback on the effectiveness of the strategies will be sought.

The City's AIP will be formally reviewed at least once every five years. Should the AIP 2021-2026 be amended, a copy of the amended plan will be lodged with the Department of Communities, Disability Services.

The AIP Implementation Plan will be amended on a more regular basis to reflect budget considerations, progress and any access and inclusion issues which may arise.

Reporting on the AIP

The City's Community Development Officer, in collaboration with the AIAG and relevant City officers, will prepare a report each year on the implementation of the AIP. A status report will be provided to Council for formal endorsement.

The City will report on the implementation of the AIP through its Annual Report and by completing the Department of Communities progress report template in July, outlining:

- Progress towards the outcomes of the AIP;
- Progress of the City's agents and contractors towards meeting the AIP; and
- Strategies used to inform agents and contractors about the AIP.

DRAFT

6	SUBJECT:	Small Business Friendly Approvals Program
	DIRECTOR:	Strategy and Economic Development
	MEETING:	Committee of Council Meeting
	MEETING DATE:	9 March 2021

Summary

In December 2020, the WA Government announced the first three participating local governments in the Small Business Friendly Approvals Program; the Cities of Melville, Rockingham and Wanneroo. The Small Business Friendly Approvals Program was developed by the Small Business Development Corporation (SBDC) in 2019, and is designed to smooth the process of accessing small business permits and licences from WA local governments.

The Small Business Friendly Approvals Program is in turn a component of the Small Business Friendly Local Governments initiative, introduced in 2016 to recognise local governments that are proactively working to support their small business communities. Forty-five WA local governments are currently participating in the Small Business Friendly Local Government initiative.

The City of Mandurah is not currently a participant in the Small Business Friendly Local Governments initiative, instead operating a range of programs and measures to assist small business across its various business units.

Council is requested to acknowledge the range and depth of small business programs and assistance measures currently being provided to Mandurah small businesses by the City, and to endorse commencement of an application for the City of Mandurah to participate in the Small Business Friendly Local Governments initiative.

Disclosure of Interest

N/A

Previous Relevant Documentation

N/A

Background

- August 2016 – WA Government launched Small Business Friendly Local Governments initiative;
- September 2016 – WA Government invited all WA local governments to participate in the Small Business Friendly Local Governments initiative; City of Mandurah opted to not participate.
- January 2019 - Cities of Canning and Stirling invited to participate in pilot Small Business Friendly Approvals program;
- August 2019 – WA Government announced Cities of Canning and Stirling selection to participate in pilot Small Business Friendly Approvals program;
- July 2020 – WA Government announced \$2.25 million funding to expand the Small Business Friendly Approvals program to an additional 20 local governments over two years as part of COVID-19 economic recovery;
- December 2020 – WA Government announced the first three local governments to participate in the Small Business Friendly Approvals program; Cities of Melville, Rockingham and Wanneroo. Government also announced that 17 additional local governments will participate in the program by the end of 2022.

Comment

The Small Business Friendly Approvals Program was developed by the Small Business Development Corporation (SBDC) in 2019, and is designed to smooth the process of accessing small business permits and licences from WA local governments. The Small Business Friendly Approvals Program is being funded under the WA Government's Streamline WA program, as part of its focus on accelerating regulatory reform to support Western Australia's COVID-19 economic recovery.

The Small Business Friendly Approvals Program is in turn a component of the SBDC's Small Business Friendly Local Governments initiative, which aims to recognise local governments that are proactively working to support their small business communities. The Small Business Friendly Local Governments initiative was launched by the WA Government in August 2016.

In September 2016, the Small Business Commissioner wrote to all WA local governments, inviting them to participate in the Small Business Friendly Local Governments initiative. At the time, the City of Mandurah opted to not participate in the program.

In January 2019, the cities of Canning and Stirling were invited by the SBDC to pilot the Small Business Friendly Approvals Program, which sought to identify reform initiatives that could reduce approval timeframes for development applications to within 30 days. In July 2020, the WA Government announced \$2.25 million funding to expand the Small Business Friendly Approvals program to an additional 20 local governments over two years as part of COVID-19 economic recovery.

In December 2020, the Minister for Tourism, Racing and Gaming, Small Business, Defence Issues, Citizenship and Multicultural Interests, Hon. Paul Papalia MLA, announced that the Cities of Melville, Rockingham and Wanneroo would be the first local governments to participate in the Small Business Friendly Approvals Program. The Minister also announced that 17 additional WA local governments will participate in the program by late 2022.

To be eligible to participate in the Small Business Friendly Approvals Program, local governments must first join the Small Business Friendly Local Governments initiative. Currently, 45 WA local governments are listed as participants in the Small Business Friendly Local Governments initiative.

Local governments that wish to participate are required to sign a Charter to recognise small businesses as important customers, stakeholders and suppliers. Specifically, participating local governments are required to:

- Communicate their small business commitment across the organisation;
- Regularly consult with small businesses in their community;
- Provide excellent customer service to small businesses, including the provision of clear information and constructive advice;
- Regularly review policies and processes, and take action to reduce unnecessary administrative burdens for small business customers;
- Adopt a policy to pay invoices from small business suppliers within 30 days;
- Introduce and promote a timely and cost-effective process to manage any disputes arising between your organisation and small business customers;
- Introduce at least three additional small business support activities that best suits the needs of the local small business community and the local government's resources.

Participating local governments are also required to complete a 'report card' twice per year. They are able to use the 'Small Business Friendly Local Governments' logo, and can publicly display a one-page overview of a personalised Small Business Charter.

The City of Mandurah is not currently a member of the Small Business Friendly Local Governments initiative, and is therefore unable to participate in the Small Business Friendly Approvals Program. Instead, the City provides a range of small business support measures, including a dedicated 'Permits and Approvals' page on its website, providing the following information:

- Home-based business approvals;
- Food business approvals and training;
- Signage;
- Hair, beauty and tattoo approvals;
- Trading permits;
- Busking and street performance.

The City's website provides a 'Starting a business' page, which provides information on:

- Planning approvals;
- Approvals, licences and permits;
- Support organisations;
- Training (Mumpreneur, StartUp Smart Creative);
- Business Management online course.

The City also has a Regional Price Preference Council Policy, which aims to:

- Promote local economic development through the provision of a price preference to suppliers when evaluating and awarding contracts under a tender process.

The City has a Procurement Council Policy that includes a local content section, that wherever practical, invites local suppliers to quote, and ensures that procurement planning explores local business capability and opportunities for local content; and considers buying practices, procedures and specifications that do not unfairly disadvantage local businesses.

In addition to website assistance, the City provides face-to-face and telephone support to Mandurah small businesses via the following:

- Planning – home-based businesses, trading in public places, zoning permits/change-of-use;
- Building – building work assessment and approval (e.g. shop fit outs, commercial and industrial);
- Health Services – home-based business approvals, business support and training, trading in public places permits;
- City Centre Team – grants programs, place and space activation partnerships;
- Visit Mandurah – tourism business promotion, training and support;
- Economic Development – Entrepreneurship programs, grants programs (Restart Mandurah economic stimulus package), trails tourism product development, emerging industries attraction, funding support (Peel CCI, Make Place);
- Community Capacity Building – community activation partnerships with shopping centres, Mandurah Liquor Accord (safety and security).

The City provides the Peel Chamber of Commerce and Industry a \$30,500 financial contribution per annum, and provides a peppercorn lease arrangement for Peel CCI to operate its business from a City facility.

In November 2020, the City of Mandurah was announced as the overall winner of the 2020 National Awards for Local Government for its Entrepreneurship programs.

Consultation

N/A

Statutory Environment

N/A

Policy Implications

The City of Mandurah operates a Regional Price Preference Policy (POL-CPM 01), designed to promote local economic development through provision of a price preference that enables local suppliers within the

district of the City of Mandurah local government municipal area, to claim a price preference up to a maximum price reduction for their whole bid, regardless of the origin of the labour or materials, as all labour and materials are deemed to be regional content.

Economic Implications

The City of Mandurah is not currently a participant in the Small Business Friendly Local Governments initiative. However, the City is strongly focussed on providing small business support via a range of small business support measures. The City's commitment to supporting small business was recently evidenced in its winning of the 2020 National Awards for Local Government for its Entrepreneurship programs.

Whilst participation in the Small Business Friendly Local Governments initiative could potentially provide economic benefits to Mandurah, it would also result in additional administrative compliance and reporting requirements on the City. It is not recommended that the City participate in the Small Business Friendly Approvals Program, as this would require additional costs to the City which have not been prioritised as part of the Long-Term Financial Plan.

Risk Analysis

Seeking participation in the Small Business Friendly Local Governments initiative does not entail risks to the City per se, apart from the risk of being unsuccessful in its application. However, staff and funding resource allocations would be required in order to participate in the Small Business Friendly Approvals Program, and this in turn raises the question of opportunity cost (i.e. by allocating resources to the SBDC program, resource allocation to existing City small business programs could potentially be reduced).

Risks of not participating in the SBDC programs include a potential community (and State Government) perception that the City is not supportive of its small business community, and also not being part of the SBDC network (and resultant State Government program funding).

Strategic Implications

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

Economic:

- Promote and foster business investment aimed at stimulating economic growth.
- Facilitate and advocate for sustainable local job creation and industry diversification.
- Actively partner and engage with business and industry to build Mandurah's entrepreneurial capacity and capability.

Organisational Excellence:

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

Conclusion

The Small Business Friendly Local Governments initiative was introduced by the WA Government in 2016 to recognise local governments that are proactively working to support their small business communities. The City of Mandurah is not currently a participant in the program, instead providing a range of tailored business support measures for the Mandurah business community. The City of Mandurah recently won the 2020 National Awards for Local Government for its Entrepreneurship programs.

It is recommended that Council endorse officers to commence an application to participate in the Small Business Friendly Local Governments Initiative.

OFFICER RECOMMENDATION

That the Committee of Council recommend that Council:

1. Acknowledges the range and depth of small business programs and assistance measures currently being provided to Mandurah small businesses by the City; and
2. Endorses officers to commence an application for the City of Mandurah to participate in the Small Business Friendly Local Governments initiative.

COMMITTEE RECOMMENDATION

That Council:

1. **Acknowledges the range and depth of small business programs and assistance measures currently being provided to Mandurah small businesses by the City; and**
2. **Endorses officers to commence an application for the City of Mandurah to participate in the Small Business Friendly Local Governments initiative.**

7	SUBJECT:	Film Friendly City
	DIRECTOR:	Strategy and Economic Development
	MEETING:	Committee Meeting
	MEETING DATE:	9 March 2021

Summary

Film Friendly Western Australia is an initiative of ScreenWest, Western Australia's lead screen funding and development organisation, supporting film, television and digital production. The program aims at cutting red tape and streamlining approval processes to encourage screen production in the regions.

To be accredited as a Film Friendly, local governments are required to develop and adopt a Film Friendly Policy and Guidelines to provide a one-stop-shop approach to accommodate all of a production's needs by appointing a Film Liaison Officer who will promote, coordinate and manage all aspects of filming enquiries to assist filmmakers in obtaining the necessary approvals, support and access to Council services in a timely manner.

Becoming a Film Friendly City positions Mandurah to leverage economic development and tourism outcomes from these opportunities by promoting Mandurah as an attractive and welcoming destination for film and television production.

Council is requested to approve that Mandurah become a Film Friendly City and develop a Film Friendly Policy and supporting Guidelines as a framework for managing filming requests in our municipality.

Disclosure of Interest

N/A

Previous Relevant Documentation

N/A

Background

ScreenWest (Western Australia's lead screen funding and development organisation, supporting film, television and digital production) is committed to supporting high-quality WA Screen productions, and offers incentives and support for production companies wishing to film in Western Australia. Since 2019 the organisation had a specific focus on building capacity within the regions to become certified as a Film Friendly City.

Comment

Attracting international productions to Australia has been enhanced through the Australian Government's \$400m increase to the Location Incentive Scheme designed to attract foreign film and television productions to Australia over the next seven years. When coupled with the COVID-19 Support Fund from Screen Australia, and a further \$50m available through the Government-funded Temporary Interruption Fund, the Australian film industry is set to return to production as quickly as circumstances allow. Also, in June 2020, the State Government announced an extension of the \$16 million Western Australian Screen Fund, which supports productions to shoot in regional areas, over a further four years. This funding has been instrumental in expanding the local industry and attracting larger budget, interstate and international productions to Western Australia.

Western Australia has been identified as a 'safe' place for productions to be filmed, given the low infection rates of COVID-19, and has the ability to keep film crews and cast in safe locations. The accessibility and appeal of regional film locations and services has also gained momentum since COVID-19. Those include micro-budget filmmaking, alternative distribution methods and collaborative film and visual content projects. They could be among the keys to unlocking further growth in the industry in the future.

ScreenWest (Western Australia's lead screen funding and development organisation, supporting film, television and digital production) is committed to supporting high-quality WA Screen productions, and offers incentives and support for production companies wishing to film in Western Australia. In 2019, the organisation had a specific focus on building capacity within the regions to become certified as a Film Friendly City.

The program aims at cutting red tape and streamlining approval processes to encourage screen production in the regions. Participation in the Screenwest Film Friendly Western Australia program provides production companies with assurance that certified communities are industry-savvy, and that local governments can offer benefits to producers including:

- A 'one-stop' shop local government appointed liaison for filming in the region – the Film Liaison Officer (FLO)
- Recent and searchable location images tagged to each region/council
- Low or no-fee applications for filming
- Adoption of standardised and streamlined permit application forms for filming
- Standard response times for filming requests
- Logistical advice and assistance to productions
- Access to key locations under each council's jurisdiction
- Ensure filmmakers have a positive experience and receive a responsive, consistent, transparent & informed service across WA
- The tools to enable public agencies to balance filming requests with the needs of the local area.

To be accredited as a Film Friendly City, local governments are required to provide a one-stop-shop approach to accommodate all of a production's needs by appointing a Film Liaison Officer (FLO) who will promote, coordinate and manage all aspects of filming enquiries to assist filmmakers in obtaining the necessary approval, support and access to council services in a timely manner.

The duties of the FLO can be undertaken by a person or a team as part of a wider set of duties. It doesn't need to be a specific full-time position, but it does need to be a full-time local government staff member who has the authority to co-ordinate the different departments involved in deciding approvals and managing film liaison.

ScreenWest will offer training and ongoing support to Film Liaison Officers and will work with the local government to develop processes to streamline and simplify filming applications and approvals.

The City will be liaising with ScreenWest to develop the Guidelines for Film Friendly City as a framework for managing filming requests within the Mandurah local government area as part of the City's participation as Film Friendly City.

Film Friendly Certification is free of charge.

Consultation

Stakeholder	Summarised comments
1. Visit Mandurah	Visit Mandurah participation in the program and allocation of resources: <ul style="list-style-type: none"> - sharing image and video assets - location scouting assistance

	<ul style="list-style-type: none"> - promotional activities during pre-production, during the shoot, at the launch of the film and post-launch - national/international promotion if an opportunity presents (as in Three Summers film example in 2017/18) - collaborate with Tourism WA.
<p>2. ScreenWest Western Australia</p>	<ul style="list-style-type: none"> - Film Friendly Certification is free of charge. - The nominated local government Film Liaison Officer (FLO) will be required to attend a Screenwest hosted one-day Film Friendly Western Australia workshop and successfully complete a short certification test. - ScreenWest will offer training and ongoing support to Film Liaison Officers - ScreenWest will work with the local government to develop processes and Guidelines to streamline and simplify filming applications and approvals.

Statutory Environment

The Film Friendly Policy and Guidelines will align with statutory obligations under relevant Acts and Local Laws, e.g. the *Public Health Act 2016*, *Environmental Protections Act 1986*, *Copyright Act 1968*, *Privacy Act 1988*, *City Events Policy (POL-RCS 05)*, *Western Australian Screen Industry Code of Practice*.

Policy Implications

The Film Friendly Policy and supporting Guideline will align with:

- City of Mandurah Strategic Community Plan 2020-2040
- ScreenWest Strategic Plan 2016 – 2021 and ScreenWest Indigenous Screen Strategy 2016 – 2020
- “Diversify WA” (Department of Premier and Cabinet, July 2019) - Creative industry, screen and immersive technology development are recognised as a priority economy sector

Economic Implications

Encouraging film-makers to make films and other video content in Mandurah could have long term local economic benefits, and also showcase the City to audiences State-wide and internationally. It would be a positive step forward to support the professional film and television industry to use the City for this purpose.

Establish and promote the City of Mandurah as a location to capture and produce feature film, television and other video content, provide conditions for local businesses to leverage opportunities linked to the film industry.

When screen production comes to the City it can create local employment, investment and increase the profile of the area. The benefits of hosting filming are likely to be very positive for the local area and residents – accommodation will be needed for cast and crew, food and fuel sales, employment and the consumption of goods and services. Suppliers are often small businesses, such as lighting suppliers, builders, tourism operators, artists, carpenters, electricians, locksmiths, sculptors, painters, hairdressers, restaurants, medical practitioners, social clubs, pubs, security and accommodation providers.

As an established practice, producers of the film usually work with local acting groups and high school drama departments. Engagement with film crews may provide hands-on experience and build knowledge and expertise, which would remain in the community once the production has concluded.

The benefits of hosting filming are likely to include increased tourism visitors to the City.

Also the City, recognised as a filming location, could encourage and support screen production and post-production initiatives that contribute to positive economic outcomes and encourage film related businesses and industries to locate themselves in the City of Mandurah.

With new tools and platforms enabling remote media, visual content and technology production, filmmaking makes it possible to keep producing films and other visual content outside film production studios and engage companies and individuals with specialised skills in any location by optimising on a collective of different creatives' skills, equipment and software. The entire media industries are built upon those specialized skills, knowledge, and modes/methods of production as visual journalism, documentary film, graphic and information design, television production computer engineering, video books, educational videos, games development, visual reality, animation, and more.

Encouraging, facilitating and supporting those industries and skill development could benefit development and growth of other related creative industries in the City of Mandurah.

Creative industry, screen and immersive technology development are recognised as a priority economy sector in "Diversify WA" (Department of Premier and Cabinet, July 2019).

Risk Analysis

Risk	Likelihood	Consequence	Risk Analysis	Mitigation
<p>Business Operation Risk: There is a risk that requests for City assistance will result in additional operational workload for relevant directorates.</p>	Possible	Moderate	Medium	Implement Film Friendly Guidelines that direct requests through a single point of contact and clearly define the assistance the City can provide visiting productions.
<p>Reputation Risk: There is a risk that promotion of Mandurah and the region through Screenwest does not match the expectations of filmmakers once arriving in the region.</p>	Unlikely	Minor	Low	Ensure that accurate, up to date images and promotional material of Mandurah and the region is developed and included to Mandurah Film Friendly gallery on the website. Ensure that Mandurah Film Friendly Gallery/website is linked to Screenwest website.
<p>Opportunity: The effect of COVID-19 in relation to restricting travel is likely to last for some time. Attracting film production to Mandurah and the region will benefit the local economy in broad terms, and more specifically, local business operators during the recovery phase.</p> <p>Risks of not participating in the Film Friendly Region Program include a missed opportunity to:</p> <ul style="list-style-type: none"> - be recognised and promoted as a Film Friendly Region - build local skills related to production of the film on location - provide local business access to opportunities linked to the film industry - encourage film related businesses and industries to locate in the City of Mandurah <p>also</p> <ul style="list-style-type: none"> - officers will need to manage film production requests and approvals ad-hoc. 				

Strategic Implications

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

Economic:

- Promote and foster business investment aimed at stimulating economic growth.
- Facilitate and advocate for sustainable local job creation and industry diversification.
- Actively partner and engage with business and industry to build Mandurah's entrepreneurial capacity and capability.
- Advocate for and facilitate opportunities for improved pathways to education and learning outcomes in Mandurah.
- Leverage partnerships with key stakeholders to achieve improved economic outcomes with due consideration to environmental impacts.

Social:

- Promote a positive identity and image of Mandurah and the contributions of its youth.
- Facilitate opportunities that promote community led initiatives and build local capacity and capability.
- Provide a range of social, recreational and cultural experiences for our residents and visitors to enjoy and take pride in.

Organisational Excellence:

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

Conclusion

Becoming a Film Friendly City will give Mandurah greater exposure to film production companies as the City will be affiliated with ScreenWest's promotion of film locations in Western Australia.

Encouraging film-makers to make films and other video content in Mandurah could have long term local economic benefits, and also showcase the city to audiences state-wide and internationally. It would be a positive step forward to support the professional film and television industry to use the city for this purpose.

OFFICER RECOMMENDATION

That the Committee of Council recommend that Council endorses the City of Mandurah becoming a Film Friendly City.

COMMITTEE RECOMMENDATION

That Council endorses the City of Mandurah becoming a Film Friendly City.

1	SUBJECT: Financial Report February 2021 and Council Policy Review DIRECTOR: Business Services MEETING: Council Meeting MEETING DATE: 23 March 2021
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Summary

The Financial Report for February 2021 together with associated commentaries, notes on investments, balance sheet information and the schedule of accounts are presented for Elected Members' consideration.

Disclosure of Interest

Nil

Previous Relevant Documentation

- G.17/6/20 23/06/2020 Adoption of Annual Budget 2020/21

Background

Nil

Comment

Financial Summary

The financial report for February 2021 shows a surplus for this period of \$39.8 million.

A summary of the financial position for February 2021 is detailed in the table below:

	Current Budget	YTD Budget (a)	YTD Actual (b)	Var. (b)-(a)	Var.% (b)-(a)/(a)
	\$ 000s	\$ 000s	\$ 000s	\$ 000s	%
Opening Funding Surplus / (Deficit)	2,197	2,197	1,195	(1,002)	-46%
Revenue					
Revenue from operating activities	111,808	105,673	106,273	600	1%
Capital revenue, grants and Contribution	16,400	13,041	9,351	(3,690)	-28%
	128,208	118,714	115,624	(3,090)	
Expenditure					
Operating Expenditure	(136,060)	(89,489)	(78,021)	11,468	-13%
Capital Expenditure	(47,892)	(32,938)	(11,370)	21,568	-65%
	(183,952)	(122,426)	(89,391)	33,036	
Non-cash amounts excluded from operating activities	35,776	23,953	16,591	(7,362)	-31%
Other Capital Movements	17,229	(3,944)	(4,244)	(299)	8%
Closing Funding Surplus / (Deficit)	(542)	18,493	39,775	21,282	115%

Key Capital Projects

The following table highlights the status of the City's key capital projects for the 2020/2021 financial year:

Project	2020/21 Actuals Incl. CMT \$'000s	2020/21 Annual Budget \$'000s	Comment
Western Foreshore Recreation Precinct	3,043	8,316	<p><i>Project status:</i> Skate Park – Official opened facility on 16 December 2020.</p> <p>Play Space – Off-the-shelf play equipment WALGA Panel RFQ evaluated and awaiting contract award to multiple suppliers. Custom Play Tower and Cubby-Pods construction tender closed 18 December. Two submissions were received and have been evaluated. Awaiting tender award/contract signing. Detail design and procurement for remaining custom play and design elements is being progressed. Project delivery timeframe adjusted from June to October 2021 due to extended procurement timeframes and lead times for equipment supply and custom structure fabrications.</p> <p>Toilet Facility – On schedule for completion March 2021.</p>
Eastern Foreshore South Precinct	2,808	6,937	<p><i>Project status:</i> Estuary Pool Edge Works – Stage 1 walling complete. Dewatering removed Wednesday 24 February. Stage 1 walls backfilled to 0.2m AHD (height of drainage holes). Construction of Stage 2 dewatering bund in progress.</p> <p>Estuary Pool Floating Pontoon - Fabrication progressing off site.</p> <p>Waterfront Jetty Works - Lane Jetty completed prior to Christmas. Government Jetty completed 22 January 2021. Footpath replacement from Government Jetty south to boardwalk has commenced.</p>
Smart Street Mall Upgrade	1,061	2,352	<p><i>Project status:</i> Electrical and lighting works completed prior to Christmas. Works to resume February 2021 having ceased during Christmas/school holidays. Works will include demolition and commencement of concrete walling surrounds to existing trees followed by paving works. Detail construction design for overhead canopy structures being conducted by consultants is 70% complete.</p>

			Expected project delivery timeframe adjusted from June to October 2021 due to extended detail design and procurement processes, in particular for the overhead canopy structures.
Lakelands District Open Space and Clubroom Facility	1,664	2,271	<i>Project status:</i> Sports Ground Lighting - Contractor has completed 75% of trenching and conduits are installed. Project expected to be completed by May 2021.
Pinjarra Road Stage 1 and 2	255	1,626	<i>Project status:</i> Works are programmed to commence April 2021 from Parkview Road to Anstruther Road. Road upgrade works will continue in 2021-2022.
Leslie Street Road Rehabilitation	161	813	<i>Project status:</i> Works commenced in the first week of February and are on schedule for completion mid-April 2021.

Elected Member Entitlements Council Policy

A minor amendment to the Elected Member Entitlements Council Policy is recommended for Council consideration. Section 5.1(a) currently reads:

The City is to provide Elected Members with a suitably equipped Microsoft Windows based device i.e. laptop or tablet, for use during their term of office.

It is proposed to remove “Microsoft Windows based device” and replace with “device”. This will enable Elected Members to select their preference of an Apple device or Windows based device.

Temporary Employment or Appointment of CEO Council Policy

In accordance with section 5.39C of the *Local Government Act 1995*, Council must adopt a policy that sets out the process to follow by the City in relation to the employment of a person in the position of Chief Executive Officer (CEO) for a term not exceeding one year and the appointment of an employee to act in the position of CEO for a term not exceeding one year.

The Temporary Employment or Appointment of CEO Council Policy outlines the process to be followed by the City of Mandurah in relation to when the Council employs a person to be in the position of CEO for a term not exceeding one year and the appointment of an employee to act in the position of CEO for a term not exceeding one year.

Statutory Environment

Local Government Act 1995 Section 6.4 Financial Report

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

Policy Implications

Nil

Economic Implications

Any material variances that have an impact on the outcome of the budgeted surplus position are explained in the Monthly Financial Report, as detailed in Attachment 1.1.

Risk Analysis

Nil

Strategic Implications

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

Organisational Excellence:

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

NOTE:

- Refer **Attachment 1.1** *Monthly Financial Report*
Attachment 1.2 *Schedule of Accounts (electronic only)*
Attachment 1.3 *Elected Member Entitlements Council Policy Amendment*
Attachment 1.4 *Temporary Employment or Appointment of CEO Council Policy*

RECOMMENDATION

That Council:

1. **Receives the Financial Report for February 2021 as detailed in Attachment 1.1 of the report.**
2. **Receives the Schedule of Accounts for the following amounts as detailed in Attachment 1.2 of the report:**

Total Municipal Fund	\$	6,903,305.31
Total Trust Fund	\$	<u>347,473.00</u>
	\$	<u>7,250,778.31</u>
3. **Approve the amendment to the Elected Member Entitlements Council Policy as detailed in Attachment 1.3 of the report.**
4. **Approve the Temporary Employment or Appointment of CEO Council Policy as detailed in Attachment 1.4 of the report***

*** ABSOLUTE MAJORITY REQUIRED**

Monthly Financial Report

February 2021



City of Mandurah February 2021

\$542,095 —

Estimated Deficit at 30 June 2021 with proposed budget amendments

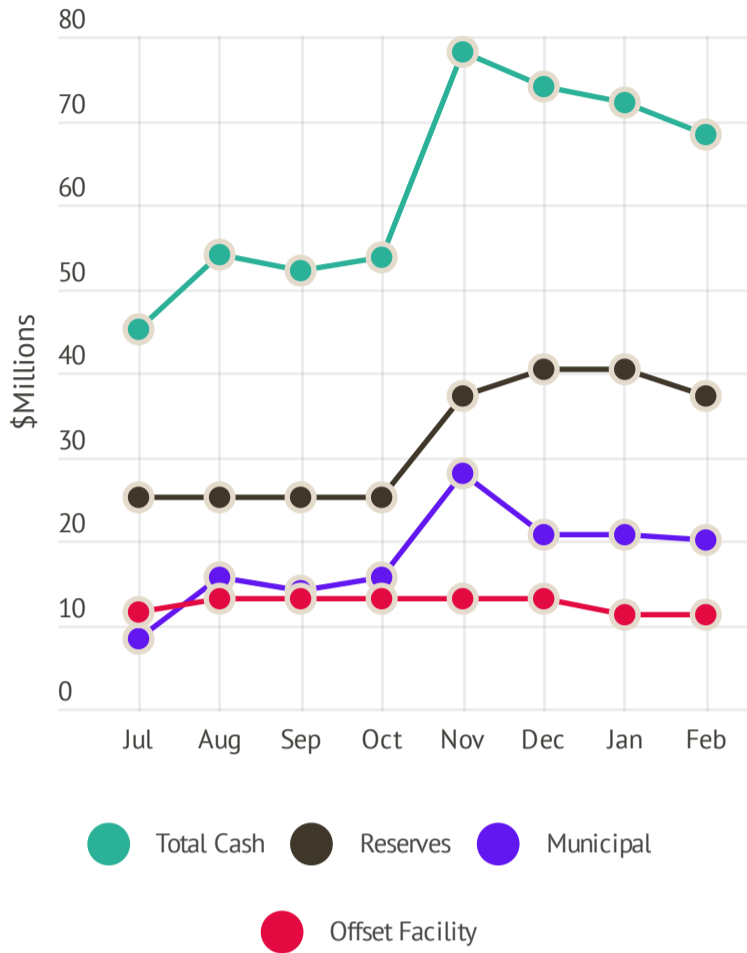
\$39.8 million ▼

Year to Date Actual Surplus

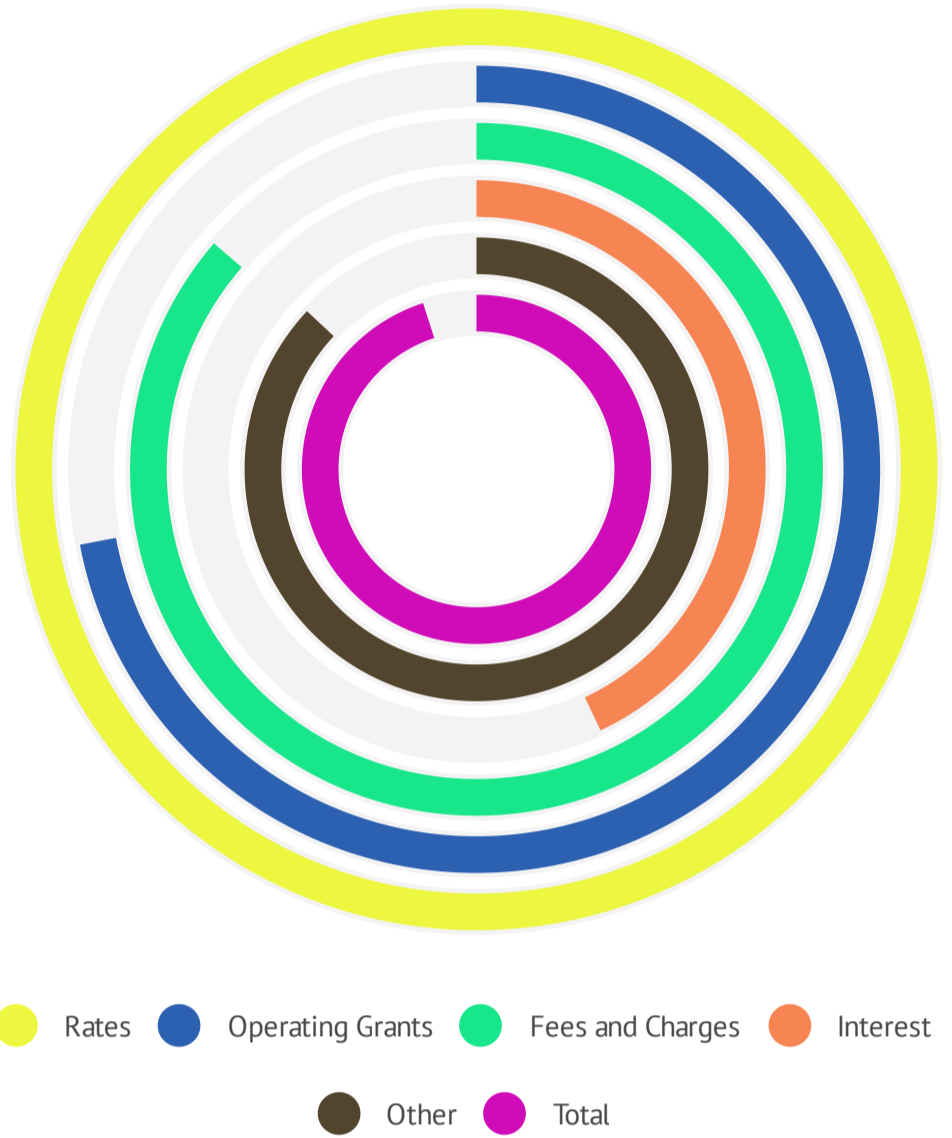
Summary

- Actual Rates Raised \$80.23M ▲
- Actual Rates Received \$65.1M (78% collected)▲
- Actual Operating Revenue \$106.27M ▲
- Actual Capital Revenue \$7.78M ▲
- Actual Operating Expenditure \$78.02M ▲
- Actual Capital Expenditure \$11.37M▲
- Actual Proceeds from Sale of Assets \$1.57M ▲

Investments



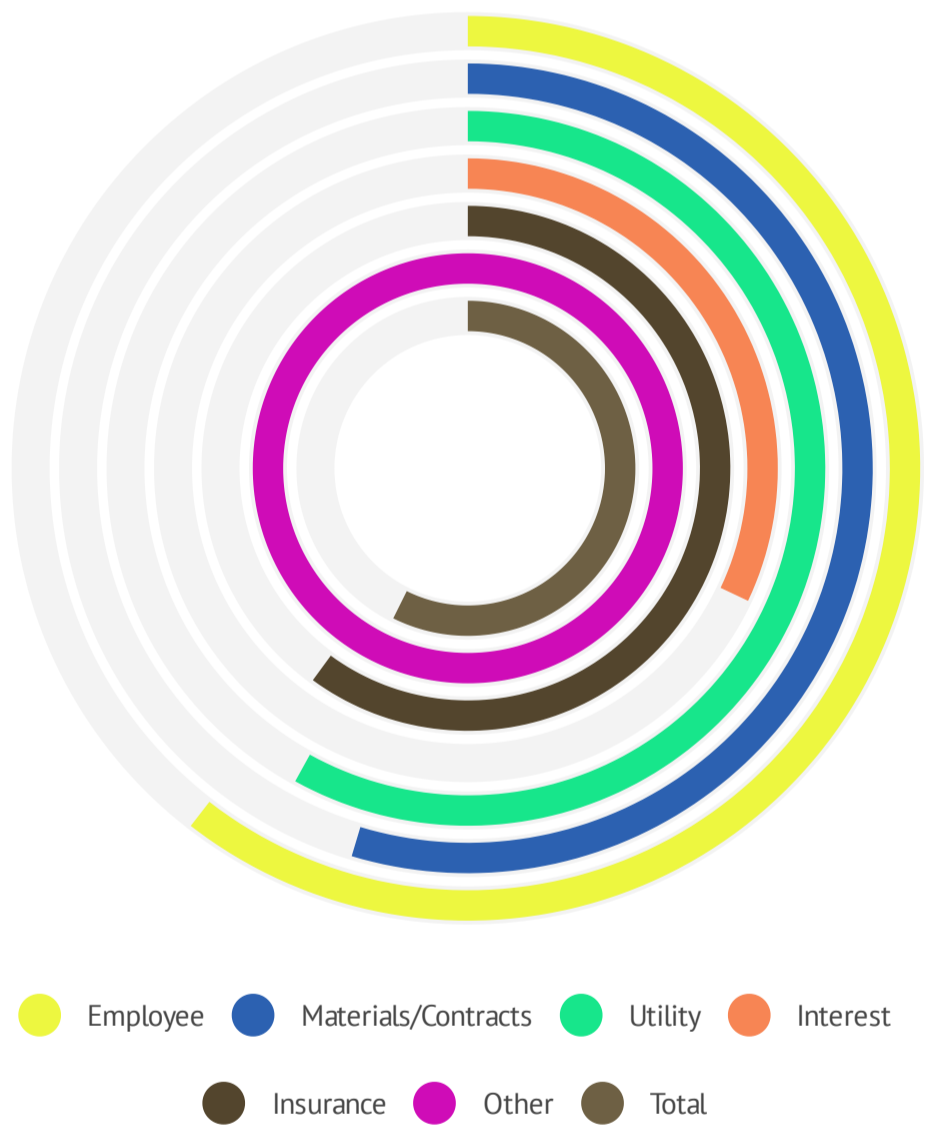
Year to Date Revenue Actuals Compared to Current Budget



Loans

- Actual Principal Outstanding \$22.66M ▼
- Actual Principal Repayments Made \$3.57M ▲
- Actual Interest Paid \$220K ▲
- Actual New Loans Drawdown \$0M —
- Amount of Interest Saved from Loan Offset Facility \$149K ▲

Year to Date Expenditure Actuals Compared to Current Budget



Rates Outstanding

- 21** Properties with >\$10K outstanding —
- 134** Properties \$3K to \$10K outstanding ▼
- 4** Properties commenced legal action in 20/21 —
- \$1.99M** Rates Exemptions —

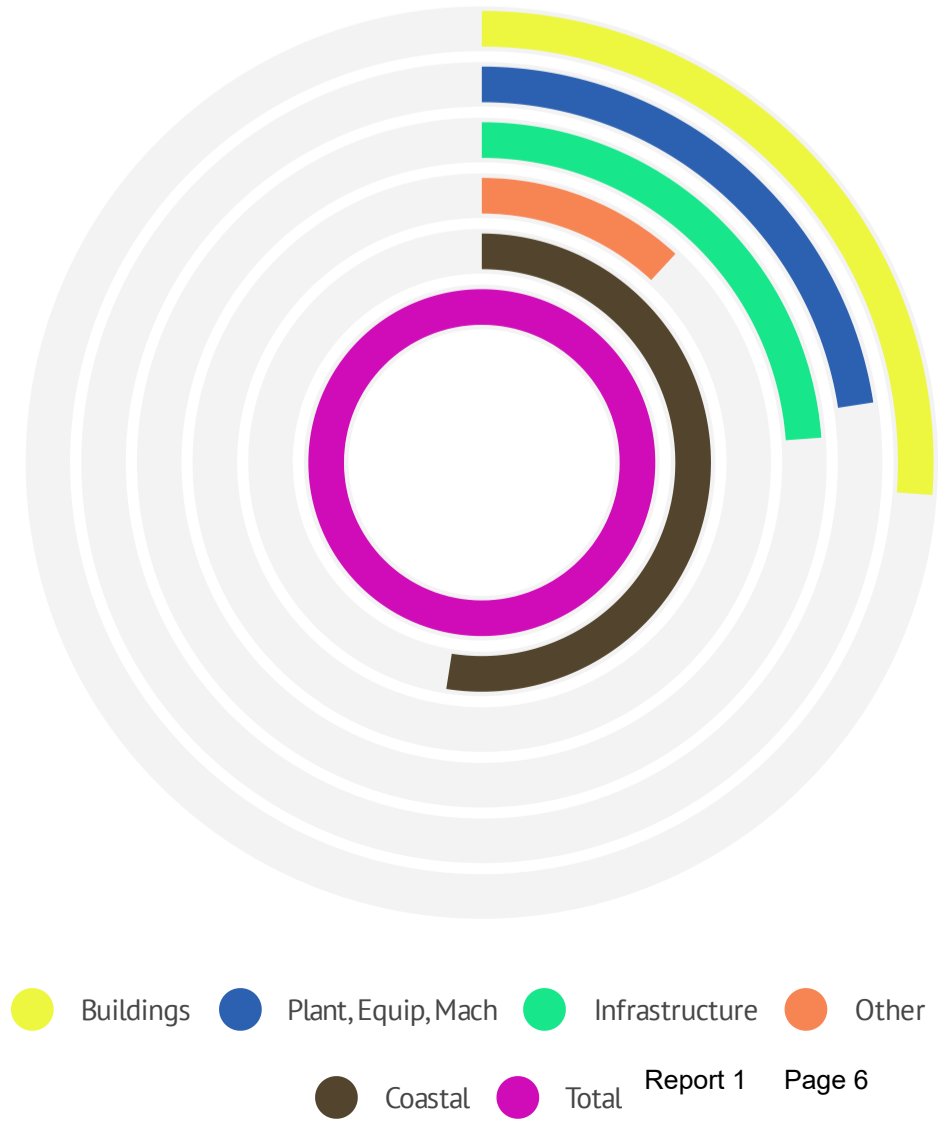
Sundry Debtors Outstanding

- 173** current accounts due (\$664k) ▼
- 189** accounts overdue i.e >30 days (\$1.02M) ▲

Budget Proposed Amendments

- Nil for February

Year to Date Capital Actuals Compared to Current Budget



- 1** Tenders awarded during the month through CEO delegation ▲
- 50.6%** Grants received for the 20/21 year ▲

CITY OF MANDURAH
MONTHLY FINANCIAL REPORT
For the Period Ended 28 February 2021

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**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2021**

BY NATURE OR TYPE

	Ref Note	Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening Funding Surplus / (Deficit)	1(c)	2,197,002	2,197,002	1,194,780			
Revenue from operating activities							
Rates		80,089,931	80,044,045	80,229,172	185,127	0.23%	
Operating grants, subsidies and contributions		4,795,892	3,441,386	3,453,622	12,236	0.36%	
Fees and charges		25,208,293	21,039,371	21,758,511	719,140	3.42%	
Interest earnings		1,460,000	972,944	626,897	(346,047)	(35.57%)	▼
Other revenue		235,500	156,944	204,757	47,813	30.47%	▲
Profit on disposal of assets		18,399	18,399	-	(18,399)	(100.00%)	▼
		111,808,015	105,673,089	106,272,959	599,870	0.57%	
Expenditure from operating activities							
Employee costs		(49,335,418)	(32,191,418)	(29,842,989)	2,348,429	7.30%	
Materials and contracts		(44,496,913)	(29,119,605)	(24,309,833)	4,809,772	16.52%	▲
Utility charges		(4,126,414)	(2,657,252)	(2,394,258)	262,994	9.90%	
Depreciation on non-current assets		(35,440,869)	(23,617,792)	(19,737,331)	3,880,461	16.43%	▲
Interest expenses		(1,234,093)	(822,392)	(395,264)	427,128	51.94%	▲
Insurance expenses		(870,578)	(580,112)	(522,829)	57,283	9.87%	
Other expenditure		(202,500)	(146,794)	(333,885)	(187,091)	(127.45%)	▼
Loss on disposal of assets		(353,191)	(353,191)	(484,538)	(131,347)	(37.19%)	▼
		(136,059,976)	(89,488,556)	(78,020,927)	11,467,629	12.81%	
Non-cash amounts excluded from operating activities	1(a)	35,775,661	23,952,584	16,590,541	(7,362,043)	(30.74%)	▼
Amount attributable to operating activities		11,523,700	40,137,117	44,842,572	4,705,455	(11.72%)	
Investing activities							
Non-operating grants, subsidies and contributions	9	15,379,529	12,360,196	7,782,428	(4,577,768)	(37.04%)	▼
Proceeds from disposal of assets	4	1,020,562	680,375	1,568,253	887,879	130.50%	▲
Payments for property, plant and equipment	6	(47,891,755)	(32,937,555)	(11,369,602)	21,567,954	65.48%	▲
Amount attributable to investing activities		(31,491,664)	(19,896,985)	(2,018,920)	17,878,065	89.85%	
Financing Activities							
Proceeds from new debentures	7	27,500,000	-	-	0	0.00%	
Unspent Loans Utilised		1,200,612	-	-	0	0.00%	
Payment of lease liability		(807,905)	(403,953)	(721,541)	(317,589)	(78.62%)	▼
Proceeds from community loans		100,000	66,667	51,564	(15,103)	(22.65%)	▼
Transfer from reserves		19,164,912	-	-	0	0.00%	
Advances of community loans		(150,000)	-	-	0	0.00%	
Repayment of debentures	7	(25,410,640)	(3,607,093)	(3,573,543)	33,550	0.93%	
Transfer to reserves		(4,368,111)	-	-	0	0.00%	
Amount attributable to financing activities		17,228,868	(3,944,379)	(4,243,520)	(299,141)	(7.58%)	
Closing Funding Surplus / (Deficit)	1(c)	(542,095)	18,492,755	39,774,912	21,282,157	115.08%	

KEY INFORMATION

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

Refer to Note 12 for an explanation of the reasons for the variance.

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

(a) Non-cash items excluded from operating activities

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

	Notes	Annual Budget	YTD Budget (a)	YTD Actual (b)
		\$	\$	\$
Non-cash items excluded from operating activities				
Adjustments to operating activities				
Less: Profit on asset disposals		(18,399)	(18,399)	-
Less: Movement in liabilities associated with restricted cash				(3,513,752)
Movement in pensioner deferred rates (non-current)		-	-	(109,036)
Movement in employee benefit provisions (non-current)		-	-	(8,540)
Add: Loss on asset disposals		353,191	353,191	484,538
Add: Depreciation on assets		35,440,869	23,617,792	19,737,331
Total non-cash items excluded from operating activities		35,775,661	23,952,584	16,590,541

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

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

		Budget Closing 30 Jun 2020	Budget Closing 30 Jun 2021	Year to Date 28 Feb 2021
Adjustments to net current assets				
Less: Reserves - restricted cash		(34,557,228)	(20,116,870)	(37,277,933)
Less: Unspent loans		-	(431,591)	(1,531,765)
Less: ESL debtors		185,905	-	(493,878)
Less: Prepaid Rates		(2,455,879)	(2,455,879)	-
Less: Clearing accounts				159,918
Add: Borrowings	7	5,410,639	7,499,999	1,186,288
Add: Other liabilities		7,437,433	3,081,188	-
Add: Lease liability		1,416,287	608,382	3,911,808
Add: Provisions - employee		4,944,527	5,041,426	5,103,667
Add: Loan Facility offset		-	-	11,000,000
Total adjustments to net current assets		(17,618,316)	(6,773,345)	(17,941,895)

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

Current assets				
Cash and cash equivalents	2	39,407,751	23,293,233	57,285,490
Rates receivables	3	4,019,116	3,519,116	18,366,325
Receivables	3	4,444,928	3,644,928	6,715,134
Other current assets		428,974	524,062	529,083
Less: Current liabilities				
Payables		(7,761,299)	(4,555,419)	(8,593,488)
Borrowings	7	(5,410,639)	(7,499,999)	(1,186,288)
Other current liabilities		(5,275,266)	(3,464,329)	(3,145,169)
Lease liabilities		(1,416,287)	(608,382)	(3,911,808)
Provisions		(8,621,960)	(8,621,960)	(8,342,472)
Less: Total adjustments to net current assets	1(b)	(17,618,316)	(6,773,345)	(17,941,895)
Closing Funding Surplus / (Deficit)		2,197,002	(542,095)	39,774,912

CURRENT AND NON-CURRENT CLASSIFICATION

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

	Total Amount	Interest rate	Total calculated interest Earnings	Institution	S&P rating	Deposit Date	Maturity Date	Term days
	\$	\$	\$	\$				
Cash on hand								
Westpac Municipal Bank Account	10,513,160	Variable		Westpac	AA-	NA	NA	
	10,513,160							
Municipal Investments								
Muni 10 - 9652-46197	29,770	0.25%	74	ANZ	AA-	1/10/2020	1/10/2021	365
Muni 38 - 36-724-1038	3,007,797	0.30%	4,468	CBA	AA-	18/02/2021	18/08/2021	181
MNS 31 - 582058	6,117,305	0.35%	1,642	Westpac	AA-	29/01/2021	26/02/2021	28
MNS 60 - 582007	339,526	0.40%	104	Westpac	AA-	29/01/2021	26/02/2021	28
	9,494,397							
Reserve Investments								
Reserve 30 - 78-911-3263	3,047,398	0.45%	3,415	NAB	AA-	7/12/2020	8/03/2021	91
Reserve 31 - 78-920-6945	3,047,435	0.40%	3,003	NAB	AA-	23/12/2020	23/03/2021	90
Reserve 32 - 33713404.57	3,021,863	0.30%	2,258	CBA	AA-	22/02/2021	24/05/2021	91
Reserve 33 - 93-656-8445	3,044,505	0.40%	3,000	NAB	AA-	31/12/2020	31/03/2021	90
Reserve 34 - 72-684-2987	3,043,366	0.40%	2,999	NAB	AA-	22/12/2020	22/03/2021	90
Reserve 35 - B33713404.xx	3,005,802	0.39%	5,802	CBA	AA-	20/11/2020	20/05/2021	181
Reserve 36 - 97-996-3904	3,005,847	0.33%	2,444	NAB	AA-	11/02/2021	12/05/2021	90
Reserve 37 - 98-008-2768	3,006,695	0.45%	6,695	NAB	AA-	11/11/2020	11/05/2021	181
Reserve 39 - B33713404.55	3,001,997	0.30%	2,221	CBA	AA-	18/02/2021	19/05/2021	90
RNS 31 - 581565	6,839,017	0.35%	1,836	Westpac	AA-	29/01/2021	26/02/2021	28
RNS 60 - 581573	3,214,010	0.40%	986	Westpac	AA-	29/01/2021	26/02/2021	28
	37,277,933							
Total	57,285,490		40,946					

Interest revenue

Investment Interest Accrued	40,946
Investment Interest Matured	233,349
Rates Interest	352,602
	626,897

Interest Earned

\$626,897

Total Municipal and Reserve Funds 57,285,490

Loan Offset Facility	Amount	Interest rate on loans	Interest Saved	YTD Interest Saved
Westpac	11,000,000	1.91%	15,573	149,069

KEY INFORMATION

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

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

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

Total Municipal Cash	Unrestricted
\$68.29 M	\$31.01 M

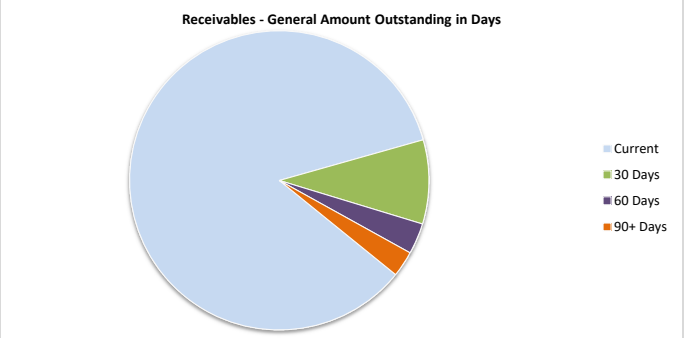
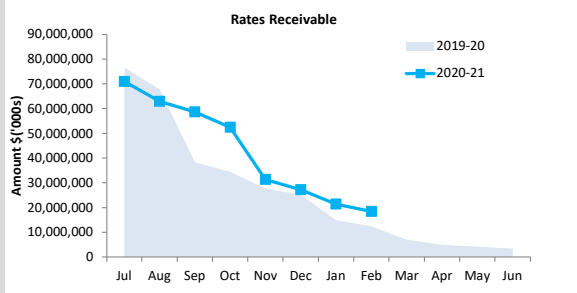
Rates Receivable	30-Jun-20	29-Feb-20	28 Feb 21
	\$		\$
Opening Arrears Previous Years	2,873,789	2,873,789	3,317,555
Rates levied	80,212,522	78,487,059	80,229,172
Less - Collections to date	(79,768,756)	(68,909,511)	(65,180,401)
Equals Current Outstanding	3,317,555	12,451,338	18,366,325
Net Rates Collectable	3,317,555	12,451,338	18,366,325
% Collected	96%	84.7%	78%

Receivables - General	29-Feb-20	Current	30 Days	60 Days	90+ Days	28 Feb 21
	\$	\$	\$	\$	\$	\$
Balance per Trial Balance						
Sundry receivable	2,142,517	570,311	609,921	224,402	186,784	1,591,418
Recreation Centres	126,655	94,152				94,152
Mandurah Ocean Marina	53,951	44,348				44,348
GST receivable	473,346	430,405				430,405
Allowance for impairment of receivables	0	(139,014)				(139,014)
Infringements	999,629	1,021,916				1,021,916
Pensioners rates and ESL deferred	2,801,111	3,032,641				3,032,641
Other Receivables	149,829	639,269				639,269
Total Receivables General Outstanding	6,747,038	5,694,027	609,921	224,402	186,784	6,715,134
Percentage		84.8%	9.1%	3.3%	2.8%	

	29 Feb 20	28 Feb 21
- No. of Legal Proceedings Commenced for the financial year	5	4
- No. of properties > \$10,000 outstanding	34	21
- No. of properties between \$3,000 and \$10,000 outstanding	333	134
- Value of Rates Concession	8,899	73,427
- Value of Rates Exemptions	2,367,552	1,990,417

KEY INFORMATION

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



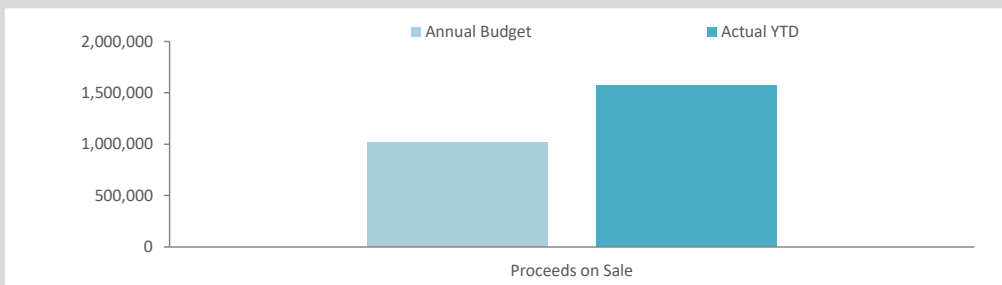
Debtors Due
\$6,715,134
Over 30 Days
15%
Over 90 Days
3%

Collected	Rates Due
78%	\$18,366,325

Asset	Asset Description	Budget	YTD Actual
		Proceeds	Proceeds
		\$	\$
Land			
Land	Sale of Land - Shearwater L102, L105, L109	0	1,090,751
Light Passenger Vehicles - Replacement			
MAZDA CX-5 - C00316	SUSTAINABLE DEVELOPMENT	15,502	
MAZDA CX-5 - C00816	WORKS AND SERVICES	13,669	
MITSUBISHI OUTLANDER - C01016	SUSTAINABLE DEVELOPMENT	11,419	
TOYOTA PRADO - C01117	MAYORS OFFICE	24,367	
MITSUBISHI OUTLANDER - C02217	WORKS AND SERVICES	11,574	
MAZDA CX-5 - C02817	SUSTAINABLE DEVELOPMENT	13,467	
VOLKSWAGEN GOLF - C03717	WORKS AND SERVICES	11,924	13,464
MAZDA CX-5 - C03917	WORKS AND SERVICES	15,975	
MAZDA CX-5 - C04016	WORKS AND SERVICES	16,150	
MITSUBISHI OUTLANDER - C04217	PEOPLE AND COMMUNITIES	11,815	
FORD MONDEO - C04516	SUSTAINABLE DEVELOPMENT	15,917	14,600
MAZDA CX-5 - C04617	SUSTAINABLE DEVELOPMENT	16,460	
TOYOTA RAV4 - C04916	SUSTAINABLE DEVELOPMENT	14,438	
TOYOTA RAV4 - C05117	SUSTAINABLE DEVELOPMENT	14,002	
MAZDA CX-5 - C05216	PEOPLE AND COMMUNITIES	15,502	
MAZDA CX-5 - C05317	SUSTAINABLE DEVELOPMENT	16,460	
MAZDA CX-5 - C05517	STRATEGY AND BUSINESS PERFORMANCE	16,460	
HOLDEN TRAILBLAZER - C06716	WORKS AND SERVICES	19,159	28,009
VW Golf - C072	WORKS AND SERVICES	9,939	13,464
MAZDA CX-5 - C07317	WORKS AND SERVICES	16,460	
HYUNDAI I30 - C07718	WORKS AND SERVICES	8,662	14,145
Light Commercial Vehicles - Replacement			
FORD RANGER - U00116	PARKS-SOUTHERN	18,762	
MITSUBISHI TRITON - U00517	PARKS PROJECTS	13,650	
ISUZU D'MAX - U00916	PARKS ASSETS	15,169	
FORD RANGER - U01116	WASTE MANAGEMENT	19,283	
FORD RANGER - U01417	PARKS CENTRAL	18,915	
FORD RANGER - U01517	PARKS MAINTENANCE - RETIC	13,839	
FORD RANGER - U01617	PARKS MAINTENANCE - RETIC	18,450	
TOYOTA HIACE - U01716	PARKS MAINTENANCE - RETIC	16,157	
FORD RANGER - U01816	PARKS PROJECTS	19,630	
FORD RANGER - U02617	PARKS NORTHERN	16,100	
FORD RANGER - U03017	PARKS MAINTENANCE - RETIC	13,839	
HOLDEN COLORADO - U03317	RANGERS	16,822	
FORD RANGER - U03716	MARINA AND DEPOT	18,607	
FORD RANGER - U04116	HEALTH SERVICES	18,809	
FORD RANGER - U04417	PARKS CENTRAL	14,715	
TOYOTA HIACE - U04617	PARKS MAINTENANCE - RETIC	16,588	
FORD RANGER - U05517	PARKS MAINTENANCE - RETIC	15,760	
FORD RANGER - U05617	LANDSCAPING SERVICES	15,544	
FORD RANGER - U06017	WORKS CONSTRUCTION	19,430	
HOLDEN COLORADO - U06118	SURVEYING SERVICES	17,356	
FORD RANGER - U06217	RECREATION SERVICES COORDINATOR	16,100	
FORD RANGER - U06317	CIVIL MAINTENANCE	19,720	
FORD RANGER - U06417	PARKS-SOUTHERN	16,315	
FORD RANGER - U06517	PARKS ASSETS	18,408	
FORD RANGER - U06617	EMERGENCY MANAGEMENT SDBFB	19,720	
Trucks & Buses Replacements			
TOYOTA HIACE 12 SEAT BUS - T028	EMERGENCY MANAGEMENT	23,876	
Trailers			
FLAT TOP 1500KG - P016	WORKS CONSTRUCTION	700	
MOWING 4500KG - V003	PARKS-SOUTHERN	3,040	
MOWING 4500KG - V004	PARKS NORTHERN	3,040	
MOWING 4500KG - V005	PARKS-SOUTHERN	3,040	6,166
BOXTOP 2000KG - V022	WORKS CONSTRUCTION	700	889
BOXTOP 2000KG - V025	CIVIL CONSTRUCTION(DRAINAGE)	700	
BOXTOP 1500KG - V026	CITYBUILD	750	
3T TANDEM TIPPER - V033	CIVIL MAINTENANCE	1,660	
2T TANDEM TIPPER - V034	CIVIL CONSTRUCTION (DRAINAGE)	1,330	
LUGGAGE TRAILER SINGLE AXLE 2000KG - V040	PARKS ASSETS	1,090	
WASTECH SEMI TRAILER - V050		35,327	
WASTECH SEMI TRAILER - V051		35,327	
WASTECH CONVERTED DOLLY TRAILER - V052		5,486	
Parks & Mowers			
TORO REELMASTER 7000D - M02517	PARKS ASSETS	18,252	
KUBOTA OFD 72 INCH - CAB+TRAILER - M01516	PARKS ASSETS	7,500	

Asset	Asset Description	Budget	YTD Actual
		Proceeds	Proceeds
KUBOTA ZERO TURN 72 INCH - M01916	PARKS SOUTH	6,000	
KUBOTA OFD 72 INCH - M03416	PARKS NORTH	7,500	
TURF CUTTER - P302	PARKS SOUTH	1,000	
Miscellaneous Equipment >\$1500			
ROBIN TRASH PUMP - S107	CIVIL CONSTRUCTION (DRAINAGE)	890	
EARLEX ELECTRIC SPRAY UNIT - P021	CITYBUILD	640	
VERTI MOWER - M008	PARKS ASSETS	400	878
Construction Vehicles - Replacement			
KOMATSU WA250PZ-6 WHEEL LOADER - G006	WORKS CONSTRUCTION	79,405	
BOMAG BW24R MULTI TYRE ROLLER - R002	WORKS CONSTRUCTION	45,900	
Plant Disposed from 2019/20 budget:			
Light Passenger Vehicles - Replacement			
HYUNDAI I30 HATCH - C00116	MARINA AND DEPOT	0	12,782
TOYOTA RAV 4 - C01216	LIBRARY & HERITAGE SERVICES	0	20,964
MITSUBISHI OUTLANDER - C02316	ASSET MANAGEMENT	0	17,782
Light Commercial Vehicles - Replacement			
FORD RANGER - U043	WORKS CONSTRUCTION	0	15,509
FORD RANGER - U05216	PARKS ASSETS	0	24,600
FORD RANGER - U05416	PARKS CENTRAL	0	23,918
TOYOTA HILUX - U007	WORKS AND SERVICES	0	29,827
FORD RANGER - U02216	WORKS AND SERVICES	0	29,145
HOLDEN COLORADO - U03216	RANGERS	0	21,418
FORD RANGER - U05916	PARKS ASSETS	0	20,282
FORD RANGER - U00316	HEALTH SERVICES	0	29,146
FORD RANGER - U05316	PARKS ASSETS	0	25,509
HOLDEN COLORADO - U069	SUSTAINABLE DEVELOPMENT	0	22,555
Trucks & Buses Replacements			
ROADSWEEPER - T051	CIVIL MAINTENANCE	0	65,613
Trailers			
TRAILER SINGLE AXLE - V01716	PARKS CENTRAL	0	2,312
Parks & Mowers			
TORO REELMASTER SIDEWINDER MOWER - M023	WORKS AND SERVICES	0	7,153
TORO ROTARY MOWER - M02616	PARKS ASSETS	0	7,154
DEUTSCHER H660-11 ROTARY MOWER - M100	PARKS ASSETS	0	667
RED EXIM VERTI DRAIN AERATOR - N021	WORKS AND SERVICES	0	5,631
Miscellaneous Equipment >\$1500			
AIR COMPRESSOR - P054	WORKS AND SERVICES	0	417
ERS TURBO WASHER	CITYFLEET	0	2,919
PEDESTAL DRILL - P068	WORKS AND SERVICES	0	584
		1,020,562	1,568,253

KEY INFORMATION



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2021**

**NOTE 5
TENDERS AWARDED FOR THE MONTH**

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

Tender code	Tender Description	Company Awarded to	Contract Term	Contract Amount \$
T28-2020	Waterfront Project - Western Foreshore Play Structures Construction	Folche Plant Hire Pty Ltd t/as RMF Fabrication	Project Completion	1,633,437
Retrospective reporting required to include tenders rejected and tenders awarded under tender exempt provisions since July 2020.				
T19-2020	Waterfront Project - Design and Construction of Shade Structures	No submissions received	n/a	n/a
T10-2020	Provision of Joinery and Cabinetwork Services	All tenders rejected	n/a	n/a
T20-2020	Coastal and Estuarine Foreshore Earthworks	All tenders rejected	n/a	n/a
Q12-2020	Provision of Computer Work Stations	Managed System Services Pty Ltd	3 years	n/a
T07-2020	Supply, Install and commission Routers and Firewalls	All tenders rejected	n/a	n/a
T15-2020	Provision of Maintenance Services for Lifts, Platforms and Hoists	ThyssenKrupp Elevator Australia Pty Ltd	3 years (Option to extend for 1 year)	45,000
Q09-2020	Provision of Tyres and Roadside Services	Tyres4U Pty Ltd	3 years (Option to extend for 1 year)	423,200
T23-2020	Supply and Delivery of Sealing and Drainage Aggregate	Ransberg Pty Ltd Trustee for Ransberg Unit Trust t/a WA Bluemetal	2 years (Option to extend for 2 years)	262,000
Q10-2020	Rubber Playground Softfall Installation and Repairs	Retech Rubber	2 years (Option to extend for 2 years)	140,000 min
Q15-2020	Outdoor Maintenance Services	Intelife Group Ltd	3 years (Option to extend for 2 years)	1,504,347
T14-2020	Manufacture, Supply and Delivery of Bronze Commemorative Plaques	All tenders rejected	n/a	n/a
Q16-2020	Supply and Delivery of Wheel Loader	Komatsu Australia Pty Ltd	n/a	255,500
Q25-2020	Lease Arrangement for Supply and Delivery of Computer Workstations	Equigroup Pty Limited	3 years	879,535

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2021**

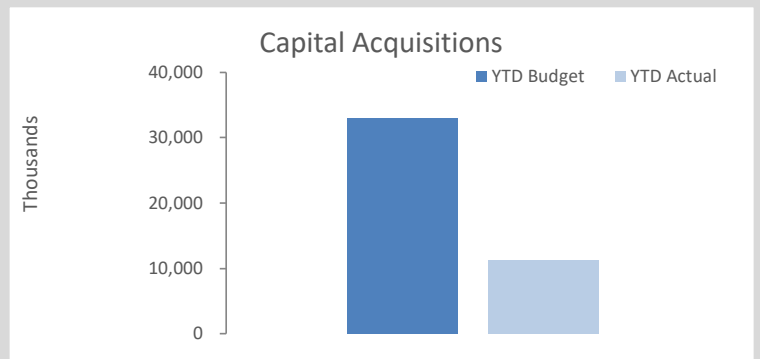
**INVESTING ACTIVITIES
NOTE 6
CAPITAL ACQUISITIONS**

Capital Acquisitions	Adopted Budget	Annual Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$		\$	\$	\$
Buildings	3,271,990	3,426,367	2,575,559	895,508	(1,680,051)
Equipment	336,820	274,907	268,735	99,050	(169,685)
Machinery	3,506,697	3,506,697	2,227,724	754,515	(1,473,209)
Infrastructure - Roads	10,964,511	15,048,302	10,102,369	3,689,124	(6,413,244)
Bridges	400,000	750,000	633,240	0	(633,240)
Parks	19,901,574	21,369,067	15,028,566	5,202,367	(9,826,199)
Drainage	1,118,523	1,178,049	878,353	247,963	(630,390)
Coastal & Estuary	422,601	499,600	451,504	262,214	(189,290)
Other Infrastructure	3,143,492	1,838,766	771,506	218,860	(552,646)
Capital Expenditure Totals	43,066,208	47,891,755	32,937,555	11,369,602	(21,567,954)
Capital Acquisitions Funded By:					
	\$		\$	\$	\$
City of Mandurah Contribution	8,553,042	8,951,336	20,123,776	3,109,671	(17,014,105)
Capital grants and contributions	11,279,174	15,379,529	12,360,196	7,782,428	(4,577,768)
Borrowings	7,931,591	8,700,611		0	0
Other (Disposals & C/Fwd)	1,020,562	1,020,562	453,583	477,502	23,919
Cash Backed Reserves					
Building Reserve	2,161,990	2,069,292		0	0
Asset Management Reserve	1,404,778	1,414,816		0	0
Property Acquisition Reserve	1,830,000	644,500		0	0
Sustainability Reserve	229,180	229,180		0	0
Sanitation Reserve	756,471	756,471		0	0
Traffic Bridge Reserve	400,000	400,000		0	0
Waterways Reserve	40,990	40,990		0	0
Unspent Grants & Contributions Reserve	5,258,590	6,084,628		0	0
City Centre Land Acquisition Reserve	2,000,000	2,000,000		0	0
Plant Reserve	199,841	199,841		0	0
Capital Funding Total	43,066,208	47,891,755	32,937,555	11,369,602	(21,567,954)

SIGNIFICANT ACCOUNTING POLICIES

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

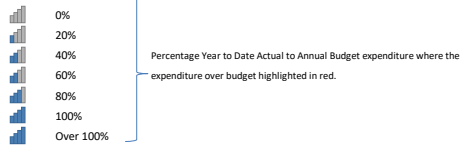
KEY INFORMATION



Acquisitions	Annual Budget	YTD Actual	% Spent
	\$47.89 M	\$11.37 M	24%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$15.38 M	\$7.78 M	51%

Capital Expenditure Total

Level of Completion Indicators



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

Account Description		Adopted Budget	Annual Budget	YTD Budget	YTD Actual	Remaining Unspent Funds	Comment
Buildings							
400030	Owen Avenue Ablution	298,889	298,889	298,888	758	298,131	Contract being finalised.
750619	Community Sport and Recreation Facility Fund Program - Small Grants	160,119	23,519	8,434	0	23,519	Funding allocated to Peel Hockey Assoc Floodlighting \$95,443, 5th Mh Tennis Club Resurfacing \$10,120 and Mh Mustangs FC - Facility Development \$31,037. Removal of Design & Management Overhead budget to be processed at Budget Review.
750620	Solar Plan	64,048	64,048	0	0	64,048	Construction to commence Q4.
750621	Milgar St Reserve Water Service Replacement	21,350	21,350	21,351	8,674	12,676	Construction 90% complete.
750622	Installation of Air Conditioning at Halls Head Parade Community and Sports Facility	48,035	0	0	0	0	Project deferred and budget reallocated to Mandurah Bowling Club Compressor and Mandurah Visitors Centre Upgrade.
750623	Administration Building - Foyer Security	80,059	80,059	52,838	6,720	73,339	Construction to commence Q4.
750624	Seniors Centre Heating Cooling System Upgrade	48,035	48,035	48,036	40,900	7,135	Complete.
750625	Mandurah Community Museum Roof Replacement.	160,119	160,119	105,678	0	160,119	Procurement process in progress.
750626	Site Main Switchboard Program	53,373	18,373	0	0	18,373	Construction to commence Q3.
750627	Administration Centre External Painting Project	84,329	84,329	55,658	3,215	81,114	Construction to commence Q3.
750628	Civic Building-Mayors Office Reconfiguration	53,373	53,373	35,226	3,873	49,500	Construction 5% complete.
750629	Health & Safety Improvements at Pottery Place	16,011	16,011	16,012	0	16,011	Construction complete. Finances to be finalised.
750630	Mandurah Ocean Marina Chalets - External Refurbishment	160,119	160,119	105,678	0	160,119	Construction to commence Q4.
750631	Mandurah Bowling & Recreation Club - Bar Repairs	21,350	21,350	21,351	0	21,350	Investigation of moisture ingress to commence Q3.
750632	Falcon Pavilion Re Roofing Project	77,924	77,924	77,924	0	77,924	Construction to commence Q4.
750633	Stage 2 of Upgrades to Peelwood Reserve Changerooms	106,746	106,746	0	0	106,746	Construction to commence Q3.
750634	MARC - Hardstands for Pool Blankets	10,674	0	0	0	0	Project cancelled, budget reallocated to MARC Leisure Pool Acoustics.
750635	MARC - Aquatic Plant Rooms Automatic Pool Acid Feed System	5,337	5,337	5,337	0	5,337	Construction to commence Q3.
750636	WMC - Upgrade Alarm System	30,000	30,000	30,000	0	30,000	Construction to commence Q4.
400015	South Mandurah Football Club Changeroom Project	106,746	136,746	136,746	0	136,746	Construction to commence Q4.
750638	Ablution Bortolo Reserve	213,492	213,492	140,904	0	213,492	Request for Quotation issued.
400021	Mh Mustangs FC - Facility Development	176,131	207,168	136,730	0	207,168	Construction to commence Q3.
400022	Peelwood Res - Changeroom Upgrade	21,350	21,350	0	0	21,350	Construction to commence Q4.
400007	CASM Ablution Upgrade	47,020	47,020	47,021	42,533	4,487	Complete.
400031	Admin Building First Floor Carpet	38,535	38,535	38,536	0	38,535	Seeking quotations.
400009	Change Rooms Upgrade Program	213,487	213,487	213,488	223,159	(9,672)	Complete. Budget Variation for overspend to be processed at Budget Review.
400004	MARC/Waste Transfer Station - Solar Plan Phase 5	309,414	159,411	159,412	170,045	(10,634)	Complete. Budget Variation for overspend to be processed at Budget Review.
400046	Site Main Switchboards	89,133	95,133	0	0	95,133	Construction to commence Q3.
400042	Southern Ops Transportable Meeting Room	79,832	79,832	79,830	71,421	8,411	Complete. Finances to be finalised.
400033	Civic Chamber Meeting Rooms	64,403	16,510	16,509	24,791	(8,281)	Complete. Budget Variation for overspend to be processed at Budget Review.
400013	Civic Building - Tuckey Room	121,177	91,705	91,704	120,907	(29,202)	Complete. Budget Variation for overspend to be processed at Budget Review.
400026	Peel Community Kitchen	247,200	248,200	248,200	86,468	161,732	Construction 30% complete.
400028	MARC LED & Lighting Control	44,180	59,012	59,012	56,067	2,945	Complete.
750639	Peel Hockey Association - Floodlighting	0	95,443	63,600	0	95,443	Construction to commence Q3.
750640	South Mnd Tennis Club - Resurfacing	0	10,120	6,744	10,120	0	Complete.
750641	Reading Cinema Complex FIP	0	35,000	35,000	25,857	9,143	Complete. Remaining budget to be allocated to MARC/Waste Transfer Station- Solar Plan Phase 5 project at Budget Review.
750642	Mandurah Bowling Club Compressor	0	27,890	27,890	0	27,890	Construction complete. Finances to be finalised.
750643	Falcon Family Centre Upgrade	0	96,000	32,000	0	96,000	Construction to commence Q4.
750644	Mandurah Visitors Centre Refurbishment	0	142,145	94,763	0	142,145	Construction to commence Q3.
750645	Coodanup Community Centre Upgrade	0	50,000	16,667	0	50,000	Construction to commence Q3.
750646	MARC Leisure Pool Acoustics	0	72,587	48,391	0	72,587	Construction to commence Q4.
Bridges							
880000	Old Mandurah Bridge	400,000	400,000	400,000	0	400,000	Construction to commence Q3.
880012	Lakelands-Madora Bay Pedestrian Bridge	0	350,000	233,240	0	350,000	Design to commence Q4.
Parks							
700439	Enclosed Dog Park	213,492	213,492	140,904	23,782	189,710	Construction to commence Q4.
700440	Major Public Artworks	125,000	125,000	83,304	0	125,000	Ongoing Program 2020/21.
700441	Bortolo Reserve - Shade Sail	33,926	33,926	33,927	0	33,926	Procurement process in progress.

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

Account Description		Adopted Budget	Annual Budget	YTD Budget	YTD Actual	Remaining Unspent Funds	Comment
700471	Hermitage Park - Shade Sail	45,234	45,234	45,234	0	45,234	Procurement process in progress.
700472	Country Club Drive - Shade Sail	33,926	33,926	33,927	0	33,926	Procurement process in progress.
700442	Shade Sail Renewal Program	56,544	56,544	56,545	49,384	7,160	Construction 95% complete.
700443	Falcon Bay Upgrade - Stage 4 of 5	339,261	339,261	282,741	243,457	95,804	Construction 90% complete. Budget to be adjusted at Budget Review due to scope increase.
700444	Novara Foreshore Stage 4	452,348	452,348	298,550	4,404	447,944	Construction to commence Q4. Budget to be adjusted at Budget Review due to scope reduction.
	Wittenoom Reserve - Drinking Fountain	9,047	0	0	0	0	
700466	Calyso Reserve - Drinking Fountain	9,047	18,192	12,007	6,681	11,511	Construction to commence Q3.
700467	Halls Head Foreshore - Drinking Fountain	9,047	17,529	11,570	8,824	8,705	Construction to commence Q3.
700468	Lord Hobart Reserve - Drinking Fountain	16,963	19,225	12,688	6,603	12,622	Construction to commence Q3.
	Mogum Reserve - Drinking Fountain	12,440	0	0	0	0	
700446	BBQ Caterpillar Park	26,687	26,687	26,688	0	26,687	Construction to commence Q3.
700470	BBQ Templetonia Reserve, Coodanup	26,687	26,687	26,688	0	26,687	Construction to commence Q3.
700447	Rakoa Reserve and Bridgewater South Replace Fencing	33,926	33,926	0	9,815	24,111	Construction 75% complete.
700448	Melaleuca Tce - Replace broken pine fencing	67,852	34,387	11,003	34,387	1	Complete.
700449	Pump Station Replacement of Pumps	46,599	46,599	31,056	0	46,599	Ongoing Program 2020/21.
700450	San Remo deck modifications	11,308	17,308	17,309	2,093	15,215	Construction 75% complete.
700451	Halls Cottage Fencing	53,373	53,373	0	0	53,373	Construction to commence Q4. Budget to be adjusted at Budget Review due to underspend.
700452	Seascape Village Precinct - Shade Structure Refurbishment	32,024	32,024	21,136	940	31,084	Construction to commence Q4.
700453	Falcon Reserve Activation Plan - Stage 2	226,173	226,173	188,493	96,119	130,054	Construction 75% complete.
700454	Cemetery - Upgrade of lakes	96,125	96,125	0	0	96,125	Construction to commence Q4.
700455	Lakes Cemetery Fencing - renewal	35,058	35,058	35,060	0	35,058	Construction 50% complete.
700456	Old Coast Road/Wilderness Drive - Playground Renewal	31,665	63,330	41,800	0	63,330	Construction to commence Q3.
700457	BMX Track Renewal Program	56,544	84,009	70,015	770	83,239	Construction to commence Q3.
700458	Yalgor Heights Reserve - Playground Renewal	31,665	0	0	0	0	Project has been deferred and budget reallocated to Old Coast Road/Wilderness Drive - Playground Renewal.
700459	War Memorial - Redesign and replace reticulation	22,618	22,618	22,618	0	22,618	Construction 25% complete.
700438	Riverside Gardens Boardwalk	22,416	22,416	22,415	0	22,416	Project currently on hold due to Ross River virus in the area.
700460	Westbury Way Reserve Revegetation Plan (Offset) Capital	21,486	21,486	0	0	21,486	Construction to commence Q4.
700461	Hexham Wetland Fencing	20,340	20,340	20,340	20,852	(512)	Complete.
700462	Madora Bay Beach	113,087	113,087	0	0	113,087	Construction to commence Q4.
700463	Madora Bay Shade Shelters	67,852	67,852	67,852	0	67,852	Construction to commence Q3.
700464	Shade Sails Over Playgrounds	226,173	226,173	226,173	3,802	222,371	Construction to commence Q3.
700465	Dawesville Channel SE Foreshore Upgrade	226,173	503,198	161,024	0	503,198	Project to be deferred to 2021/22, current budget to be allocated to Reserve at Budget Review.
700009	Falcon Reserve Activation Plan	209,035	203,365	203,366	186,229	17,137	Construction complete. Finances to be finalised.
700013	Lakelands Community Garden	30,000	0	0	0	0	Budget moved to operating project.
700020	Pebble Beach Boulevard Res 46649	156,945	156,945	156,944	123,512	33,433	Construction 75% complete.
700017	Grahame Heal Reserve	67,177	36,882	36,879	7,444	29,438	Construction 50% complete.
700035	Louis Dawe Park	46,212	51,218	51,217	51,280	(62)	Complete.
700006	MARC improvement to car park area	10,000	12,418	12,419	13,625	(1,207)	Complete.
700010	Falcon Skate Park Upgrade	160,000	161,791	161,791	158,390	3,401	Construction complete. Finances to be finalised. Budget to be adjusted at Budget Review to match actuals.
700034	Eastern Foreshore Softfall Renewal	0	9,091	9,091	9,091	0	Complete.
700036	Mogum Reserve Softfall Renewal	0	23,400	23,400	23,400	0	Complete.
700042	Kerosene Tank Bunding	0	6,071	6,071	6,451	(380)	Complete. Budget to be adjusted at Budget Review to match actuals.
700027	Duvernoy Park Picnic Facilities	0	40,000	40,000	41,333	(1,333)	Complete.
700473	Templetonia Reserve	0	5,000	5,000	4,478	522	Complete.
700474	Mandurah Southern Districts BFB Water Tank	0	11,690	7,793	0	11,690	Construction to commence Q4.
Roads							
501036	RS Aldgate Street	97,535	52,535	52,535	0	52,535	Project cancelled. Budget to be reallocated within the Roads Renewal - Reseal Program at Budget Review.
501066	RS Castlewood Place	17,340	17,340	11,444	0	17,340	Project cancelled. Budget to be reallocated within Reseals Program at Budget Review.
501067	RS Mississippi Drive Stage 2	232,999	232,999	153,780	6,440	226,559	Construction to commence Q3. Budget to be increased from reallocation within Reseals Program at Budget Review.
501068	RS Oakmont Avenue Cool Seal	97,535	97,535	0	0	97,535	Project cancelled. Budget to be reallocated within Reseals Program at Budget Review.
501069	RS Oakmont Avenue	86,697	86,697	86,697	5,944	80,753	Construction to commence Q4. Budget to be increased from reallocation within Reseals Program at Budget Review.
501070	RS Perie Banou Close	92,116	92,116	92,117	0	92,116	Construction 5% complete. Budget decreased and reallocated within Reseals Program at Budget Review.
501071	RS Sedgemere Terrace	24,925	24,925	16,452	0	24,925	Project cancelled. Budget to be reallocated within Reseals Program at Budget Review.
501072	RS Valley Road	27,093	27,093	27,094	1,122	25,971	Construction 5% complete.
501073	RS Valley Road	70,442	70,442	70,445	0	70,442	Construction 5% complete.
501074	Donnelly Gardens	205,906	205,906	205,906	8,494	197,412	Construction 25% complete. Budget decreased and reallocated within Reseals Program at Budget Review.
501075	Westbourn Pass	28,177	28,177	18,598	0	28,177	Project cancelled. Budget to be reallocated within Reseals Program at Budget Review.
501026	Bortolo Reserve - Shared Use Parking and Fire Track Facility	417,233	417,233	417,233	285,713	131,520	Construction 95% complete. Budget to be reduced at Budget Review due to savings identified.
501027	RR Pinjarra Road Stage 1	812,789	1,625,578	1,625,576	248,892	1,376,686	Construction to commence Q4.
501028	RR Peel Street	812,789	812,789	812,788	728,367	84,422	Construction complete. Finances to be finalised. Journal to be processed in March to clear Peel Street overspend.
	RR Pinjarra Road Stage 2	812,789	0	0	0	0	
501030	RR Leslie Street	812,789	812,789	812,788	70,089	742,700	Construction 5% complete.
501031	RR Catalina Dr/Badgerup Ave Roundabout	596,045	596,045	496,745	105,020	491,025	Construction 75% complete. Budget to be reduced at Budget Review due to savings identified.
501032	RR Thera St Stage 2	184,233	184,233	184,233	192,885	(8,652)	Complete. Budget Variation for overspend to be processed at Budget Review.
501033	RR Old Coast Road/Albany Drive	140,883	140,883	140,882	0	140,883	Construction to commence Q3. Budget to be adjusted at Budget Review due to scope increase.
501034	RR Old Coast Rd - Cossack Way to Shoshone View	270,930	270,930	86,698	1,410	269,520	Construction to commence Q4. Budget to be adjusted at Budget Review due to scope reduction.

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

Account Description	Adopted Budget	Annual Budget	YTD Budget	YTD Actual	Remaining Unspent Funds	Comment
501035 CP Halls Head Parade - Roberts Point	88,865	88,865	88,864	77,715	11,150	Construction complete. Finances to be finalised.
501025 SP Halls Head Parade PSP	21,674	21,674	0	194	21,480	Design to commence Q4.
501055 SP Casuarina Drive	16,256	16,256	0	0	16,256	Construction 95% complete.
501056 SP Eldora Crescent	54,186	54,186	54,187	40,792	13,394	Complete.
501057 SP First Avenue	34,679	34,679	34,679	567	34,112	Construction 95% complete.
501058 SP Lanyon Street	70,442	70,442	70,445	8,226	62,216	Construction 95% complete.
501059 SP Melita Street	45,516	45,516	45,518	44,515	1,001	Complete.
501060 SP Murdoch Drive	91,032	91,032	91,031	680	90,352	Construction 95% complete.
501061 SP Pinjarra Road	81,279	81,279	0	0	81,279	Project cancelled, budget to be reallocated within Shared Paths Program.
501062 SP Pinjarra Road Park	72,609	72,609	47,922	24,526	48,083	Complete.
501063 SP Wanjeep Street	102,953	102,953	0	0	102,953	Project cancelled, budget to be reallocated within Shared Paths Program.
501064 Mulberry Close PAW	26,009	26,009	0	2,185	23,825	Construction to commence Q4. Budget to be increased from reallocation within Shared Paths Program at Budget Review.
501065 Missing Links	33,595	33,595	10,750	8,364	25,231	Ongoing Program 2020/21.
501037 SP Cox Bay Footpath Renewal	117,041	117,041	117,042	111,811	5,230	Complete.
501038 SP Stingray Point Footpath Replacement	146,302	146,302	146,305	0	146,302	Construction to commence Q4.
501039 SL Street Lighting New Program	162,558	162,558	108,328	56,478	106,080	Ongoing Program 2020/21.
501040 SL Upgrade of the older lighting Poles on Peelwood Reserve Oval 2	53,373	53,373	35,226	0	53,373	Construction to commence Q3.
501041 SL Rushton Sports Flood Lighting - Replacement	106,746	106,746	106,746	0	106,746	Design and project scope to be rescheduled to 2021/22, current budget to be allocated to Reserve at Budget Review.
501042 SL Light pole replacement	53,373	38,541	25,436	0	38,541	Construction to commence Q3.
501043 SL Mandurah Marina canal light pole rectification	53,373	53,373	53,373	0	53,373	Construction 95% complete.
501044 SL Carpark Lighting Replacement Program	58,711	58,711	38,750	2,367	56,344	Ongoing program 2020/21.
501045 SL Mandurah Scoop Lighting Replacement	18,147	18,147	18,148	0	18,147	Construction 10% complete.
501046 SL Parks and Reserves LED Program	80,059	80,059	52,838	0	80,059	Ongoing Program 2020/21.
501047 Pinjarra Road East - Median Stage 3	33,926	24,525	24,527	24,471	54	Complete.
501048 TM Discretionary Traffic Management Program	162,558	157,782	105,153	80,396	77,386	Ongoing Program 2020/21.
501049 TM Merlin St/Mistral St Roundabout	243,837	273,837	273,834	306,232	(32,395)	Construction complete. Finances to be finalised. Budget Variation for overspend to be processed in due course.
501050 Mandurah Road Median	169,631	169,631	111,958	6,179	163,453	Construction to commence Q3.
501051 SF Street Furniture New Program	65,024	65,024	43,328	0	65,024	Ongoing Program 2020/21.
500016 Smart Street Mall	2,000,000	2,351,939	1,567,336	431,660	1,920,279	Refer to Financial Report, Key Capital Projects table.
501052 WMC Loading Area - Column Protection	35,000	35,000	35,000	0	35,000	Construction to commence Q4.
501053 SL MARC Carpark Additional Lights	21,675	21,675	21,676	20,000	1,675	Construction complete. Finances to be finalised.
501054 Waste Transfer Station Road Construction	108,371	108,371	71,524	0	108,371	Construction to commence Q4.
500019 Peel Street	250,000	495,287	495,286	498,842	(3,555)	Construction complete. Finances to be finalised. Journal to be processed in March from RR Peel Street to clear overspend.
500004 Coodanup Drive	111,930	111,930	111,930	106,264	5,666	Complete. Budget to be adjusted at Budget Review to match actuals.
500029 TM Discretionary Traffic Mgmt	46,628	45,657	45,655	46,175	(518)	Complete. Budget to be adjusted at Budget Review to match actuals.
500028 RR Thera Street	80,000	158,206	158,203	93,941	64,265	Complete. Budget variation to fund RR Thera St Stage 2 overspend to be processed at Budget Review.
500082 WMC Recovery Facility Hardstand	205,907	205,907	205,906	0	205,907	Construction to commence Q4.
500055 SP Cox Bay	0	22,672	22,672	19,366	3,306	Complete. Remaining budget to be reallocated within Shared Paths Program at Budget Review.
501076 Guava Way	0	351,000	233,904	3,068	347,932	Construction to commence Q4.
501077 SP Harbord Avenue	0	59,331	39,528	0	59,331	Construction to commence Q4.
501078 SP Sandforth Crescent	0	66,131	43,646	0	66,131	Construction to commence Q4.
501079 Pallas Way - Troy Place PAW	0	13,531	8,932	0	13,531	Construction to commence Q4.
501080 Boundary Road PAW	0	37,531	24,772	0	37,531	Construction to commence Q4.
501082 RS Waldron Boulevard	0	45,000	0	8,927	36,073	Construction 5% complete. Budget to be increased from reallocation within Reseals Program at Budget Review.
501083 RR Mandurah Terrace	0	1,358,144	0	0	1,358,144	Project to be deferred to 2021/22, current budget to be allocated to Reserve at Budget Review.
501084 Peel Street - Power Relocation	0	1,500,000	0	0	1,500,000	Construction to commence Q4.
501085 SP Rochester Way	0	0	0	0	0	Budget to be allocated within Shared Paths Program at Budget Review.
501086 SP Denham Street	0	0	0	0	0	Budget to be added from within Shared Paths Program at Budget Review.
501081 RS Baruna Court	0	0	0	10,806	(10,806)	Budget to be added from within Shared Paths Program at Budget Review.
Drainage						
600171 DR Leighton Road/Halls Head Parade	27,093	60,093	60,096	40,571	19,522	Complete. Budget variation to fund DR Northport Boulevard scope increase to be processed at Budget Review.
600172 DR Rainbow Way Swale Reinstatement	81,278	48,278	48,279	41,810	6,468	Construction complete. Finances to be finalised.
600173 DR Koolinda Street	162,558	162,558	162,558	2,341	160,217	Construction to commence Q4.
600174 DR Yeedong Road	108,371	108,371	108,370	11,199	97,172	Construction to commence Q3.
600175 DR 294 Estuary Road	81,278	81,278	81,281	3,967	77,311	Construction is 50% complete. Budget variation to fund DR Estuary View Road Flooding Stage 2 overspend to be processed at Budget Review.
600176 DR Northport Boulevard	81,278	81,278	81,281	3,315	77,963	Construction to commence Q3. Budget to be adjusted at Budget Review due to scope increase.
600177 DR Discretionary Drainage	92,116	92,116	61,392	10,683	81,433	Ongoing Program 2020/21. Budget variation to fund DR Northport Boulevard scope increase to be processed at Budget Review.
600178 DR Halls Head Parade - Roberts Point	73,693	73,693	73,695	42,298	31,395	Complete. Budget variation to fund DR Northport Boulevard scope increase to be processed at Budget Review.
600179 DR Estuary View Road Flooding Stage 2	65,024	65,024	65,025	78,994	(13,970)	Construction complete. Finances to be finalised. Budget Variation for overspend to be processed at Budget Review.
600180 Bortolo Sump - Water Sensitive Urban Design	325,116	395,564	126,582	2,990	392,574	Construction to commence Q4.
600011 DR Orion Rd Park Stage 2	20,719	9,796	9,795	9,796	0	Complete.
Coastal & Estuary						
910106 Keith Holmes Reserve POS Upgrade	97,307	97,307	97,308	69,394	27,913	Construction 70% complete.
910107 Marina Pens WIFI	20,000	20,000	20,000	0	20,000	Construction to commence Q3.
910108 South Harbour Paving Upgrade Stage 2	183,801	183,801	183,802	101,688	82,113	Construction 55% complete.
910109 Cambria Island abutment walls repair	32,435	60,000	60,001	0	60,000	Design to be completed by June 2021.

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

Account Description		Adopted Budget	Annual Budget	YTD Budget	YTD Actual	Remaining Unspent Funds	Comment
900012	Parkridge Boat Ramp	62,060	34,495	0	0	34,495	Grant application for RBFS Round 25 was unsuccessful. Project to be deferred to 2021/22, current budget to be allocated to Reserve at Budget Review.
900002	Avalon Foreshore	27,000	63,211	63,217	54,676	8,535	Complete.
900009	South Harbour Paving Replacement	0	40,786	27,176	36,456	4,330	Construction 90% complete.
Equipment							
820175	MARC Pool Covers Program Pool	37,361	0	0	0	0	Project cancelled, budget reallocated to MARC Leisure Pool Acoustics.
820176	Sign / sticker printer	37,930	37,930	37,930	37,962	(32)	Complete.
820177	MARC CCTV Aquatic Facilities	32,024	32,024	32,024	30,486	1,538	Complete.
820178	CCTV Upgrade at Meadow Springs Sports Facility	21,350	21,350	21,351	18,581	2,769	Complete.
820179	MARC Pool Covers Leisure Exercise Pool	24,552	0	0	0	0	Project cancelled, budget reallocated to MARC Leisure Pool Acoustics.
820180	Furniture & Equipment Renewal Program	55,508	55,508	49,336	0	55,508	Ongoing Program 2020/21. Budget to be adjusted at Budget Review to fund various overspends.
820174	MPAC Orchestra Lift	128,095	128,095	128,094	12,021	116,074	Construction to commence Q4.
Plant & Machinery							
770001	Light Passenger Vehicles - Replacement	672,651	672,651	448,256	237,136	435,515	Budget to be adjusted within Cityfleet Program at Budget Review.
770002	Light Commercial Vehicles - Replacement	981,185	981,185	653,864	259,433	721,752	Budget to be adjusted within Cityfleet Program at Budget Review.
	Light Passenger Vehicles - New	0	0	0	0	0	
770018	Light Commercial Vehicles - New	36,000	36,000	23,992	0	36,000	Budget to be adjusted within Cityfleet Program at Budget Review.
770006	Trucks & Buses Replacements	72,893	72,893	36,448	0	72,893	
770007	Trailers	743,550	743,550	495,504	123,573	619,977	Budget to be adjusted within Cityfleet Program at Budget Review.
770009	Parks & Mowers	285,438	285,438	190,216	96,443	188,995	Budget to be adjusted within Cityfleet Program at Budget Review.
770011	Miscellaneous Equipment >\$1500	131,919	131,919	87,912	37,929	93,990	Budget to be adjusted within Cityfleet Program at Budget Review.
770008	Construction Vehicles	583,061	583,061	291,532	0	583,061	Budget to be adjusted within Cityfleet Program at Budget Review.
Other Infrastructure							
930033	Christmas Decorations 2020	213,492	213,492	213,491	212,920	572	Complete.
930034	Waste Transfer Station increase hardstand area with concrete	100,000	100,000	66,000	0	100,000	Construction to commence Q4.
930035	Restart Mandurah - Other	2,785,000	1,519,500	486,240	0	1,519,500	Remaining Restart Mandurah funding proposed to fund 2021/22 projects.
930002	Road Sweeper Spoil	45,000	5,774	5,775	5,940	(166)	Complete. Budget to be adjusted at Budget Review to match actuals.
400050	Lakelands DOS Clubroom Facility	200,000	762,524	762,524	565,334	197,190	Complete.
700052	Lakelands DOS	1,000,000	1,143,257	1,143,258	168	1,143,089	Refer to Financial Report, Key Capital Projects table.
500085	Lakelands DOS Parking	0	3,594	2,392	1,800	1,794	Refer to Financial Report, Key Capital Projects table.
700050	Lakelands DOS - Irrigation	0	26,125	17,408	4,144	21,981	Refer to Financial Report, Key Capital Projects table.
700053	Lakelands DOS - Sports Specific Infr	0	23,763	15,832	48,242	(24,479)	Refer to Financial Report, Key Capital Projects table.
700054	Lakelands DOS - Water Provision Infr	0	311,941	207,880	1,785	310,156	Refer to Financial Report, Key Capital Projects table.
700055	Eastern Foreshore South Precinct	6,870,103	6,936,603	4,622,544	1,067,578	5,869,026	Refer to Financial Report, Key Capital Projects table. Budget to be adjusted at Budget Review, to align timing of grant funding with expenditure.
700056	Western Foreshore Recreation Precinct	8,300,000	8,315,856	5,541,688	2,376,174	5,939,682	Refer to Financial Report, Key Capital Projects table.
Grand Total		43,066,214	47,891,755	32,937,555	11,369,602	36,522,153	

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2021

FINANCING ACTIVITIES

NOTE 7

BORROWINGS

Repayments - Borrowings

Information on Borrowings Particulars	1 July 2020	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Law, order, public safety									
Port Bouvard Surf Life Saving Club [WTC 316(v)]	0		0		110		0		0
Health									
Community amenities									
Compactor Waste Trailers and Dolly [336]	240,815		0	38,418	54,610	202,397	186,700	3,390	8,102
Waste Water Reuse [349]	146,255		0	15,047	20,376	131,208	126,168	2,033	5,244
Halls Head Ablution Block [350]	97,505		0	10,029	13,580	87,476	84,117	1,355	3,496
Halls Head Recycled Water 2019/20	200,051		0	12,012	17,389	188,038	182,611	2,996	5,891
Ablutions 2020/21	0		200,000	-	17,344	0	182,656	0	5,935
Recreation and culture									
Allnutt Reserve Community Facility [316(iii)]	0		0	-	513	0	0	0	0
Town Beach Ablutions [316(vii)]	0		0	-	220	0	0	0	0
Rushton Park Redevelopment [318(ii)]	334,327		0	62,232	83,095	272,095	246,926	1,337	10,917
Meadow Springs Recreation Facility [318(iii)]	250,493		0	46,747	63,310	203,746	188,135	1,004	8,317
Mandurah Rugby Club [320]	42,468		0	27,790	39,316	14,678	3,263	418	763
Mandurah Cricket Club [321]	14,145		0	9,269	13,094	4,876	1,088	139	254
Mandurah Football & Sporting Club [324]	165,129		0	53,612	78,869	111,517	86,631	2,108	4,711
Mandurah Rugby Club [325]	12,698		0	4,126	6,070	8,572	6,657	162	362
Bowling Club Relocation [326]	1,092,880		0	374,423	537,467	718,457	554,957	5,289	32,101
Ablutions - Netball Centre [329(i)]	88,582		0	28,478	41,873	60,104	45,016	1,105	2,501
Parks Construction [329(v)]	87,089		0	28,478	41,873	58,611	45,016	1,105	2,501
Halls Head Bowling Club upgrade [331]	310,795		0	24,402	32,228	286,393	279,174	4,574	11,236
Parks - Falcon Bay Reserve [333(i)]	72,390		0	15,757	22,739	56,633	48,100	961	2,339
MARC Redevelopment [338]	763,964		0	109,084	144,275	654,880	620,494	5,116	27,025
MARC Redevelopment Stage 1 [340]	503,911		0	55,365	72,790	448,546	431,765	5,163	18,002
MARC Redevelopment Stage 2 [341]	1,277,816		0	149,249	187,831	1,128,567	1,089,600	6,943	46,457
Eastern Foreshore Wall [344]	835,933		0	97,116	121,623	738,817	715,231	4,020	30,081
MARC Stage 2 [345]	1,228,894		0	139,406	174,502	1,089,488	1,055,402	6,090	43,742
Falcon Bay Seawall [351]	244,836		0	25,148	34,049	219,688	211,272	3,404	8,779
MARC Solar Plan [353]	173,490		0	13,469	17,759	160,021	156,069	2,555	6,277
Novara Foreshore Development [355]	346,980		0	26,939	35,518	320,041	312,139	5,109	12,554
Falcon Bay Foreshore Upgrades [356]	346,980		0	26,939	35,518	320,041	312,139	5,109	12,554
Mandjar Square Development [358]	433,630		0	33,671	44,391	399,959	390,085	6,385	15,693
Lakelands DOS [360]	2,365,997		0	215,796	248,575	2,150,201	2,117,438	8,508	87,881
Mandjar Square Stage 3 and 4	458,859		0	30,376	82,410	428,483	826,344	6,184	27,270
Falcon Seawall	908,175		0	68,507	41,205	839,668	418,016	4,613	13,635
Novara Foreshore Stage 3	183,582		0	12,150	16,482	171,432	167,245	2,474	5,454
Smart Street Mall Upgrade 2019/20	500,127		0	33,027	43,460	467,100	456,540	7,469	14,728
Falcon Bay Foreshore Stage 3 of 4	300,076		0	18,019	26,083	282,058	273,917	4,493	8,837
Mandjar Square Final Stage	300,076		0	18,019	26,083	282,058	273,917	4,493	8,837
Falcon Skate Park Upgrade	120,030		0	7,928	10,433	112,103	109,567	1,792	3,535
Westbury Way North side POS Stage 3	200,051		0	12,007	17,389	188,044	182,611	3,001	5,891
Eastern/ Western Foreshore 2020/21	0		2,770,000	-	240,145	0	2,529,855	0	82,211
Smart Street Mall 2020/21	0		2,000,000	-	173,382	0	1,826,618	0	59,358
Novara Foreshore Stage 4	0		400,000	-	34,676	0	365,324	0	11,872
Bortolo Reserve - Shared Use Parking and Fire Track Facility	0		350,000	-	30,352	0	319,648	0	10,387
Falcon Bay Upgrade - Stage 4 of 5	0		300,000	-	26,016	0	273,984	0	8,904
Enclosed Dog Park	0		200,000	-	17,344	0	182,656	0	5,936
South Harbour Paving Upgrade Stage 2	0		50,000	-	4,336	0	45,664	0	1,484
Falcon Skate Park Upgrade 2020/21	0		80,000	-	7,521	0	72,479	0	1,816
Transport									
Road Construction [316(ii)]	0		0	-	1,642	0	0	0	0
Car Parking [316(iv)]	0		0	-	121	0	0	0	0
Drainage [318(iv)]	83,835		0	15,485	19,784	68,350	58,792	333	2,599
Road Construction [318(v)]	836,324		0	155,435	213,672	680,889	634,952	3,339	28,071
Road Construction [329(ii)]	188,410		0	61,981	91,136	126,429	97,975	2,405	5,443
Drainage Construction [329(iii)]	63,624		0	20,102	29,557	43,522	31,776	780	1,765
Peelwood Oval - Parking [329(iv)]	24,957		0	8,376	12,316	16,581	13,240	325	736
Path Construction [329(vi)]	13,856		0	5,025	7,389	8,831	7,944	195	441
Street Lighting [329(viii)]	18,102		0	6,701	9,852	11,401	10,592	260	588
Road Construction [333(ii)]	320,984		0	71,783	103,588	249,201	219,125	4,379	10,654
New Pedestrian Bridge Construction [335]	481,195		0	77,698	110,329	403,497	371,498	6,766	16,367
New Road Construction [339]	544,949		0	75,315	102,919	469,634	442,420	6,029	19,313
New Road Construction [342]	651,651		0	74,428	93,915	577,223	558,674	3,668	23,229
WMC Tims Thicket [343]	98,545		0	10,290	14,096	88,255	84,645	1,430	3,484
Road Construction [346]	385,053		0	39,615	53,646	345,438	332,171	5,353	13,806
MARC Carpark [347]	292,521		0	30,093	40,752	262,428	252,349	4,067	10,488
MPAC Forecourt [348]	121,886		0	12,538	16,978	109,348	105,150	1,694	4,370
Mandurah Marina [352]	173,490		0	13,469	17,759	160,021	156,069	2,555	6,277
MARC Carpark [354]	260,243		0	20,200	26,632	240,043	234,119	3,832	9,416
Mandurah Foreshore Boardwalk Renewal [357]	390,262		0	30,301	39,948	359,961	351,075	5,747	14,124
New Road Construction [359]	1,191,883		0	108,183	125,617	1,083,700	1,066,999	5,169	44,411
Smoke Bush Retreat Footpath [361]	86,736		0	6,739	8,886	79,997	76,110	1,277	3,138
New Boardwalks 18/19	458,859		0	30,376	41,205	428,483	418,016	6,184	13,635
Coodanup Drive - Road Rehabilitation	91,791		0	6,075	8,241	85,716	83,623	1,237	2,727
Pinjarra Road Carpark	183,582		0	12,150	16,482	171,432	167,245	2,474	5,454
New Road Construction 2018/19	1,497,356		0	114,515	135,963	1,382,841	1,361,108	6,125	44,997
New Road Construction 2019/20	900,229		0	67,134	78,226	833,095	821,774	5,762	26,510
South Harbour Upgrade 2019/20	230,058		0	13,811	19,997	216,247	210,003	3,445	6,774
New Roads 2020/21	0		1,150,000	-	99,693	0	1,050,307	0	34,131

Repayments - Borrowings

Information on Borrowings Particulars	1 July 2020	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Other property and services									
Office Building [272]	215,016		0	168,909	195,631	46,107	19,981	1,875	3,140
Information Systems [316(i)]	0		0	-	110	0	0	0	0
IT Server Room Upgrade [316(vi)]	0		0	-	296	0	0	0	0
IT Communications Equipment [318(i)]	67,470		0	12,271	15,828	55,199	47,033	264	2,079
IT Equipment [329(vii)]	25,700		0	8,376	12,316	17,324	13,240	325	736
Land Purchase [330]	1,223,995		0	422,762	606,689	801,233	618,263	5,854	36,235
Civic Building - Tuckey Room Extension	458,859		0	30,376	41,205	428,483	418,016	6,184	13,634
Short term loan COVID-19	0		20,000,000	-	20,000,000	0	0	0	35,000
	26,230,451	0	27,500,000	3,573,543	25,410,640	22,656,908	28,339,428	220,233	1,127,642
Total	26,230,451	0	27,500,000	3,573,543	25,410,640	22,656,908	28,339,428	220,233	1,127,642
Current borrowings	25,410,640		27,500,000	3,573,543	25,410,640	1,186,288	5,410,640	220,233	1,127,642
Non-current borrowings	819,811					21,470,620	22,928,788		
	26,230,451					22,656,908	28,339,428		

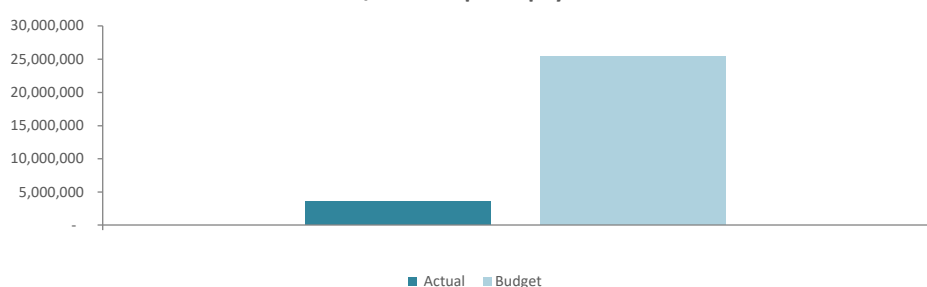
All debenture repayments were financed by general purpose revenue.

The City has no unspent debenture funds as at 30th June 2020, nor is it expected to have unspent funds as at 30th June 2021.

KEY INFORMATION

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

2020/21 Principal Repayments



Principal Repayments

\$3,573,543

Interest Expense

\$220,233

Loans Due

\$22.66 M

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2021

NOTE 8

OPERATING GRANTS AND CONTRIBUTIONS

Unspent Operating Grant, Subsidies and Contributions Liability

Operating Grants, Subsidies and Contributions Revenue

Provider	Unspent Operating Grant, Subsidies and Contributions Liability					Operating Grants, Subsidies and Contributions Revenue			
	Liability 1-Jul	Increase in Liability	Liability Reduction (As revenue)	Liability 30-Jun	Current Liability 30-Jun	Adopted Budget	Budget Variations	Annual Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Operating Grants and Subsidies									
General purpose funding									
Financial Assistance Grant - General Purpose						845,000		845,000	657,741
Financial Assistance Grant - Local Roads						670,000		670,000	451,951
Law, order, public safety									
Lifeguard Service Funding: DPIRD						100,000		100,000	95,667
Bushfire Mitigation Funding: DFES						0	318,600	318,600	159,300
Operating Grant SES: DFES						64,233		64,233	23,875
Operating Grant Southern Districts Fire Brigade: DFES						0		0	18,414
Education and welfare									
Waterwise Verge Grant: WaterCorp		10,000	(10,000)	0		10,000		10,000	10,000
NAIDOC: PMC		1,000	(1,000)	0		3,038		3,038	1,000
International Disability Day Grant: Alcoa						1,013	5,000	6,013	5,000
Mandurah Mental Health Initiative: WAPHA						0		100,000	0
Mandurah Assertive Outreach Trial: WAPOL		350,000	(350,000)	0		0		350,000	350,000
Local Youth Alcohol Campaign: ADF						0		26,050	0
Strong on Your Feet: Injury Matters		3,980		3,980		0		0	0
Recreation and culture									
Gnoonie Youth Football Cup: WA Health Promotion Foundation						1,013		1,013	2,000
CHRMAP: DPLH						37,500		37,500	0
Lotterywest (Childrens Festival Grant)						8,859		8,859	0
Lotterywest (Christmas Pageant)						10,125		10,125	0
Crabfest						141,742		141,742	0
Every Club Funding: DLGSC	20,000		(20,000)	0		20,250		20,250	20,000
Friday Night Skillz: DLGSC	15,840			15,840		14,485		14,485	0
Colours of Mandurah Artwork: RACWA		7,500	(7,500)	0		0		9,000	7,500
Christmas Business Activation Grant: DPIRD		2,000	(2,000)	0		0		0	2,000
Volunteer Appreciation Project 2020: DLGSC		1,500	(1,500)	0		0		0	1,500
Mandurah & Peel Aquatic Clubs Amalgamation: DLGSC		3,500		3,500		0		3,500	0
Australia Day 2021: National Australia Day Council		481,992		481,992		0		528,360	21,000
Transport									
Annual Bus Shelter Maintenance Assistance Scheme: PTA						15,000		15,000	0
	35,840	861,472	(392,000)	505,312	0	1,942,258	323,600	3,282,768	1,826,947
TOTALS	35,840	861,472	(392,000)	505,312	0	1,942,258	323,600	3,282,768	1,826,947

Provider	Unspent Non Operating Grants, Subsidies and Contributions Liability					Non Operating Grants, Subsidies and Contributions Revenue				
	Liability	Increase in Liability	Liability Reduction (As revenue)	Liability	Current Liability	Adopted Budget Revenue	YTD Budget	Budget Variations	Annual Budget	YTD Revenue Actual (b)
	1-Jul			30-Jun	30-Jun	\$	\$	\$	\$	\$
Non-Operating Grants and Subsidies										
Law, order, public safety										
Mandurah Southern Districts BFB Water Tank						0		11,690	11,690	0
Community amenities										
Donnelly Gardens: Main Roads						111,716		0	111,716	110,905
Recreation and culture										
Eastern Foreshore South Precinct: DoH						2,500,000		0	2,500,000	2,000,000
Eastern Foreshore South Precinct: RfR	2,216,500		(1,077,896)	1,138,604		1,228,250		0	1,228,250	1,077,896
Western Foreshore Recreation Precinct: RfR	2,365,856		(2,365,856)	0		3,771,750		0	3,771,750	2,365,856
Parkridge Boat Ramp: RBFS						16,410		0	16,410	0
Falcon Skate Park Upgrade: Lotterywest						80,000		6,338	86,338	86,338
Lakelands DOS Clubroom Facility: AFL						50,000		0	50,000	0
Lakelands DOS: DLGSC						325,000		0	325,000	0
Change Rooms Upgrade Program: DLGSC	50,000		(50,000)	0				0	325,000	50,000
Transport										
RR Pinjarra Road Stage 1: Main Roads						500,000		500,000	1,000,000	400,000
Peel Street: Main Roads						100,000		0	100,000	100,000
RR Peel Street: Main Roads						500,000		0	500,000	500,000
RR Pinjarra Road Stage 2: Main Roads						500,000		(500,000)	0	0
RR Leslie Street: Main Roads						500,000		0	500,000	200,000
RR Catalina Dr/Badgerup Ave Roundabout: Main Roads						550,000		0	550,000	200,000
RR Thera St Stage 2: Main Roads						170,000		0	170,000	170,000
RR Old Coast Road/Albany Drive: Main Roads						120,708		0	120,708	0
RS Mississippi Drive Stage 2: LRCI Phase 1						215,000		(814)	214,186	0
Guava Way: LRCI Phase 1		262,238	(3,068)	259,170		0		351,000	351,000	3,068
RR Mandurah Terrace: LRCI Phase 2						0		1,358,144	1,358,144	0
Peel Street - Power Relocation: LRCI Phase 2						0		1,500,000	1,500,000	0
RS Oakmont Avenue Cool Seal: LRCI Phase 1						0		90,814	90,814	0
RS Waldron Boulevard: LRCI Phase 1						0		45,000	45,000	0
RR Old Coast Rd - Cossack Way to Shoshone View - Main Roads						0		149,186	149,186	150,000
RS Valley Road: Main Roads						0		65,000	65,000	65,000
SP Harbord Avenue: LRCI Phase 1		59,331		59,331		0		59,331	59,331	0
SP Sandforth Crescent: LRCI Phase 1		66,131		66,131		0		66,131	66,131	0
Pallas Way - Troy Place PAW: LRCI Phase 1		13,531		13,531		0		13,531	13,531	0
Boundary Road PAW: LRCI Phase 1		37,531		37,531		0		37,531	37,531	0
Economic services										
SP Halls Head Parade PSP: DoT						20,000		0	20,000	4,000
	4,632,356	438,762	(3,496,820)	1,574,298	0	11,258,834	0	3,752,882	15,011,716	7,483,063
Non-Operating Contributions										
Recreation and culture										
Hexham Wetland Fencing: PHCC						20,340		0	20,340	20,340
Dawesville Channel SE Foreshore Upgrade: CIL						0		277,025	277,025	277,025
Mandurah Bridge Club						0		0	0	2,000
Transport										
Bortolo Sump - Water Sensitive Urban Design: CIL						0		70,448	70,448	0
	0	0	0	0	0	20,340	0	347,473	367,813	299,365
Total Non-operating grants, subsidies and contribu	4,632,356	438,762	(3,496,820)	1,574,298	0	11,279,174	0	4,100,355	15,379,529	7,782,428

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2021**

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				\$	\$	\$	\$
	Budget Adoption		Opening Surplus/(Deficit)				(358,718)
1643.930035.20501.13	Restart Mandurah Other	G. 10/7/20 June FR	Capital Expenses		150,000		(208,718)
9624.102249.14000.13	Mandurah CBD Revitalisation Project	G. 10/7/20 June FR	Operating Expenses			(150,000)	(358,718)
1643.930035.20501.13	Restart Mandurah Other	G. 10/7/20 June FR	Capital Expenses		100,000		(258,718)
9555.101010.14000.10	Community Services: Comm Assistant Grants	G. 10/7/20 June FR	Operating Expenses			(100,000)	(358,718)
1643.930035.20501.13	Restart Mandurah Other	G. 10/7/20 June FR	Capital Expenses		100,000		(258,718)
	Transfer to Unspent Grant Reserve	G. 10/7/20 June FR	Other: Transfer Into Reserve			(100,000)	(358,718)
1635.700421.20501.13	Eastern Foreshore Softfall Renewal	G. 10/7/20 June FR	Capital Expenses			(9,091)	(367,809)
1635.700423.20501.13	Mogum Softfall Renewal	G. 10/7/20 June FR	Capital Expenses			(23,400)	(391,209)
1635.700430.20501.10	Kerosene Tank Bunding	G. 10/7/20 June FR	Capital Expenses			(6,071)	(397,280)
1636.500990.20501.13	SP Cox Bay	G. 10/7/20 June FR	Capital Expenses			(22,672)	(419,952)
9676.138750.14000.10	WSUD	G. 10/7/20 June FR	Operating Expenses			(52,859)	(472,811)
308810.9200.10	Corp Comms: Corp Projects	G. 10/7/20 June FR	Operating Expenses			(22,250)	(495,061)
308810.9058.10	Corp Comms: General Advertising	G. 10/7/20 June FR	Operating Expenses			(19,500)	(514,561)
9655.163032.10058.13	Emergency Management: Bushfire Mitigation	G. 10/7/20 June FR	Operating Expenses			(318,600)	(833,161)
318910.0050.55	Emergency Management Grants	G. 10/7/20 June FR	Operating Revenue		318,600		(514,561)
	Capital Works 2019/20 Carryovers Reconciliation	G. 6/8/20 July FR	Capital Expenses			(1,723,043)	(2,237,604)
	Capital Works 2019/20 Carryovers Reconciliation	G. 6/8/20 July FR	Capital Revenue	6,338			(2,231,266)
	Capital Works 2019/20 Carryovers Reconciliation	G. 6/8/20 July FR	Other: Unutilised Loans	825,088			(1,406,178)
	Capital Works 2019/20 Carryovers Reconciliation	G. 6/8/20 July FR	Other: Transfer Out of Reserve	677,377			(728,801)
1634.880012.	Lakelands-Madora Bay Pedestrian Bridge	G. 6/8/20 July FR	Capital Expenses			(350,000)	(1,078,801)
1636.501076.	Guava Way	G. 6/8/20 July FR	Capital Expenses			(351,000)	(1,429,801)
Various	Shared Paths	G. 6/8/20 July FR	Capital Expenses			(176,524)	(1,606,325)
386915.0070.60	Bridge Mtce Grants & Subs Non-op	G. 6/8/20 July FR	Capital Revenue		350,000		(1,256,325)
381915.0070.60	Road Planned Mtce Grants & Subs Non-op	G. 6/8/20 July FR	Capital Revenue		351,000		(905,325)
394915.0070.60	Footpath Mtce Grants & Subs Non-op	G. 6/8/20 July FR	Capital Revenue		176,524		(728,801)
1636.501027.	RR Pinjarra Road Stage 1	G. 6/8/20 July FR	Capital Expenses			(812,789)	(1,541,590)
1636.501029.	RR Pinjarra Road Stage 2	G. 6/8/20 July FR	Capital Expenses		812,789		(728,801)
9564.102701.14000.10	Cultural Development: Arts & Culture Group Grants	G. 6/8/20 July FR	Operating Expenses		30,375		(698,426)
9555.101010.14000.10	Community Services: Comm Assitant Grants	G. 6/8/20 July FR	Operating Expenses			(30,375)	(728,801)
9637.102608.14000.05	Community Safety Projects: ADF Grant Expenditure	G. 6/8/20 July FR	Operating Expenses			(6,300)	(735,101)
9555.101012.10057.10	Community Services: In Day for People with a Disability	G. 6/8/20 July FR	Operating Expenses			(5,000)	(740,101)
0555.101012.31012.55	Community Services Revenue: Operating Grant	G. 6/8/20 July FR	Operating Revenue		5,000		(735,101)
381915.0070.60	Road Planned Mtce Grants & Subs Non-op	G. 6/8/20 July FR	Capital Revenue			(814)	(735,915)
1632.750586.	MARC LED & Lighting Control	G. 6/8/20 July FR	Capital Expenses			(14,832)	(750,747)
1636.501042.	SL Light Pole Replacement Program	G. 6/8/20 July FR	Capital Expenses		14,832		(735,915)
1639.910095.	Avalon Foreshore	G. 6/8/20 July FR	Capital Expenses			(10,000)	(745,915)
1637.600164.	DR Orion Rd Park Stage 2	G. 6/8/20 July FR	Capital Expenses		10,000		(735,915)

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1632.750639.	Peel Hockey Association - Floodlighting	G. 6/8/20 July FR	Capital Expenses			(95,443)	(831,358)
1632.750640.	South Mnd Tennis Club - Resurfacing	G. 6/8/20 July FR	Capital Expenses			(10,120)	(841,478)
1632.750619.	CSRFF Program - Small Grants	G. 6/8/20 July FR	Capital Expenses		105,563		(735,915)
1636.500950.	Smart Street Mall	G.11/9/20 Aug FR	Capital Expenses		20,197		(715,718)
1636.500953.	Peel Street	G.11/9/20 Aug FR	Capital Expenses		35,871		(679,847)
		G.11/9/20 Aug FR	Other: Unutilised Loans			(56,068)	(735,915)
1637.600171.	DR Leighton Road/Halls Head Parade	G.11/9/20 Aug FR	Capital Expenses			(33,000)	(768,915)
1637.600172.	DR Rainbow Way Swale Reinstatement	G.11/9/20 Aug FR	Capital Expenses		33,000		(735,915)
1636.501049.	TM Merlin St/Mistral St Roundabout	G.11/9/20 Aug FR	Capital Expenses			(30,000)	(765,915)
1636.500962.	RR Thera Street	G.11/9/20 Aug FR	Capital Expenses		30,000		(735,915)
1635.700456.	Old Coast Road/Wilderness Drive - Playground Renewal	G.11/9/20 Aug FR	Capital Expenses			(31,665)	(767,580)
1635.700458.	Yalgor Heights Reserve - Playground Renewal	G.11/9/20 Aug FR	Capital Expenses		31,665		(735,915)
1635.700422.	Louis Dawe Park	G.11/9/20 Aug FR	Capital Expenses			(6,500)	(742,415)
1636.501047.	Pinjarra Road East - Median Stage 3	G.11/9/20 Aug FR	Capital Expenses		6,500		(735,915)
1635.700413.	Duverney Park Picnic Facilities	G.11/9/20 Aug FR	Capital Expenses			(40,000)	(775,915)
1635.700473.	Templetonia Reserve	G.11/9/20 Aug FR	Capital Expenses			(5,000)	(780,915)
1635.700403.	Grahame Heal Reserve	G.11/9/20 Aug FR	Capital Expenses		45,000		(735,915)
9564.102734.	CASM Education Programs	G.11/9/20 Aug FR	Operating Expenses			(20,000)	(755,915)
9564.102707.	Arts and Culture Projects	G.11/9/20 Aug FR	Operating Expenses		20,000		(735,915)
1632.750641.	Reading Cinema Complex FIP	G.11/9/20 Aug FR	Capital Expenses			(35,000)	(770,915)
1632.750626.	Site Main Switchboard Program	G.11/9/20 Aug FR	Capital Expenses		35,000		(735,915)
100050-1110-1001-63171	Ready Now - Business Capability Grants	S. 6/10/20 Restart	Operating Expenses			(100,000)	(835,915)
930035-6500-1045-61129	Restart Mandurah - Other	S. 6/10/20 Restart	Capital Expenses		100,000		(735,915)
100051-1110-1001-63171	Grow Now - Investment Attraction Fund	S. 6/10/20 Restart	Operating Expenses			(250,000)	(985,915)
930035-6500-1045-61129	Restart Mandurah - Other	S. 6/10/20 Restart	Capital Expenses		250,000		(735,915)
100005-3470-1166-61001	Administration Materials and Contracts - Community Facility Management	G.12/10/20 Sep FR	Operating Expenses			(1,700)	(737,615)
	Sports Club Maintenance Levy Reserve	G.12/10/20 Sep FR	Other: Transfer Out of Reserve		1,700		(735,915)
750642-6100-1045	Mandurah Bowling Club Compressor	G.12/10/20 Sep FR	Capital Expenses			(27,890)	(763,805)
	Installation of Air Conditioning at Halls Head Parade						(735,915)
750622-6100-1045	Community and Sports Facility	G.12/10/20 Sep FR	Capital Expenses		27,890		(735,915)
400015-6100-1045	South Mandurah Football Club Changeroom Project	G.12/10/20 Sep FR	Capital Expenses			(30,000)	(765,915)
930035-6500-1045-61129	Restart Mandurah - Other	G.12/10/20 Sep FR	Capital Expenses		30,000		(735,915)
700006-6600-1045	MARC Improvement to Car Park Area	G.12/10/20 Sep FR	Capital Expenses			(1,598)	(737,513)
700466-6600-1045	Calypso Reserve - Drinking Fountain	G.12/10/20 Sep FR	Capital Expenses		1,598		(735,915)
500029-6250-1045	TM Discretionary Traffic Mgmt	G.12/10/20 Sep FR	Capital Expenses			(4,776)	(740,691)
501048-6250-1045	TM Discretionary Traffic Management Program	G.12/10/20 Sep FR	Capital Expenses		4,776		(735,915)
600011-6200-1045	DR Orion Rd Park Stage 2	G.12/10/20 Sep FR	Capital Expenses			(2,901)	(738,816)
501047-6250-1045	Pinjarra Road East - Median Stage 3	G.12/10/20 Sep FR	Capital Expenses		2,901		(735,915)

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930035-6500-1045-61129	Transfer to Unspent Grant Reserve	G.12/10/20 Sep FR	Other: Transfer Into Reserve			(350,000)	(1,085,915)
750643-6100-1045	Restart Mandurah Other	G.12/10/20 Sep FR	Capital Expenses		350,000		(735,915)
750644-6100-1045	Falcon Family Centre Upgrade	G.12/10/20 Sep FR	Capital Expenses			(96,000)	(831,915)
	Asset Management Reserve	G.12/10/20 Sep FR	Other: Transfer Out of Reserve		96,000		(735,915)
	Mandurah Visitors Centre Refurbishment	G.9/11/20 Oct FR	Capital Expenses			(142,145)	(878,060)
	Installation of Air Conditioning at Halls Head Parade						(857,915)
750622-6100-1045	Community and Sports Facility \$	G.9/11/20 Oct FR	Capital Expenses		20,145		(735,915)
100005-1200-1001-63402	Mandurah Visitors Centre - Other Operating Costs	G.9/11/20 Oct FR	Operating Expenses		122,000		(1,243,275)
100056-3400-1045-61001	Australia Day 2021 - Iconic Event Grant	G.9/11/20 Oct FR	Operating Expenses			(507,360)	(1,263,275)
100057-3400-1045-61001	Australia Day 2021 - COVID Safe Grant	G.9/11/20 Oct FR	Operating Expenses			(20,000)	(1,264,275)
100058-3400-1045-61001	Australia Day 2021 - Branding	G.9/11/20 Oct FR	Operating Expenses			(1,000)	(735,915)
102203-3400-1568-41400	Australia Day - Festivals & Events	G.9/11/20 Oct FR	Operating Revenue		528,360		(835,915)
101031-4500-1045-61001	Mandurah Mental Health Initiative	G.9/11/20 Oct FR	Operating Expenses			(100,000)	(735,915)
101031-4500-1247-41400	Administration - Grants & Subs Operating	G.9/11/20 Oct FR	Operating Revenue		100,000		(1,100,915)
100054-4510-1045-61001	Mandurah Assertive Outreach Trial	G.9/11/20 Oct FR	Operating Expenses			(365,000)	(750,915)
100015-4510-1247-41400	Administration - Grants & Subs Operating - Community Safety	G.9/11/20 Oct FR	Operating Revenue		350,000		(735,915)
102600-4510-1045-61001	Community Safety Programmes - Community Safety	G.9/11/20 Oct FR	Operating Expenses		15,000		(752,415)
100055-4700-1045-61001	Colours of Mandurah Artwork Project	G.9/11/20 Oct FR	Operating Expenses			(16,500)	(743,415)
100015-4700-1247-41400	Administration - Grants & Subs Operating - City Centre Activation	G.9/11/20 Oct FR	Operating Revenue		9,000		(735,915)
101902-4700-1045-61001	Linger Longer Day - City Centre Activation	G.9/11/20 Oct FR	Operating Expenses		7,500		(685,583)
100004-1110-1001-60001	Payroll Services - Economic Development	G.9/11/20 Oct FR	Operating Expenses		50,332		(735,915)
100004-2100-1001-60001	Payroll Services - Governance, Procurement and Land	G.9/11/20 Oct FR	Operating Expenses			(50,332)	(785,915)
750645-6100-1045-61129	Coodanup Community Centre Upgrade	G.9/11/20 Oct FR	Capital Expenses			(50,000)	(735,915)
930035-6500-1045-61129	Restart Mandurah Other	G.9/11/20 Oct FR	Capital Expenses		50,000		(871,415)
	Transfer to Asset Management Reserve	G.9/11/20 Oct FR	Other: Transfer Into Reserve			(135,500)	(735,915)
930035-6500-1045-61129	Restart Mandurah Other	G.9/11/20 Oct FR	Capital Expenses		135,500		(642,095)
102200-3400-1045-61001	New Years Eve	SP.2/11/20 CoM Events	Operating Expenses		93,820		(894,511)
100059-3405-1014-61001	COVID Safe Events	SP.2/11/20 CoM Events	Operating Expenses			(252,416)	(727,448)
102305-3405-1045-61001	Crabfest Infrastructure	SP.2/11/20 CoM Events	Operating Expenses		167,063		(626,198)
102302-3405-1045-61001	Crabfest - General Entertainment	SP.2/11/20 CoM Events	Operating Expenses		101,250		(605,948)
102303-3405-1045-61001	Crabfest – Roving & Roadways Entertainment	SP.2/11/20 CoM Events	Operating Expenses		20,250		(570,510)
102318-3405-1045-61001	Crabfest – New Element Support	SP.2/11/20 CoM Events	Operating Expenses		35,438		(550,260)
102314-3405-1045-61001	Crabfest – Fireworks	SP.2/11/20 CoM Events	Operating Expenses		20,250		(542,095)
102326-3405-1045-61001	Crabfest – Media Stunt	SP.2/11/20 CoM Events	Operating Expenses		8,165		(1,900,239)
501083-6250-1045	RR Mandurah Terrace	G.3/1/21	Capital Expenses			(1,358,144)	(3,400,239)
501084-6250-1045	Peel Street	G.3/1/21	Capital Expenses			(1,500,000)	(542,095)
10-0-9000-9000-20030	LRCI - Phase 2	G.3/1/21	Capital Revenue		2,858,144		(819,120)
700465-6600-1045	Dawesville Channel SE Foreshore Upgrade	G.3/1/21	Capital Expenses			(277,025)	(889,568)
600180-6200-1045	Bortolo Sump - Water Sensitive Urban Design	G.3/1/21	Capital Expenses			(70,448)	

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	Funds held in trust - Cash in Lieu of Public Open Space	G.3/1/21	Capital Revenue		347,473		(542,095)
700450-6600-1045	San Remo Deck Modifications	G.3/1/21	Capital Expenses			(6,000)	(548,095)
700457-6600-1045	BMX Track Renewal Program	G.3/1/21	Capital Expenses			(27,465)	(575,560)
700448-6600-1045	Melaleuca Tce - Replace broken pine fencing	G.3/1/21	Capital Expenses		33,465		(542,095)
100060-3407-1045-61001	Mandurah Murray Motorcycle Charity Ride	G.3/1/21	Operating Expenses			(10,000)	(552,095)
160284-3407-1045-61001	Event Attraction Fund	G.3/1/21	Operating Expenses		10,000		(542,095)
700013-6600-1045-61129	Lakelands Community Garden	G.10/9/20 Report 07	Capital Expenses		30,000		(512,095)
101011-4570-1045-61001	Community Assistant Grants over 2,000	G.10/9/20 Report 07	Operating Expenses			(30,000)	(542,095)
400021-6100-1045	Mh Mustangs FC - Facility Development	G.8/1/21	Capital Expenses			(31,037)	(573,132)
	Mh Mustangs FC - Facility Development	G.8/1/21	Community Loan Advance			(50,000)	(623,132)
	Transfer from Interest Free Loans Reserve	G.8/1/21	Other: Transfer Out of Reserve		50,000		(573,132)
750619-6100-1045	CSRFF Program - Small Grants	G.8/1/21	Capital Expenses		31,037		(542,095)
102661-4500-1045	Local Youth Alcohol Campaign	G.7/2/21	Operating Expenses			(29,458)	(571,553)
100010-4500-1045-41400	Community Capacity Building - Grants - Operating	G.7/2/21	Operating Revenue		26,050		(545,503)
	Unspent Grants & Contributions Reserve	G.7/2/21	Other: Transfer Out of Reserve		3,408		(542,095)
700474-6600-1045	Mandurah Southern Districts BFB Water Tank	G.7/2/21	Capital Expenses			(11,690)	(553,785)
100010-4410-1045-41403	Emergency Management - Grants - Capital Grant	G.7/2/21	Capital Revenue		11,690		(542,095)
new-3780-1263-61001	Mandurah and Peel Aquatic Club Amalgamation	G.8/2/21	Operating Expenses			(7,000)	(549,095)
100010-3780-1247-41450	Recreation Services - Contributions - Operating	G.8/2/21	Operating Revenue		3,500		(545,595)
125010-3780-1045-61001	Recreation Services Strategic Planning Grant	G.8/2/21	Operating Expenses		3,500		(542,095)
101904-4700-1045-61001	Grow City Business Investment	G.8/2/21	Operating Expenses			(120,000)	(662,095)
101902-4700-1045-61001	Linger Longer Day	G.8/2/21	Operating Expenses		60,000		(602,095)
101903-4700-1045-61001	Linger Longer Evening	G.8/2/21	Operating Expenses		60,000		(542,095)
910109-6400-1045	Cambria Island Abutment Wall Repair	G.8/2/21	Capital Expenses			(27,565)	(569,660)
900012-6400-1045	Parkridge Boat Ramp	G.8/2/21	Capital Expenses		27,565		(542,095)
750646-6100-1045	MARC Leisure Pool Acoustics	G.8/2/21	Capital Expenses			(72,587)	(614,682)
750634-6100-1045	MARC - Hardstands for Pool Blankets	G.8/2/21	Capital Expenses		10,674		(604,008)
820175-6700-1045	MARC Pool Covers Program Pool	G.8/2/21	Capital Expenses		37,361		(566,647)
820179-6700-1045	MARC Pool Covers Leisure Exercise Pool	G.8/2/21	Capital Expenses		24,552		(542,095)
				0	10,618,076	(10,801,453)	

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2021**

NOTE 11

PROPOSED BUDGET VARIATIONS FOR COUNCIL APPROVAL

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

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
			Opening Surplus/(Deficit)	\$	\$	\$	\$
				0	0	0	(542,095)

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2021**

**NOTE 12
EXPLANATION OF MATERIAL VARIANCES**

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

The material variance adopted by Council for the 2020-21 year is 10.00%

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
Revenue from operating activities				
Interest earnings	(346,047)	(35.57%)	▼ Permanent	Budget will not be realised due to low interest rates offered. This will be adjusted at Budget Review.
Other revenue	47,813	30.47%	▲ Permanent	Additional receipt of other revenue to be adjusted at Budget Review.
Profit on disposal of assets	(18,399)	(100.00%)	▼ Timing	Non-cash variance from disposal of assets to be monitored throughout the year.
Expenditure from operating activities				
Materials and contracts	4,809,772	16.52%	▲ Timing	Expenditure to increase as projects pick up during the year.
Depreciation on non-current assets	3,880,461	16.43%	▲ Permanent	Will be adjusted at budget review to reflect 2019/20 actuals.
Interest expenses	427,128	51.94%	▲ Permanent	Favourable variance an indication of interest savings due to lower variable rate on borrowings. This will be reviewed as part of budget review.
Other expenditure	(187,091)	(127.45%)	▼ Permanent	Payment made in August for the Peel Mosquito Management program 2020/21 season. To be adjusted at Budget Review.
Loss on disposal of assets	(131,347)	(37.19%)	▼ Permanent	Non-cash variance from disposal of assets to be monitored throughout the year.
Investing Activities				
Non-operating Grants, Subsidies and Contributions	(4,577,768)	(37.04%)	▼ Timing	Milestones not met yet for the receipt of capital grants. Will be monitored throughout the year.
Proceeds from Disposal of Assets	887,879	130.50%	▲ Permanent	Favourable variance as a result of unbudgeted land sales and unbudgeted proceeds on sale of plant that were not sold in 2019/20. This will be reviewed at budget review.
Capital Acquisitions	21,567,954	65.48%	▲ Timing	Refer to note 4.
Financing Activities				
Proceeds from community loans	(15,103)	(22.65%)	▼ Timing	Varying repayment terms on loan agreements. Will be monitored throughout the year.
Payment of lease liability	(317,589)	(78.62%)	▼ Permanent	Leases to be reviewed at Budget Review.

ELECTED MEMBER ENTITLEMENTS

COUNCIL POLICY

POL-GVN 07

Objective:

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

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

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

Statement:

1. FEES AND ALLOWANCES

1.1 Annual meeting attendance fee

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

1.2 Mayor and Deputy Mayor Allowance

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

1.3 Payment

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

1.4 Information Communication and Technology Allowance

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

ELECTED MEMBER ENTITLEMENTS

the internet and consumables for computer equipment (e.g. Internet dongle, printing cartridges, paper, storage devices).

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

1.5 Conditions of payment

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

2. EXPENSES TO BE REIMBURSED

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

2.1 Child Care expenses

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

2.2 Travel expenses

ELECTED MEMBER ENTITLEMENTS

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

- a. Elected Members who incur travel costs while driving a privately owned or leased vehicle (rather than a commercially hired vehicle) because of the Elected Member's attendance at a Council meeting or a meeting of a committee of which he or she is also a member are to be reimbursed at the same rate contained in section 30.6 of the *Local Government Officers' (Western Australia) Interim Award 2011*
- b. As the City of Mandurah is a regional local government, the Elected Member will be reimbursed reasonable travel costs from the Elected Members place of residence or work to the meeting and back.

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

- a. Elected Members who incur travel costs, while driving a privately owned or leased vehicle (rather than a commercially hired vehicle) because the Elected Member is performing a local government function, are to be reimbursed at the same rate contained in Schedule F of the Public Service Award 1992.
- b. Eligible claims for such functions include:
 - i. Citizenship Ceremonies and civic functions.
 - ii. Meetings where an Elected Member has been appointed by Council as its delegate or a deputy to the delegate (except where the other body pays the Elected Member for meeting attendance and/or travel).
 - iii. Any City convened meeting requiring Elected Member attendance, including briefing sessions, workshops, and other forums.
 - iv. Functions where the Elected Member is representing the Mayor or is attending by resolution of Council or where the function is an otherwise authorised activity. Note: attendance at functions as a matter of personal choice and not representing Council in an official capacity does not give rise to a claim for reimbursement of expenses incurred as a result of attending.
 - v. Training courses, seminars and conferences attended in the capacity of an Elected Member.
 - vi. Meetings in connection with matters relating to local government, including site inspections or meetings with electors/ratepayers.
 - vii. Any other occasion in the performance of an act.

2.2.3 Reimbursement of Actual Expenses Incurred

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

ELECTED MEMBER ENTITLEMENTS

2.3 Claiming expenses

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

4. MAYOR VEHICLE

- a. In accordance with the *Local Government Act 1995* and regulation 34AD of the *Local Government (Administration) Regulations 1996*, the Mayor is to be provided with a fully maintained local government motor vehicle for the purpose of carrying out the functions of the Mayoral office.
- b. The value of the vehicle will be determined by Council at budget time. The replacement of the Mayor's vehicle will occur once every four years, after the Mayoral Election and in consultation with the newly elected Mayor.
- c. The vehicle use by the Mayor will be in accordance with the terms and conditions of the City's standard private use of motor vehicle responsibilities. The vehicle may be used for personal use by the Mayor subject to reimbursement to the City for the extent of private use and completion of a written agreement detailing the terms and conditions.
- d. Where the Mayor is provided with a vehicle as detailed in 4.a. above, the costs associated with the Mayor's private use of the vehicle is to be reimbursed by the Mayor on an annual basis, using the travel rate contained in Schedule F of the *Public Service Award 1992* and multiplying the private kilometres travelled from the log book information supplied (annualising the private kilometres travelled for the three months). It is expected that the Mayor utilise the log book in the first three months of being elected. The log book should be completed in accordance with the requirements of the Australian Taxation Office. The private kilometres will be annualised and used for the four-year term of office. The Mayor can provide to the City a revised log book, if the private rate from the current log book does not reflect the private usage kilometres being travelled, at any time, during the term of office. Reimbursement by the Mayor can be offset against any remuneration that is due to the Mayor for holding office.
- e. Where the Mayor has exercised the option of using a motor vehicle provided by the City, no further reimbursements for travel costs will be made where such travel can practicably be undertaken in that vehicle.

ELECTED MEMBER ENTITLEMENTS

5. EQUIPMENT

5.1 Issue and return electronic equipment

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

5.2 Maintenance and replacement of electronic equipment

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

5.3 Other equipment

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

6. OTHER SUPPLIES

6.1 Clothing

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

6.2 Home office furniture

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

ELECTED MEMBER ENTITLEMENTS

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

6.3 Miscellaneous

The City will provide the following to all Elected Members:

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

7. INSURANCE

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

9. GIFTS FROM THE LOCAL GOVERNMENT

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

ELECTED MEMBER ENTITLEMENTS

Responsible Directorate:	Corporate Services
Reviewer:	Director Corporate Services
Creation date:	Minute G.45/8/07, 21 August 2007
Amendments:	Minute G.39/6/08, 17 June 2008 Minute G.26/5/10, 25 May 2010 Minute G.57/2/12, 28 February 2012 Minute SP.5/7/13, 15 July 2013 Minute G.35/2/15, 24 February 2015 Minute SP.2/8/16, 2 August 2016 Minute G.38/12/19, 17 December 2019 Minute G.17/5/20, 26 May 2020
Related Documentation and/or Legislation:	<i>Local Government Act 1995:</i> sections 5.98, 5.98A, 5.99 and 5.99A, 5.100A, 5.101A <i>Local Government (Administration) Regulations 1996:</i> regulations 34, 34AC and 34AD <i>Salaries and Allowances Act 1975:</i> section 7B <i>Local Government Officers' (WA) Interim Award 2011:</i> section 30.6 Elected Member Expenses Claim Form Schedule of Expenses and Allowances <i>Public Service Award 1992</i> Schedule F

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

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

Elected Member Signature

Date

Lodgement of this form can be made:
1) By email to the Office of the Mayor and Councillors at OMC@mandurah.wa.gov.au

OFFICE USE ONLY

FINANCE REVIEW			
Within budget allowance:	<input type="checkbox"/> Yes	<input type="checkbox"/> No	Remaining Allowance: \$ _____
Comments:			
Reviewer Name		Review Date	Click or tap to enter a date.
Review Position Title:			
Reviewer Signature:			

Authorised for Payment:

Director Corporate Services

Date

City of Mandurah - Creditor Data Entry			
Supplier Number		Name	
Transaction Description			
Transaction Value		Bank ACC No	
Account Number	Description	Amount	
<p>Note: There are two rates for reimbursement:</p> <ul style="list-style-type: none"> In accordance with 2.2.1 of the policy travel expenses relating to attendance at a Council meeting or meeting of a Committee of Council are to be reimbursed at the same rate contained in section 30.6 of the <i>Local Government Officers (Western Australia) Interim Award 2011</i>. In accordance with 2.2.2 of the policy is travel expenses relating to performance of function in the capacity of an Elected Member, Elected Members are to be reimbursed at the same rate contained in Schedule F of the <i>Public Service Award 1992</i>. 			

Council Policy

ATTACHMENT 1.4

Policy Objective

The Policy objective is to outline the process to be followed by the City of Mandurah in relation to when the Council employs a person to be in the position of Chief Executive Officer (CEO) for a term not exceeding one year and the appointment of an employee to act in the position of CEO for a term not exceeding one year.

Policy Requirements/Statement

1. Employment of a person in the position of CEO for a term not exceeding one year

a) Appointment for any term less than one year

Council must approve, by Council resolution, of any person that is not already a designated Senior Employee identified in section 3 of the Policy, to be appointed in the position of CEO for a term not exceeding one year.

In accordance with section 5.36(2)(b) and 5.41 of the *Local Government Act 1995*, Council must believe the person is suitably qualified for the position and can carry out the functions of a CEO and is satisfied with the provision of the proposed employment contract*.

*Absolute Majority required.

2. Appointment of an employee to act in the position of CEO for a term not exceeding one year

1. Appointment for less than 5 weeks

The CEO will appoint, in writing, a designated Senior Employee to act in the position of CEO for a term less than 5 weeks.

The CEO will notify Council of the period and the Senior Employee that is acting in the position.

2. Appointment for 5 weeks or greater

The CEO will prepare a report for consideration by Council at the next Council Meeting to appoint a designated Senior Employee to act in the position of CEO for a term not exceeding one year.

3. Appointment in Urgent and Exceptional Circumstances for less than 5 weeks

If the Chief Executive Officer cannot appoint a Senior Employee due to unforeseen circumstances, the Director of Business Services will be appointed as the acting CEO:

1. If the term will be less than 5 weeks, for the term required.
2. If the term is expected to be 5 weeks or greater, the term will be up until the day of the next Council meeting. The acting CEO will prepare a report for the upcoming Council meeting for Council to appoint the acting CEO for the period required.
3. If the CEO cannot confirm the appointment in writing due to unforeseen circumstances, the Mayor, will provide in writing the appointment, in accordance with this Policy.

Temporary Employment or Appointment of CEO

POL-XXX



3. Approved Senior Employees to act in the position of CEO

The employees of the City of Mandurah that are suitably qualified to perform the role of Acting Chief Executive Officer are the following designated Senior Employees in accordance with section 5.36 of the *Local Government Act 1995*:

- Director Built and Natural Environment;
- Director Business Services;
- Director Place and Community; and
- Director Strategy and Economic Development

In accordance with section 5.39C(4) of the *Local Government Act 1995*, the CEO must publish an up-to-date version of the Policy on the City of Mandurah website.

Remuneration: 100% of the approved CEO's base salary will be paid for the term of the appointment. All other conditions remain in accordance with the Senior Employee contract.

Legislative Context

Section 5.39C of the *Local Government Act 1995*

Review

At a minimum this Council Policy will be reviewed every two years.

Related Documents

Not applicable

Responsible Directorate:	Chief Executive Officer
Responsible Department:	Chief Executive Officer
Reviewer:	Director Business Services
Creation date and reference:	March 2020 "<Insert Document Reference>"
Last Review:	Not applicable

Amendments			
Version #	Council Approval Date, Reference	Date Document In force	Date Document Ceased
2			
3			

2	SUBJECT:	Budget Review 2020-21
	DIRECTOR:	Business Services
	MEETING:	Council Meeting
	MEETING DATE:	23 March 2021

Summary

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

The City of Mandurah 2020/21 Annual Budget (Budget) estimated that at 30 June 2021 it was expecting a closing deficit of \$358,718. Council has resolved budget variations through the Monthly Financial Statements resolutions and the current closing deficit is estimated to be \$542,095. After carrying out the annual budget review, it is estimated that there will be a closing surplus at 30 June 2021 of \$0. There were surplus funds identified through the review of \$1,311,854, which is proposed to be transferred to the Asset Management Reserve to fund capital projects identified in future years through the Long Term Financial Plan.

The annual budget review has resulted in an increase in operating revenues for building services and supervision fees as a result of an increase in activity for the building industry although this was offset by a reduction in interest revenue as a result of the low interest rates. In addition, there were savings in business unit operating expenditure due to the rescoping of 2020/21's festivals and events as well as a restructure of operations at Halls Head Community Recreation Centre, which has also contributed to the end of year financial position.

It is recommended that Council adopt the Budget Review for 2020/21.

Disclosure of Interest

Nil

Previous Relevant Documentation

Nil

Background

The 2020/21 Annual Budget has been reviewed and the proposed changes are outlined below:

	Adopted Budget	Current Budget	Budget Review	Var. (b)-(a)	Var.% (b)-(a)/(a)
	\$ 000s	\$ 000s	\$ 000s	\$ 000s	%
Opening Funding Surplus / (Deficit)	2,197	2,197	1,195	(1,002)	-46%
Revenue					
Revenue from operating activities	110,586	111,910	111,827	(83)	1%
Capital revenue, grants and contribution	17,558	16,400	21,902	5,502	25%
	128,145	128,310	133,730	5,419	

Expenditure					
Operating Expenditure	(135,197)	(136,162)	(129,876)	6,287	-4%
Capital Expenditure	(43,066)	(47,892)	(45,185)	2,706	5%
	(178,264)	(184,054)	(175,061)	8,993	
Non-cash amounts excluded from operating activities	31,310	35,776	25,050	(10,725)	-20%
Other Capital Movements	16,253	17,229	15,086	(2,143)	-7%
Closing Funding Surplus / (Deficit)	(359)	(542)	(0)	542	-100%

The Budget was adopted with a 0% rate increase for all rate categories except Commercial rate category, which received a 5% reduction in rates and a \$358,718 deficit position. The Budget allowed for several key infrastructure and operating projects as part of the Restart Mandurah Program. The budget review has delivered savings in both operating and capital expenditure. These savings are a result of delivering projects and programs for a reduced cost whilst delivering the same level of service.

Comment

The 2020/21 Annual Budget Review has been undertaken with the following key results:

- The closing deficit is now expected to be a closing surplus of \$0
- There were net savings of \$1,311,854 identified through the review that is proposed to be transferred to the Asset Management Reserve
- Adjustments to operating revenue including additional operating grants received
- Adjustments to operating expenditure
- Adjustments to depreciation
- Adjustments to capital expenditure and associated capital revenue
- Adjustment to the 2019/20 surplus carry forward at 1 July 2020 based on the actuals from the audited financial statements

Operating Revenue

The total operating revenue has decreased from the current budget by \$242,489. The decrease is a result of a number of adjustments across multiple business units, with the major adjustments being explained below:

1. Increase in building services revenue of \$432,000 as a result of an increase in activity for the building industry from the federal government homebuilder grants incentive.
2. Additional supervision fees of \$100,000 expected to be received in 2020/21.
3. Decrease in interest revenue by \$382,000. This is a result of the interest rate cuts by the Reserve Bank since June 2019. The decreased interest rates are significantly decreasing the return on term deposits which is the only source of investment revenue. The City has been able to offset this by utilising the current loan offset account that is in place. This will allow the City to take advantage of the lower interest rates and reduce the loan interest operating expenditure.
4. Cancelled and reduced scope of festivals and events in 2020/21 resulted in a reduction in operating revenue for fees and charges and sponsorship contributions of \$413,604.
5. Decrease of fees and charges of \$254,000 as a result of the restructure of operations at Halls Head Community Recreation Centre.

Operating Expenditure

The total operating expenditure has decreased from the current budget by \$6,286,609 however included in this decrease is depreciation on non-current assets operating expenditure which has decreased by \$6,143,033. Depreciation on non-current assets is a non-cash item and the expenditure is removed from the calculation for determining the closing surplus/(deficit) which is used to calculate the amount required from rates to balance the budget and deliver all the programs and services the local government provides. Therefore, the total operating expenditure, when excluding the non-cash depreciation on non-current assets, has decreased from the current budget by \$143,576. The decrease is a result of a number of adjustments across multiple business units, with the major adjustments being explained below:

1. Additional Emergency Management costs for COVID-19 cleaning of buildings of \$230,000.
2. Increase workers compensation as a result of additional Work Care invoice of \$200,000 for prior year Workers Compensation claims.
3. Additional expenditure to the City's Mosquito Control Program of \$76,000, which is the City of Mandurah's contribution towards the additional treatments that will be required up until 30 June 2021.
4. Additional telecommunication and data costs of \$200,000.
5. Decrease in the cost of financial valuations and legal fees by \$110,000.
6. Cancelled and reduced scope of festivals and events in 2020/21 has resulted in a reduction to operating expenditure of \$591,000, to be offset by the reduction in operating revenue as per above.
7. The restructure of operations at Halls Head Community Recreation Centre not only reduced fees and charges for the City but also resulted in a decrease in operating expenditure of \$515,000. This is an overall favourable variance of \$261,000.

Capital Projects

A review of the capital projects has been undertaken with any adjustments and comments shown in Attachment 2.2. The capital budget is recommended to decrease to \$45.19 million. This is a decrease of \$2.7 million against the current capital budget.

Asset Class	Adopted Budget	Current Budget	Budget Review	Funding Current Budget			Funding Budget Review			COM Variance
				Capital Expenditure Variance	External Grants & Contributions	COM Funding (Incl Loans & Reserves)	External Grants & Contributions	COM Funding (Incl Loans & Reserves)		
Buildings	2,873,445	3,038,372	3,068,299	(29,927)	-	3,038,372	-	3,068,299	(29,927)	
Furniture & Fittings	165,456	103,543	96,236	7,307	-	103,543	-	96,236	7,307	
Infrastructure assets - Bridges	400,000	750,000	750,000	-	-	750,000	-	750,000	-	
Infrastructure Assets - Coastal & Estuary	94,495	94,495	60,000	34,495	16,410	78,085	-	60,000	18,085	
Infrastructure assets - Drainage	1,118,523	1,178,049	1,178,049	-	70,448	1,107,601	70,448	1,107,601	-	
Infrastructure assets - Marina	301,106	341,894	341,894	-	-	341,894	-	341,894	-	
Infrastructure Assets - Other	438,492	438,492	438,492	-	-	438,492	-	438,492	-	
Infrastructure assets - Parks	22,428,588	22,696,128	21,650,242	1,045,886	8,270,393	14,425,735	7,493,368	14,156,874	268,861	
Infrastructure assets - Paths	913,573	1,061,707	1,058,401	3,306	145,462	916,245	145,462	912,939	3,306	
Infrastructure assets - Roads	9,930,467	13,677,054	12,111,137	1,565,917	6,776,816	6,900,238	5,418,672	6,692,465	207,773	
Plant and Machinery	4,402,064	4,512,021	4,432,577	79,444	1,120,562	3,391,459	1,466,013	2,966,564	424,895	
GRAND TOTAL	43,066,208	47,891,755	45,185,326	2,706,429	16,400,091	31,491,664	14,593,963	30,591,363	900,301	

The major changes to the capital budget are:

- The Eastern Foreshore South Precinct capital expenditure budget and associated grant revenue has been reduced by \$500,000 due to delays in receiving the external funding. The project is already listed on the Long Term Financial Plan to continue in 2021/22 and therefore the capital expenditure and capital revenue will be adjusted next year when the grant is due to be received.

- The Dawesville Channel SE Foreshore Upgrade budget has been reduced by \$503,198 and will be budgeted in the 2021/22 Budget as a result of an increase in scope due to additional Cash in Lieu funding approved however resources are not available to deliver the project in 2020/21. These funds are being proposed to be transferred into the Asset Management Reserve for the project to commence in 2021/22.
- The Mandurah Terrace Road Rehabilitation budget has been reduced by \$1,358,144 and will be budgeted in the 2021/22 Budget. The project was fully funded by the recently approved Local Roads and Community Infrastructure Program Phase 2 (LRCI Phase 2) grant. Whilst funding will be received in 2020/21, work is not required to be completed until 31 December 2021 and due to resource limitations in 2020/1 the project is being programmed for early 2021/22. These funds are being proposed to be transferred into the Asset Management Reserve for the project to commence in 2021/22.
- Bortolo Reserve – Shared Use Parking and Fire Track Facility project and Catalina Dr/Badgerup Ave Roundabout project have been reduced by \$50,000 and \$46,035 respectively because of savings from efficiencies and use of recycled materials.
- Number of building projects that required a reallocation of funds due to minor overspends. The allocation of funds for building projects can be show in Attachment 2.2.
- There are a number of road projects that require a reallocation of funds in order to deliver the road and drainage annual plan. The allocation of funds for road projects can be shown in Attachment 2.1.
- The Plant and Equipment Replacement budget has reduced by \$90,495. This is a combination of items that are not required to be replaced (\$40,553) and a vehicle replacement that has been deferred to 2021/22 (\$49,942). The funds of \$49,942 are proposed to be transferred to the Plant and Equipment Reserve for the vehicle to be purchased in 2021/22.

Statutory Environment

Local Government (Financial Management) Regulations 1996 s33A – Review of budget

Policy Implications

Nil

Financial Implications

The economic implications are identified in the report. It is proposed that the City have an estimated closing surplus at 30 June 2021 of \$0. The surplus funds as a result of the 20/21 Budget Review of \$1,311,854 is proposed to be transferred to the Asset Management Reserve and utilised to fund future projects in the LTFP. Any further savings identified over the remaining months of the financial year, will go towards an opening surplus for the next budget year to reduce the amount of rate revenue required to be raised next financial year.

Risk Analysis

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

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

2. The revenue that is expected by 30 June 2021 is not received and the City cannot fund its programs and services.

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

Strategic Implications

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

Organisational Excellence:

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

Conclusion

The 2020/21 Annual Budget has been reviewed to ensure that the City has projected realistic estimates up to 30 June 2021. It is recommended that Council adopts the 2020/21 Annual Budget Review and continues to strive for savings to lessen the impact of the amount of revenue required to fund next financial years services and programs.

NOTE:

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

RECOMMENDATION

That Council adopts the 2020/21 Budget review as outlined in Attachments 2.1* and 2.2* of the report.

ABSOLUTE MAJORITY REQUIRED

Budget Review

2020-2021

**CITY OF MANDURAH
BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 28 FEBRUARY 2021**

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

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CITY OF MANDURAH
STATEMENT OF BUDGET REVIEW
(NATURE OR TYPE)
FOR THE PERIOD ENDED 28 FEBRUARY 2021

Note	Budget v Actual			Predicted - Budget Review			
	Adopted Budget	Current Budget (a)	YTD Actual as at 28 February 2021 (b)	Variance Permanent (c)	Year End (a)+(c)		
	\$		\$	\$	\$		
OPERATING ACTIVITIES							
Net current assets at start of financial year surplus/(deficit)	4.5.5	2,197,002	2,197,002	1,194,780	(1,002,222)	1,194,780	▼
Revenue from operating activities (excluding rates)							
Specified area rates		430,364	430,364	430,364	0	430,364	
Operating grants, subsidies and contributions	4.1.2	3,472,058	4,795,892	3,453,622	(179,323)	4,616,569	▼
Fees and charges	4.1.1	25,208,275	25,208,293	21,758,511	275,089	25,483,382	▲
Interest earnings	4.1.3	1,460,000	1,460,000	626,897	(382,000)	1,078,000	▼
Other revenue	4.1.4	235,500	235,500	204,757	43,745	279,245	▲
Profit on asset disposals		18,399	18,399	0	0	18,399	
		30,824,596	32,148,448	26,474,151	(242,489)	31,905,959	
Expenditure from operating activities							
Employee costs	4.2.1	(48,372,090)	(49,335,419)	(29,842,989)	492,960	(48,842,459)	▲
Materials and contracts	4.2.2	(43,794,013)	(44,599,164)	(24,309,833)	(573,773)	(45,172,937)	▼
Utility charges	4.2.3	(4,120,720)	(4,126,414)	(2,394,258)	(21,217)	(4,147,631)	▼
Depreciation on non-current assets	4.2.4	(36,250,152)	(35,440,869)	(19,737,331)	6,143,033	(29,297,836)	▲
Interest expenses	4.2.5	(1,234,093)	(1,234,093)	(395,264)	498,413	(735,680)	▲
Insurance expenses	4.2.6	(870,573)	(870,578)	(522,829)	(142,361)	(1,012,939)	▼
Other expenditure	4.2.7	(202,500)	(202,500)	(333,885)	(110,446)	(312,946)	▼
Loss on asset disposals		(353,191)	(353,191)	(484,538)	0	(353,191)	
		(135,197,332)	(136,162,228)	(78,020,927)	6,286,609	(129,875,619)	
Non-cash amounts excluded from operating activities	4.5.6	31,309,678	35,775,661	16,590,541	(10,725,389)	25,050,272	▼
Amount attributable to operating activities		(70,866,056)	(66,041,117)	(33,761,455)	(5,683,491)	(71,724,608)	
INVESTING ACTIVITIES							
Non-operating grants, subsidies and contributions	4.3.1	16,537,764	15,379,529	7,782,428	4,065,946	19,445,475	▲
Purchase land and buildings	4.4.1	(2,873,445)	(3,038,372)	(723,511)	(29,927)	(3,068,299)	▼
Purchase property, plant and equipment	4.4.2	(4,402,064)	(4,512,021)	(1,500,597)	79,444	(4,432,577)	▼
Purchase furniture and equipment	4.4.3	(165,456)	(103,543)	(40,900)	7,307	(96,236)	▲
Purchase and construction of infrastructure-roads	4.4.4	(9,930,467)	(13,677,054)	(2,972,959)	1,565,917	(12,111,137)	▲
Purchase and construction of infrastructure-other	4.4.5	(25,694,777)	(26,560,765)	(6,131,635)	1,083,688	(25,477,077)	▲
Proceeds from disposal of assets	4.3.2	1,020,562	1,020,562	1,568,253	1,436,202	2,456,764	▲
Amount attributable to investing activities		(25,507,883)	(31,491,664)	(2,018,921)	8,208,577	(23,283,087)	
FINANCING ACTIVITIES							
Repayment of debentures	4.4.6	(25,410,640)	(25,410,639)	(3,573,543)	20,264,336	(5,146,303)	▲
Principal elements of finance lease payments	4.5.4	(807,905)	(807,905)	(721,541)	189,840	(618,065)	▲
Proceeds from new borrowings	4.3.3	27,500,000	27,500,000	0	(20,050,000)	7,450,000	▼
Loans Utilised	4.3.4	431,591	1,200,612	0	0	1,200,612	
Proceeds from community loans		100,000	100,000	51,564	0	100,000	
Advances of community loans		0	(150,000)	0	0	(150,000)	
Transfers to cash backed reserves (restricted assets)	4.5.1	(3,832,612)	(4,368,111)	0	(4,072,817)	(8,440,928)	▼
Transfers from cash backed reserves (restricted assets)	4.3.5 & 4.5.2	18,272,970	19,164,912	0	1,526,050	20,690,962	▲
Amount attributable to financing activities		16,253,404	17,228,869	(4,243,520)	(2,142,591)	15,086,278	
Budget deficiency before general rates		(80,120,535)	(80,303,912)	(40,023,896)	382,495	(79,921,417)	
Estimated amount to be raised from general rates	4.5.3	79,761,817	79,761,817	79,798,808	159,600	79,921,417	▲
Closing funding surplus/(deficit)		(358,718)	(542,095)	39,774,912	542,095	(0)	▲

1. BASIS OF PREPARATION

The budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations. The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this budget. This is not in accordance with the requirements of AASB 1051 *Land Under Roads* paragraph 15 and AASB 116 *Property, Plant and Equipment* paragraph 7.

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

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

CRITICAL ACCOUNTING ESTIMATES

The preparation of a 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 values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

2020-21 ACTUAL BALANCES

Balances shown in this budget review report as 2020-21 Actual are as forecast at the time of budget review preparation and are subject to final adjustments.

ROUNDING OFF FIGURES

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

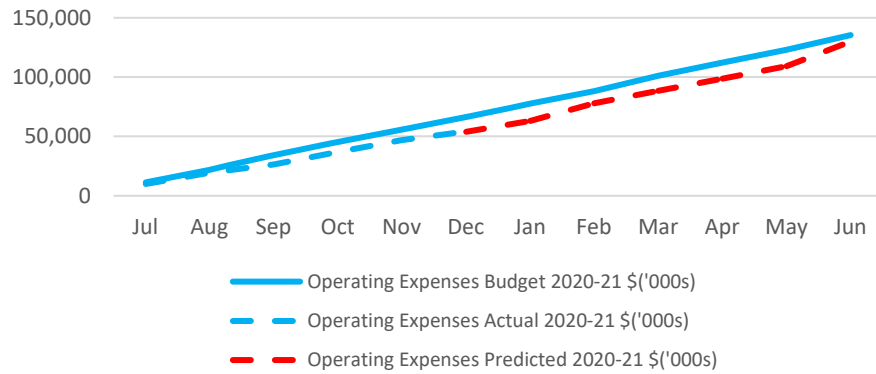
BUDGET COMPARATIVE FIGURES

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

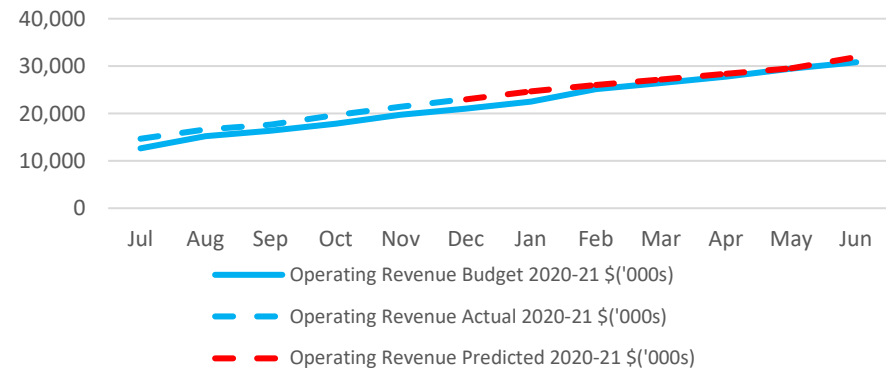
**CITY OF MANDURAH
SUMMARY GRAPHS - BUDGET REVIEW
FOR THE PERIOD ENDED 28 FEBRUARY 2021**

2. SUMMARY GRAPHS - BUDGET REVIEW

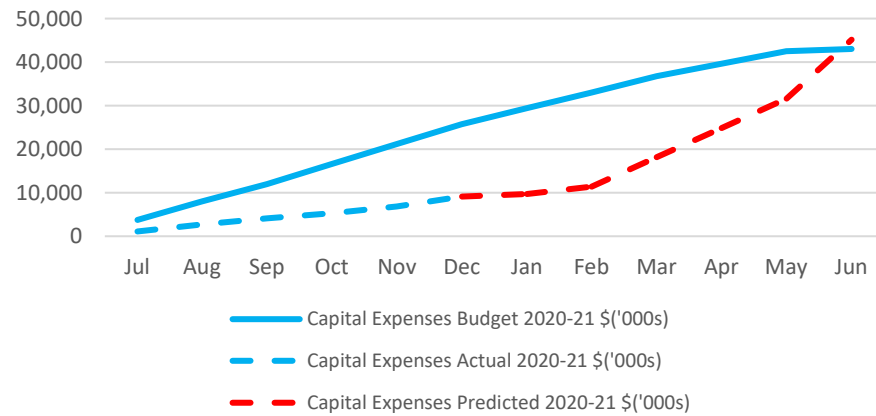
Operating Expenses



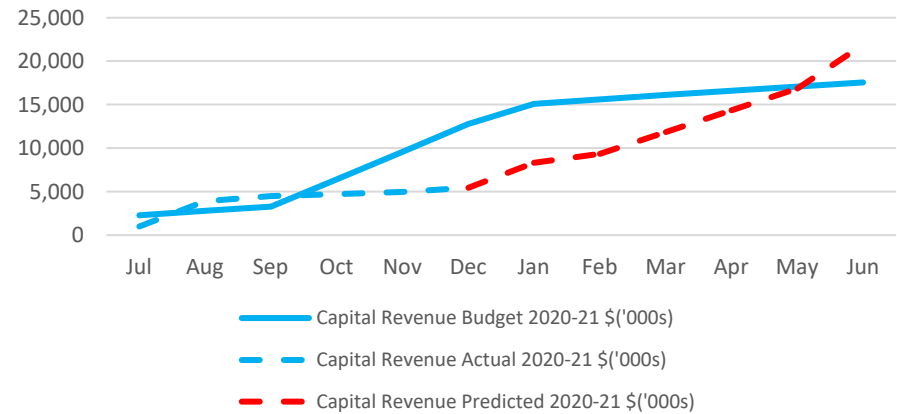
Operating Revenue



Capital Expenditure



Capital Revenue



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

3 NET CURRENT FUNDING POSITION

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

Operating activities excluded from budgeted deficiency

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

(i) Operating activities excluded from budgeted deficiency

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

	ACTUAL 30 June 2020	ACTUAL 01 July 2020	BUDGET 01 July 2020	ADOPTED BUDGET 30 June 2021	ACTUAL 28 February 2021
Adjustments to operating activities				\$	\$
Less: Profit on asset disposals	(24,594)	(24,594)	(20,600)	(18,399)	
Less: non-cash grants and contributions for assets	(2,990,525)	(2,990,525)			
Less: Movement in liabilities associated with restricted cash	4,143,837	4,143,837	5,275,266	(5,275,266)	(3,513,752)
Less: Net fair value on other financial asset	(124,637)	(124,637)			
Movement in pensioner deferred rates (non-current)	108,335	108,335			(109,036)
Movement in employee benefit provisions (non-current)	(142,195)	(142,195)			(8,540)
Add: Loss on asset disposals	27,963,473	27,963,473	205,620	353,191	484,538
Add: Net fair value on other financial liability	303,229	303,229			
Add: Reallocation of Cash in Lieu from Reserve to Trust	1,290,837	1,290,837			
Add: Depreciation on non-current assets	34,595,833	34,595,833	33,753,561	36,250,152	19,737,331
Non-cash amounts excluded from operating activities	65,123,593	65,123,593	39,213,847	31,309,678	16,590,541

(ii) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

Less: Restricted cash	(39,199,174)	(39,199,174)	(34,557,228)	(23,405,195)	(37,277,933)
Less: Unspent Borrowings	(1,531,765)	(1,531,765)	0	(431,591)	(1,531,765)
Less: Current assets not expected to be received at end of year	(66,487)	(66,487)	(2,455,879)	(2,455,879)	(333,960)
Add: Long term borrowings	4,759,831	4,759,831	5,410,639	7,499,999	1,186,288
Add: Provisions - employee	5,103,667	5,103,667	4,944,527	5,041,426	5,103,667
Add: Contract liability not expected to cleared at end of year	5,734,105	5,734,105	4,542,150	33,167	0
Add: Other liabilities not expected to be cleared at end of year	0	0	3,081,188	3,081,188	0
Add: Loan facility offset	0	0	0	0	11,000,000
Add: Lease Liability	1,015,507	1,015,507	1,416,287	608,382	3,911,808
Total adjustments to net current assets	(24,184,316)	(24,184,316)	(17,618,316)	(10,028,503)	(17,941,895)

(iii) Composition of estimated net current assets

Current assets

Cash unrestricted	7,288,572	7,288,572	1,035,519	38,248	20,007,557
Cash restricted	42,764,794	42,764,794	37,638,416	26,486,383	37,277,933
Cash - restricted unspent borrowings			638,728	207,137	
Financial assets - unrestricted	96,670	96,670	95,088	95,088	
Financial assets - restricted reserves					
Receivables - rates and rubbish					
Receivables	6,086,065	6,086,065	8,464,044	7,164,044	25,081,459
Other current assets	1,084,275	1,084,275			63,010
Contract assets					
Inventories	306,530	306,530	428,974	428,974	466,073
	57,626,906	57,626,906	48,300,769	34,419,874	82,896,032

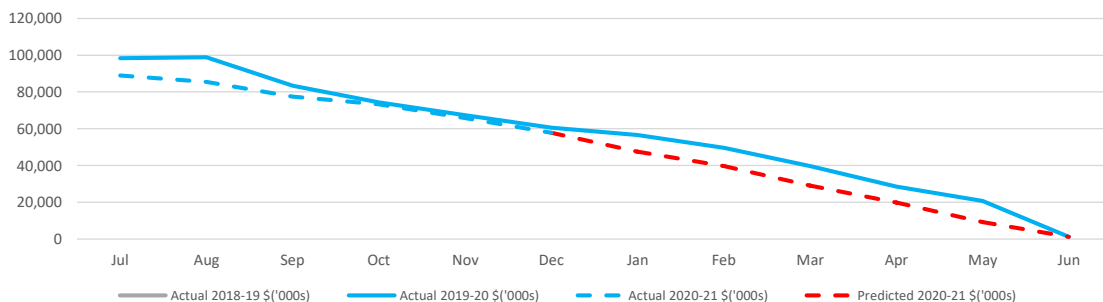
Less: current liabilities

Payables	(11,454,707)	(11,454,707)	(4,305,420)	(4,555,419)	(8,593,488)
Contract liabilities	(5,734,105)	(5,734,105)	(8,731,145)	(3,464,329)	(3,145,169)
Lease liabilities	(1,015,507)	(1,015,507)	(1,416,287)	(608,382)	(3,911,808)
Long term borrowings	(4,759,831)	(4,759,831)	(5,410,639)	(7,499,999)	(1,186,288)
Provisions	(9,283,660)	(9,283,660)	(8,621,960)	(8,621,960)	(8,342,472)
	(32,247,810)	(32,247,810)	(28,485,451)	(24,750,089)	(25,179,225)

Net current assets

	25,379,096	25,379,096	19,815,318	9,669,785	57,716,807
Less: Total adjustments to net current assets	(24,184,316)	(24,184,316)	(17,618,316)	(10,028,503)	(17,941,895)
Closing funding surplus / (deficit)	1,194,780	1,194,780	2,197,002	(358,718)	39,774,912

Liquidity Over the Year



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

SIGNIFICANT ACCOUNTING POLICIES

CASH AND CASH EQUIVALENTS

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

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

TRADE AND OTHER RECEIVABLES

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

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

INVENTORIES

General

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

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

CURRENT AND NON-CURRENT CLASSIFICATION

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

CONTRACT ASSETS

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

LOANS AND RECEIVABLES

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss. Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.

TRADE AND OTHER PAYABLES

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

CONTRACT LIABILITIES

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

EMPLOYEE BENEFITS

Short-Term Employee Benefits

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

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

PROVISIONS

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

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

CITY OF MANDURAH
 NOTES TO THE REVIEW OF THE ANNUAL BUDGET
 FOR THE PERIOD ENDED 28 FEBRUARY 2021

4. PREDICTED VARIANCES

Comments/Reason for Variance	<u>Variance \$ Permanent</u>
4.1 OPERATING REVENUE (EXCLUDING RATES)	
4.1.1 FEES AND CHARGES	
Additional Building Services revenue	432,000
Additional Technical Services supervision fees	100,000
Additional Chalets revenue	45,000
Additional Marina commercial lease income	52,000
Reduction in Crabfest revenue	(91,000)
Reduction in Statutory Services revenue (Fire Prevention, Animal Control, Parking Management)	(14,000)
Reduction in HHCRC fees & charges	(254,000)
Other overall minor variances within business units	5,089
4.1.2 OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS	
Additional CLAG contribution	94,000
Reduction in Crabfest sponsorship	(293,604)
Reduction in other event and festival sponsorships	(29,000)
Additional overall minor variances within business units	49,281
4.1.3 INTEREST EARNINGS	
Reduction in interest earned on investments	(382,000)
4.1.4 OTHER REVENUE	
Additional general sales income	43,745
Predicted Variances Carried Forward	(242,489)

CITY OF MANDURAH
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 28 FEBRUARY 2021

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$ Permanent
Predicted Variances Brought Forward	(242,489)
4.2 OPERATING EXPENSES	
4.2.1 EMPLOYEE COSTS	
Net savings in employee costs	492,960
4.2.2 MATERIAL AND CONTRACTS	
Reduction in Crabfest expenditure	446,867
Reduction in festivals and events expenditure	144,344
Reduction in rate expenses for financial valuations and legal fees	110,000
Reduction in Recreation Centre expenditure as a result of operations restructure for HHCRC	85,686
Additional Emergency Management costs for COVID cleaning of building	(230,000)
Additional telecommunication costs	(200,000)
Additional operating lease costs due to TechOne lease reclassified as operating instead of finance lease	(479,352)
Other various adjustments amongst business units	(451,318)
4.2.3 UTILITY CHARGES	
Minor reallocation from materials for ablution utilities	(21,217)
4.2.4 DEPRECIATION (NON CURRENT ASSETS)	
Reduction in depreciation as per asset base for 2019/20 Annual Financial Statements	6,143,033
4.2.5 INTEREST EXPENSES	
Reduction in interest on loans due to lower variable interest rate on borrowings	418,444
Reduction in interest on leases due to TechOne lease reclassified as operating instead of finance lease	79,969
4.2.6 INSURANCE EXPENSES	
Reduction in insurance premium for 2020/21	57,639
Additional Work Care invoice from prior year claims	(200,000)
4.2.7 OTHER EXPENDITURE	
Increase in CLAG expenditure	(171,196)
Other expenditure reclassified as materials	60,750
Predicted Variances Carried Forward	6,044,120

CITY OF MANDURAH
 NOTES TO THE REVIEW OF THE ANNUAL BUDGET
 FOR THE PERIOD ENDED 28 FEBRUARY 2021

4. PREDICTED VARIANCES

Comments/Reason for Variance	<u>Variance \$ Permanent</u>
Predicted Variances Brought Forward	6,044,120
4.3 CAPITAL REVENUE	
4.3.1 NON OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS	
Reduction in Department of Health grant funding. To be received in future years	(500,000)
Grant funding received in 2019/20 to be used to fund projects in 2020/21	4,582,356
Reduction in RBFS for Parkridge Boat Ramp capital project	(16,410)
4.3.2 PROCEEDS FROM DISPOSAL OF ASSETS	
Additional proceeds for plant disposals that didn't eventuate in 2019/20	345,451
Proceeds received for sale of land - Shearwater L102, L105, L109	1,090,751
4.3.3 PROCEEDS FROM NEW DEBENTURES	
Did not require short term loan from WATC	(20,000,000)
Bortolo Fire Track Capital Project reduced capital expenditure	(50,000)
4.3.4 PROCEEDS FROM UNUSED LOANS	
	0
4.3.5 TRANSFER FROM RESERVES (RESTRICTED ASSETS)	
Dawesville Channel SE Foreshore Upgrade capital project deferred to 2021/22	(200,000)
Parkridge Boat Ramp capital project deferred to 2021/22	(40,990)
Wastech converted dolly trailer plant purchase deferred to 2021/22	(27,951)
SL Rushton Sports Flood Lighting project deferred to 2021/22	(100,000)
Cambria Island abutment walls repair additional funding required	27,565
Predicted Variances Carried Forward	(8,845,108)

CITY OF MANDURAH
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 28 FEBRUARY 2021

4. PREDICTED VARIANCES

Comments/Reason for Variance	<u>Variance \$</u> <u>Permanent</u>
Predicted Variances Brought Forward	(8,845,108)
4.4 CAPITAL EXPENSES	
4.4.1 LAND AND BUILDINGS	
Change Rooms Upgrade Program additional budget required	(9,672)
Civic Chamber Meeting Rooms additional budget required	(8,435)
Civic Building - Tuckey Room additional budget required	(31,082)
Community Sport and Recreation Facility Fund Program - Small Grants savings returned	10,119
Reading Cinema Complex FIP additional budget required	9,143
4.4.2 PLANT AND EQUIPMENT	
MARC/Waste Transfer Station - Solar Plan Phase 5	(10,634)
Light Passenger Vehicles - Replacement	181,101
Light Commercial Vehicles - Replacement	(116,995)
Kerosene Tank Bunding	(381)
Construction Vehicles	(54,000)
Light Commercial Vehicles - New	2,477
Trailers	23,203
Parks & Mowers	52,767
Miscellaneous Equipment >\$1500	1,906
4.4.3 FURNITURE AND EQUIPMENT	
Reduction to Furniture & Equipment Renewal Program	7,307
4.4.4 INFRASTRUCTURE ASSETS - ROADS	
Bortolo Fire Track savings returned	50,000
Catalina Drive savings returned	46,045
Road Sweeper Spoil additional budget required	(166)
TM Discretionary Traffic Mgmt additional budget required	(518)
SL Rushton Sports Flood Lighting - Replacement capital project deferred to 2021/22	106,746
Mandurah Terrace deferred capital project to be delivered in 2021/22	1,358,144
Coodanup Drive savings returned	5,666
4.4.5 INFRASTRUCTURE ASSETS - OTHER	
Eastern Foreshore South Precinct capital expenditure deferred to 2021/22 as a result of deferral of grant funding	500,000
Dawesville Channel SE Foreshore Upgrade capital project deferred to 2020/21	503,198
Parkridge Boat Ramp capital project deferred to 2020/21	34,495
Novara Foreshore Stage 4 - budget reallocation	70,000
Falcon Bay Upgrade - Stage 4 of 5 - budget reallocation	(70,000)
Halls Cottage Fencing - savings returned	43,373
Shared Path Program - savings returned	39,307
Mulberry Close PAW - additional budget required	(36,000)
Falcon Skate Park Upgrade - additional budget required	(685)

CITY OF MANDURAH
 NOTES TO THE REVIEW OF THE ANNUAL BUDGET
 FOR THE PERIOD ENDED 28 FEBRUARY 2021

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$ Permanent
4.4.6 REPAYMENT OF DEBENTURES	
Reduction due to short term loan from WATC not required	20,000,000
Savings from the combination of a reduction of not taking out 2020/21 loans earlier than anticipated, however offset by \$13m loan offset resulting in paying more principal than interest.	264,336
Predicted Variances Carried Forward	14,125,658

CITY OF MANDURAH
 NOTES TO THE REVIEW OF THE ANNUAL BUDGET
 FOR THE PERIOD ENDED 28 FEBRUARY 2021

4. PREDICTED VARIANCES

Comments/Reason for Variance

Variance \$
 Permanent

Predicted Variances Brought Forward 14,125,658

4.5 OTHER ITEMS

4.5.1 TRANSFER TO RESERVES (RESTRICTED ASSETS)

Transfer to reserve for Light Passenger Vehicles - Replacement	(49,943)
Additional transfer into reserve proceeds received for sale of land - Shearwater L102, L105, L109	(1,090,751)
Dawesville Channel SE Foreshore Upgrade deferred capital project	(277,025)
Mandurah Terrace deferred capital project	(1,358,144)
Reserve reallocation	(135,100)
Reduction in interest transferred into reserve based on interest to be received on investments 20/21	150,000
Savings from 2020/21 Budget Review	(1,311,854)

4.5.2 TRANSFER FROM RESERVES (RESTRICTED ASSETS)

Reserve reallocation	200,000
Reserve correction	(64,900)
Unspent grants from 2019/20 to be utilised in 2020/21	1,732,326

4.5.3 RATE REVENUE

Increase in interim rate revenue	159,600
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4.5.4 PRINCIPAL ELEMENTS OF FINANCE LEASE PAYMENTS

Reduction to lease repayments due to TechOne lease reclassified as Operating Lease instead of Right of Use Lease	189,840
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4.5.5 OPENING FUNDING SURPLUS(DEFICIT)

Difference between adopted budget opening surplus and actual surplus as at 30 June 2020	(1,002,222)
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4.5.6 NON-CASH WRITE BACK OF PROFIT (LOSS)

Reduction in depreciation as per asset base for 2019/20 Annual Financial Statements	(6,143,034)
Movement in liabilities associated with restricted cash	(4,582,356)

Total Predicted Variances as per Annual Budget Review

542,095

CITY OF MANDURAH
 NOTES TO THE BUDGET REVIEW REPORT
 FOR THE PERIOD ENDED 28 FEBRUARY 2021

5. BUDGET AMENDMENTS

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

GL Account Code	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	Budget Adoption		Opening Surplus(Deficit)				(358,718)
1643.930035.20501.13	Restart Mandurah Other	G. 10/7/20 June FR	Capital Expenses		150,000		(208,718)
9624.102249.14000.13	Mandurah CBD Revitalisation Project	G. 10/7/20 June FR	Operating Expenses			(150,000)	(358,718)
1643.930035.20501.13	Restart Mandurah Other	G. 10/7/20 June FR	Capital Expenses		100,000		(258,718)
9555.101010.14000.10	Community Services: Comm Assistant Grants	G. 10/7/20 June FR	Operating Expenses			(100,000)	(358,718)
1643.930035.20501.13	Restart Mandurah Other	G. 10/7/20 June FR	Capital Expenses		100,000		(258,718)
	Transfer to Unspent Grant Reserve	G. 10/7/20 June FR	Other: Transfer Into Reserve			(100,000)	(358,718)
1635.700421.20501.13	Eastern Foreshore Softfall Renewal	G. 10/7/20 June FR	Capital Expenses			(9,091)	(367,809)
1635.700423.20501.13	Mogum Softfall Renewal	G. 10/7/20 June FR	Capital Expenses			(23,400)	(391,209)
1635.700430.20501.10	Kerosene Tank Bunding	G. 10/7/20 June FR	Capital Expenses			(6,071)	(397,280)
1636.500990.20501.13	SP Cox Bay	G. 10/7/20 June FR	Capital Expenses			(22,672)	(419,952)
9676.138750.14000.10	WSUD	G. 10/7/20 June FR	Operating Expenses			(52,859)	(472,811)
308810.9200.10	Corp Comms: Corp Projects	G. 10/7/20 June FR	Operating Expenses			(22,250)	(495,061)
308810.9058.10	Corp Comms: General Advertising	G. 10/7/20 June FR	Operating Expenses			(19,500)	(514,561)
9655.163032.10058.13	Emergency Management: Bushfire Mitigation	G. 10/7/20 June FR	Operating Expenses			(318,600)	(833,161)
318910.0050.55	Emergency Management Grants	G. 10/7/20 June FR	Operating Revenue		318,600		(514,561)
	Capital Works 2019/20 Carryovers Reconciliation	G. 6/8/20 July FR	Capital Expenses			(1,723,043)	(2,237,604)
	Capital Works 2019/20 Carryovers Reconciliation	G. 6/8/20 July FR	Capital Revenue		6,338		(2,231,266)
	Capital Works 2019/20 Carryovers Reconciliation	G. 6/8/20 July FR	Other: Unutilised Loans		825,088		(1,406,178)
	Capital Works 2019/20 Carryovers Reconciliation	G. 6/8/20 July FR	Other: Transfer Out of Reserve		677,377		(728,801)
1634.880012.	Lakelands-Madora Bay Pedestrian Bridge	G. 6/8/20 July FR	Capital Expenses			(350,000)	(1,078,801)
1636.501076.	Guava Way	G. 6/8/20 July FR	Capital Expenses			(351,000)	(1,429,801)
Various	Shared Paths	G. 6/8/20 July FR	Capital Expenses			(176,524)	(1,606,325)
386915.0070.60	Bridge Mtce Grants & Subs Non-op	G. 6/8/20 July FR	Capital Revenue		350,000		(1,256,325)
381915.0070.60	Road Planned Mtce Grants & Subs Non-op	G. 6/8/20 July FR	Capital Revenue		351,000		(905,325)
394915.0070.60	Footpath Mtce Grants & Subs Non-op	G. 6/8/20 July FR	Capital Revenue		176,524		(728,801)
1636.501027.	RR Pinjarra Road Stage 1	G. 6/8/20 July FR	Capital Expenses			(812,789)	(1,541,590)
1636.501029.	RR Pinjarra Road Stage 2	G. 6/8/20 July FR	Capital Expenses		812,789		(728,801)
9564.102701.14000.10	Cultural Development: Arts & Culture Group Grants	G. 6/8/20 July FR	Operating Expenses		30,375		(698,426)
9555.101010.14000.10	Community Services: Comm Assistant Grants	G. 6/8/20 July FR	Operating Expenses			(30,375)	(728,801)
9637.102608.14000.05	Community Safety Projects: ADF Grant Expenditure	G. 6/8/20 July FR	Operating Expenses			(6,300)	(735,101)
9555.101012.10057.10	Community Services: In Day for People with a Disability	G. 6/8/20 July FR	Operating Expenses			(5,000)	(740,101)
0555.101012.31012.55	Community Services Revenue: Operating Grant	G. 6/8/20 July FR	Operating Revenue		5,000		(735,101)
381915.0070.60	Road Planned Mtce Grants & Subs Non-op	G. 6/8/20 July FR	Capital Revenue			(814)	(735,915)
1632.750586.	MARC LED & Lighting Control	G. 6/8/20 July FR	Capital Expenses			(14,832)	(750,747)
1636.501042.	SL Light Pole Replacement Program	G. 6/8/20 July FR	Capital Expenses		14,832		(735,915)
1639.910095.	Avalon Foreshore	G. 6/8/20 July FR	Capital Expenses			(10,000)	(745,915)

1637.600164.	DR Orion Rd Park Stage 2	G. 6/8/20 July FR	Capital Expenses	10,000		(735,915)
1632.750639.	Peel Hockey Association - Floodlighting	G. 6/8/20 July FR	Capital Expenses		(95,443)	(831,358)
1632.750640.	South Mnd Tennis Club - Resurfacing	G. 6/8/20 July FR	Capital Expenses		(10,120)	(841,478)
1632.750619.	CSRFF Program - Small Grants	G. 6/8/20 July FR	Capital Expenses	105,563		(735,915)
	Advance of Community Loan	G.14/3/20	Advance of Community Loan		(100,000)	(835,915)
	Transfer from Interest Free Loans Reserve	G.14/3/20	Other: Transfer Out of Reserve	100,000		(735,915)
1636.500950.	Smart Street Mall	G.11/9/20 Aug FR	Capital Expenses	20,197		(715,718)
1636.500953.	Peel Street	G.11/9/20 Aug FR	Capital Expenses	35,871		(679,847)
		G.11/9/20 Aug FR	Other: Unutilised Loans		(56,068)	(735,915)
1637.600171.	DR Leighton Road/Halls Head Parade	G.11/9/20 Aug FR	Capital Expenses		(33,000)	(768,915)
1637.600172.	DR Rainbow Way Swale Reinstatement	G.11/9/20 Aug FR	Capital Expenses	33,000		(735,915)
1636.501049.	TM Merlin St/Mistral St Roundabout	G.11/9/20 Aug FR	Capital Expenses		(30,000)	(765,915)
1636.500962.	RR Thera Street	G.11/9/20 Aug FR	Capital Expenses	30,000		(735,915)
1635.700456.	Old Coast Road/Wilderness Drive - Playground Renewal	G.11/9/20 Aug FR	Capital Expenses		(31,665)	(767,580)
1635.700458.	Yalgor Heights Reserve - Playground Renewal	G.11/9/20 Aug FR	Capital Expenses	31,665		(735,915)
1635.700422.	Louis Dawe Park	G.11/9/20 Aug FR	Capital Expenses		(6,500)	(742,415)
1636.501047.	Pinjarra Road East - Median Stage 3	G.11/9/20 Aug FR	Capital Expenses	6,500		(735,915)
1635.700413.	Duverney Park Picnic Facilities	G.11/9/20 Aug FR	Capital Expenses		(40,000)	(775,915)
1635.700473.	Templetonia Reserve	G.11/9/20 Aug FR	Capital Expenses		(5,000)	(780,915)
1635.700403.	Grahame Heal Reserve	G.11/9/20 Aug FR	Capital Expenses	45,000		(735,915)
9564.102734.	CASM Education Programs	G.11/9/20 Aug FR	Operating Expenses		(20,000)	(755,915)
9564.102707.	Arts and Culture Projects	G.11/9/20 Aug FR	Operating Expenses	20,000		(735,915)
1632.750641.	Reading Cinema Complex FIP	G.11/9/20 Aug FR	Capital Expenses		(35,000)	(770,915)
1632.750626.	Site Main Switchboard Program	G.11/9/20 Aug FR	Capital Expenses	35,000		(735,915)
100050-1110-1001-63171	Ready Now - Business Capability Grants	S. 6/10/20 Restart	Operating Expenses		(100,000)	(835,915)
930035-6500-1045-61129	Restart Mandurah - Other	S. 6/10/20 Restart	Capital Expenses	100,000		(735,915)
100051-1110-1001-63171	Grow Now - Investment Attraction Fund	S. 6/10/20 Restart	Operating Expenses		(250,000)	(985,915)
930035-6500-1045-61129	Restart Mandurah - Other	S. 6/10/20 Restart	Capital Expenses	250,000		(735,915)
	Administration Materials and Contracts - Community					
100005-3470-1166-61001	Facility Management	G.12/10/20 Sep FR	Operating Expenses		(1,700)	(737,615)
	Sports Club Maintenance Levy Reserve	G.12/10/20 Sep FR	Other: Transfer Out of Reserve	1,700		(735,915)
750642-6100-1045	Mandurah Bowling Club Compressor	G.12/10/20 Sep FR	Capital Expenses		(27,890)	(763,805)
	Installation of Air Conditioning at Halls Head Parade					
750622-6100-1045	Community and Sports Facility	G.12/10/20 Sep FR	Capital Expenses	27,890		(735,915)
400015-6100-1045	South Mandurah Football Club Changeroom Project	G.12/10/20 Sep FR	Capital Expenses		(30,000)	(765,915)
930035-6500-1045-61129	Restart Mandurah - Other	G.12/10/20 Sep FR	Capital Expenses	30,000		(735,915)
700006-6600-1045	MARC Improvement to Car Park Area	G.12/10/20 Sep FR	Capital Expenses		(1,598)	(737,513)
700466-6600-1045	Calypso Reserve - Drinking Fountain	G.12/10/20 Sep FR	Capital Expenses	1,598		(735,915)
500029-6250-1045	TM Discretionary Traffic Mgmt	G.12/10/20 Sep FR	Capital Expenses		(4,776)	(740,691)
501048-6250-1045	TM Discretionary Traffic Management Program	G.12/10/20 Sep FR	Capital Expenses	4,776		(735,915)
600011-6200-1045	DR Orion Rd Park Stage 2	G.12/10/20 Sep FR	Capital Expenses		(2,901)	(738,816)
501047-6250-1045	Pinjarra Road East - Median Stage 3	G.12/10/20 Sep FR	Capital Expenses	2,901		(735,915)
	Transfer to Unspent Grant Reserve	G.12/10/20 Sep FR	Other: Transfer Into Reserve		(350,000)	(1,085,915)
930035-6500-1045-61129	Restart Mandurah Other	G.12/10/20 Sep FR	Capital Expenses	350,000		(735,915)
750643-6100-1045	Falcon Family Centre Upgrade	G.12/10/20 Sep FR	Capital Expenses		(96,000)	(831,915)
	Asset Management Reserve	G.12/10/20 Sep FR	Other: Transfer Out of Reserve	96,000		(735,915)
750644-6100-1045	Mandurah Visitors Centre Refurbishment	G.9/11/20 Oct FR	Capital Expenses		(142,145)	(878,060)
	Installation of Air Conditioning at Halls Head Parade					
750622-6100-1045	Community and Sports Facility \$	G.9/11/20 Oct FR	Capital Expenses	20,145		(857,915)

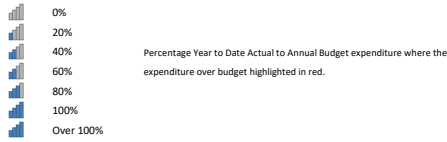
100005-1200-1001-63402	Mandurah Visitors Centre - Other Operating Costs	G.9/11/20 Oct FR	Operating Expenses	122,000		(735,915)
100056-3400-1045-61001	Australia Day 2021 - Iconic Event Grant	G.9/11/20 Oct FR	Operating Expenses		(507,360)	(1,243,275)
100057-3400-1045-61001	Australia Day 2021 - COVID Safe Grant	G.9/11/20 Oct FR	Operating Expenses		(20,000)	(1,263,275)
100058-3400-1045-61001	Australia Day 2021 - Branding	G.9/11/20 Oct FR	Operating Expenses		(1,000)	(1,264,275)
102203-3400-1568-41400	Australia Day - Festivals & Events	G.9/11/20 Oct FR	Operating Revenue	528,360		(735,915)
101031-4500-1045-61001	Mandurah Mental Health Initiative	G.9/11/20 Oct FR	Operating Expenses		(100,000)	(835,915)
101031-4500-1247-41400	Administration - Grants & Subs Operating	G.9/11/20 Oct FR	Operating Revenue	100,000		(735,915)
100054-4510-1045-61001	Mandurah Assertive Outreach Trial	G.9/11/20 Oct FR	Operating Expenses		(365,000)	(1,100,915)
	Administration - Grants & Subs Operating - Community Safety	G.9/11/20 Oct FR	Operating Revenue	350,000		(750,915)
100015-4510-1247-41400	Community Safety Programmes - Community Safety	G.9/11/20 Oct FR	Operating Expenses	15,000		(735,915)
102600-4510-1045-61001	Colours of Mandurah Artwork Project	G.9/11/20 Oct FR	Operating Expenses		(16,500)	(752,415)
	Administration - Grants & Subs Operating - City Centre Activation	G.9/11/20 Oct FR	Operating Revenue	9,000		(743,415)
100015-4700-1247-41400	Linger Longer Day - City Centre Activation	G.9/11/20 Oct FR	Operating Expenses	7,500		(735,915)
101902-4700-1045-61001	Payroll Services - Economic Development	G.9/11/20 Oct FR	Operating Expenses	50,332		(685,583)
100004-2100-1001-60001	Payroll Services - Governance, Procurement and Land	G.9/11/20 Oct FR	Operating Expenses		(50,332)	(735,915)
750645-6100-1045-61129	Coodanup Community Centre Upgrade	G.9/11/20 Oct FR	Capital Expenses		(50,000)	(785,915)
930035-6500-1045-61129	Restart Mandurah Other	G.9/11/20 Oct FR	Capital Expenses	50,000		(735,915)
	Transfer to Asset Management Reserve	G.9/11/20 Oct FR	Other: Transfer Into Reserve		(135,500)	(871,415)
930035-6500-1045-61129	Restart Mandurah Other	G.9/11/20 Oct FR	Capital Expenses	135,500		(735,915)
102200-3400-1045-61001	New Years Eve	SP.2/11/20 CoM Events	Operating Expenses	93,820		(642,095)
100059-3405-1014-61001	COVID Safe Events	SP.2/11/20 CoM Events	Operating Expenses		(252,416)	(894,511)
102305-3405-1045-61001	Crabfest Infrastructure	SP.2/11/20 CoM Events	Operating Expenses	167,063		(727,448)
102302-3405-1045-61001	Crabfest - General Entertainment	SP.2/11/20 CoM Events	Operating Expenses	101,250		(626,198)
102303-3405-1045-61001	Crabfest – Roving & Roadways Entertainment	SP.2/11/20 CoM Events	Operating Expenses	20,250		(605,948)
102318-3405-1045-61001	Crabfest – New Element Support	SP.2/11/20 CoM Events	Operating Expenses	35,438		(570,510)
102314-3405-1045-61001	Crabfest – Fireworks	SP.2/11/20 CoM Events	Operating Expenses	20,250		(550,260)
102326-3405-1045-61001	Crabfest – Media Stunt	SP.2/11/20 CoM Events	Operating Expenses	8,165		(542,095)
501083-6250-1045	RR Mandurah Terrace	G.3/1/21	Capital Expenses		(1,358,144)	(1,900,239)
501084-6250-1045	Peel Street	G.3/1/21	Capital Expenses		(1,500,000)	(3,400,239)
10-0-9000-9000-20030	LRCl - Phase 2	G.3/1/21	Capital Revenue	2,858,144		(542,095)
700465-6600-1045	Dawesville Channel SE Foreshore Upgrade	G.3/1/21	Capital Expenses		(277,025)	(819,120)
600180-6200-1045	Bortolo Sump - Water Sensitive Urban Design	G.3/1/21	Capital Expenses		(70,448)	(889,568)
	Funds held in trust - Cash in Lieu of Public Open Space	G.3/1/21	Capital Revenue	347,473		(542,095)
700450-6600-1045	San Remo Deck Modifications	G.3/1/21	Capital Expenses		(6,000)	(548,095)
700457-6600-1045	BMX Track Renewal Program	G.3/1/21	Capital Expenses		(27,465)	(575,560)
700448-6600-1045	Melaleuca Tce - Replace broken pine fencing	G.3/1/21	Capital Expenses	33,465		(542,095)
100060-3407-1045-61001	Mandurah Murray Motorcycle Charity Ride	G.3/1/21	Operating Expenses		(10,000)	(552,095)
160284-3407-1045-61001	Event Attraction Fund	G.3/1/21	Operating Expenses	10,000		(542,095)
700013-6600-1045-61129	Lakelands Community Garden	G.10/9/20 Report 07	Capital Expenses	30,000		(512,095)
101011-4570-1045-61001	Community Assistant Grants over 2,000	G.10/9/20 Report 07	Operating Expenses		(30,000)	(542,095)
400021-6100-1045	Mh Mustangs FC - Facility Development	G.8/1/21	Capital Expenses		(31,037)	(573,132)
	Advance of Community Loan	G.8/1/21	Advance of Community Loan		(50,000)	(623,132)
	Transfer from Interest Free Loans Reserve	G.8/1/21	Other: Transfer Out of Reserve	50,000		(573,132)
750619-6100-1045	CSRFF Program - Small Grants	G.8/1/21	Capital Expenses	31,037		(542,095)

102661-4500-1045	Local Youth Alcohol Campaign	G.7/2/21	Operating Expenses		(29,458)	(571,553)
100010-4500-1045-41400	Community Capacity Building - Grants - Operating	G.7/2/21	Operating Revenue	26,050		(545,503)
	Unspent Grants & Contributions Reserve	G.7/2/21	Other: Transfer Out of Reserve	3,408		(542,095)
TBA	Mandurah Southern Districts BFB Water Tank	G.7/2/21	Capital Expenses		(11,690)	(553,785)
100010-4410-1045-41403	Emergency Management - Grants - Capital Grant	G.7/2/21	Capital Revenue	11,690		(542,095)
new-3780-1263-61001	Mandurah and Peel Aquatic Club Amalgamation	G.8/2/21	Operating Expenses		(7,000)	(549,095)
100010-3780-1247-41450	Recreation Services - Contributions - Operating	G.8/2/21	Operating Revenue	3,500		(545,595)
125010-3780-1045-61001	Recreation Services Strategic Planning Grant	G.8/2/21	Operating Expenses	3,500		(542,095)
101904-4700-1045-61001	Grow City Business Investment	G.8/2/21	Operating Expenses		(120,000)	(662,095)
101902-4700-1045-61001	Linger Longer Day	G.8/2/21	Operating Expenses	60,000		(602,095)
101903-4700-1045-61001	Linger Longer Evening	G.8/2/21	Operating Expenses	60,000		(542,095)
910109-6400-1045	Cambria Island Abutment Wall Repair	G.8/2/21	Capital Expenses		(27,565)	(569,660)
900012-6400-1045	Parkridge Boat Ramp	G.8/2/21	Capital Expenses	27,565		(542,095)
new	MARC Leisure Pool Acoustics	G.8/2/21	Capital Expenses		(72,587)	(614,682)
750634-6100-1045	MARC - Hardstands for Pool Blankets	G.8/2/21	Capital Expenses	10,674		(604,008)
820175-6700-1045	MARC Pool Covers Program Pool	G.8/2/21	Capital Expenses	37,361		(566,647)
820179-6700-1045	MARC Pool Covers Leisure Exercise Pool	G.8/2/21	Capital Expenses	24,552		(542,095)
Amended Budget Cash Position as per Council Resolution				0	10,718,076	(10,901,453)

ATTACHMENT 2.2

Capital Expenditure Total

Level of Completion Indicators



Account Description	Adopted Budget	Current Budget	Budget Review	Current v's Budget Review Variance	YTD Budget	YTD Actual	Remaining Unspent Funds	Comment
Buildings								
750619 Community Sport and Recreation Facility Fund Program - Small Grants	160,119	23,519	13,400	10,119	8,434	0	23,519	Budget adjusted to remove Design and Management Overhead allocation as not applicable to this project type.
400009 Change Rooms Upgrade Program	213,487	213,487	223,159	(9,672)	213,488	223,159	(9,672)	Overspend to be funded from Halls Cottage Fencing project.
400004 Solar Plan Phase 5	309,414	159,411	170,045	(10,634)	159,412	170,045	(10,634)	Overspend to be funded from Reading Cinema Complex FIP project and Furniture & Equipment Renewal Program.
400033 Civic Chamber Meeting Rooms	64,403	16,510	24,945	(8,435)	16,509	24,791	(8,281)	Overspend to be funded from Halls Cottage Fencing project and Furniture & Equipment Renewal Program.
400013 Civic Building - Tuckey Room	121,177	91,705	122,787	(31,082)	91,704	120,907	(29,202)	Overspend to be funded from Halls Cottage Fencing project.
750641 Reading Cinema Complex FIP	0	35,000	25,857	9,143	35,000	25,857	9,143	Underspend to be allocated to MARC/Waste Transfer Station - Solar Plan Phase 5.
700443 Falcon Bay Upgrade - Stage 4 of 5	339,261	339,261	409,261	(70,000)	282,741	243,457	95,804	Increase in scope to be funded from Novara Foreshore Stage 4.
700444 Novara Foreshore Stage 4	452,348	452,348	382,348	70,000	298,550	4,404	447,944	Scope adjusted to accommodate need to fund Falcon Bay Upgrade - Stage 4 of 5.
700451 Halls Cottage Fencing	53,373	53,373	10,000	43,373	0	0	53,373	Underspend to be allocated to Change Rooms Upgrade Program, Civic Chamber Meeting Rooms and Civic Building Tuckey Room projects.
700465 Dawesville Channel SE Foreshore Upgrade	226,173	503,198	0	503,198	161,024	0	503,198	Project to be deferred to 2021/22, current budget to be allocated to Reserve.
700010 Falcon Skate Park Upgrade	160,000	161,791	162,476	(685)	161,791	158,390	3,401	Project complete. Budget adjusted to match actuals.
700042 Kerosene Tank Bunding	0	6,071	6,452	(381)	6,071	6,451	(380)	Project complete. Budget adjusted to match actuals.
501036 RS Aldgate Street	97,535	52,535	0	52,535	52,535	0	52,535	Budget reallocation within the Roads Renewal - Reseal Program.
501066 RS Castlewood Place	17,340	17,340	0	17,340	11,444	0	17,340	Budget reallocation within the Roads Renewal - Reseal Program.
501067 RS Mississippi Drive Stage 2	232,999	232,999	285,534	(52,535)	153,780	6,440	226,559	Budget reallocation within the Roads Renewal - Reseal Program.
501068 RS Oakmont Avenue Cool Seal	97,535	97,535	0	97,535	0	0	97,535	Budget reallocation within the Roads Renewal - Reseal Program.
501069 RS Oakmont Avenue	86,697	86,697	184,232	(97,535)	86,697	5,944	80,753	Budget reallocation within the Roads Renewal - Reseal Program.
501070 RS Perie Banou Close	92,116	92,116	47,116	45,000	92,117	0	92,116	Budget reallocation within the Roads Renewal - Reseal Program.
501071 RS Sedgemere Terrace	24,925	24,925	0	24,925	16,452	0	24,925	Budget reallocation within the Roads Renewal - Reseal Program.
501074 Donnelly Gardens	205,906	205,906	160,906	45,000	205,906	8,494	197,412	Budget reallocation within the Roads Renewal - Reseal Program.
501075 Westbourn Pass	28,177	28,177	0	28,177	18,598	0	28,177	Budget reallocation within the Roads Renewal - Reseal Program.
501026 Bortolo Reserve - Shared Use Parking and Fire Track Facility	417,233	417,233	367,233	50,000	417,233	285,713	131,520	Budget reduced due to savings from efficiencies and use of recycled materials.
501031 RR Catalina Dr/Badgerup Ave Roundabout	596,045	596,045	550,000	46,045	496,745	105,020	491,025	Budget reduced due to savings from efficiencies and use of recycled materials.
501032 RR Thera St Stage 2	184,233	184,233	196,303	(12,070)	184,233	192,885	(8,652)	Overspend to be funded from RR Thera Street project.
501033 RR Old Coast Road/Albany Drive	140,883	140,883	190,883	(50,000)	140,882	0	140,883	Increase in scope to be funded from RR Old Coast Rd - Cossack Way to Shoshone View.
501034 RR Old Coast Rd - Cossack Way to Shoshone View	270,930	270,930	220,930	50,000	86,698	1,410	269,520	Scope adjusted to accommodate need to fund RR Old Coast Road/Albany Drive.
501061 SP Pinjarra Road	81,279	81,279	0	81,279	0	0	81,279	Budget reallocation within the Shared Paths Program.
501063 SP Wanjeep Street	102,953	102,953	0	102,953	0	0	102,953	Budget reallocation within the Shared Paths Program.
501064 Mulberry Close PAW	26,009	26,009	62,009	(36,000)	0	2,185	23,825	Budget reallocation within the Shared Paths Program.
501041 SL Rushton Sports Flood Lighting - Replacement	106,746	106,746	0	106,746	106,746	0	106,746	Project to be deferred to 2021/22, current budget to be allocated to Reserve.
500004 Coodanup Drive	111,930	111,930	106,264	5,666	111,930	106,264	5,666	Project complete. Budget adjusted to match actuals.
500029 TM Discretionary Traffic Mgmt	46,628	45,657	46,175	(518)	45,655	46,175	(518)	Project complete. Budget adjusted to match actuals.
500028 RR Thera Street	80,000	158,206	146,136	12,070	158,203	93,941	64,265	Underspend to be allocated to RR Thera Street Stage 2.
500055 SP Cox Bay	0	22,672	19,366	3,306	22,672	19,366	3,306	Project complete. Budget adjusted to match actuals.
501082 RS Waldron Boulevard	0	45,000	69,925	(24,925)	0	8,927	36,073	Budget reallocation within the Roads Renewal - Reseal Program.
501083 RR Mandurah Terrace	0	1,358,144	0	1,358,144	0	0	1,358,144	Project to be deferred to 2021/22, current budget to be allocated to Reserve.
501085 SP Rochester Way	0	0	57,279	(57,279)	0	0	0	Budget reallocation within the Shared Paths Program.
501086 SP Denham Street	0	0	90,953	(90,953)	0	0	0	Budget reallocation within the Shared Paths Program.
501081 RS Baruna Court	0	0	135,517	(135,517)	0	10,806	0	Budget reallocation within the Roads Renewal - Reseal Program.
600171 DR Leighton Road/Halls Head Parade	27,093	60,093	40,464	19,629	60,096	40,571	19,522	Underspend to be allocated to DR Northport Boulevard.
600175 DR 294 Estuary Road	81,278	81,278	67,307	13,971	81,281	3,967	77,311	Underspend to be allocated to DR Estuary View Road Flooding Stage 2.
600176 DR Northport Boulevard	81,278	81,278	155,907	(74,629)	81,281	3,315	77,963	Scope increase to be funded from DR Leighton Road/Halls Head Parade, DR Discretionary Drainage, DR Halls Head Parade - Roberts Point.
600177 DR Discretionary Drainage	92,116	92,116	62,116	30,000	61,392	10,683	81,433	Underspend to be allocated to DR Northport Boulevard.
600178 DR Halls Head Parade - Roberts Point	73,693	73,693	48,693	25,000	73,695	42,298	31,395	Underspend to be allocated to DR Northport Boulevard.
600179 DR Estuary View Road Flooding Stage 2	65,024	65,024	78,995	(13,971)	65,025	78,994	(13,970)	Overspend to be funded from DR 294 Estuary Road project.
900012 Parkridge Boat Ramp	62,060	34,495	0	34,495	0	0	34,495	Project to be deferred to 2021/22, current budget to be allocated to Reserve.
820180 Furniture & Equipment Renewal Program	55,508	55,508	48,201	7,307	49,336	0	55,508	Underspend to be allocated to Civic Chamber Meeting Rooms and MARC/Waste Transfer Station - Solar Plan Phase 5.
770001 Light Passenger Vehicles - Replacement	672,651	672,651	491,550	181,101	448,256	237,136	435,515	Budget reallocation within the Cityfleet Program.
770002 Light Commercial Vehicles - Replacement	981,185	981,185	1,098,180	(116,995)	653,864	259,433	721,752	Budget reallocation within the Cityfleet Program.
770018 Light Commercial Vehicles - New	36,000	36,000	33,523	2,477	23,992	0	36,000	Budget reallocation within the Cityfleet Program.
770007 Trailers	743,550	743,550	720,347	23,203	495,504	123,573	619,977	Budget reallocation within the Cityfleet Program.
770009 Parks & Mowers	285,438	285,438	232,671	52,767	190,216	96,443	188,995	Budget reallocation within the Cityfleet Program.

Account Description		Adopted Budget	Current Budget	Budget Review	Current v's Budget Review		YTD Actual	Remaining Unspent Funds	Comment
					Variance	YTD Budget			
770011	Miscellaneous Equipment >\$1500	131,919	131,919	130,013	1,906	87,912	37,929	93,990	Budget reallocation within the Cityfleet Program.
770008	Construction Vehicles	583,061	583,061	637,061	(54,000)	291,532	0	583,061	Budget reallocation within the Cityfleet Program.
930002	Road Sweeper Spoil	45,000	5,774	5,940	(166)	5,775	5,940	(166)	Project complete. Budget adjusted to match actuals.
700055	Eastern Foreshore South Precinct	6,870,103	6,936,603	6,436,603	500,000	4,622,544	1,067,578	5,869,026	Budget adjusted to align with adjustment to timing of grant receipt.
Grand Total of Capital Projects Adjusted		16,034,811	17,481,490	14,775,061	2,706,429	11,134,951	3,878,889	13,613,407	