



Statutory Budget 2024-2025

CITY OF MANDURAH
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

LOCAL GOVERNMENT ACT 1995

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CITY'S VISION

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

CITY OF MANDURAH
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2025

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
Revenue		\$	\$	\$
Rates	2(a)	98,083,897	93,164,503	92,674,403
Grants, subsidies and contributions		6,293,578	2,742,340	7,221,456
Fees and charges	15	35,192,242	34,712,059	30,922,352
Interest revenue	10(a)	4,301,430	5,016,432	3,740,558
Other revenue		79,169	210,543	66,631
		143,950,316	135,845,877	134,625,400
Expenses				
Employee costs		(59,439,328)	(51,765,949)	(55,125,043)
Materials and contracts		(61,997,749)	(55,027,228)	(58,854,242)
Utility charges		(4,740,090)	(3,722,800)	(4,627,517)
Depreciation	6	(35,205,987)	(35,167,633)	(33,084,683)
Finance costs	10(c)	(1,122,702)	(1,179,912)	(1,125,625)
Insurance		(1,476,652)	(1,462,724)	(1,566,711)
Other expenditure		0	(4,531)	0
Additional reduction of expenditure		250,000		500,000
		(163,732,508)	(148,330,777)	(153,883,821)
		(19,782,192)	(12,484,900)	(19,258,421)
Capital grants, subsidies and contributions		14,108,173	5,762,852	15,177,820
Profit on asset disposals	5	0	168,809	0
Loss on asset disposals	5	0	(5,287,391)	0
		14,108,173	644,269	15,177,820
Net result for the period		(5,674,019)	(11,840,630)	(4,080,601)
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		0	0	0
Share of comprehensive income of associates accounted for using the equity method		0	0	0
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		(5,674,019)	(11,840,630)	(4,080,601)

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

CITY OF MANDURAH
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2025

CASH FLOWS FROM OPERATING ACTIVITIES

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
Receipts		\$	\$	\$
Rates		98,583,897	91,868,464	92,674,403
Grants, subsidies and contributions		6,293,578	6,810,972	7,221,456
Fees and charges		35,192,242	30,968,963	30,922,352
Interest revenue		4,301,430	5,016,432	3,740,558
Goods and services tax received		0	234,592	0
Other revenue		79,169	210,543	66,631
		144,450,316	135,109,966	134,625,400
Payments				
Employee costs		(60,139,328)	(53,033,194)	(55,125,043)
Materials and contracts		(60,552,749)	(45,582,153)	(58,854,242)
Utility charges		(4,740,090)	(3,722,800)	(4,627,517)
Finance costs		(1,122,702)	(1,179,912)	(1,125,625)
Insurance paid		(1,476,652)	(1,462,724)	(1,566,711)
Other expenditure		0	(4,531)	0
Additional reduction of expenditure		250,000	0	500,000
		(127,781,521)	(104,985,314)	(120,799,138)
Net cash provided by operating activities	4	16,668,795	30,124,652	13,826,262

CASH FLOWS FROM INVESTING ACTIVITIES

Payments for purchase of property, plant & equipment	5(a)	(12,421,726)	(11,530,577)	(7,752,373)
Payments for construction of infrastructure	5(b)	(27,410,469)	(19,901,566)	(39,049,348)
Capital grants, subsidies and contributions		12,608,173	5,605,661	14,577,820
Proceeds from sale of property, plant and equipment	5(a)	7,449,567	896,824	1,887,083
Proceeds from sale of infrastructure	5(b)	0	0	642,012
Net cash (used in) investing activities		(19,774,455)	(24,929,659)	(29,694,806)

CASH FLOWS FROM FINANCING ACTIVITIES

Repayment of borrowings	7(a)	(4,332,703)	(4,079,019)	(4,316,708)
Payments for principal portion of lease liabilities	8	(576,642)	(459,982)	(512,978)
Proceeds from new borrowings	7(a)	4,650,000	7,212,475	7,442,854
Net cash provided by (used in) financing activities		(259,345)	2,673,474	2,613,168
Net increase (decrease) in cash held		(3,365,005)	7,868,467	(13,255,376)
Cash at beginning of year		87,689,758	79,821,291	82,618,937
Cash and cash equivalents at the end of the year	4	84,324,753	87,689,758	69,363,561

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

CITY OF MANDURAH
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2025

OPERATING ACTIVITIES

Revenue from operating activities

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
General rates	2(a)(i)	\$ 98,083,897	\$ 93,164,503	\$ 92,674,403
Grants, subsidies and contributions		6,293,578	2,742,340	7,221,456
Fees and charges	15	35,192,242	34,712,059	30,922,352
Interest revenue	10(a)	4,301,430	5,016,432	3,740,558
Other revenue		79,169	210,543	66,631
Profit on asset disposals	5	0	168,809	0

Expenditure from operating activities

Employee costs		(59,439,328)	(51,765,949)	(55,125,043)
Materials and contracts		(61,997,749)	(55,027,228)	(58,854,242)
Utility charges		(4,740,090)	(3,722,800)	(4,627,517)
Depreciation	6	(35,205,987)	(35,167,633)	(33,084,683)
Finance costs	10(c)	(1,122,702)	(1,179,912)	(1,125,625)
Insurance		(1,476,652)	(1,462,724)	(1,566,711)
Other expenditure		0	(4,531)	0
Loss on asset disposals	5	0	(5,287,391)	0
Additional reduction of expenditure		250,000	0	500,000
		(163,732,508)	(153,618,168)	(153,883,821)

Non cash amounts excluded from operating activities

	3(c)	35,443,132	39,983,216	33,869,873
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Amount attributable to operating activities

INVESTING ACTIVITIES

Inflows from investing activities

Capital grants, subsidies and contributions		14,108,173	5,762,852	15,177,820
Proceeds from disposal of assets	5	7,449,567	896,824	2,529,095
		21,557,740	6,659,676	17,706,915

Outflows from investing activities

Payments for property, plant and equipment	5(a)	(12,421,726)	(11,530,577)	(7,752,373)
Payments for construction of infrastructure	5(b)	(27,410,469)	(19,901,566)	(39,049,348)
		(39,832,195)	(31,432,144)	(46,801,721)

Non-cash amounts excluded from investing activities

	3(d)	500,000	500,000	500,000
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Amount attributable to investing activities

FINANCING ACTIVITIES

Inflows from financing activities

Proceeds from new borrowings	7(a)	4,650,000	7,212,475	7,442,854
Proceeds from new interest earning liabilities		461,000	645,000	645,000
Proceeds from Unspent Loans		0	0	1,427,938
Leases liabilities recognised	8	1,863,760	330,372	1,022,244
Transfers from reserve accounts	9(a)	9,478,565	21,762,490	14,884,557
		16,453,325	29,950,337	25,422,593

Outflows from financing activities

Repayment of borrowings	7(a)	(4,332,703)	(4,079,019)	(4,316,708)
Principal elements of interest earning liabilities		(949,701)	(551,074)	(551,074)
Payments for principal portion of lease liabilities	8	(576,642)	(459,982)	(512,978)
Transfers to reserve accounts	9(a)	(7,666,347)	(23,056,128)	(6,126,703)
		(13,525,393)	(28,146,203)	(11,507,463)

Non-cash amounts excluded from financing activities

	3(e)	(1,863,760)	(330,372)	(1,022,244)
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Amount attributable to financing activities

MOVEMENT IN SURPLUS OR DEFICIT

Surplus at the start of the financial year	3	600,000	1,018,972	600,000
Amount attributable to operating activities		15,660,940	22,379,734	14,611,452
Amount attributable to investing activities		(17,774,455)	(24,272,468)	(28,594,806)
Amount attributable to financing activities		1,064,173	1,473,762	12,892,886
Surplus/(deficit) remaining after the imposition of general rates	3	(449,343)	600,000	(490,468)

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

**CITY OF MANDURAH
FOR THE YEAR ENDED 30 JUNE 2025
INDEX OF NOTES TO THE BUDGET**

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1 BASIS OF PREPARATION

The annual budget is a forward looking document and has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

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

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

Accounting policies which have been adopted in the preparation of this annual budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the annual 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 controls resources to carry on its functions have been included in the financial statements forming part of this annual budget.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 12 to the annual budget.

2023/24 actual balances

Balances shown in this budget as 2023/24 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

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.

Comparative figures

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

Rounding off figures

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

Statement of Cashflows

Investing and financing transactions that do not require the use of cash or cash equivalents shall be excluded from a statement of cash flows. Such transactions shall be disclosed elsewhere in the financial statements in a way that provides all the relevant information about these investing and financing activities.

Initial application of accounting standards

During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.

- AASB 2020-1 Amendments to Australian Accounting Standards
 - Classification of Liabilities as Current or Non-current
 - AASB 2022-5 Amendments to Australian Accounting Standards
 - Lease Liability in a Sale and Leaseback
 - AASB 2022-6 Amendments to Australian Accounting Standards
 - Non-current Liabilities with Covenants
 - AASB 2023-1 Amendments to Australian Accounting Standards
 - Supplier Finance Arrangements
 - AASB 2023-3 Amendments to Australian Accounting Standards
 - Disclosure of Non-current Liabilities with Covenants: Tier 2
- It is not expected these standards will have an impact on the annual budget.

- AASB 2022-10 Amendments to Australian Accounting Standards
 - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities, became mandatory during the budget year. Amendments to AASB 13 *Fair Value Measurement* impacts the future determination of fair value when revaluing assets using the cost approach. Timing of future revaluations is defined by regulation 17A of *Local Government (Financial Management) Regulations 1996*. Impacts of this pronouncement are yet to be quantified and are dependent on the timing of future revaluations of asset classes. No material impact is expected in relation to the 2024-25 statutory budget.

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

- AASB 2014-10 Amendments to Australian Accounting Standards
 - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2021-7c Amendments to Australian Accounting Standards
 - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-9 Amendments to Australian Accounting Standards
 - Insurance Contracts in the Public Sector
- AASB 2023-5 Amendments to Australian Accounting Standards
 - Lack of Exchangeability

It is not expected these standards will have an impact on the annual budget.

Judgements, estimates and assumptions

The preparation of the annual 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.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- estimation of fair values of land and buildings and investment property
- impairment of financial assets
- estimation uncertainties and judgements made in relation to lease accounting
- estimated useful life of assets
- estimation of provisions
- estimation of fair value of leases

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2024/25 Budgeted rate revenue	2024/25 Budgeted interim rates	2024/25 Budgeted total revenue	2023/24 Actual total revenue	2023/24 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$
(i) General rates									
Residential Improved	Gross rental valuation	0.08967	37,958	738,518,561	66,222,959	900,000	67,122,959	63,208,773	62,771,638
Residential Vacant	Gross rental valuation	0.17193	1,814	21,731,385	3,736,277	0	3,736,277	3,203,637	4,037,200
Business Improved	Gross rental valuation	0.09785	1,078	166,328,708	16,275,264	0	16,275,264	15,608,840	15,540,558
Business Vacant	Gross rental valuation	0.17934	106	3,119,760	559,498	0	559,498	539,237	549,042
Urban Development	Gross rental valuation	0.15986	10	3,439,100	549,775	0	549,775	516,568	252,779
Total general rates			40,966	933,137,514	87,343,773	900,000	88,243,773	83,077,054	83,151,217
(ii) Minimum payment									
		\$							
Residential Improved	Gross rental valuation	1,285	5,666	72,579,827	7,280,810	0	7,280,810	7,123,068	7,008,120
Residential Vacant	Gross rental valuation	1,064	1,566	7,162,516	1,666,224	0	1,666,224	2,018,379	1,653,168
Business Improved	Gross rental valuation	1,285	371	2,915,774	476,735	0	476,735	522,828	462,264
Business Vacant	Gross rental valuation	1,285	11	54,250	14,135	0	14,135	13,596	13,596
Urban Development	Gross rental valuation	1,285	0	0	0	0	0	0	0
Total minimum payments			7,614	82,712,367	9,437,904	0	9,437,904	9,677,871	9,137,148
Total general rates and minimum payments			48,580	1,015,849,881	96,781,677	900,000	97,681,677	92,754,925	92,288,365
(iii) Specified area rates									
Port Mandurah Canal Frontage	Gross rental valuation	0.00347	885	23,311,160	80,840	0	80,840	81,103	80,840
Waterside	Gross rental valuation	0.00000	317	7,561,460	0	0	0	0	0
Port Bouvard Eastport Canals	Gross rental valuation	0.00128	428	10,880,850	13,889	0	13,889	14,131	13,888
Mandurah Ocean Marina	Gross rental valuation	0.01169	889	25,858,751	302,146	0	302,146	302,616	302,146
Mandurah Quay	Gross rental valuation	0.00425	406	7,992,780	33,861	0	33,861	33,953	33,861
Port Bouvard Northport	Gross rental valuation	0.00220	320	7,206,740	15,818	0	15,818	15,855	15,818
Mariners Cove	Gross rental valuation	0.00067	445	11,745,035	7,656	0	7,656	11,695	11,467
Total specified area rates			3,690	94,556,776	454,210	0	454,210	459,353	458,020
					97,235,887	900,000	98,135,887	93,214,278	92,746,385
Waives or Concessions (Refer note 2(f))							(51,990)	(49,775)	(71,982)
Total rates					97,235,887	900,000	98,083,897	93,164,503	92,674,403

All rateable properties within the district used predominately for non-rural purposes are rated according to their Gross Rental Valuation (GRV), all other properties are rated according to their Unimproved Valuation (UV).

The general rates detailed for the 2024/25 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	17/09/2024	0	0.00%	7.00%
Option two				
First instalment	17/09/2024	0	5.50%	7.00%
Second instalment	25/02/2025	3	5.50%	7.00%
Option three				
First instalment	17/09/2024	0	5.50%	7.00%
Second instalment	19/11/2024	3	5.50%	7.00%
Third instalment	22/01/2025	3	5.50%	7.00%
Fourth instalment	26/03/2025	3	5.50%	7.00%

	2024/25 Budget revenue	2023/24 Actual revenue	2023/24 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	103,300	92,462	124,006
Instalment plan interest earned	413,200	389,531	400,000
Unpaid rates and service charge interest earned	309,900	300,797	300,000
	826,400	782,790	824,006

(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
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CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

2. RATES AND SERVICE CHARGES (CONTINUED)

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

**CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025**

2. RATES AND SERVICE CHARGES (CONTINUED)

(d) Specified Area Rate

	Budgeted rate applied to costs	Budgeted rate set aside to reserve	Reserve Amount to be applied to costs	Purpose of the rate	Area or properties rate is to be imposed on
Specified area rate	\$	\$	\$		
Port Mandurah Canal Frontage	17,800	71,522	1,860	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.
Waterside	2,942	2,662	2,942	Contribution toward maintaining and managing the canals.	All properties within the Waterside Canals.
Port Bouvard Eastport Canals	13,036	1,909	0	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.
Mandurah Ocean Marina	152,999	166,328	0	To provide for an enhanced maintenance standard and asset replacement costs.	All properties within the Mandurah Ocean Marina.
Mandurah Quay	7,000	32,442	0	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.
Port Bouvard Northport	11,700	7,481	0	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.
Mariners Cove	7,656	121	0	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.
	213,133	282,465	4,802		

**CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025**

2. RATES AND SERVICE CHARGES (CONTINUED)

(e) Service Charges

The City did not raise service charges for the year ended 30th June 2025.

(f) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/Concession	Discount %	Discount (\$)	2024/25 Budget	2023/24 Actual	2023/24 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
					\$	\$	\$		
General rates	Concession	Concession	0.0%	0	51,990	49,775	71,982	Peel Health Hub	Majority charitable entities with the exception of a State Government entity carrying out services for a public purpose. Not eligible for a charitable exemption.
					51,990	49,775	71,982		

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents
Receivables
Inventories
Other assets

Less: current liabilities

Trade and other payables
Capital grant/contribution liability
Lease liabilities
Long term borrowings
Employee provisions
Other provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

(b) 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 Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

Adjustments to net current assets

Less: Cash - reserve accounts
Less: Unspent Borrowings
Add: Current liabilities not expected to be cleared at end of year
- Current portion of borrowings
- Current portion of lease liabilities
- Current portion of other provisions held in reserve
- Current portion of employee benefit provisions held in reserve

Total adjustments to net current assets

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
4	84,324,753	87,689,758	69,363,561
	4,394,362	4,894,362	3,598,072
	0	445,000	493,585
	1,690,059	2,440,059	1,638,336
	90,409,174	95,469,179	75,093,554
	(12,037,496)	(14,207,070)	(10,207,343)
	(7,823,334)	(7,518,842)	(7,036,593)
8	(1,731,395)	(576,642)	(1,034,492)
7	(4,082,703)	(4,332,703)	(4,709,990)
	(8,881,836)	(8,877,344)	(11,284,353)
	(624,543)	(624,543)	(2,452,163)
	(35,181,306)	(36,137,144)	(36,724,934)
	55,227,868	59,332,035	38,368,620
3(b)	(55,677,212)	(58,732,035)	(38,859,088)
	(449,343)	600,000	(490,468)
9	(62,300,778)	(64,112,998)	(50,429,303)
	(2,124,066)	(2,224,772)	(310,134)
	4,082,703	4,332,703	4,709,990
	1,731,395	576,642	1,034,492
	1,115,424	1,115,424	1,115,424
	1,818,111	1,580,966	5,020,443
	(55,677,212)	(58,732,035)	(38,859,088)

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

3. NET CURRENT ASSETS

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

Items excluded from calculation of budgeted deficiency

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

(c) Non-cash amounts excluded from operating activities

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

Adjustments to operating activities

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
5	0	(168,809)	0
5	0	5,287,391	0
6	35,205,987	35,167,633	33,084,683
	237,145	0	785,190
	0	19,385	0
	0	(322,385)	0
	35,443,132	39,983,216	33,869,873

Non cash amounts excluded from operating activities

(d) Non-cash amounts excluded from investing activities

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

Adjustments to investing activities

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
	500,000	500,000	500,000
	500,000	500,000	500,000

Non cash amounts excluded from investing activities

(e) Non-cash amounts excluded from financing activities

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

Adjustments to financing activities

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
	(1,863,760)	(330,372)	(1,022,244)
	(1,863,760)	(330,372)	(1,022,244)

Non cash amounts excluded from financing activities

3. NET CURRENT ASSETS

(f) MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

Superannuation

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

LAND HELD FOR RESALE

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

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

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

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.

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 grants, contributions, reimbursements, and goods sold and services performed in the ordinary course of business.

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

The City's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

Other long-term employee benefits

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

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

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

4. 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	2024/25 Budget	2023/24 Actual	2023/24 Budget
Cash at bank and on hand		\$ 38,747,935	\$ 38,526,415	\$ 32,108,789
Term deposits		45,576,818	49,163,343	37,254,772
Total cash and cash equivalents		84,324,753	87,689,758	69,363,561
Held as				
- Unrestricted cash and cash equivalents		28,918,751	27,123,981	9,871,622
- Restricted cash and cash equivalents		55,406,002	60,565,777	59,491,939
	3(a)	84,324,753	87,689,758	69,363,561
Restrictions				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		55,406,002	60,565,777	59,491,939
		55,406,002	60,565,777	59,491,939
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves	9	62,300,778	64,112,998	50,429,303
Unspent borrowings	7(c)	2,124,066	3,971,620	310,134
Unspent capital grants, subsidies and contribution liabilities		(9,018,842)	(7,518,842)	8,752,502
		55,406,002	60,565,777	59,491,939
Reconciliation of net cash provided by operating activities to net result				
Net result		(5,674,019)	(11,840,630)	(4,080,601)
Depreciation	6	35,205,987	35,167,633	33,084,683
(Profit)/loss on sale of asset	5	0	5,118,583	0
(Increase)/decrease in receivables		500,000	(735,911)	0
(Increase)/decrease in inventories		445,000	249,556	0
Increase/(decrease) in payables		1,250,000	5,580,790	0
Increase/(decrease) in unspent capital grants		(1,500,000)	(157,191)	(600,000)
Increase/(decrease) in other expenditures		250,000	0	0
Increase/(decrease) in employee provisions		(1,200,000)	301,999	0
Capital grants, subsidies and contributions		(12,608,173)	(3,560,176)	(14,577,820)
Net cash from operating activities		16,668,795	30,124,652	13,826,262

MATERIAL 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 3 - 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 2025

5. PROPERTY, PLANT AND EQUIPMENT

The following assets are budgeted to be acquired and/or disposed of during the year.

	2024/25 Budget			2023/24 Actual					2023/24 Budget		
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Property, Plant and Equipment											
Land - freehold land	0	7,000,000	7,000,000	0	0	0	0	0	0	1,000,000	1,000,000
Buildings - non-specialised	10,379,926	0	0	5,628,002	0	0	0	0	4,840,211	0	0
Furniture and equipment	209,666	0	0	62,223	0	0	0	0	361,462	0	0
Plant and equipment	1,832,134	449,567	449,567	5,840,352	861,072	896,824	168,809	133,056	2,550,700	887,083	887,083
Total	12,421,726	7,449,567	7,449,567	11,530,577	861,072	896,824	168,809	133,056	7,752,373	1,887,083	1,887,083
(b) Infrastructure											
Infrastructure - roads	12,962,046	0	0	9,053,229	1,989,783	0	0	1,989,783	11,201,757	0	0
Infrastructure - coastal and estuary	1,119,788	0	0	170,980	482,913	0	0	482,913	41,356	0	0
Infrastructure - drainage	705,939	0	0	554,091	784,843	0	0	784,843	274,708	0	0
Infrastructure - bridges	0	0	0	74,415	0	0	0	0	0	0	0
Infrastructure - parks	12,622,696	0	0	9,774,505	1,896,796	0	0	1,896,796	5,769,242	0	0
Infrastructure - other	0	0	0	274,347	0	0	0	0	8,000	0	0
2022-23 Capital Carryovers	0	0	0	0	0	0	0	0	21,754,285	642,012	642,012
Total	27,410,469	0	0	19,901,566	5,154,335	0	0	5,154,335	39,049,348	642,012	642,012
Total	39,832,195	7,449,567	7,449,567	31,432,144	6,015,406	896,824	168,809	5,287,391	46,801,721	2,529,095	2,529,095

MATERIAL 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.

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 2025

6. DEPRECIATION

By Class

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

By Program

Community amenities
Recreation and culture
Transport
Other property and services

2024/25 Budget	2023/24 Actual	2023/24 Budget
\$	\$	\$
2,693,268	2,688,080	2,524,390
261,905	262,583	250,454
759,682	641,308	702,484
12,547,404	12,644,514	10,810,291
2,485,365	2,480,017	2,252,455
2,765,145	2,800,225	2,685,818
884,860	883,251	883,251
11,555,732	11,525,168	12,217,949
1,252,626	1,242,488	757,590
35,205,987	35,167,634	33,084,683
2,904,842	2,938,795	2,685,818
14,330,008	14,237,929	14,852,511
15,917,629	16,007,782	13,945,997
2,053,508	1,983,128	1,600,356
35,205,987	35,167,634	33,084,683

MATERIAL 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	20 to 110 years
Furniture and equipment	2 to 26 years
Plant and equipment	3 to 20 years
Infrastructure - roads	1 to 100 years
Infrastructure - coastal and estuary	1 to 100 years
Infrastructure - drainage	1 to 80 years
Infrastructure - bridges	60 to 115 years
Infrastructure - parks	1 to 100 years
Right of use - plant and equipment	Based on the remaining lease

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

7. 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	2024/25	2024/25	Budget	2024/25	Actual	2023/24	2023/24	Actual	2023/24	Budget	2023/24	2023/24	Budget	2023/24	
				Principal	Budget	Budget	Budget	Principal	Actual	Actual	Actual	Principal	New	Principal	Principal	New	Principal	Principal	Principal
				1 July 2024	New	Principal	outstanding	Interest	Principal	New	Principal	outstanding	Interest	1 July 2023	New	Principal	outstanding	Interest	Principal
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Compactor Waste Trailers and Dolly [336]	19	WBC	3.5%	0	0	0	0	0	65,156	0	(65,156)	0	(2,405)	63,178	0	(61,341)	1,836	(1,371)	
Waste Water Reuse [349]	8	WBC	3.5%	60,557	0	(18,053)	42,504	(2,845)	78,609	0	(18,053)	60,557	(4,128)	77,837	0	(23,062)	54,776	(2,558)	
Halls Head Ablution Block [350]	7	WBC	3.5%	40,415	0	(12,027)	28,387	(1,898)	52,442	0	(12,027)	40,415	(2,754)	51,922	0	(15,369)	36,553	(1,707)	
Halls Head Recycled Water 2019/20	52	WBC	3.5%	136,446	0	(10,431)	126,015	(5,726)	146,877	0	(10,431)	136,446	(8,306)	145,227	0	(19,067)	126,159	(4,213)	
Ablutions 2020/21	67	WBC	3.5%	198,973	0	(29,885)	169,088	(1,388)	228,857	0	(29,885)	198,973	(2,013)	226,130	0	(22,015)	204,115	(7,657)	
Rushton Park Redevelopment [318(ii)]	3	WBC	3.5%	(0)	0	0	(0)	0	53,363	0	(53,363)	(0)	(1,029)	54,001	0	(57,475)	(3,474)	(735)	
Meadow Springs Recreation Facility [318(iii)]	3	WBC	3.5%	(0)	0	0	(0)	0	40,657	0	(40,657)	(0)	(784)	40,564	0	(42,207)	(1,643)	(540)	
Halls Head Bowling Club upgrade [331]	28	WBC	3.5%	175,748	0	(26,369)	149,379	(7,646)	202,117	0	(26,369)	175,748	(11,092)	199,514	0	(36,485)	163,029	(6,979)	
MARC Redevelopment [338]	21	WBC	3.5%	112,912	0	(112,912)	0	(4,823)	264,969	0	(152,058)	112,912	(10,496)	264,426	0	(163,742)	100,684	(7,558)	
MARC Redevelopment Stage 1 [340]	26	WBC	3.5%	186,764	0	(70,416)	116,348	(9,144)	257,181	0	(70,416)	186,764	(13,266)	254,675	0	(82,535)	172,139	(8,257)	
MARC Redevelopment Stage 2 [341]	24	WBC	3.5%	418,390	0	(178,583)	239,807	(20,944)	596,973	0	(178,583)	418,390	(30,385)	596,229	0	(214,597)	381,632	(19,691)	
Eastern Foreshore Wall [344]	27	WBC	3.5%	291,824	0	(113,550)	178,274	(14,345)	405,374	0	(113,550)	291,824	(20,811)	401,422	0	(138,615)	262,807	(13,089)	
MARC Stage 2 [345]	12	WBC	3.5%	439,181	0	(161,425)	277,756	(21,363)	600,606	0	(161,425)	439,181	(30,992)	598,193	0	(198,343)	399,850	(19,901)	
Falcon Bay Seawall [351]	6	WBC	3.5%	101,619	0	(30,140)	71,479	(4,771)	131,758	0	(30,140)	101,619	(6,921)	130,471	0	(38,537)	91,934	(4,291)	
MARC Solar Plan [353]	30	WBC	3.5%	98,759	0	(14,800)	83,959	(4,296)	113,559	0	(14,800)	98,759	(6,233)	111,895	0	(20,108)	91,786	(3,928)	
Novara Foreshore Development [355]	32	WBC	3.5%	188,050	0	(39,545)	148,505	(5,198)	227,595	0	(39,545)	188,050	(7,540)	224,090	0	(40,210)	183,880	(7,862)	
Falcon Bay Foreshore Upgrades [356]	33	WBC	3.5%	196,468	0	(30,592)	165,876	(8,579)	227,059	0	(30,592)	196,468	(12,445)	223,748	0	(40,218)	183,530	(7,854)	
Mandjar Square Development [358]	35	WBC	3.5%	239,775	0	(40,867)	198,908	(9,098)	280,642	0	(40,867)	239,775	(13,198)	277,553	0	(50,313)	227,240	(9,771)	
Lakelands DOS [360]	37	WBC	3.5%	1,182,594	0	(205,103)	977,492	(49,387)	1,387,697	0	(205,103)	1,182,594	(71,647)	1,386,318	0	(286,902)	1,099,416	(49,554)	
Mandjar Square Stage 3 and 4	40	WBC	3.5%	562,043	0	(58,787)	503,257	(23,969)	620,830	0	(58,787)	562,043	(34,773)	269,649	0	(92,047)	177,602	(17,633)	
Falcon Seawall	41	WBC	3.5%	297,438	0	(31,005)	266,434	(12,686)	328,443	0	(31,005)	297,438	(18,404)	662,938	0	(45,597)	617,341	(9,243)	
Novara Foreshore Stage 3	44	WBC	3.5%	109,920	0	(22,671)	87,249	(5,061)	132,591	0	(22,671)	109,920	(7,342)	129,754	0	(18,201)	111,553	(3,735)	
Smart Street Mall Upgrade 2019/20	54	WBC	3.5%	295,429	0	(54,724)	240,706	(2,622)	350,153	0	(54,724)	295,429	(3,805)	349,381	0	(48,014)	301,366	(10,174)	
Falcon Bay Foreshore Stage 3 of 4	49	WBC	3.5%	184,568	0	(34,446)	150,122	(1,461)	219,015	0	(34,446)	184,568	(2,119)	216,974	0	(28,600)	188,373	(6,320)	
Mandjar Square Final Stage	51	WBC	3.5%	186,615	0	(32,386)	154,229	(2,246)	219,002	0	(32,386)	186,615	(3,258)	216,962	0	(28,601)	188,361	(6,319)	
Falcon Skate Park Upgrade	48	WBC	3.5%	79,649	0	(6,475)	73,174	(3,233)	86,124	0	(6,475)	79,649	(4,691)	85,599	0	(11,511)	74,088	(2,457)	
Westbury Way North side POS Stage 3	53	WBC	3.5%	136,480	0	(10,411)	126,069	(5,726)	146,891	0	(10,411)	136,480	(8,307)	145,240	0	(19,067)	126,173	(4,213)	
Eastern/ Western Foreshore 2020/21	62	WBC	3.5%	779,568	0	(133,183)	646,385	(3,854)	912,751	0	(133,183)	779,568	(5,591)	905,557	0	(106,458)	799,099	(24,486)	
Smart Street Mall 2020/21	55	WBC	3.5%	775,113	0	(130,320)	644,793	(4,319)	905,433	0	(130,320)	775,113	(6,266)	890,714	0	(102,559)	788,155	(23,933)	
Novara Foreshore Stage 4	59	WBC	3.5%	78,124	0	(6,426)	71,699	(2,518)	84,550	0	(6,426)	78,124	(3,652)	83,035	0	(9,290)	73,745	(2,182)	
Bortolo Reserve - Shared Use Parking and Fire Track Facility	60	WBC	3.5%	212,764	0	(35,624)	177,140	(1,233)	248,388	0	(35,624)	212,764	(1,789)	245,605	0	(27,894)	217,711	(6,546)	
Falcon Bay Upgrade - Stage 4 of 5	58	WBC	3.5%	199,113	0	(32,367)	166,746	(1,240)	231,480	0	(32,367)	199,113	(1,800)	228,998	0	(26,026)	202,972	(6,110)	
Enclosed Dog Park	57	WBC	3.5%	16,204	0	(861)	15,343	(672)	17,065	0	(861)	16,204	(975)	16,746	0	(1,876)	14,870	(440)	
South Harbour Paving Upgrade Stage 2	61	WBC	3.5%	39,793	0	(2,494)	37,299	(1,530)	42,286	0	(2,494)	39,793	(2,219)	41,523	0	(4,645)	36,878	(1,091)	
Falcon Skate Park Upgrade 2020/21	63	WBC	3.5%	59,456	0	(3,621)	55,835	(2,347)	63,077	0	(3,621)	59,456	(3,405)	62,360	0	(7,018)	55,342	(1,646)	
Eastern/ Western Foreshore 2021/22	68	WBC	3.5%	1,191,189	0	(186,611)	1,004,577	(6,016)	1,377,800	0	(186,611)	1,191,189	(8,727)	1,362,224	0	(135,130)	1,227,095	(46,982)	
Smart Street Mall 2021/22	76	WBC	3.5%	492,211	0	(75,913)	416,298	(2,858)	568,125	0	(75,913)	492,211	(4,147)	561,727	0	(55,516)	506,210	(19,309)	
Enclosed Dog Park 2021/22	73	WBC	3.5%	144,466	0	(21,262)	123,204	(1,121)	165,729	0	(21,262)	144,466	(1,626)	163,491	0	(15,838)	147,654	(5,508)	
Novara Foreshore Stage 4 2021/22	75	WBC	3.5%	182,850	0	(27,195)	155,655	(1,308)	210,045	0	(27,195)	182,850	(1,897)	207,711	0	(20,254)	187,457	(7,044)	
Falcon Bay Upgrade - Stage 4 of 5 2021/22	74	WBC	3.5%	58,386	0	(7,802)	50,584	(708)	66,188	0	(7,802)	58,386	(1,026)	65,534	0	(6,291)	59,243	(2,188)	
Parks and Reserves Upgrades 2021/22	69	WBC	3.5%	387,392	0	(59,391)	328,001	(2,343)	446,783	0	(59,391)	387,392	(3,398)	441,518	0	(43,590)	397,929	(15,160)	
Mandurah Library Re Roofing Project	71	WBC	3.5%	92,634	0	(13,630)	79,004	(709)	106,264	0	(13,630)	92,634	(1,028)	104,749	0	(9,779)	94,969	(3,870)	
Falcon Reserve Activation Plan Stage 3	79	WBC	3.5%	350,645	0	(49,565)	301,080	(1,568)	400,211	0	(49,565)	350,645	(2,275)	400,000	0	(47,465)	352,535	(12,757)	
Pleasant Grove Foreshore	92	WBC	3.5%	52,869	0	(6,162)	46,708	(914)	59,031	0	(6,162)	52,869	(1,326)	59,000	0	(7,001)	51,999	(1,807)	
Kangaroo Paw Park	81	WBC	3.5%	270,283	0	(37,287)	232,997	(1,506)	307,570	0	(37,287)	270,283	(2,185)	307,408	0	(36,478)	270,930	(9,570)	
Falcon Bay Stage 5 of 5	86	WBC	3.5%	127,343	0	(17,734)	109,609	(655)	145,076	0	(17,734)	127,343	(950)	145,000	0	(17,206)	127,794	(4,661)	
2022/23 South Harbour Upgrades	89	WBC	3.5%	89,619	0	(12,435)	77,183	(477)	102,054	0	(12,435)	89,619	(692)	102,000	0	(12,104)	89,896	(3,381)	
Bortolo Fire Track	95	WBC	3.5%	39,336	0	(685)	38,651	(1,764)	40,021	0	(685)	39,336	(2,559)	40,000	0	(4,747)	35,253	(1,316)	
Halls Head Pde Beach Central CP Stage 2	91	WBC	3.5%	86,088	0	(11,173)	74,915	(712)	97,261	0	(11,173)	86,088	(1,034)	97,210	0	(11,535)	85,675	(3,051)	
Smart Street Mall Upgrade	93	WBC	3.5%	51,797	0	(6,951)	44,846	(355)	58,748	0	(6,951)	51,797	(515)	58,717	0	(6,968)	51,749	(1,707)	
Bruce Creswell Reserve	85	WBC	3.5%	172,189	0	(23,914)	148,275	(908)	196,103	0	(23,914)	172,189	(1,317)	196,000	0	(23,258)	172,742	(6,399)	
Seascapes Boardwalk	84	WBC	3.5%	175,489	0	(24,616)	150,873	(9,118)	200,105	0	(24,616)	175,489	(1,228)	200,000	0	(23,733)	176,267	(5,918)	

Mandurah Community Museum Roof and Gutters	87	WBC	3.5%	113,991	0	(16,077)	97,914	(524)	130,068	0	(16,077)	113,991	(761)	130,000	0	(15,426)	114,574	(4,014)
Drainage [318(iv)]	3	WBC	3.5%	(0)	0	0	(0)	0	12,705	0	(12,705)	(0)	(245)	13,437	0	(15,268)	(1,831)	(195)
Road Construction [318(v)]	3	WBC	3.5%	(0)	0	0	(0)	0	137,218	0	(137,218)	(0)	(2,646)	134,877	0	(136,904)	(2,027)	(1,752)
New Pedestrian Bridge Construction [335]	20	WBC	3.5%	0	0	0	0	0	125,775	0	(125,775)	0	(4,609)	124,010	0	(123,259)	750	(2,545)
New Road Construction [339]	22	WBC	3.5%	97,843	0	(97,843)	(0)	(4,373)	204,350	0	(106,507)	97,843	(8,460)	202,134	0	(116,617)	85,516	(5,615)
New Road Construction [342]	25	WBC	3.5%	231,455	0	(88,802)	142,653	(11,356)	320,256	0	(88,802)	231,455	(16,474)	317,132	0	(106,764)	210,367	(10,380)
WMC Tims Thicket [343]	23	WBC	3.5%	37,847	0	(14,266)	23,581	(1,854)	52,113	0	(14,266)	37,847	(2,690)	51,194	0	(15,895)	35,299	(1,685)
Road Construction [346]	11	WBC	3.5%	159,321	0	(47,540)	111,781	(7,487)	206,862	0	(47,540)	159,321	(10,861)	204,848	0	(60,718)	144,130	(6,734)
MARC Carpark [347]	10	WBC	3.5%	121,078	0	(36,109)	84,969	(5,689)	157,187	0	(36,109)	121,078	(8,253)	155,653	0	(46,123)	109,529	(5,117)
MPAC Forecourt [348]	9	WBC	3.5%	50,492	0	(15,039)	35,453	(2,372)	65,532	0	(15,039)	50,492	(3,441)	64,886	0	(19,215)	45,671	(2,133)
Mandurah Marina [352]	29	WBC	3.5%	98,721	0	(14,832)	83,889	(4,296)	113,552	0	(14,832)	98,721	(6,232)	111,888	0	(20,109)	91,780	(3,927)
MARC Carpark [354]	31	WBC	3.5%	148,079	0	(22,247)	125,832	(6,443)	170,326	0	(22,247)	148,079	(9,348)	167,836	0	(30,157)	137,679	(5,891)
Mandurah Foreshore Boardwalk Renewal [357]	34	WBC	3.5%	217,518	0	(36,875)	180,644	(8,532)	254,393	0	(36,875)	217,518	(12,378)	250,797	0	(45,269)	205,529	(8,803)
New Road Construction [359]	36	WBC	3.5%	620,795	0	(103,169)	517,627	(25,138)	723,964	0	(103,169)	620,795	(36,469)	717,010	0	(145,037)	571,973	(24,991)
Smoke Bush Retreat Footpath [361]	38	WBC	3.5%	49,375	0	(7,400)	41,976	(2,148)	56,775	0	(7,400)	49,375	(3,116)	55,942	0	(10,061)	45,881	(1,963)
New Boardwalks 18/19	42	WBC	3.5%	289,455	0	(41,307)	248,148	(12,717)	330,762	0	(41,307)	289,455	(18,448)	323,760	0	(45,513)	278,247	(9,327)
Coodanup Drive - Road Rehabilitation	46	WBC	3.5%	49,918	0	(16,402)	33,516	(2,501)	66,321	0	(16,402)	49,918	(3,629)	64,905	0	(9,100)	55,805	(1,868)
Pinjarra Road Carpark	45	WBC	3.5%	109,920	0	(22,671)	87,249	(5,061)	132,591	0	(22,671)	109,920	(7,342)	129,754	0	(18,201)	111,553	(3,735)
New Road Construction 2018/19	39	WBC	3.5%	929,088	0	(97,166)	831,922	(39,622)	1,026,254	0	(97,166)	929,088	(57,481)	1,009,656	0	(151,770)	857,886	(29,190)
New Road Construction 2019/20	50	WBC	3.5%	502,874	0	(101,251)	401,623	(3,043)	604,125	0	(101,251)	502,874	(4,414)	603,486	0	(87,048)	516,438	(17,688)
South Harbour Upgrade 2019/20	47	WBC	3.5%	137,032	0	(32,291)	104,741	(6,480)	169,324	0	(32,291)	137,032	(9,401)	167,292	0	(21,927)	145,366	(4,845)
New Roads 2020/21	56	WBC	3.5%	414,547	0	(67,411)	347,136	(3,120)	481,957	0	(67,411)	414,547	(4,527)	477,765	0	(61,915)	415,850	(12,689)
Carryover Roads 2020/21	64	WBC	3.5%	395,866	0	(61,213)	334,653	(2,200)	457,080	0	(61,213)	395,866	(3,192)	450,064	0	(44,030)	406,034	(15,314)
Roads 2021/22	65	WBC	3.5%	199,370	0	(30,244)	169,126	(1,287)	229,614	0	(30,244)	199,370	(1,867)	226,427	0	(22,015)	204,412	(7,657)
Carparks 2021/22	66	WBC	3.5%	132,727	0	(19,707)	113,020	(977)	152,434	0	(19,707)	132,727	(1,417)	150,404	0	(14,586)	135,818	(5,073)
Cambria Island Abutment Wall	70	WBC	3.5%	47,930	0	(7,019)	40,912	(366)	54,949	0	(7,019)	47,930	(530)	54,133	0	(5,194)	48,940	(1,806)
SP Halls Head PSP	83	WBC	3.5%	175,489	0	(24,616)	150,873	(847)	200,105	0	(24,616)	175,489	(1,228)	200,000	0	(23,733)	176,267	(5,762)
RC Peel Street Stage 3	88	WBC	3.5%	97,461	0	(13,597)	83,864	(496)	111,058	0	(13,597)	97,461	(719)	111,000	0	(13,172)	97,828	(3,370)
Senior Citizen Carpark	96	WBC	3.5%	11,793	0	(213)	11,580	(529)	12,006	0	(213)	11,793	(767)	12,000	0	(1,424)	10,576	(352)
Torcello Mews Canal PAW Renewal	90	WBC	3.5%	87,829	0	(12,223)	75,606	(457)	100,053	0	(12,223)	87,829	(664)	100,000	0	(11,866)	88,134	(2,855)
Halls Head Parade Car Park Stage 2a	94	WBC	3.5%	47,542	0	(2,484)	45,058	(1,593)	50,026	0	(2,484)	47,542	(2,310)	50,000	0	(5,933)	44,067	(1,582)
RC Pinjarra Road Stage 3	77	WBC	3.5%	439,135	0	(61,129)	378,006	(2,269)	500,263	0	(61,129)	439,135	(3,292)	500,000	0	(59,332)	440,668	(15,053)
RC Pinjarra Road Stage 4	78	WBC	3.5%	439,135	0	(61,129)	378,006	(2,269)	500,263	0	(61,129)	439,135	(3,292)	500,000	0	(59,332)	440,668	(14,924)
Cambria Island Abutment Walls Repair	82	WBC	3.5%	235,065	0	(33,473)	201,593	(973)	268,538	0	(33,473)	235,065	(1,411)	268,397	0	(31,849)	236,548	(8,695)
2022/23 Parks and Reserves Upgrades	80	WBC	3.5%	342,000	0	(48,206)	293,794	(1,574)	390,205	0	(48,206)	342,000	(2,283)	390,000	0	(46,279)	343,721	(13,025)
Mandurah Ocean Marina Chalets Refurbishment	72	WBC	3.5%	119,587	0	(18,123)	101,464	(769)	137,711	0	(18,123)	119,587	(1,116)	135,995	0	(12,755)	123,240	(5,048)
IT Communications Equipment [318(i)]	3	WBC	3.5%	(0)	0	0	(0)	0	10,164	0	(10,164)	(0)	(196)	10,648	0	(11,937)	(1,289)	(153)
Civic Building - Tuckey Room Extension	43	WBC	3.5%	289,073	0	(41,270)	247,803	(12,700)	330,343	0	(41,270)	289,073	(18,425)	323,385	0	(45,537)	277,848	(9,303)
2023/24 Road Upgrades	23/24 10	WBC	3.5%	0	0	0	0	0	0	0	0	0	0	0	950,000	0	950,000	(2,771)
2023/24 Road Reseal	23/24 11	WBC	3.5%	0	0	0	0	0	0	0	0	0	0	0	1,600,000	0	1,600,000	(4,667)
2023/24 Parks & Reserves Upgrades	23/24 12	WBC	3.5%	0	0	0	0	0	0	0	0	0	0	0	600,000	0	600,000	(1,750)
BR Rushton Park North Pavillion Roof	23/24 14	WBC	3.5%	0	0	0	0	0	0	0	0	0	0	0	250,000	0	250,000	(729)
Coodanup Foreshore	23/24 15	WBC	3.5%	0	0	0	0	0	0	0	0	0	0	0	1,200,000	0	1,200,000	(3,500)
Cinema HVAC Replacement	23/24 16	WBC	3.5%	0	0	0	0	0	0	0	0	0	0	0	100,000	0	100,000	(292)
Smart Street Mall	23/24 17	WBC	3.5%	0	0	0	0	0	0	0	0	0	0	0	400,000	0	400,000	(1,167)
2022/23 Capital Carryovers		WBC	3.5%	0	0	0	0	0	0	0	0	0	0	0	2,342,854	0	2,342,854	0
Building Renewal & Upgrades		WBC	TBC	1,408,562	720,000	(145,794)	1,982,768	(34,695)	0	1,408,562	0	1,408,562	0	0	0	0	0	0
Parks & Reserves Upgrades		WBC	TBC	3,439,391	1,080,000	(355,996)	4,163,395	(84,716)	0	3,439,391	0	3,439,391	0	0	0	0	0	0
Roads & Drainage Program		WBC	TBC	2,364,522	2,700,000	(244,741)	4,819,781	(58,241)	0	2,364,522	0	2,364,522	0	0	0	0	0	0
Mandurah Quay Seawall Repair		WBC	TBC	0	150,000	0	150,000	0	0	0	0	0	0	0	0	0	0	0
				26,697,369	4,650,000	(4,332,703)	27,014,667	(638,922)	23,563,914	7,212,475	(4,079,019)	26,697,369	(674,707)	23,351,434	7,442,854	(4,316,708)	26,477,580	(744,604)

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

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE BUDGET
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7. BORROWINGS

(b) New borrowings - 2024/25

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
Building Renewal & Upgrades	WBC	Variable	10	TBC	\$ 720,000	\$ 0	\$ 720,000	\$ 0
Parks & Reserves Upgrades	WBC	Variable	10	TBC	1,080,000	0	1,080,000	0
Roads & Drainage Program	WBC	Variable	10	TBC	2,700,000	0	2,700,000	0
Mandurah Quay Seawall Repair	WBC	Variable	10	TBC	150,000	0	150,000	0
					4,650,000	0	4,650,000	0

(c) Unspent borrowings

Loan Details	Purpose of the loan	Year loan taken	Amount b/fwd.	Amount used 2024/25 Budget	New loans unspent at 30 June 2025	Amount as at 30 June 2025
Brighton Lane		Prior to 2015	\$ 43,022	\$ 0	\$ 0	\$ 43,022
Brighton Plaza		Prior to 2015	14,115	0	0	14,115
WMC Tims Thickett		2015/2016	150,000	0	0	150,000
Pinjarra Road Carpark		2019/2020	11	0	0	11
Halls Head Recycled Water		2019/2020	29,927	0	0	29,927
Mandurah Ocean Marina Chalets Refurbishment		2021/2022	53,059	0	0	53,059
Cambria Island Abutment Wall		2021/2022	37,603	0	0	37,603
Pleasant Grove Foreshore		2022/2023	4,534	0	0	4,534
Mandurah Community Museum Roof and Gutters		2022/2023	8,499	0	0	8,499
Torcello Mews Canal PAW Renewal		2022/2023	6,363	0	0	6,363
Building Renewal & Upgrades		2023/2024	167,902	0	0	167,902
Parks & Reserves Upgrades		2023/2024	1,904,401	(1,670,767)	0	233,634
Roads & Drainage Program		2023/2024	1,552,184	(176,787)	0	1,375,397
			3,971,620	(1,847,554)	0	2,124,066

(d) Credit Facilities

	2024/25 Budget	2023/24 Actual	2023/24 Budget
Undrawn borrowing facilities credit standby arrangements	\$	\$	\$
Credit card limit	200,000	200,000	700,000
Credit card balance at balance date	31,500	31,500	35,000
Total amount of credit unused	231,500	231,500	735,000
Loan facilities			
Loan facilities in use at balance date	27,014,667	26,697,369	26,477,580

MATERIAL 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
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8. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease	2024/25 Budget Lease	Budget Lease	2024/25 Budget Lease	Actual Principal	2023/24 Actual	2023/24 Actual	2023/24 Actual	Budget Principal	2023/24 Budget	2023/24 Budget	Budget Lease	2023/24 Budget		
					Principal	New Leases	Principal	Principal		New Leases	Lease Principal	Lease Interest		Lease Interest	Principal	Lease Principal	Lease Interest	Principal	Principal
					1 July 2024		30 June 2025		1 July 2023				1 July 2023			30 June 2024			
Gym Equipment		MAIA - MARC Equipment			\$ 51,637	\$ 882,016	\$ (220,705)	\$ 712,948	\$ (16,127)	\$ 8,359	\$ 191,779	\$ (148,501)	\$ 51,637	\$ (4,323)	\$ 8,359	\$ 147,577	\$ (110,671)	\$ 48,465	\$ (3,200)
Software		MAIA - Business Systems			18,026	405,914	(87,416)	336,524	(7,671)	18,356	73,096	(73,426)	18,026	(330)	18,357	54,587	(71,774)	2,822	(1,652)
IT Equipment		HP and Fuji			222,403	575,829	(212,141)	586,091	(22,271)	334,368	65,497	(177,463)	222,403	(9,592)	325,856	820,080	(276,463)	882,865	(13,392)
Survey Equipment		MAIA - Survey			152,212	0	(56,379)	95,832	(4,605)	212,804	0	(60,592)	152,212	(6,522)	212,804	0	(54,070)	165,256	(6,522)
					444,277	1,863,760	(576,642)	1,731,395	(50,674)	573,887	330,372	(459,982)	444,277	(20,767)	565,376	1,022,244	(512,978)	1,099,408	(24,766)

MATERIAL ACCOUNTING POLICIES

LEASES

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

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

LEASE LIABILITIES

The present value of future lease payments not paid at the reporting date discounted using the incremental borrowing rate where the implicit interest rate in the lease is not readily determined.

**CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE BUDGET
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9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2024/25 Budget				2023/24 Actual				2023/24 Budget			
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Building Reserve	1,512,891	7,000,000	0	8,512,891	1,448,838	155,556	(91,503)	1,512,891	1,282,364	30,556	0	1,312,920
(b) Cash in Lieu of Parking Reserve	503,320	0	0	503,320	491,695	11,625	0	503,320	487,850	11,625	0	499,475
(c) Asset Management Reserve	32,076,141	0	(5,283,629)	26,792,512	21,080,104	21,565,411	(10,569,374)	32,076,141	26,449,182	5,075,643	(11,434,826)	20,089,999
(d) Cultural Centre Reserve	2,480	0	0	2,480	189,763	0	(187,283)	2,480	2,480	0	0	2,480
(g) Sustainability Reserve	282,900	0	0	282,900	509,862	9,748	(236,710)	282,900	409,106	9,748	(100,000)	318,854
(i) Waste Facilities Reserve Fund	7,936,741	0	(3,029,636)	4,907,105	8,221,489	545,490	(830,238)	7,936,741	5,028,905	304,289	0	5,333,194
(r) Interest Free Loans Reserve	191,704	0	0	191,704	191,704	0	0	191,704	145,562	0	0	145,562
(s) CLAG Reserve	20,974	0	0	20,974	20,690	284	0	20,974	11,933	284	0	12,217
(u) Mandurah Ocean Marina Reserve	186,087	0	0	186,087	181,789	4,298	0	186,087	180,368	4,298	0	184,666
(v) Waterways Reserve	941,563	0	0	941,563	1,055,377	18,054	(131,868)	941,563	757,688	18,054	0	775,742
(x) Port Mandurah Canals Stage 2 Maintenance Reserve	97,344	0	0	97,344	95,096	2,248	0	97,344	94,352	2,248	0	96,600
(y) Mariners Cove Canals Reserve	88,693	0	0	88,693	86,645	2,048	0	88,693	85,967	2,048	0	88,015
(z) Port Bouvard Canal Maintenance Contributions Reserve	279,167	0	0	279,167	272,719	6,448	0	279,167	270,586	6,448	0	277,034
(ac) Unspent Grants Reserve	5,771,117	0	0	5,771,117	10,621,307	0	(4,850,190)	5,771,117	8,773,649	0	(1,282,917)	7,490,732
(ad) Leave Reserve	2,297,295	420,468	(1,160,498)	1,557,265	3,261,428	0	(964,133)	2,297,295	3,688,215	0	(964,133)	2,722,082
(af) Bushland Protection Reserve	1,776,093	0	0	1,776,093	1,539,761	236,332	0	1,776,093	1,524,730	236,332	0	1,761,062
(ah) Coastal Storm Contingency Reserve	270,242	0	0	270,242	264,001	6,241	0	270,242	261,937	6,241	0	268,178
(al) Digital Futures Reserve	59,455	0	0	59,455	58,078	1,377	0	59,455	57,795	1,377	0	59,172
(am) Decked Carparking Reserve	1,054,465	0	0	1,054,465	1,030,111	24,354	0	1,054,465	1,022,055	24,354	0	1,046,409
(an) Specified Area Rates - Waterside Canals	112,732	0	(2,942)	109,790	116,808	2,662	(6,738)	112,732	111,730	2,662	(6,738)	107,654
(ao) Specified Area Rates - Port Mandurah Canals	145,661	64,900	(1,860)	208,701	287,011	71,662	(213,012)	145,661	277,919	71,662	0	349,581
(ap) Specified Area Rates - Mandurah Quay Canals	271,632	26,861	0	298,493	239,190	32,442	0	271,632	234,213	32,442	0	266,655
(aq) Specified Area Rates - Mandurah Ocean Marina	892,459	149,147	0	1,041,606	774,206	166,328	(48,076)	892,459	721,040	166,328	0	887,368
(ar) Specified Area Rate - Port Bouvard Canals	156,606	4,118	0	160,724	152,725	3,881	0	156,606	141,137	3,881	0	145,018
(as) Specified Area Rate - Mariners Cove	5,715	0	0	5,715	4,783	932	0	5,715	5,083	932	0	6,015
(at) Specified Area Rate - Eastport	54,494	853	0	55,347	52,585	1,909	0	54,494	44,336	1,909	0	46,245
(au) Sports Club Maintenance Levy Reserve	322,802	0	0	322,802	304,673	18,129	0	322,802	257,226	18,129	0	275,355
(av) City Centre Land Acquisition Reserve	1,074,940	0	0	1,074,940	1,052,919	22,021	0	1,074,940	924,146	22,021	0	946,167
(ax) Lakelands Community Infrastructure Reserve	1,152,215	0	0	1,152,215	1,125,604	26,611	0	1,152,215	1,116,802	26,611	0	1,143,413
(ay) Plant Reserve	487,561	0	0	487,561	3,011,375	13,608	(2,537,422)	487,561	571,092	13,608	0	584,700
(az) Workers Compensation Reserve	567,334	0	0	567,334	554,251	13,083	0	567,334	549,038	13,083	0	562,121
(ba) Restricted Cash Reserve	1,772,053	0	0	1,772,053	2,848,106	19,890	(1,095,943)	1,772,053	2,060,942	19,890	(1,095,943)	984,889
(bb) Transform Mandurah Funding Program Reserve	925,969	0	0	925,969	852,513	73,456	0	925,969	834,729	0	0	834,729
(bd) Community Safety	510,653	0	0	510,653	510,653	0	0	510,653	500,000	0	0	500,000
(be) Public Art Reserve	311,498	0	0	311,498	311,498	0	0	311,498	305,000	0	0	305,000
	64,112,998	7,666,347	(9,478,565)	62,300,778	62,819,360	23,056,128	(21,762,490)	64,112,998	59,187,160	6,126,703	(14,884,557)	50,429,303

(b) Reserve Accounts - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Building Reserve		Building - Future new building capital requirements
(b) Cash in Lieu of Parking Reserve		Parking - Provide additional parking areas
(c) Asset Management Reserve		Asset Management - Renewal and upgrade of current infrastructure
(d) Cultural Centre Reserve		Cultural Centre - Equipment/plant replacement for Mandurah Performing Arts Centre and the provision of standby financing
(e) Museum Reserve		Museum - Operation of museum
(f) Property Acquisition Reserve		Property Acquisition - Future property purchases in areas other than the City Centre
(g) Sustainability Reserve		Sustainability - Development of Mandurah as a sustainable city
(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 Protection Reserve		Bushland Protection - For the protection of bushland and environmentally sensitive sites within the City including capital works that provide benefit
(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 Pavilion Reserve		Refurbishment Bortolo Pavilion - 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 Pavilion Reserve		Refurbishment Meadow Springs Pavilion - To maintain presentation and functionality of the Club House
(al) Digital Futures Reserve		Digital Futures - Fund development, investigation or commissioning of digital technology initiatives.
(am) Decked Carparking Reserve		Decked Carparking - Amount received from Landcorp in June 2006, set aside for Decked Carparking
(an) Specified Area Rates - Waterside Canals		Specified Area Rates - Waterside Canals - Future maintenance of canals.
(ao) Specified Area Rates - Port Mandurah Canals		Specified Area Rates - Port Mandurah Canals - Future maintenance of canals.
(ap) Specified Area Rates - Mandurah Quay Canals		Specified Area Rates - Mandurah Quay Canals - Future maintenance of canals.
(aq) Specified Area Rates - Mandurah Ocean Marina		Specified Area Rates - Mandurah Ocean Marina - Future maintenance/asset replacement at Mandurah Ocean Marina.
(ar) Specified Area Rate - Port Bouvard Canals		Specified Area Rate - Port Bouvard Canals - Future maintenance of canals.
(as) Specified Area Rate - Mariners Cove		Specified Area Rate - Mariners Cove - Future maintenance of canals.
(at) Specified Area Rate - Eastport		Specified Area Rate - Eastport - Future maintenance of canals.
(au) Sports Club Maintenance Levy Reserve		Sports Clubs Maintenance Levy - To maintain various city buildings leased to clubs
(av) City Centre Land Acquisition Reserve		City Centre Land Acquisition Reserve - For future property purchases within the City Centre area
(aw) City Facility Relocation Reserve		City Facility Relocation Reserve - To fund long term strategic relocation of city facilities
(ax) Lakelands Community Infrastructure Reserve		Lakelands Community Infrastructure Reserve - Contribute to the construction of the community infrastructure on Lot 2300 Seppings Parade Lake
(ay) Plant Reserve		Plant reserve - Replacement of heavy plant and equipment
(az) Workers Compensation Reserve		Workers Compensation - For the purposes of funding previous year workers compensation claims that are open and still have costs required to t
(ba) Restricted Cash Reserve		Restricted cash carried forward for future use.
(bb) Transform Mandurah Funding Program Reserve		To progress projects endorsed by Council under Transform Mandurah or identified through other City Strategies to support the City's Economic a
(bc) Mandurah Quay Seawall Reserve		For future maintenance/asset replacement of Mandurah Quay seawall
(bd) Community Safety		To fund the relevant actions in the Community Safety Strategy that have been identified as being funded from this reserve.
(be) Public Art Reserve		To fund public art throughout the City of Mandurah district.

**CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025**

10. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Investments	3,578,330	4,326,104	3,040,558
Other interest revenue	723,100	690,328	700,000
	<u>4,301,430</u>	<u>5,016,432</u>	<u>3,740,558</u>

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

The net result includes as expenses

(b) Auditors remuneration

Audit services	150,000	145,000	132,841
	<u>150,000</u>	<u>145,000</u>	<u>132,841</u>

(c) Interest expenses (finance costs)

Borrowings (refer Note 7(a))	638,922	674,707	744,604
Interest on lease liabilities (refer Note 8)	50,674	20,767	24,766
Other finance costs	433,106	484,438	356,255
	<u>1,122,702</u>	<u>1,179,912</u>	<u>1,125,625</u>

(d) Low Value lease expenses

Office equipment	459,144	293,273	402,633
Software	4,152	4,608	16,064
Gymnasium equipment	0	10,864	9,454
	<u>463,295</u>	<u>308,745</u>	<u>428,151</u>

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

11. ELECTED MEMBERS REMUNERATION

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Elected member - Mayor Williams			
Mayor's allowance	97,115	93,380	93,380
Meeting attendance fees	51,412	49,435	49,435
Other expenses	1,225	165	1,749
Annual allowance for ICT expenses	3,500	3,500	3,500
Annual allowance for training and development	8,000	0	8,000
	161,252	146,480	156,064
Elected member - Cr Knight			
Deputy Mayor's allowance	24,279	26,845	7,208
Meeting attendance fees	34,278	32,960	10,176
Other expenses	725	747	540
Annual allowance for ICT expenses	3,500	0	0
Annual allowance for training and development	4,500	0	1,235
	67,282	60,552	19,159
Elected member - Cr Pember			
Meeting attendance fees	0	10,176	10,176
Other expenses	0	220	540
Annual allowance for ICT expenses	0	1,081	1,081
Annual allowance for training and development	0	0	1,235
	0	11,477	13,032
Elected member - Cr Schumacher			
Meeting attendance fees	34,278	32,960	32,960
Other expenses	725	0	1,749
Annual allowance for ICT expenses	3,500	3,500	3,500
Annual allowance for training and development	4,500	0	4,000
	43,003	36,460	42,209
Elected member - Cr Jackson			
Meeting attendance fees	34,278	32,960	32,960
Other expenses	725	235	1,749
Annual allowance for ICT expenses	3,500	3,500	3,500
Annual allowance for training and development	4,500	600	4,000
	43,003	37,295	42,209
Elected member - Cr P Rogers			
Meeting attendance fees	34,278	32,960	10,176
Other expenses	725	0	540
Annual allowance for ICT expenses	3,500	3,500	1,081
Annual allowance for training and development	4,500	5,056	1,235
	43,003	41,516	13,032
Elected member - Cr Green			
Meeting attendance fees	0	10,176	10,176
Other expenses	0	441	540
Annual allowance for ICT expenses	0	1,081	1,081
Annual allowance for training and development	0	205	1,235
	0	11,903	13,032
Elected member - Cr Di Prinzi			
Meeting attendance fees	0	10,176	10,176
Other expenses	0	468	540
Annual allowance for ICT expenses	0	1,081	1,081
Annual allowance for training and development	0	0	1,235
	0	11,725	13,032
Elected member - Cr Zilani			
Meeting attendance fees	34,278	32,960	10,176
Other expenses	725	600	540
Annual allowance for ICT expenses	3,500	3,500	1,081
Annual allowance for training and development	4,500	0	1,235
	43,003	37,060	13,032
Elected member - Cr Wilkins			
Meeting attendance fees	34,278	32,960	32,960
Other expenses	725	0	1,749
Annual allowance for ICT expenses	3,500	3,500	3,500
Annual allowance for training and development	4,500	0	4,000
	43,003	36,460	42,209
Elected member - Cr Kearns			
Meeting attendance fees	34,278	32,960	32,960
Other expenses	725	0	1,749
Annual allowance for ICT expenses	3,500	3,500	3,500
Annual allowance for training and development	4,500	0	4,000
	43,003	36,460	42,209
Elected member - Cr Burns			
Meeting attendance fees	34,278	32,960	32,960
Other expenses	725	100	1,749
Annual allowance for ICT expenses	3,500	3,500	3,500
Annual allowance for training and development	4,500	0	4,000
	43,003	36,560	42,209
Elected member - Cr Pond			
Meeting attendance fees	34,278	32,960	32,960
Other expenses	725	0	1,749
Annual allowance for ICT expenses	3,500	3,500	3,500
Annual allowance for training and development	4,500	4,782	4,000
	43,003	41,242	42,209
Elected member - Cr Smith			
Meeting attendance fees	34,278	22,874	0
Other expenses	725	1,100	0
Annual allowance for ICT expenses	3,500	2,429	0
Annual allowance for training and development	4,500	2,741	0
	43,003	29,144	0
Elected member - Cr Cumberworth			
Meeting attendance fees	34,278	22,874	0
Other expenses	725	0	0
Annual allowance for ICT expenses	3,500	2,429	0
Annual allowance for training and development	4,500	0	0
	43,003	25,303	0
Elected member - Cr Wright			
Meeting attendance fees	34,278	22,874	0
Other expenses	725	550	0
Annual allowance for ICT expenses	3,500	2,429	0
Annual allowance for training and development	4,500	440	0
	43,003	26,293	0
Elected member - 6 new or re-elected councillors			
Deputy Mayor Allowance	0	0	16,137
Meeting attendance fees	0	0	136,703
Other expenses	0	0	7,254
Annual allowance for ICT expenses	0	0	14,516
Annual allowance for training and development	0	0	16,590
	0	0	191,201
Total Elected Member Remuneration	701,567	625,929	684,836
Mayor's allowance	97,115	93,380	93,380
Deputy Mayor's allowance	24,279	26,845	23,345
Meeting attendance fees	462,748	445,225	444,955
Other expenses	9,925	4,626	22,737
Annual allowance for ICT expenses	45,500	42,029	44,419
Annual allowance for training and development	62,000	13,824	56,000
	701,567	625,929	684,836

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE BUDGET
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12. TRUST FUNDS

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

Detail	Balance 1 July 2024	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2025
	\$	\$	\$	\$
Cash in Lieu	1,483,606	0	0	1,483,606
	1,483,606	0	0	1,483,606

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

13. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum payment, interim rates, back rates, ex-gratia rates, less discounts offered.

Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

GRANTS, SUBSIDIES AND CONTRIBUTIONS

All amounts received as grants, subsidies and contributions that are not capital grants.

CAPITAL 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.

REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

FEES AND CHARGES

Revenues (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.

Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

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 the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.

Exclude rubbish removal charges which should not be classified as a service charge. 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.

INTEREST REVENUE

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 cannot be classified under the above headings, includes dividends, discounts, rebates etc.

PROFIT ON ASSET DISPOSAL

Gain on the disposal of assets including gains on the disposal of long-term investments.

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.

Note *AASB 119 Employee Benefits* provides a definition of employee benefits which should be considered.

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 (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

Local governments may wish to disclose more detail such as contract services, consultancy, information technology and rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER)

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 and health benefit insurance included as a cost of employment.

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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 levies including DFES levy and State taxes. Donations and subsidies made to community groups.

13. REVENUE AND EXPENDITURE

(b) Revenue Recognition

Recognition of revenue from contracts with customers 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	Timing of 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 contractual commitments	General appropriations and contributions with no specific contractual commitments	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
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

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

14. PROGRAM INFORMATION

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
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025**

15. FEES AND CHARGES

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
By Program:			
General purpose funding	1,100,145	1,143,075	916,887
Law, order, public safety	456,198	449,621	554,119
Health	240,263	246,373	250,173
Education and welfare	482,081	512,097	485,578
Community amenities	19,977,879	20,208,396	17,937,805
Recreation and culture	7,244,173	6,744,601	6,355,461
Transport	2,872,627	2,550,277	2,219,771
Economic services	2,574,876	2,440,880	2,002,587
Other property and services	244,000	416,739	199,971
	35,192,242	34,712,059	30,922,352

The subsequent pages detail the fees and charges proposed to be imposed by the local government.

2024-2025 Capital Program

Project Number	Project Description	Project Scope	Capital Expenditure	External Funding		COM Funding		
				Grants	Proceeds	Reserves	Loans	Muni
700582	Bin Enclosure Renewals	Renewal of existing bin enclosures	53,431	-	-	50,000	-	3,431
700626	Lavender Gardens BMX Pump Track Renewal	Renewal of the existing BMX track at Lavender Gardens	154,030	-	-	-	-	154,030
700627	Roy Tuckey Reserve BMX Pump Track Renewal	Design for the renewal of the existing BMX track at Roy Tuckey Reserve	17,242	-	-	-	-	17,242
700628	Boardwalk and Beach Access Renewal Program	Renewal program for boardwalk and beach access	726,410	-	-	167,000	-	559,410
700629	Eastern Foreshore Boardwalk Renewal	Renewal of the Eastern Foreshore Boardwalk	270,377	-	-	-	-	270,377
700586	Warrungup Spring Reserve Boardwalk Renewal	Renewal of the Warrungup Spring Reserve Boardwalk	717,676	-	-	250,000	-	467,676
750761	Administration Centre Facade Renewal	Delivery of Administration Centre Façade renewal	281,922	-	-	100,000	-	181,922
750762	Administration Centre Refurbishment	Design of Administration Building internal structural elements and HVAC following concept plans	61,677	-	-	-	-	61,677
750763	Asbestos Removal Program	Minor asbestos removal on City owned facilities	31,298	-	-	-	-	31,298
750741	Avalon Foreshore Ablution Renewal	Renewal of Avalon Foreshore ablution building	535,750	-	-	500,000	-	35,750
750764	Billy Dower Youth Centre Grandstand Stair Demolition	Removal of grandstand concrete stairs following structural assessment of grandstand.	112,782	-	-	50,174	-	62,608
750765	EMCC Pottery Place Ceiling Renewal	Renewal of EMCC Pottery Place ceiling	68,972	-	-	-	-	68,972
750643	Falcon Family Centre Upgrade	Construction of an enclosed storage area to make the space hireable for a range of activities, and upgrades to the sliding door	68,159	-	-	-	-	68,159
750766	Falcon Pavilion Storage Upgrade	Construction of an enclosed storage space to allow for the safe storage of furniture when not in use	38,159	-	-	-	-	38,159
750767	Mandurah Seniors Dining Kitchen Separation Wall New	Construction of a separation wall to improve the operations of the Seniors Centre	37,058	-	-	-	-	37,058
750768	Merlin Street Reserve Shed Demolition	Removal of Merlin Street Shed due to being end of life	31,316	-	-	-	-	31,316
750769	MPAC Access and Operational Safety Upgrades	Upgrades to the MPAC Access and Operational Safety systems	275,768	180,000	-	-	-	95,768
750770	MPAC Entry Door Renewal	Design of the MPAC entry door and façade renewal	32,849	-	-	-	-	32,849
750771	MPAC Fire Detection and Protection System Upgrade	Upgrades to the MPAC fire detection and protection system	401,153	262,500	-	-	-	138,653
750772	MPAC Roof & External Cladding Renewal	Design of the MPAC roof and external cladding renewal	164,278	-	-	-	-	164,278
750773	Rushton Park Kiosk Lower Level Tiling Repairs	Repair of the floor tiling of the Rushton Park Kiosk lower level	62,800	-	-	-	-	62,800
750774	Thomson Street Pavilion Office Upgrades	Upgrades to the Thomson Steet Netball offices including the installation of a ceiling and upgrades to the fire safety systems	26,316	-	-	-	-	26,316
501260	Mewburn Centre Carpark Upgrade	Design for upgrade to Mewburn Carpark. City Centre Parking Strategy project	42,794	-	-	-	-	42,794
930043	Christmas Decorations Program	Purchase of new Christmas installations for the City's Christmas Decorations Program	150,193	-	-	-	-	150,193
750733	Cinema HVAC Renewal	Renewal of the Cinema HVAC system	1,331,922	-	-	-	720,000	611,922
930044	CSRFF Small Grants Program	City contributions to Community Sport and Recreation Facility fund proposals	150,193	-	-	-	-	150,193
700575	Coodanup Foreshore Park Upgrade	Upgrade as per masterplan, includes playground area, shelters and other park infrastructure.	937,813	-	-	-	-	937,813
501192	Falcon Coastal Shared Path	Stage 1 of 5 of Falcon Coastal Shared Path. Forward works and service relocation works	86,273	30,000	-	-	-	56,273
700619	Dawesville SE Foreshore	Dawesville SE Foreshore Upgrade, includes new playground, car park upgrade and landscaping	1,078,636	-	-	-	700,000	378,636
750732	Dawesville Community Centre	Construction of the Dawesville Community Centre	5,367,207	5,307,198	-	-	-	60,009
700576	Eastern Foreshore North and Central Waterfront Project	Delivery of the Eastern Foreshore North and Central Waterfront project	6,467,064	2,500,000	-	2,685,955	380,000	901,109
750775	Sporting Reserve Changerooms Enhancements	Design of enhancements to sporting reserve changerooms. Bortolo Pavilion, Merlin Pavilion.	100,193	-	-	-	-	100,193
700630	Hexham Close and Bells Block Natural Areas Fencing Renewal	Renewal of conservation Fencing to control site access to Bells Block and Hexham Close, Herron	55,956	-	-	-	-	55,956
700631	Mandurah to Madora Bay Coastal Fencing Renewal	Renewal of Beach front and beach accessway fencing between Mandurah and Madora Bay	92,711	-	-	-	-	92,711
700632	Minor Fencing Renewal Program	Renewal of access fencing for sumps, Mandurah Croquet, Lakes Lawn Cemetery and decommissioning of Merlin st Baseball practice nets and fencing	118,062	-	-	-	-	118,062

820195	Furniture & Equipment	Minor renewal of facilities furniture and equipment	59,472	-	-	-	-	59,472
750687	LED Buildings Plan	Upgrade of existing internal lighting at Meadow Springs Sporting Facility	64,558	-	-	57,500	-	7,058
501263	Lake Valley Drive and Badgerup Avenue Blackspot	Design of pre-deflections at all four approaches of roundabout at Badgerup Ave and Lake Valley Drive. Blackspot funding pending	42,498	10,000	-	-	-	32,498
501264	Lakes Road - Murdoch Drive Blackspot	Design of improved pedestrian crossing on approach to roundabout to follow improved intersection lighting. Blackspot Funding pending.	43,133	10,000	-	-	-	33,133
501265	Lynda Street and Baroy Street Blackspot	Design of installation of a roundabout to address intersection crash history. Street Lighting to be reviewed. Blackspot funding pending.	38,555	13,300	-	-	-	25,255
501266	Mercedes Avenue Blackspot	Design of raised intersection treatments at Mercedes Ave. & Lynda Street, Mercedes Ave. & Galatea Rd/Corfu Street, Mercedes Avenue Cooranga Rd. Blackspot funding pending	43,955	12,000	-	-	-	31,955
501267	Wanjeep Street Blackspot	Design of three raised intersection treatments and one slow point traffic management device, and improved lighting. Blackspot funding pending	40,955	10,000	-	-	-	30,955
501268	Yindana Blvd and Lake Valley Drive Blackspot	Design of pre-deflections at all four approaches of roundabout at Yindana Blvd and Lake Valley Drive, and install additional lighting. Blackspot funding pending	41,272	10,000	-	-	-	31,272
930045	Major Public Artworks	Major Public Artworks	90,193	-	-	-	-	90,193
700633	MARC Outdoor Shade Structures New	Construction of new shade structure adjacent to MARC 50 meter pool	75,193	-	-	-	-	75,193
700634	MARC Double Sided Digital Sign Renewal	Renewal of MARC entry signage	156,779	-	-	-	-	156,779
501269	Merlin Activation Plan	Delivery of the Merlin Activation Plan including car park adjustments, new footpaths and planting	389,802	-	-	-	-	389,802
750776	Minor City Maintenance Capital Renewals	Capital account for unexpected minor works that are deemed capital works in nature	99,646	-	-	-	-	99,646
750695	Waste Management Centre Upgrade Fire Fighting Infrastructure	Upgrade of the fire fighting infrastructure for the Waste Management Centre	395,529	-	-	375,000	-	20,529
750660	Waste Management Centre Tipping Shed	Upgrade of the Waste Tipping Shed floor for the Waste Management Centre	174,994	-	-	155,000	-	19,994
700583	North Mandurah Irrigation Water Supply	Construction of dual irrigation water supply (MAR) to northern and central parks and reserves site	186,243	-	-	-	-	186,243
700635	Norwich Reserve Upgrade	Design and engagement for park upgrade including playground, paths, picnic facilities, improvements to turf areas and planting	17,181	-	-	-	-	17,181
750736	Operations Centre Redevelopment	Planning and design for new City Operations Centre	264,300	-	-	200,000	-	64,300
700613	Parks and Reserves Signage New Program	New Parks and Reserves signage	45,908	-	-	-	-	45,908
501296	Caddadup Reserve Lookout Renewal	Repairs to paved walkway at Caddadup Reserve lookout accessed via the Cut Golf club car park. Includes bank stabilisation and replacement of seating	48,487	-	-	-	-	48,487
700593	Irrigation Renewal Program	Renewal of irrigation at City Administration Surrounds and Garden Refurbishment	45,299	-	-	-	-	45,299
700636	Parks Facilities Renewal Program	Renewal of BBQ and drinking fountain with modern disability access facilities at City Parks and Reserves	189,334	-	-	-	-	189,334
700637	Shade Structures Renewal Program	Renewal of picnic shelters at City Parks and Reserves	113,825	-	-	-	-	113,825
700638	Synthetic Turf Cricket Wicket Renewal Program	Renewal of wicket surface at City managed cricket facilities	62,226	-	-	-	-	62,226
770011	Miscellaneous Equipment	Renewal miscellaneous equipment	293,143	-	99,327	-	-	193,816
770009	Parks and Mowers	Renewal of parks and mower vehicles	168,916	-	52,597	-	-	116,319
770007	Trailers	Renewal trailers	80,316	-	8,569	-	-	71,747
770006	Trucks and Buses	Renewal of light and medium trucks, and buses	1,130,576	-	289,074	-	-	841,502
700640	Playground Renewal Program	Renewal of playground components and complimentary infrastructure	393,961	-	-	-	-	393,961
700614	Reserve Meter Renewal Program	Reserve Meter renewal for parks and reserve infrastructure	53,048	-	-	-	-	53,048
600199	Drainage Minor Works	Minor upgrades to road and asset drainage	58,886	-	-	-	-	58,886
600200	Harvey View Drive Drainage Upgrade	Drainage strategy upgrade and verge swale maintenance Harvey View Drive (North of Counsel Close).	132,043	-	-	-	-	132,043
600198	Mary Street Drainage Renewal	Drainage renewal and upgrade to Mary Street	359,509	-	-	-	250,000	109,509
600201	Oversby Street Drainage Upgrade	Drainage upgrade to Oversby Street (inlet efficiency and storage improvements).	155,500	-	-	-	-	155,500

501272	Tarragon Way Road Renewal	Road renewal of Tarragon Way, Watercress Lane to Marigold Lane	502,303	50,000	-	-	400,000	52,303
501273	Banyon Close Road Resurface	Road resurface of Banyon Close	72,023	50,000	-	-	-	22,023
501274	Bolton Street Road Resurface	Road resurface of Bolton Street	72,023	50,000	-	-	-	22,023
501217	Everlasting Retreat Road Resurface	Road resurface of Everlasting Retreat	240,023	205,000	-	-	-	35,023
501275	Gamol Place Road Resurface	Road resurface of Gamol Place	143,023	-	-	-	100,000	43,023
501276	Haze Road Road Resurface	Road resurface of Haze Road, Melita St to Argosy Street	122,023	-	-	-	100,000	22,023
501277	Hennessey Place Road Resurface	Road resurface of Hennessey Place	239,023	150,000	-	-	-	89,023
501220	Hibiscus Rise Road Resurface	Road resurface of Hibiscus Rise	57,023	50,000	-	-	-	7,023
501223	Maria Place Road Resurface	Road resurface Maria Place	125,023	-	-	-	100,000	25,023
501278	Misty Meander Road Resurface	Road resurface of Misty Meander	300,023	-	-	-	250,000	50,023
501279	Moat Street Road Resurface	Road resurface of Moat Street, Gamol Place to Monang Place	50,023	-	-	-	-	50,023
501280	Monang Street Road Resurface	Road resurface of Monang Street	89,023	75,000	-	-	-	14,023
501281	Olive Road Road Resurface	Road resurface of Olive Road	255,023	100,000	-	-	150,000	5,023
501282	Ormsby Terrace Road Resurface	Road resurface of Ormsby Terrace	135,023	-	-	-	100,000	35,023
501201	Quarry Way Road Resurface	Road resurface of Quarry Way, Thornborough Road from to Carleton Place	255,097	-	-	51,000	200,000	4,097
501226	Rakoa Street Road Resurface	Road resurface of Rakoa Street	186,097	150,000	-	-	-	36,097
501283	Renison Drive Road Resurface	Road resurface of Renison Drive	140,023	100,000	-	-	-	40,023
501227	Rouse Rd Road Resurface	Road resurface of Rouse Rd, Fitzgerald Road to Thornborough Road	165,023	150,000	-	-	-	15,023
501284	Soldiers Cove Terrace Resurface	Road resurface of Soldiers Cove Terrace, Old Mill Lane to McKerracher Street	95,023	56,175	-	-	-	38,848
600014	Spinaway Parade Road Resurface	Road resurface of Spinaway Parade	34,097	-	-	-	-	34,097
501285	Stirling Grove Road Resurface	Road resurface of Stirling Grove	75,023	50,000	-	-	-	25,023
501233	Thomson St Road Resurface	Road resurface of Thomson St Clarice Street to Fletcher Way	278,023	220,000	-	-	-	58,023
501286	Touchstone Drive Road Resurface	Road resurface of Touchstone Drive, Streeton Lane to Cossack Way	675,889	400,000	-	-	250,000	25,889
501287	Wattle Bird Way Road Resurface	Road resurface of Wattle Bird Way	345,191	-	-	-	300,000	45,191
501288	Yukon Close Road Resurface	Road resurface of Yukon Close	55,023	50,000	-	-	-	5,023
501289	Pinjarra Road Upgrade Stage 5	Renewal of Pinjarra Road, Foulkes Place to Stevenson Street	1,528,742	1,000,000	-	100,000	250,000	178,742
501290	Pinjarra Road Upgrade Stage 6	Renewal of Pinjarra Road, Stevenson Street to Sutton Street	1,528,742	1,000,000	-	50,000	250,000	228,742
501291	Pinjarra Road Upgrade Stage 8 & 9	Design of Renewal for Pinjarra (Sutton to Sholl) & Upgrade of Pinjarra Road (Sholl to Bridge). Project to implement adopted actions / projects from City Centre Master Plan.	110,218	-	-	-	-	110,218
700623	Thomson Street Netball Courts Repairs	Thomson Street Netball Repair	201,460	-	-	-	-	201,460
501292	New Street Furniture and Minor Works	New street furniture including new bus shelters and pedestrian facilities.	55,049	-	-	-	-	55,049
700641	Peter Street Reserve Shade Sails New	New Shade Sails for Peter Street Reserve Playground	44,066	-	-	-	-	44,066
501293	Shared Path Renewal Program	Renewal of shared paths	725,908	500,000	-	-	-	225,908
700642	Signage Renewal Program	Renewal of existing Park signs at City Parks and Reserves	46,224	-	-	-	-	46,224
750753	Facilities Switchboard Renewal Program	Building switchboard programs	51,316	-	-	-	-	51,316
501241	New Street Lighting Program	New street lighting installed to address emerging safety issues in the road reserve	79,715	-	-	-	-	79,715
700643	Playground Rubber Softfall Renewal Program	Renewal of softfall at Clarendon Circuit Park, and Seascapes Village Precinct	62,154	-	-	-	-	62,154
501249	23-24 SP Caspar Road		100,116	-	-	-	-	100,116
501294	Decorative Streetlighting Renewal Project Design	Design and planning for the renewal of decorative streetlighting renewal project	279,128	-	-	-	-	279,128
501248	Sutton Farm Carpark City Contribution	Council contribution to carparking construction costs for the Sutton Farm Development	772,863	-	-	700,000	-	72,863
911011	Sutton Farm Public Jetty New	City contribution to the construction of a public jetty adjacent to the Sutton Farm Development (Contingent on the City receiving 50% funding via the BRFS)	364,116	182,000	-	172,000	-	10,116
501175	Traffic Management Minor Works	Upgrades to transport infrastructure to improve road safety	161,801	-	-	-	-	161,801
501129	Trails Project	Delivery of the Trails project	350,116	350,000	-	-	-	116
770012	New - Vehicle and Small Plant Program	New light commercial and passenger vehicles	159,183	-	-	-	-	159,183
911006	Administration Bay Entrance Seawall Renewal	Renewal of seawall to the entrance of Administration Bay.	125,290	-	-	-	-	125,290
911007	Donnelly Gardens Seawall Repair	Repair of seawall and reinstatement of drainage outfall and footpath	277,650	-	-	-	-	277,650
911008	Mandurah Quay Seawall Repair	Design for repair of failed sections of limestone block seawall, footing and revetment	215,848	-	-	-	150,000	65,848

911009	Novara Foreshore Boat Ramp Apron Renewal	Renewal of Novara Foreshore Boat Ramp Apron	68,200	-	-	-	-	68,200
911010	Novara Foreshore Erosion Protection	Construction of foreshore erosion protection and formalisation of access from observation decking to foreshore.	68,683	-	-	-	-	68,683
501295	Western Foreshore Skatepark Carpark New	Design of new parking facility adjacent to Western Foreshore Skatepark	59,157	-	-	-	-	59,157
700516	Yalgorup National Park	Construction of new access road to Yalgorup National Park	1,686,652	825,000	-	-	-	861,652
750689	Works & Services Building Refurb		300,000	-	-	-	-	300,000
	Total		39,832,194	14,108,173	449,567	5,663,629	4,650,000	14,960,825