



Statutory Budget 2022-2023

CITY OF MANDURAH

BUDGET

FOR THE YEAR ENDED 30 JUNE 2023

LOCAL GOVERNMENT ACT 1995

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CITY'S VISION

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

CITY OF MANDURAH
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
Revenue				
Rates	1(a)	87,148,305	82,615,934	82,683,569
Operating grants, subsidies and contributions	10(a)	4,912,360	5,828,981	3,016,346
Fees and charges	9	29,770,724	27,959,369	28,181,414
Interest earnings	12(a)	1,480,000	910,000	1,350,000
Other revenue	12(b)	796,103	1,152,348	1,919,923
		124,107,492	118,466,632	117,151,252
Expenses				
Employee costs		(50,238,311)	(48,123,327)	(48,255,732)
Materials and contracts		(55,137,938)	(49,523,722)	(53,685,459)
Utility charges		(4,561,221)	(4,494,085)	(4,494,203)
Depreciation on non-current assets	5	(30,575,421)	(32,208,250)	(29,868,215)
Interest expenses	12(d)	(1,222,929)	(729,619)	(748,253)
Insurance expenses		(1,257,846)	(1,425,774)	(1,095,774)
Other expenditure		0	(16,871)	0
		(142,993,666)	(136,521,648)	(138,147,636)
Subtotal				
		(18,886,174)	(18,055,016)	(20,996,384)
Non-operating grants, subsidies and contributions	10(b)	5,262,383	18,383,161	17,656,844
Profit on asset disposals	4(b)	0	134,034	0
Loss on asset disposals	4(b)	0	(5,022,490)	0
		5,262,383	13,494,705	17,656,844
Net result				
		(13,623,791)	(4,560,311)	(3,339,540)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income				
		(13,623,791)	(4,560,311)	(3,339,540)

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.

2021/22 ACTUAL BALANCES

Balances shown in this budget as 2021/22 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

CHANGE IN ACCOUNTING POLICIES

On 1 July 2022 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 2023

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
Revenue	1,9,10(a),12(a),12(b)	\$	\$	\$
Governance		2,133	2,056	2,056
General purpose funding		92,377,035	88,291,390	85,952,862
Law, order, public safety		828,679	831,874	798,462
Health		530,877	465,672	465,348
Education and welfare		675,668	596,495	507,959
Community amenities		17,921,717	16,280,441	16,093,662
Recreation and culture		6,833,144	6,849,953	7,348,183
Transport		2,766,528	2,737,755	2,691,890
Economic services		1,952,606	1,921,448	1,975,261
Other property and services		219,105	489,548	1,315,569
		124,107,492	118,466,632	117,151,252
Expenses excluding finance costs	5,12(c)(e)(f)			
Governance		(5,548,159)	(6,320,376)	(6,376,498)
General purpose funding		(2,534,067)	(2,251,934)	(2,038,437)
Law, order, public safety		(3,730,070)	(3,727,548)	(3,435,126)
Health		(2,430,509)	(2,213,311)	(2,169,892)
Education and welfare		(4,847,856)	(5,132,669)	(5,085,586)
Community amenities		(24,967,192)	(21,605,581)	(23,929,399)
Recreation and culture		(48,357,635)	(47,415,790)	(45,150,809)
Transport		(24,898,020)	(24,840,398)	(25,429,538)
Economic services		(6,325,343)	(6,831,585)	(7,752,743)
Other property and services		(18,131,886)	(15,452,837)	(16,031,355)
		(141,770,737)	(135,792,029)	(137,399,383)
Finance costs	7,6(a),12(d)			
General purpose funding		0	(240,000)	0
Community amenities		(6,335)	(10,058)	(8,982)
Recreation and culture		(133,670)	(131,860)	(129,441)
Transport		(365,247)	(87,234)	(286,194)
Other property and services		(717,677)	(260,467)	(323,636)
		(1,222,929)	(729,619)	(748,253)
Subtotal		(18,886,174)	(18,055,016)	(20,996,384)
Non-operating grants, subsidies and contributions	10(b)	5,262,383	18,383,161	17,656,844
Profit on disposal of assets	4(b)	0	134,034	0
(Loss) on disposal of assets	4(b)	0	(5,022,490)	0
		5,262,383	13,494,705	17,656,844
Net result		(13,623,791)	(4,560,311)	(3,339,540)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		(13,623,791)	(4,560,311)	(3,339,540)

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 2023

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		87,648,305	82,718,502	83,233,569
Operating grants, subsidies and contributions		4,912,360	5,739,071	2,926,736
Fees and charges		30,270,724	28,025,113	28,681,414
Interest received		1,480,000	1,625,372	1,350,000
Goods and services tax received		50,000	(216,762)	50,000
Other revenue		796,103	1,152,348	1,919,923
		125,157,492	119,043,644	118,161,642
Payments				
Employee costs		(50,238,311)	(49,453,627)	(48,255,732)
Materials and contracts		(54,587,938)	(46,901,234)	(53,485,459)
Utility charges		(4,561,221)	(4,494,085)	(4,494,203)
Interest expenses		(1,222,929)	(729,619)	(748,253)
Insurance paid		(1,257,846)	(1,425,774)	(1,095,774)
Other expenditure		0	(16,871)	0
		(111,868,245)	(103,021,210)	(108,079,421)
Net cash provided by (used in) operating activities	3	13,289,247	16,022,434	10,082,221
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	4(a)	(6,446,948)	(11,495,233)	(9,574,646)
Payments for construction of infrastructure	4(a)	(17,438,871)	(32,602,141)	(35,433,182)
Non-operating grants, subsidies and contributions		4,462,383	13,646,915	12,621,757
Proceeds from sale of plant and equipment	4(b)	2,853,359	1,373,338	1,108,878
Proceeds on community loans receivable		50,271	95,237	82,553
Net cash provided by (used in) investing activities		(16,519,806)	(28,981,884)	(31,194,640)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(4,365,891)	(5,455,745)	(5,432,960)
Principal elements of lease payments	7	(588,199)	(598,153)	(685,027)
Repayment of interest earning liabilities		(551,075)	(423,905)	
Proceeds from new interest earning liabilities		1,109,469	1,123,403	
Proceeds from new borrowings	6(b)	4,159,000	4,630,731	9,826,754
Net cash provided by (used in) financing activities		(236,696)	(723,669)	3,708,767
Net increase (decrease) in cash held		(3,467,255)	(13,683,119)	(17,403,652)
Cash at beginning of year		49,199,297	62,882,416	45,313,466
Cash and cash equivalents at the end of the year	3	45,732,042	49,199,297	27,909,814

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

CITY OF MANDURAH
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2022/23 Budget \$	2021/22 Actual \$	2021/22 Budget \$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	2(a)	600,000	4,538,223	700,000
		600,000	4,538,223	700,000
Revenue from operating activities (excluding rates)				
Specified area and ex gratia rates	1(d)	436,015	435,632	432,938
Operating grants, subsidies and contributions	10(a)	4,912,360	5,828,981	3,016,346
Fees and charges	9	29,770,724	27,959,369	28,181,414
Interest earnings	12(a)	1,480,000	910,000	1,350,000
Other revenue	12(b)	796,103	1,152,348	1,919,923
Profit on asset disposals	4(b)	0	134,034	0
		37,395,202	36,420,364	34,900,621
Expenditure from operating activities				
Employee costs		(50,238,311)	(48,123,327)	(48,255,732)
Materials and contracts		(55,137,938)	(49,523,722)	(53,685,459)
Utility charges		(4,561,221)	(4,494,085)	(4,494,203)
Depreciation on non-current assets	5	(30,575,421)	(32,208,250)	(29,868,215)
Interest expenses	12(d)	(1,222,929)	(729,619)	(748,253)
Insurance expenses		(1,257,846)	(1,425,774)	(1,095,774)
Other expenditure		0	(16,871)	0
Loss on asset disposals	4(b)	0	(5,022,490)	0
		(142,993,666)	(141,544,138)	(138,147,636)
Non-cash amounts excluded from operating activities	2(b)	30,575,421	37,638,106	30,817,059
Amount attributable to operating activities		(74,423,043)	(62,947,445)	(71,729,956)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	10(b)	5,262,383	18,383,161	17,656,844
Payments for property, plant and equipment	4(a)	(6,446,948)	(11,495,233)	(9,574,646)
Payments for construction of infrastructure	4(a)	(17,438,871)	(32,602,141)	(35,433,182)
Proceeds from disposal of assets	4(b)	2,853,359	1,373,338	1,108,878
Proceeds on community loans receivable		50,271	95,237	82,553
Amount attributable to investing activities		(15,719,806)	(24,245,638)	(26,159,553)
Non-cash amounts excluded from investing activities	2(c)	(800,000)	(4,736,246)	(5,035,087)
Amount attributable to investing activities		(16,519,806)	(28,981,884)	(31,194,640)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(4,365,891)	(5,455,745)	(5,432,960)
Principal elements of finance lease payments	7	(588,199)	(598,153)	(685,027)
Proceeds from new borrowings	6(b)	4,159,000	4,630,731	9,826,754
Loans Utilised		0	1,901,692	0
Principal elements of interest earning liabilities		(551,075)	(423,905)	0
Proceeds from new interest earning liabilities		1,109,469	1,123,403	0
Transfers to cash backed reserves (restricted assets)	8(a)	(2,725,844)	(11,266,563)	(3,004,611)
Transfers from cash backed reserves (restricted assets)	8(a)	6,632,888	20,437,567	19,398,437
Amount attributable to financing activities		3,670,348	10,349,027	20,102,593
Budgeted deficiency before general rates		(87,272,500)	(81,580,302)	(82,822,003)
Estimated amount to be raised from general rates	1(a)	86,712,290	82,180,302	82,250,631
Net current assets at end of financial year - surplus/(deficit)	2	(560,210)	600,000	(571,372)

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 2023

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CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023
1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2022/23 Budgeted rate revenue	2022/23 Budgeted interim rates	2022/23 Budgeted back rates	2022/23 Budgeted total revenue	2021/22 Actual total revenue	2021/22 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
Differential general rate or general rate									
Gross rental valuations									
Residential Improved	0.10202	34,091	540,818,135	55,174,265	626,580	0	55,800,845	52,569,353	52,543,500
Residential Vacant	0.17328	1,683	22,292,456	3,862,837	0	0	3,862,837	3,607,508	3,529,539
Business Improved	0.09879	988	146,949,467	14,517,138	0	0	14,517,138	13,878,069	13,888,198
Business Vacant	0.17605	116	3,274,044	576,395	0	0	576,395	551,052	547,420
Urban Development	0.13883	9	1,014,200	140,801	0	0	140,801	230,197	450,161
Sub-Totals		36,887	714,348,302	74,271,436	626,580	0	74,898,016	70,836,179	70,958,818
Minimum	\$								
Minimum payment									
Gross rental valuations									
Residential Improved	1,178	8,284	82,718,846	9,758,552	0	0	9,758,552	9,351,101	9,377,064
Residential Vacant	975	1,711	7,225,306	1,668,225	0	0	1,668,225	1,619,300	1,559,780
Business Improved	1,178	373	2,143,234	439,394	0	0	439,394	421,328	424,128
Business Vacant	1,178	18	93,340	21,204	0	0	21,204	22,160	11,280
Sub-Totals		10,386	92,180,726	11,887,375	0	0	11,887,375	11,413,889	11,372,252
		47,273	806,529,028	86,158,811	626,580	0	86,785,391	82,250,068	82,331,070
Concessions (Refer note 1(f))							(73,101)	(69,766)	(80,439)
Total amount raised from general rates							86,712,290	82,180,302	82,250,631
Specified area rates (Refer note 1(d))							436,015	435,632	432,938
Total rates							87,148,305	82,615,934	82,683,569

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 2022/23 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.

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	22/08/2022	0	0.0%	7.0%
Option two				
First instalment	22/08/2022	0	5.5%	7.0%
Second instalment	22/02/2023	3	5.5%	7.0%
Option three				
First instalment	22/08/2022	0	5.5%	7.0%
Second instalment	24/10/2022	3	5.5%	7.0%
Third instalment	4/01/2023	3	5.5%	7.0%
Fourth instalment	6/03/2023	3	5.5%	7.0%

	2022/23 Budget revenue	2021/22 Actual revenue	2021/22 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	116,220	100,579	112,019
Instalment plan interest earned	360,000	390,000	360,000
Unpaid rates and service charge interest earned	280,000	320,000	280,000
	756,220	810,579	752,019

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 2023
1. RATES AND SERVICE CHARGES (CONTINUED)

(d) Specified Area Rate

	Basis of valuation	Rate in	Rateable value	2022/23 Budget specified area rate revenue	2022/23 Interim specified area rate revenue	2022/23 Back specified area rate revenue	2022/23 Total budget specified area rate revenue	2021/22 Actual revenue	2021/22 Budget revenue
Specified area rate		\$	\$	\$	\$	\$	\$	\$	\$
Waterside Canals	Residential improved	0.00000	6,476,440	0	0	0	0	0	0
Mandurah Ocean Marina	Residential improved	0.01430	21,285,934	304,388	0	0	304,388	304,173	303,359
Mandurah Quay	Residential improved	0.00240	6,651,920	15,965	0	0	15,965	15,953	15,670
Mariners Cove	Residential improved	0.00000	9,471,633	0	0	0	0	0	0
Port Bouvard Eastport Canals	Residential improved	0.00150	8,669,900	13,005	0	0	13,005	12,943	12,837
Port Bouvard Northport Canals	Residential improved	0.00400	5,771,935	23,088	0	0	23,088	23,091	22,366
Port Mandurah Canals	Residential improved	0.00390	20,402,270	79,569	0	0	79,569	79,472	78,706
			78,730,032	436,015	0	0	436,015	435,632	432,938

	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	6,738
Mandurah Ocean Marina	To provide for an enhanced maintenance standard and asset replacement costs.	All properties within the Mandurah Ocean Marina.	152,999	151,389	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	8,965	0
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	5,317

CITY OF MANDURAH

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2023

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.	13,005	0	31
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.	22,500	588	0
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.	15,800	63,769	0
			211,304	224,711	12,086

(e) Service Charges

The City did not raise service charges for the year ended 30th June 2023.

CITY OF MANDURAH
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2023
 1. RATES AND SERVICE CHARGES (CONTINUED)

(f) Waivers or concessions

Rate or fee and charge to which the waiver or concession is granted	Type	Discount %	Discount (\$)	2022/23 Budget	2021/22 Actual	2021/22 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
General rates	Concession			\$ 73,101	\$ 69,766	\$ 80,439	Peel Health Hub	Majority charitable entities with the exception of a State Government entity carrying out services for a public purpose. Not eligible for a charitable exemption.
				73,101	69,766	80,439		

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023
2. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents- unrestricted	3	13,746,398	13,306,609	2,813,732
Cash and cash equivalents - restricted	3	31,985,644	35,892,688	25,096,082
Financial assets - unrestricted		0	0	80,000
Receivables		5,623,517	6,673,517	6,822,243
Other assets		820,239	820,239	0
Inventories		668,131	968,131	469,233
		52,843,929	57,661,184	35,281,290

Less: current liabilities

Trade and other payables		(17,503,876)	(17,253,876)	(9,848,897)
Unspent non-operating grant, subsidies and contributions liability		0	(800,000)	(1,065,909)
Lease liabilities		(421,216)	(366,986)	(759,243)
Interest Earning Liabilities		16,848	(534,227)	0
Long term borrowings		(4,158,994)	(4,365,885)	(5,432,960)
Employee provisions		(8,832,311)	(8,832,311)	(8,396,241)
		(30,899,549)	(32,153,285)	(25,503,250)

Net current assets

		21,944,380	25,507,899	9,778,040
Less: Total adjustments to net current assets	2.(d)	(22,504,590)	(24,907,899)	(10,349,412)
Net current assets used in the Rate Setting Statement		(560,210)	600,000	(571,372)

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	(134,034)	0
Add: Loss on disposal of assets	4(b)	0	5,022,490	0
Add: Movement in non-current lease liabilities		0	298,282	0
Add: Depreciation on assets	5	30,575,421	32,208,250	29,868,215
Movement in non-current pensioner deferred rates		0	90,986	0
Movement in non-current employee provisions		0	242,042	0
Movement in current contract liabilities associated with restricted cash		0	(89,910)	(89,610)
Movement in current employee provisions associated with restricted cash		0	0	1,038,454

Non cash amounts excluded from operating activities

Note	2022/23 Budget 30 June 2023	2021/22 Actual 30 June 2022	2021/22 Budget 30 June 2022
	\$	\$	\$
	30,575,421	37,638,106	30,817,059

(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	(800,000)	(4,736,246)	(5,035,087)
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Non cash amounts excluded from investing activities

	(800,000)	(4,736,246)	(5,035,087)
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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)	(295,779)	(295,779)	(207,137)
Less: Cash - restricted reserves	8	(31,689,865)	(35,596,909)	(24,888,945)
Less: Current assets not expected to be received at end of year				
- Current portion of self supporting loans receivable		0	(50,271)	(80,000)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		4,158,994	4,365,885	5,432,960
- Current portion of lease liabilities		0	626,646	759,243
- Current portion of interest earning liabilities		0	534,227	0
- Current portion of unspent non-operating grants held in reserve		0	800,000	0
- Current portion of employee benefit provisions held in reserve		4,206,636	4,206,636	5,216,724
- Other liabilities [describe]		1,115,424	501,666	
- Bonds and deposits held				3,417,743

Total adjustments to net current assets

	(22,504,590)	(24,907,899)	(10,349,412)
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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.

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023
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	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
Cash at bank and on hand		16,048,856	4,516,111	752,434
Term deposits		29,683,186	44,683,186	27,157,380
Total cash and cash equivalents		45,732,042	49,199,297	27,909,814
Held as				
- Unrestricted cash and cash equivalents		13,746,398	13,306,609	2,813,732
- Restricted cash and cash equivalents		31,985,644	35,892,688	25,096,082
		45,732,042	49,199,297	27,909,814
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		31,985,644	35,892,688	25,096,082
		31,985,644	35,892,688	25,096,082
The restricted assets are a result of the following specific purposes to which the assets may be used:				
Reserves - cash/financial asset backed	8	31,689,865	35,596,909	24,888,945
Unspent borrowings	6(c)	295,779	295,779	207,137
		31,985,644	35,892,688	25,096,082
Reconciliation of net cash provided by operating activities to net result				
Net result		(13,623,791)	(4,560,311)	(3,339,540)
Depreciation	5	30,575,421	32,208,250	29,868,215
(Profit)/loss on sale of asset	4(b)	0	4,888,456	0
(Increase)/decrease in receivables		1,050,000	(139,240)	1,050,000
(Increase)/decrease in inventories		300,000	(427,440)	0
(Increase)/decrease in other assets		0	1,587,002	0
Increase/(decrease) in payables		250,000	923,284	250,000
Increase/(decrease) in contract liabilities		0	299,163	(89,610)
Increase/(decrease) in unspent non-operating grants		(800,000)	(4,736,246)	(5,035,087)
Increase/(decrease) in employee provisions		0	(373,569)	0
Non-operating grants, subsidies and contributions		(4,462,383)	(13,646,915)	(12,621,757)
Net cash from operating activities		13,289,247	16,022,434	10,082,221

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 2023
4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program							2022/23 Budget total	2021/22 Actual total	2021/22 Budget total
	Law, order, public safety	Education and welfare	Community amenities	Recreation and culture	Transport	Economic services	Other property and services			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<u>Property, Plant and Equipment</u>										
Buildings - non-specialised	41,472	223,486	433,735	1,173,528			983,104	2,855,325	7,354,702	5,327,977
Furniture and equipment		15,585		25,011			55,257	95,853	225,793	61,127
Plant and equipment						150,000	3,345,770	3,495,770	3,914,738	4,185,542
	41,472	239,071	433,735	1,198,539	0	150,000	4,384,131	6,446,948	11,495,233	9,574,646
<u>Infrastructure</u>										
Infrastructure - roads			553,581	2,445,051	7,940,769			10,939,401	12,086,546	13,884,391
Infrastructure - drainage			13,993		742,657			756,650	1,478,703	1,222,988
Infrastructure - parks			90,382	4,010,178	567,684		53,106	4,721,350	16,761,967	15,147,329
Infrastructure - coastal and estuary			228,110	147,589				375,699	552,194	706,907
Infrastructure - bridges					370,137			370,137	420,010	3,871,067
Infrastructure - other				275,634				275,634	1,302,721	600,500
	0	0	886,066	6,878,452	9,621,247	0	53,106	17,438,871	32,602,141	35,433,182
<u>Right of use assets</u>										
Right of use - plant and equipment				74,054			568,375	642,429	259,660	0
	0	0	0	74,054	0	0	568,375	642,429	259,660	0
Total acquisitions	41,472	239,071	1,319,801	8,151,045	9,621,247	150,000	5,005,612	24,528,248	44,357,034	45,007,828

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

Supplementary Budget Information - Capital Works Program

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 2023
4. FIXED ASSETS

(b) Disposals of Assets

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

	2022/23 Budget Net Book Value	2022/23 Budget Sale Proceeds	2022/23 Budget Profit	2022/23 Budget Loss	2021/22 Actual Net Book Value	2021/22 Actual Sale Proceeds	2021/22 Actual Profit	2021/22 Actual Loss	2021/22 Budget Net Book Value	2021/22 Budget Sale Proceeds	2021/22 Budget Profit	2021/22 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Program												
Recreation and culture	0	0	0	0	3,718,110	0	0	(3,718,110)	0	0	0	0
Transport	0	0	0	0	796,650	0	0	(796,650)	0	0	0	0
Other property and services	2,853,359	2,853,359	0	0	1,747,034	1,373,338	134,034	(507,730)	1,108,878	1,108,878	0	0
	2,853,359	2,853,359	0	0	6,261,794	1,373,338	134,034	(5,022,490)	1,108,878	1,108,878	0	0
By Class												
<i>Property, Plant and Equipment</i>												
Land - freehold land	2,000,000	2,000,000	0	0	1,445,000	945,000	0	(500,000)	0	0	0	0
Plant and equipment	853,359	853,359	0	0	302,034	428,338	134,034	(7,730)	1,108,878	1,108,878	0	0
<i>Infrastructure</i>												
Infrastructure - roads	0	0	0	0	323,104	0	0	(323,104)	0	0	0	0
Infrastructure - drainage	0	0	0	0	57,039	0	0	(57,039)	0	0	0	0
Infrastructure - parks	0	0	0	0	3,718,110	0	0	(3,718,110)	0	0	0	0
Infrastructure - coastal and estuary	0	0	0	0	416,507	0	0	(416,507)	0	0	0	0
	2,853,359	2,853,359	0	0	6,261,794	1,373,338	134,034	(5,022,490)	1,108,878	1,108,878	0	0

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

- 2022-23 Capital Works Budget: Appendix A - Fleet

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 2023
5. ASSET DEPRECIATION

By Program

Community amenities
Recreation and culture
Transport
Other property and services

By Class

Buildings - non-specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - drainage
Infrastructure - parks
Infrastructure - coastal and estuary
Infrastructure - bridges
Infrastructure - other
Right of use - plant and equipment

2022/23 Budget	2021/22 Actual	2021/22 Budget
\$	\$	\$
2,370,060	2,547,418	2,363,780
13,651,571	14,200,139	12,852,386
12,472,823	13,295,152	12,458,033
2,080,967	2,165,541	2,194,016
30,575,421	32,208,250	29,868,215
4,959,548	4,959,548	3,744,083
218,177	232,798	218,567
1,286,796	1,343,177	1,310,143
9,497,720	10,231,810	9,466,875
2,370,060	2,547,418	2,363,780
8,485,850	9,041,592	8,900,870
2,236,108	2,320,262	2,252,161
738,996	738,996	738,996
203,083	203,083	203,083
579,083	589,566	669,657
30,575,421	32,208,250	29,868,215

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 2023

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

Movement in borrowings and interest between the beginning and the end of the current financial year.

Purpose	Loan Number	Institution	Interest Rate	Budget	2022/23	2022/23	Budget	2022/23	Actual	2021/22	2021/22	Actual	2021/22	Budget	2021/22	2021/22	Budget	2021/22	
				Principal	Budget	Budget	Budget	Actual		Actual	Actual	Actual	Principal		Budget	Budget	Principal	Principal	Principal
				1 July 2022	New Loans	Repayments	outstanding 30 June 2023	Repayments	1 July 2021	New Loans	Repayments	30 June 2022	Repayments	1 July 2021	New Loans	Repayments	30 June 2022	Repayments	
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Community amenities																			
Compactor Waste Trailers and Dolly [336]	19	WBC	3.5%	123,230	0	(59,345)	63,885	(3,367)	182,928	0	(59,698)	123,230	(3,014)	183,076	0	(58,331)	124,745	(4,381)	
Waste Water Reuse [349]	8	WBC	3.5%	100,106	0	(22,475)	77,632	(1,155)	123,584	0	(23,478)	100,106	(2,142)	123,654	0	(22,445)	101,209	(3,176)	
Halls Head Ablution Block [350]	7	WBC	3.5%	66,761	0	(14,978)	51,783	(2,098)	82,406	0	(15,645)	66,761	(1,431)	82,441	0	(14,959)	67,482	(2,117)	
Halls Head Recycled Water 2019/20	52	WBC	3.5%	162,892	0	(17,864)	145,028	(5,416)	181,932	0	(19,041)	162,892	(3,471)	182,060	0	(18,418)	163,642	(4,863)	
Ablutions 2020/21	21/22 6	WBC	3.5%	250,000	0	(21,265)	228,735	(8,411)	0	250,000	0	250,000	0	0	200,000	(17,580)	182,420	(5,375)	
Ablutions 2021/22		WBC	2.8%	0	0	0	0	0	0	0	0	0	0	0	70,000	0	70,000	0	
Recreation and culture																			
Rushton Park Redevelopment [318(ii)]	3	WBC	3.5%	149,162	0	(90,350)	58,812	(3,661)	242,243	0	(93,081)	149,162	(930)	243,182	0	(88,447)	154,735	(5,565)	
Meadow Springs Recreation Facility [318(iii)]	3	WBC	3.5%	111,048	0	(68,838)	42,210	(2,789)	181,967	0	(70,919)	111,048	(708)	181,049	0	(67,388)	113,661	(4,240)	
Mandurah Rugby Club [320]	4	WBC	2.8%	0	0	0	0	0	649	0	(649)	0	0	666	0	(667)	(1)	0	
Mandurah Cricket Club [321]	5	WBC	2.8%	0	0	0	0	0	215	0	(215)	0	0	203	0	(203)	0	0	
Mandurah Football & Sporting Club [324]	13	WBC	3.5%	1,701	0	(1,701)	0	(5)	84,392	0	(82,691)	1,701	(889)	84,506	0	(82,264)	2,242	(1,316)	
Mandurah Rugby Club [325]	14	WBC	3.5%	148	0	(148)	0	0	6,512	0	(6,363)	148	(69)	6,493	0	(6,331)	162	(101)	
Bowling Club Relocation [326]	17	WBC	2.8%	0	0	0	0	0	531,183	0	(531,183)	0	(3,215)	531,954	0	(531,913)	41	(7,721)	
Ablutions - Netball Centre [329(i)]	15	WBC	2.8%	0	0	0	0	0	43,859	0	(43,859)	0	(455)	45,756	0	(43,702)	2,054	(672)	
Parks Construction [329(v)]	15	WBC	2.8%	0	0	0	0	0	43,859	0	(43,859)	0	(455)	44,263	0	(43,702)	561	(672)	
Halls Head Bowling Club upgrade [331]	28	WBC	3.5%	235,521	0	(35,791)	199,730	(7,673)	273,985	0	(38,464)	235,521	(5,000)	274,166	0	(36,250)	237,916	(7,214)	
Parks - Falcon Bay Reserve [333(i)]	18	WBC	3.5%	22,669	0	(22,669)	0	(400)	47,067	0	(24,398)	22,669	(680)	48,700	0	(24,066)	24,634	(1,012)	
MARC Redevelopment [338]	21	WBC	3.5%	431,571	0	(158,725)	272,846	(12,575)	599,116	0	(167,545)	431,571	(3,755)	599,424	0	(156,515)	442,909	(14,785)	
MARC Redevelopment Stage 1 [340]	26	WBC	3.5%	334,589	0	(80,362)	254,226	(10,430)	420,178	0	(85,589)	334,589	(5,203)	420,414	0	(80,042)	340,372	(10,750)	
MARC Redevelopment Stage 2 [341]	24	WBC	3.5%	823,172	0	(208,805)	614,366	(25,483)	1,051,932	0	(228,761)	823,172	(5,527)	1,052,367	0	(207,471)	844,896	(26,817)	
Eastern Foreshore Wall [344]	27	WBC	3.5%	541,452	0	(134,904)	406,548	(16,800)	689,125	0	(147,674)	541,452	(4,030)	689,175	0	(134,120)	555,055	(17,584)	
MARC Stage 2 [345]	12	WBC	3.5%	805,599	0	(193,127)	612,473	(25,117)	1,018,914	0	(213,314)	805,599	(4,930)	1,018,305	0	(192,185)	826,120	(26,058)	
Falcon Bay Seawall [351]	6	WBC	3.5%	167,697	0	(37,557)	130,139	(5,271)	206,930	0	(39,234)	167,697	(3,594)	207,063	0	(37,509)	169,554	(5,319)	
MARC Solar Plan [353]	30	WBC	3.5%	131,943	0	(19,733)	112,210	(4,303)	153,181	0	(21,238)	131,943	(2,798)	153,272	0	(20,000)	133,272	(4,036)	
Novara Foreshore Development [355]	32	WBC	3.5%	264,051	0	(39,459)	224,592	(8,613)	306,341	0	(42,290)	264,051	(5,782)	306,543	0	(40,000)	266,543	(8,072)	
Falcon Bay Foreshore Upgrades [356]	33	WBC	3.5%	264,051	0	(39,466)	224,585	(8,606)	306,341	0	(42,490)	263,851	(5,582)	306,543	0	(40,000)	266,543	(8,072)	
Mandjar Square Development [358]	35	WBC	3.5%	328,666	0	(49,368)	279,299	(10,716)	382,826	0	(54,159)	328,666	(5,925)	383,089	0	(49,996)	333,093	(10,088)	
Lakelands DOS [360]	37	WBC	3.5%	1,711,905	0	(281,019)	1,430,886	(53,437)	2,040,331	0	(328,426)	1,711,905	(8,030)	2,041,053	0	(282,919)	1,758,134	(53,536)	
Mandjar Square Stage 3 and 4	40	WBC	3.5%	308,260	0	(86,589)	221,671	(23,091)	413,013	0	(104,753)	308,260	(4,927)	404,174	0	(88,290)	315,884	(21,390)	
Falcon Seawall	41	WBC	3.5%	753,670	0	(42,827)	710,844	(12,013)	803,936	0	(50,266)	753,670	(4,574)	803,936	0	(43,828)	369,445	(11,012)	
Novara Foreshore Stage 3	44	WBC	3.5%	146,260	0	(17,089)	129,170	(4,847)	165,255	0	(18,996)	146,260	(2,940)	165,348	0	(17,530)	147,818	(4,406)	
Smart Street Mall Upgrade 2019/20	54	WBC	3.5%	396,166	0	(45,040)	351,126	(13,148)	450,310	0	(54,145)	396,166	(6,599)	450,640	0	(46,159)	404,481	(12,029)	
Falcon Bay Foreshore Stage 3 of 4	49	WBC	3.5%	244,346	0	(26,795)	217,551	(8,125)	272,894	0	(28,548)	244,346	(5,220)	273,089	0	(27,626)	245,463	(7,294)	
Mandjar Square Final Stage	51	WBC	3.5%	244,333	0	(26,795)	217,538	(8,125)	272,894	0	(28,561)	244,333	(5,207)	273,089	0	(27,626)	245,463	(7,294)	
Falcon Skate Park Upgrade	48	WBC	3.5%	95,556	0	(10,796)	84,761	(3,172)	108,084	0	(12,528)	95,556	(2,052)	108,152	0	(11,081)	97,071	(2,887)	
Westbury Way North side POS Stage 3	53	WBC	3.5%	162,906	0	(17,863)	145,043	(5,417)	181,937	0	(19,032)	162,906	(3,480)	182,065	0	(18,417)	163,648	(4,863)	
Eastern/ Western Foreshore 2020/21	62	WBC	3.5%	1,019,830	0	(96,793)	923,037	(34,151)	1,140,973	0	(121,143)	1,019,830	(4,833)	1,140,930	0	(100,278)	1,040,652	(30,666)	
Smart Street Mall 2020/21	55	WBC	3.5%	994,683	0	(93,163)	901,520	(33,329)	1,102,206	0	(107,523)	994,683	(4,257)	1,102,165	0	(96,868)	1,005,297	(29,624)	
Novara Foreshore Stage 4	59	WBC	3.5%	90,607	0	(8,435)	82,172	(3,037)	100,004	0	(9,397)	90,607	(1,643)	100,000	0	(8,784)	91,216	(2,688)	
Bortolo Reserve - Shared Use Parking and Fire Track Facility	60	WBC	3.5%	271,821	0	(25,330)	246,491	(9,110)	300,011	0	(28,191)	271,821	(4,929)	300,000	0	(26,377)	273,623	(8,063)	
Falcon Bay Upgrade - Stage 4 of 5	58	WBC	3.5%	253,699	0	(23,633)	230,066	(8,503)	280,011	0	(26,311)	253,699	(4,601)	280,000	0	(24,610)	255,390	(7,526)	
Enclosed Dog Park	57	WBC	3.5%	18,263	0	(1,704)	16,559	(612)	20,152	0	(1,889)	18,263	(331)	20,151	0	(1,774)	18,377	(542)	
South Harbour Paving Upgrade Stage 2	61	WBC	3.5%	45,303	0	(4,218)	41,086	(1,518)	50,002	0	(4,699)	45,303	(821)	50,000	0	(4,392)	45,608	(1,344)	
Falcon Skate Park Upgrade 2020/21	63	WBC	3.5%	68,368	0	(6,373)	61,995	(2,291)	75,456	0	(7,088)	68,368	(1,240)	75,453	0	(6,636)	68,817	(2,028)	
Eastern/ Western Foreshore 2021/22	21/22 1	WBC	3.5%	1,534,387	0	(130,452)	1,403,935	(51,624)	0	1,534,387	0	1,534,387	0	0	1,629,070	(143,186)	1,485,884	(43,785)	
Smart Street Mall 2021/22	21/22 2	WBC	3.5%	630,439	0	(53,609)	576,830	(21,211)	0	630,439	0	630,439	0	0	897,835	(78,912)	818,923	(24,131)	
Enclosed Dog Park 2021/22	21/22 4	WBC	3.5%	179,849	0	(15,297)	164,552	(6,051)	0	179,849	0	179,849	0	0	179,849	(15,818)	164,031	(4,834)	
Novara Foreshore Stage 4 2021/22	21/22 5	WBC	3.5%	230,000	0	(19,562)	210,438	(7,738)	0	230,000	0	230,000	0	0	230,000	(20,218)	209,782	(6,182)	
Falcon Bay Upgrade - Stage 4 of 5 2021/22	21/22 7	WBC	3.5%	71,440	0	(6,081)	65,359	(2,403)	0	71,440	0	71,440	0	0	90,000	(7,913)	82,087	(2,419)	
Parks and Reserves Upgrades 2021/22	21/22 10	WBC	3.5%	495,000	0	(42,098)	452,902	(16,654)	0	495,000	0	495,000	0	0	609,000	0	609,000	0	
Mandurah Library Re Roofing Project	21/22 12	WBC	3.5%	115,000	0	(9,787)	105,213	(3,869)	0	115,000	0	115,000	0	0	155,000	0	155,000	0	
Falcon Reserve Activation Plan		WBC	2.8%	0	0	0	0	0	0	0	0	0	0	0	400,000	0	400,000	0	
Rushton Park Precinct		WBC	2.8%	0	0	0	0	0	0	0	0	0	0	0	70,000	0	70,000	0	
Western Foreshore Yr 3		WBC	2.8%	0	0	0	0	0	0	0	0	0	0	0	800,000	0	800,000	0	
District Cooling System		WBC	2.8%	0	0	0	0	0	0	0	0	0	0	0	600,000	0	600,000	0	
Falcon Reserve Activation Plan Stage 3	2022/23 9	WBC	3.5%	0	400,000	(34,014)	365,986	(13,4											

CITY OF MANDURAH

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2023

2022/23 South Harbour Upgrades	2022/23 15	WBC	3.5%	0	150,000	(12,761)	137,239	(5,047)	0	0	0	0	0	0	0	0	0	0	
Upgrade of Playing Surface Peelwood Parade	2022/23 16	WBC	3.5%	0	350,000	(29,756)	320,244	(11,776)	0	0	0	0	0	0	0	0	0	0	
Bruce Creswell Reserve	2022/23 17	WBC	3.5%	0	300,000	(25,511)	274,489	(10,093)	0	0	0	0	0	0	0	0	0	0	
Seascapes Boardwalk	2022/23 18	WBC	3.5%	0	200,000	(17,007)	182,993	(6,729)	0	0	0	0	0	0	0	0	0	0	
Mandurah Community Museum Roof and Gutters	2022/23 19	WBC	3.5%	0	150,000	(12,761)	137,239	(5,047)	0	0	0	0	0	0	0	0	0	0	
Transport																			
Drainage [318(iv)]	3	WBC	3.5%	38,114	0	(21,512)	16,602	(872)	60,277	0	(22,162)	38,114	(221)	62,134	0	(21,059)	41,075	(1,325)	
Road Construction [318(v)]	3	WBC	3.5%	365,688	0	(232,329)	133,359	(9,414)	605,040	0	(239,352)	365,688	(2,391)	601,950	0	(227,434)	374,516	(14,309)	
Road Construction [329(ii)]	15	WBC	2.8%	0	0	0	0	0	95,457	0	(95,457)	0	(990)	95,200	0	(95,116)	84	(1,463)	
Drainage Construction [329(iii)]	15	WBC	2.8%	0	0	0	0	0	30,959	0	(30,959)	0	(321)	33,394	0	(30,849)	2,545	(474)	
Peelwood Oval - Parking [329(iv)]	15	WBC	2.8%	0	0	0	0	0	12,900	0	(12,900)	0	(134)	12,361	0	(12,854)	(493)	(198)	
Path Construction [329(vi)]	15	WBC	2.8%	0	0	0	0	0	7,740	0	(7,740)	0	(80)	6,298	0	(7,712)	(1,414)	(119)	
Street Lighting [329(viii)]	15	WBC	2.8%	0	0	0	0	0	10,320	0	(10,320)	0	(107)	8,026	0	(10,283)	(2,257)	(158)	
Road Construction [333(ii)]	18	WBC	3.5%	103,271	0	(103,271)	0	(1,822)	214,418	0	(111,147)	103,271	(3,096)	213,063	0	(109,632)	103,431	(4,610)	
New Pedestrian Bridge Construction [335]	20	WBC	3.5%	243,382	0	(120,092)	123,290	(6,604)	364,096	0	(120,714)	243,382	(5,982)	364,418	0	(117,999)	246,419	(8,697)	
New Road Construction [339]	22	WBC	3.5%	313,472	0	(113,063)	200,409	(9,169)	430,312	0	(113,841)	313,472	(5,175)	430,550	0	(111,602)	318,948	(10,630)	
New Road Construction [342]	25	WBC	3.5%	424,889	0	(103,930)	320,960	(13,214)	539,017	0	(114,128)	424,889	(3,016)	539,226	0	(103,365)	435,861	(13,779)	
WMC Tims Thicket [343]	23	WBC	3.5%	66,945	0	(15,484)	51,461	(2,096)	83,051	0	(16,107)	66,945	(1,473)	83,091	0	(15,451)	67,640	(2,129)	
Road Construction [346]	11	WBC	3.5%	263,509	0	(59,172)	204,336	(8,280)	325,323	0	(61,814)	263,509	(5,638)	325,550	0	(59,091)	266,459	(8,361)	
MARC Carpark [347]	10	WBC	3.5%	200,207	0	(44,949)	155,258	(6,291)	247,155	0	(46,948)	200,207	(4,292)	247,320	0	(44,888)	202,432	(6,352)	
MPAC Forecourt [348]	9	WBC	3.5%	83,441	0	(18,726)	64,715	(2,622)	103,000	0	(19,559)	83,441	(1,789)	103,054	0	(18,701)	84,353	(2,647)	
Mandurah Marina [352]	29	WBC	3.5%	131,936	0	(19,733)	112,203	(4,303)	153,181	0	(21,245)	131,936	(2,791)	153,272	0	(20,000)	133,272	(4,036)	
MARC Carpark [354]	31	WBC	3.5%	197,910	0	(29,593)	168,318	(6,455)	229,772	0	(31,861)	197,910	(4,187)	229,922	0	(29,993)	199,929	(6,055)	
Mandurah Foreshore Boardwalk Renewal [357]	34	WBC	3.5%	296,023	0	(44,419)	251,604	(9,653)	344,544	0	(48,520)	296,023	(5,552)	344,778	0	(44,993)	299,785	(9,079)	
New Road Construction [359]	36	WBC	3.5%	863,839	0	(142,058)	721,781	(27,970)	1,028,241	0	(164,402)	863,839	(5,626)	1,028,594	0	(143,054)	885,540	(26,973)	
Smoke Bush Retreat Footpath [361]	38	WBC	3.5%	65,962	0	(9,873)	56,090	(2,151)	76,588	0	(10,625)	65,962	(1,399)	76,622	0	(10,006)	66,616	(2,018)	
New Boardwalks 18/19	42	WBC	3.5%	365,327	0	(42,735)	322,592	(12,105)	413,013	0	(47,686)	365,327	(7,154)	413,273	0	(43,828)	369,445	(11,012)	
Coodanup Drive - Road Rehabilitation	46	WBC	3.5%	73,146	0	(8,544)	64,602	(2,424)	82,641	0	(9,495)	73,146	(1,473)	82,674	0	(8,765)	73,909	(2,203)	
Pinjarra Road Carpark	45	WBC	3.5%	146,260	0	(17,089)	129,170	(4,847)	165,255	0	(18,996)	146,260	(2,940)	165,348	0	(17,530)	147,818	(4,406)	
New Road Construction 2018/19	39	WBC	3.5%	1,156,574	0	(142,756)	1,013,818	(38,204)	1,329,504	0	(172,930)	1,156,574	(8,030)	1,329,448	0	(145,594)	1,183,854	(35,366)	
New Road Construction 2019/20	50	WBC	3.5%	693,846	0	(81,755)	612,092	(22,981)	798,115	0	(104,269)	693,846	(5,075)	798,415	0	(83,446)	714,969	(21,290)	
South Harbour Upgrade 2019/20	47	WBC	3.5%	187,347	0	(20,542)	166,804	(6,230)	209,228	0	(21,881)	187,347	(4,003)	209,373	0	(21,180)	188,193	(5,592)	
New Roads 2020/21	56	WBC	3.5%	538,083	0	(56,675)	481,409	(17,929)	600,023	0	(61,939)	538,083	(4,301)	650,000	0	(57,134)	592,866	(17,470)	
Carryover Roads 2020/21	21/22 3	WBC	3.5%	500,000	0	(42,518)	457,482	(16,822)	0	500,000	0	500,000	0	0	500,000	(43,945)	456,055	(13,439)	
Roads 2021/22	21/22 8	WBC	3.5%	250,000	0	(21,265)	228,735	(8,411)	0	250,000	0	250,000	0	0	1,250,000	0	1,250,000	0	
Boardwalks 2021/22		WBC	2.8%	0	0	0	0	0	0	0	0	0	0	0	250,000	0	250,000	0	
Carparks 2021/22	21/22 9	WBC	3.5%	165,639	0	(14,095)	151,544	(5,573)	0	165,639	0	165,639	0	0	438,000	0	438,000	0	
Pedestrian Bridge Mandurah Road		WBC	2.8%	0	0	0	0	0	0	0	0	0	0	0	908,000	0	908,000	0	
Cambria Island Abutment Wall	21/22 11	WBC	3.5%	58,977	0	(5,024)	53,953	(1,984)	0	58,977	0	58,977	0	0	400,000	0	400,000	0	
SP Halls Head PSP	2022/23 11	WBC	3.5%	0	200,000	(17,007)	182,993	(6,729)	0	0	0	0	0	0	0	0	0	0	
RC Peel Street Stage 3	2022/23 12	WBC	3.5%	0	500,000	(42,518)	457,482	(16,822)	0	0	0	0	0	0	0	0	0	0	
Senior Citizen Carpark	2022/23 20	WBC	3.5%	0	100,000	(8,504)	91,496	(3,364)	0	0	0	0	0	0	0	0	0	0	
Torcello Mews Canal PAW Renewal	2022/23 21	WBC	3.5%	0	100,000	(8,504)	91,496	(3,364)	0	0	0	0	0	0	0	0	0	0	
MARC Carpark Additional and overflow	2022/23 22	WBC	3.5%	0	50,000	(4,258)	45,742	(1,682)	0	0	0	0	0	0	0	0	0	0	
Halls Head Parade Car Park Stage 2a	2022/23 23	WBC	3.5%	0	50,000	(4,258)	45,742	(1,682)	0	0	0	0	0	0	0	0	0	0	
RC Pinjarra Road Stage 4	2022/23 24	WBC	3.5%	0	500,000	(42,518)	457,482	(16,822)	0	0	0	0	0	0	0	0	0	0	
Cambria Island Abutment Walls Repair	2022/23 25	WBC	3.5%	0	300,000	(25,511)	274,489	(10,093)	0	0	0	0	0	0	0	0	0	0	
Economic services																			
Mandurah Ocean Marina Chalets Refurbishment	21/22 13	WBC	3.5%	150,000	0	(12,761)	137,239	(5,047)	0	150,000	0	150,000	0	0	150,000	0	150,000	0	
Other property and services																			
IT Communications Equipment [318(i)]	3	WBC	3.5%	30,037	0	(17,210)	12,827	(697)	47,766	0	(17,730)	30,037	(177)	50,109	0	(16,847)	33,262	(1,060)	
IT Equipment [329(vii)]	15	WBC	2.8%	0	0	0	0	0	12,900	0	(12,900)	0	(134)	13,105	0	(12,854)	251	(198)	
Land Purchase [330]	16	WBC	2.8%	0	0	0	0	0	589,352	0	(589,352)	0	(2,492)	590,202	0	(590,181)	21	(8,424)	
Civic Building - Tuckey Room Extension	43	WBC	3.5%	364,576	0	(42,761)	321,815	(12,079)	413,013	0	(48,437)	364,576	(6,403)	413,273	0	(43,828)	369,445	(11,012)	
					23,736,319	4,159,000	(4,365,891)	23,529,428	(906,534)	24,561,332	4,630,731	(5,455,745)	23,736,319	(231,711)	24,621,989	9,826,754	(5,432,960)	29,015,783	(723,433)
					23,736,319	4,159,000	(4,365,891)	23,529,428	(906,534)	24,561,332	4,630,731	(5,455,745)	23,736,319	(231,711)	24,621,989	9,826,754	(5,432,960)	29,015,783	(723,433)

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023
6. INFORMATION ON BORROWINGS

(b) New borrowings - 2022/23

Particulars/Purpose	Institution	Term (years)	Interest rate	Amount	Total	Amount	Balance
				borrowed budget	interest & charges	used budget	unspent
				\$	\$	\$	\$
Falcon Reserve Activation Plan Stage 3	WBC	10	3.5%	400,000	13,458	400,000	0
Pleasant Grove Foreshore	WBC	10	3.5%	59,000	1,985	59,000	0
SP Halls Head PSP	WBC	10	3.5%	200,000	6,729	200,000	0
RC Peel Street Stage 3	WBC	10	3.5%	500,000	16,822	500,000	0
Kangaroo Paw Park	WBC	10	3.5%	400,000	13,458	400,000	0
Falcon Bay Stage 5 of 5	WBC	10	3.5%	350,000	11,776	350,000	0
2022/23 South Harbour Upgrades	WBC	10	3.5%	150,000	5,047	150,000	0
Upgrade of Playing Surface Peelwood Parade	WBC	10	3.5%	350,000	11,776	350,000	0
Bruce Creswell Reserve	WBC	10	3.5%	300,000	10,093	300,000	0
Seascapes Boardwalk	WBC	10	3.5%	200,000	6,729	200,000	0
Mandurah Community Museum Roof and Gutters	WBC	10	3.5%	150,000	5,047	150,000	0
Senior Citizen Carpark	WBC	10	3.5%	100,000	3,364	100,000	0
Torcello Mews Canal PAW Renewal	WBC	10	3.5%	100,000	3,364	100,000	0
MARC Carpark Additional and overflow	WBC	10	3.5%	50,000	1,682	50,000	0
Halls Head Parade Car Park Stage 2a	WBC	10	3.5%	50,000	1,682	50,000	0
RC Pinjarra Road Stage 4	WBC	10	3.5%	500,000	16,822	500,000	0
Cambria Island Abutment Walls Repair	WBC	10	3.5%	300,000	10,093	300,000	0
				4,159,000	139,927	4,159,000	0

(c) Unspent borrowings

Loan Details	Year loan taken	Amount	Amount used	New loans	Amount as
		b/fwd.	2022/23 Budget	unspent at 30 June 2023	at 30 June 2023
		\$	\$	\$	\$
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
Pinjarra Road Carpark	6/02/2019	11	0	0	11
Boardwalks 2018/19	6/02/2019	38,704	0	0	38,704
Lakelands DOS	6/02/2019	20,000	0	0	20,000
Halls Head Recycled Water	30/06/2020	29,927	0	0	29,927
		295,779	0	0	295,779

(d) Credit Facilities

	2022/23 Budget	2021/22 Actual	2021/22 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	35,000
Total amount of credit unused	735,000	735,000	735,000
Loan facilities			
Loan facilities in use at balance date	23,529,428	23,736,319	29,015,783

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 2023
7. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease	2022/23 Budget	Budget Lease	2022/23 Budget	Actual Principal	2021/22 Actual	Actual Lease	2021/22 Actual	Budget Principal	2021/22 Budget	Budget Lease	Budget Lease	2021/22 Budget		
					Principal 1 July 2022	2022/23 Budget New Leases	2022/23 Budget Principal Repayments	Principal outstanding 30 June 2023		Lease Interest	Principal 1 July 2021	2021/22 Actual New Leases		Actual Lease Principal repayments	Principal outstanding 30 June 2022	Lease Interest	Budget Principal 1 July 2021	2021/22 Budget New Leases	Budget Lease Principal repayments
					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
Recreation and culture																			
		MAIA - Marc Equipment			146,428	74,054	(210,278)	10,204	(3,675)	293,681	53,780	(201,033)	146,428	(6,646)	280,933	36,186	(216,779)	100,340	(7,291)
Other property and services																			
		MAIA - Business Systems			28,350	54,587	(81,768)	1,169	(1,782)	64,829	73,096	(109,575)	28,350	(1,032)	61,017	54,592	(119,626)	(4,017)	(1,538)
		HP and Fuji			255,014	134,714	(201,941)	187,787	(5,845)	406,889	62,385	(214,260)	255,014	(11,336)	584,114	364,234	(259,364)	688,984	(14,064)
		MAIA - Survey			17,680	375,225	(90,429)	302,476	(2,250)	17,680	70,399	(70,399)	17,680	(318)	16,705	286,246	(85,358)	217,593	(1,876)
		Pitney Bowes			0	3,849	(3,783)	66	(117)	2,886	0	(2,886)	0	(39)	2,720	17,985	(3,900)	16,805	(51)
					447,472	642,429	(588,199)	501,702	(13,669)	785,965	259,660	(598,153)	447,472	(19,371)	945,489	759,243	(685,027)	1,019,705	(24,820)

SIGNIFICANT ACCOUNTING POLICIES

LEASES

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.

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.

LEASE LIABILITIES

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.

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023
8. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2022/23	2022/23	2022/23	2021/22	2021/22	2021/22	2021/22	2021/22	2021/22	2021/22	2021/22	2021/22
	Budget	2022/23	Budget	Budget	Actual	2021/22	Actual	Actual	Budget	2021/22	Budget	Budget
	Opening	Budget	Transfer	Closing	Opening	Actual	Transfer	Closing	Opening	Budget	Transfer	Closing
	Balance	Transfer to	(from)	Balance	Balance	Transfer to	(from)	Balance	Balance	Transfer to	(from)	Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Building Reserve	947,695	12,443	0	960,138	1,674,855	8,658	(735,818)	947,695	1,793,339	8,658	(1,332,385)	469,612
(b) Cash in Lieu of Parking Reserve	488,384	6,412	0	494,796	479,333	9,051	0	488,384	481,868	9,051	0	490,919
(c) Asset Management Reserve	10,752,634	2,119,918	(897,474)	11,975,078	10,688,231	4,528,996	(4,464,593)	10,752,634	10,498,996	1,805,409	(4,944,899)	7,359,506
(d) Cultural Centre Reserve	2,480	0	0	2,480	149,781	66,194	(213,495)	2,480	147,301	0	0	147,301
(g) Sustainability Reserve	373,345	4,902	(77,000)	301,247	625,422	6,923	(259,000)	373,345	627,556	6,923	(259,000)	375,479
(i) Waste Facilities Reserve Fund	4,419,449	41,850	(1,306,916)	3,154,383	4,008,943	1,329,026	(918,520)	4,419,449	2,618,886	17,922	(1,238,520)	1,398,288
(k) Traffic Bridge Reserve	(114)	0	0	(114)	49,886	0	(50,000)	(114)	0	0	0	0
(r) Interest Free Loans Reserve	325	0	0	325	50,325	0	(50,000)	325	0	0	0	0
(s) CLAG Reserve	1,182	16	0	1,198	6,406	1,183	(6,407)	1,182	62,967	1,183	0	64,150
(u) Mandurah Ocean Marina Reserve	180,577	2,371	0	182,948	177,219	3,358	0	180,577	178,781	3,358	0	182,139
(v) Waterways Reserve	724,745	9,515	(63,377)	670,883	733,673	4,497	(13,425)	724,745	252,829	4,497	(13,425)	243,901
(x) Port Mandurah Canals Stage 2 Maintenance Reserve	94,438	1,240	0	95,678	92,705	1,733	0	94,438	92,244	1,733	0	93,977
(y) Mariners Cove Canals Reserve	86,065	1,130	0	87,195	84,466	1,599	0	86,065	85,113	1,599	0	86,712
(z) Port Bouvard Canal Maintenance Contributions Reserve	270,874	3,556	0	274,430	265,862	5,012	0	270,874	266,811	5,012	0	271,823
(ac) Unspent Grants Reserve	3,224,965	0	(3,139,113)	85,852	8,707,386	3,139,113	(8,621,534)	3,224,965	4,977,235	0	(4,352,834)	624,401
(ad) Leave Reserve	4,663,760	0	(905,791)	3,757,969	4,576,258	971,036	(883,534)	4,663,760	4,178,270	971,036	(883,534)	4,265,772
(af) Bushland Protection Reserve	1,301,700	217,090	0	1,518,790	3,000,000	0	(1,698,300)	1,301,700	3,032,619	0	0	3,032,619
(ah) Coastal Storm Contingency Reserve	262,219	3,443	0	265,662	257,363	4,856	0	262,219	258,513	4,856	0	263,369
(al) Digital Futures Reserve	70,768	929	0	71,697	69,191	1,577	0	70,768	83,943	1,577	0	85,520
(am) Decked Carparking Reserve	1,023,157	13,433	0	1,036,590	1,004,210	18,947	0	1,023,157	1,008,698	18,947	0	1,027,645
(an) Specified Area Rates - Waterside Canals	113,938	1,496	(6,738)	108,696	118,986	1,689	(6,737)	113,938	96,574	1,689	(6,737)	91,526
(ao) Specified Area Rates - Port Mandurah Canals	144,978	66,803	(1,131)	210,650	415,584	65,654	(336,260)	144,978	416,495	65,654	(336,260)	145,889
(ap) Specified Area Rates - Mandurah Quay Canals	222,158	11,882	0	234,040	209,360	12,798	0	222,158	211,228	12,798	0	224,026
(aq) Specified Area Rates - Mandurah Ocean Marina	410,720	156,783	0	567,503	403,902	6,818	0	410,720	362,949	6,818	0	369,767
(ar) Specified Area Rate - Port Bouvard Canals	122,542	2,197	0	124,739	120,423	2,253	(134)	122,542	120,090	2,253	(134)	122,209
(as) Specified Area Rate - Mariners Cove	5,201	69	(5,317)	(47)	15,857	0	(10,656)	5,201	13,002	46	(10,656)	2,392
(at) Specified Area Rate - Eastport	36,288	476	(31)	36,733	35,919	544	(175)	36,288	29,141	544	(175)	29,510
(au) Sports Club Maintenance Levy Reserve	204,217	2,681	0	206,898	188,306	15,911	0	204,217	196,367	15,911	0	212,278
(av) City Centre Land Acquisition Reserve	1,006,509	13,215	(100,000)	919,724	1,006,509	0	0	1,006,509	1,011,007	0	0	1,011,007
(aw) City Facility Relocation Reserve	0	0	0	0	0	0	0	0	58,531	0	0	58,531
(ax) Lakelands Community Infrastructure Reserve	1,118,005	14,679	0	1,132,684	1,097,302	20,703	0	1,118,005	1,102,206	20,703	0	1,122,909
(ay) Plant Reserve	835,239	10,966	0	846,205	1,582,499	14,308	(761,568)	835,239	1,656,314	14,308	(895,181)	775,441
(az) Workers Compensation Reserve	483,542	6,349	0	489,891	481,416	2,126	0	483,542	113,201	2,126	0	115,327
(ba) Restricted Cash Reserve	2,004,924	0	(130,000)	1,874,924	2,390,335	1,022,000	(1,407,411)	2,004,924	5,249,697	0	(5,124,697)	125,000
	35,596,909	2,725,844	(6,632,888)	31,689,865	44,767,913	11,266,563	(20,437,567)	35,596,909	41,282,771	3,004,611	(19,398,437)	24,888,945

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023
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
(g) Sustainability Reserve		Sustainability - Development of Mandurah as a sustainable city
(i) Waste Facilities Reserve Fund		Waste Facilities Reserve Fund - Future waste treatment initiatives
(k) Traffic Bridge Reserve		Traffic Bridge - Replacement of Mandurah Traffic Bridge
(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
(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
(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
(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
(af) Bushland Protection Reserve		Bushland Protection - For the protection of bushland and environmentally sensitive sites within the City including capital works that provide benefits in relation to environmental restoration
(ah) Coastal Storm Contingency Reserve		Coastal Storm Contingency - Provide for coastal emergency works due to storm damage
(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 Parade Lakelands
(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 required to be paid by the City of Mandurah
(ba) Restricted Cash Reserve		Restricted cash carried forward for future use

* Reserves (k) and (aw) are closed as at 30 June 2022 and will incur no further transactions.

9. FEES & CHARGES REVENUE

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
General purpose funding	764,598	887,594	753,329
Law, order, public safety	590,662	604,137	570,414
Health	236,162	214,277	214,108
Education and welfare	454,845	430,985	414,693
Community amenities	17,660,037	15,908,406	15,738,218
Recreation and culture	5,992,406	5,876,147	6,439,722
Transport	2,038,724	1,956,049	1,983,188
Economic services	1,950,526	1,890,992	1,966,941
Other property and services	82,764	190,782	100,801
	29,770,724	27,959,369	28,181,414

10. GRANT REVENUE

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
By Program:			
(a) Operating grants, subsidies and contributions			
General purpose funding	3,343,273	4,263,920	1,524,807
Law, order, public safety	159,717	150,229	153,760
Health	294,715	251,395	251,240
Education and welfare	219,757	164,482	92,238
Community amenities	5,720	32,831	16,240
Recreation and culture	574,182	797,672	651,539
Transport	226,216	86,449	234,222
Economic services	2,080	18,996	8,320
Other property and services	86,700	63,007	83,980
	4,912,360	5,828,981	3,016,346
(b) Non-operating grants, subsidies and contributions			
Recreation and culture	1,726,198	11,525,869	7,818,060
Transport	3,536,185	6,793,395	9,838,784
Other property and services	0	63,897	0
	5,262,383	18,383,161	17,656,844
Total grants, subsidies and contributions	10,174,743	24,212,142	20,673,190

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023
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 2023

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

12. OTHER INFORMATION

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
The net result includes as revenues			
(a) Interest earnings			
Investments			
- Reserve funds	300,000	100,000	250,000
- Other funds	540,000	100,000	460,000
Other interest revenue (refer note 1b)	640,000	710,000	640,000
	1,480,000	910,000	1,350,000
* 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	796,103	1,152,348	1,919,923
	796,103	1,152,348	1,919,923
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	124,500	107,000	154,153
	124,500	107,000	154,153
(d) Interest expenses (finance costs)			
Borrowings (refer Note 6(a))	906,534	231,711	723,433
Interest expense on lease liabilities	13,669	19,371	24,820
Other	302,726	478,537	0
	1,222,929	729,619.00	748,253
(e) Elected members remuneration			
Mayor sitting fee	48,704	47,516	47,516
Mayor/President's allowance	91,997	89,753	89,753
Deputy Mayor/President's allowance	22,999	22,438	22,438
Elected members sitting fees	389,640	380,136	380,136
Training and development	56,000	20,000	56,000
ICT allowance	45,500	45,500	45,500
Travel reimbursement	21,325	5,084	20,554
	676,165	610,427	661,897
(f) Low Value lease expenses			
Office equipment	402,633	399,172	387,861
Software	16,064	16,064	760,345
Gymnasium equipment	9,454	9,454	9,454
	428,151	424,690	1,157,660

14. TRUST FUNDS

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

Detail	Balance 30 June 2022	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2023
	\$	\$	\$	\$
Cash in Lieu POS Contributions	1,246,184	0	0	1,246,184
	1,246,184	0	0	1,246,184

15. 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 2022/23	External Funding			CoM Funding		
						Grants	Contributions	Proceeds	Reserves	Loans	Muni
			South East Dawesville - Boundary Fence	Installation of chain mesh fence to identify new leased boundary at Port Bouvard Yacht Club and Department of Education area.	79,115	-	-	-	-	-	79,115
			Westbury Way Offset Bird Waterer	Installation of a bird watering station at the Westbury Way offset site to enhance habitat qualities in addition to revegetation works.	27,389	-	-	-	-	-	27,389
			Yalgorup National Park	Detailed Design Planning - to be undertaken in partnership with DBCA (Department of Biodiversity, Conservation and Attractions) to undertake detailed planning and implementation of the Yalgorup National Park Recreational Master Plan. Design for connecting Quail Rd to the new northern access point.	448,940	225,000	-	-	200,000	-	23,940
	Plant & Machinery		New - Heavy Vehicles Plant and Equipment	New drain cleaning unit to clean all drains in accordance with service level agreements.	680,000	-	-	-	-	-	680,000
			Tim's Thicket Weighbridge	Installation of above ground weighbridge adjacent to the gatehouse at the Tims Thicket Waste facility.	150,000	-	-	-	150,000	-	-
	Roads and Transport		City Centre Streetscape Upgrades	Design/Consultation only. Mandurah Terrace/Smart Street alterations. Proposed construction 23/24.	120,023	-	-	-	100,000	-	20,023
			Dawesville Channel SE Foreshore Upgrade	Design only. New roundabout at intersection Estuary Road/Thisbe Street and carparking. Proposed construction 23/24.	173,107	-	150,000	-	-	-	23,107
			Installation of Flood Lighting at Mandurah Tennis Club	The installation of 6 new flood light towers with LED lighting fittings on 4 outdoor tennis at the Mandurah Tennis Club.	178,228	53,524	-	-	74,974	-	49,730
			MARC Carpark Additional & Formalise Overflow Carpark	Formalise overflow car park.	74,792	-	-	-	-	50,000	24,792
			Resurface of the Driveway to the Mandurah Tennis Club	Resurface the driveway at the Mandurah Tennis Club.	31,794	-	-	-	-	-	31,794
			Senior Citizens Carpark	Safe crossing point, relocate bus parking to accommodate access point.	117,826	-	-	-	-	100,000	17,826
			Torcello Mews Canal PAW Renewal	Install new footpath including canal wall works and raise streetlight and bollard footings to required finished level.	134,058	-	-	-	-	100,000	34,058
			Trails Project	Development of the 30km Island Shared-use Trail suitable for walking, running and cycling and the establishment of a suite of watercraft launch sites across the inlet, estuary and rivers.	997,321	900,000	-	-	75,000	-	22,321
			Upgrade Luminaries to LED's at the PBSRC	Upgrade the existing lighting on 2 bowling greens to LED at the Port Bouvard Sport and Recreation Club to meet Australian standard of flood lighting for lawn bowls.	11,861	-	-	-	-	-	11,861
			WMC - Upgrade Recycling Area Stage 1	Upgrade greenwaste and industrial recycling areas at the Waste Management Centre in accordance with approved concept plan. Stage 1 - Road works. Stage 2 concrete hardstands and bunker walls.	500,000	-	-	-	500,000	-	-
	Stormwater Drainage		Install Drainage in Bin Storage Area	Supply and install channel drain at Rushton North bin storage.	13,993	-	-	-	-	-	13,993
LTFP New & Major Upgrades Total					6,746,396	1,228,524	301,198	-	1,476,974	1,450,000	2,289,700

Project Source	Asset Class	Program Name	Project Title	Project Description	Capital Budget 2022/23	External Funding			CoM Funding		
						Grants	Contributions	Proceeds	Reserves	Loans	Muni
Other Additions	Buildings and Community Facilities		Admin Building - CEO Area Refurbishment	Modify CEO office to incorporate the boardroom and create an additional office for Governance.	82,065	-	-	-	-	-	82,065
			Other Buildings Renewal	Funds for renewal projects as required.	296,000	-	-	-	-	-	296,000
	Plant & Machinery		Trailers	Purchase a 3rd quad compaction trailers to transport waste from the Waste Management Centre to the Avertas Energy Waste to Energy plant and to provide flexibility in the transport fleet.	325,000	-	-	-	325,000	-	-
		Roads and Transport		Other Road Renewals	Funds for renewal projects as required.	296,000	-	-	-	-	-
Other Additions Total					999,065	-	-	-	325,000	-	674,065
LTFP Renewal/Upgrade Program		BMX/Pump Track Renewal	Duverney Park - Track Renewal	Renew pump track.	104,981	-	-	-	-	-	104,981
BMX/Pump Track Renewal Total					104,981	-	-	-	-	-	104,981
		Boardwalks Renewal Program	Riverside Boardwalk	Compliant all accessible boardwalk.	121,643	-	-	-	-	-	121,643
			Seascapes Boardwalk, steps lookout node	Compliant all accessible boardwalk.	326,639	-	-	-	-	200,000	126,639
			St Ives Boardwalk	Compliant all accessible boardwalk.	119,402	-	-	-	-	-	119,402
Boardwalks Renewal Program Total					567,684	-	-	-	-	200,000	367,684
		Buildings Renewal Program	Admin. Building Foyer - Front Door Reveals Replacement	Planned maintenance required to renew damage Vener.	8,006	-	-	-	-	-	8,006
			Administration Building - Foyer Upgrade	Redesign and upgrade of Admin Foyer including front counter.	238,435	-	-	-	-	-	238,435
			Billy Dower Flooring	Replacement of carpet.	60,637	-	-	-	-	-	60,637
			Civic Building Roof Renewal	Assessment/Consultants review for roof renewal.	89,535	-	-	-	-	-	89,535
			Dudley Park Bowling Club - Dance Floor Ceiling Replacement	Existing ceiling needs to be removed and replaced with a new suspended acoustic panelled ceiling.	34,528	-	-	-	-	-	34,528
			Mandurah Bridge Club - Air Conditioner	Replacement of Air Conditioner.	56,203	-	-	-	-	-	56,203
			Mandurah Community House (MFHS & Pottery House) Roof Renewal	Renewal of roof including verandah enclosure.	35,213	-	-	-	-	-	35,213
			Mandurah Community Museum Roof & Gutters	Replacement of roof and gutters (part).	179,326	-	-	-	-	150,000	29,326
			Mandurah Tennis Club	Power upgrade to the Site Main Switchboard.	34,423	-	-	-	-	-	34,423
			MARC - Creche Blind Replacement	The external blinds to the Creche outside play area were "Not Fit For Purpose" when originally installed and are now in a state of disrepair.	53,053	-	-	-	-	-	53,053
			MARC Replacement Pool Inflatable	Replacement Pool Inflatable.	12,506	-	-	-	-	-	12,506
			MARC Sauna Expansion & Refurbishment	Expand and refurbish sauna.	48,742	-	-	-	-	-	48,742
			MARC Stadium Court 3 Scoreboard Replacement	Replace with the same scoreboards that are on Show court 1 & 2 and Stadium Court 4.	12,506	-	-	-	-	-	12,506
			Observation Deck, Watersun Drive	Replacement of "Not Fit For Purpose" balustrade to observation deck and access ramp.	39,831	-	-	-	-	-	39,831
			PBSLSC - External Steelwork Painting	Existing first floor balcony galvanised structural steel balustrading is showing signs of rusting.	25,314	-	-	-	-	-	25,314
			Port Bouvard Surf Life Saving Club Floor	Replacement floor coverings.	16,158	-	-	-	-	-	16,158
			Refurbishment of Billy Dower Youth Centre	Concept design to address 3 options identified.	57,372	-	-	-	-	-	57,372
			Rushton Park North Pavilion Roof (inc Verandah Redesign)	Design YR 1 \$50,000. Proposed construction YR 2 23/24.	58,847	-	-	-	-	-	58,847
			Rushton Park Stadium -External Painting Walls and Steelwork	South and west elevation require cutting back, patching, repainting of external walls and steelwork.	35,209	-	-	-	-	-	35,209
			Senior Citizens Stage Curtain	Replacement of curtain.	15,585	-	-	-	-	-	15,585
		Verandah on the air pistol shed at Port Bouvard Pistol Club	Remove and Install new Verandah on aid pistol shed.	25,365	-	-	-	-	-	25,365	
Buildings Renewal Program Total					1,136,792	-	-	-	-	150,000	986,792
		Car Park Renewal Program	Merlin Street Reserve Southern Car Park	Resurface entrance road and car park to South Mandurah Tennis Club and install ACROD bays.	92,057	-	-	-	-	-	92,057
Car Park Renewal Program Total					92,057	-	-	-	-	-	92,057
		Cycle Path New Program	SP Halls Head PSP	Construction of new high quality shared cycle path from Robert Point to Clipper Way.	820,835	400,000	-	-	200,000	200,000	20,835
Cycle Path New Program Total					820,835	400,000	-	-	200,000	200,000	20,835

CITY OF MANDURAH
 SUPPLEMENTARY BUDGET INFORMATION - CAPITAL WORKS PROGRAM
 FOR THE YEAR ENDED 30 JUNE 2023

Project Source	Asset Class	Program Name	Project Title	Project Description	Capital Budget 2022/23	External Funding			CoM Funding		
						Grants	Contributions	Proceeds	Reserves	Loans	Muni
		Road Renewal - Drainage Program	Discretionary Drainage Projects	Minor drainage improvement/upgrade projects that arise through the year.	43,028	-	-	-	-	-	43,028
			DR 130 Mandurah Terrace	Swap out 2-4 gully grates for recessed and falling grates/combo SEP integrated to existing system.	41,227	-	-	-	-	-	41,227
			DR 30 George Street Drainage Improvement	Footpath and crossover modification with new pits and storage at low point.	62,872	-	-	-	-	-	62,872
			DR Baloo Crescent Drainage Upgrade	Drainage catchment upgrade with inlet improvement and subsurface storage.	198,813	-	-	-	-	-	198,813
			DR Cervantes Drive	Modification to pit/pipe network to include overflow to wetland buffer adjacent to site, when road inundation occurs.	36,499	-	-	-	-	-	36,499
			DR Colonial Court Drainage Upgrade - Stage 1	Drainage catchment upgrade with inlet improvement and subsurface storage (Sheoak, Red Gum & Acacia Closes). Potential for Tree Pits.	221,108	-	-	-	-	-	221,108
			DR Hopetoun Bend Drainage Upgrade	Kerbing and road geometry modification to entrance of common access, drainage inlet duplication.	68,150	-	-	-	-	-	68,150
			DR Loton Road/Ashley Terrace Intersection Stage 1	Drainage and kerbing upgrade with subsurface storage.	70,960	-	-	-	-	-	70,960
		Road Renewal - Drainage Program Total			742,657	-	-	-	-	-	742,657
		Road Renewal Rehabilitation Program	RR Harlem Place	Reconstruct cul-de-sac in commercial/light industrial precinct in Greenfields.	301,170	240,000	-	-	-	-	61,170
			RR Mariners Cove/Hudson Drives Roundabout	Reconstruct roundabout.	421,615	300,000	-	-	-	-	121,615
			RR Ocean Road/Dandaragan Drive	New roundabout to be constructed by Florida North Developer.	170,000	-	-	-	-	-	170,000
			RR Olive Road	Reconstruct intersection with Old Coast Road and resurface up to Yilbera Drive.	421,615	300,000	-	-	-	-	121,615
		Road Renewal Rehabilitation Program Total			1,314,400	840,000	-	-	-	-	474,400
		Road Renewal Resurface Program		Refer to Appendix B - Reseals	1,300,781	368,411	-	-	-	-	932,370
		Road Renewal Resurface Program Total			1,300,781	368,411	-	-	-	-	932,370
		Road Upgrade Program	RC Pinjarra Road Stage 4	Reconstruction from Randell Street to Forrest Street.	1,533,896	1,000,000	-	-	-	500,000	33,896
		Road Upgrade Program Total			1,533,896	1,000,000	-	-	-	500,000	33,896
		Shared Paths New		Refer to Appendix C - Shared Paths New	124,817	-	-	-	-	-	124,817
		Shared Paths New Total			124,817	-	-	-	-	-	124,817
		Shared Paths Renewal Program	SP Baloo Crescent	Yeedong Road to Ferguson Street.	115,617	-	-	-	-	-	115,617
		Shared Paths Renewal Program Total			115,617	-	-	-	-	-	115,617
		Street Lighting New	22-23 SL Street Lighting New Program	Upgrade street lighting to Australian Standards.	74,684	-	-	-	-	-	74,684
			SL Lakes Road/Murdoch Drive	Upgrade street lighting to Australian Standards.	103,224	59,194	-	-	-	-	44,030
			SL Old Coast Road/McLarty Road/Leeward Road Ent	Upgrade street lighting to Australian Standards.	48,903	46,608	-	-	-	-	2,295
		Street Lighting New Total			226,811	105,802	-	-	-	-	121,009

Project Source	Asset Class	Program Name	Project Title	Project Description	Capital Budget 2022/23	External Funding			CoM Funding		
						Grants	Contributions	Proceeds	Reserves	Loans	Muni
		Street Lighting Renewal Program	SL Car Park lighting replacement	Replacement of lighting in car parks as required.	100,523	-	-	-	-	-	100,523
			SL Light pole replacement	Replacement of street light poles as required.	120,523	-	-	-	-	-	120,523
			SL Marina Pole Canal light poles	Renewal of marina canal light poles as required.	79,482	-	-	-	-	-	79,482
			SL Parks and Reserves	Renewal of lighting in parks and reserves.	90,523	-	-	-	-	-	90,523
		Street Lighting Renewal Program Total			391,051	-	-	-	-	-	391,051
		Waterways Renewal Program	Birchley Road Boat Ramp Jetty	Upgrade boat ramp jetty at Riverview Foreshore.	80,328	-	-	-	-	-	80,328
			Dawesville Foreshore Reserve (Avon Court) Rock Protection	Renew rock protection based on a condition rating of 5 (beyond service life).	99,611	-	-	-	-	-	99,611
			Dawesville Foreshore Reserve (Leura Street) Rock Protection	Renew rock protection based on a condition rating of 5 (beyond service life).	86,165	-	-	-	-	-	86,165
			Hall Park (Leighton Place) Rock Protection	Renew rock protection based on a condition rating of 5 (beyond service life).	42,333	-	-	-	-	-	42,333
		Waterways Renewal Program Total			308,438	-	-	-	-	-	308,438
	Plant & Machinery		Construction Vehicles	Refer to Appendix A - Fleet	282,000	-	-	109,579	-	-	172,421
			Replacement Light Commercial Vehicles	Refer to Appendix A - Fleet	606,230	-	-	277,932	-	-	328,298
			Replacement Light Passenger Vehicles	Refer to Appendix A - Fleet	256,000	-	-	119,154	-	-	136,846
			Miscellaneous Equipment	Refer to Appendix A - Fleet	6,000	-	-	-	-	-	6,000
			Parks and Mowers	Refer to Appendix A - Fleet	362,000	-	-	136,951	-	-	225,049
			Trailers	Refer to Appendix A - Fleet	21,040	-	-	-	-	-	21,040
			Trucks and Buses	Refer to Appendix A - Fleet	780,000	-	-	209,743	-	-	570,257
			New - Vehicle and Small Plant Program	Refer to Appendix A - Fleet	27,500	-	-	-	-	-	27,500
			Plant & Machinery Program Total				2,340,770	-	-	853,359	-
		Individual Programs	22-23 Christmas Decorations Program	Implementation of the City's Christmas Strategy to decorate within the City, along Eastern Foreshore, Mandjar Square and Stingray Point.	169,569	-	-	-	-	-	169,569
			22-23 Furniture & Equipment Program	2022-23 Program.	55,257	-	-	-	-	-	55,257
			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.	106,065	-	-	-	-	-	106,065
			22-23 Reserve Meter Replacement Program	Replacement of reserve meters as required.	50,418	-	-	-	-	-	50,418
			22-23 Site Main Switchboard Program	Western Foreshore main lighting switchboard.	50,418	-	-	-	-	-	50,418
			Signage New Program	As per established program rollout.	45,689	-	-	-	-	-	45,689
			Signage Renewal program	As per established program rollout.	45,689	-	-	-	40,000	-	5,689
			22-23 SF Street Furniture New Program	Bus Stop improvements - locations will be selected depending on the priority and community requests.	53,581	-	-	-	-	-	53,581
			Major Public Artworks	Cumulative funds to commission large scale public artworks.	90,000	-	-	-	-	-	90,000
		Individual Programs Total			666,687	-	-	40,000	-	-	626,687
		LTFP Renewal/Upgrade Program Total			13,736,103	2,732,661	-	853,359	240,000	1,750,000	8,160,083
Carryover	Buildings and Community Facilities		Falcon Family Centre - External Works	Construction of wall and modified entrances to accommodate proposed new Men's Shed.	58,401	-	-	-	50,000	-	8,401
			MARC Leisure Pool Acoustics	Installation from recommendations of detailed design/consultants.	218,435	-	-	-	200,000	-	18,435
	Parks and Open Space		Falcon Reserve Activation Plan - Stage 3	Provision of new car park access to football club, re-align fence and gates. Develop on-street parking and pedestrian paths. Improve path links throughout the Reserve.	428,252	-	-	-	-	400,000	28,252
			Mandurah Netball Feasibility Study - CSRFF	The undertaking of a needs assessment and feasibility study for Mandurah Netball.	38,219	-	-	-	-	-	38,219
	Roads and Transport		Pleasant Grove Foreshore	New boardwalk and viewing platform with seating and estuary access.	80,559	-	-	-	9,000	59,000	12,559
			RC Peel Street Stage 3	Upgrade to 4 lanes following undergrounding of power in 21/22. Service relocation and continuation of northern lanes and median from Forrest Street to Sutton Street.	1,528,100	1,000,000	-	-	-	500,000	28,100
			SP Pleasant Grove POS	New Shared Path connection to existing path network and new boardwalk.	52,289	-	-	-	41,500	-	10,789
		Carryover Total			2,404,255	1,000,000	-	-	300,500	959,000	144,755
		Grand Total			23,885,819	4,961,185	301,198	853,359	2,342,474	4,159,000	11,268,603

2022-23 Capital Works Budget: Appendix A - Fleet

Project Title	Make	Model	Body Type	Directorate	Project Summary/Description	Budget 2022/23 \$	Net Book Value 2022/23 \$	Proceeds on Disposal 2022/23 \$	Profit/(Loss) on Disposal 2022/23 \$
Plant & Machinery Renewal Program						2,313,270	853,359	853,359	-
Light Passenger Vehicles - Replacement						256,000	119,154	119,154	-
	Toyota	Rav4	Station Wagon	Built & Natural Environment	Infrastructure Management	32,000	11,096	11,096	-
	Toyota	Rav4	Station Wagon	Strategic and Economic Development	Development Compliance	32,000	14,891	14,891	-
	Toyota	Rav4	Station Wagon	Built & Natural Environment	Infrastructure Management	32,000	13,088	13,088	-
	Subaru	Outback	Station Wagon	Strategic and Economic Development	Strategic Planning	32,000	21,773	21,773	-
	Toyota	Rav4	Station Wagon	Place and Community	Community Capacity Building	32,000	15,593	15,593	-
	Honda	HR-V	Sedan	Built & Natural Environment	CityParks	32,000	14,853	14,853	-
	Toyota	Prius	Hatch	Place and Community	Youth Development	32,000	12,400	12,400	-
	Subaru	XV	Hatch	Built & Natural Environment	Design and Development	32,000	15,460	15,460	-
Light Commercial Vehicles - Replacement						606,230	277,932	277,932	-
	Holden	Trailblazer	Station Wagon	Built & Natural Environment	Development Compliance	45,000	13,708	13,708	-
	Holden	Colorado	Dual Cab Pickup	Business Services	Rangers	42,500	21,003	21,003	-
	Holden	Colorado	Single Cab Tray	Built & Natural Environment	CityWorks	32,500	16,547	16,547	-
	Isuzu	D'MAX	Dual Cab Pickup	Built & Natural Environment	Marina	35,700	19,990	19,990	-
	Ford	Ranger	Dual Cab Pickup	Built & Natural Environment	CityWorks	42,500	21,365	21,365	-
	Isuzu	D'MAX	Dual Cab Pickup	Built & Natural Environment	Marina	33,500	17,094	17,094	-
	Ford	Ranger	Dual Cab Pickup	Built & Natural Environment	CityWorks	42,500	21,848	21,848	-
	Ford	Ranger	Dual Cab Pickup	Built & Natural Environment	CityWorks	34,500	17,927	17,927	-
	Nissan	Navara	Utility	Built & Natural Environment	CityBuild	45,000	16,826	16,826	-
	Mitsubishi	Triton	Dual Cab Pickup	Strategic and Economic Development	Festival and Events	35,130	16,871	16,871	-
	Holden	Colorado	Space Cab	Business Services	Rangers	45,000	19,425	19,425	-
	Isuzu	D'MAX	Dual Cab Pickup	Business Services	ICT	39,900	18,445	18,445	-
	Ford	Ranger	Dual Cab Chassis Utility	Built & Natural Environment	CityParks	42,500	24,359	24,359	-
	Holden	Colorado	Space Cab	Business Services	Rangers	45,000	15,438	15,438	-
	Holden	Trailblazer	Station Wagon	Built & Natural Environment	CityFleet	45,000	17,087	17,087	-
Trucks and Buses - Replacement						780,000	209,743	209,743	-
	Hino	FG1628 S		Built & Natural Environment		170,000	44,376	44,376	-
	Hino	500-FG1628-HIAB-88		Built & Natural Environment		260,000	48,954	48,954	-
	Hiino	PK16 28		Built & Natural Environment		170,000	44,443	44,443	-
	Hiino	300-716-KEVREK-1000		Built & Natural Environment		90,000	35,985	35,985	-
	Hino	300-716-KEVREK-1500		Built & Natural Environment		90,000	35,985	35,985	-
Trailers - Replacement						21,040	-	-	-
	Southwest	Boxtop 1500KG		Built & Natural Environment		6,540	-	-	-
	Southwest	Box/Trade 2000KG		Built & Natural Environment		9,500	-	-	-
	Southwest	Boxtop 1500KG		Built & Natural Environment		5,000	-	-	-

Project Title	Make	Model	Body Type	Directorate	Project Summary/Description	Budget 2022/23 \$	Net Book Value 2022/23 \$	Proceeds on Disposal 2022/23 \$	Profit/(Loss) on Disposal 2022/23 \$
Construction Vehicles - Replacement						282,000	109,579	109,579	-
	KOMATSU	WHEEL LOADER		Built & Natural Environment		282,000	109,579	109,579	-
Parks and Mowers - Replacement						362,000	136,951	136,951	-
	Kubota	Outfront Mower 60 F369		Built & Natural Environment	Parks South	37,000	10,853	10,853	-
	Kubota	Outfront Mower 72 F369		Built & Natural Environment	Parks North	37,000	10,853	10,853	-
	Kubota	Outfront Mower 72 F369		Built & Natural Environment	Parks Central	37,000	10,853	10,853	-
	John Deere	Outfront Mower 60I		Built & Natural Environment	Parks Assets	49,000	13,044	13,044	-
	Kubota	Outfront Mower 72		Built & Natural Environment	Parks Assets	60,000	18,113	18,113	-
	Kubota	Outfront Mower 60 F369		Built & Natural Environment	Parks Central	37,000	12,253	12,253	-
	Toro	Zero Turn 72		Built & Natural Environment	Parks South	35,000	20,094	20,094	-
	Toro	Zero Turn 72		Built & Natural Environment	Parks Central	35,000	20,094	20,094	-
	Toro	Zero Turn 72		Built & Natural Environment	Parks South	35,000	20,795	20,795	-
Minor Equipment						6,000	-	-	-
	Tamen	Floor Grinder		Built & Natural Environment		6,000	-	-	-
Vehicle & Small Plant Program - New						27,500	-	-	-
Vehicle & Small Plant						27,500	-	-	-
				Built & Natural Environment	New fuel tank for Cityfleet two stroke fuel	7,500	-	-	-
				Built & Natural Environment	Playground Sand Cleaning	20,000	-	-	-

2022-23 Capital Works Budget: Appendix B - Reseals

Project Title	Project Summary/Description	Budget 2022/23 \$
Road Renewal - Reseal Program		1,300,781
RS Flavia Street, Falcon	Cobblers Street to Crusader Street.	64,839
RS Flinders Street, Falcon	Janice Street to Irving Avenue.	59,944
RS Baloo Crescent, Falcon	Yeedong Road to Ferguson Street.	233,195
RS Kyrean Street, Falcon	Baloo Crescent to End.	33,059
RS Cesia Lane, Falcon	Avalon Parade to Pepper Street.	15,059
RS Burna Street, Falcon	Avalon Parade to Pepper Street.	29,059
RS Ivanhoe Crescent, Falcon	Yeedong Road to Ferguson Street.	141,334
RS Yeedong Road, Falcon	Avalon Parade to Sandra Street.	54,754
RS Dewar Street, Wannanup	Linville Street to Zambia Loop.	84,363
RS Cathryn Street, Halls Head	Janis Street to Hills Street.	88,944
RS Hill Street, Halls Head	Leighton Road to Halls Head Parade.	252,485
RS Amar Close, Herron	Caledonia Close to end.	22,059
RS Caledonia Close, Herron	Dunkeld Close to Amar Close.	22,468
RS Clifton Downs Road, Herron	Old Coast Road to SLK 1.48.	34,059
RS Dunkeld Drive, Herron	Southern Estuary Road to End.	29,559
RS Hexham Close, Herron	Southern Estuary Road to End.	40,184
RS Raywood Road, Bouvard	White Hill Road to Yalgorup Drive.	42,559
RS Stock Road, Parklands	Full length.	52,859

2022-23 Capital Works Budget: Appendix C - Shared Paths

Project Title	Project Summary/Description	Budget 2022/23 \$
Shared Paths New		124,817
SP Lanyon Street Stage 2	New concrete path between France Street and Anstruther Road.	51,726
SP Lewis Street	New concrete path between Wyree Road and Passage Way.	35,614
Missing Links	Path Connections missing links between two streets or paths - typically less than \$10k.	37,477