

Statutory Budget

2020-2021



CITY OF MANDURAH

BUDGET

FOR THE YEAR ENDED 30 JUNE 2021

LOCAL GOVERNMENT ACT 1995

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CITY'S VISION

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

CITY OF MANDURAH
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
Revenue				
Rates	1(a)	80,192,181	80,502,603	81,015,588
Operating grants, subsidies and contributions	10(a)	3,472,058	6,556,346	3,605,314
Fees and charges	9	25,208,275	23,654,416	26,746,571
Interest earnings	12(a)	1,460,000	1,361,552	2,245,000
Other revenue	12(b)	235,500	263,800	141,500
		110,568,014	112,338,717	113,753,973
Expenses				
Employee costs		(48,372,090)	(46,391,061)	(47,241,000)
Materials and contracts		(43,794,015)	(45,162,175)	(46,501,114)
Utility charges		(4,120,720)	(4,218,509)	(3,888,000)
Depreciation on non-current assets	5	(36,250,152)	(33,753,561)	(30,062,886)
Interest expenses	12(d)	(1,234,093)	(644,457)	(1,049,632)
Insurance expenses		(870,573)	(1,013,504)	(1,013,000)
Other expenditure		(202,500)	(200,000)	(200,000)
		(134,844,143)	(131,383,267)	(129,955,632)
Subtotal		(24,276,129)	(19,044,550)	(16,201,659)
Non-operating grants, subsidies and contributions	10(b)	16,537,764	5,621,681	10,757,000
Profit on asset disposals	4(b)	18,399	20,600	3,000
Loss on asset disposals	4(b)	(353,191)	(205,620)	(330,000)
		16,202,972	5,436,661	10,430,000
Net result		(8,073,157)	(13,607,889)	(5,771,659)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		(8,073,157)	(13,607,889)	(5,771,659)

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

CITY OF MANDURAH

FOR THE YEAR ENDED 30 JUNE 2021

BASIS OF PREPARATION

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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 13 to the budget.

2019/20 ACTUAL BALANCES

Balances shown in this budget as 2019/20 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

CHANGE IN ACCOUNTING POLICIES

On the 1 July 2020 the following new accounting policies are to be adopted and may impact the preparation of the budget:

- AASB 1059 Service Concession Arrangements: Grantors
- AASB 2018-7 Amendments to Australian Accounting Standards - Materiality

AASB 1059 is not expected to impact the annual budget. Specific impacts of AASB 2018-7 have not been identified.

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. Reimbursements and recoveries should be separated by note to ensure the correct calculation of ratios.

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 insurance 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 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
Revenue	1,9,10(a),12(a),12(b)	\$	\$	\$
Governance		2,025	5,856	2,000
General purpose funding		83,512,729	85,496,646	85,175,658
Law, order, public safety		715,108	984,998	788,940
Health		319,825	355,000	324,000
Education and welfare		401,539	462,076	476,300
Community amenities		14,585,706	14,460,827	14,519,313
Recreation and culture		6,759,271	6,104,625	7,461,792
Transport		2,404,433	2,677,145	2,888,350
Economic services		1,550,850	1,456,996	1,779,000
Other property and services		316,528	334,548	338,620
		110,568,014	112,338,717	113,753,973
Expenses excluding finance costs	4(a),5,12(c),(e),(f)			
Governance		(6,772,482)	(6,984,786)	(6,418,000)
General purpose funding		(2,116,552)	(2,007,615)	(2,208,000)
Law, order, public safety		(4,057,736)	(4,345,379)	(4,247,000)
Health		(2,092,098)	(2,037,397)	(2,137,000)
Education and welfare		(4,718,248)	(4,400,441)	(4,775,000)
Community amenities		(18,838,819)	(18,770,625)	(18,692,000)
Recreation and culture		(46,856,030)	(45,501,123)	(52,940,000)
Transport		(30,088,759)	(29,024,545)	(19,805,000)
Economic services		(7,245,243)	(5,978,592)	(7,074,000)
Other property and services		(10,824,083)	(11,688,307)	(10,610,000)
		(133,610,050)	(130,738,810)	(128,906,000)
Finance costs	7,6(a),12(d)			
General purpose funding		(35,000)	0	0
Law, order, public safety		0	0	(257)
Community amenities		(11,585)	(12,411)	(22,724)
Recreation and culture		(708,020)	(288,047)	(556,166)
Transport		(387,656)	(192,862)	(375,437)
Other property and services		(91,832)	(151,137)	(95,048)
		(1,234,093)	(644,457)	(1,049,632)
Subtotal		(24,276,129)	(19,044,550)	(16,201,659)
Non-operating grants, subsidies and contributions	10(b)	16,537,764	5,621,681	10,757,000
Profit on disposal of assets	4(b)	18,399	20,600	3,000
(Loss) on disposal of assets	4(b)	(353,191)	(205,620)	(330,000)
		16,202,972	5,436,661	10,430,000
Net result		(8,073,157)	(13,607,889)	(5,771,659)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		(8,073,157)	(13,607,889)	(5,771,659)

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 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		80,692,181	82,942,091	81,015,588
Operating grants, subsidies and contributions		3,963,832	6,958,818	3,605,314
Fees and charges		25,208,275	22,211,166	26,746,571
Interest earnings		1,460,000	1,361,552	2,245,000
Goods and services tax		300,000	375,204	5,912,130
Other revenue		235,500	263,800	141,500
		111,859,788	114,112,631	119,666,103
Payments				
Employee costs		(48,372,090)	(46,697,686)	(47,241,000)
Materials and contracts		(43,544,015)	(48,918,006)	(46,501,114)
Utility charges		(4,120,720)	(4,218,509)	(3,888,000)
Interest expenses		(1,234,093)	(644,457)	(1,049,632)
Insurance expenses		(870,573)	(1,013,504)	(1,013,000)
Goods and services tax		0	0	(6,000,000)
Other expenditure		(202,500)	(200,000)	(200,000)
		(98,343,991)	(101,692,162)	(105,892,746)
Net cash provided by (used in) operating activities	3	13,515,797	12,420,469	13,773,357
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	4(a)	(7,440,965)	(8,319,375)	(10,364,655)
Payments for construction of infrastructure	4(a)	(35,625,244)	(17,309,625)	(29,351,997)
Non-operating grants, subsidies and contributions		11,279,174	10,880,271	10,757,000
Proceeds from sale of plant and equipment	4(b)	1,020,562	916,686	1,609,000
Proceeds on other loans and receivables [describe]		100,000	94,052	270,000
Net cash provided by (used in) investing activities		(30,666,472)	(13,737,991)	(27,080,652)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(25,410,640)	(6,364,619)	(4,960,705)
Principal elements of lease payments	7	(807,905)	(1,295,492)	
Proceeds from new borrowings	6(b)	27,500,000	2,750,000	5,950,000
Net cash provided by (used in) financing activities		1,281,455	(4,910,111)	989,295
Net increase (decrease) in cash held		(15,869,220)	(6,227,633)	(12,318,000)
Cash at beginning of year		39,312,663	45,540,296	43,722,000
Cash and cash equivalents at the end of the year	3	23,443,443	39,312,663	31,404,000

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

CITY OF MANDURAH
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2021

NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
OPERATING ACTIVITIES			
Net current assets at start of financial year - surplus/(deficit)	2,197,003	7,744,000	2,927,000
Revenue from operating activities (excluding rates)	2,197,003	7,744,000	2,927,000
Specified area rates	1(d) 430,364	545,311	532,930
Operating grants, subsidies and contributions	10(a) 3,472,058	6,556,346	3,605,314
Fees and charges	9 25,208,275	23,654,416	26,746,571
Interest earnings	12(a) 1,460,000	1,361,552	2,245,000
Other revenue	12(b) 235,500	263,800	141,500
Profit on asset disposals	4(b) 18,399	20,600	3,000
	30,824,596	32,402,025	33,274,315
Expenditure from operating activities			
Employee costs	(48,372,090)	(46,391,061)	(47,241,000)
Materials and contracts	(43,794,015)	(45,162,175)	(46,501,114)
Utility charges	(4,120,720)	(4,218,509)	(3,888,000)
Depreciation on non-current assets	5 (36,250,152)	(33,753,561)	(30,062,886)
Interest expenses	12(d) (1,234,093)	(644,457)	(1,049,632)
Insurance expenses	(870,573)	(1,013,504)	(1,013,000)
Other expenditure	(202,500)	(200,000)	(200,000)
Loss on asset disposals	4(b) (353,191)	(205,620)	(330,000)
	(135,197,334)	(131,588,887)	(130,285,632)
Operating activities excluded from budgeted deficiency			
Non-cash amounts excluded from operating activities	2 (a)(i) 31,309,678	39,213,847	30,389,886
Amount attributable to operating activities	(70,866,057)	(52,229,015)	(63,694,431)
INVESTING ACTIVITIES			
Non-operating grants, subsidies and contributions	10(b) 16,537,764	5,621,681	10,757,000
Purchase property, plant and equipment	4(a) (7,440,965)	(8,319,375)	(10,364,655)
Purchase and construction of infrastructure	4(a) (35,625,244)	(17,309,625)	(29,351,997)
Proceeds from disposal of assets	4(b) 1,020,562	916,686	1,609,000
Proceeds from community loans	100,000	94,052	100,000
Amount attributable to investing activities	(25,407,882)	(18,996,581)	(27,250,652)
FINANCING ACTIVITIES			
Repayment of borrowings	6(a) (25,410,640)	(6,364,619)	(4,960,705)
Principal elements of finance lease payments	6 (807,905)	(1,295,492)	0
Proceeds from new borrowings	6(b) 27,500,000	2,750,000	5,950,000
Loans Utilised	431,591	1,340,510	2,144,397
Transfers to cash backed reserves (restricted assets)	8(a) (3,832,612)	(11,604,587)	(1,623,264)
Transfers from cash backed reserves (restricted assets)	8(a) 18,272,970	8,639,495	8,607,722
Amount attributable to financing activities	16,153,404	(6,534,693)	10,118,150
Budgeted deficiency before general rates	(80,120,535)	(77,760,289)	(80,826,933)
Estimated amount to be raised from general rates	1(a) 79,761,817	79,957,292	80,482,658
Net current assets at end of financial year - surplus/(deficit)	2 (a)(iii) (358,718)	2,197,003	(344,275)

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 2021

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CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2020/21 Budgeted rate revenue	2020/21 Budgeted interim rates	2020/21 Budgeted back rates	2020/21 Budgeted total revenue	2019/20 Actual total revenue	2019/20 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
Differential general rate or general rate									
Gross rental valuations									
Residential Improved	0.09594	33,005	522,541,826	50,132,663	500,000	0	50,632,663	49,969,893	50,203,125
Residential Vacant	0.16300	1,846	22,472,800	3,663,066	0	0	3,663,066	3,716,198	3,867,713
Business Improved	0.09293	987	145,374,998	13,509,699	0	0	13,509,699	14,245,039	14,278,447
Business Vacant	0.16560	118	3,459,694	572,925	0	0	572,925	573,926	632,590
Urban Development	0.13059	13	3,767,300	491,972	0	0	491,972	491,295	487,663
Sub-Totals		35,969	697,616,618	68,370,325	500,000	0	68,870,325	68,996,351	69,469,538
Minimum									
Minimum payment									
\$									
Gross rental valuations									
Residential Improved	1,108	8,373	83,540,166	9,277,284	0	0	9,277,284	9,289,472	9,245,152
Residential Vacant	917	1,388	5,834,502	1,272,796	0	0	1,272,796	1,322,051	1,415,848
Business Improved	1,108	378	2,179,226	418,824	0	0	418,824	412,176	411,068
Business Vacant	1,108	11	53,950	12,188	0	0	12,188	14,138	21,052
Urban Development	1,108	0	0	0	0	0	0	0	0
Sub-Totals		10,150	91,607,844	10,981,092	0	0	10,981,092	11,037,837	11,093,120
		46,119	789,224,462	79,351,417	500,000	0	79,851,417	80,034,188	80,562,658
Discounts (Refer note 1(f))							(9,600)	0	0
Concessions (Refer note 1(g))							(80,000)	(76,896)	(80,000)
Total amount raised from general rates							79,761,817	79,957,292	80,482,658
Specified area rates (Refer note 1(d))							430,364	545,311	532,930
Total rates							80,192,181	80,502,603	81,015,588

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 2020/21 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				
Full Payment	11th November 2020	0	0.0%	7.0%
Option two				
Instalment 1	11th November 2020	0	5.5%	7.0%
Instalment 2	15th March 2021	3	5.5%	7.0%
Option three				
Instalment 1	11th November 2020	0	5.5%	7.0%
Instalment 2	13th January 2021	3	5.5%	7.0%
Instalment 3	15th March 2021	3	5.5%	7.0%
Instalment 4	17th May 2021	3	5.5%	7.0%

	2020/21 Budget revenue	2019/20 Actual revenue	2019/20 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	110,363	116,538	109,000
Instalment plan interest earned	360,000	365,412	360,000
Unpaid rates and service charge interest earned	140,000	306,094	280,000
	610,363	788,044	749,000

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	Properties within the City boundaries with a predominant residential use with a dwelling located on the land.	This proposed rate in the dollar is regarded as the base rate as it represents the greatest number of properties in the City.	This rate aims to ensure that the proportion of rates raised from this category is between 70% and 75% of total rates.
Residential vacant	Vacant land located within the City boundaries excepting land with a commercial/industrial land use.	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, and to ensure that the proportion of total rate revenue derived from vacant land remains consistent with previous years.	This rate in the dollar will act to stimulate economic growth and
Business improved	Properties within the City boundaries with a predominant commercial/industrial use with a dwelling located on the land.	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. As a result of COVID-19, the City has recognised that businesses have been significantly impacted by the pandemic and for the 2020/21 financial year, Council are proposing to impose a lower rate in the dollar than the residential improved rate category.	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	Vacant land located within the City boundaries with a commercial/industrial land use.	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 stimulate economic growth and development in the community.

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

Urban development Super-lots larger than 10 hectares in size

This proposed rate in the dollar relates to land held for future development.

As with other vacant land rates, this rate is set at a higher level as the City wishes to promote the development of all properties to their full potential.

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

1. RATES AND SERVICE CHARGES (CONTINUED)

(d) Specified Area Rate

	Basis of valuation	Rate in	Rateable value	2020/21 Budget specified area rate revenue	2020/21 Interim specified area rate revenue	2020/21 Back specified area rate revenue	2020/21 Total budget specified area rate revenue	2019/20 Actual revenue	2019/20 Budget revenue
Specified area rate		\$	\$	\$	\$	\$	\$	\$	\$
Waterside Canals	Residential improved	0.00000	5,322,600	0	0	0	0	0	0
Mandurah Ocean Marina	Residential improved	0.01430	21,065,228	301,233	0	0	301,233	385,387	380,930
Mandurah Quay	Residential improved	0.00240	6,412,680	15,390	0	0	15,390	15,342	10,000
Mariners Cove	Residential improved	0.00000	9,072,320	0	0	0	0	10,765	9,000
Port Bouvard Eastport Canals	Residential improved	0.00150	8,499,130	12,749	0	0	12,749	12,717	12,000
Port Bouvard Northport Canals	Residential improved	0.00400	5,586,405	22,346	0	0	22,346	42,456	42,000
Port Mandurah Canals	Residential improved	0.00390	20,165,550	78,646	0	0	78,646	78,644	79,000
			76,123,913	430,364	0	0	430,364	545,311	532,930

	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	5,171
Mandurah Ocean Marina	To provide for an enhanced maintenance standard and asset replacement costs.	All properties within the Mandurah Ocean Marina.	164,233	137,000	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	8,390	0

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

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	9,717
Port Bouvard Eastport Canals	Recoup the costs of litter removal from the canal waterbody together with the costs of water quality testing, canal management fee, surveying and minor maintenance.	All canal frontages on the Eastport canals.	12,749	0	0
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.	22,346	0	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.	13,746	64,900	0
			220,074	210,290	14,888

(e) Service Charges

The City did not raise service charges for the year ended 30 June 2021.

CITY OF MANDURAH
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2021

1. RATES AND SERVICE CHARGES (CONTINUED)

(f) Rates discounts

Rate or fee to which discount is granted	Discount %	Discount (\$)	2020/21 Budget	2019/20 Actual	2019/20 Budget	Circumstances in which discount is granted
Rates incentive	N/A	N/A	\$ 9,600	\$ 0	\$ 0	0 Early payment incentive for the payment of rates and charges being full payment of all current and arrears of rates including specified area rates, emergency services levy, domestic refuse charge and private swimming pool inspection fees within 35 days of the issue date on the annual rate notice, for eligibility to enter the early incentive prize draw.
			9,600	0	0	

(g) Waivers or concessions

Rate or fee and charge to which the waiver or concession is granted	Type	Discount %	Discount (\$)	2020/21 Budget	2019/20 Actual	2019/20 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
General rates	Concession	65%-100%	76,896	\$ 80,000	\$ 76,896	\$ 80,000	Support for charitable businesses.	Business improved
				80,000	76,896	80,000		

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

2 (a). NET CURRENT ASSETS

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.

Note	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
	\$	\$	\$
(i) Operating activities excluded from budgeted deficiency			
The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.			
Adjustments to operating activities			
Less: Profit on asset disposals	4(b) (18,399)	(20,600)	(3,000)
Less: Movement in contract liabilities associated with restricted cash	(5,275,266)	5,275,266	0
Add: Loss on disposal of assets	4(b) 353,191	205,620	330,000
Add: Depreciation on assets	5 36,250,152	33,753,561	30,062,886
Non cash amounts excluded from operating activities	31,309,678	39,213,847	30,389,886
(ii) Current assets and liabilities excluded from budgeted deficiency			
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement.			
Adjustments to net current assets			
Less: Unspent borrowings	6(c) (431,591)	0	0
Less: Cash - restricted reserves	3 (23,405,195)	(34,557,228)	(25,716,481)
Less: Current assets not expected to be received at end of year			
- Prepaid rates	(2,455,879)	(2,455,879)	0
- Other contract liabilities	0	(1,024,778)	0
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	7,499,999	5,410,639	4,960,705
- Current portion of contract liability held in reserve	8,450	5,275,266	0
- Current portion of lease liabilities	608,382	1,416,287	0
- Employee benefit provisions	5,041,426	4,944,527	4,452,000
- Bonds and deposits held	3,081,188	3,081,188	3,000,000
Add: Movement in provisions between current and non-current provisions	24,717	291,662	0
Total adjustments to net current assets	(10,028,503)	(17,618,316)	(13,303,776)

2 (a). NET CURRENT ASSETS (CONTINUED)

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

	Note	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
		\$	\$	\$
(iii) Composition of estimated net current assets				
Current assets				
Cash and cash equivalents- unrestricted	3	38,248	1,035,519	5,480,519
Cash and cash equivalents - restricted				
Cash backed reserves	3	23,405,195	34,557,228	25,716,481
Bonds		3,081,188	3,081,188	3,000,000
Unspent borrowings	6(c)	207,137	638,728	207,000
Financial assets - unrestricted		95,088	95,088	0
Receivables		7,164,044	8,464,044	670,000
Inventories		428,974	428,974	450,000
		34,419,874	48,300,769	35,524,000
Less: current liabilities				
Trade and other payables		(4,555,419)	(4,305,419)	(9,151,794)
Contract liabilities		(3,464,329)	(8,731,145)	0
Lease liabilities		(608,382)	(1,416,287)	0
Long term borrowings		(7,499,999)	(5,410,639)	(4,960,705)
Provisions		(8,621,960)	(8,621,960)	(8,452,000)
		(24,750,089)	(28,485,450)	(22,564,499)
Net current assets		9,669,785	19,815,319	12,959,501
Less: Total adjustments to net current assets	2 (a)(ii)	(10,028,503)	(17,618,316)	(13,303,776)
Closing funding surplus / (deficit)		(358,718)	2,197,003	(344,275)

2 (b). NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the City'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 even if not expected to be realised in the next 12 months except for land held for sale where it is held as non-current based on the City'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.

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.

PROVISIONS

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

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

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.

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.

TRADE AND OTHER RECEIVABLES

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

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

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.

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

CONTRACT LIABILITIES

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

3. RECONCILIATION OF CASH

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

Note	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Cash at bank and on hand	3,986,257	12,855,477	4,404,000
Term deposits	19,457,186	26,457,186	27,000,000
	23,443,443	39,312,663	31,404,000
- Unrestricted cash and cash equivalents	38,248	1,035,519	5,687,519
- Restricted cash and cash equivalents	23,405,195	38,277,144	25,716,481
	23,443,443	39,312,663	31,404,000

The following restrictions have been imposed by regulation or other externally imposed requirements on cash and cash equivalents:

Leave Reserve	5,041,426	4,944,527	4,451,504
Unspent Grants Reserve	184,402	5,451,218	136,849
Cash in Lieu of Parking Reserve	480,420	471,178	466,000
Building Reserve	584,883	1,807,813	764,370
Asset Management Reserve	2,611,825	2,496,008	581,288
Cultural Centre Reserve	0	2,480	227,529
Museum Reserve	0	160,150	160,000
Property Acquisition Reserve	24,218	3,920,867	3,953,000
Sustainability Reserve	558,905	647,225	563,088
Aquatic and Recreation Centre Reserve	0	0	(79)
Waste Facilities Reserve Fund	670,742	1,617,218	278,549
Community Improvements Reserve	0	33,234	28,249
Traffic Bridge Reserve	0	399,886	(6)
Tims Thicket Septage Reserve	76,362	74,894	74,000
Tims Thicket Inert Reserve	147,229	104,413	102,000
Inert Landfill Reserve	0	39,728	40,000
Arts and Craft Centre Reserve	0	229,699	230,000
Sand Pit Restoration Reserve	0	66,970	67,000
Interest Free Loans Reserve	0	159,894	145,364
CLAG Reserve	27,645	27,116	22,524
Emergency Relief Fund Reserve	0	3,295	3,000
Mandurah Ocean Marina Reserve	179,332	175,870	138,476
Waterways Reserve	238,228	274,639	0
Interest on Investments Reserve	0	12,771	13,000
Port Mandurah Canals Stage 2 Maintenance Reserve	94,114	92,322	79,772
Mariners Cove Canals Reserve	86,725	85,053	72,233
Port Bouvard Canal Maintenance Contributions Reserve	275,719	270,424	226,000
Soccer Club Rooms Refurbishment Reserve	0	29,292	29,338
Cash in Lieu POS Contributions Reserve	0	0	1,524,665
Carbon Offset Reserve	0	130,117	90,117
Bushland Acquisition Reserve	3,095,736	3,036,239	3,000,710

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

Port Bouvard Surf Life Saving Clubrooms Reserve		0	18,000	18,000
Coastal Storm Contingency Reserve		257,945	252,987	250,000
Refurbishment Bortolo Pavillion Reserve		0	6,000	6,000
Refurbishment Rushton Park Reserve		0	13,500	13,000
Refurbishment Meadow Springs Pavillion Reserve		0	8,712	8,000
Digital Futures Reserve		43,407	42,573	42,070
Decked Carparking Reserve		1,006,480	987,134	975,480
Specified Area Rates - Waterside Canals		99,130	104,301	103,944
Specified Area Rates - Port Mandurah Canals		423,541	353,236	42,795
Specified Area Rates - Mandurah Quay Canals		201,710	189,933	178,149
Specified Area Rates - Mandurah Ocean Marina		364,239	222,398	68,641
Specified Area Rate - Port Bouvard Canals		100,652	98,861	73,763
Specified Area Rate - Mariners Cove		9,005	18,722	14,855
Specified Area Rate - Eastport		23,767	23,165	12,244
Sports Club Maintenance Levy Reserve		191,605	133,395	78,000
City Centre Land Acquisition Reserve		1,056,143	3,035,842	3,000,000
City Facility Relocation Reserve		0	156,000	156,000
Lakelands Community Infrastructure Reserve		1,099,783	1,078,644	0
Plant Reserve		748,600	938,504	0
Workers Compensation Reserve		112,952	110,781	0
Bonds and deposits		3,081,188	3,081,188	3,000,000
Unspent borrowings	6(c)	207,137	638,728	207,000
		23,405,195	38,277,144	25,716,481
Reconciliation of net cash provided by operating activities to net result				
Net result		(8,073,157)	(13,607,889)	(5,771,659)
Depreciation	5	36,250,152	33,753,561	30,062,886
(Profit)/loss on sale of asset	4(b)	334,792	185,020	327,000
(Increase)/decrease in receivables		1,300,000	(2,084,437)	69,130
(Increase)/decrease in inventories		0	(102,716)	100,000
Increase/(decrease) in payables		250,000	(4,708,722)	(500,000)
Increase/(decrease) in other assets		0	939,242	0
Increase/(decrease) in contract liabilities		(5,266,816)	8,731,145	0
Increase/(decrease) in employee provisions		0	195,536	243,000
Non-operating grants, subsidies and contributions		(11,279,174)	(10,880,271)	(10,757,000)
Net cash from operating activities		13,515,797	12,420,469	13,773,357

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 2021

4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program								2020/21 Budget total	2019/20 Actual total	2019/20 Budget total
	Governance	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	453,904	0	160,119	328,889	1,770,414	0	160,119	0	2,873,445	4,833,838	5,849,357
Furniture and equipment	0	0	48,035	0	117,421	0	0	0	165,456	415,532	435,532
Plant and equipment	89,133	0	0	0	246,820	250,000	0	3,816,111	4,402,064	3,070,005	4,079,766
	543,037	0	208,154	328,889	2,134,655	250,000	160,119	3,816,111	7,440,965	8,319,375	10,364,655
<u>Infrastructure</u>											
Infrastructure - roads	0	0	0	0	0	9,930,467	0	0	9,930,467	9,317,094	11,332,685
Infrastructure - footpaths	0	0	0	0	0	913,573	0	0	913,573	777,421	881,532
Infrastructure - drainage	0	0	0	0	0	1,118,523	0	0	1,118,523	922,229	1,116,564
Infrastructure - parks	0	213,492	0	131,181	22,083,915	0	0	0	22,428,588	4,044,320	6,387,244
Infrastructure - marina	0	0	0	0	97,306	0	203,800	0	301,106	415,898	431,303
Infrastructure - coastal and estuary	0	0	0	0	0	62,060	32,435	0	94,495	1,352,229	7,986,642
Infrastructure - bridges	0	0	0	0	0	400,000	0	0	400,000	353,306	744,980
Infrastructure - other	0	0	0	100,000	338,492	0	0	0	438,492	127,128	471,047
Infrastructure - cultural	0	0	0	0	0	0	0	0	0	0	0
	0	213,492	0	231,181	22,519,713	12,424,623	236,235	0	35,625,244	17,309,625	29,351,997
Total acquisitions	543,037	213,492	208,154	560,070	24,654,368	12,674,623	396,354	3,816,111	43,066,208	25,629,000	39,716,652

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

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 2021

4. FIXED ASSETS

(b) Disposals of Assets

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

	2020/21 Budget Net Book Value	2020/21 Budget Sale Proceeds	2020/21 Budget Profit	2020/21 Budget Loss	2019/20 Actual Net Book Value	2019/20 Actual Sale Proceeds	2019/20 Actual Profit	2019/20 Actual Loss	2019/20 Budget Net Book Value	2019/20 Budget Sale Proceeds	2019/20 Budget Profit	2019/20 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Program												
Other property and services	1,355,354	1,020,562	18,399	(353,191)	1,101,706	916,686	20,600	(205,620)	1,936,000	1,609,000	3,000	(330,000)
	1,355,354	1,020,562	18,399	(353,191)	1,101,706	916,686	20,600	(205,620)	1,936,000	1,609,000	3,000	(330,000)
By Class												
<u>Property, Plant and Equipment</u>												
Land - freehold land	0	0	0	0	393,468	393,468	0	0	600,000	600,000	0	0
Plant and equipment	1,355,354	1,020,562	18,399	(353,191)	708,238	523,218	20,600	(205,620)	1,336,000	1,009,000	3,000	(330,000)
	1,355,354	1,020,562	18,399	(353,191)	1,101,706	916,686	20,600	(205,620)	1,936,000	1,609,000	3,000	(330,000)

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 2021

5. ASSET DEPRECIATION

By Program

General purpose funding
Law, order, public safety
Education and welfare
Community amenities
Recreation and culture
Transport
Economic services
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 - leases

2020/21 Budget	2019/20 Actual	2019/20 Budget
\$	\$	\$
163	155	190
166,927	158,977	96,601
161,381	153,695	207,723
254,450	242,333	324,764
16,954,397	15,833,152	15,918,511
16,167,362	15,397,487	12,607,719
101,868	97,016	124,911
2,443,604	1,870,746	782,467
36,250,152	33,753,561	30,062,886
4,982,626	4,745,716	5,987,226
468,128	445,833	331,273
1,509,593	1,437,706	221,747
10,321,479	9,829,980	8,177,328
2,459,397	2,342,283	2,035,344
12,163,574	11,584,356	10,985,571
2,518,495	2,398,567	2,012,183
775,358	738,436	285,907
242,219	230,684	26,307
809,283	0	0
36,250,152	33,753,561	30,062,886

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	10 years
Plant and equipment	5 years
Infrastructure - roads	
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 - leases	

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
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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	2020/21	2020/21	Budget	2020/21	Actual Principal 1 July 2019	2019/20	2019/20	Actual	2019/20	Budget	2019/20	2019/20	Budget	2019/20	
				Principal 1 July 2020	Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2021	Budget Interest Repayments		Actual New Loans	Actual Principal Repayments	Principal outstanding 30 June 2020	Actual Interest Repayments	Principal 1 July 2019	Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2020	Budget Interest Repayments	
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Law, order, public safety																			
Port Bouvard Surf Life Saving Club [WTC 316(vi)]	1	WBC	3.6%	110	0	(110)	0	0	15,279	0	(15,169)	110	(231)	13,999	0	(13,999)	0	0	(257)
Community amenities																			
Compactor Waste Trailers and Dolly [336]	19	WBC	3.8%	241,310	0	(54,610)	186,700	(8,102)	295,119	0	(53,809)	241,310	(8,903)	290,019	0	(52,571)	237,448	0	(10,141)
Waste Water Reuse [349]	8	WBC	3.8%	146,544	0	(20,376)	126,168	(5,244)	195,921	0	(49,377)	146,544	(5,459)	190,214	0	(20,987)	169,227	0	(6,883)
Halls Head Ablution Block [350]	7	WBC	3.8%	97,697	0	(13,580)	84,117	(3,496)	130,614	0	(32,917)	97,697	(3,639)	126,809	0	(13,991)	112,818	0	(4,589)
Halls Head Recycled Water 2019/20		WBC	3.1%	200,000	0	(17,389)	182,611	(5,891)	0	200,000	0	200,000	0	0	200,000	(1,372)	198,628	0	(635)
Ablutions 2019/20		WBC	3.1%	0	0	0	0	0	0	0	0	0	0	0	150,000	(1,030)	148,970	0	(476)
Ablutions 2020/21		WBC	3.1%	0	200,000	(17,344)	182,656	(5,935)	0	0	0	0	0	0	0	0	0	0	0
Recreation and culture																			
Allnutt Reserve Community Facility [316(iii)]	1	WBC	3.6%	513	0	(513)	0	0	71,504	0	(70,991)	513	(1,080)	65,515	0	(65,515)	0	0	(1,200)
Town Beach Ablutions [316(vii)]	1	WBC	3.6%	220	0	(220)	0	0	30,558	0	(30,338)	220	(462)	27,999	0	(27,999)	0	0	(513)
Rushton Park Redevelopment [318(ii)]	3	WBC	3.7%	330,021	0	(83,095)	246,926	(10,917)	542,234	0	(212,213)	330,021	(4,831)	528,987	0	(98,055)	430,932	0	(18,115)
Meadow Springs Recreation Facility [318(iii)]	3	WBC	3.7%	251,445	0	(63,310)	188,135	(8,317)	413,131	0	(161,686)	251,445	(3,681)	396,741	0	(73,542)	323,199	0	(13,586)
Mandurah Rugby Club [320]	4	WBC	3.7%	42,579	0	(39,316)	3,263	(763)	82,841	0	(40,262)	42,579	(2,050)	79,345	0	(40,025)	39,320	0	(2,287)
Mandurah Cricket Club [321]	5	WBC	3.7%	14,182	0	(13,094)	1,088	(254)	27,611	0	(13,429)	14,182	(683)	26,445	0	(13,350)	13,095	0	(762)
Mandurah Football & Sporting Club [324]	13	WBC	3.8%	165,500	0	(78,869)	86,631	(4,711)	242,296	0	(76,796)	165,500	(6,784)	235,430	0	(75,925)	159,505	0	(7,655)
Mandurah Rugby Club [325]	14	WBC	3.8%	12,727	0	(6,070)	6,657	(362)	18,637	0	(5,910)	12,727	(522)	18,109	0	(5,843)	12,266	0	(589)
Bowling Club Relocation [326]	17	WBC	3.8%	1,092,424	0	(537,467)	554,957	(32,101)	1,641,209	0	(548,785)	1,092,424	(20,783)	1,604,367	0	(517,401)	1,086,966	0	(52,167)
Ablutions - Netball Centre [329(i)]	15	WBC	3.8%	86,889	0	(41,873)	45,016	(2,501)	128,641	0	(41,752)	86,889	(2,622)	126,771	0	(40,882)	85,889	0	(4,122)
Parks Construction [329(v)]	15	WBC	3.8%	86,889	0	(41,873)	45,016	(2,501)	128,641	0	(41,752)	86,889	(2,622)	125,321	0	(40,415)	84,906	0	(4,075)
Halls Head Bowling Club upgrade [331]	28	WBC	3.8%	311,402	0	(32,228)	279,174	(11,236)	344,003	0	(32,601)	311,402	(10,863)	340,533	0	(31,024)	309,509	0	(12,440)
Parks - Falcon Bay Reserve [333(i)]	18	WBC	3.8%	70,839	0	(22,739)	48,100	(2,339)	95,512	0	(24,673)	70,839	(405)	95,159	0	(22,253)	72,906	0	(3,240)
MARC Redevelopment [338]	21	WBC	3.8%	764,769	0	(144,275)	620,494	(27,025)	922,603	0	(157,834)	764,769	(13,466)	913,692	0	(138,889)	774,803	0	(32,411)
MARC Redevelopment Stage 1 [340]	26	WBC	3.8%	504,555	0	(72,790)	431,765	(18,002)	582,882	0	(78,327)	504,555	(12,465)	575,570	0	(70,073)	505,497	0	(20,719)
MARC Redevelopment Stage 2 [341]	24	WBC	3.8%	1,277,431	0	(187,831)	1,089,600	(46,457)	1,494,077	0	(216,646)	1,277,431	(17,642)	1,485,349	0	(180,818)	1,304,531	0	(53,470)
Eastern Foreshore Wall [344]	27	WBC	3.8%	836,854	0	(121,623)	715,231	(30,081)	973,173	0	(136,319)	836,854	(15,385)	961,762	0	(117,082)	844,680	0	(34,622)
MARC Stage 2 [345]	12	WBC	3.8%	1,229,904	0	(174,502)	1,055,402	(43,742)	1,685,125	0	(455,221)	1,229,904	(18,719)	1,648,544	0	(181,891)	1,466,653	0	(59,655)
Falcon Bay Seawall [351]	6	WBC	3.8%	245,321	0	(34,049)	211,272	(8,779)	326,902	0	(81,581)	245,321	(9,127)	317,481	0	(35,029)	282,452	0	(11,489)
MARC Solar Plan [353]	30	WBC	3.8%	173,828	0	(17,759)	156,069	(6,277)	191,804	0	(17,976)	173,828	(6,060)	189,886	0	(17,096)	172,790	0	(6,940)
Novara Foreshore Development [355]	32	WBC	3.8%	347,657	0	(35,518)	312,139	(12,554)	383,609	0	(35,952)	347,657	(12,120)	379,772	0	(34,192)	345,580	0	(13,880)
Falcon Bay Foreshore Upgrades [356]	33	WBC	3.8%	347,657	0	(35,518)	312,139	(12,554)	383,609	0	(35,952)	347,657	(12,120)	379,772	0	(34,192)	345,580	0	(13,880)
Mandjar Square Development [358]	35	WBC	3.8%	434,476	0	(44,391)	390,085	(15,693)	479,513	0	(45,037)	434,476	(15,047)	474,718	0	(42,734)	431,984	0	(17,350)
Lakelands DOS [360]	37	WBC	3.8%	2,366,013	0	(248,575)	2,117,438	(87,881)	2,665,001	0	(298,988)	2,366,013	(37,468)	2,658,426	0	(239,294)	2,419,132	0	(97,162)
Mandjar Square Stage 3 and 4	40	WBC	3.1%	908,754	0	(82,410)	826,344	(27,270)	1,000,332	0	(91,578)	908,754	(18,102)	993,141	0	(70,073)	905,112	0	(36,391)
Falcon Seawall	41	WBC	3.1%	459,221	0	(41,205)	418,016	(13,635)	500,167	0	(40,946)	459,221	(13,894)	496,570	0	(42,021)	454,549	0	(18,195)
Novara Foreshore Stage 3	44	WBC	3.1%	183,727	0	(16,482)	167,245	(5,454)	200,067	0	(16,340)	183,727	(5,506)	198,628	0	(16,806)	181,822	0	(7,278)
Western Foreshore Recreation Precinct		WBC	3.1%	0	0	0	0	0	0	0	0	0	0	0	1,270,000	(8,712)	1,261,288	0	(4,033)
Smart Street Mall Upgrade 2019/20		WBC	3.1%	500,000	0	(43,460)	456,540	(14,728)	0	500,000	0	500,000	0	0	1,500,000	(10,288)	1,489,712	0	(4,764)
Falcon Bay Foreshore Stage 3 of 4		WBC	3.1%	300,000	0	(26,083)	273,917	(8,837)	0	300,000	0	300,000	0	0	300,000	(2,585)	297,415	0	(953)
Mandjar Square Final Stage		WBC	3.1%	300,000	0	(26,083)	273,917	(8,837)	0	300,000	0	300,000	0	0	300,000	(2,585)	297,415	0	(953)
Falcon Skate Park Upgrade		WBC	3.1%	120,000	0	(10,433)	109,567	(3,535)	0	120,000	0	120,000	0	0	200,000	(1,372)	198,628	0	(635)
Westbury Way North side POS Stage 3		WBC	3.1%	200,000	0	(17,389)	182,611	(5,891)	0	200,000	0	200,000	0	0	200,000	(1,372)	198,628	0	(635)
Eastern/ Western Foreshore 2020/21		WBC	3.1%	0	2,770,000	(240,145)	2,529,855	(82,211)	0	0	0	0	0	0	0	0	0	0	0
Smart Street Mall 2020/21		WBC	3.1%	0	2,000,000	(173,382)	1,826,618	(59,358)	0	0	0	0	0	0	0	0	0	0	0
Novara Foreshore Stage 4		WBC	3.1%	0	400,000	(34,676)	365,324	(11,872)	0	0	0	0	0	0	0	0	0	0	0
Bortolo Reserve - Shared Use Parking and Fire Track Facility		WBC	3.1%	0	350,000	(30,352)	319,648	(10,387)	0	0	0	0	0	0	0	0	0	0	0
Falcon Bay Upgrade - Stage 4 of 5		WBC	3.1%	0	300,000	(26,016)	273,984	(8,904)	0	0	0	0	0	0	0	0	0	0	0
Enclosed Dog Park		WBC	3.1%	0	200,000	(17,344)	182,656	(5,936)	0	0	0	0	0	0	0	0	0	0	0
South Harbour Paving Upgrade Stage 2		WBC	3.1%	0	50,000	(4,336)	45,664	(1,484)	0	0	0	0	0	0	0	0	0	0	0
Falcon Skate Park Upgrade 2020/21		WBC	3.1%	0	80,000	(7,521)	72,479	(1,816)	0	0	0	0	0	0	0	0	0	0	0
Transport																			
Road Construction [316(ii)]	1	WBC	3.8%	1,642	0	(1,642)	0	0	228,874	0	(227,232)	1,642	(3,457)	209,707	0	(209,707)	0	0	(3,843)
Car Parking [316(iv)]	1	WBC	3.8%	121	0	(121)	0	0	16,808	0	(16,687)	121	(254)	15,400	0	(15,400)	0	0	(282)
Drainage [318(iv)]	3	WBC	3.8%	78,576	0	(19,784)	58,792	(2,599)	129,103	0	(50,527)	78,576	(1,150)	132,248	0	(24,514)	107,734	0	(4,529)
Road Construction [318(v)]	3	WBC	3.8%	848,624	0	(213,672)	634,952	(28,071)	1,394,316	0	(545,692)	848,624	(12,422)	1,322,469	0	(245,139)	1,077,330	0	(45,287)
Road Construction [329(ii)]	15	WBC	3.8%	189,111	0	(91,136)	97,975	(5,443)	279,983	0	(90,872)	189,111	(5,707)	271,651	0	(87,605)	184,046	0	(8,833)

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Path Construction [329(vi)]	15	WBC	3.8%	15,333	0	(7,389)	7,944	(441)	22,701	0	(7,368)	15,333	(463)	20,645	0	(6,658)	13,987	(671)	
Street Lighting [329(viii)]	15	WBC	3.8%	20,444	0	(9,852)	10,592	(588)	30,268	0	(9,824)	20,444	(617)	27,165	0	(8,760)	18,405	(883)	
Road Construction [333(ii)]	18	WBC	3.8%	322,713	0	(103,588)	219,125	(10,654)	435,112	0	(112,399)	322,713	(1,844)	424,886	0	(99,358)	325,528	(14,469)	
New Pedestrian Bridge Construction [335]	20	WBC	3.8%	481,827	0	(110,329)	371,498	(16,367)	596,197	0	(114,370)	481,827	(12,326)	585,895	0	(106,210)	479,685	(20,486)	
New Road Construction [339]	22	WBC	3.8%	545,339	0	(102,919)	442,420	(19,313)	661,855	0	(116,516)	545,339	(5,500)	652,690	0	(99,077)	553,613	(23,155)	
New Road Construction [342]	25	WBC	3.8%	652,589	0	(93,915)	558,674	(23,229)	752,108	0	(99,519)	652,589	(17,625)	742,674	0	(90,409)	652,265	(26,735)	
WMC Tims Thicket [343]	23	WBC	3.8%	98,741	0	(14,096)	84,645	(3,484)	112,813	0	(14,072)	98,741	(3,508)	111,398	0	(13,570)	97,828	(4,010)	
Road Construction [346]	11	WBC	3.8%	385,817	0	(53,646)	332,171	(13,806)	515,930	0	(130,113)	385,817	(14,275)	500,902	0	(55,267)	445,635	(18,126)	
MARC Carpark [347]	10	WBC	3.8%	293,101	0	(40,752)	252,349	(10,488)	391,846	0	(98,745)	293,101	(10,919)	380,432	0	(41,975)	338,457	(13,767)	
MPAC Forecourt [348]	9	WBC	3.8%	122,128	0	(16,978)	105,150	(4,370)	163,270	0	(41,142)	122,128	(4,550)	158,514	0	(17,490)	141,024	(5,736)	
Mandurah Marina [352]	29	WBC	3.8%	173,828	0	(17,759)	156,069	(6,277)	191,804	0	(17,976)	173,828	(6,060)	189,886	0	(17,096)	172,790	(6,940)	
MARC Carpark [354]	31	WBC	3.8%	260,751	0	(26,632)	234,119	(9,416)	287,709	0	(26,958)	260,751	(9,090)	284,832	0	(25,638)	259,194	(10,410)	
Mandurah Foreshore Boardwalk Renewal [357]	34	WBC	3.8%	391,023	0	(39,948)	351,075	(14,124)	431,563	0	(40,540)	391,023	(13,532)	427,248	0	(38,457)	388,791	(15,615)	
New Road Construction [359]	36	WBC	3.8%	1,192,616	0	(125,617)	1,066,999	(44,411)	1,346,887	0	(154,271)	1,192,616	(15,757)	1,343,455	0	(120,927)	1,222,528	(49,101)	
Smoke Bush Retreat Footpath [361]	38	WBC	3.8%	86,906	0	(8,886)	78,020	(3,138)	95,900	0	(8,994)	86,906	(3,030)	94,941	0	(8,554)	86,387	(3,470)	
New Boardwalks 18/19	42	WBC	3.1%	459,221	0	(41,205)	418,016	(13,635)	500,167	0	(40,946)	459,221	(13,894)	496,570	0	(42,021)	454,549	(18,195)	
Coodanup Drive - Road Rehabilitation	46	WBC	3.1%	91,864	0	(8,241)	83,623	(2,727)	100,034	0	(8,170)	91,864	(2,798)	99,314	0	(8,409)	90,905	(3,639)	
Pinjarra Road Carpark	45	WBC	3.1%	183,727	0	(16,482)	167,245	(5,454)	200,067	0	(16,340)	183,727	(5,596)	198,628	0	(16,806)	181,822	(7,278)	
New Road Construction 2018/19	39	WBC	3.1%	1,497,071	0	(135,963)	1,361,108	(44,997)	1,650,547	0	(153,476)	1,497,071	(27,484)	1,638,680	0	(138,675)	1,500,005	(60,044)	
New Road Construction 2019/20		WBC	3.1%	900,000	0	(78,226)	821,774	(26,510)	0	900,000	0	900,000	0	0	1,200,000	(8,231)	1,191,769	(3,811)	
Shark Mitigation Project		WBC	3.1%	0	0	0	0	0	0	0	0	0	0	0	400,000	(2,744)	397,256	(1,270)	
South Harbour Upgrade 2019/20		WBC	3.1%	230,000	0	(19,997)	210,003	(6,774)	0	230,000	0	230,000	0	0	230,000	(1,578)	228,422	(730)	
New Roads 2020/21		WBC	3.1%	0	1,150,000	(99,693)	1,050,307	(34,131)	0	0	0	0	0	0	0	0	0	0	
Other property and services																			
Office Building [272]	2	WBC	3.8%	215,612	0	(195,631)	19,981	(3,140)	460,823	0	(245,211)	215,612	(10,965)	439,635	0	(243,983)	195,652	(12,193)	
Information Systems [316(i)]	1	WBC	3.8%	110	0	(110)	0	0	15,279	0	(15,169)	110	(231)	13,999	0	(13,999)	0	(257)	
IT Server Room Upgrade [316(vi)]	1	WBC	3.8%	296	0	(296)	0	0	41,252	0	(40,956)	296	(623)	37,797	0	(37,797)	0	(693)	
IT Communications Equipment [318(i)]	3	WBC	3.8%	62,861	0	(15,828)	47,033	(2,079)	103,283	0	(40,422)	62,861	(920)	105,796	0	(19,611)	86,185	(3,623)	
IT Equipment [329(vii)]	15	WBC	3.8%	25,556	0	(12,316)	13,240	(736)	37,836	0	(12,280)	25,556	(771)	36,944	0	(11,914)	25,030	(1,201)	
Land Purchase [330]	16	WBC	3.8%	1,224,952	0	(606,689)	618,263	(36,235)	1,848,929	0	(623,977)	1,224,952	(18,947)	1,811,002	0	(584,038)	1,226,964	(58,886)	
Civic Building - Tuckey Room Extension	43	WBC	3.1%	459,221	0	(41,205)	418,016	(13,634)	500,167	0	(40,946)	459,221	(13,894)	496,570	0	(42,021)	454,549	(18,195)	
Short term loan COVID-19		WATC	3.5%	0	20,000,000	(20,000,000)	0	(35,000)	0	0	0	0	0	0	0	0	0	0	
				26,250,068	27,500,000	(25,410,640)	28,339,428	(1,127,642)	29,864,687	2,750,000	(6,364,619)	26,250,068	(523,662)	29,363,818	5,950,000	(4,960,705)	30,353,113	(1,049,632)	
				26,250,068	27,500,000	(25,410,640)	28,339,428	(1,127,642)	29,864,687	2,750,000	(6,364,619)	26,250,068	(523,662)	29,363,818	5,950,000	(4,960,705)	30,353,113	(1,049,632)	

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

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6. INFORMATION ON BORROWINGS

(b) New borrowings - 2020/21

Particulars/Purpose	Institution	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
			%	\$	\$	\$	\$
Eastern/ Western Foreshore 20/21	WBC	10	3.1%	2,770,000	453,498	2,770,000	0
Smart Street Mall 2020/21	WBC	10	3.1%	2,000,000	327,449	2,000,000	0
New Roads 2020/21	WBC	10	3.1%	1,150,000	188,286	1,150,000	0
Novara Foreshore Stage 4	WBC	10	3.1%	400,000	65,490	400,000	0
Bortolo Reserve - Shared Use Parking and Fire Track Facility	WBC	10	3.1%	350,000	57,286	350,000	0
Falcon Bay Upgrade - Stage 4 of 5	WBC	10	3.1%	300,000	49,102	300,000	0
Ablutions 20/21	WBC	10	3.1%	200,000	32,735	200,000	0
Enclosed Dog Park	WBC	10	3.1%	200,000	32,735	200,000	0
Falcon Skate Park Upgrade 2020/21	WBC	10	3.1%	80,000	13,094	50,000	0
South Harbour Paving Upgrade Stage 2	WBC	10	3.1%	50,000	8,184	50,000	0
Short term loan COVID-19	WATC	0.5	3.5%	20,000,000	35,000	20,000,000	0
				27,500,000	1,262,859	27,470,000	0

(c) Unspent borrowings

Loan Details	Year loan taken	Amount b/fwd.	Amount used 2020/21 Budget	New loans unspent at 30 June 2021	Amount as at 30 June 2021
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
Solar Phase 5 MARC/WMC/Comm Facilities	2017/2018	184,414	(184,414)	0	0
Lakelands DOS	2017/2018	225,000	(225,000)	0	0
New Boardwalks 18/19	2018/2019	21,000	(21,000)	0	0
Civic Building - Tuckey Room	2018/2019	1,177	(1,177)	0	0
		638,728	(431,591)	0	207,137

(d) Credit Facilities

	2020/21 Budget	2019/20 Actual	2019/20 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	50,000	50,000	50,000
Total amount of credit unused	750,000	750,000	750,000
Loan facilities			
Loan facilities in use at balance date	28,339,428	26,250,068	30,353,113

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 2021

7. LEASE LIABILITIES

Purpose	Institution	Budget	2020/21	Budget	2020/21	Actual	2019/20	Actual	2019/20	Budget	2019/20	Budget	2019/20	Budget	2019/20	
		Lease Principal 1 July 2020	Budget New Leases	Lease Principal Repayments	Lease Principal outstanding 30 June 2021		Lease Principal Repayments	Actual Principal 1 July 2019	Actual New Leases		Lease Principal repayments	Lease Principal outstanding 30 June 2020	Lease Principal repayments	Lease Principal outstanding 30 June 2020	Lease Principal outstanding 30 June 2020	Lease Principal outstanding 30 June 2020
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Recreation and culture																
Gym Equipment	MAIA - Marc Equipment	161,964	0	(129,991)	31,973	(16,409)	288,784	0	(126,820)	161,964	(16,009)	0	0	0	0	0
Other property and services																
Software	MAIA - Business Systems	190,939	0	(273,177)	(82,238)	(20,447)	839,807	38,759	(687,627)	190,939	(33,324)	0	0	0	0	0
IT Equipment	HP and Fuji	174,356	0	(123,221)	51,135	(10,158)	343,681	37,070	(206,395)	174,356	(13,474)	0	0	0	0	0
Survey Equipment	MAIA - Survey	32,851	0	(98,741)	(65,890)	(5,042)	129,184	0	(96,333)	32,851	(4,919)	0	0	0	0	0
Tech One	MAIA - Tech One	1,208,142	0	(179,138)	1,029,004	(54,035)	0	1,382,911	(174,769)	1,208,142	(52,717)	0	0	0	0	0
Records - Postage Meter	Pitney Bowes	6,560	0	(3,637)	2,923	(360)	10,108	0	(3,548)	6,560	(352)	0	0	0	0	0
		1,774,812	0	(807,905)	966,907	(106,451)	1,611,564	1,458,740	(1,295,492)	1,774,812	(120,795)	0	0	0	0	0

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.

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

8. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2020/21 Budget Opening Balance	2020/21 Budget Transfer to	2020/21 Budget Transfer (from)	2020/21 Budget Closing Balance	2019/20 Actual Opening Balance	2019/20 Actual Transfer to	2019/20 Actual Transfer (from)	2019/20 Actual Closing Balance	2019/20 Budget Opening Balance	2019/20 Budget Transfer to	2019/20 Budget Transfer (from)	2019/20 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Building Reserve	1,807,813	939,060	(2,161,990)	584,883	1,473,343	751,197	(416,727)	1,807,813	1,283,818	200,000	(719,448)	764,370
(b) Cash in Lieu of Parking Reserve	471,178	9,242	0	480,420	465,611	5,567	0	471,178	466,000	0	0	466,000
(c) Asset Management Reserve	2,496,008	1,940,595	(1,824,778)	2,611,825	991,225	1,789,143	(284,360)	2,496,008	931,288	200,000	(550,000)	581,288
(d) Cultural Centre Reserve	2,480	0	(2,480)	0	227,480	0	(225,000)	2,480	227,529	0	0	227,529
(e) Museum Reserve	160,150	0	(160,150)	0	160,150	0	0	160,150	160,000	0	0	160,000
(f) Property Acquisition Reserve	3,920,867	468	(3,897,117)	24,218	4,091,243	223,894	(394,270)	3,920,867	3,753,000	200,000	0	3,953,000
(g) Sustainability Reserve	647,225	100,860	(189,180)	558,905	804,088	7,702	(164,565)	647,225	804,088	0	(241,000)	563,088
(h) Aquatic and Recreation Centre Reserve	0	0	0	0	0	0	0	0	(79)	0	0	(79)
(i) Waste Facilities Reserve Fund	1,617,218	10,726	(957,202)	670,742	1,519,653	241,850	(144,285)	1,617,218	672,000	225,000	(618,451)	278,549
(j) Community Improvements Reserve	33,234	0	(33,234)	0	96,932	0	(63,698)	33,234	82,000	0	(53,751)	28,249
(k) Traffic Bridge Reserve	399,886	0	(399,886)	0	495,106	0	(95,220)	399,886	495,214	0	(495,220)	(6)
(l) Tims Thicket Septage Reserve	74,894	1,468	0	76,362	74,010	884	0	74,894	74,000	0	0	74,000
(m) Tims Thicket Inert Reserve	104,413	42,816	0	147,229	102,716	1,697	0	104,413	102,000	0	0	102,000
(n) Inert Landfill Reserve	39,728	0	(39,728)	0	39,728	0	0	39,728	40,000	0	0	40,000
(o) Road Network Reserve	0	0	0	0	0	0	0	0	0	0	0	0
(p) Arts and Craft Centre Reserve	229,699	0	(229,699)	0	229,699	0	0	229,699	230,000	0	0	230,000
(q) Sand Pit Restoration Reserve	66,970	0	(66,970)	0	66,970	0	0	66,970	67,000	0	0	67,000
(r) Interest Free Loans Reserve	159,894	0	(159,894)	0	159,894	0	0	159,894	145,364	0	0	145,364
(s) CLAG Reserve	27,116	529	0	27,645	26,797	319	0	27,116	22,524	0	0	22,524
(t) Emergency Relief Fund Reserve	3,295	0	(3,295)	0	3,295	0	0	3,295	3,000	0	0	3,000
(u) Mandurah Ocean Marina Reserve	175,870	3,462	0	179,332	235,146	67,852	(127,128)	175,870	230,604	0	(92,128)	138,476
(v) Waterways Reserve	274,639	4,579	(40,990)	238,228	0	274,639	0	274,639	0	0	0	0
(w) Interest on Investments Reserve	12,771	0	(12,771)	0	12,771	0	0	12,771	13,000	0	0	13,000
(x) Port Mandurah Canals Stage 2 Maintenance Reserve	92,322	1,792	0	94,114	82,473	9,849	0	92,322	79,772	0	0	79,772
(y) Mariners Cove Canals Reserve	85,053	1,672	0	86,725	73,628	11,425	0	85,053	72,233	0	0	72,233
(z) Port Bouvard Canal Maintenance Contributions Reserve	270,424	5,295	0	275,719	231,199	39,225	0	270,424	226,000	0	0	226,000
(aa) Soccer Club Rooms Refurbishment Reserve	29,292	0	(29,292)	0	29,292	0	0	29,292	29,338	0	0	29,338
(ab) Cash in Lieu POS Contributions Reserve	0	0	0	0	1,535,671	18,353	(1,554,024)	0	1,524,665	0	0	1,524,665
(ac) Unspent Grants Reserve	5,451,218	8,381	(5,275,197)	184,402	5,368,948	5,172,014	(5,089,744)	5,451,218	5,340,414	298,264	(5,501,829)	136,849
(ad) Leave Reserve	4,944,527	96,899	0	5,041,426	4,886,154	58,373	0	4,944,527	4,451,504	0	0	4,451,504
(ae) Carbon Offset Reserve	130,117	0	(130,117)	0	130,117	0	0	130,117	130,117	0	(40,000)	90,117
(af) Bushland Acquisition Reserve	3,036,239	59,497	0	3,095,736	2,714,531	321,708	0	3,036,239	2,656,710	344,000	0	3,000,710
(ag) Port Bouvard Surf Life Saving Clubrooms Reserve	18,000	0	(18,000)	0	18,000	0	0	18,000	18,000	0	0	18,000
(ah) Coastal Storm Contingency Reserve	252,987	4,958	0	257,945	250,000	2,987	0	252,987	250,000	0	0	250,000
(ai) Refurbishment Bortolo Pavillion Reserve	6,000	0	(6,000)	0	6,000	0	0	6,000	6,000	0	0	6,000
(aj) Refurbishment Rushton Park Reserve	13,500	0	(13,500)	0	13,500	0	0	13,500	13,000	0	0	13,000
(ak) Refurbishment Meadow Springs Pavillion Reserve	8,712	0	(8,712)	0	8,712	0	0	8,712	8,000	0	0	8,000
(al) Digital Futures Reserve	42,573	834	0	43,407	92,070	503	(50,000)	42,573	92,070	0	(50,000)	42,070
(am) Decked Carparking Reserve	987,134	19,346	0	1,006,480	975,480	11,654	0	987,134	975,480	0	0	975,480
(an) Specified Area Rates - Waterside Canals	104,301	0	(5,171)	99,130	103,070	1,231	0	104,301	103,944	0	0	103,944
(ao) Specified Area Rates - Port Mandurah Canals	353,236	149,365	(79,060)	423,541	365,436	2,559	(14,759)	353,236	288,690	0	(245,895)	42,795
(ap) Specified Area Rates - Mandurah Quay Canals	189,933	11,777	0	201,710	187,692	2,241	0	189,933	178,149	0	0	178,149
(aq) Specified Area Rates - Mandurah Ocean Marina	222,398	304,840	(162,999)	364,239	0	222,398	0	222,398	68,641	0	0	68,641
(ar) Specified Area Rate - Port Bouvard Canals	98,861	1,791	0	100,652	97,694	1,167	0	98,861	73,763	0	0	73,763
(as) Specified Area Rate - Mariners Cove	18,722	0	(9,717)	9,005	18,501	221	0	18,722	14,855	0	0	14,855
(at) Specified Area Rate - Eastport	23,165	602	0	23,767	22,885	280	0	23,165	12,244	0	0	12,244
(au) Sports Club Maintenance Levy Reserve	133,395	58,210	0	191,605	105,226	43,884	(15,715)	133,395	78,000	0	0	78,000
(aw) City Centre Land Acquisition Reserve	3,035,842	20,301	(2,000,000)	1,056,143	3,000,000	35,842	0	3,035,842	3,000,000	0	0	3,000,000
(ax) City Facility Relocation Reserve	156,000	0	(156,000)	0	0	156,000	0	156,000	0	156,000	0	156,000
(ay) Lakelands Community Infrastructure Reserve	1,078,644	21,139	0	1,099,783	0	1,078,644	0	1,078,644	0	0	0	0
(az) Plant Reserve	938,504	9,937	(199,841)	748,600	0	938,504	0	938,504	0	0	0	0
(ba) Workers Compensation Reserve	110,781	2,171	0	112,952	0	110,781	0	110,781	0	0	0	0
	34,557,228	3,832,612	(18,272,970)	20,116,870	31,592,136	11,604,587	(8,639,495)	34,557,228	29,493,939	1,623,264	(8,607,722)	22,509,481

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

8. CASH BACKED RESERVES (CONTINUED)

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

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

9. FEES & CHARGES REVENUE

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
General purpose funding	670,913	641,600	764,000
Law, order, public safety	569,688	623,879	595,000
Health	202,375	207,000	190,000
Education and welfare	344,124	326,576	433,900
Community amenities	14,273,047	14,100,898	14,316,713
Recreation and culture	5,831,052	4,349,345	6,433,338
Transport	1,675,225	1,821,165	2,064,000
Economic services	1,547,813	1,451,605	1,776,000
Other property and services	94,040	132,348	173,620
	25,208,275	23,654,416	26,746,571

10. GRANT REVENUE

	Unspent grants, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Total Liability 30 June 2021	Current Liability 30 June 2021	2020/21 Budget	2019/20 Actual	2019/20 Budget
By Program:	\$	\$	\$	\$	\$	\$	\$	\$
(a) Operating grants, subsidies and contributions								
Governance				0	0	2,025	5,856	2,000
General purpose funding	0	0	0	0	0	1,615,000	3,530,402	1,679,000
Law, order, public safety	0	0	0	0	0	144,921	359,119	193,440
Health	32,577	0	0	32,577	0	117,450	148,000	134,000
Education and welfare	0	0	0	0	0	57,415	135,500	42,400
Community amenities	0	0	0	0	0	122,660	139,929	102,600
Recreation and culture	6,676	0	(6,676)	0	0	928,219	1,755,280	1,028,454
Transport	16,167	0	(10,000)	6,167	0	298,844	310,669	291,420
Economic services	0	0	0	0	0	3,038	5,391	3,000
Other property and services	0	0	0	0	0	182,488	166,200	129,000
	55,420	0	(16,676)	38,744	0	3,472,058	6,556,346	3,605,314
(b) Non-operating grants, subsidies and contributions								
General purpose funding	0	8,450	0	8,450	0	0	0	0
Law, order, public safety	0	0	0	0	0	0	0	200,000
Recreation and culture	5,212,568	0	(5,158,590)	53,978	0	13,133,930	1,192,440	6,786,000
Transport	83,230	0	0	83,230	0	3,303,834	2,982,162	3,390,000
Other property and services	100,000	0	(100,000)	0	0	100,000	1,447,079	381,000
	5,395,798	8,450	(5,258,590)	145,658	0	16,537,764	5,621,681	10,757,000
Total	5,451,218	8,450	(5,275,266)	184,402	0	20,009,822	12,178,027	14,362,314

(c) Unspent grants, subsidies and contributions were restricted as follows:

	Budget Closing Balance 30 June 2021	Actual Balance 30 June 2020
Unspent Grants Reserve	184,402	5,451,218
	184,402	5,451,218

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

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
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
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
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
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
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
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
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
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
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
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
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
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
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
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
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
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
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
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

12. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Investments			
- Reserve funds	400,000	360,000	750,000
- Other funds	460,000	300,000	755,000
Late payment of fees and charges *	100,000	30,046	100,000
Other interest revenue (refer note 1b)	500,000	671,506	640,000
	1,460,000	1,361,552	2,245,000

* 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	235,500	263,800	141,500
	235,500	263,800	141,500

The net result includes as expenses

(c) Auditors remuneration

Audit services	151,875	70,449	150,000
	151,875	70,449	150,000

(d) Interest expenses (finance costs)

Borrowings (refer Note 6(a))	1,127,642	523,662	1,049,632
Interest expense on lease liabilities	106,451	120,795	0
	1,234,093	644,457	1,049,632

(e) Elected members remuneration

Meeting fees	427,651	339,676	410,280
Mayor/President's allowance	93,253	84,144	89,679
Deputy Mayor/President's allowance	25,938	19,217	25,096
Elected members allowance	38,498	75,401	38,500
Training and development	60,750	14,349	60,000
Travelling and telecommunications expenses	20,250	3,409	20,000
	666,340	536,196	643,555

(f) Low Value lease expenses

Office equipment	275,389	262,275	0
Gymnasium equipment	17,079	16,265	0
	292,468	278,540	0

13. TRUST FUNDS

Funds held at balance date over which the local government has no control and which are not included in the financial statements are as follows:

Detail	Balance 30 June 2020	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2021
	\$	\$	\$	\$
Mandurah Visitor Centre	1,668	0	0	1,668
Cash in Lieu POS Contributions	812,894	0	0	812,894
	814,562	0	0	814,562

14. SIGNIFICANT ACCOUNTING POLICIES - OTHER INFORMATION

GOODS AND SERVICES TAX (GST)

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

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

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

CRITICAL ACCOUNTING ESTIMATES

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

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

ROUNDING OFF FIGURES

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

COMPARATIVE FIGURES

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

BUDGET COMPARATIVE FIGURES

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

15. BUDGET RATIOS

	2020/21 Budget	2019/20 Actual	2018/19 Actual	2017/18 Actual
Operating Surplus	(0.22)	(0.17)	(0.07)	(0.07)
Funds After Operations	(0.89)	(0.65)	(0.81)	(0.79)
PPE	(0.0033)	0.0022	0.0075	(0.006)
Infrastructure	0.0094	(0.0125)	(0.0107)	0.1528
Cash Reserves	0.19	0.30	0.21	0.27
Borrowings	0.35	0.33	0.43	0.45
Debt Servicing	0.08	0.09	0.08	0.09
Average Rates Residential Improved	\$ 1,534	\$ 1,587	\$ 1,457	\$ 1,423
Average Rates Residential Vacant	\$ 2,095	\$ 1,929	\$ 2,040	\$ 1,925
Average Rates Business Improved	\$ 14,467	\$ 14,403	\$ 12,973	\$ 11,218
Average Rates Business Vacant	\$ 5,361	\$ 4,555	\$ 4,693	\$ 4,774
Average Rates Urban Development	\$ 37,513	\$ 37,792	\$ 28,000	\$ 37,786

The ratios are calculated as follows:

OPERATIONS

Operating Surplus $\frac{\text{Adjusted underlying surplus (or deficit)}}{\text{Adjusted underlying revenue}}$

Funds After Operations $\frac{\text{Funds remaining after operations}}{\text{General funds}}$

ASSET RATIOS

PPE $\frac{\text{Closing WDV value of PPE less Opening WDV value of PPE}}{\text{Opening WDV value of PPE}}$

Infrastructure $\frac{\text{Closing WDV Infrastructure less Opening WDV infrastructure}}{\text{Opening WDV Infrastructure}}$

FINANCING RATIOS

Cash Reserves $\frac{\text{Discretionary Reserve Balance}}{\text{General Funds}}$

Borrowings $\frac{\text{Principal outstanding}}{\text{General funds}}$

Debt Servicing $\frac{\text{Principal and interest due}}{\text{General funds}}$

RATES RATIOS

Average Rates $\frac{\text{Rate revenue per category}}{\text{Number of properties per category}}$

Capital Works Budget 2020-21

LTFP Works Class	Asset Type	Sub-Program	LTFP Renewal/ Upgrade Funding	Project Title (LTFP)	Project Summary/ Description	Values										
						Budget 2020/21	Out	Grants	Contributions	Proceeds	Reserves	Loans	CoM			
LTFP New	Buildings			Community Sport and Recreation Facility Fund 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.	160,119							160,119			
				Installation of Air Conditioning at Halls Head Parade Community and Sports Facility	Installation of air conditioner system at the Mandurah Yacht Club and include air conditioning 2 hour timer switch.	48,035							48,035			
				MARC - Aquatic Plant Rooms Automatic Pool Acid Feed System	MARC - Aquatic Plant Rooms Automatic Pool Acid Feed System to minimise the chemical & manual handling requirements of the acid delivery to the pools from each of the 3 plantrooms.	5,337							5,337			
				MARC - Hardstands for Pool Blankets	To provide storage space/area for pool blankets.	10,674								10,674		
				MARC CCTV Aquatic Facilities Aquatics	MARC CCTV Aquatic Facilities Aquatics The use of CCTV has been used recently to assist with investigations into deaths in aquatic areas. CCTV was used to establish circumstances and causes. The use of CCTV protected the staff and brand to the wider community. There have been a number of issues recently where the use of CCTV would have been useful to establish circumstances and causes of incidents such as – staff incident resulting in workers compensation, customer slips and spills resulting in insurance claims, accusations against children and inappropriate behaviour (peeping toms)											
				MARC CCTV Aquatic Facilities	CCTV will offer protection of City of Mandurah staff and brand.	32,024								32,024		
				Owen Avenue Ablution	Demolish existing ablution & construct new at 21 Flinders St, Falcon. Design complete.	298,889						80,000	200,000	18,889		
				Solar Plan	Solar PV installation at various City buildings/sites.	64,048						60,000		4,048		
				Total				619,126						140,000	200,000	279,126
			Drainage	Drainage		DR Estuary View Road Flooding Stage 2	Second stage of resolving a flooding issue on Estuary View Road. Residential flooding alleviation, installation of underground storage. Stage 1 undertaken in FY19/20.	65,024							65,024	
		Total				65,024							65,024			
	Furniture & Equipment			MARC Pool Covers Leisure Exercise Pool	MARC Pool Covers Program Pool to assist with the condensation issues experienced in the MARC Aquatic Pool Hall, Office & Administration Offices.	24,552							24,552			
				MARC Pool Covers Program Pool	MARC Pool Covers Program Pool to assist with the condensation issues experienced in the MARC Aquatic Pool Hall, Office & Administration Offices.	37,361							37,361			
				Sign / sticker printer	Purchase a printer that can print our own signage overlays, and also cut vinyl for street name blades and other sticker needs (including all fleet stickers).	37,930							37,930			
			Total				99,843							99,843		
	Other			Christmas Decorations 2020	Implementation of the City's Christmas Strategy to decorate within the City, along Eastern Foreshore, Mandjar Square and Stingray Point.	213,492							213,492			
				WMC Recycling Shed - Thermal Cameras	Installation of 3 thermal and 1 HD overview CCTV cameras within recycling shed at WMC. Includes networking to existing telecommunication systems onsite.	-	32,000						-			
		Total				213,492	32,000						213,492			
	Parks			BBO New Program	BBO New Program - refer to Appendix C.	53,374							53,374			
				Enclosed Dog Park	Proposal is for the development of a fully fenced dog park.	213,492						200,000	13,492			
				Major Public Artworks	Cumulative funds to commission large scale public artworks.	125,000							125,000			
				Shade Sails New Program	Shade Sails New Program - refer to Appendix C.	113,086							113,086			
				Water Fountains New Program	Water Fountains New Program - refer to Appendix C.	56,544							56,544			
				Westbury Way Reserve Revegetation Plan (Offset) Capital	Westbury Way Environmental Offset delivery – Stage 3 of conservation fencing.	21,486							21,486			
			Total				582,982						200,000	382,982		
	Plant & Machinery			DUAL CAB 2X4 UTILITY - FACILITIES MANAGEMENT OFFICER	DUAL CAB 2X4 UTILITY - Facilities Management Officer.	36,000							36,000			
				Parks & Mowers - New 7 - Natural Areas	SPRAY REEL - Natural Areas	14,000							14,000			
				Positrac Skid New	Works Construction - Positrac Skid. Steer digger with 2m Bucket, Forklift attachment, Sweeper attachment and 4 in 1 grabber attachment. Also attachments required for profiling existing asphalt.	120,000							120,000			
				TRAILER MOUNTED HPM WATER CLEANER HOT AND COLD	TRAILER MOUNTED HPM WATER CLEANER HOT AND COLD - Facilities Management Officer.	36,000							36,000			
			Total				206,000							206,000		
	Roads	Lighting		SL MARC Carpark Additional Lights	MARC Carpark Additional Lights. The extended MARC Carpark into Rigel Reserve has proved to be well utilised but has no lighting that causes a safety concern for centre patrons during hours of darkness.	21,675							21,675			
				SL Street Lighting New Program	Annual new street lighting program. Provide street lighting improvements as required. Program still to be determined.	162,558							162,558			
			Total				184,233						184,233			
	Other			Bortolo Reserve - Shared Use Parking and Fire Track Facility	The construction of a new shared parking and fire track training facility on Bortolo Reserve North.	417,233						350,000	67,233			
				SP Shared/Cycle Paths New Program	Shared Paths New Program - refer to Appendix A.	650,230			20,000				630,230			
		Total				650,230		20,000					630,230			
				SF Street Furniture New Program	Street furniture and bus stop infrastructure. Locations will be selected depending upon priority and community requests.	65,024							65,024			
				WMC Loading Area - Column Protection	Installation of bollards to protect the three columns that support the suspended concrete slab in the WMC loading area.	35,000					35,000		-			
		Total				100,024					35,000		65,024			
LTFP New Total						3,138,187	32,000	20,000				175,000	750,000	2,193,187		
LTFP Renewal/Upgrade Program	Boardwalks		20,871	Boardwalk replacement - Asset ID 10285	Replacement of damaged timber boardwalk located in Greenfields.	-	95,000						-			
				Boardwalk Replacement Program	Renewal of the City's boardwalks.	-	650,000						-			
				Riverside Gardens Boardwalk	Riverside Gardens Boardwalk (Stage 1 Boardwalk Renewal).	22,416						21,000	1,416			
			Total				22,416	745,000					21,000	1,416		
	Bridges			Bridge Works	-		50,000						-			

LTFP Works Class	Asset Type	Sub-Program	LTFP Renewal/ Upgrade Funding	Project Title (LTFP)	Project Summary/ Description	Budget 2020/21	Out	Grants	Contributions	Proceeds	Reserves	Loans	CoM
LTFP Renewal/Upgrade Program	Bridges	Total				-	50,000						-
	Buildings		828,083	Mandurah Community Museum Roof Replacement.	Replacement of roof cladding over the Administration area, rear garage and side of classroom.	160,119					100,000		60,119
				Ablution Refurbishment Program	Refurbishment of Ablutions includes civic building, Caddadup Foreshore and Avalon Foreshore in 2020-2021.	-	750,000						-
				Admin & Civic Building Refurbishment	Refurbishment of the Administration and Civic Buildings.	-	150,000						-
				Admin Building Redesign	Including cubicles and carpet replacement.	-	250,000						-
				Administration Building - Foyer Security	Security Upgrade to the City's Administration Building Foyer.	80,059				50,000			30,059
				Administration Centre External Painting Project	Repainting of external fabric; walls, planter walls, steel post, beams etc. Refurbishment of stainless steel screens.	84,329							84,329
				Air Conditioning Replacement	Renewal of air conditioning systems.	-	85,000						-
				Billy Dower Building Upgrade	Refurbishment of Billy Dower Centre.	-	150,000						-
				Bortolo Pavilion Internal Refurb	Refurbishment of Bortolo Reserve Pavilion.	-	125,000						-
				Cabinetry Replacement Program	Renewal of cabinetry.	-	70,000						-
				CCTV Replacement Program	-	-	40,000						-
				CCTV Upgrade at Meadow Springs Sports Facility	CCTV Upgrade at Meadow Springs Sports Facility.	21,350							21,350
				Civic Building- Rates Team work area and meeting room	HVAC Replacement for Rates Team work area and meeting room.	-	10,000						-
				Civic Building-Mayors Office Reconfiguration	Reconfiguration of the Mayors office and associated office to accommodate staff.	53,373					50,000		3,373
				Community Sport and Recreation Facility Fund Program - Small Grants Upgrade	-	-	70,000						-
				Dudley Park Bowling Club Floor Replacement	Renewal of Dudley Park Bowling Club Floor.	-	65,000						-
				Enclose the verandah at the Mandurah Family History Society	-	-	8,000						-
				External Painting Program	External painting of the City's buildings.	-	25,000						-
				Falcon E -Library AC#1 Replacement	Replacement of AC#1 unit at Falcon E Library.	-	55,000						-
				Falcon Pavilion Re Roofing Project	Replacement of corroded pavilion roof cladding.	77,924				50,000			27,924
				Fire System Replacement Program	Renewal of Fire System equipment.	-	30,000						-
				Floor Covering Replacement Program	Renewal of floor coverings.	-	850,000						-
				Furniture & Equipment Various Building	Renewal of furniture and equipment in various buildings.	-	75,000						-
				Health & Safety Improvements at Pottery Place	Removal of all child toilets / child washbasins (3) from store room and install new wash basin at standard height at the Mandurah Arts and Craft society (Pottery Place).	16,011							16,011
				LED Buildings Plan	LED lighting retro fit.	-	80,000						-
				Mandurah Bowling & Recreation Club - Bar Repairs	Rising damp treatment, fridge modification and replacement of floor coverings.	21,350							21,350
				Mandurah Library HVAC	Replace AC1&2 at Mandurah Library.	-	95,000						-
				Mandurah Ocean Marina Chalets - External Refurbishment	Replacement of corroded wall cladding / fixings and repainting of external walls.	160,119							160,119
				MARC Clubrooms Function Room Acoustics	MARC Clubrooms Function Room has poor acoustics and limits the amount of use. The Function room space is ideal for gathering of up to 50 people but the sound quality makes it very hard to use. Space is ideal for training or seminars. Potential Occupational, Health & Safety issue.	-	30,000						-
				MARC Leisure Pool Acoustic Detailed Design	MARC Leisure Pool Acoustic have under gone testing with operational noise levels measured at multiple points around the Pool Hall with a combination of patron noise & operational related (filters, water movement). These noise levels ranged from 76 to 82 dB(A), however were generally within the 80 dB(A) range. Detailed Design to be undertaken in 2020/21 year with installation work to be undertaken in 2021/22 year.	-	25,000						-
				MARC Show Courts Lighting Control	Ability to control show court lighting individually.	-	20,000						-
				Mariners Cove Gazebo Refurb	Refurbishment of the Mariners Cove Gazebo.	-	200,000						-
				Milgar St Reserve Water Service Replacement	Installation of compliant water service from Park Rd to Milgar St Ablution, Caterpillar Park water bubbler & BMX facility.	21,350							21,350
				MPAC HVAC Replacement	Replacement of MPAC HVAC systems.	-	1,000,000						-
				Refurbishment of Museum Development Officer's Office	Create a space that is conducive to a positive work environment, is ergonomically appropriate and functional. This includes replacing the damaged ceiling, blocking the unused doorway between the two offices, installing a height adjustable desk and shelving units, and replacing the carpet.	-	28,000						-
				Reserve Meter Replacement Program	Renewal of meters in the City's Reserves.	-	50,000						-
				Roof Replacement Program	-	-	500,000						-
				Rushton Park Pavilion - External Coatings Refurbishment	Repainting of external finishes of main pavilion.	-	76,000						-
				Seniors Centre Heating Cooling System Upgrade	Replace existing fan coil heaters and 2x evaporative cooling system with 4x cassette type split system units.	48,035					45,000		3,035
				Seniors Main Hall Parquet Floor Extension	Removal of carpet tiles surrounding edge of Main Hall dance floor and replace with matching parquet flooring.	-	54,000						-
				Seniors Reception/Info Hub Desk	Design and supply counter/desk for Volunteers at Seniors Centre entry foyer.	-	12,000						-
				Site Main Switchboard Program	Renewal of site main switchboards	53,373							53,373
				WMC - Upgrade Alarm System	Upgrade existing alarm system within gatehouse at WMC and install alarm intrusion protection to main tipping shed and recycling shed.	30,000							30,000
				Total		827,392	4,978,000				295,000		532,392
					For stage 3 of the consultancy services that will cover the final design of the remedial works needed. The budget also includes a preliminary estimation of the remedial works, based on previous experiences with similar structural problems and construction of retention walls.								
	Coastal & Estuary		310,910	Cambria Island abutment walls repair	Including concreting, picnic tables and shelters.	32,435							32,435
				Keith Holmes Reserve POS Upgrade	Current WIFI footprint only onshore - extend WIFI coverage to include Main Marina, A to G Jetties and Dolphin Pool J Jetty.	97,306							97,306
				Marina Pens WIFI	Stage 2 Upgrade South Harbour as per detailed design including removal of damaged pavements Florian Mews.	20,000							20,000
				South Harbour Paving Upgrade Stage 2	Stage 1 to 6 - Upgrade South Harbour as per detailed design (note Stage 1 allocated 19/20 Capital Budget of \$75,000).	183,800						50,000	133,800
				South Harbour Upgrade Stage 2 to 6	-	-	200,000						-
				Total		333,541	200,000					50,000	283,541

LTFP Works Class	Asset Type	Sub-Program	LTFP Renewal/ Upgrade Funding	Project Title (LTFP)	Project Summary/ Description	Budget 2020/21	Out	Grants	Contributions	Proceeds	Reserves	Loans	CoM			
LTFP Renewal/Upgrade Program	Drainage	Drainage	652,715	DR 294 Estuary Road	Reinstatement of verge swales.	81,278							81,278			
				DR Discretionary Drainage	Undertake any drainage requirements/emergencies that arise, not budgeted.	92,116									92,116	
				DR Halls Head Parade - Roberts Point	Re-design of car park layout to include resurfacing, drainage upgrades, PSP and footpath connectivity to new boardwalk.	73,693										73,693
				DR Koolinda Street	Flood Prevention.	162,558										162,558
				DR Leighton Road/Halls Head Parade	Installation of underground storage in Blue Bay Car Parking bays to remove reliance on beach outlet.	27,093										27,093
				DR Northport Boulevard	Flood Prevention	81,278										81,278
				DR Rainbow Way Swale Reinstatement	Reinstatement of verge swales.	81,278										81,278
				DR Yeedong Road	Flood Prevention.	108,371										108,371
				WSUD - Batavia Ave	Catchment retrofit of Batavia Ave, Wannanup. Site previously identified in report to council in 2015.	-	150,000									
				Total						707,665	150,000					
Furniture & Equipment			51,905	Furniture & Equipment Renewal Program	Renewal of furniture and equipment as required.	55,508							55,508			
				Other Equipment	-				50,000							
Total						55,508	50,000						55,508			
Other				Capacity Building Team Work Area Refurbish	-		35,000						-			
				Community Computer Desk Refurbishment	Replace the computer desk at Mandurah Library with height adjustable computer pods - three pods for public access computers and one pod for Online Public Access Catalogue (OPACS) computers. Each pod consists of three computer stations, all individually height adjustable, separated by screens for privacy. This will reduce the number of public access computers from 14 to 9, and OPACS from 4 to 3. Included in the project will be: a custom built print release station (like that built at Lakelands Library); Carpet replacement for the area under the existing computer desk; and electrical work for the new pods.	-	40,000									
				MARC Stadium Court 3 Scoreboard Replacement	MARC Stadium Court 3 Scoreboard Replacement. Current Court 3 Scoreboard is approx. 18 years old & is old technology. Computronics no longer exist & spare parts cannot be sourced. Replace with the same scoreboards that are on Show court 1 & 2 and Stadium Court 4.	-	10,000									
				Tims Thicket Septage Facility Upgrade (Re-budget)	Upgrade of the liquid waste infrastructure at the Tims Thicket Septage facility.	-	750,000									
				Total							835,000					
Parks			1,122,224	Australis Circle Reserve	Upgrade irrigation and replant.	-	18,000						-			
				Avalon Foreshore Westview Parade Stage 2	Finalisation of the access improvement and facilities to the Avalon foreshore lookout area	-	50,000									
				BBQ Replacement Program	Renewal of BBQs within the City.	-	150,000									
				Blythwood Park, Dudley Park	Upgrade as outlined in masterplan.	-	300,000									
				BMX Track Renewal Program	Resurfacing and reshaping of BMX and pump tracks.	56,544										56,544
				Bortolo Park Drainage Basin	Stage 1 of 3. Rehabilitation of existing re-contoured drainage basin next to Murdoch Drive. Total project cost \$300,000.	-	60,000									
				Cemetery - Upgrade of lakes	Reline and kerb cemetery lake surrounds, large and small front lakes	96,124										96,124
				Clipper Street to Oversby Street, Halls Head	Coastal Fencing - replace Clipper St to Oversby St, Halls Head.	-	50,000									
				Dawesville Cut - North and South Revegetation	Replanting native vegetation both sides of Dawesville Channel berms.	-	40,000									
				DR Sump Fencing	Replacement of fencing around sumps as programmed.	-	50,000									
				Falcon Bay Upgrade - Stage 4 of 5	Continuation of landscape upgrade including new path network and access to beach, shelters, seating areas, playground, shade structures, decking and dune stabilisation via planting and trees.	339,261									300,000	39,261
				Falcon Oval Well	Upgrade historical Falcon stock well site.	-	7,500									
				Gallop Reserve	Stage 2. Upgrade to existing bore/irrigation and reserve facilities including path connections, sports court, tree planting, irrigated turf areas.	-	100,000									
				Gordon Road	Streetscape improvements Education Drive to Lakes Road.	-	200,000									
				Halls Cottage Fencing	The timber fence and gate at Hall's Cottage needs replacing. The gate is heavy and an OSH risk for anyone attempting to open it. The fence and gate will need to be replaced within the heritage style it is constructed in.	53,373										
				Henson Street Reserve	Henson St Reserve. Removal of old fence and installation of new pine log posts.	-	22,000									
				Hermitage Reserve universal access improvements	Hermitage Reserve universal access improvements	-	60,000									
				Lakes Cemetery Fencing - renewal	Supply and install post and rail fence to southern surrounds of Lakes Cemetery.	35,057										
				Lavender Gardens - Track Resurface	The redesign and resurface of the BMX track in Lavender Gardens.	-	60,000									
				Lavender Gardens Reserve	BMX track resurface.	-	50,000									
				Marlee Reserve site furniture	Upgrade site furniture at Marlee Reserve, Parklands.	-	30,000									
				McLennan Reserve	Final stage of upgrade and hydrozone.	-	85,000									
				Meadow Springs Turf Wicket	Upgrade turf wicket at Meadow Springs.	-	10,000									
				Melaleuca Tce - Replace broken pine fencing	Replace broken pine fence, 500 metres.	67,852										
				Merlin Street Activation Plan - Implementation	Implementation of Merlin Street Reserve Activation Plan.	-	10,000									
				Middleton Loop, Meadow Springs	Middleton Loop park Improvement Reserve R49182 located at far end of street.	-	10,000									
				Novara Foreshore Stage 4	Continuation of landscape upgrade including new path network, shelters and seating areas, nyungar interpretive signage and totems, viewing deck and estuary edge stabilisation with native sedges, planting and trees	452,348										400,000
				Ocean Road Oval Modifications	Alterations to the oval northern retaining wall and removal of the Florida Estate entry wall, changes to turf, reticulation modifications, reinstate entry feature and rebuild retaining wall in new alignment. This is to extend turf playing surface to enable a full size rugby pitch.	-	100,000									
				Old Coast Road Landscaping	Landscaping Old Coast Road verge adjacent to Parkland Villas (Leisure Way to McLarty Rd), to complement existing landscape treatments as this is the main southern entry to the City Centre.	-	135,000									
				Old Coast Road/Wilderness Drive - Playground Renewal	Resolve flooding issues.	31,665										
				Orion Road Reserve	Orion Road Reserve improvements.	-	30,000									
				Pump Station Replacement of Pumps	Replace Pump Station pumps as determined by the City's Drainage team Pump Replacement Program.	46,599										
				Rakoa Reserve and Bridgewater South Replace Fencing	Rakoa Reserve \$25,000 and Bridgewater South \$5,000.	33,926										
				Replace fencing	Bridgewater South - Replace fencing.	-	25,000									
				Riverside Gardens Foreshore park furniture	Continue upgrade of park furniture to meet current standards for shelters/picnic table settings.	-	45,000									
San Remo deck modifications	Make the access ramp compliant.	11,308														

LTFP Works Class	Asset Type	Sub-Program	LTFP Renewal/ Upgrade Funding	Project Title (LTFP)	Project Summary/ Description	Budget 2020/21	Out	Grants	Contributions	Proceeds	Reserves	Loans	CoM		
LTFP Renewal/Upgrade Program	Parks			Seascope Village Precinct - Shade Structure Refurbishment	Dismantle and remove shade structure. Blast and re-galvanise steel frame. Re-erect on site. Supply / fix new custom orb roof sheeting.	32,024							32,024		
				Shade Sail Renewal Program	Renewal of shade sails.	56,544								56,544	
					Silver Sands Reserve	Stage 1 of park upgrade including changes to playground, paths, seating , shelter, shade sails and tree planting.	-	75,000							-
					SL Sports Lighting Replacement Program	Replacement of sports lighting.	-	6,000							-
					Suncrest Meander Park - upgrade	Improvements to play area elements, nature play plus swing, BBQ and replacement of tennis and basketball court surfaces.	-	150,000							-
					Tickner Reserve Final Stage	Final stage landscape upgrade including path connections, additional planting, mulch, exercise equipment and shade.	-	175,000							-
					Trails Development Plan	Construction/upgrade of trail networks/trail heads/bike tracks.	-	50,000							-
					Upgrade of play equipment at Hennessy Res	Upgrade of play equipment at Hennessy Res.	-	20,000							-
					War Memorial - Redesign and replace reticulation	War Memorial - Redesign and replace reticulation.	22,618								22,618
					Westbury Way POS South side	Commence POS upgrade to south side.	-	155,000							-
					Woodlands Reserve Stage 4	Path connection, concrete edge, mulch, sedges and trees.	-	30,000							-
					Yalgor Heights Reserve - Playground Renewal	Remove equipment and combine with Wilderness Drive.	31,665								31,665
					Total			1,366,908	2,358,500						666,908
			Plant & Machinery		3,300,000	BOMAG BW24R MULTI TYRE ROLLER	WORKS CONSTRUCTION	186,506				45,900		700,000	140,606
						2T TANDEM TIPPER - CIVIL CONSTRUCTION (DRAINAGE)	CIVIL CONSTRUCTION (DRAINAGE)	8,646				1,330			7,316
						3T TANDEM TIPPER - CIVIL MAINTENANCE	CIVIL MAINTENANCE	11,003				1,660			9,343
						BOXTOP 1500KG - CITYBUILD	CITYBUILD	4,790				750			4,030
						BOXTOP 2000KG - CIVIL CONSTRUCTION(DRAINAGE)	CIVIL CONSTRUCTION(DRAINAGE)	5,498				700			4,798
						BOXTOP 2000KG - WORKS CONSTRUCTION	WORKS CONSTRUCTION	8,498				700			7,798
						EARLEX ELECTRIC SPRAY UNIT - CITYBUILD	CITYBUILD	7,755				640			7,115
						FLAT TOP 1500KG - WORKS CONSTRUCTION	WORKS CONSTRUCTION	3,900				700			3,200
						FORD RANGER - PARKS CENTRAL	PARKS CENTRAL	39,375				18,915			20,460
						FORD MONDEO - SUSTAINABLE DEVELOPMENT	SUSTAINABLE DEVELOPMENT	35,372				15,917			19,455
						FORD RANGER - CIVIL MAINTENANCE	CIVIL MAINTENANCE	38,117				19,720			18,397
						FORD RANGER - EMERGENCY MANAGEMENT SDBFB	EMERGENCY MANAGEMENT SDBFB	39,450				19,720			19,730
				FORD RANGER - HEALTH SERVICES	HEALTH SERVICES	39,154				18,809			20,345		
				FORD RANGER - LANDSCAPING SERVICES	LANDSCAPING SERVICES	32,358				15,544			16,814		
				FORD RANGER - MARINA AND DEPOT	MARINA AND DEPOT	38,505				18,607			19,898		
				FORD RANGER - PARKS ASSETS	PARKS ASSETS	38,313				18,408			19,905		
				FORD RANGER - PARKS CENTRAL	PARKS CENTRAL	30,633				14,715			15,918		
				FORD RANGER - PARKS MAINTENANCE - RETIC	PARKS MAINTENANCE - RETIC	183,855				61,888			121,967		
				FORD RANGER - PARKS NORTHERN	PARKS NORTHERN	33,515				16,100			17,415		
				FORD RANGER - PARKS PROJECTS	PARKS PROJECTS	37,944				19,630			18,314		
				FORD RANGER - PARKS-SOUTHERN	PARKS-SOUTHERN	73,025				35,077			37,948		
				FORD RANGER - RECREATION SERVICES	RECREATION SERVICES										
				COORDINATOR	RECREATION SERVICES COORDINATOR	34,700				16,100			18,600		
				FORD RANGER - WASTE MANAGEMENT	WASTE MANAGEMENT	38,653				19,283			19,370		
				FORD RANGER - WORKS CONSTRUCTION	WORKS CONSTRUCTION	40,350				19,430			20,920		
				HOLDEN COLORADO - RANGERS	RANGERS	36,500				16,822			19,678		
				HOLDEN COLORADO - SURVEYING SERVICES	SURVEYING SERVICES	37,574				17,356			20,218		
				HOLDEN TRAILBLAZER - WORKS AND SERVICES	WORKS AND SERVICES	37,773				19,159			18,614		
				HYUNDAI I30 - WORKS AND SERVICES	WORKS AND SERVICES	23,457				8,662			14,795		
				ISUZU DMAX - PARKS ASSETS	PARKS ASSETS	31,576				15,169			16,407		
				KOMATSU WA250PZ-6 WHEEL LOADER	WORKS CONSTRUCTION	276,555				79,405			197,150		
				KUBOTA OFD 72 INCH - CAB+TRAILER - PARKS ASSETS	PARKS ASSETS	72,000				7,500			64,500		
				KUBOTA OFD 72 INCH - PARKS NORTH	PARKS NORTH	31,901				7,500			24,401		
				KUBOTA ZERO TURN 72 INCH - PARKS SOUTH	PARKS SOUTH	25,943				6,000			19,943		
				Light Passenger Vehicles - New 2	(blank)	-	22,000						-		
				Light Passenger Vehicles - New 6 - Sustainable Development Ranger Services	TOYOTA PRIUS C BASE MODEL - Sustainable Development Ranger Services	-	22,000						-		
				LUGGAGE TRAILER SINGLE AXLE 2000KG - PARKS ASSETS	PARKS ASSETS	6,710				1,090			5,620		
				MAZDA CX-5 - PEOPLE AND COMMUNITIES	PEOPLE AND COMMUNITIES	30,531				15,502			15,029		
				MAZDA CX-5 - STRATEGY AND BUSINESS PERFORMANCE	STRATEGY AND BUSINESS PERFORMANCE	32,417				16,460			15,957		
				MAZDA CX-5 - SUSTAINABLE DEVELOPMENT	SUSTAINABLE DEVELOPMENT	127,782				61,889			65,893		
				MAZDA CX-5 - WORKS AND SERVICES	WORKS AND SERVICES	95,685				48,585			47,100		
				MITSUBISHI OUTLANDER - PEOPLE AND COMMUNITIES	PEOPLE AND COMMUNITIES	28,441				11,815			16,626		
				MITSUBISHI OUTLANDER - SUSTAINABLE DEVELOPMENT	SUSTAINABLE DEVELOPMENT	27,488				11,419			16,069		
				MITSUBISHI OUTLANDER - WORKS AND SERVICES	WORKS AND SERVICES	60,810				25,243			35,567		
				MITSUBISHI TRITON - PARKS PROJECTS	PARKS PROJECTS	29,300				13,650			15,650		
				MOWING 4500KG - PARKS NORTHERN	PARKS NORTHERN	16,968				3,040			13,928		
				MOWING 4500KG - PARKS-SOUTHERN	PARKS-SOUTHERN	33,936				6,080			27,856		
				ROBIN TRASH PUMP - CIVIL CONSTRUCTION (DRAINAGE)	CIVIL CONSTRUCTION (DRAINAGE)	7,364				890			6,474		
				TORO REELMASTER 7000D - PARKS ASSETS	PARKS ASSETS	82,378				18,252			64,126		
				TOYOTA HIACE - PARKS MAINTENANCE - RETIC	PARKS MAINTENANCE - RETIC	68,821				32,745			36,076		
				TOYOTA HIACE 12 SEAT BUS - EMERGENCY MANAGEMENT	EMERGENCY MANAGEMENT	72,893				23,876			49,017		
				TOYOTA PRADO - MAYORS OFFICE	MAYORS OFFICE	58,654				24,367			34,287		
				TOYOTA RAV4 - SUSTAINABLE DEVELOPMENT	SUSTAINABLE DEVELOPMENT	61,613				28,440			33,173		
				TURF CUTTER - PARKS SOUTH	PARKS SOUTH	8,642				1,000			7,642		
				VERTI MOWER - PARKS ASSETS	PARKS ASSETS	7,000				400			6,600		
				VOLKSWAGEN GOLF - WORKS AND SERVICES	WORKS AND SERVICES	28,703				11,924			16,779		
				VW Golf - WORKS AND SERVICES	WORKS AND SERVICES	23,925				9,939			13,986		
				WASTECH CONVERTED DOLLY TRAILER -WMC	WMC Upgrade Compaction Trailers	33,437				5,486	27,951		-		
				WASTECH SEMI TRAILER - WMC	WMC Upgrade Compaction Trailers	287,087				35,327	251,760		-		
				WASTECH SEMI TRAILER - WMC	WMC Upgrade Compaction Trailers	287,087				35,327	251,760		-		
				Total		3,100,856	44,000			1,020,562	531,471		1,548,823		

LTFP Works Class	Asset Type	Sub-Program	LTFP Renewal/ Upgrade Funding	Project Title (LTFP)	Project Summary/ Description	Budget 2020/21	Out	Grants	Contributions	Proceeds	Reserves	Loans	CoM	
LTFP Renewal/Upgrade Program	Roads	Bus Shelters		SF Street Furniture Renewal Program	Renewal of street furniture and bus stop infrastructure.	-	30,000						-	
		Total					30,000						-	
		Carparks	82,317	CP Halls Head Parade - Roberts Point	Re-design of car park layout to include resurfacing, drainage upgrades, PSP and footpath connectivity to new boardwalk.	88,865							88,865	
		Total				88,865							88,865	
		Construction	1,602,329	RC Old Coast Rd/Mary St Roundabout	Extension of south bound merge point.	-	350,000							
				RR Peel Street	Upgrade and realign Peel Street - RRG.	812,789		500,000					250,000	62,789
		Total				812,789	350,000	500,000					250,000	62,789
		Drainage			DR Drainage Upgrade Program	Drainage Upgrade program.	-	750,000						-
		Total						750,000						-
		Lighting	396,747		Reserve Lighting Program	Renewal of reserve lighting.	-	200,000						-
					SL Carpark Lighting Replacement Program	Renewal of carpark lighting.	58,711							58,711
					SL Light pole replacement	Replace rusted light poles with Swivel Poles - Parks and Reserves.	53,373							53,373
					SL Mandurah Marina canal light pole rectification	Mandurah Marina canal light pole rectification.	53,373							53,373
					SL Mandurah Scoop Lighting Replacement	Replacement of decorative lighting to Scoop roundabout.	18,147							18,147
					SL Parks and Reserves LED Program	Parks and Reserves LED programme- Replace Mercury Vapour luminaire with LED luminaires.	80,059							80,059
					SL Rushton Sports Flood Lighting - Replacement	Replacement of all sports flood lighting in the Rushton Sporting Precinct (3 ovals).	106,746					100,000		6,746
					SL Upgrade of the older lighting Poles on Peelwood Reserve Oval 2	Upgrade of the older lighting towers on Peelwood Reserve Oval 2 to bring the oval up to 100 lux standards for community sport.	53,373							53,373
					Street Lighting Replacement Program	Renewal of street lighting.	-	165,000						-
		Total					423,782	365,000				100,000		323,782
		Other	417,809		TM Discretionary Traffic Management Program	Installation of traffic management as required.	162,558							162,558
					Mandurah Road Median	Gordon Road to Singleton.	-	150,000						-
					Pinjarra Road East - Median Stage 3	Finalisation of landscape upgrade treatment to Pinjarra Road east median Stratford to Rio Grande.	33,926							33,926
					TM Merlin St/Mistral St Roundabout	Installation of new roundabout.	243,837					200,000		43,837
					TM Spinaway Parade Plateau	Raised plateau installation Falcon Bay.	-	25,000						-
					TM Traffic Management New Program	Program for traffic management projects as identified.	-	400,000						-
		Total					440,321	575,000				200,000		240,321
		Paths	108,041		Baloo Crescent Footpath Renewal	-	-	20,000						-
					Boundary Road PAW	Coolibah Ave to Oak Ave.	-	36,000						-
					Cox Bay Footpath Renewal	Replace with new red asphalt path to include line marking for shared use.	-	192,000						-
					Pallas Way PAW	-	-	12,000						-
					Pedestrian Crossing Upgrades	Upgrade various pedestrians crossings to accessibility standards.	-	50,000						-
					Pleasant Grove POS	-	-	25,000						-
					SP Cox Bay Footpath Renewal	Replace with new red asphalt path to include line marking for shared use.	117,041							117,041
					SP Estuary Road Footpath Renewal	The footpath that runs between Estuary Rd and the inlet has significant damage throughout the length of the path.	-	50,000						-
					SP Old Coast Road Footpath Renewal	The footpath that runs along Old Coast Rd, Halls Head (between Merlin St & Seascapes Blvd) has very significant damage throughout the length of the path.	-	100,000						-
					SP Shared Path Renewals	Renewal of existing paths that have reached the end of their useful lives.	-	250,000						-
		Total					117,041	735,000						117,041
		Rehabilitation	1,923,291		RR Catalina Dr/Badgerup Ave Roundabout	Full rehabilitation of roundabout to include approach legs. May also include lighting upgrade (TBC) - R2R.	596,045		550,000					46,045
					Bortolo Drive	Widen and install edge line and unbroken separation line on Bortolo Dr between Exchequer Ave and Dalton Way.	-	700,000						-
					Coodanup Drive Stage 3	Road renewal to complete project and previous work.	-	1,000,000						-
					Coolibah Ave Stage 2	Reconstruct Coolibah Avenue between No. 43 and No. 63.	-	890,000						-
					Guillardon Terrace/Karinga Way	Realign Road to mitigate tree root damage and issues.	-	550,000						-
					Peel St/Ormsby Tce Roundabout	Rehabilitate Peel Street/Ormsby Terrace roundabout. The scope extends from 1 Ormsby Terrace to the CoM administration building and from 52 Ormsby Terrace to 58 Ormsby Terrace.	-	1,020,000						-
					RR Cesia Lane	Reconstruct Cesia Lane between Avalon Parade and Longboard Cove.	-	160,000						-
					RR Guava Way	Rehabilitate Guava Way between Peelwood Parade and Waltham Street.	-	205,000						-
					RR Leslie Street	Renew Leslie Street - RRG.	812,789		500,000				250,000	62,789
					RR Old Coast Rd - Cossack Way to Shoshone View	Resurface Old Coast Road in Dawesville from Cossack Way to 6 Shoshone View. Rehabilitate eastern side.	270,930					100,000		170,930
				RR Old Coast Road/Albany Drive	Reduce left turn pocket and resurface Old Coast Road with chip seal. Intersection lighting upgrade with Albany Drive - R2R.	140,883		120,708					20,175	
				RR Pinjarra Road Stage 2	Renew Pinjarra Road - RRG.	812,789		500,000				250,000	62,789	
				RR Sticks Boulevard	Realign Sticks Boulevard and CAP roads in front of No. 55 and 57, to provide more clearance to a large Eucalyptus tree.	-	320,000						-	
				RR Thera St Stage 2	Mill and fill Thera Street between Crusader Street and Koolinda Street. Full pavement reconstruction for southbound lane from 28B to Koolinda Street - R2R.	184,233		170,000					14,233	
				RR Tims Thicket Road	Reconstruct Tims Thicket Road between No. 65 and Ridgewood Drive, including the Jandu Way and Ridgewood Drive intersections and channelisation.	-	540,000						-	
				RR Wanjeep Street Stage 1	Reconstruct Wanjeep Street between Steerforth Drive and No. 192 (seal change).	-	750,000						-	
	Total					2,817,669	6,135,000	1,840,708			100,000	500,000	376,961	
	Reseals	905,042		Roads Renewal - Reseal	20/21 R & U - refer to Appendix B.	980,765							654,049	
	Total					980,765							654,049	
LTFP Renewal/Upgrade Program Total						12,095,518	18,350,500	2,667,424		1,020,562	1,226,471	1,521,000	5,660,061	
Major Projects Approved LTFP	Parks			Eastern/Western Foreshore	Including Eastern Foreshore South and Western Foreshore Recreation Precinct. Playground and picnic area improvements, expansion to open space area and renewal of toilet facilities.	9,385,000		7,500,000				1,500,000	385,000	
		Total				9,385,000		7,500,000				1,500,000	385,000	
	Roads	Construction		RR Pinjarra Road Stage 1	Upgrade Pinjarra Road - RRG.	812,789		500,000				250,000	62,789	
		Total				812,789		500,000				250,000	62,789	
				Smart Street Mall	Improve physical presentation of the Smart St Mall streetscape.	1,000,000						1,000,000	-	
	Total					1,000,000						1,000,000	-	
Major Projects Approved LTFP Total						11,197,789		8,000,000				2,750,000	447,789	
Restart Mandurah	Buildings			Ablution Bortolo Reserve	New ablution and storage facility to sit adjacent to new proposed car park, north east of Bortolo Reserve.	213,492					200,000		13,492	

LTFP Works Class	Asset Type	Sub-Program	LTFP Renewal/ Upgrade Funding	Project Title (LTFP)	Project Summary/ Description	Budget 2020/21	Out	Grants	Contributions	Proceeds	Reserves	Loans	CoM	
Restart Mandurah	Buildings			South Mandurah Football Club Changeroom Project	Complete building works including sewer connection. Sewer quotation received. Project is ready to commence.	106,746					100,000		6,746	
				Stage 2 of Upgrades to Peelwood Reserve Changerooms	Upgrade of changerooms.	106,746						100,000		6,746
				Total		426,984					400,000		26,984	
	Drainage			Bortolo Sump - Water Sensitive Urban Design	Water Sensitive Urban Design. Boardwalk construction as per concept plan provided by Landscape Services. Materials procurement and construction procurement to be separate.	325,116					300,000		25,116	
				Total		325,116					300,000		25,116	
	Other			Restart Mandurah - Other	Balance of funds available for Restart Mandurah Projects.	2,785,000					2,785,000		-	
				Waste Transfer Station increase hardstand area with concrete	Hardstand area Stage 3 (reinforced concrete).	100,000					100,000		-	
				Total		2,885,000					2,885,000		-	
	Parks			Dawesville Channel SE Foreshore Upgrade	Refer to Council endorsed concept plan and liaise with Craig Johnson. Options within funding include - road extension, car park provision and landscaping.	226,173					200,000		26,173	
				Falcon Reserve Activation Plan - Stage 2	Project continuation of deferred stage 1 works from 2019/2020. Delivery of district play space, street parking, change to access points, delivery of pavilion portico and BMX track upgrade.	226,173	-				200,000		26,173	
				Madora Bay Beach	Madora Bay Foreshore Node Upgrade as per Concept Masterplan. Listed on LTFP as Sabina Drive Foreshore.	113,087					100,000		13,087	
				Madora Bay Shade Shelters	Shade shelters for beach - structures as per previous structures x3.	67,852					60,000		7,852	
				Shade Sails Over Playgrounds	Need to select playgrounds that have identified shade sail needs. List to be compiled for sign off before proceeding to procurement.	226,173					200,000		26,173	
				Total		859,458		-			760,000		99,458	
	Roads	Other		Mandurah Road Median	Landscaping of Mandurah Road Median, Murdoch Drive intersection with Mandurah Road including paving of Murdoch Drive from Mandurah Road to Bortolo Drive.	169,631	-				150,000		19,631	
				Total		169,631					150,000		19,631	
		Paths		SP Stingray Point Footpath Replacement	Replace existing shared path adjacent to sea wall (existing levels will suffice).	146,302					135,000		11,302	
				Total		146,302					135,000		11,302	
				Waste Transfer Station Road Construction	Perimeter road construction.	108,371					100,000		8,371	
				Total		108,371					100,000		8,371	
Restart Mandurah Total						4,920,862	-				4,730,000		190,862	
Carryovers	Bridges			Old Mandurah Bridge	Design progressing in line with the plans for the Western Foreshore redevelopment and reviewing site requirements.	400,000					400,000		-	
				Total		400,000					400,000		-	
	Buildings			Admin Building First Floor Carpet	Deferred COVID-19 Review.	38,535					38,535		-	
				CASM Ablution Upgrade	Deferred COVID-19 Review.	47,020					27,020		20,000	
				Change Rooms Upgrade Program	Deferred COVID-19 Review.	213,487					213,487		-	
				Civic Building - Tuckey Room	Completion due late August.	121,177					120,000		1,177	
				Civic Chamber Meeting Rooms	Construction 50% complete. Completion due July.	64,403					64,403		-	
				MARC LED & Lighting Control	RFQ out to installers.	44,180					44,180		-	
				MARC/Waste Transfer Station - Solar Plan Phase 5	Works to commence mid-June.	309,414					125,000		184,414	
				Mh Mustangs FC - Facility Development	Deferred COVID-19 Review.	176,131					165,000		11,131	
				Peel Community Kitchen	Restart Mandurah project, combined with 2019/20 project.	247,200					247,200		-	
				Peelwood Res - Changeroom Upgrade	Deferred COVID-19 Review.	21,350					20,000		1,350	
				Site Main Switchboards	Works to be completed in conjunction with MARC generator.	89,133					89,133		-	
				Southern Ops Transportable Meeting Room	Contract currently being awarded.	79,832					79,832		-	
				Total		1,451,862					1,233,790		185,591	32,481
		Coastal & Estuary			Avalon Foreshore	Project completion due early July. Delayed due to contractor not being able to obtain materials.	27,000					27,000		-
				Parkridge Boat Ramp	Deferred COVID-19 Review.	62,060		16,410			40,990		4,660	
				Total		89,060		16,410			67,990		4,660	
	Drainage			DR Orion Rd Park Stage 2	Awaiting Western Power and minor works. Completion proposed for July/August.	20,718					20,718		-	
				Total		20,718					20,718		-	
	Furniture & Equipment			MPAC Orchestra Lift	Works proposed to commence July/August.	128,095					120,000		8,095	
				Total		128,095					120,000		8,095	
	Other			Eastern/Western Foreshore	Majority of planning and procurement completed in 2019/20. Construction to be undertaken in 2020/21.	5,785,103					4,515,103	1,270,000	-	
				Road Sweeper Spoil	Completion due July/August.	45,000					45,000		-	
				Total		5,830,103					4,560,103	1,270,000	-	
	Parks			Falcon Reserve Activation Plan	Deferred COVID-19 Review.	209,035					209,035		-	
				Falcon Skate Park Upgrade	Completion due mid-July.	160,000		80,000			-		80,000	
			Grahame Heal Reserve	Awaiting Western Power connection for bore/reticulation works.	67,176					67,176		-		
			Lakelands Community Garden	Deferred COVID-19 Review.	30,000					30,000		-		
			Lakelands District Open Space/Clubroom Facility	Project completion 2020-2021 including changerooms and district open space.	1,200,000		375,000			600,000	225,000	-		
			Louis Dawe Park	Awaiting delivery of play equipment from overseas. Completion due July.	46,212					46,212		-		
			MARC improvement to car park area	Installation of bike rake proposed for July.	10,000					10,000		-		
		Pebble Beach Boulevard Res 46649	Deferred COVID-19 Review.	156,945					156,945		-			
			Total		1,879,368		455,000			1,119,368	305,000	-		
Plant & Machinery			6" inch Skid Mounted Trash Pump	In progress with procurement.	66,000					66,000		-		
			FORD RANGER - MARINA & WATERWAYS	Deferred COVID-19 Review.	39,467					39,467		-		
			KOMLETE SCREEN PLANT - Works and Services	(blank)	43,800					43,800		-		
			RED EXIM VERTI DRAIN AERATOR - PARKS NORTHERN	Delayed due to COVID-19, in transit from Europe.	50,574					50,574		-		
			Total		199,841					199,841		-		
Roads			Coodanup Drive	Civil works complete. Delayed due to Western Power undertaking street lighting.	111,930					111,930		-		
			Peel Street	Construction 30% complete. Will tie in with 2020/21 works.	250,000		100,000			-		150,000		
			RR Thera Street	Construction 60% complete. Works to continue into Stage 2 of project in 2020/21.	80,000					80,000		-		
			Smart Street Mall Upgrade	Majority of planning and procurement completed in 2019/20. Construction to be undertaken in 2020/21.	1,000,000					-		1,000,000		
			TM Discretionary Traffic Mgmt	School crossing agreement requires works to be undertaken by Operations staff.	46,629					46,629		-		

LTFP Works Class	Asset Type	Sub-Program	LTFP Renewal/ Upgrade Funding	Project Title (LTFP)	Project Summary/ Description	Budget 2020/21	Out	Grants	Contributions	Proceeds	Reserves	Loans	CoM
Carryovers	Roads			WMC Recovery Facility Hardstand	Scope of works being confirmed.	205,907					190,000		15,907
		Total				1,694,466		100,000			428,559	1,150,000	15,907
Carryovers Total						11,693,512		571,410			8,150,368	2,910,591	61,143
Other	Parks			Hexham Wetland Fencing	New fencing required to protect new plants from wildlife.	20,340			20,340				-
		Total				20,340			20,340				-
Other Total						20,340			20,340				-
Grand Total						43,066,208	18,382,500	11,258,834	20,340	1,020,562	14,281,839	7,931,591	8,553,042

Capital Works Budget 2020-21 - Appendix A

Project Title (LTFP)	Project Summary/Description	Budget 2020/21 \$	Out (other projects considered) \$
SP Shared/Cycle Paths New Program		600,000	96,600
SP Halls Head Parade PSP	Installation of principal shared path (cycle/pedestrian) on the western side of Halls Head Pde between Robert Point and Clipper Way.	20,000	
SP Casuarina Drive	Seaforth Drive to Peelwood Parade	15,000	
SP Eldora Crescent	Philante St to Gretel Dr	50,000	
SP First Avenue	Coolibah Ave to Tuart Ave	32,000	
SP Lanyon Street	Anstruther Rd to Parkview St	65,000	
SP Melita Street	Lynda St to Cobblers St	42,000	
SP Murdoch Drive	Elegant Dr to Valentine Dr	84,000	
SP Pinjarra Road	No. 445 Elders Homes to Serpentine River	75,000	
SP Pinjarra Road Park	Pinjarra Road Park to San Marco Quays	67,000	
SP Wanjeep Street	No. 156 to Birchley Rd	95,000	
Mulberry Close PAW	Mulberry Cl to Wattle Cl	24,000	
Missing Links	Path Connections missing links between 2 streets or paths - typically less than \$10k	31,000	
Rochester Way	Meadow Springs Dr to Ardmere Crt		46,000
Coppercups Place	PAW by No.9 to Templetonia Prom.		50,600

Capital Works Budget 2020-21 - Appendix B

Project Title (LTFP)	Project Summary/Description	Budget 2020/21 \$	Out (other projects considered) \$
Roads Renewal - Reseal		905,000	553,000
RS Aldgate Street	Asphalt overlay for Aldgate Street from Anstruther Road (seal change) to France Street.	90,000	
RS Castlewood Place	Micro surface for Castleward Place for entire length.	16,000	
RS Mississippi Drive Stage 2	Resurface Mississippi Drive between No. 41 and Zambesi Drive southern end.	215,000	
RS Oakmont Avenue Cool Seal	White cool seal between Parkstone Dr and St Annes Tce - trial site next to School.	90,000	
RS Oakmont Avenue	Resurface with white cool seal between Parkstone Dr and St Annes Tce - trial site next to School.	80,000	
RS Perie Banou Close	Asphalt overlay for entire length of Perie Banou Close.	85,000	
RS Sedgemere Terrace	Micro surface for Sedgemere Terrace for entire length.	23,000	
RS Valley Road	Asphalt overlay for Valley Road between No. 21 and No. 27.	25,000	
RS Valley Road	Asphalt overlay for Valley Road between No. 5 and Shayne Street.	65,000	
Ayrton Street	Asphalt overlay for Ayrton Street between Melros Beach Road and No. 74.		290,000
Baruna Court	Asphalt overlay for entire length of Baruna Court (excluding roundabout).		150,000
Donnelly Gardens	Asphalt overlay for entire length of Donnelly Gardens and Fitzroy Close.	190,000	
Sabina Drive	Asphalt overlay for Sabina Drive from Madora Beach Road (seal change) to Pagoda Place (seal change). Also include stripped section of Bengal Street (fronting 1 Bengal Street).		100,000
Waldron Boulevard	Asphalt overlay for Waldron Boulevard from No. 62 to No. 70.		13,000
Westbourn Pass	Micro surface for Westbourn Pass for entire length.	26,000	

Capital Works Budget 2020-21 - Appendix C

Project Title (LTFP)	Project Summary/Description	Budget 2020/21 \$	Out (other projects considered) \$
Shade Sails New Program		100,000	
Bortolo Reserve - Shade Sail	Shade sail to be installed over play equipment.	30,000	
Hermitage Park - Shade Sail	Shade over Nature play and second playground.	40,000	
Country Club Drive - Shade Sail	Shade required for playground and fitness area.	30,000	
Water Fountains New Program		50,000	
Wittenoom Reserve - Drinking Fountain	Install drinking fountain at Wittenoom Reserve.	8,000	
Calypso Reserve - Drinking Fountain	Install drinking fountain at Calypso Reserve.	8,000	
Halls Head Foreshore - Drinking Fountain	Halls Head Foreshore drink fountain and dog bowl.	8,000	
Lord Hobart Reserve - Drinking Fountain	Installation of drinking fountain near playground and multi sports court.	15,000	
Mogum Reserve - Drinking Fountain	Installation of drinking fountain at Mogum Reserve.	11,000	
BBQ New Program		50,000	
BBQ Caterpillar Park	Additional BBQ to be installed in Caterpillar Park including 3 phase power.	25,000	
BBQ Templetonia Reserve, Coodanup	Install new BBQ.	25,000	

Asset Disposals

Fleet #	Make/Model	Department	Replacement Budget in 2020/21 Capital Works Program	Budget Proceeds on Sale 2020/21	Net Book Value as at 1 July 2020	Profit	(Loss)
Light Passenger Vehicles - Replacements							
C00316	MAZDA CX-5	SUSTAINABLE DEVELOPMENT	30,531	15,502	14,513	989	-
C00816	MITSUBISHI OUTLANDER	WORKS AND SERVICES	32,950	13,669	13,975	-	(306)
C01016	MITSUBISHI OUTLANDER	SUSTAINABLE DEVELOPMENT	27,488	11,419	13,767	-	(2,348)
C01117	TOYOTA PRADO	MAYORS OFFICE	58,654	24,367	46,500	-	(22,133)
C02217	MITSUBISHI OUTLANDER	WORKS AND SERVICES	27,860	11,574	13,500	-	(1,926)
C02817	MAZDA CX-5	SUSTAINABLE DEVELOPMENT	32,417	13,467	15,434	-	(1,967)
C03717	VOLKSWAGEN GOLF	WORKS AND SERVICES	28,703	11,924	12,553	-	(629)
C03917	MAZDA CX-5	WORKS AND SERVICES	31,463	15,975	15,250	725	-
C04016	MAZDA CX-5	WORKS AND SERVICES	31,805	16,150	15,250	900	-
C04217	MITSUBISHI OUTLANDER	PEOPLE AND COMMUNITIES	28,441	11,815	13,860	-	(2,045)
C04516	FORD MONDEO	SUSTAINABLE DEVELOPMENT	35,372	15,917	15,431	486	-
C04617	MAZDA CX-5	SUSTAINABLE DEVELOPMENT	32,417	16,460	17,400	-	(940)
C04916	TOYOTA RAV4	SUSTAINABLE DEVELOPMENT	31,279	14,438	15,790	-	(1,352)
C05117	TOYOTA RAV4	SUSTAINABLE DEVELOPMENT	30,334	14,002	15,150	-	(1,148)
C05216	MAZDA CX-5	PEOPLE AND COMMUNITIES	30,531	15,502	14,763	739	-
C05317	MAZDA CX-5	SUSTAINABLE DEVELOPMENT	32,417	16,460	15,684	776	-
C05517	MAZDA CX-5	STRATEGY AND BUSINESS PERFORMANCE	32,417	16,460	17,931	-	(1,471)
C06716	HOLDEN TRAILBLAZER	WORKS AND SERVICES	37,773	19,159	22,027	-	(2,868)
C072	VW Golf	WORKS AND SERVICES	23,925	9,939	10,781	-	(842)
C07317	MAZDA CX-5	WORKS AND SERVICES	32,417	16,460	15,433	1,027	-
C07718	HYUNDAI I30	WORKS AND SERVICES	23,457	8,662	13,860	-	(5,198)
			672,651	309,321	348,852	5,642	(45,173)
Light Commercial Vehicles - Replacement							
U00116	FORD RANGER	PARKS-SOUTHERN	39,055	18,762	19,881	-	(1,119)
U00517	MITSUBISHI TRITON	PARKS PROJECTS	29,300	13,650	16,925	-	(3,275)
U00916	ISUZU D'MAX	PARKS ASSETS	31,576	15,169	17,585	-	(2,416)
U01116	FORD RANGER	WASTE MANAGEMENT	38,653	19,283	20,716	-	(1,433)
U01417	FORD RANGER	PARKS CENTRAL	39,375	18,915	26,000	-	(7,085)
U01517	FORD RANGER	PARKS MAINTENANCE - RETIC	47,348	13,839	19,420	-	(5,581)
U01617	FORD RANGER	PARKS MAINTENANCE - RETIC	38,407	18,450	25,225	-	(6,775)
U01716	TOYOTA HIACE	PARKS MAINTENANCE - RETIC	34,291	16,157	25,579	-	(9,422)
U01816	FORD RANGER	PARKS PROJECTS	37,944	19,630	23,815	-	(4,185)
U02617	FORD RANGER	PARKS NORTHERN	33,515	16,100	20,550	-	(4,450)
U03017	FORD RANGER	PARKS MAINTENANCE - RETIC	47,500	13,839	17,420	-	(3,581)
U03317	HOLDEN COLORADO	RANGERS	36,500	16,822	20,161	-	(3,339)
U03716	FORD RANGER	MARINA AND DEPOT	38,505	18,607	23,499	-	(4,892)
U04116	FORD RANGER	HEALTH SERVICES	39,154	18,809	20,999	-	(2,190)
U04417	FORD RANGER	PARKS CENTRAL	30,633	14,715	19,608	-	(4,893)
U04617	TOYOTA HIACE	PARKS MAINTENANCE - RETIC	34,530	16,588	20,296	-	(3,708)
U05517	FORD RANGER	PARKS MAINTENANCE - RETIC	50,600	15,760	18,900	-	(3,140)
U05617	FORD RANGER	LANDSCAPING SERVICES	32,358	15,544	21,272	-	(5,728)
U06017	FORD RANGER	WORKS CONSTRUCTION	40,350	19,430	21,965	-	(2,535)
U06118	HOLDEN COLORADO	SURVEYING SERVICES	37,574	17,356	26,464	-	(9,108)
U06217	FORD RANGER	RECREATION SERVICES COORDINATOR	34,700	16,100	20,550	-	(4,450)
U06317	FORD RANGER	CIVIL MAINTENANCE	38,117	19,720	24,906	-	(5,186)
U06417	FORD RANGER	PARKS-SOUTHERN	33,970	16,315	20,650	-	(4,335)
U06517	FORD RANGER	PARKS ASSETS	38,313	18,408	20,750	-	(2,342)
U06617	FORD RANGER	EMERGENCY MANAGEMENT SDBFB	39,450	19,720	24,906	-	(5,186)
			941,718	427,688	538,042	-	(110,354)
Trucks & Buses Replacement							
T028	TOYOTA HIACE 12 SEAT BUS	EMERGENCY MANAGEMENT	72,893	23,876	22,124	1,752	-
			72,893	23,876	22,124	1,752	-
Construction Vehicles - Replacement							
G006	KOMATSU WA250PZ-6 WHEEL LOADER	WORKS CONSTRUCTION	276,555	79,405	92,415	-	(13,010)
R002	BOMAG BW24R MULTI TYRE ROLLER	WORKS CONSTRUCTION	186,506	45,900	49,316	-	(3,416)
			463,061	125,305	141,731	-	(16,426)
Parks & Mowers - Replacement							
M02517	TORO REELMASTER 7000D	PARKS ASSETS	82,378	18,252	46,500	-	(28,248)
M01516	KUBOTA OFD 72 INCH - CAB+TRAILER	PARKS ASSETS	72,000	7,500	13,750	-	(6,250)
M01916	KUBOTA ZERO TURN 72 INCH	PARKS SOUTH	25,943	6,000	11,250	-	(5,250)
M03416	KUBOTA OFD 72 INCH	PARKS NORTH	31,901	7,500	13,750	-	(6,250)
P302	TURF CUTTER	PARKS SOUTH	8,642	1,000	3,200	-	(2,200)
			220,864	40,252	88,450	-	(48,198)
Trailer Replacement							
P016	FLAT TOP 1500KG	WORKS CONSTRUCTION	3,900	700	-	700	-
V003	MOWING 4500KG	PARKS-SOUTHERN	16,968	3,040	-	3,040	-
V004	MOWING 4500KG	PARKS NORTHERN	16,968	3,040	3,484	-	(444)
V005	MOWING 4500KG	PARKS-SOUTHERN	16,968	3,040	3,425	-	(385)
V022	BOXTOP 2000KG	WORKS CONSTRUCTION	8,498	700	(475)	1,175	-
V025	BOXTOP 2000KG	CIVIL CONSTRUCTION(DRAINAGE)	5,498	700	(475)	1,175	-

Fleet #	Make/Model	Department	Replacement Budget in 2020/21 Capital Works Program	Budget Proceeds on Sale 2020/21	Net Book Value as at 1 July 2020	Profit	(Loss)
V026	BOXTOP 1500KG	CITYBUILD	4,780	750	(538)	1,288	-
V033	3T TANDEM TIPPER	CIVIL MAINTENANCE	11,003	1,660	1,493	167	-
V034	2T TANDEM TIPPER	CIVIL CONSTRUCTION (DRAINAGE)	8,646	1,330	-	1,330	-
V040	LUGGAGE TRAILER SINGLE AXLE 2000KG	PARKS ASSETS	6,710	1,090	-	1,090	-
V050	WASTECH SEMI TRAILER		287,087	35,327	95,750	-	(60,423)
V051	WASTECH SEMI TRAILER		287,087	35,327	95,750	-	(60,423)
V052	WASTECH CONVERTED DOLLY TRAILER		33,437	5,486	14,375	-	(8,889)
			707,550	92,190	212,789	9,965	(130,564)
	Miscellaneous Equipment >\$1,500						
S107	ROBIN TRASH PUMP	CIVIL CONSTRUCTION (DRAINAGE)	7,364	890	3,366	-	(2,476)
P021	EARLEX ELECTRIC SPRAY UNIT	CITYBUILD	7,755	640	-	640	-
M008	VERTI MOWER	PARKS ASSETS	7,000	400	-	400	-
			22,119	1,930	3,366	1,040	(2,476)
		TOTAL	3,100,856	1,020,562	1,355,354	18,399	(353,191)