



Statutory Budget 2021-2022

CITY OF MANDURAH
BUDGET
FOR THE YEAR ENDED 30 JUNE 2022

LOCAL GOVERNMENT ACT 1995

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CITY'S VISION

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

CITY OF MANDURAH
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
Revenue				
Rates	1(a)	82,683,569	80,344,089	80,192,181
Operating grants, subsidies and contributions	10(a)	3,016,346	6,564,222	3,472,058
Fees and charges	9	28,181,414	25,870,564	25,208,275
Interest earnings	12(a)	1,350,000	780,000	1,460,000
Other revenue	12(b)	1,919,923	918,147	235,500
		117,151,252	114,477,022	110,568,014
Expenses				
Employee costs		(48,255,732)	(46,479,138)	(48,372,090)
Materials and contracts		(53,685,459)	(48,113,727)	(43,794,015)
Utility charges		(4,494,203)	(4,147,627)	(4,120,720)
Depreciation on non-current assets	5	(29,868,215)	(30,525,429)	(36,250,152)
Interest expenses	12(d)	(748,253)	(584,028)	(1,234,093)
Insurance expenses		(1,095,774)	(1,012,939)	(870,573)
Other expenditure		0	(447,792)	(202,500)
		(138,147,636)	(131,310,680)	(134,844,143)
Subtotal		(20,996,384)	(16,833,658)	(24,276,129)
Non-operating grants, subsidies and contributions	10(b)	17,656,844	10,586,103	16,537,764
Profit on asset disposals	4(b)	0	150,872	18,399
Loss on asset disposals	4(b)	0	(1,562,416)	(353,191)
		17,656,844	9,174,559	16,202,972
Net result		(3,339,540)	(7,659,099)	(8,073,157)
Other comprehensive income				
Changes on revaluation of non-current assets		0	(846,528)	0
Total other comprehensive income		0	(846,528)	0
Total comprehensive income		(3,339,540)	(8,505,627)	(8,073,157)

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

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 Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

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

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.

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. A separate statement of those monies appears at Note 14 to the budget.

2020/21 ACTUAL BALANCES

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

CHANGE IN ACCOUNTING POLICIES

On the 1 July 2021 no new accounting policies are to be adopted and no new policies are expected to impact the annual budget.

KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES
RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specified area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts and concessions offered. Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

SERVICE CHARGES

Service charges imposed under Division 6 of Part 6 of the *Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services.

Excludes rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

PROFIT ON ASSET DISPOSAL

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

REVENUES (CONTINUED)

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

FEES AND CHARGES

Revenue (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees, rubbish collection fees, rental of property, fines and penalties, other fees and charges.

INTEREST EARNINGS

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, and rebates.

EXPENSES

EMPLOYEE COSTS

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences safety expenses, medical examinations, fringe benefit tax, etc.

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

All insurance other than worker's compensation included as a cost of employment.

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets includes loss on disposal of long term investments.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

INTEREST EXPENSES

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

OTHER EXPENDITURE

Statutory fees, taxes, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

CITY OF MANDURAH
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
Revenue	1,9,10(a),12(a),12(b)	\$	\$	\$
Governance		2,056	2,025	2,025
General purpose funding		85,952,862	85,473,054	83,512,729
Law, order, public safety		798,462	1,020,493	715,108
Health		465,348	399,201	319,825
Education and welfare		507,959	918,597	401,539
Community amenities		16,093,662	14,187,014	14,585,706
Recreation and culture		7,348,183	7,126,239	6,759,271
Transport		2,691,890	2,458,336	2,404,433
Economic services		1,975,261	2,423,025	1,550,850
Other property and services		1,315,569	469,038	316,528
		117,151,252	114,477,022	110,568,014
Expenses excluding finance costs	4(a),5,12(c)(e)(f)(f)			
Governance		(6,376,498)	(6,100,064)	(6,772,482)
General purpose funding		(2,038,437)	(2,202,653)	(2,116,552)
Law, order, public safety		(3,435,126)	(3,740,737)	(4,057,736)
Health		(2,169,892)	(2,185,112)	(2,092,098)
Education and welfare		(5,085,586)	(5,393,275)	(4,718,248)
Community amenities		(23,929,399)	(21,874,858)	(18,838,819)
Recreation and culture		(45,150,809)	(44,047,686)	(46,856,030)
Transport		(25,429,538)	(24,819,896)	(30,088,759)
Economic services		(7,752,743)	(7,538,833)	(7,245,243)
Other property and services		(16,031,355)	(12,823,538)	(10,824,083)
		(137,399,383)	(130,726,652)	(133,610,050)
Finance costs	7,6(a),12(d)			
General purpose funding		0	(232,026)	(35,000)
Community amenities		(8,982)	(14,021)	(11,585)
Recreation and culture		(129,441)	(181,038)	(708,020)
Transport		(286,194)	(118,549)	(387,656)
Other property and services		(323,636)	(38,394)	(91,832)
		(748,253)	(584,028)	(1,234,093)
Subtotal		(20,996,384)	(16,833,658)	(24,276,129)
Non-operating grants, subsidies and contributions	10(b)	17,656,844	10,586,103	16,537,764
Profit on disposal of assets	4(b)	0	150,872	18,399
(Loss) on disposal of assets	4(b)	0	(1,562,416)	(353,191)
		17,656,844	9,174,559	16,202,972
Net result		(3,339,540)	(7,659,099)	(8,073,157)
Other comprehensive income				
Changes on revaluation of non-current assets		0	(846,528)	0
Total other comprehensive income		0	(846,528)	0
Total comprehensive income		(3,339,540)	(8,505,627)	(8,073,157)

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

KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

In order to discharge its responsibilities to the community, Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis, reflected by the City's Community Vision, and for each of its broad activities/programs.

OBJECTIVE

ACTIVITIES

GOVERNANCE

To provide a decision making process for the efficient allocation of scarce resources.

Includes the activities of members of Council and the administrative support available to the Council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific local government services.

GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

To provide services to help ensure a safer and environmentally conscious community.

Supervision of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.

HEALTH

To provide an operational framework for environmental and community health.

Supervision of local laws, food control, mosquito and disease control.

EDUCATION AND WELFARE

To provide services to disadvantaged persons, the elderly, children and youth.

Operation of senior citizen's centre, youth centre and assistance to various community and voluntary services associated with families, children, aged and disabled.

COMMUNITY AMENITIES

To provide services required by the community.

Rubbish collection services, recycling services, operation of transfer station, cemetery services, administration of town planning scheme and protection of the environment.

RECREATION AND CULTURE

To establish and effectively manage infrastructure and resources which will help the social well being of the community.

Maintenance of halls, parks, playgrounds, sports grounds, recreation centres, various reserves and beaches; operation of libraries and other arts and cultural facilities.

TRANSPORT

To provide safe, effective and efficient transport services to the community.

Construction and maintenance of roads, drainage, works, footpaths, parking facilities and traffic signs. Maintenance of bus shelters and cleaning of streets.

ECONOMIC SERVICES

To help promote the local government and its economic wellbeing.

Marketing & promotion of tourism, visitor centres, economic development, implementation of building and development controls.

OTHER PROPERTY AND SERVICES

To monitor and control operating accounts.

Private works, administration and public works overheads, works depots and council plant operations.

CITY OF MANDURAH
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		83,233,569	81,618,090	80,692,181
Operating grants, subsidies and contributions		2,926,736	6,617,992	3,963,832
Fees and charges		28,681,414	22,871,185	25,208,275
Interest received		1,350,000	1,221,736	1,460,000
Goods and services tax received		50,000	453,491	300,000
Other revenue		1,919,923	918,147	235,500
		118,161,642	113,700,641	111,859,788
Payments				
Employee costs		(48,255,732)	(48,376,718)	(48,372,090)
Materials and contracts		(53,485,459)	(49,183,134)	(43,544,015)
Utility charges		(4,494,203)	(4,147,627)	(4,120,720)
Interest expenses		(748,253)	(584,028)	(1,234,093)
Insurance paid		(1,095,774)	(1,012,939)	(870,573)
Other expenditure		0	(447,792)	(202,500)
		(108,079,421)	(103,752,238)	(98,343,991)
Net cash provided by (used in) operating activities	3	10,082,221	9,948,403	13,515,797
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for community loans receivable		0	(150,000)	
Payments for purchase of property, plant & equipment	4(a)	(9,574,646)	(3,854,238)	(7,440,964)
Payments for construction of infrastructure	4(a)	(35,433,182)	(21,435,482)	(35,625,244)
Non-operating grants, subsidies and contributions		12,621,757	10,988,834	11,279,174
Proceeds from sale of plant and equipment	4(b)	1,108,878	1,890,489	1,020,562
Proceeds on community loans receivable		82,553	96,670	100,000
Net cash provided by (used in) investing activities		(31,194,640)	(12,463,727)	(30,666,472)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(5,432,960)	(5,326,463)	(25,410,640)
Principal elements of lease payments	7	(685,027)	(616,812)	(807,905)
Proceeds from new borrowings	6(a)	9,826,754	3,718,699	27,500,000
Net cash provided by (used in) financing activities		3,708,767	(2,224,576)	1,281,455
Net increase (decrease) in cash held		(17,403,652)	(4,739,900)	(15,869,220)
Cash at beginning of year		45,313,466	50,053,366	39,312,663
Cash and cash equivalents at the end of the year	3	27,909,814	45,313,466	23,443,443

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

CITY OF MANDURAH
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2021/22 Budget \$	2020/21 Actual \$	2020/21 Budget \$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	2	700,000	1,194,780	2,197,003
		700,000	1,194,780	2,197,003
Revenue from operating activities (excluding rates)				
Specified area and ex gratia rates	1(d)	432,938	434,060	430,364
Operating grants, subsidies and contributions	10(a)	3,016,346	6,564,222	3,472,058
Fees and charges	9	28,181,414	25,870,564	25,208,275
Interest earnings	12(a)	1,350,000	780,000	1,460,000
Other revenue	12(b)	1,919,923	918,147	235,500
Profit on asset disposals	4(b)	0	150,872	18,399
		34,900,621	34,717,865	30,824,596
Expenditure from operating activities				
Employee costs		(48,255,732)	(46,479,138)	(48,372,090)
Materials and contracts		(53,685,459)	(48,113,727)	(43,794,015)
Utility charges		(4,494,203)	(4,147,627)	(4,120,720)
Depreciation on non-current assets	5	(29,868,215)	(30,525,429)	(36,250,152)
Interest expenses	12(d)	(748,253)	(584,028)	(1,234,093)
Insurance expenses		(1,095,774)	(1,012,939)	(870,573)
Other expenditure		0	(447,792)	(202,500)
Loss on asset disposals	4(b)	0	(1,562,416)	(353,191)
		(138,147,636)	(132,873,096)	(135,197,334)
Non-cash amounts excluded from operating activities	2(b)	30,817,059	33,316,804	36,584,944
Amount attributable to operating activities		(71,729,956)	(63,643,647)	(65,590,791)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	10(b)	17,656,844	10,586,103	16,537,764
Payments for property, plant and equipment	4(a)	(9,574,646)	(3,854,238)	(7,440,964)
Payments for construction of infrastructure	4(a)	(35,433,182)	(21,435,482)	(35,625,244)
Payments for community loans receivable		0	(150,000)	0
Proceeds from disposal of assets	4(b)	1,108,878	1,890,489	1,020,562
Proceeds on community loans receivable		82,553	96,670	100,000
Amount attributable to investing activities		(26,159,553)	(12,866,458)	(25,407,882)
Non-cash amounts excluded from investing activities	2(c)	(5,035,087)	402,731	(5,275,266)
Amount attributable to investing activities		(31,194,640)	(12,463,727)	(30,683,148)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(5,432,960)	(5,326,463)	(25,410,640)
Principal elements of finance lease payments	6	(685,027)	(616,812)	(807,905)
Proceeds from new borrowings	6(b)	9,826,754	3,718,699	27,500,000
Loans Utilised		0	1,205,158	431,591
Transfers to cash backed reserves (restricted assets)	8(a)	(3,004,611)	(21,781,474)	(3,832,612)
Transfers from cash backed reserves (restricted assets)	8(a)	19,398,437	19,698,237	18,272,970
Amount attributable to financing activities		20,102,593	(3,102,655)	16,153,404
Budgeted deficiency before general rates		(82,822,003)	(79,210,029)	(80,120,535)
Estimated amount to be raised from general rates	1(a)	82,250,631	79,910,029	79,761,817
Net current assets at end of financial year - surplus/(deficit)	2	(571,372)	700,000	(358,718)

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

CITY OF MANDURAH
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FOR THE YEAR ENDED 30 JUNE 2022

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CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2021/22 Budgeted rate revenue	2021/22 Budgeted interim rates	2021/22 Budgeted back rates	2021/22 Budgeted total revenue	2020/21 Actual total revenue	2020/21 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
Differential general rate or general rate									
Gross rental valuations									
Residential Improved	0.09767	33,517	531,314,632	51,893,500	650,000	0	52,543,500	50,776,614	50,632,663
Residential Vacant	0.16593	1,778	21,271,250	3,529,539	0	0	3,529,539	3,473,081	3,663,066
Business Improved	0.09460	989	146,809,699	13,888,198	0	0	13,888,198	13,647,452	13,509,699
Business Vacant	0.16858	112	3,247,244	547,420	0	0	547,420	542,948	572,925
Urban Development	0.13294	12	3,386,200	450,161	0	0	450,161	412,760	491,972
Sub-Totals		36,408	706,029,025	70,308,818	650,000	0	70,958,818	68,852,855	68,870,325
Minimum	\$								
Minimum payment									
Gross rental valuations									
Residential Improved	1,128	8313	82,973,334	9,377,064	0	0	9,377,064	9,228,734	9,277,284
Residential Vacant	934	1,670	7,002,222	1,559,780	0	0	1,559,780	1,483,781	1,272,796
Business Improved	1,128	376	2,166,946	424,128	0	0	424,128	417,063	418,824
Business Vacant	1,128	10	48,100	11,280	0	0	11,280	10,623	12,188
Urban Development	1,128	0	0	0	0	0	0	0	0
Sub-Totals		2,056	92,190,602	11,372,252	0	0	11,372,252	11,140,201	10,981,092
		38,464	798,219,627	81,681,070	650,000	0	82,331,070	79,993,056	79,851,417
Discounts (Refer note 1(f))							0	(9,600)	(9,600)
Concessions (Refer note 1(g))							(80,439)	(73,427)	(80,000)
Total amount raised from general rates							82,250,631	79,910,029	79,761,817
Specified area rates (Refer note 1(d))							432,938	434,060	430,364
Total rates							82,683,569	80,344,089	80,192,181

All land (other than exempt land) in the City of Mandurah is rated according to its Gross Rental Value (GRV)

The general rates detailed for the 2021/22 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of local government services/facilities.

CITY OF MANDURAH
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2022
 1. RATES AND SERVICE CHARGES (CONTINUED)

(b) Interest Charges and Instalments - Rates and Service Charges

The following instalment options are available to ratepayers for the payment of rates and service charges

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	25/08/2021	0	0.0%	7.0%
Option two				
First instalment	25/08/2021	0	5.5%	7.0%
Second instalment	14/02/2022	3	5.5%	7.0%
Option three				
First instalment	25/08/2021	0	5.5%	7.0%
Second instalment	25/10/2021	3	5.5%	7.0%
Third instalment	10/01/2022	3	5.5%	7.0%
Fourth instalment	10/03/2022	3	5.5%	7.0%

	2021/22 Budget revenue	2020/21 Actual revenue	2020/21 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	112,019	95,000	110,363
Instalment plan interest earned	360,000	220,000	360,000
Unpaid rates and service charge interest earned	280,000	200,000	140,000
	752,019	515,000	610,363

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
1. RATES AND SERVICE CHARGES (CONTINUED)

(c) Objectives and Reasons for Differential Rating

To provide equity in the rating of properties across the City the following rate categories have been determined for the implementation of differential rating.

Differential general rate

Description	Characteristics	Objects	Reasons
Residential improved	All improved land that is zoned residential (not zoned for commercial purposes).	This proposed rate in the dollar is regarded as the base rate as it represents the greatest number of properties in the City. It is for properties that are zoned and used for residential purposes.	This rate aims to ensure that all ratepayers contribute towards local government services and programs.
Residential vacant	All vacant land that is zoned for residential purposes (not zoned for commercial purposes).	This proposed rate in the dollar is set at a higher level as the City wishes to promote the development of all properties to their full potential.	This rate in the dollar will act to deter land holdings and acts to stimulate residential development.
Business improved	All improved land that is zoned for commercial purposes.	This rate is set at a higher level to recognise that certain expenditures in the budget are specifically directed towards the economic development of the City and the additional costs associated with the service provision related to business activities.	This rate will ensure that the City meets the higher level of service costs associated with business properties and the area within which they are situated, including: (a) higher provision and maintenance of road infrastructure and streetscapes including road renewals and upgrades, car parking, footpaths and traffic issues; and (b) activation, facilitation and amenity improvements to promote the economic and social attractiveness to businesses areas.
Business vacant	All vacant land that is zoned for commercial purposes.	This rate is set at a higher level as the City wishes to promote the development of all properties to their full potential.	This rate in the dollar will act to encourage commercial development and stimulate economic growth.
Urban development	All vacant land greater in size than 10 hectares (primarily super-lots to be further subdivided).	This proposed rate in the dollar relates to land held for future development (super-lots larger than 10 hectares in size). The City wishes to promote the development of all properties to their full potential.	As with other vacant land rates, this rate is set at a higher level to deter the holding of land and acts to stimulate residential development.

CITY OF MANDURAH
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2022
 1. RATES AND SERVICE CHARGES (CONTINUED)

(d) Specified Area Rate

	Basis of valuation	Rate in	Rateable value	2021/22 Budget specified area rate revenue	2021/22 Interim specified area rate revenue	2021/22 Back specified area rate revenue	2021/22 Total budget specified area rate revenue	2020/21 Actual revenue	2020/21 Budget revenue
Specified area rate									
Waterside Canals	Residential improved	0.00000	\$ 5,342,350	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Mandurah Ocean Marina	Residential improved	0.01430	21,213,902	303,359	0	0	303,359	304,479	301,233
Mandurah Quay	Residential improved	0.00240	6,529,160	15,670	0	0	15,670	15,671	15,390
Mariners Cove	Residential improved	0.00000	9,272,910	0	0	0	0	0	0
Port Bouvard Eastport Canals	Residential improved	0.00150	8,557,950	12,837	0	0	12,837	12,841	12,749
Port Bouvard Northport Canals	Residential improved	0.00400	5,591,555	22,366	0	0	22,366	22,373	22,346
Port Mandurah Canals	Residential improved	0.00390	20,181,130	78,706	0	0	78,706	78,696	78,646
			76,688,957	432,938	0	0	432,938	434,060	430,364

	Purpose of the rate	Area or properties rate is to be imposed on	Budgeted rate applied to costs	Budgeted rate set aside to reserve	Reserve Amount to be applied to costs
Specified area rate					
Waterside Canals	Contribution toward maintaining and managing the canals.	All properties within the Waterside Canals.	\$ 0	\$ 0	\$ 12,250
Mandurah Ocean Marina	To provide for an enhanced maintenance standard and asset replacement costs.	All properties within the Mandurah Ocean Marina.	303,359	0	0
Mandurah Quay	Maintenance of the marina (i.e. water body and walls) and is levied to cover the life cycle expenses of the marina.	All properties within the Mandurah Quay sub-division.	7,000	8,670	0

CITY OF MANDURAH

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2022

Mariners Cove	Contribution toward maintaining and managing the canals in accordance with the Artificial Waterways Policy – Canals and Core Management Group.	All canal frontages on the Mariners Cove canals.	0	0	11,145
Port Bouvard Eastport Canals	Recoup the costs of litter removal from the canal waterbody together with the costs of water quality testing, canal management fee, surveying and minor maintenance.	All canal frontages on the Eastport canals.	12,837	0	508
Port Bouvard Northport Canals	Recoup the costs of litter removal from the canal waterbody together with the costs of water quality testing, canal management fee, surveying and minor maintenance/canal cleaning.	All canal frontages on the Northport canals.	22,366	0	2,634
Port Mandurah Canals	Contribution toward maintaining and managing the canals in accordance with the Artificial Waterways Policy – Canals and Core Management Group.	All canal frontage properties located within the defined area of Port Mandurah Canals.	13,806	64,900	346,454
			359,368	73,570	372,991

(e) Service Charges

The City did not raise service charges for the year ended 30th June 2022.

CITY OF MANDURAH
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2022
 1. RATES AND SERVICE CHARGES (CONTINUED)

(f) Rates discounts

Rate or fee to which discount is granted	Discount %	Discount (\$)	2021/22 Budget	2020/21 Actual	2020/21 Budget	Circumstances in which discount is granted
Rates incentive	0.0%	0	\$ 0	\$ 9,600	\$ 9,600	Early payment incentive for the payment of rates and charges being full payment of all current and arrears of rates including specified area rates, emergency services levy, domestic refuse charge and private swimming pool inspection fees within 35 days of the issue date on the annual rate notice, for eligibility to enter the early incentive prize draw.
			0	9,600	9,600	

(g) Waivers or concessions

Rate or fee and charge to which the waiver or concession is granted	Type	Discount %	Discount (\$)	2021/22 Budget	2020/21 Actual	2020/21 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
General rates	Concession			\$ 80,439	\$ 73,427	\$ 80,000	Peel Health Hub	Majority charitable entities with the exception of a State Government charitable entity. Not eligible for an exception.
				80,439	73,427	80,000		

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
2. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents- unrestricted
Cash and cash equivalents - restricted
Financial assets - unrestricted
Receivables
Inventories

Less: current liabilities

Trade and other payables
Contract liabilities
Unspent non-operating grant, subsidies and contributions liability
Lease liabilities
Long term borrowings
Employee provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Rate Setting Statement

Note	2021/22 Budget 30 June 2022	2020/21 Actual 30 June 2021	2020/21 Budget 30 June 2021
	\$	\$	\$
3	2,813,732	3,823,558	2,935,034
3	25,096,082	41,489,908	20,508,409
	80,000	82,553	95,088
	6,822,243	7,872,243	7,164,044
	469,233	469,233	428,974
	35,281,290	53,737,495	31,131,549
	(9,848,897)	(9,598,897)	(4,555,419)
	0	(89,610)	(3,464,329)
	(1,065,909)	(6,100,996)	0
7	(759,243)	(685,027)	(608,382)
6	(9,826,754)	(5,432,960)	(7,499,999)
	(8,396,241)	(8,396,241)	(8,621,960)
	(29,897,044)	(30,303,731)	(24,750,089)
	5,384,246	23,433,764	6,381,460
2.(d)	(5,955,618)	(22,733,764)	(6,740,178)
	(571,372)	700,000	(358,718)

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
2. NET CURRENT ASSETS (CONTINUED)

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

Items excluded from calculation of budgeted deficiency

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

(b) Operating activities excluded from budgeted deficiency

The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with *Financial Management Regulation 32*.

Adjustments to operating activities

Less: Profit on asset disposals	4(b)	0	(150,872)	(18,399)
Add: Loss on disposal of assets	4(b)	0	1,562,416	353,191
Add: Movement in non-current lease liabilities		0	1,194,083	0
Add: Depreciation on assets	5	29,868,215	30,525,429	36,250,152
Movement in non-current pensioner deferred rates		0	(91,289)	0
Movement in non-current employee provisions		0	24,220	0
Movement in current contract liabilities associated with restricted cash		(89,610)	53,770	0
Movement in current employee provisions associated with restricted cash		1,038,454	199,047	0

Non cash amounts excluded from operating activities

Note	2021/22 Budget 30 June 2022	2020/21 Actual 30 June 2021	2020/21 Budget 30 June 2021
	\$	\$	\$
	30,817,059	33,316,804	36,584,944

(c) Investing activities excluded from budgeted deficiency

The following non-cash revenue or expenditure has been excluded from amounts attributable to investing activities within the Rate Setting Statement in accordance with *Financial Management Regulation 32*.

Adjustments to investing activities

Movement in current unspent non-operating grants associated with restricted cash	(5,035,087)	402,731	(5,275,266)
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Non cash amounts excluded from investing activities

	(5,035,087)	402,731	(5,275,266)
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(d) 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 in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

Adjustments to net current assets

Less: Unspent borrowings	6(c)	(207,137)	(207,137)	(431,591)
Less: Cash - restricted reserves	8	(24,888,945)	(41,282,771)	(20,116,870)
Less: Current assets not expected to be received at end of year				
- Current portion of self supporting loans receivable		(80,000)	(82,553)	0
- Prepaid Rates		0	0	(2,455,879)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		9,826,754	5,432,960	7,499,999
- Current portion of lease liabilities		759,243	685,027	608,382
- Current portion of contract liability held in reserve		0	89,610	8,450
- Current portion of unspent non-operating grants held in reserve		0	5,035,087	0
- Current portion of employee benefit provisions held in reserve		5,216,724	4,178,270	5,041,426
- Bonds and deposits held		3,417,743	3,417,743	3,081,188
- Movement in provisions between current and non-current provisions		0	0	24,717

Total adjustments to net current assets

	(5,955,618)	(22,733,764)	(6,740,178)
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SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the City prior to the end of the financial year that are unpaid and arise when the City 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.

PREPAID RATES

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

INVENTORIES

General

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

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

Superannuation

The City of Mandurah contributes to a number of superannuation funds on behalf of employees.

All funds to which the City of Mandurah contributes are defined contribution plans.

LAND HELD FOR RESALE

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

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

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.

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.

Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

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 are recognised as a liability until such time as the City satisfies its obligations under the agreement.

3. RECONCILIATION OF CASH

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Estimated cash at the end of the reporting period is as follows:

	Note	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
Cash at bank and on hand		752,434	3,156,086	3,986,257
Term deposits		27,157,380	42,157,380	19,457,186
Total cash and cash equivalents		27,909,814	45,313,466	23,443,443
Held as				
- Unrestricted cash and cash equivalents		2,813,732	3,823,558	2,935,034
- Restricted cash and cash equivalents		25,096,082	41,489,908	20,508,409
		27,909,814	45,313,466	23,443,443
Restrictions				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		25,096,082	41,489,908	20,508,409
		25,096,082	41,489,908	20,508,409
The restricted assets are a result of the following specific purposes to which the assets may be used:				
Reserves - cash/financial asset backed	8	24,888,945	41,282,771	20,116,870
Unspent borrowings	6(c)	207,137	207,137	207,137
Unspent non-operating grants, subsidies and contribution liabilities		0	0	184,402
		25,096,082	41,489,908	20,508,409
Reconciliation of net cash provided by operating activities to net result				
Net result		(3,339,540)	(7,659,099)	(8,073,157)
Depreciation	5	29,868,215	30,525,429	36,250,152
(Profit)/loss on sale of asset	4(b)	0	1,411,544	334,792
(Increase)/decrease in receivables		1,050,000	(1,877,468)	1,300,000
(Increase)/decrease in inventories		0	(162,703)	0
(Increase)/decrease in other assets		0	962,041	0
Increase/(decrease) in payables		250,000	(2,461,390)	250,000
Increase/(decrease) in contract liabilities		(89,610)	659,351	(5,266,816)
Increase/(decrease) in unspent non-operating grants		(5,035,087)	402,731	0
Increase/(decrease) in employee provisions		0	(863,199)	0
Non-operating grants, subsidies and contributions		(12,621,757)	(10,988,834)	(11,279,174)
Net cash from operating activities		10,082,221	9,948,403	13,515,797

SIGNIFICANT ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 2 - Net Current Assets.

FINANCIAL ASSETS AT AMORTISED COST

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

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

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
4. FIXED ASSETS

(a) Acquisition of Assets

The following assets are budgeted to be acquired during the year.

Asset class	Reporting program						2021/22 Budget total	2020/21 Actual total	2020/21 Budget total
	Education and welfare	Community amenities	Recreation and culture	Transport	Economic services	Other property and services			
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<i>Property, Plant and Equipment</i>									
Buildings - non-specialised	143,567	1,206,928	3,087,735	0	250,414	639,333	5,327,977	1,961,227	2,873,445
Furniture and equipment	0	55,741	5,386	0	0	0	61,127	282,351	165,456
Plant and equipment	0	20,463	0	0	0	4,165,079	4,185,542	1,610,660	4,402,063
	143,567	1,283,132	3,093,121	0	250,414	4,804,412	9,574,646	3,854,238	7,440,964
<i>Infrastructure</i>									
Infrastructure - roads	0	435,312	897,835	11,728,806	0	45,566	13,107,519	7,310,698	9,930,467
Infrastructure - footpaths	0	0	0	776,872	0	0	776,872	713,332	913,573
Infrastructure - drainage	0	0	30,720	1,192,268	0	0	1,222,988	815,326	1,118,523
Infrastructure - parks	0	55,839	14,623,836	467,654	0	0	15,147,329	11,446,589	22,428,588
Infrastructure - marina	0	0	0	0	0	0	0	301,108	301,106
Infrastructure - coastal and estuary	0	0	262,458	444,449	0	0	706,907	163,997	94,495
Infrastructure - bridges	0	0	0	3,871,067	0	0	3,871,067	400,000	400,000
Infrastructure - other	0	0	363,000	0	237,500	0	600,500	284,432	438,492
	0	491,151	16,177,849	18,481,116	237,500	45,566	35,433,182	21,435,482	35,625,244
Total acquisitions	143,567	1,774,283	19,270,970	18,481,116	487,914	4,849,978	45,007,828	25,289,720	43,066,208

A detailed breakdown of acquisitions on an individual asset basis can be found in the supplementary information attached to this budget document as follows:

SIGNIFICANT ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
4. FIXED ASSETS

(b) Disposals of Assets

The following assets are budgeted to be disposed of during the year.

	2021/22 Budget Net Book Value	2021/22 Budget Sale Proceeds	2021/22 Budget Profit	2021/22 Budget Loss	2020/21 Actual Net Book Value	2020/21 Actual Sale Proceeds	2020/21 Actual Profit	2020/21 Actual Loss	2020/21 Budget Net Book Value	2020/21 Budget Sale Proceeds	2020/21 Budget Profit	2020/21 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Program												
Recreation and culture	0	0	0	0	800,372	0	0	(800,372)	0	0	0	0
Transport	0	0	0	0	628,620	0	0	(628,620)	0	0	0	0
Other property and services	1,108,878	1,108,878	0	0	1,873,041	1,890,489	150,872	(133,424)	1,355,354	1,020,562	18,399	(353,191)
	1,108,878	1,108,878	0	0	3,302,033	1,890,489	150,872	(1,562,416)	1,355,354	1,020,562	18,399	(353,191)
By Class												
<u>Property, Plant and Equipment</u>												
Land - freehold land	0	0	0	0	1,240,000	1,209,736		(30,264)	0	0	0	0
Plant and equipment	1,108,878	1,108,878	0	0	661,226	680,753	122,687	(103,160)	1,355,354	1,020,562	18,399	(353,191)
<u>Infrastructure</u>												
Infrastructure - roads	0	0	0	0	169,290	0	0	(169,290)	0	0	0	0
Infrastructure - drainage	0	0	0	0	57,580	0	0	(57,580)	0	0	0	0
Infrastructure - parks	0	0	0	0	800,372	0	0	(800,372)	0	0	0	0
Infrastructure - coastal and estuary	0	0	0	0	401,750	0	0	(401,750)	0	0	0	0
<u>Right of use assets</u>												
Right of use - plant and equipment	0	0	0	0	(28,185)	0	28,185	0	0	0	0	0
	1,108,878	1,108,878	0	0	3,302,033	1,890,489	150,872	(1,562,416)	1,355,354	1,020,562	18,399	(353,191)

A detailed breakdown of disposals on an individual asset basis can be found in the supplementary information attached to this budget document as follows:

- Plant replacement programme

SIGNIFICANT ACCOUNTING POLICIES

GAINS AND LOSSES ON DISPOSAL

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
5. ASSET DEPRECIATION

By Program

General purpose funding	0
Law, order, public safety	0
Education and welfare	0
Community amenities	2,363,780
Recreation and culture	12,852,386
Transport	12,458,033
Economic services	0
Other property and services	2,194,016

By Class

Buildings - non-specialised	3,744,083
Furniture and equipment	218,567
Plant and equipment	1,310,143
Infrastructure - roads	9,466,875
Infrastructure - drainage	2,363,780
Infrastructure - parks	8,900,870
Infrastructure - coastal and estuary	2,252,161
Infrastructure - bridges	738,996
Infrastructure - other	203,083
Right of use - plant and equipment	669,657

2021/22 Budget	2020/21 Actual	2020/21 Budget
\$	\$	\$
0	0	163
0	0	166,927
0	0	161,381
2,363,780	2,725,588	254,450
12,852,386	13,058,419	16,954,397
12,458,033	12,607,674	16,167,362
0	0	101,868
2,194,016	2,133,748	2,443,604
29,868,215	30,525,429	36,250,152
3,744,083	3,736,598	4,982,626
218,567	224,598	468,128
1,310,143	1,351,861	1,509,593
9,466,875	9,578,665	10,321,479
2,363,780	2,670,539	2,459,397
8,900,870	9,114,913	12,163,574
2,252,161	2,267,210	2,518,495
738,996	761,799	775,358
203,083	200,518	242,219
669,657	618,728	809,283
29,868,215	30,525,429	36,250,152

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

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

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Major depreciation periods used for each class of depreciable asset are:

Buildings - non-specialised	40 to 60 years
Furniture and equipment	3 to 10 years
Plant and equipment	5 years
Infrastructure - roads	25 to 100 years
Infrastructure - drainage	80 years
Infrastructure - parks	5 to 100 years
Infrastructure - coastal and estuary	20 to 50 years
Infrastructure - bridges	60 to 100 years
Infrastructure - other	
Right of use - plant and equipment	Based on the remaining lease

AMORTISATION

The depreciable amount of all intangible assets with a finite useful life, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held for use.

The assets residual value of intangible assets is considered to be zero and useful live and amortisation method are reviewed at the end of each financial year.

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income.

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
6. INFORMATION ON BORROWINGS

(a) Borrowing repayments
Movement in borrowings and interest between the beginning and the end of the current financial year.

Purpose				Budget	2021/22	2021/22	Budget	2021/22				Actual	2020/21	2020/21	Actual	2020/21	Budget	2020/21	Budget	Budget	2020/21
	Loan	Interest		Principal	Budget	Budget	Principal	Budget	Actual	Actual	Actual	Principal	Actual	Actual	Principal	Actual	Principal	Budget	Budget	Principal	Budget
	Number	Institution	Rate	1 July 2021	New Loans	Repayments	30 June 2022	Repayments	1 July 2020	New Loans	Repayments	30 June 2021	Repayments	1 July 2020	New Loans	Repayments	30 June 2021	Repayments	30 June 2021	Repayments	
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Law, order, public safety																					
Port Bouvard Surf Life Saving Club [WTC 316(v)]	1	WBC	2.8%	0	0	0	0	0	0	0	0	0	0	0	110	0	(110)	0	0	0	
Community amenities																					
Compactor Waste Trailers and Dolly [336]	19	WBC	2.8%	183,076		(58,331)	124,745	(4,381)	240,816		(57,740)	183,076	(4,971)	241,310	0	(54,610)	186,700	(8,102)			
Waste Water Reuse [349]	8	WBC	2.8%	123,654		(22,445)	101,209	(3,176)	146,255		(22,601)	123,654	(3,019)	146,544	0	(20,376)	126,168	(5,244)			
Halls Head Ablution Block [350]	7	WBC	2.8%	82,441		(14,959)	67,482	(2,117)	97,504		(15,063)	82,441	(2,013)	97,697	0	(13,580)	84,117	(3,496)			
Halls Head Recycled Water 2019/20	52	WBC	2.8%	182,060		(18,418)	163,642	(4,863)	200,000		(17,940)	182,060	(4,521)	200,000	0	(17,389)	182,611	(5,891)			
Ablutions 2020/21		WBC	2.8%	0	200,000	(17,580)	182,420	(5,375)	0	0	0	0	0	0	200,000	(17,344)	182,656	(5,935)			
Ablutions 2021/22		WBC	2.8%	0	70,000	0	70,000	0	0	0	0	0	0	0	0	0	0	0	0	0	
Recreation and culture																					
Allnutt Reserve Community Facility [316(iii)]	1	WBC	2.8%	0		0	0	0	0		0	0	0	0	513	0	(513)	0	0	0	
Town Beach Ablutions [316(vii)]	1	WBC	2.8%	0		0	0	0	0		0	0	0	0	220	0	(220)	0	0	0	
Rushton Park Redevelopment [318(ii)]	3	WBC	2.8%	243,182		(88,447)	154,735	(5,565)	334,327		(91,145)	243,182	(2,866)	330,021	0	(83,095)	246,926	(10,917)			
Meadow Springs Recreation Facility [318(iii)]	3	WBC	2.8%	181,049		(67,388)	113,661	(4,240)	250,493		(69,444)	181,049	(2,184)	251,445	0	(63,310)	188,135	(8,317)			
Mandurah Rugby Club [320]	4	WBC	2.8%	666		(667)	(1)	0	42,467		(41,801)	666	(511)	42,579	0	(39,316)	3,263	(763)			
Mandurah Cricket Club [321]	5	WBC	2.8%	203		(203)	0	0	14,145		(13,942)	203	(170)	14,182	0	(13,094)	1,088	(254)			
Mandurah Football & Sporting Club [324]	13	WBC	2.8%	84,506		(82,264)	2,242	(1,316)	165,130		(80,624)	84,506	(2,956)	165,500	0	(78,869)	86,631	(4,711)			
Mandurah Rugby Club [325]	14	WBC	2.8%	6,493		(6,331)	162	(101)	12,698		(6,205)	6,493	(227)	12,727	0	(6,070)	6,657	(362)			
Bowling Club Relocation [326]	17	WBC	2.8%	531,954		(531,913)	41	(7,721)	1,092,880		(560,926)	531,954	(8,641)	1,092,424	0	(537,467)	554,957	(32,101)			
Ablutions - Netball Centre [329(i)]	15	WBC	2.8%	45,756		(43,702)	2,054	(672)	88,582		(42,826)	45,756	(1,548)	86,889	0	(41,873)	45,016	(2,501)			
Parks Construction [329(v)]	15	WBC	2.8%	44,263		(43,702)	561	(672)	87,089		(42,826)	44,263	(1,548)	86,889	0	(41,873)	45,016	(2,501)			
Halls Head Bowling Club upgrade [331]	28	WBC	2.8%	274,166		(36,250)	237,916	(7,214)	310,795		(36,629)	274,166	(6,835)	311,402	0	(32,228)	279,174	(11,236)			
Parks - Falcon Bay Reserve [333(i)]	18	WBC	2.8%	48,700		(24,066)	24,634	(1,012)	72,390		(23,690)	48,700	(1,388)	70,839	0	(22,739)	48,100	(2,339)			
MARC Redevelopment [338]	21	WBC	2.8%	599,424		(156,515)	442,909	(14,785)	763,964		(164,540)	599,424	(6,760)	764,769	0	(144,275)	620,494	(27,025)			
MARC Redevelopment Stage 1 [340]	26	WBC	2.8%	420,414		(80,042)	340,372	(10,750)	503,910		(83,496)	420,414	(7,296)	504,555	0	(72,790)	431,765	(18,002)			
MARC Redevelopment Stage 2 [341]	24	WBC	2.8%	1,052,367		(207,471)	844,896	(26,817)	1,277,816		(225,449)	1,052,367	(8,839)	1,277,431	0	(187,831)	1,089,600	(46,457)			
Eastern Foreshore Wall [344]	27	WBC	2.8%	689,175		(134,120)	555,055	(17,584)	835,933		(146,758)	689,175	(4,946)	836,854	0	(121,623)	715,231	(30,081)			
MARC Stage 2 [345]	12	WBC	2.8%	1,018,305		(192,185)	826,120	(26,058)	1,228,894		(210,589)	1,018,305	(7,655)	1,229,904	0	(174,502)	1,055,402	(43,742)			
Falcon Bay Seawall [351]	6	WBC	2.8%	207,063		(37,509)	169,554	(5,319)	244,836		(37,773)	207,063	(5,055)	245,321	0	(34,049)	211,272	(8,779)			
MARC Solar Plan [353]	30	WBC	2.8%	153,272		(20,000)	133,272	(4,036)	173,490		(20,218)	153,272	(3,818)	173,828	0	(17,759)	156,069	(6,277)			
Novara Foreshore Development [355]	32	WBC	2.8%	306,543		(40,000)	266,543	(8,072)	346,979		(40,436)	306,543	(7,636)	347,657	0	(35,518)	312,139	(12,554)			
Falcon Bay Foreshore Upgrades [356]	33	WBC	2.8%	306,543		(40,000)	266,543	(8,072)	346,979		(40,436)	306,543	(7,636)	347,657	0	(35,518)	312,139	(12,554)			
Mandjar Square Development [358]	35	WBC	2.8%	383,089		(49,996)	333,093	(10,088)	433,630		(50,541)	383,089	(9,543)	434,476	0	(44,391)	390,085	(15,693)			
Lakelands DOS [360]	37	WBC	2.8%	2,041,053		(282,919)	1,758,134	(53,536)	2,365,997		(324,944)	2,041,053	(11,513)	2,366,013	0	(248,575)	2,117,438	(87,881)			
Mandjar Square Stage 3 and 4	40	WBC	2.8%	804,174		(88,290)	715,884	(21,390)	908,175		(104,001)	804,174	(5,679)	908,754	0	(82,410)	826,344	(27,270)			
Falcon Seawall	41	WBC	2.8%	413,273		(43,828)	369,445	(11,012)	458,859		(45,586)	413,273	(9,254)	459,221	0	(41,205)	418,016	(13,635)			
Novara Foreshore Stage 3	44	WBC	2.8%	165,348		(17,530)	147,818	(4,406)	183,582		(18,234)	165,348	(3,702)	183,727	0	(16,482)	167,245	(5,454)			
Smart Street Mall Upgrade 2019/20	54	WBC	2.8%	450,640		(46,159)	404,481	(12,029)	500,000		(49,360)	450,640	(11,257)	500,000	0	(43,460)	456,540	(14,728)			
Falcon Bay Foreshore Stage 3 of 4	49	WBC	2.8%	273,089		(27,626)	245,463	(7,294)	300,000		(26,911)	273,089	(6,781)	300,000	0	(26,083)	273,917	(8,837)			
Mandjar Square Final Stage	51	WBC	2.8%	273,089		(27,626)	245,463	(7,294)	300,000		(26,911)	273,089	(6,781)	300,000	0	(26,083)	273,917	(8,837)			
Falcon Skate Park Upgrade	48	WBC	2.8%	108,152		(11,081)	97,071	(2,887)	120,000		(11,848)	108,152	(2,702)	120,000	0	(10,433)	109,567	(3,535)			
Westbury Way North side POS Stage 3	53	WBC	2.8%	182,065		(18,417)	163,648	(4,863)	200,000		(17,935)	182,065	(4,526)	200,000	0	(17,389)	182,611	(5,891)			
Eastern/ Western Foreshore 2020/21		WBC	2.8%	1,140,930		(100,278)	1,040,652	(30,666)	0	1,140,930	0	1,140,930	0	0	2,770,000	(240,145)	2,529,855	(82,211)			
Smart Street Mall 2020/21		WBC	2.8%	1,102,165		(96,868)	1,005,297	(29,624)	0	1,102,165	0	1,102,165	0	0	2,000,000	(173,382)	1,826,618	(59,358)			
Novara Foreshore Stage 4		WBC	2.8%	100,000		(8,784)	91,216	(2,688)	0	100,000	0	100,000	0	0	400,000	(34,676)	365,324	(11,872)			
Bortolo Reserve - Shared Use Parking and Fire Track Facility		WBC	2.8%	300,000		(26,377)	273,623	(8,063)	0	300,000	0	300,000	0	0	350,000	(30,352)	319,648	(10,387)			
Falcon Bay Upgrade - Stage 4 of 5		WBC	2.8%	280,000		(24,610)	255,390	(7,526)	0	280,000	0	280,000	0	0	300,000	(26,016)	273,984	(8,904)			
Enclosed Dog Park		WBC	2.8%	20,151		(1,774)	18,377	(542)	0	20,151	0	20,151	0	0	200,000	(17,344)	182,656	(5,936)			
South Harbour Paving Upgrade Stage 2		WBC	2.8%	50,000		(4,392)	45,608	(1,344)	0	50,000	0	50,000	0	0	50,000	(4,336)	45,664	(1,484)			
Falcon Skate Park Upgrade 2020/21		WBC	2.8%	75,453		(6,636)	68,817	(2,028)	0	75,453	0	75,453	0	0	80,000	(7,521)	72,479	(1,816)			
Eastern/ Western Foreshore 2021/22		WBC	2.8%	0	1,629,070	(143,186)	1,485,884	(43,785)	0	0	0	0	0	0	0	0	0	0	0	0	
Smart Street Mall 2021/22		WBC	2.8%	0	897,835	(78,912)	818,923	(24,131)	0	0	0	0	0	0	0	0	0	0	0	0	
Enclosed Dog Park 2021/22		WBC	2.8%	0	179,849	(15,818)	164,031	(4,834)	0	0	0	0	0	0	0	0	0	0	0	0	
Novara Foreshore Stage 4 2021/22		WBC	2.8%	0	230,000	(20,218)	209,782	(6,182)	0	0	0	0	0	0	0	0	0	0	0	0	
Falcon Bay Upgrade - Stage 4 of 5 2021/22		WBC	2.8%	0	90,000	(7,913)	82,087	(2,419)	0	0	0	0	0	0	0	0	0	0	0	0	
Parks and Reserves Upgrades 2021/22		WBC	2.8%	0	609,0																

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Rushton Park Precinct		WBC	2.8%	0	70,000	0	70,000	0	0	0	0	0	0	0	0	0	0	
Western Foreshore Yr 3		WBC	2.8%	0	800,000	0	800,000	0	0	0	0	0	0	0	0	0	0	
District Cooling System		WBC	2.8%	0	600,000	0	600,000	0	0	0	0	0	0	0	0	0	0	
Transport																		
Road Construction [316(ii)]	1	WBC	2.8%	0		0	0	0	0	0	0	1,642	0	(1,642)	0	0	0	
Car Parking [316(iv)]	1	WBC	2.8%	0		0	0	0	0	0	0	121	0	(121)	0	0	0	
Drainage [318(iv)]	3	WBC	2.8%	62,134	(21,059)		41,075	(1,325)	83,835	(21,701)	62,134	(682)	78,576	0	(19,784)	58,792	(2,599)	
Road Construction [318(v)]	3	WBC	2.8%	601,950	(227,434)		374,516	(14,309)	836,324	(234,374)	601,950	(7,369)	848,624	0	(213,672)	634,952	(28,071)	
Road Construction [329(ii)]	15	WBC	2.8%	95,200	(95,116)		84	(1,463)	188,410	(93,210)	95,200	(3,368)	189,111	0	(91,136)	97,975	(5,443)	
Drainage Construction [329(iii)]	15	WBC	2.8%	33,394	(30,849)		2,545	(474)	63,624	(30,230)	33,394	(1,093)	61,333	0	(29,557)	31,776	(1,765)	
Peelwood Oval - Parking [329(iv)]	15	WBC	2.8%	12,361	(12,854)		(493)	(198)	24,957	(12,596)	12,361	(455)	25,556	0	(12,316)	13,240	(736)	
Path Construction [329(vi)]	15	WBC	2.8%	6,298	(7,712)		(1,414)	(119)	13,856	(7,558)	6,298	(273)	15,333	0	(7,389)	7,944	(441)	
Street Lighting [329(viii)]	15	WBC	2.8%	8,026	(10,283)		(2,257)	(158)	18,103	(10,077)	8,026	(364)	20,444	0	(9,852)	10,592	(588)	
Road Construction [333(ii)]	18	WBC	2.8%	213,063	(109,632)		103,431	(4,610)	320,984	(107,921)	213,063	(6,322)	322,713	0	(103,588)	219,125	(10,654)	
New Pedestrian Bridge Construction [335]	20	WBC	2.8%	364,418	(117,999)		246,419	(8,697)	481,195	(116,777)	364,418	(9,919)	481,827	0	(110,329)	371,498	(16,367)	
New Road Construction [339]	22	WBC	2.8%	430,550	(111,602)		318,948	(10,630)	544,949	(114,399)	430,550	(7,617)	545,339	0	(102,919)	442,420	(19,313)	
New Road Construction [342]	25	WBC	2.8%	539,226	(103,365)		435,861	(13,779)	651,651	(112,425)	539,226	(4,719)	652,589	0	(93,915)	558,674	(23,229)	
WMC Tims Thicket [343]	23	WBC	2.8%	83,091	(15,451)		67,640	(2,129)	98,546	(15,455)	83,091	(2,125)	98,741	0	(14,096)	84,645	(3,484)	
Road Construction [346]	11	WBC	2.8%	325,550	(59,091)		266,459	(8,361)	385,053	(59,503)	325,550	(7,949)	385,817	0	(53,646)	332,171	(13,806)	
MARC Carpark [347]	10	WBC	2.8%	247,320	(44,888)		202,432	(6,352)	292,522	(45,202)	247,320	(6,039)	293,101	0	(40,752)	252,349	(10,488)	
MPAC Forecourt [348]	9	WBC	2.8%	103,054	(18,701)		84,353	(2,647)	121,886	(18,832)	103,054	(2,516)	122,128	0	(16,978)	105,150	(4,370)	
Mandurah Marina [352]	29	WBC	2.8%	153,272	(20,000)		133,272	(4,036)	173,490	(20,218)	153,272	(3,818)	173,828	0	(17,759)	156,069	(6,277)	
MARC Carpark [354]	31	WBC	2.8%	229,922	(29,993)		199,929	(6,055)	260,243	(30,321)	229,922	(5,727)	260,751	0	(26,632)	234,119	(9,416)	
Mandurah Foreshore Boardwalk Renewal [357]	34	WBC	2.8%	344,778	(44,993)		299,785	(9,079)	390,262	(45,484)	344,778	(8,588)	391,023	0	(39,948)	351,075	(14,124)	
New Road Construction [359]	36	WBC	2.8%	1,028,594	(143,054)		885,540	(26,973)	1,191,883	(163,289)	1,028,594	(6,739)	1,192,616	0	(125,617)	1,066,999	(44,411)	
Smoke Bush Retreat Footpath [361]	38	WBC	2.8%	76,622	(10,006)		66,616	(2,018)	86,737	(10,115)	76,622	(1,909)	86,906	0	(8,886)	78,020	(3,138)	
New Boardwalks 18/19	42	WBC	2.8%	413,273	(43,828)		369,445	(11,012)	458,859	(45,586)	413,273	(9,254)	459,221	0	(41,205)	418,016	(13,635)	
Coodanup Drive - Road Rehabilitation	46	WBC	2.8%	82,674	(8,765)		73,909	(2,203)	91,791	(9,117)	82,674	(1,851)	91,864	0	(8,241)	83,623	(2,727)	
Pinjarra Road Carpark	45	WBC	2.8%	165,348	(17,530)		147,818	(4,406)	183,582	(18,234)	165,348	(3,702)	183,727	0	(16,482)	167,245	(5,454)	
New Road Construction 2018/19	39	WBC	2.8%	1,329,448	(145,594)		1,183,854	(35,366)	1,497,356	(167,908)	1,329,448	(13,052)	1,497,071	0	(135,963)	1,361,108	(44,997)	
New Road Construction 2019/20	50	WBC	2.8%	798,415	(83,446)		714,969	(21,290)	900,000	(101,585)	798,415	(7,530)	900,000	0	(78,226)	821,774	(26,510)	
South Harbour Upgrade 2019/20	47	WBC	2.8%	209,373	(21,180)		188,193	(5,592)	230,000	(20,627)	209,373	(5,199)	230,000	0	(19,997)	210,003	(6,774)	
New Roads 2020/21		WBC	2.8%	650,000	(57,134)		592,866	(17,470)	0	650,000	0	650,000	0	0	1,150,000	(99,693)	1,050,307	
Carryover Roads 2020/21		WBC	2.8%	0	500,000	(43,945)	456,055	(13,439)	0	0	0	0	0	0	0	0	0	
Roads 2021/22		WBC	2.8%	0	1,250,000	0	1,250,000	0	0	0	0	0	0	0	0	0	0	
Boardwalks 2021/22		WBC	2.8%	0	250,000	0	250,000	0	0	0	0	0	0	0	0	0	0	
Carparks 2021/22		WBC	2.8%	0	438,000	0	438,000	0	0	0	0	0	0	0	0	0	0	
Pedestrian Bridge Mandurah Road		WBC	2.8%	0	908,000	0	908,000	0	0	0	0	0	0	0	0	0	0	
Cambria Island Abutment Wall		WBC	2.8%	0	400,000	0	400,000	0	0	0	0	0	0	0	0	0	0	
Economic services																		
Mandurah Ocean Marina Chalets Refurbishment				0	150,000	0	150,000	0	0	0	0	0	0	0	0	0	0	
Other property and services																		
Office Building [272]	2	WBC	2.8%	0		0	0	0	215,015	(215,015)	0	(2,049)	215,612	0	(195,631)	19,981	(3,140)	
Information Systems [316(i)]	1	WBC	2.8%	0		0	0	0	0	0	0	0	110	0	(110)	0	0	
IT Server Room Upgrade [316(vi)]	1	WBC	2.8%	0		0	0	0	0	0	0	0	296	0	(296)	0	0	
IT Communications Equipment [318(i)]	3	WBC	2.8%	50,109	(16,847)		33,262	(1,060)	67,470	(17,361)	50,109	(546)	62,861	0	(15,828)	47,033	(2,079)	
IT Equipment [329(vii)]	15	WBC	2.8%	13,105	(12,854)		251	(198)	25,701	(12,596)	13,105	(455)	25,556	0	(12,316)	13,240	(736)	
Land Purchase [330]	16	WBC	2.8%	590,202	(590,181)		21	(8,424)	1,223,995	(633,793)	590,202	(9,131)	1,224,952	0	(606,689)	618,263	(36,235)	
Civic Building - Tuckey Room Extension	43	WBC	2.8%	413,273	(43,828)		369,445	(11,012)	458,859	(45,586)	413,273	(9,254)	459,221	0	(41,205)	418,016	(13,634)	
Short term loan COVID-19		WATC	2.8%	0		0	0	0	0	0	0	0	0	20,000,000	(20,000,000)	0	(35,000)	
				24,621,989	9,826,754	(5,432,960)	29,015,783	(723,433)	26,229,753	3,718,699	(5,326,463)	24,621,989	(324,391)	26,250,068	27,500,000	(25,410,640)	28,339,428	(1,127,642)
				24,621,989	9,826,754	(5,432,960)	29,015,783	(723,433)	26,229,753	3,718,699	(5,326,463)	24,621,989	(324,391)	26,250,068	27,500,000	(25,410,640)	28,339,428	(1,127,642)

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.
The self supporting loan(s) repayment will be fully reimbursed.

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
6. INFORMATION ON BORROWINGS

(b) New borrowings - 2021/22

Particulars/Purpose	Institution	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
			%	\$	\$	\$	\$
Eastern/ Western Foreshore 2021/22	WBC	10	2.8%	1,629,070	(43,785)	1,629,070	0
Smart Street Mall 2021/22	WBC	10	2.8%	897,835	(24,131)	897,835	0
Enclosed Dog Park 2021/22	WBC	10	2.8%	179,849	(4,834)	179,849	0
Novara Foreshore Stage 4 2021/22	WBC	10	2.8%	230,000	(6,182)	230,000	0
Falcon Bay Upgrade - Stage 4 of 5 2021/22	WBC	10	2.8%	90,000	(2,419)	90,000	0
Ablutions 2020/21	WBC	10	2.8%	200,000	(5,375)	200,000	0
Carryover Roads 2020/21	WBC	10	2.8%	500,000	(13,439)	500,000	0
Ablutions 2021/22	WBC	10	2.8%	70,000	0	70,000	0
Roads 2021/22	WBC	10	2.8%	1,250,000	0	1,250,000	0
Boardwalks 2021/22	WBC	10	2.8%	250,000	0	250,000	0
Carparks 2021/22	WBC	10	2.8%	438,000	0	438,000	0
Pedestrian Bridge Mandurah Road	WBC	10	2.8%	908,000	0	908,000	0
Cambria Island Abutment Wall	WBC	10	2.8%	400,000	0	400,000	0
Mandurah Ocean Marina Chalets Refurbishment	WBC	10	2.8%	150,000	0	150,000	0
Parks and Reserves Upgrades 2021/22	WBC	10	2.8%	609,000	0	609,000	0
Mandurah Library Re Roofing Project	WBC	10	2.8%	155,000	0	155,000	0
Falcon Reserve Activation Plan	WBC	10	2.8%	400,000	0	400,000	0
Rushton Park Precinct	WBC	10	2.8%	70,000	0	70,000	0
Western Foreshore Yr 3	WBC	10	2.8%	800,000	0	800,000	0
District Cooling System	WBC	10	2.8%	600,000	0	600,000	0
				9,826,754	(100,165)	9,826,754	0

(c) Unspent borrowings

Loan Details	Year loan taken	Amount b/fwd.	Amount used 2021/22 Budget	New loans unspent at 30 June 2022	Amount as at 30 June 2022
		\$	\$	\$	\$
Brighton Lane	Prior to 2015	43,022	0	0	43,022
Brighton Plaza	Prior to 2015	14,115	0	0	14,115
WMC Tims Thickett	2015/2016	150,000	0	0	150,000
		207,137	0	0	207,137

(d) Credit Facilities

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit	0	0	0
Bank overdraft at balance date	0	0	0
Credit card limit	700,000	700,000	700,000
Credit card balance at balance date	35,000	35,000	50,000
Total amount of credit unused	735,000	735,000	750,000
Loan facilities			
Loan facilities in use at balance date	29,015,783	24,621,989	28,339,428

SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
7. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal 1 July 2021	2021/22 Budget Lease New	2021/22 Budget Lease Principal Repayments	Budget Lease Principal outstanding 30 June 2022	2021/22 Budget Lease Interest Repayments	Actual Principal 1 July 2020	2020/21 Actual Adjustments	2020/21 Actual New Leases	2020/21 Actual Lease Principal repayments	Actual Lease Principal outstanding 30 June 2021	2020/21 Actual Lease Interest repayments	Budget Principal 1 July 2020	2020/21 Budget New Leases	2020/21 Budget Lease Principal repayments	Budget Lease Principal outstanding 30 June 2021	2020/21 Budget Lease Interest Repayments
						\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and culture																				
Gym Equipment		MAIA - Marc Equipment			280,933	36,186	(216,779)	100,340	(7,291)	497,712	0	0	(216,779)	280,933	(12,748)	161,964	0	(129,991)	31,973	(16,409)
Other property and services																				
Software		MAIA - Business Systems			61,017	54,592	(119,626)	(4,017)	(1,538)	39,613	164,738	0	(143,334)	61,017	(3,811)	190,939	0	(273,177)	(82,238)	(20,447)
IT Equipment		HP and Fuji			584,114	364,234	(259,364)	688,984	(14,064)	541,299	(10,564)	227,827	(174,448)	584,114	(9,911)	174,356	0	(123,221)	51,135	(10,158)
Survey Equipment		MAIA - Survey			16,705	286,246	(85,358)	217,593	(1,876)	33,321	(8,077)	69,812	(78,351)	16,705	(975)	32,851	0	(98,741)	(65,890)	(5,042)
Tech One		MAIA - Tech One			0	0	0	0	0	3,060,060	(3,060,060)	0	0	0	0	1,208,142	0	(179,138)	1,029,004	(54,035)
Records - Postage Meter		Pitney Bowes			2,720	17,985	(3,900)	16,805	(51)	6,620	0	0	(3,900)	2,720	(166)	6,560	0	(3,637)	2,923	(360)
					945,489	759,243	(685,027)	1,019,705	(24,820)	4,178,625	(2,913,963)	297,639	(616,812)	945,489	(27,611)	1,774,812	0	(807,905)	966,907	(106,451)

SIGNIFICANT ACCOUNTING POLICIES

LEASES	LEASE LIABILITIES
At the inception of a contract, the City assesses whether the contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.	The present value of future lease payments not paid at the reporting date discounted using the incremental borrowing rate where the implicit interest rate in the lease is not readily determined.
At the commencement date, a right-of-use asset is recognised at cost and a lease liability. at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the City uses its incremental borrowing rate.	

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
8. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2021/22 Budget Opening Balance	2021/22 Budget Transfer to	2021/22 Budget Transfer (from)	2021/22 Budget Closing Balance	2020/21 Actual Opening Balance	2020/21 Actual Transfer to	2020/21 Actual Transfer (from)	2020/21 Actual Closing Balance	2020/21 Budget Opening Balance	2020/21 Budget Transfer to	2020/21 Budget Transfer (from)	2020/21 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Building Reserve	1,793,339	8,658	(1,332,385)	469,612	1,750,338	1,718,051	(1,675,050)	1,793,339	1,807,813	939,060	(2,161,990)	584,883
(b) Cash in Lieu of Parking Reserve	481,868	9,051	0	490,919	476,622	5,246	0	481,868	471,178	9,242	0	480,420
(c) Asset Management Reserve	10,498,996	1,805,409	(4,944,899)	7,359,506	3,414,511	8,494,168	(1,409,683)	10,498,996	2,496,008	1,940,595	(1,824,778)	2,611,825
(d) Cultural Centre Reserve	147,301	0	0	147,301	149,830	0	(2,529)	147,301	2,480	0	(2,480)	0
(e) Museum Reserve	0	0	0	0	160,000	0	(160,000)	0	160,150	0	(160,150)	0
(f) Property Acquisition Reserve	0	0	0	0	3,914,017	2,388	(3,916,405)	0	3,920,867	468	(3,897,117)	24,218
(g) Sustainability Reserve	627,556	6,923	(259,000)	375,479	660,440	96,296	(129,180)	627,556	647,225	100,860	(189,180)	558,905
(i) Waste Facilities Reserve Fund	2,618,886	17,922	(1,238,520)	1,398,288	2,382,545	438,417	(202,076)	2,618,886	1,617,218	10,726	(957,202)	670,742
(j) Community Improvements Reserve	0	0	0	0	33,212	0	(33,212)	0	33,234	0	(33,234)	0
(k) Traffic Bridge Reserve	0	0	0	0	400,000	0	(400,000)	0	399,886	0	(399,886)	0
(l) Tims Thicket Septage Reserve	0	0	0	0	75,683	833	(76,516)	0	74,894	1,468	0	76,362
(m) Tims Thicket Inert Reserve	0	0	0	0	104,316	41,589	(145,905)	0	104,413	42,816	0	147,229
(n) Inert Landfill Reserve	0	0	0	0	40,000	0	(40,000)	0	39,728	0	(39,728)	0
(o) Road Network Reserve	0	0	0	0	0	0	0	0	0	0	0	0
(p) Arts and Craft Centre Reserve	0	0	0	0	230,000	0	(230,000)	0	229,699	0	(229,699)	0
(q) Sand Pit Restoration Reserve	0	0	0	0	67,000	0	(67,000)	0	66,970	0	(66,970)	0
(r) Interest Free Loans Reserve	0	0	0	0	201,553	0	(201,553)	0	159,894	0	(159,894)	0
(s) CLAG Reserve	62,967	1,183	0	64,150	62,281	686	0	62,967	27,116	529	0	27,645
(t) Emergency Relief Fund Reserve	0	0	0	0	3,000	0	(3,000)	0	3,295	0	(3,295)	0
(u) Mandurah Ocean Marina Reserve	178,781	3,358	0	182,139	176,835	1,946	0	178,781	175,870	3,462	0	179,332
(v) Waterways Reserve	252,829	4,497	(13,425)	243,901	277,341	3,053	(27,565)	252,829	274,639	4,579	(40,990)	238,228
(w) Interest on Investments Reserve	0	0	0	0	13,000	0	(13,000)	0	12,771	0	(12,771)	0
(x) Port Mandurah Canals Stage 2 Maintenance Reserve	92,244	1,733	0	93,977	91,240	1,004	0	92,244	92,322	1,792	0	94,114
(y) Mariners Cove Canals Reserve	85,113	1,599	0	86,712	84,186	927	0	85,113	85,053	1,672	0	86,725
(z) Port Bouvard Canal Maintenance Contributions Reserve	266,811	5,012	0	271,823	263,906	2,905	0	266,811	270,424	5,295	0	275,719
(aa) Soccer Club Rooms Refurbishment Reserve	0	0	0	0	29,338	0	(29,338)	0	29,292	0	(29,292)	0
(ac) Unspent Grants Reserve	4,977,235	0	(4,352,834)	624,401	7,974,895	4,248,595	(7,246,255)	4,977,235	5,451,218	8,381	(5,275,197)	184,402
(ad) Leave Reserve	4,178,270	971,036	(883,534)	4,265,772	5,103,435	56,173	(981,338)	4,178,270	4,944,527	96,899	0	5,041,426
(ae) Carbon Offset Reserve	0	0	0	0	130,117	0	(130,117)	0	130,117	0	(130,117)	0
(af) Bushland Acquisition Reserve	3,032,619	0	0	3,032,619	2,999,603	33,016	0	3,032,619	3,036,239	59,497	0	3,095,736
(ag) Port Bouvard Surf Life Saving Clubrooms Reserve	0	0	0	0	18,000	0	(18,000)	0	18,000	0	(18,000)	0
(ah) Coastal Storm Contingency Reserve	258,513	4,856	0	263,369	255,699	2,814	0	258,513	252,987	4,958	0	257,945
(ai) Refurbishment Bortolo Pavillion Reserve	0	0	0	0	6,000	0	(6,000)	0	6,000	0	(6,000)	0
(aj) Refurbishment Rushton Park Reserve	0	0	0	0	13,000	0	(13,000)	0	13,500	0	(13,500)	0
(ak) Refurbishment Meadow Springs Pavillion Reserve	0	0	0	0	8,000	0	(8,000)	0	8,712	0	(8,712)	0
(al) Digital Futures Reserve	83,943	1,577	0	85,520	83,029	914	0	83,943	42,573	834	0	43,407
(am) Decked Carparking Reserve	1,008,698	18,947	0	1,027,645	997,716	10,982	0	1,008,698	987,134	19,346	0	1,006,480
(an) Specified Area Rates - Waterside Canals	96,574	1,689	(6,737)	91,526	101,745	0	(5,171)	96,574	104,301	0	(5,171)	99,130
(ao) Specified Area Rates - Port Mandurah Canals	416,495	65,654	(336,260)	145,889	346,190	84,465	(14,160)	416,495	353,236	149,365	(79,060)	423,541
(ap) Specified Area Rates - Mandurah Quay Canals	211,228	12,798	0	224,026	199,451	11,777	0	211,228	189,933	11,777	0	201,710
(aq) Specified Area Rates - Mandurah Ocean Marina	362,949	6,818	0	369,767	221,108	304,840	(162,999)	362,949	222,398	304,840	(162,999)	364,239
(ar) Specified Area Rate - Port Bouvard Canals	120,090	2,253	(134)	122,209	118,299	1,791	0	120,090	98,861	1,791	0	100,652
(as) Specified Area Rate - Mariners Cove	13,002	46	(10,656)	2,392	22,719	0	(9,717)	13,002	18,722	0	(9,717)	9,005
(at) Specified Area Rate - Eastport	29,141	544	(175)	29,510	28,539	602	0	29,141	23,165	602	0	23,767
(au) Sports Club Maintenance Levy Reserve	196,367	15,911	0	212,278	141,402	56,665	(1,700)	196,367	133,395	58,210	0	191,605
(av) City Centre Land Acquisition Reserve	1,011,007	0	0	1,011,007	3,000,000	11,007	(2,000,000)	1,011,007	3,035,842	20,301	(2,000,000)	1,056,143
(aw) City Facility Relocation Reserve	58,531	0	0	58,531	214,531	0	(156,000)	58,531	156,000	0	(156,000)	0
(ax) Lakelands Community Infrastructure Reserve	1,102,206	20,703	0	1,122,909	1,090,206	12,000	0	1,102,206	1,078,644	21,139	0	1,099,783
(ay) Plant Reserve	1,656,314	14,308	(895,181)	775,441	952,687	887,395	(183,768)	1,656,314	938,504	9,937	(199,841)	748,600
(az) Workers Compensation Reserve	113,201	2,126	0	115,327	111,969	1,232	0	113,201	110,781	2,171	0	112,952
(ba) Restricted Cash Reserve	5,249,697	0	(5,124,697)	125,000	0	5,249,697	0	5,249,697				0
	41,282,771	3,004,611	(19,398,437)	24,888,945	39,199,534	21,781,474	(19,698,237)	41,282,771	34,557,228	3,832,612	#####	20,116,870

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
8. CASH BACKED RESERVES

(b) Cash Backed Reserves - Purposes

In accordance with Council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Building Reserve		Building - Future new building capital requirements
(b) Cash in Lieu of Parking Reserve		Parking - Provide additional parking areas
(c) Asset Management Reserve		Asset Management - Renewal and upgrade of current infrastructure
(d) Cultural Centre Reserve		Cultural Centre - Equipment/plant replacement for Mandurah Performing Arts Centre and the provision of standby financing
(e) Museum Reserve		Museum - Operation of museum
(f) Property Acquisition Reserve		Property Acquisition - Future property purchases in areas other than the City Centre
(g) Sustainability Reserve		Sustainability - Development of Mandurah as a sustainable city
(i) Waste Facilities Reserve Fund		Waste Facilities Reserve Fund - Future waste treatment initiatives
(j) Community Improvements Reserve		Community Improvements - Provision of community facilities
(k) Traffic Bridge Reserve		Traffic Bridge - Replacement of Mandurah Traffic Bridge
(l) Tims Thicket Septage Reserve		Tims Thicket Septage - Future site restoration
(m) Tims Thicket Inert Reserve		Tims Thicket Inert - Future site restoration and development
(n) Inert Landfill Reserve		Inert Landfill - Future site restoration and development
(o) Road Network Reserve		Road Network - Future road improvement schemes
(p) Arts and Craft Centre Reserve		Arts and Craft Centre - Provision of new arts and craft facility
(q) Sand Pit Restoration Reserve		Sand Pit Restoration - Costs associated with closure of Red Road site
(r) Interest Free Loans Reserve		Interest Free Loans - Interest-free loans to sporting & community groups for minor capital projects
(s) CLAG Reserve		CLAG - Contiguous Local Authority Group for control of mosquitoes
(t) Emergency Relief Fund Reserve		Emergency Relief Fund - Capital grants to local emergency service groups. Availability of funds for emergencies/disaster in Mandurah
(u) Mandurah Ocean Marina Reserve		Mandurah Ocean Marina - Future maintenance/asset replacement at Mandurah Ocean Marina
(v) Waterways Reserve		Waterways - Future maintenance/asset replacement of specific waterways infrastructure
(w) Interest on Investments Reserve		Interest on Investments - Allocation for once-off purchases
(x) Port Mandurah Canals Stage 2 Maintenance Reserve		Port Mandurah Canals Stage 2 Maintenance - Stage 2 Future maintenance of canals
(y) Mariners Cove Canals Reserve		Mariners Cove Canals - Future maintenance of canals
(z) Port Bouvard Canal Maintenance Contributions Reserve		Port Bouvard Canal Maintenance Contributions - Contribution Future maintenance of canals
(aa) Soccer Club Rooms Refurbishment Reserve		Soccer Club Rooms Refurbishment - To maintain presentation and functionality of the Club House
(ac) Unspent Grants Reserve		Unspent Grants & Contributions - Operating and non-operating grants and contributions tied to future expenditure.
(ad) Leave Reserve		Long Service Leave - To fund the long service and sick leave liability of Council's staff.
(ae) Carbon Offset Reserve		Carbon Offset - Fund initiatives which provide an offset to the environmental impact of the City's waste management activities.
(af) Bushland Acquisition Reserve		Bushland Acquisition - For the purchase & protection of bushland and environmentally sensitive sites within the City
(ag) Port Bouvard Surf Life Saving Clubrooms Reserve		Port Bouvard Surf Life Saving Clubrooms - To maintain presentation and functionality of the Club House
(ah) Coastal Storm Contingency Reserve		Coastal Storm Contingency - Provide for coastal emergency works due to storm damage
(ai) Refurbishment Bortolo Pavillion Reserve		Refurbishment Bortolo Pavillion - To maintain presentation and functionality of the Club House.
(aj) Refurbishment Rushton Park Reserve		Refurbishment Rushton Park - To maintain presentation and functionality of the Club House.
(ak) Refurbishment Meadow Springs Pavillion Reserve		Refurbishment Meadow Springs Pavillion - To maintain presentation and functionality of the Club House
(al) Digital Futures Reserve		Digital Futures - Fund development, investigation or commissioning of digital technology initiatives.
(am) Decked Carparking Reserve		Decked Carparking - Amount received from Landcorp in June 2006, set aside for Decked Carparking
(an) Specified Area Rates - Waterside Canals		Specified Area Rates - Waterside Canals - Future maintenance of canals.
(ao) Specified Area Rates - Port Mandurah Canals		Specified Area Rates - Port Mandurah Canals - Future maintenance of canals.
(ap) Specified Area Rates - Mandurah Quay Canals		Specified Area Rates - Mandurah Quay Canals - Future maintenance of canals.
(aq) Specified Area Rates - Mandurah Ocean Marina		Specified Area Rates - Mandurah Ocean Marina - Future maintenance/asset replacement at Mandurah Ocean Marina.
(ar) Specified Area Rate - Port Bouvard Canals		Specified Area Rate - Port Bouvard Canals - Future maintenance of canals.
(as) Specified Area Rate - Mariners Cove		Specified Area Rate - Mariners Cove - Future maintenance of canals.
(at) Specified Area Rate - Eastport		Specified Area Rate - Eastport - Future maintenance of canals.
(au) Sports Club Maintenance Levy Reserve		Sports Clubs Maintenance Levy - To maintain various city buildings leased to clubs
(av) City Centre Land Acquisition Reserve		City Centre Land Acquisition Reserve - For future property purchases within the City Centre area
(aw) City Facility Relocation Reserve		City Facility Relocation Reserve - To fund long term strategic relocation of city facilities
(ax) Lakelands Community Infrastructure Reserve		Lakelands Community Infrastructure Reserve - Contribute to the construction of the community infrastructure on Lot 2300 Seppings Parac
(ay) Plant Reserve		Plant reserve - Replacement of heavy plant and equipment
(az) Workers Compensation Reserve		Workers Compensation - For the purposes of funding previous year workers compensation claims that are open and still have costs requi
(ba) Restricted Cash Reserve		Restricted cash carried forward for future use.

* Reserves (h) and (ab) are closed as at 30 June 2020 and will incur no further transactions.

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
9. FEES & CHARGES REVENUE

General purpose funding
Law, order, public safety
Health
Education and welfare
Community amenities
Recreation and culture
Transport
Economic services
Other property and services

2021/22 Budget	2020/21 Actual	2020/21 Budget
\$	\$	\$
753,329	823,979	670,913
570,414	606,110	569,688
214,108	57,774	202,375
414,693	373,936	344,124
15,738,218	13,989,565	14,273,047
6,439,722	6,082,691	5,831,052
1,983,188	1,843,642	1,675,225
1,966,941	1,823,669	1,547,813
100,801	269,198	94,040
28,181,414	25,870,564	25,208,275

10. GRANT REVENUE

By Program:

(a) Operating grants, subsidies and contributions

General purpose funding
Law, order, public safety
Health
Education and welfare
Community amenities
Recreation and culture
Transport
Economic services
Other property and services

2021/22 Budget	2020/21 Actual	2020/21 Budget
\$	\$	\$
1,524,807	4,874,839	1,615,000
153,760	318,400	144,921
251,240	0	117,450
92,238	469,980	57,415
16,240	0	122,660
651,539	584,436	928,219
234,222	16,567	298,844
8,320	300,000	3,038
83,980	0	182,488
3,016,346	6,564,222	3,472,058

(b) Non-operating grants, subsidies and contributions

Law, order, public safety
Community amenities
Recreation and culture
Transport
Economic services

0	8,657	0
0	110,905	0
7,818,060	7,010,634	13,133,930
9,838,784	3,435,907	3,303,834
0	20,000	0
17,656,844	10,586,103	16,537,764

Total grants, subsidies and contributions

20,673,190 17,150,325 20,009,822

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
11. REVENUE RECOGNITION

SIGNIFICANT ACCOUNTING POLICIES

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Revenue recognition	Accounting standard
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by Council annually	When taxable event occurs	Not applicable	When rates notice is issued	AASB 15 AASB 1058
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by Council annually	When taxable event occurs	Not applicable	When rates notice is issued	AASB 15 AASB 1058
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by Council annually	When taxable event occurs	Not applicable	When rates notice is issued	AASB 15 AASB 1058
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared	AASB 15
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared	AASB 15
Grants with no contractual commitments	General appropriations and contributions with no specific contractual commitments	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled	AASB 1058
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval	AASB 1058
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle	AASB 1058
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs	AASB 1058
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service	AASB 15 AASB 1058
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility	AASB 1058
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully on timing of landing/take-off	Not applicable	On landing/departure event	AASB 1058
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire	AASB 15

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022

Memberships	Gym and pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Adopted by council annually	Apportioned equally across the access period	Returns limited to repayment of transaction price	Output method Over 12 months matched to access right	AASB 15
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works	AASB 1058
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by Council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods	AASB 1058
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled	AASB 15
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed	AASB 15

The net result includes as revenues

(a) Interest earnings

Investments			
- Reserve funds	250,000	160,000	400,000
- Other funds	460,000	200,000	460,000
Late payment of fees and charges *	0	0	100,000
Other interest revenue (refer note 1b)	640,000	420,000	500,000
	1,350,000	780,000	1,460,000

* The City has resolved to charge interest under section 6.13 for the late payment of any amount of money at 7%.

(b) Other revenue

Reimbursements and recoveries	1,919,923	918,147	235,500
	1,919,923	918,147	235,500

The net result includes as expenses

(c) Auditors remuneration

Audit services	154,153	92,366	151,875
	154,153	92,366	151,875

(d) Interest expenses (finance costs)

Borrowings (refer Note 6(a))	723,433	324,391	1,127,642
Interest expense on lease liabilities	24,820	27,611	106,451
Other	0	232,026	0
	748,253	584,028	1,234,093

(e) Elected members remuneration

Meeting fees	427,652	411,892	427,651
Mayor/President's allowance	91,253	93,253	93,253
Deputy Mayor/President's allowance	23,938	25,938	25,938
Elected members allowance	55,000	36,759	38,498
Training and development	56,000	15,330	60,750
Travelling and telecommunications expenses	40,054	5,301	20,250
	693,897	588,473	666,340

(f) Low Value lease expenses

Office equipment	387,861	289,674	275,389
Software	760,345	513,613	0
Gymnasium equipment	9,454	28,795	17,079
	1,157,660	832,082	292,468

14. SIGNIFICANT ACCOUNTING POLICIES - OTHER
INFORMATION

GOODS AND SERVICES TAX (GST)

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

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

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

CRITICAL ACCOUNTING ESTIMATES

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

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

ROUNDING OFF FIGURES

All figures shown in this statement are rounded to the nearest dollar.

COMPARATIVE FIGURES

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

BUDGET COMPARATIVE FIGURES

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

Project Source	Asset Class	Program Name	Project Title	Project Description	Capital Budget 2021/22	Grants	Proceeds	Reserves	Loans	CoM
LTFP New & Major Upgrades	Buildings		Dawesville Community Centre	Detailed design and construction of multipurpose community centre to serve Dawesville and south district population for at least next 30 years.	719,847	-	-	700,000	-	19,847
			Solar Plan	Solar PV installation at various City buildings/sites.	124,876	-	-	119,000	-	5,876
			Air Conditioner at Halls Head Community and Sports Facility	Installation of air conditioner system at the Halls Head Community and Sports Facility.	30,566	-	-	30,000	-	566
			Air Conditioner at Madora Bay Hall	Installation of an air conditioner and 2 hour timer switch.	10,411	-	-	10,000	-	411
			Enhancements to Reserve Changerooms to Make Amenities Unisex	Enhancements of the change room amenities to accommodate the growth in female sport.	25,286	-	-	-	20,000	5,286
			Falcon Family Centre - External Works	Falcon Community Centre - Construction of wall and modified entrances to accommodate proposed new Men's Shed.	57,683	-	-	50,000	-	7,683
			LED Buildings Plan	As per 5 year LED Building Plan.	80,514	-	-	80,000	-	514
			MARC Leisure Pool Acoustics	MARC leisure pool acoustics solution installation based on recommendations of detailed design.	206,736	-	-	200,000	-	6,736
			MARC Plantroom Chlorine Gas Detectors & Shutdown System	Due to changes in legislation there are extra requirements for the safe handling & storage of chlorine gas at the MARC. Additional chlorine gas leak detectors and chlorine drum shutdown systems need to be installed.	15,566	-	-	-	-	15,566
			MPAC Internal Refurb	Internal refurbishment of the MPAC.	328,084	160,000	-	160,000	-	8,084
			Site Main Switchboard Program	Replace switchboards on buildings - old and non compliant.	50,514	-	-	-	-	50,514
			Works & Services Building Refurb	Refurbishment of the Built & Natural Environment building (Ormsby Terrace).	211,848	-	-	-	-	211,848
			CSRFF Program - Small Grants	To pre allocate an amount of money for the sport and recreation club requests through the Community Sport and Recreation Facility Fund.	150,000	-	-	-	-	150,000
			WMC Tipping Shed	Replace/upgrade concrete floor on commercial tipping floor.	261,491	-	-	250,000	-	11,491
	Furniture & Fittings		MARC - Administration Office CCTV Camera Installation	MARC - Administration Office CCTV Camera Installation for cash handling.	15,514	-	-	-	-	15,514
			MARC CCTV Stadium	MARC CCTV Stadium.	30,514	-	-	30,000	-	514
			Christmas Decorations 2021	Implementation of the City's Christmas Strategy to decorate the City along the Eastern Foreshore, Mandjar Square and Stingray Point.	213,000	-	-	-	-	213,000
			Monitor (TV/Display) in Marina Administration Office	Monitor to display real time activity in the Marina pen/s and parking areas.	5,386	-	-	-	-	5,386
			WMC - CCTV Upgrade	Installation of an additional CCTV camera that provides coverage of the industrial recycling area.	15,754	-	-	15,000	-	754
	Bridges		BR Pedestrian Bridge Mandurah Road	Erect and tie in pedestrian bridge over Mandurah Road, Lakelands.	3,521,067	2,000,000	-	592,000	908,000	21,067
	Other		Septic Tank and Grease Arrestor at Milgar Reserve	Design and install Septic Tank and Grease Arrestor at Milgar Reserve including Trade Waste Permit.	30,720	-	-	-	-	30,720
	Parks		Reserve Meter Replacement Program	Power meter replacements in reserves that are non compliant, rusty, old and dangerous. Includes electrical and reticulation boxes.	50,566	-	-	-	-	50,566
			South Harbour Paving Upgrade Stage 3 to 6	Continued replacement of damaged pavers.	107,744	-	-	100,000	-	7,744
			Central Irrigation Management System Renewal	Replacement of the Waterman controller system at 23 sites throughout the city.	93,407	-	-	-	-	93,407
			Waterfront Development Project	Completion of Estuary Pool, upgrade of adjacent reserve area, new toilet facility and completion of recreation precinct on Western Foreshore.	3,380,881	2,500,000	-	-	800,000	80,881
			Major Public Artworks	Cumulative funds to commission large scale public artworks.	90,411	-	-	-	-	90,411
			Rushton Precinct Master Plan - Netball Courts	Implementation of the Rushton Precinct Master Plan. Rushton Park implementation costs have been escalated to include the full replacement of the 10-12 netball courts as a priority followed by the projects previously identified in the Rushton Master Plan.	74,805	-	-	-	70,000	4,805

Project Source	Asset Class	Program Name	Project Title	Project Description	Capital Budget 2021/22	Grants	Proceeds	Reserves	Loans	CoM
			Falcon Reserve Activation Plan - Stage 3	Delivery of the district play space, street parking, change to access points, delivery of pavilion portico and BMX track upgrade as per the Activation Plan.	424,794	-	-	-	400,000	24,794
			Installation of Permanent Soccer Goals	Supply and install permanent soccer goal posts and sleeves at Peelwood 2 Reserve.	10,353	-	-	-	-	10,353
			Meadow Springs Golf Course Fence	Undertake safety audit, and manage to failure.	46,004	-	-	-	-	46,004
			Access Pathway at Rushton North Pavilion	Installation of a compliant pathway for the refurbished Rushton North Pavilion.	60,665	-	-	57,000	-	3,665
	Roads		RC Leslie Street Stage 2	Resurface/reconstruct where necessary traffic lanes between Leigh Street and Coolibah Avenue with installation of central median islands and upgraded cyclist and pedestrian facilities between Yule Street and Coolibah Avenue.	786,420	500,000	-	-	250,000	36,420
			RC Peel Street Stage 3	Staged road construction from Anstruther Road to Sutton Street including road reconstruction, pedestrian facilities and upgraded street lighting.	1,540,664	1,000,000	-	-	500,000	40,664
			RC Pinjarra Road Stage 3	Road reconstruction, pedestrian facilities and upgraded street lighting from Dower Street to Anstruther Road.	1,553,728	1,000,000	-	-	500,000	53,728
			TM Discretionary Traffic Management Program	Installation of traffic management as required.	202,864	-	-	-	-	202,864
			SF Street Furniture New Program	Street furniture and bus stop infrastructure.	57,179	-	-	-	-	57,179
			SL Street Lighting New Program	Annual new street lighting program.	130,276	-	-	-	-	130,276
			WTC Roadway and Concrete Hardstand	Construct sufficient hard stand areas for waste stockpiles. Expand road network within facility to achieve adequate separation between cars and trucks. Construct a bunker/storage system for the storage of recyclables.	320,852	-	-	300,000	-	20,852
	Coastal & Estuary		All Access Launching Ramp - Riverside Gardens	Canoe launching ramp to include disabled access.	154,714	75,000	-	75,000	-	4,714
			Cambria Island Abutment Walls Repair	For stage 3 of the consultancy services that will cover the final design of the remedial works needed.	411,023	-	-	-	400,000	11,023
	Plant & Machinery		New - Vehicle and Small Plant Program	Refer to Appendix A - Fleet	425,000	-	-	-	-	425,000
			WMC Weighbridge Enhancements	Installation of traffic lights to control traffic flows on weighbridge and installation of Image Capture software (integration between CCTV cameras and weighbridge software).	20,463	-	-	20,000	-	463
LTFP New & Major Upgrades Total					16,048,191	7,235,000	-	2,788,000	3,848,000	2,177,191

Project Source	Asset Class	Program Name	Project Title	Project Description	Capital Budget 2021/22	Grants	Proceeds	Reserves	Loans	CoM
Other Additions	Buildings		District Cooling System	Year 1 of implementation of district cooling infrastructure in various City buildings.	614,316	-	-	-	600,000	14,316
	Parks		WMC Fire Water Service	Decommission bores and connect hydrant heads to fire water service.	50,463	-	-	50,000	-	463
			Enclosed Dog Park	Create an enclosed dog park at Leslie Street.	30,000	-	-	-	-	30,000
			Bin Enclosures for Eastern/Western foreshore	Replacement outside of Waterfront project area.	55,839	-	-	50,000	-	5,839
	Paths		SP Falcon Coastal Shared Path	Between intersection of Avalon Parade/Cesia Lane through to Gretel Drive (South Western Bend).	75,086	30,000	-	-	-	45,086
			SP Halls Head PSP	Stage 1 of Halls Head Coastal Shared Path - red asphalt path.	416,663	200,000	-	-	-	216,663
			SP Missing Links	The construction of path connections and missing links between two streets or paths as required.	111,543	-	-	-	-	111,543
	Roads		MRF Building Hardstand	Repair damaged hardstand/roadway at front of building.	57,281	-	-	50,000	-	7,281
Other Additions Total					1,411,192	230,000	-	150,000	600,000	431,192

Project Source	Asset Class	Program Name	Project Title	Project Description	Capital Budget 2021/22	Grants	Proceeds	Reserves	Loans	CoM
LTFP Renewal/Upgrade Program		BBQ New	BBQ New Program	Installation of new BBQ's as identified.	51,548	-	-	-	-	51,548
		BBQ New Program Total			51,548	-	-	-	-	51,548
		Boardwalk Renewal Program	Boardwalk Renewal Program	Renewal of boardwalks as identified through assessment process.	250,000	-	-	-	250,000	-
		Boardwalk Renewal Program Total			250,000	-	-	-	250,000	-
		Buildings Renewal Program	Admin Building Carpet	Replacement carpet in Admin building as required.	107,621	-	-	-	-	107,621
			Billy Dower Offices Flooring	Required due to condition rating.	20,952	-	-	-	-	20,952
			Civic Building - Rates Team Work Area	HVAC replacement for Rates Team work area and meeting room.	15,286	-	-	-	-	15,286
			Civic Staff Amenity Room Refurbishment	Replacement of cabinets in staff amenity room.	44,622	-	-	-	-	44,622
			External Painting Program	External painting of City buildings as required.	25,463	-	-	-	-	25,463
			Falcon E -Library AC#1 Replacement	Replacement of AC #1 unit at Falcon E Library.	55,411	-	-	-	-	55,411
			Fire System Replacement Program	Renewal of Fire System equipment.	20,566	-	-	-	-	20,566
			Mandurah Library HVAC	Replace AC #1 & 2 at Mandurah Library.	95,514	-	-	-	-	95,514
			Mandurah Library Re Roofing Project	Removal of roof cover on the southern side of the facility. Supply / fix 700 square metres of new Colorbond roof cover.	161,428	-	-	-	155,000	6,428
			Mandurah Ocean Marina Chalets	External refurbishment.	158,269	-	-	-	150,000	8,269
			Mewburn Ablution Refurbishment	Refurbishment of Mewburn ablution.	55,883	-	-	-	50,000	5,883
			Museum CCTV Upgrade	Replace analogue cameras internally and new cameras externally.	40,514	-	-	-	-	40,514
			Oven Replacement Peelwood Pde Facility	Replace broken gas oven with an electric one.	9,238	-	-	-	-	9,238
			Rushton Park Pavilion - Ext Coatings	Repainting of external finishes of main pavilion.	45,463	-	-	-	-	45,463
		Buildings Renewal Program Total			856,230	-	-	-	355,000	501,230
		Car Park Renewal Program	Halls Head Beach Car Park Stage 2	Layout and resurfacing of the Halls Head Parade central foreshore car park.	105,303	-	-	-	81,000	24,303
		Car Park Renewal Program Total			105,303	-	-	-	81,000	24,303
		Coastal & Estuary	Parkridge Boat Ramp	Design for upgrade.	33,426	-	-	13,425	-	20,001
		Coastal & Estuary Program Total			33,426	-	-	13,425	-	20,001
		Drainage Renewal Program	Discretionary Drainage Projects	Works as required.	165,705	-	-	-	-	165,705
			DR Koolinda Street, Falcon Stage 2	Install drainage capacity (pit/soak or subsurface storage), upgrade existing inlets.	99,298	-	-	-	-	99,298
			DR Mathew Street, Falcon	Install drainage capacity (pit/soak or subsurface storage), upgrade existing inlets.	104,969	-	-	-	-	104,969
			DR Yeedong Road, Falcon - Stage 2	Install drainage capacity (pit/soak or subsurface storage), upgrade existing inlets.	168,544	-	-	-	-	168,544
			Halls Head Pde Beach Central CP Stage 2	Upgrade drainage storage capacity (subsurface storage) of the Halls Head Parade central foreshore car park.	235,361	-	-	-	220,000	15,361
		Drainage Renewal Program Total			773,877	-	-	-	220,000	553,877
		Fencing Renewal Program	Florida Reserve Fencing	Fencing to prevent unauthorised vehicle access.	21,497	-	-	-	-	21,497
			Mary Street (near Lagoon)	Remove and install new fencing at Mary Street Lagoon Reserve.	18,497	-	-	-	-	18,497
			Northport Oval Fencing	Install fencing around one side of the oval.	35,466	-	-	-	-	35,466
		Fencing Renewal Program Total			75,460	-	-	-	-	75,460
		Furniture & Equipment Renewal Program	Furniture & Equipment Renewal Program	Renewal of furniture and equipment as required.	55,741	-	-	-	-	55,741
		Furniture & Equipment Renewal Program Total			55,741	-	-	-	-	55,741
		Other Renewal Program	Ayrton St POS Carpark	Provide 3-6 indented bays adjacent to POS to coincide with resurfacing program.	76,098	-	-	-	-	76,098
			Corsican Road	Site clean-up.	101,439	-	-	-	-	101,439
			DR Pump Station Replacement of Pumps	Replace pump station pumps as determined by the drainage teams pump replacement program.	55,669	-	-	-	-	55,669
			Emulsion tank with bunding	This project will remove the need for IBC containers and will see a tanker deliver emulsion and pump directly into the 'new' emulsion tank.	45,566	-	-	-	-	45,566
			Southern Operations Centre	Carpark and drainage upgrade and renewal.	164,245	-	-	-	137,000	27,245
		Other Renewal Program Total			443,016	-	-	-	137,000	306,016

Project Source	Asset Class	Program Name	Project Title	Project Description	Capital Budget 2021/22	Grants	Proceeds	Reserves	Loans	CoM
		Parks Renewal Program	Abbotswood Park Erskine Path Connection	Abbotswood Park Erskine path connection.	26,857	-	-	-	-	26,857
			Avalon Foreshore Westview Parade Stage 2	Finalisation of the access improvement and facilities to the Avalon foreshore lookout area.	60,894	-	-	-	50,000	10,894
			Bortolo Park Drainage Basin	Completion of WSUD project.	61,613	-	-	-	-	61,613
			Eros Reserve - Basketball Crt Concrete	Replace concrete on basketball court.	28,280	-	-	-	-	28,280
			Falcon Reserve Cricket Net renewal	Renew cricket net at Falcon Reserve.	43,328	-	-	-	-	43,328
			Gallop Reserve	Implementation Stage 2 Masterplan.	109,096	-	-	-	100,000	9,096
			Kangaroo Paw Park	Park upgrade including play equipment, shelters, picnic facilities.	55,175	-	-	-	50,000	5,175
			Lavender Gardens Reserve	BMX track upgrade.	65,839	-	-	-	-	65,839
			Mandurah Road Median	From Leslie Street to bridge (Peelwood to Casuarina).	167,781	-	-	-	150,000	17,781
			Meadow Springs Turf Wicket	Renewal of turf wicket at Meadow Springs.	12,404	-	-	-	-	12,404
			Milgar BMX Track	Bitumen to be laid to part of the track.	24,805	-	-	-	-	24,805
			Pinjarra Road East Median Stage 4	Upgrade median islands on Pinjarra Road.	129,185	-	-	-	-	129,185
			Pleasant Grove Foreshore	Foreshore boardwalk renewal.	85,832	-	-	-	59,000	26,832
			Riverside Gdns Foreshore Park Furniture	Continue upgrade of park furniture to meet current standards for shelters/picnic table settings.	51,045	-	-	-	-	51,045
			Shade Tree Planting at Sports Grounds	Perimeter shade trees at sportsgrounds.	22,038	-	-	-	-	22,038
			Tickner Reserve Final Stage	Final stage landscape upgrade including path connections, additional planting, mulch, exercise equipment and shade.	226,414	-	-	-	200,000	26,414
			Western Foreshore Bore Hole Replacement	Replace damaged bore hole.	25,497	-	-	-	-	25,497
		Parks Renewal Program Total			1,196,084	-	-	-	609,000	587,084
		Playground Renewal Program	Hennessy Reserve	Replacement and upgrade equipment to address issues identified in Playcheck playground audit.	91,754	-	-	-	-	91,754
			Henry Sutton	Remove rubber and replace with sand or resurface with rubber as an interim measure to remove the risk of noncompliant rubber.	37,089	-	-	-	-	37,089
			Madora Bay Hall	All 3 x playground elements to be replaced and softfall zone to be amended as per Playcheck playground audit.	56,798	-	-	-	-	56,798
		Playground Renewal Program Total			185,641	-	-	-	-	185,641
		Road Renewal - Reseal Program			946,416	625,708	-	-	-	320,708
		Road Renewal Program Total			946,416	625,708	-	-	-	320,708
		Road Renewal - Construction Program	Tims Thicket Road	Reconstruct Tims Thicket Road between No. 65 and Ridgewood Drive, including the Jandu Way and Ridgewood Drive intersections and channelisation.	567,929	540,000	-	-	-	27,929
		Road Renewal Construction Program Total			567,929	540,000	-	-	-	27,929
		Road Renewal - Rehabilitation Program	RR Bortolo Drive/Lowden St Intersection	State BS - Install roundabout at Bortolo Drive and Lowden Street Intersection.	259,435	156,977	-	-	-	102,458
			RR France/Aldgate St Intersection	Federal Blackspot - Install roundabout at the intersection of France St and Aldgate St to reduce number/severity of reoccurring right angle crashes at this location.	350,958	330,000	-	-	-	20,958
			RR Sticks Boulevard	Bus Bay Island (entrance to Mandurah Quay Estate).	33,004	-	-	-	-	33,004
		Road Renewal Rehabilitation Program Total			643,398	486,977	-	-	-	156,421
		Shade Sails New	Caterpillar Park	Installation of shade sail at Caterpillar Park.	25,738	-	-	-	-	25,738
		Shade Sails New Program Total			25,738	-	-	-	-	25,738
		Shared Paths Renewal Program		Refer to Appendix C - Shared Paths	121,570	-	-	-	-	121,570
		Shared Paths Renewal Program Total			121,570	-	-	-	-	121,570
		Signage Renewal Program	Signage Renewal	Renewal of signage in reserves.	49,045	-	-	-	-	49,045
		Signage Renewal Program Total			49,045	-	-	-	-	49,045
		Softfall Replacement Program	Replacement of Rubber Softfall	Replace damaged and unsafe rubber softfall at Quarry Park, Caterpillar Park, Keith Holmes Reserve and other parks as per Audit report.	83,456	-	-	-	-	83,456
		Softfall Replacement Program Total			83,456	-	-	-	-	83,456

Project Source	Asset Class	Program Name	Project Title	Project Description	Capital Budget 2021/22	Grants	Proceeds	Reserves	Loans	CoM
		Street Lighting Renewal Program	SL Carpark Lighting Replacement Program	LED lighting when renewing.	100,874	-	-	-	-	100,874
			SL Light Pole Replacement	Replace rusted light poles with Swivel Poles in Parks and Reserves.	100,926	-	-	-	-	100,926
			SL Mandurah Marina Canal Light Poles	Rectification of light poles within the Mandurah Marina.	68,874	-	-	-	-	68,874
			SL Parks and Reserves LED Program	Replace Mercury Vapour luminaires with LED luminaires.	70,874	-	-	-	-	70,874
		Street Lighting Renewal Program Total			341,549	-	-	-	-	341,549
	Plant & Machinery		Construction Vehicles - Replacement	Refer to Appendix A - Fleet	282,648	-	65,410	-	-	217,238
			Replacement Light Commercial Vehicles	Refer to Appendix A - Fleet	854,669	-	399,432	-	-	455,237
			Replacement Light Passenger Vehicles	Refer to Appendix A - Fleet	342,780	-	140,826	-	-	201,954
			Minor Equipment	Refer to Appendix A - Fleet	281,815	-	30,000	-	-	251,815
			Parks and Mowers	Refer to Appendix A - Fleet	95,399	-	26,643	-	-	68,756
			Trailers	Refer to Appendix A - Fleet	37,500	-	-	-	-	37,500
		Plant & Machinery Program Total			1,894,811	-	662,311	-	-	1,232,500
		LTFP Renewal/Upgrade Program Total			8,700,238	1,652,685	662,311	13,425	1,652,000	4,719,817

Project Source	Asset Class	Program Name	Project Title	Project Description	Capital Budget 2021/22	Grants	Proceeds	Reserves	Loans	CoM
Carryover	Buildings		Owen Avenue Ablution	Demolish existing ablution & construct new at 21 Flinders St, Falcon.	279,242	-	-	79,242	200,000	-
			Ablution Bortolo Reserve	New ablution and storage facility to sit adjacent to new car park, north east of Bortolo Reserve.	247,540	-	-	247,540	-	-
			Administration Building - Foyer Security	Security upgrade to the City's administration building foyer.	68,280	-	-	68,280	-	-
			Falcon Family Centre Upgrade	Continuation of building upgrade for Men's Shed.	96,000	-	-	96,000	-	-
			Mandurah Community Museum Roof Replacement	Replacement of roof cladding over the administration area, rear garage and side of classroom.	143,400	-	-	143,400	-	-
			Mandurah Mustangs FC - Facility Development	Extension to existing Rushton North pavilion and upgrade to existing changerooms.	204,289	-	-	196,037	-	8,252
			Mandurah Visitors Centre Refurbishment	Refurbishment of the Mandurah Visitors Centre.	92,145	-	-	92,145	-	-
			MARC Leisure Pool Acoustics	MARC leisure pool acoustics solution installation based on recommendations of detailed design.	68,000	-	-	68,000	-	-
			Mdh Bowling & Rec Club - Bar Repairs	Rising damp treatment, fridge modification and replacement of floor coverings.	21,364	-	-	20,000	-	1,364
			Peel Community Kitchen	Retrofitting a portion of Tuart Avenue building to accommodate potential relocation of Peel Community Kitchen.	26,615	-	-	26,615	-	-
			Peel Hockey Association - Floodlighting	Funding to be provided to Mandurah Hockey Association for upgrade to floodlights.	56,923	-	-	56,923	-	-
			Site Main Switchboards	Works to be completed in conjunction with MARC generator.	95,133	-	-	95,133	-	-
			South Mandurah FC Changerooms (CSRFF)	Complete building works including sewer connection.	6,666	-	-	6,666	-	-
			Stage 2 of Upgrades to Peelwood Reserve	Upgrade of changerooms.	99,720	-	-	99,720	-	-
			Solar Plan	Solar PV installation at various City buildings/sites.	65,878	-	-	60,000	-	5,878
	Bridges		Lakelands-Madora Bay Pedestrian Bridge	Design work for pedestrian bridge over Mandurah Road, Lakelands.	350,000	-	-	350,000	-	-
	Drainage		Bortolo Sump-Water Sensitive Urban Design	Water Sensitive Urban Design. Boardwalk construction as per concept plan provided by Landscape Services.	362,723	-	-	362,723	-	-
	Other		Restart Mandurah - Other	Remaining balance of Restart Mandurah funds.	237,500	-	-	237,500	-	-
	Parks		Enclosed Dog Park	Create an enclosed dog park at Leslie Street.	199,849	-	-	20,000	179,849	-
			Lakelands DOS	Project completion including floodlights and sports ground infrastructure.	977,831	375,000	-	602,831	-	-
			Waterfront Development Project	Completion of Estuary Pool, upgrade of adjacent reserve area, new toilet facility and completion of recreation precinct on Western Foreshore.	6,418,018	4,708,060	-	-	1,629,070	80,888
			Falcon Bay Upgrade - Stage 4 of 5	Continuation of landscape upgrade including new path network and access to beach, shelters, seating areas, playground, shade structures, decking and dune stabilisation via planting and trees.	129,261	-	-	39,261	90,000	-
			Falcon Reserve Activation Plan - Stage 2	Project continuation of deferred stage 1 works. Delivery of district play space, street parking, change to access points, delivery of pavilion portico and BMX track upgrade.	127,331	-	-	127,331	-	-
			Madora Bay Beach	Madora Bay Foreshore node upgrade as per Concept Masterplan.	113,441	-	-	100,000	-	13,441
			Novara Foreshore Stage 4	Continuation of landscape upgrade including new path network, shelters and seating areas, nyungar interpretive signage and totems, viewing deck and estuary edge stabilisation with native sedges, planting and trees	282,348	-	-	52,348	230,000	-
			Dawesville Channel SE Foreshore Upgrade	As per Dawesville Channel Foreshore Master Plan adopted by Council.	466,144	-	-	427,025	-	39,119
			Bortolo Reserve - Shade Sail	Shade sail to be installed over play equipment.	34,011	-	-	30,000	-	4,011
			Country Club Drive - Shade Sail	Shade required for playground and fitness area.	34,011	-	-	30,000	-	4,011
			Hermitage Park - Shade Sail	Shade over nature play and second playground.	45,419	-	-	40,000	-	5,419
			Shade Sails Over Playgrounds	Shade sails to be installed in playgrounds that have been identified as having a need.	196,198	-	-	196,198	-	-
	Paths		SP Mulberry Close PAW	Shared path between Mulberry Close to Wattle Close.	52,009	-	-	52,009	-	-

Project Source	Asset Class	Program Name	Project Title	Project Description	Capital Budget 2021/22	Grants	Proceeds	Reserves	Loans	CoM
	Roads		Peel Street - Power Relocation	Relocation of powerlines to allow for future road works.	1,500,000	1,500,000	-	-	-	-
			RR Catalina Dr/Badgerup Ave Roundabout	Streetlighting remaining to compete roundabout upgrade works.	14,069	-	-	14,069	-	-
			RR Guava Way	Rehabilitate Guava Way between Peelwood Parade and Waltham Street.	301,000	301,000	-	-	-	-
			RR Mandurah Terrace	Rehabilitation between Adonis Street and Gordon Road.	1,408,095	1,358,144	-	-	-	49,951
			RR Old Coast Road/Albany Drive	Reduce left turn pocket and resurface Old Coast Road with chip seal. Intersection lighting upgrade with Albany Drive.	106,247	96,955	-	9,292	-	-
			RR Pinjarra Road Stage 1	Upgrade Pinjarra Road.	1,125,578	200,000	-	425,578	500,000	-
			Smart Street Mall Upgrade	Improve physical presentation of the Smart St Mall streetscape.	897,835	-	-	-	897,835	-
			SL Rushton Sports Flood Lighting	Design and consultant costs for major lighting replacement.	52,826	-	-	50,000	-	2,826
	Plant & Machinery		Construction Vehicles - New	Refer to Appendix A - Fleet	174,000	-	-	174,000	-	-
			Construction Vehicles - Replacement	Refer to Appendix A - Fleet	207,561	-	45,900	161,661	-	-
			Replacement Light Commercial Vehicles	Refer to Appendix A - Fleet	487,877	-	210,767	277,110	-	-
			Replacement Light Passenger Vehicles	Refer to Appendix A - Fleet	185,751	-	82,794	102,957	-	-
			Parks and Mowers	Refer to Appendix A - Fleet	182,610	-	31,752	150,858	-	-
			Trailers	Refer to Appendix A - Fleet	607,469	-	75,354	532,115	-	-
Carryover Total					18,848,208	8,539,159	446,567	5,920,567	3,726,754	215,161
Grand Total					45,007,828	17,656,844	1,108,878	8,871,992	9,826,754	7,543,360

2021-22 Capital Works Budget: Appendix A - Fleet

Project Title	Make	Model	Body Type	Directorate	Project Summary/Description	Budget 2021/22 \$	Net Book Value 2021/22 \$	Proceeds on Disposal 2021/22 \$	Profit/(Loss) on Disposal 2021/22 \$
Plant & Machinery Renewal Program						1,894,811	662,311	662,311	-
Light Passenger Vehicles - Replacement						342,780	140,826	140,826	-
	MITSUBISHI	MIRAGE	HATCH	People & Communities	YOUTH SERVICES COORDINATOR	13,200	7,847	7,847	-
	HYUNDAI	SANTE FE	STATION WAGON	People & Communities	DIRECTOR PEOPLE AND COMMUNITIES	39,380	15,836	15,836	-
	SUBARU	OUTBACK	STATION WAGON	People & Communities	GENERAL MANAGER MPAC	38,811	15,765	15,765	-
	TOYOTA	RAV4	STATION WAGON	Built & Natural	DEVELOPMENT SERVICES	33,378	12,326	12,326	-
	MAZDA	CX-5	STATION WAGON	Built & Natural	CIVIL MAINTENANCE	31,634	15,478	15,478	-
	MITSUBISHI	LS OUTLANDER	STATION WAGON	Built & Natural	PROJECTS COORDINATOR	30,687	12,500	12,500	-
	HOLDEN	TRAILBLAZER	STATION WAGON	Built & Natural		38,500	10,565	10,565	-
	TOYOTA	COROLLA	HATCH	Built & Natural	OPERATIONS STORE	21,546	10,542	10,542	-
	TOYOTA	RAV4	STATION WAGON	Built & Natural	DEVELOPMENT SERVICES	33,862	12,326	12,326	-
	TOYOTA	RAV4	STATION WAGON	Built & Natural	CITYPARKS	30,304	12,241	12,241	-
	MAZDA	CX-5	STATION WAGON	People & Communities	RECREATION SERVICES COORDINATOR	31,478	15,400	15,400	-
Light Commercial Vehicles - Replacement						854,669	399,432	399,432	-
	FORD	RANGER	DUAL CAB PICKUP	Built & Natural	CITYBUILD	38,400	17,911	17,911	-
	FORD	RANGER	SINGLE CAB TRAY	Built & Natural	CITYWORKS	42,368	20,353	20,353	-
	FORD	RANGER	SINGLE CAB TIPPING BODY	Built & Natural	CITYWORKS	32,881	15,784	15,784	-
	MITSUBISHI	TRITON	DUAL CAB PICKUP CANOPY	Built & Natural	CITYPARKS	38,869	18,673	18,673	-
	FORD	RANGER	DUAL CAB ALUMINUM TRAY	Built & Natural	CITYWORKS	38,508	12,451	12,451	-
	HOLDEN	COLORADO	DUAL CAB BULL BODY	Built & Natural	CITYWORKS	37,607	18,053	18,053	-
	HOLDEN	COLORADO	SINGLE CAB BULL BODY	Built & Natural	CITYBUILD	35,769	16,569	16,569	-
	FORD	RANGER	DUAL CAB STEEL TRAY	Built & Natural	SURVEYING SERVICES	40,236	19,329	19,329	-
	HOLDEN	COLORADO	SPACE CAB CHASSIS	Built & Natural	RANGERS - BUSHFIRE BRIGADE	45,000	18,405	18,405	-
	HOLDEN	COLORADO	SINGLE CAB BULL BODY	Built & Natural	CITYBUILD	39,056	16,569	16,569	-
	HOLDEN	COLORADO	DUAL CAB ALUMINUM TRAY	Built & Natural	CITYBUILD	37,945	18,228	18,228	-
	FORD	RANGER	DUAL CAB ALUMINUM TRAY	Built & Natural	TRAFFIC MANAGMENT	41,106	20,507	20,507	-
	HYUNDAI	ILOAD	VAN	Built & Natural	PARKS MAINTENANCE - RETIC	40,440	18,607	18,607	-
	TOYOTA	HILUX	SINGLE CAB TRADEMATE BODY	Built & Natural	CITYBUILD	36,398	17,486	17,486	-
	FORD	RANGER	DUAL CAB WITH TIPPING TRAY	Built & Natural	CITYBUILD	44,813	21,528	21,528	-
	ISUZU	D'MAX	SPACE CAB TRAY	People & Communities	ENVIRONMENTAL HEALTH COORDINATOR	39,165	18,815	18,815	-
	HOLDEN	COLORADO	DUAL CAB PICKUP	Built & Natural	SURVEYING SERVICES	37,574	17,356	17,356	-
	HOLDEN	COLORADO	DUAL CAB ALUMINUM TRAY	Built & Natural	CITYBUILD	37,945	18,228	18,228	-
	HYUNDAI	ILOAD	VAN	Built & Natural	CITYBUILD	41,960	20,157	20,157	-
	FORD	RANGER	DUAL CAB ALUMINUM TRAY	Built & Natural	PARKS CENTRAL	34,500	16,337	16,337	-
	FORD	RANGER	DUAL CAB ALUMINUM TRAY	Built & Natural	OPERATIONAL SERVICES	34,375	16,048	16,048	-
	HOLDEN	COLORADO	DUAL CAB PICKUP	Built & Natural	RANGERS - BUSHFIRE BRIGADE	39,755	22,036	22,036	-
	Trailers - Replacement						37,500	-	-
	SIGN	TRAILER	TRAILER	Built & Natural	CIVIL CONSTRUCTION(DRAINAGE)	21,500	-	-	-
			LUGGAGE TRAILER TANDEM	Built & Natural	PARKS NORTH	8,000	-	-	-
			LUGGAGE TRAILER TANDEM	Built & Natural	PARKS SOUTH	8,000	-	-	-

Project Title	Make	Model	Body Type	Directorate	Project Summary/Description	Budget 2021/22 \$	Net Book Value 2021/22 \$	Proceeds on Disposal 2021/22 \$	Profit/(Loss) on Disposal 2021/22 \$
Construction Vehicles - Replacement						282,648	65,410	65,410	-
	KOMATSU	WHEEL	WHEEL LOADER	Built & Natural	WORKS CONSTRUCTION	282,648	65,410	65,410	-
Parks and Mowers - Replacement						95,399	26,643	26,643	-
	TORO	ZERO TURN	ZERO TURN 60" SD DECK	Built & Natural	PARKS CENTRAL	37,487	12,000	12,000	-
	RAZORBACK	CMX227	MOWER SLASHER PTO	Built & Natural	PARKS-NATURAL AREAS	24,800	7,000	7,000	-
	TORO	ZERO TURN	ZERO TURN 72" RD DECK	Built & Natural	PARKS-SOUTHERN	33,112	7,643	7,643	-
Minor Equipment						281,815	30,000	30,000	-
	PUMPS AUSTRALIA	HPM WATER CLEANER HOT AND COLD	HIGH PRESSURE WATER CLEANER HOT AND COLD	Built & Natural	CITYBUILD	35,086	2,500	2,500	-
	PUMPS AUSTRALIA	HPM WATER CLEANER HOT AND COLD	HIGH PRESSURE WATER CLEANER HOT AND COLD	Built & Natural	CITYBUILD	35,086	2,500	2,500	-
	HAKO	CITYMASTER	SWEEPER RIDE-ON	Built & Natural	CIVIL MAINTENANCE	181,143	25,000	25,000	-
	YANMAR	GENERATOR	GENERATOR	Built & Natural	CIVIL MAINTENANCE	21,500	-	-	-
			SIGNAGE LAMINATOR	Built & Natural	SIGNAGE/TRAFFIC MGMT	9,000	-	-	-
Vehicle & Small Plant Program - New						425,000	-	-	-
Vehicle & Small Plant						425,000	-	-	-
				Built & Natural	City Centre Handy Person Vehicle	40,000	-	-	-
				Built & Natural	Waterways Engineers Vehicle	40,000	-	-	-
				Built & Natural	Mobile Truck Hoists x 4	38,000	-	-	-
				Built & Natural	Garden GS04 Verticutter	10,000	-	-	-
				Built & Natural	Spray Tank and Reel System for ATV	14,000	-	-	-
				Built & Natural	Pump Station - Back Up Power	48,000	-	-	-
				Built & Natural	Drainage Maintenance 4 x 4 Crew Cab	45,000	-	-	-
				Business Services	Additional Ranger Services Vehicle	57,000	-	-	-
				Built & Natural	Vehicle to Tow Path Sweeper and Trailer	55,000	-	-	-
				Built & Natural	Grader Final Trim Machine Control	78,000	-	-	-

Project Title	Make	Model	Body Type	Directorate	Project Summary/Description	Budget 2021/22 \$	Net Book Value 2021/22 \$	Proceeds on Disposal 2021/22 \$	Profit/(Loss) on Disposal 2021/22 \$
Plant & Machinery Carryovers						1,845,268	446,567	446,567	-
Construction Vehicles - New						174,000	-	-	-
				Built & Natural	Positrac	174,000	-	-	-
Construction Vehicles - Replacement						207,561	45,900	45,900	-
				Built & Natural	Multi Roller	207,561	45,900	45,900	-
Light Commercial Vehicles - Replacement						487,877	210,767	210,767	-
				Built & Natural	Ford transit van	51,000	16,157	16,157	-
				Built & Natural	Ford transit van	51,000	16,588	16,588	-
					Rangers	39,970	16,822	16,822	-
				Built & Natural	Ford Ranger /Hi-drive	31,580	16,100	16,100	-
					Health Services	35,628	18,809	18,809	-
				Built & Natural	Ford Ranger	39,527	18,915	18,915	-
					Emergency Management	35,628	19,720	19,720	-
				Built & Natural	Ford Ranger	39,905	18,450	18,450	-
				Built & Natural	Ford Ranger	46,888	15,760	15,760	-
					Sustainable Development	32,417	16,460	16,460	-
				Built & Natural	Isuzu Ute	37,574	17,356	17,356	-
				Built & Natural	Isuzu Ute	46,760	19,630	19,630	-
Light Passenger Vehicles - Replacement						185,751	82,794	82,794	-
				Place & Communities	Toyota Rav 4	32,245	11,815	11,815	-
				Sustainable Development	Kia Sportage	30,630	14,002	14,002	-
				Strategy & Economic Development	Kia Sportage	32,417	16,460	16,460	-
				Mayor's Office	Toyota Prado	58,654	24,367	24,367	-
				Recreation Services	Mazda CX-5	31,805	16,150	16,150	-
Parks and Mowers - Replacement						182,610	31,752	31,752	-
				Built & Natural	5 Gang mower	93,500	18,252	18,252	-
				Built & Natural	Mower with Cab	59,110	7,500	7,500	-
				Built & Natural	Mower 72"	30,000	6,000	6,000	-
Trailers - Replacement						607,469	75,354	75,354	-
				Built & Natural	3T Tandem Tipper Trailer	13,500	1,660	1,660	-
				Built & Natural	Mowing 4500kg Trailer	19,795	3,040	3,040	-
				Built & Natural	Wastech Semi Trailer	287,087	35,327	35,327	-
				Built & Natural	Wastech Semi Trailer	287,087	35,327	35,327	-

2021-22 Capital Works Budget: Appendix B - Reseals

Project Title	Project Summary/Description	Budget 2021/22 \$
Road Renewal - Reseal Program		946,416
RS Aldgate Street (MANDURAH)	Asphalt overlay for Aldgate Street from Anstruther Road (seal change) to France Street.	56,049
RS Ayrton Street (DAWESVILLE)	Asphalt overlay for Ayrton Street between Melros Beach Road and No. 74. May also look at opportunity for parallel parking at POS.	166,255
RS Chapman Road (DAWESVILLE)	Luill Crescent to Estuary View Rd.	105,929
RS Durham Crescent (DAWESVILLE)	Full length. Requires crack sealing.	80,964
RS Inneston Place (DAWESVILLE)	Full length. Requires crack sealing.	50,793
RS Napier Close (HALLS HEAD)	Full length. Requires crack sealing.	40,775
RS Sabina Drive (MADORA BAY)	Asphalt overlay for Sabina Drive from Madora Beach Road (seal change) to Pagoda Place (seal change). Also include stripped section of Bengal Street (fronting 1 Bengal Street).	83,248
RS Sandford Crescent (HALLS HEAD)	Full length. Requires crack sealing.	106,049
RS Seaton Close (HALLS HEAD)	Full length. Requires crack sealing.	35,775
RS Tennyson Avenue (HALLS HEAD)	Full length. Requires crack sealing.	220,579

2021-22 Capital Works Budget: Appendix C - Shared Paths

Project Title	Project Summary/Description	Budget 2021/22 \$
Shared Paths Renewal		121,570
SP Biara Court PAW Renewal	Upgrade PAW from Biara Court to Old Coast Rd with concrete footpath and connection to Bus Stop 17008 Old Coast Road.	43,447
SP Pleasant Grove POS	Renew and upgrade existing 1.5m concrete path.	46,101
SP Waterside Gardens Paving Rehabilitation	The existing paving at Waterside Gardens has major subsidence and needs to be repaired. Due to safety reasons the existing paved area has been fenced off.	32,022