

Minutes of Council Meeting

held on

Tuesday 28 June 2022, 5.30PM

in the Council Chamber, 83 Mandurah Terrace Mandurah

PRESENT:

MAYOR	R WILLIAMS	
COUNCILLOR	B POND	COASTAL WARD
COUNCILLOR	J GREEN	COASTAL WARD
COUNCILLOR	C DI PRINZIO	COASTAL WARD
COUNCILLOR	D PEMBER	EAST WARD
COUNCILLOR	D WILKINS	EAST WARD
COUNCILLOR	A KEARNS	EAST WARD
COUNCILLOR	C KNIGHT [Deputy Mayor]	NORTH WARD
COUNCILLOR	P JACKSON	NORTH WARD
COUNCILLOR	A ZILANI	NORTH WARD
COUNCILLOR	D SCHUMACHER	TOWN WARD
COUNCILLOR	P ROGERS	TOWN WARD
COUNCILLOR	R BURNS	TOWN WARD

MS	C MIHOVILOVICH	DIRECTOR BUSINESS SERVICES
MS	J THOMAS	DIRECTOR PLACE AND COMMUNITY
MR	J CAMPBELL-SLOAN	DIRECTOR STRATEGY AND ECONOMIC DEVELOPMENT
MR	M HALL	DIRECTOR BUILT AND NATURAL ENVIRONMENT
MRS	T JONES	MANAGER GOVERNANCE, PROCUREMENT AND PROPERTY
MRS	A DENBOER	ACTING MINUTE OFFICER

1. OPENING OF MEETING AND ANNOUNCEMENT OF VISITORS

The Mayor declared the meeting open at 5.31pm.

2. ACKNOWLEDGEMENT OF COUNTRY

Mayor Williams acknowledged that the meeting was being held on the traditional land of the Bindjareb people, and paid his respect to their Elders past and present.

3. APOLOGIES

Apologies

Chief Executive Officer

4. DISCLAIMER

The Mayor advised that the purpose of this Council Meeting is to discuss and, where possible, make resolutions about items appearing on the agenda. Whilst Council has the power to resolve such items and may in fact, appear to have done so at the meeting, no person should rely on or act on the basis of such decision or on any advice or information provided by a Member or Officer, or on the content of any discussion occurring, during the course of the meeting. Persons should be aware that the provisions of the *Local Government Act 1995* (Section 5.25(e)) and the *City of Mandurah Standing Orders 2016* (Section 13.1(1)) establish procedures for revocation or rescission of a Council decision. No person should rely on the decisions made by Council until formal advice of the Council decision is received by that person.

The City of Mandurah expressly disclaims liability for any loss or damage suffered by any person as a result of relying on or acting on the basis of any resolution of Council, or any advice or information provided by a Member or Officer, or the content of any discussion occurring, during the course of the Council meeting.

5. ANSWERS TO QUESTIONS TAKEN ON NOTICE

Officers provided responses to questions taken on notice at the Council meeting held on Tuesday 24 May 2022.

5.1 LEIGH POLICE: MANDJAR MARKETS

Ms Police asked on behalf of the Mandjar Markets could they be permitted to continue in the same location, weekly and for a lease of 5 years, as we have had previously at the council handover and that the food restrictions be removed or reconsidered, from October to May, working with or around any redevelopment and the City organised or sponsored Events on the Eastern Foreshore that may occur, being that we have always done so with the appropriate departments.

City of Mandurah Response

Director Strategy and Economic Development advised that Council resolved to conduct a review of the Market Day in Mandurah Sunday Market Trail concept at the conclusion of the 2021/22 market season at its meeting on 22nd June 2021.

The review will include the development of a set of guidelines and fees and charges to manage the future operations of markets on public land within the City Centre. Whilst the implementation of the wider Market Day in Mandurah Sunday Market Trail was not able to be implemented in 2021/22 as intended due to a range of circumstances including the ongoing impacts of the COVID-19 Pandemic, the City remains committed to the process now that the 2021/22 season has finished, with a report to be presented for Council consideration at its August meeting.

This report will also address ongoing tenure arrangements for the Mandjar Markets and other potential operators. City officers will be engaging directly with the Mandjar Markets as part of this review.

6. AMENDMENT TO STANDING ORDERS

G.1/6/22 STANDING ORDERS LOCAL LAW 2016

The Mayor advised the meeting that the *City of Mandurah Standing Orders Local Law 2016* will be modified to ensure Council Members and the public can participate in and follow the meeting as it progresses.

MOTION

Moved: Mayor R Williams

Seconded: Councillor Dave Schumacher

That Council:

- 1. Suspend the operation of the following provisions of the *City of Mandurah Standing Orders Local Law 2016* for the duration of this electronic meeting to ensure Council Members and the public can follow and participate in the meeting as it progresses:**
 - 1.1. Standing Orders 3.3 Public Question Time and 3.4 Public Statement Time pertaining to public participation in meetings continues via electronic means with public submissions received to be read aloud by the Presiding Member at the relevant agenda item if required.**
 - 1.2. Standing Order 7.2 Members to occupy own seats whilst present in meeting room. Relevant only for Elected Members attending the Council Chambers.**
 - 1.3. Agree under Standing Orders 8.1(1) and 12.2, that instead of requiring a show of hands, a vote will be conducted by exception with the Presiding Member calling for those Members against each motion. If no response is received the motion will be declared carried and minuted accordingly.**
 - 1.4. Reiterate the requirement as per Standing Order 7.3 for Members to advise the Presiding Member when leaving or entering the meeting at any time.**

CARRIED: 13/0

7. PUBLIC QUESTION TIME

7.1 ROGER KEMP: MANDAR MARKETS

Mr Kemp asked on behalf of the Mandar Markets if they could have regular dialogue with the Director maybe once before the season starts, halfway through and at the end of the season to discuss any concerns either side has rather than come here every year. He also asked that as a proven tourist attraction why are we not looked upon as an asset rather than a liability and given some sort of assurance that we don't have to come back every year. They have an AGM on the 13 July 2022 and it would be nice to be able to inform our stallholders that we have secured our spot on the Eastern Foreshore for the next one, two, three or five years?

City of Mandurah Response

The Director of Strategy and Economic Development is happy to meet with market representatives to hear their concerns and agree what the best form of communications might be. City officers from the Events Team, City Centre, and Recreation Services have held discussions during the course of the year to discuss these issues so it would be good to understand where existing arrangements might be falling short.

The Mandjar markets request or a longer term arrangement on the Eastern foreshore has been noted and being explored as part of the Council report on the Mandurah Market trail. This report is scheduled for August Council meeting, and the markets will be consulted as part of this report. We have received Mandjar Markets booking application for the 22/23 season and, as mentioned in the email correspondence, bookings post October have to be treated as tentative until endorsed by council. I look forward to discussing this in more detail.

7.2 MERV DARCY: PROPOSED RATE INCREASE

Mr Darcy asked the following questions:

1. If Council approves a 2.5% rate increase, what effect will that have on rates and would this lead to redundancy of employees?
2. Is there consideration of a second rebate to seniors and whether the City has approached the State Government to advocate on this matter.

City of Mandurah Response

1. *The Director Business Services advised that a rate increase of 2.5% would result in an estimated closing deficit of \$2.5 million. If Council was to consider a rate increase of 2.5% there would need to be a review and potentially a reduction to the programs and services that are currently being delivered.*
2. *The Director Business Services advised that the City passed a motion at the Peel Zone WALGA meeting relating to removing the cap and if there is no appetite to do so, undertaking a review of the cap as this has not changed since its introduction. The City will continue to lobby the State Government regarding an increase and/or a reduction to the cap.*

The Mayor advised that the City is currently reviewing their Advocacy Framework and this matter will be incorporated.

8. PUBLIC STATEMENT TIME

8.1 INDIANA CHALWELL (JUNIOR MAYOR) & SYDNEY PETTIT (DEPUTY JUNIOR MAYOR): 2022 JUNIOR COUNCIL PROJECT

Indiana Chalwell, Junior Mayor and Sydney Pettit, Deputy Junior Mayor spoke on their ideas for the 2022 Junior Council Project. After consulting with young members in Mandurah in particular their classmates, their number one issue concerning them is racism. Their main idea would be to hold a cultural event which would bring together different cultures and foster strong relationships.

9. LEAVE OF ABSENCE REQUESTS

G.2/6/22 LEAVE OF ABSENCE: COUNCILLOR J GREEN – 18 JULY 2022 TO 27 JULY 2022

MOTION

Moved: Councillor C Knight

Seconded: Councillor D Schumacher

That leave of absence be granted to Councillor J Green from 18 July 2022 to 27 July 2022.

CARRIED: 13/0

10. PETITIONS

G.3/6/22 MAYOR R WILLIAMS: PROPOSED RATE INCREASE FOR PERIOD 2022-2023

Mayor Williams to present a petition containing the signatures of 568 residents requesting to review its proposed 4.43% rate increase for 2022-2023.

The Mayor moved that the petition be received and considered as part of the discussion for Report Item 2: Budget Adoption 2022-2023.

MOTION

Moved: Mayor R Williams

Seconded: Councillor C Knight

The petition be received and considered as part of the discussion for Report Item 2: Budget Adoption 2022-2023.

CARRIED: 13/0

11. PRESENTATIONS

Nil.

12. DEPUTATIONS

12.1 SARAH WAY: BUSHLAND PROTECTION ACQUISITION

Sarah Way representing Ways to Nature spoke in support of the Report Item 1: Bushland Protection Acquisition.

12.2 GORDON BRADLEY BEDFORD: BUDGET ADOPTION 2022-2023

Gordon Bedford spoke in opposition to Report Item 2: Budget Adoption 2022/23.

13. CONFIRMATION OF MINUTES

G.4/6/22 CONFIRMATION OF COUNCIL MINUTES: TUESDAY 24 MAY 2022

MOTION

Moved: Councillor P Rogers

Seconded: Councillor C Knight

That the Minutes of Council Meeting held on Tuesday 24 May 2022 be confirmed.

CARRIED: 13/0

14. ANNOUNCEMENTS BY THE PRESIDING MEMBER

At the invitation of the Mayor, Councillors updated the meeting on the following recent activities:

- 14.1 Councillor J Green, Live Lighter Dance Sport WA awards
- 14.2 Councillor D Wilkins, Filo Basket/Filo Volley Invitational Tournament
- 14.3 Councillor A Kearns, Philippine Independence Day celebration – Peel Multicultural Association
- 14.4 Councillor C Knight, CASM Disregard - Discard Exhibition launch
- 14.5 Mayor R Williams, Ken Gannon AFL awards announcement, WA Project of the Year and National Project of the Year
- 14.6 Mayor R Williams, Top Tourist Town Announcement
- 14.7 Local Legend – John Reid

15. DECLARATION OF INTERESTS

Nil.

16. QUESTIONS FROM ELECTED MEMBERS

Nil.

Questions of which notice has not been given

Nil.

Councillor J Green left the chambers 6.07pm, returning at 6.08pm

17. BUSINESS LEFT OVER FROM PREVIOUS MEETING

Nil.

18. RECOMMENDATIONS OF COMMITTEES

Nil.

19. REPORTS

G.5/6/22 BUSHLAND PROTECTION AND ACQUISITION (REPORT 1)

Summary

Council is requested to consider its approach towards future land purchases through the Bushland Protection Strategy. In 2006, Council committed to a bushland purchase program, setting a target of protecting 150 ha of bushland from development. The City recently achieved the set goal and now holds in freehold just under 150 ha of ecologically valuable bushland. The City has also played a role in the State's acquisition of approximately 800 ha of conservation estate during this period. This is a significant achievement in terms of bushland conservation.

Protecting bushland that would otherwise have been developed generally means that the properties are within the urban and peri-urban matrix. This brings a suite of pressures into play (including weeds, feral animals and pathogens) that without appropriate ongoing management will lead to a decline in the condition of the bushland and the ultimate loss of the environmental value that was being protected in the first place. A 'set and forget' approach is not preferable in this case. The evidence being gathered through the City's bushland reserve management plan process has highlighted that there is a need to increase the resources available for on-ground management if we are to preserve the biodiversity of these areas into the future.

Given the environmental value of the properties that have been purchased under the Bushland Protection Strategy and the significant financial investment that the City has made, to date, Council is now requested to consider moving the focus of the Bushland Acquisition Reserve (Reserve Fund) away from purchasing land assets and toward the management of existing assets. Accordingly, Council is requested to consider as part of the 2022/23 Annual Budget adoption to reduce the present allocation of \$500,000 that is added to the Reserve Fund, each year, to \$200,000 with the remaining \$300,000 being redirected to boost operational budgets

that pertain to bushland maintenance activities; change the name to Bushland and Environmental Protection Reserve; and amend the purpose to allow for capital works relating to significant environmental restoration projects to be funded from this reserve fund, with a maximum of \$2 million to be held in the reserve fund.

Officer Recommendation

That Council:

1. Acknowledges the achievements made under the Bushland Protection Strategy to date; and
2. As part of the 2022/23 Annual Budget, incorporate:
 - a. Change the Reserve Fund Name to Bushland and Environmental Protection Reserve and the purpose being for the protection of bushland and environmentally sensitive sites within the City, including capital works that provide benefits in relation to environmental restoration, with a maximum of \$2 million to be held in the reserve fund;
 - b. \$200k per annum to be allocated to the Bushland and Environmental Protection Reserve; and
 - c. \$300k per annum to be redirected to bushland maintenance operational budgets.

Council Resolution

MOTION

Moved: Councillor C Knight

Seconded: Councillor D Wilkins

That Council:

1. Acknowledges the achievements made under the Bushland Protection Strategy to date; and
2. As part of the 2022/23 Annual Budget, incorporate:
 - a. Change the Reserve Fund Name to Bushland and Environmental Protection Reserve and the purpose being for the protection of bushland and environmentally sensitive sites within the City, including capital works that provide benefits in relation to environmental restoration, with a maximum of \$2 million to be held in the reserve fund;
 - b. \$200k per annum to be allocated to the Bushland and Environmental Protection Reserve; and
 - c. \$300k per annum to be redirected to bushland maintenance operational budgets.

Amendment

MOTION

Moved: Mayor R Williams

Seconded: Councillor P Rogers

3. Request the Director Built and Natural Environment to develop a Council Policy as part of the Environmental Strategy overarching plan to ensure these commitments of \$200K per annum transfer to the Bushland and Environmental Protection Reserve and \$300K per annum to bushland maintenance operational budgets continue to be provided for. Note: The Council Policy may also include

Substantive Motion

Moved: Councillor C Knight

Seconded: Councillor D Wilkins

That Council:

1. Acknowledges the achievements made under the Bushland Protection Strategy to date; and
2. As part of the 2022/23 Annual Budget, incorporate:
 - a. Change the Reserve Fund Name to Bushland and Environmental Protection Reserve and the purpose being for the protection of bushland and environmentally sensitive sites within the City, including capital works that provide benefits in relation to environmental restoration, with a maximum of \$2 million to be held in the reserve fund;
 - b. \$200k per annum to be allocated to the Bushland and Environmental Protection Reserve; and
 - c. \$300k per annum to be redirected to bushland maintenance operational budgets.
3. Request the Director Built and Natural Environment to develop a Council Policy as part of the Environmental Strategy overarching plan to ensure these commitments of \$200K per annum transfer to the Bushland and Environmental Protection Reserve and \$300K per annum to bushland maintenance operational budgets continue to be provided for. Note: The Council Policy may also include objectives and other commitments as a result of the development of the Environmental Strategy.

CARRIED: 13/0

Comment: Point 3 has been added to request the development of a policy to ensure that bushland maintenance is included in future budgets.

G.6/6/22 BUDGET ADOPTION 2022/2023 (REPORT 2)

Summary

The 2022/2023 Annual Budget has been prepared after taking into consideration the City's Long Term Financial Plan adopted in May 2022. The Annual Budget for 2022/2023 contains a deficit of \$560,211. There will be a target set by Council for City officers to find savings during the financial year, to achieve a nil deficit by 30 June 2023.

It is recommended that Council approve the 2022/2023 Annual Budget as detailed in Attachment 2.1.

Officer Recommendation

That Council:

1. Has considered the submissions received during the advertising period.
2. That pursuant to the provisions of the *Waste Avoidance and Resource Recovery Act 2007* Part 6, Division 3, section 67:
 - 2.1 A charge of \$337 be levied in respect of the removal of contents of one 240L refuse and one 240L recycle bins from rateable and non-rateable properties.
3. The Waste Alliance budget for 2022/23 outlined in Confidential Attachment 2.6
4. 2022/2023 Annual Budget as detailed in Attachment 2.1.
5. The Statement of Objects and Reasons for the 2022/2023 financial year as detailed in Attachment 2.2 and endorses that the differential rates is based on zoning of the land and the purpose for which the land is held or used.
6. The following rates in the dollar and minimum payments for the 2022/2023 financial year:

Rate Category	Rate in the dollar	Minimum Rate
Residential Improved	\$0.10202	\$1,178
Residential Vacant	\$0.17328	\$975
Business Improved	\$0.09879	\$1,178
Business Vacant	\$0.17605	\$1,178
Urban Development	\$0.13883	\$1,178

7. The following rate in the dollar for Specified Area rates and the Specified Area Rate Information as detailed in Attachment 2.5:

Specified Area Rate	Rate in the dollar
Waterside Canals	\$0.0000
Mandurah Ocean Marina	\$0.0143
Mandurah Quay	\$0.0024
Mariners Cove	\$0.0000
Port Bouvard Eastport Canals	\$0.0015
Port Bouvard Northport Canals	\$0.0040
Port Mandurah Canals	\$0.0039

8. The due dates for payment of the instalment options are:
 - 8.1 One payment in full – 22 August 2022
 - 8.2 Two instalment option – First instalment 22 August 2022. Second instalment 22 February 2023.

- 8.3 Four instalment option – First instalment 22 August 2022. Second instalment 24 October 2022. Third instalment 4 January 2023. Fourth instalment 6 March 2023.
- 9.1 The administration charge of:
- 9.1.1 \$3 for the two instalment plan; and
 - 9.1.2 \$9 for the four instalment plan;
- on all accounts where the owner elects to pay rates and charges by instalments, other than rates and charges attributable to a property owned by an entitled pensioner/senior under the *Rates and Charges (Rebates and Deferments) Act 1992*.
- 9.2 The administration charge of \$20 per arrangement in the case where ratepayers request an alternative arrangement.
10. The interest rate of 5.5% on all accounts where the owner elects to pay rates and charges by instalments in accordance with section 6.45(4)(e) of the *Local Government Act 1995*, other than rates and charges where the property is owned by an entitled pensioner/senior under the *Rates and Charges (Rebates and Deferments) Act 1992*.
11. From 23 August 2022, that interest will be charged at an interest rate of 7% and costs of proceedings to recover such charges on all rates and charges that remain unpaid after becoming due and payable, in accordance with section 6.51(1) of the *Local Government Act 1995*.
12. The swimming pool inspections fee, conducted every four years, be levied at \$40 annually.
13. The review of fees has been released by the Salary and Tribunal Determination and adopt the following:
- 13.1 Set the annual attendance fee at \$32,470 to be paid to Councillors;
 - 13.2 Set the annual attendance fee at \$48,704 to be paid to the Mayor;
 - 13.3 Set the annual Mayoral Allowance at \$91,997;
 - 13.4 Set the annual Deputy Mayoral Allowance at \$22,999; and
 - 13.5 Set an annual Information and Communications Technology Allowance at \$3,500.
14. The Fees and Charges Schedule set out in Attachment 2.3.
15. Grants a partial rates concession (83%) to the landowner of 91 Allnutt Street, Mandurah.
16. Material Variance for the 2022/2023 financial year in accordance with regulation 34(5) of the Local Government (Financial Management) Regulations 1996 to be used in the monthly statements of financial activity to be the greater of:
- 15.1 10%; or
 - 15.2 \$100,000.
- The material variance for reporting is applicable to each revenue and expenditure item within the Nature and Type classification and capital revenue and expenditure.
17. Change the Reserve Name of the Bushland Acquisition Reserve to Bushland Protection Reserve and the purpose being for the protection of bushland and

environmentally sensitive sites within the City including capital works that provide benefits in relation to environmental restoration, with a maximum of \$2 million held in the reserve.

Council Resolution

MOTION

Moved: Mayor R Williams
Seconded: Councillor D Pember

That Council:

1. Has considered the submissions received during the advertising period.
2. That pursuant to the provisions of the *Waste Avoidance and Resource Recovery Act 2007* Part 6, Division 3, section 67:
 - 2.1 A charge of \$337 be levied in respect of the removal of contents of one 240L refuse and one 240L recycle bins from rateable and non-rateable properties.
3. The Waste Alliance budget for 2022/23 outlined in Confidential Attachment 2.6
4. 2022/2023 Annual Budget as detailed in Attachment 2.1.
5. The Statement of Objects and Reasons for the 2022/2023 financial year as detailed in Attachment 2.2 and endorses that the differential rates is based on zoning of the land and the purpose for which the land is held or used.
6. The following rates in the dollar and minimum payments for the 2022/2023 financial year:

Rate Category	Rate in the dollar	Minimum Rate
Residential Improved	\$0.10202	\$1,178
Residential Vacant	\$0.17328	\$975
Business Improved	\$0.09879	\$1,178
Business Vacant	\$0.17605	\$1,178
Urban Development	\$0.13883	\$1,178

7. The following rate in the dollar for Specified Area rates and the Specified Area Rate Information as detailed in Attachment 2.5:

Specified Area Rate	Rate in the dollar
Waterside Canals	\$0.0000
Mandurah Ocean Marina	\$0.0143
Mandurah Quay	\$0.0024
Mariners Cove	\$0.0000
Port Bouvard Eastport Canals	\$0.0015
Port Bouvard Northport Canals	\$0.0040
Port Mandurah Canals	\$0.0039

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 - 9.1.1 \$3 for the two instalment plan; and
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- 9.2 The administration charge of \$20 per arrangement in the case where ratepayers request an alternative arrangement.
10. The interest rate of 5.5% on all accounts where the owner elects to pay rates and charges by instalments in accordance with section 6.45(4)(e) of the *Local Government Act 1995*, other than rates and charges where the property is owned by an entitled pensioner/senior under the *Rates and Charges (Rebates and Deferments) Act 1992*.
11. From 23 August 2022, that interest will be charged at an interest rate of 7% and costs of proceedings to recover such charges on all rates and charges that remain unpaid after becoming due and payable, in accordance with section 6.51(1) of the *Local Government Act 1995*.
12. The swimming pool inspections fee, conducted every four years, be levied at \$40 annually.
13. The review of fees has been released by the Salary and Tribunal Determination and adopt the following:
 - 13.1 Set the annual attendance fee at \$32,470 to be paid to Councillors;
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 - 13.3 Set the annual Mayoral Allowance at \$91,997;
 - 13.4 Set the annual Deputy Mayoral Allowance at \$22,999; and
 - 13.5 Set an annual Information and Communications Technology Allowance at \$3,500.
14. The Fees and Charges Schedule set out in Attachment 2.3.
15. Grants a partial rates concession (83%) to the landowner of 91 Allnutt Street, Mandurah.
16. Material Variance for the 2022/2023 financial year in accordance with regulation 34(5) of the Local Government (Financial Management) Regulations 1996 to be used in the monthly statements of financial activity to be the greater of:
 - 15.3 10%; or
 - 15.4 \$100,000.

The material variance for reporting is applicable to each revenue and expenditure item within the Nature and Type classification and capital revenue and expenditure.

- 17. Change the Reserve Name of the Bushland Acquisition Reserve to Bushland Protection Reserve and the purpose being for the protection of bushland and environmentally sensitive sites within the City including capital works that provide benefits in relation to environmental restoration, with a maximum of \$2 million held in the reserve.**

CARRIED WITH ABSOLUTE MAJORITY: 12/1

FOR: Mayor R Williams, Councillors D Schumacher, J Green, D Wilkins, D Pember, C Knight, B Pond, P Rogers, A Kearns, P Jackson, C Di Prinzio, R Burns
AGAINST: Councillor A Zilani

G.7/6/22 FINANCIAL REPORT MAY 2022 (REPORT 3)

Summary

The Financial Report for May 2022 together with associated commentaries, notes on investments, balance sheet information and the schedule of accounts are presented for Elected Members' consideration.

Officer Recommendation

That Council:

- 1 Receives the Financial Report for May 2022 as detailed in Attachment 3.1 of the report.
- 2 Receives the Schedule of Accounts for the following amounts as detailed in Attachment 3.2 of the report:

Total Municipal Fund	\$ 7,498,813.80
Total Trust Fund	\$ 0.00
	\$ 7,498,813.80
- 3 Approves the following budget variations for 2021/22 annual budget:
 - 3.1. Unbudgeted capital expenditure of \$27,279* for Tranby Street Car Park Wall.
 - To be funded from Fencing Maintenance Program \$27,279*.
 - 3.2 Increase in operating contribution revenue \$10,000* for Mandurah Libraries due to Public Libraries WA and State Library of WA funding.
 - 3.3 Unbudgeted operating expenditure \$65,271 for Grow Now Grants
 - To be funded from the Restricted Cash reserve

Council Resolution

MOTION

Moved: Councillor P Rogers
Seconded: Councillor D Schumacher

That Council:

- 1 **Receives the Financial Report for May 2022 as detailed in Attachment 3.1 of the report.**
- 2 **Receives the Schedule of Accounts for the following amounts as detailed in Attachment 3.2 of the report:**

Total Municipal Fund	\$ 7,498,813.80
Total Trust Fund	\$ 0.00
	\$ 7,498,813.80
- 3 **Approves the following budget variations for 2021/22 annual budget:**
 - 3.1. **Unbudgeted capital expenditure of \$27,279* for Tranby Street Car Park Wall.**
 - **To be funded from Fencing Maintenance Program \$27,279*.**
 - 3.2 **Increase in operating contribution revenue \$10,000* for Mandurah Libraries due to Public Libraries WA and State Library of WA funding.**
 - 3.3 **Unbudgeted operating expenditure \$65,271 for Grow Now Grants**
 - **To be funded from the Restricted Cash reserve**

CARRIED WITH ABSOLUTE MAJORITY: 13/0

Comment: Recommendation 3.3 was circulated to Council prior to the meeting and was included to ensure all approved applications could be allocated grants.

G.8/6/22 LEASE: ADVERTISING AND DISPOSAL MANDURAH BOAT CHARTERS PORTION RESERVE 46854 (REPORT 4)

Summary

Blue Manna Boat Hire (BMBH) held a lease over a portion of Reserve 46854 (No. 2c) Fathom Turn, Mandurah in the Mandurah Ocean Marina, which expired in July 2021. BMBH have maintained occupancy of the premises in holding over with monthly invoicing whilst the company was restructured. The entity of Hentech Pty Ltd (as Trustee for Hentech Trust trading as Mandurah Boat Charters) (MBC) have now formally requested to enter into a new lease agreement with the City of Mandurah (the City) for a five year term, with a further five year option, under the same terms and conditions as the previous lease.

Council is requested to approve the advertising of, and if no submissions received, the disposal via a lease for a portion of Reserve 46854, to MBC for a term of five years, with a further option of five years, at an annual rent of \$9,250 per annum (excluding GST), with annual CPI rates together with a market rent review on 1 August 2027.

Officer Recommendation

That Council:

1. Approves the advertising and if no submissions received during the advertising period, the disposal of a portion of Reserve 46854 with Hentech Pty Ltd (as Trustee for the Hentech Trust trading as Mandurah Boat Charters), with the following conditions:

- 1.1 A tenure period of five years, with a five year option of renewal (5 + 5 years).
 - 1.2 Commencement date of 1 August 2022.
 - 1.3 Rent being set at \$9,250 per annum (excluding GST).
 - 1.4 Annual CPI to apply for the term of the agreement.
 - 1.5 Subject to approval of the Minister for Housing; Lands; Homelessness; Local Government.
2. Approves all legal costs associated with the preparation of the lease are to be borne by the lessee.
 3. Authorises the Chief Executive Officer to finalise the conditions of the lease agreement.

Council Resolution

MOTION

Moved: Councillor D Schumacher

Seconded: Councillor C Knight

That Council:

1. Approves the advertising and if no submissions received during the advertising period, the disposal of a portion of Reserve 46854 with Hentech Pty Ltd (as Trustee for the Hentech Trust trading as Mandurah Boat Charters), with the following conditions:
 - 1.1 A tenure period of five years, with a five year option of renewal (5 + 5 years).
 - 1.2 Commencement date of 1 August 2022.
 - 1.3 Rent being set at \$9,250 per annum (excluding GST).
 - 1.4 Annual CPI to apply for the term of the agreement.
 - 1.5 Subject to approval of the Minister for Housing; Lands; Homelessness; Local Government.
2. Approves all legal costs associated with the preparation of the lease are to be borne by the lessee.
3. Authorises the Chief Executive Officer to finalise the conditions of the lease agreement.

CARRIED: 13/0

G.9/6/22 CITY OF MANDURAH CORPORATE BUSINESS PLAN 2022-2026 (REPORT 5)

Summary

Council approved the City's 4 Year Corporate Business Plan 2021-2025 (CBP) in June 2021.

In accordance with regulation 19DA of the *Local Government (Administration) Regulations 1996*, the City must review its Corporate Business Plan annually.

City Officers have undertaken a review of the Corporate Business Plan 2021-2025, and as a result developed the Corporate Business Plan 2022-2026.

Council is requested to approve the City of Mandurah Corporate Business Plan 2022-2026 for adoption (as per Attachment 5.1 Corporate Business Plan 2022-2026).

Officer Recommendation

That Council:

1. Approves* the City of Mandurah's Corporate Business Plan 2022-2026 for adoption as per Attachment 5.1 including the amendments identified in the Additional Information Attachment.
2. Notes that City Officers will provide Quarterly Reporting against the Corporate Business Plan.

Council Resolution

MOTION

Moved: Councillor C Knight

Seconded: Councillor J Green

That Council:

1. Approves* the City of Mandurah's Corporate Business Plan 2022-2026 for adoption as per Attachment 5.1 including the amendments identified in the Additional Information Attachment.
2. Notes that City Officers will provide Quarterly Reporting against the Corporate Business Plan.

CARRIED WITH ABSOLUTE MAJORITY: 13/0

Comment: An amended attachment 5.1 was circulated to Council prior to the meeting to include two additional KPIs.

20. MOTIONS OF WHICH NOTICE HAS BEEN GIVEN

Nil.

21. NOTICE OF MOTIONS FOR CONSIDERATION AT THE FOLLOWING MEETING

Nil.

22. LATE AND URGENT BUSINESS ITEMS

- **T03-2022 Provision of Tree Pruning and Associated Services**

G.10/6/22 ACCEPTANCE OF LATE AND URGENT ITEMS OF BUSINESS

MOTION

Moved: Councillor C Knight

Seconded: Councillor D Schumacher

That Council accepts the items of urgent business.

CARRIED: 13/0

G.11/6/22 T03-2022 PROVISION OF TREE PRUNING AND ASSOCIATED SERVICES (REPORT 06)

Officer Recommendation

That Council:

1. Accepts Beaver Tree Services Aust Pty Ltd as the preferred tenderer for Tender T03-2022 for the Provision of Tree Pruning and Associated Services - Separable Package 1 - Low Voltage Powerline Clearance Pruning and Aerial Pruning and Tree Removal Services for a period of one year with one two-year option period, at the sole discretion of the City for the Schedule of Rates offered as the most advantageous.
2. Accepts Hayes Tree Care Pty Ltd t/a Hayes Tree Care as the preferred tenderer for Tender T03-2022 for the Provision of Tree Pruning and Associated Services - Separable Package 2 – Ground Based Tree Pruning, Tree Removal and Associated Works for a period of one year with one two-year option period, at the sole discretion of the City for the Schedule of Rates offered as the most advantageous.

Council Resolution

MOTION

Moved: Councillor D Schumacher

Seconded: Councillor C Knight

That Council:

1. **Accepts Beaver Tree Services Aust Pty Ltd as the preferred tenderer for Tender T03-2022 for the Provision of Tree Pruning and Associated Services - Separable Package 1 - Low Voltage Powerline Clearance Pruning and Aerial Pruning and Tree Removal Services for a period of one year with one two-year option period, at the sole discretion of the City for the Schedule of Rates offered as the most advantageous.**
2. **Accepts Hayes Tree Care Pty Ltd t/a Hayes Tree Care as the preferred tenderer for Tender T03-2022 for the Provision of Tree Pruning and Associated Services - Separable Package 2 – Ground Based Tree Pruning, Tree Removal and Associated Works for a period of one year with one two-year option period, at**

the sole discretion of the City for the Schedule of Rates offered as the most advantageous.

CARRIED: 13/0

24. CLOSE OF MEETING

There being no further business, the Mayor declared the meeting closed at 7.00pm.

CONFIRMED (MAYOR)

Attachments to Council Minutes:
24 May 2022 Council Reports
Additional Information and Addendum

RESPONSE TO QUESTIONS TAKEN ON NOTICE AT THE COUNCIL MEETING HELD ON TUESDAY 24 MAY 2022
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7.2 LEIGH POLICE: MANDJAR MARKETS

Ms Police asked on behalf of the Mandjar Markets could they be permitted to continue in the same location, weekly and for a lease of 5 years, as we have had previously at the council handover and that the food restrictions be removed or reconsidered, from October to May, working with or around any redevelopment and the City organised or sponsored events on the Eastern Foreshore that may occur, being that we have always done so with the appropriate departments?

Response:

Council resolved to conduct a review of the Market Day in Mandurah Sunday Market Trail concept at the conclusion of the 2021/22 market season at its meeting on 22nd June 2021.

The review will include the development of a set of guidelines and fees and charges to manage the future operations of markets on public land within the City Centre. Whilst the implementation of the wider Market Day in Mandurah Sunday Market Trail was not able to be implemented in 2021/22 as intended due to a range of circumstances including the ongoing impacts of the COVID-19 Pandemic, the City remains committed to the process now that the 2021/22 season has finished, with a report to be presented for Council consideration at its August meeting.

This report will also address ongoing tenure arrangements for the Mandjar Markets and other potential operators. City officers will be engaging directly with the Mandjar Markets as part of this review.

COUNCIL MEETING: 28 JUNE 2022

REPORT 02: BUDGET ADOPTION 2022-2023

ADDITIONAL INFORMATION TO ATTACHMENT 2.4

Note: Attachment 2.4 – City officers assumed 8% increase to insurance in the reports however, the renewal insurance policies have since been received and the City's insurance has increased by 11%. The increase is due to extreme weather events, bushfires and the ongoing global pandemic just to name a few. Insurance underwriters are cautiously considering what they choose to cover.

#	Name	Comment	Response
7	Hammer64	I think 4•43% is too much at this present time , an increase by that amount is way above the rate that wages are rising and will cripple a lot of people .	The City of Mandurah will experience increases in the cost of the current delivery of services, projects and programs in the 2022/23 financial year as a result of the following: • obligations in accordance with contracts that has an annual increase escalation that refers to the Consumer Price Index (CPI), All Groups, Perth. The City's contract escalations refer to either the average of the four preceding quarters or the annual change between the previous year's quarter. Therefore, it is either 5.175% (average of the preceding four quarters) or 7.6% (March 2022 quarter increase from the previous March 2021 quarter) • Fuel increases are expected to increase by 7% • Insurance increase by 8% • Electricity increase by 5.7% • Increase in renewal expenditure to maintain the community's assets portfolio of \$592,000 The City has only factored a 3.75% increase in CPI over the full 12 months. Based on the March 2022 CPI All Groups Perth increase from the previous year of 7.6% and further increases in CPI at least in the short term, the City will have to closely monitor the impact of external factors such as CPI, material and construction cost increases and fuel, to ensure the City is not exceeding its financial capacity. None of us, including the City, is immune to the increasing cost of living expenses and inflation. For Council, it has meant that responsible, long-term financial planning is vital now more than ever so the City can continue to deliver the important community services,

ADDITIONAL INFORMATION FROM DIRECTOR BUSINESS SERVICE

			facilities, places and spaces and capital works that is needed to ensure our community thrives now and into the future. The City has managed to rework the capital works program to prioritise immediate need and most impactful projects. We are also taking a responsible approach to maintaining our \$1.3 billion asset portfolio. If assets are not maintained, including roads, footpaths, sport facilities and parks, then future generations will be required to pay for these decisions made today. By not investing now, the ratepayers can likely expect much more substantial rate increases in the future and that is simply not a forward-looking or responsible way to manage our community's money. Any rate increase is a hard decision to make but to deliver the current services that the community enjoys and expects, will require an increase in rates. It would be irresponsible of the Council, knowing what the cost increases will be next year, to not raise rates to cover the increase in costs to deliver the services and programs. The City has been able to keep the proposed rate increase to 4.43%, or on average around \$70 additional for the year, to below that of inflation and below what many other Councils are anticipating. This however, will be small solace to those local families already struggling to make ends meet and I encourage you, if you are having trouble paying your rates for any reason, please contact the City of Mandurah as soon as possible. The City has a number of different payment options designed to help relieve financial pressures. The City will work with you to understand your situation. For help and advice please contact the rates team on 9550 3777.
8	Susan Liddelow	Good morning, Glad to have a chance to voice my opinion. I feel this time now to increase Rates is not a good time. Times are tough enough. Thanks for listening. Regards	As #7

ADDITIONAL INFORMATION FROM DIRECTOR BUSINESS SERVICE

9	Sheila Jackson	Re;- Proposed Differential Rates of;- MANDURAH TERRACE APARTMENTS 98 MANDURAH TERRACE, MANDURAH W.A. 6210. The residential proprietors of the above Strata Company have requested that the council of owners of the Strata Company on their behalf appeal and object to the Proposed Differential of Rates for the units before the 2022 – 2023 financial year as per your public notice of 2nd June 2022. We believe since the redistribution of the inner city boundaries our above property has been included within the boundaries of Ocean and Mariner Boundaries and is, due to this inclusion, grossly misjudged and overvalued for assessment of any rateable values. A modern four bedroom two bathroom double storey house with Ocean views in one of the small culdesac's off the western side of Ormsby Terrace, Mandurah, with direct access to the Ocean and beach, had in the 2020 – 2021 period a rateable assessment of \$0.9594 This property could command a gross rental value of approximately \$650.00 - \$800.00 per week. In the same period, 2020 – 2021, our units which are nearly 50 years old, are predominantly one bedroom, do not have any laundry facilities, no separate toilets, no separate lounge, no undercover parking, no storage facility, no garages, do not have any views, do not have access to the beach, no access to the marina, very bad sewer drainage, no recycle bins had a rateable assessment of \$0.9594. These units command a gross rental value of approximately \$175.00 - \$200.00 per week. In accordance with your Notice of 2nd June 22 any objections must be lodged with you by 24th June 2022, we therefore lodge this objection to the proposed Differential to our Rates overvalued rateable value prior to that date.	Rates are calculated by two components. One component is the rate in the dollar that is set by Council and this is multiplied by the other component, being the Gross Rental Value (GRV) of the property, determined by the State Government. The City has five different rate categories, with residential improved being the largest rate category with majority of the land within the City of Mandurah included in this category. However, the reason why people pay a different amount in rates is because of the GRV that is applied to each property. The Valuer General (State Government department) determines a GRV that is different for each property. The GRV considers location, age, building area, construction materials, number of bedrooms and bathrooms, number of carports/garages, below ground pool, views, busy roads or proximity to an industrial precinct. Therefore, a property with a lower GRV will attract a lower rate amount, even though the rate in the dollar is the same amount. The Valuer General provides all valuations and should you wish to appeal a valuation on a property, they can be contacted on 9273 7373
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ADDITIONAL INFORMATION FROM DIRECTOR BUSINESS SERVICE

10	David Tournay	I David and Val Tournay 24 Nullewa parkway strongly object to the new rate Rise of 4.43 . not in favour off rate rises at all.Its about time council look at titling their belts at this present time pension have not gone up bye 4.43 % and listen to the rate payers of Mandurah .	As #7
11	Pamela Bedford	I would like to submit to the City of Mandurah that they reconsider their proposed rate rise and drop the rate increase to 2.5%. This is due to the hardship Mandurah has had over the last couple of years, especially our local businesses. Also aged pensioners like myself are struggling to keep up with rising costs. I have been a ratepayer of Mandurah for about 40 years and have lived in Mandurah for 50 years. Unfortunately due to circumstances beyond my control, I now live alone, on a single pension and I am the sole owner of a dwelling in Greenfields. For pensioners like myself who live alone, the cost of living has become nightmarish, if that is the word to use. I humbly ask if the Shire can keep these rising costs to a minimum for pensioners, and I am sure the Shire can trim spending, just as I have to do more than regularly. I hope the CEO, Mayor and Councillors take this into consideration.	As #7
12	Kamil Jakobczyk	Dear Mandurah Council, I am a 46 year old man on Disability Pension living in Falcon. Life is very hard and everything is getting more and more expensive every day. I'm already struggling with so many bills and medical expenses that any increase to the Rates will mean having to choose between buying fresh fruit and vegetables or eating unhealthy cheap and nasty processed pink sludge type of food. I beg and implore you to NOT INCREASE, not even by \$0.50. Please consider the poor and people on Disability Pension. We already have it VERY VERY HARD. No increase please.	As #7

ADDITIONAL INFORMATION FROM DIRECTOR BUSINESS SERVICE

13	Mark Thomas	Hi, I support the rate rise of 2.5%. It would be financially irresponsible not to increase rates in light of 5.2% increase in wages and inflation sitting at 8% in WA.	As #7
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COUNCIL MEETING: 28 JUNE 2022

REPORT 3: FINANCIAL REPORT MAY 2022

Council resolved as part of the Restart Mandurah initiatives a number of Grant programs including the Grow Now grants. \$250,000 was allocated in the 2020/21 budget of which \$24,223 was spent leaving a balance of \$225,777. The balance was carried forward in the budget to 21/22 and increased the original budget of \$250,000 in 21/22 to \$475,777. At budget review 2021/2022, \$250,000 was transferred from the Grow Now grants fund back to the restricted Cash reserve. The 2021/22 current budget is now \$225,777. \$88,731 has been paid out to Mandurah businesses leaving a balance of \$137,046 remaining.

The Grow Now grant program closed on the 31 May 2022 and the city received a significant number of applications totalling \$245,442. City officers are requesting that \$65,271 be transferred back from the Restricted Cash reserve to enable the assessment and potential funding of the applications. This will leave \$184,729 in the Restricted cash reserve account for future Grow Now applications.

RECOMMENDATION

That Council:

- 1 Receives the Financial Report for May 2022 as detailed in Attachment 3.1 of the report.**
- 2 Receives the Schedule of Accounts for the following amounts as detailed in Attachment 3.2 of the report:**

Total Municipal Fund	\$ 7,498,813.80
Total Trust Fund	<u>\$ 0.00</u>
	<u><u>\$ 7,498,813.80</u></u>
- 3 Approves the following budget variations for 2021/22 annual budget:**
 - 3.1. Unbudgeted capital expenditure of \$27,279* for Tranby Street Car Park Wall.**
 - To be funded from Fencing Maintenance Program \$27,279*.
 - 3.2 Increase in operating contribution revenue \$10,000* for Mandurah Libraries due to Public Libraries WA and State Library of WA funding.**
 - 3.3 Unbudgeted operating expenditure \$65,271 for Grow Now Grants**
 - To be funded from the Restricted Cash reserve

COUNCIL MEETING: 28 JUNE 2022

REPORT 5: CORPORATE BUSINESS PLAN 2022-2026

Additional information to be added to Attachment 5.1 in Report 5: Corporate Business Plan 2022-2026.

Attachment 5.1. Additional Key Performance Measures (highlighted in blue) to be included into the Services section of the Corporate Business Plan 2022-2026 to ensure consistency between measurement of services.

Strategy and Economic Development

Transform Mandurah

Services (Business as usual functions)	Key Focus Area	Objectives	KPI	2022/2023	2023/2024	2024/2025	2025/2026	Responsibility
Tourism Development Provide support for the growth of Mandurah's tourism sector (Visit Mandurah).	Economic	1.3, 1.5	Funding support for Peel Visit Mandurah (\$'000)	1,139	1,164	1,190	1,190	Transform Mandurah
			Community Perception - Promotion of Mandurah as a tourism destination (Index Score)	N/A	Industry Average	N/A	Industry Average	Transform Mandurah
			Achievement against Visit Mandurah's KPIs listed within the MOU with CoM.	% Achieved	% Achieved	% Achieved	% Achieved	Transform Mandurah

Place and Community

Community Services

Services (Business as usual functions)	Key Focus Area	Objectives	KPI	2022/2023	2023/2024	2024/2025	2025/2026	Responsibility
Mandurah Performing Arts Centre (MPAC) Commitments met in accordance with the MOU with Mandurah Performing Arts Centre.	Social	2.1, 2.3, 2.4, 2.5	Achievement against MPAC's KPIs listed within the MOU with CoM.	% Achieved	% Achieved	% Achieved	% Achieved	Arts & Culture
			Funding support for MPAC (\$'000)	760	781	802	824	Arts & Culture

6	SUBJECT: DIRECTOR: MEETING: MEETING DATE:	T03 -2022 Provision of Tree Pruning and Associated Services Business Services Council 28 June 2022
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Summary

The City of Mandurah (City) recently invited tenders for the Provision of Tree Pruning and Associated Services (T03-2022). As a result of the evaluation of tendered submissions, Council is now requested to accept, or decline to accept the tender.

Disclosure of Interest

Nil.

Previous Relevant Documentation

- G.12/9/21 28 September 2021 T08-2021 Tree Pruning and Associated Services
- G.30/6/18 26 June 2018 T04-2018 Pruning of Trees

Background

Following the Council declining to accept all tenders under T08-2021, a Request for Quote process was undertaken to enable continuation of services whilst the Tender was progressed.

Comment

The Request for Tender (RFT) for the T03-2022 was advertised in the 17 February 2022 edition of the 'West Australian' newspaper, the 17 February 2022 edition of the Mandurah Mail, Tenderlink tender portal and the Public Notice section of the City of Mandurah website.

The RFT sought the provision of Tree Pruning and Associated Services for a period of one year with one option to extend for a further two years, at the sole discretion of the City.

The RFT closed at 2:00pm on 17 March 2022. Five submissions were received. In accordance with Regulation 18 (1) no tenders were received after the closing deadline. Submissions were received from the following respondents:

1.	Beaver Tree Services Aust Pty Ltd	Forrestdale WA
2.	Sharman Family Trust t/a Branching Out Tree Care	Barragup WA
3.	Hayes Tree Care Pty Ltd t/a Hayes Tree Care	Lakelands WA
4.	Intelife Group Limited (Intelife)	No address provided
5.	Alex Wright Pty Ltd Trading As Pete's Treeworx	Furnissdale WA

The weighted qualitative criteria which is contained in the **Confidential Attachment** was provided to all respondents in the request package issued and was used by the Evaluation Panel to evaluate and rank each submission.

To ensure that pricing did not influence the assessment of the qualitative criteria, pricing was not provided to the evaluation panel until the evaluation against the qualitative criteria was completed.

Prices submitted were entered into the Evaluation Matrix as shown in the **Confidential Attachment** where a final analysis considering competitiveness and combined qualitative and price ranking was conducted in order to determine the submission/s that represented best overall value for money for the City.

The City appointed an external probity adviser from Stantons International Audit and Consulting Pty Ltd to provide probity advice on this Tender and observe the tender evaluation process. The Probity adviser is satisfied that the probity and procedural aspects relating to the evaluation were compliant.

Statutory Environment

Part 4 of the *Local Government (Functions & General) Regulations 1996*.

18. *Rejecting and accepting tenders*

(5) *The local government may decline to accept any tender.*

Policy Implications

Policy POL-CPM 02 – *Procurement*.

Policy POL-CPM 01 – *Regional Price Preference*.

Policy POL-CPM 06 – *Authority to Execute Documents*.

Council is required to consider this tender due to the value being over \$3million.

Financial Implications

It is anticipated that the total expenditure over three-year term is approximately \$3.6 Million. The expenditure relating to these services is included in the annual budget and Long Term Financial Plan.

Risk Analysis

The overall risk of appointing the preferred tenderers is considered low, with both tenderers demonstrating the capability and capacity to undertake the work. The risk is further reduced by the appointment of different tenderers for each portion.

Strategic Implications

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

Environment:

- Protect and manage our local natural environment ensuring our actions don't adversely impact our waterways.

Organisational Excellence:

- Ensure the City has the capacity and capability to deliver quality services and facilities through accountable and transparent business practices.
- Ensure that our actions maintain a sustainable balance between economic growth, the environment and social values.

Conclusion

The City recently invited tenders for the Provision of Tree Pruning and Associated Services (T03-2022). As a result of the evaluation of tendered submissions, Council is now requested to accept, or decline to accept the tender.

NOTE:

- Refer ***Confidential Attachment*** ***Evaluation Report***

RECOMMENDATION

That Council:

1. **Accepts Beaver Tree Services Aust Pty Ltd as the preferred tenderer for Tender T03-2022 for the Provision of Tree Pruning and Associated Services - Separable Package 1 - Low Voltage Powerline Clearance Pruning and Aerial Pruning and Tree Removal Services for a period of one year with one two-year option period, at the sole discretion of the City for the Schedule of Rates offered as the most advantageous.**
2. **Accepts Hayes Tree Care Pty Ltd t/a Hayes Tree Care as the preferred tenderer for Tender T03-2022 for the Provision of Tree Pruning and Associated Services - Separable Package 2 – Ground Based Tree Pruning, Tree Removal and Associated Works for a period of one year with one two-year option period, at the sole discretion of the City for the Schedule of Rates offered as the most advantageous.**

NOTICE OF MEETING

ORDINARY COUNCIL

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

Tuesday 28 June 2022 at 5.30pm

MARK R NEWMAN
Chief Executive Officer
16 June 2022

AGENDA

1. OPENING OF MEETING AND ANNOUNCEMENT OF VISITORS

2. ACKNOWLEDGEMENT OF COUNTRY

3. APOLOGIES

4. IMPORTANT NOTE

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

5. ANSWERS TO QUESTIONS TAKEN ON NOTICE

6. AMENDMENT TO STANDING ORDERS

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

7. PUBLIC QUESTION TIME

Public Question time provides an opportunity for members of the public to ask a question of Council. For more information regarding Public Question Time please visit the City's website mandurah.wa.gov.au or telephone 9550 3787.

8. PUBLIC STATEMENT TIME

Any person or group wishing to make a Public Statement to Council regarding a matter concerning local government must complete an application form. For more information regarding Public Statement Time please visit the City's website mandurah.wa.gov.au or telephone 9550 3787.

9. LEAVE OF ABSENCE REQUESTS

10. PETITIONS

11. PRESENTATIONS**12. DEPUTATIONS**

Any person or group wishing to make a Deputation to Council regarding a matter listed on this agenda for consideration must complete an application form. For more information regarding making a deputation please visit the City's website mandurah.wa.gov.au or telephone 9550 3787.

13. CONFIRMATION OF MINUTES

13.1 Ordinary Council Meeting: 24 May 2022

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

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

16.1 Questions of which due notice has been given

16.2 Questions of which notice has not been given

17. BUSINESS LEFT OVER FROM PREVIOUS MEETING**18. RECOMMENDATIONS OF COMMITTEES****19. REPORTS**

No.	Item	Page No	Note
1	Bushland Protection and Acquisition	4-12	
2	Budget Adoption 2022-2023	13-136	Absolute Majority Required Confidential Attachment
3	Finance Report May 2022	137-168	Absolute Majority Required
4	Lease: Advertising and Disposal Mandurah Boat Charters Portion Reserve 46854	169-172	
5	City of Mandurah Corporate Business Plan 2022-2026	173-187	Absolute Majority Required

20. MOTIONS OF WHICH NOTICE HAS BEEN GIVEN

21. NOTICE OF MOTIONS FOR CONSIDERATION AT THE FOLLOWING MEETING

22. LATE AND URGENT BUSINESS ITEMS

23. CONFIDENTIAL ITEMS

24. CLOSE OF MEETING

1	SUBJECT:	Bushland Protection and Acquisition
	DIRECTOR:	Built and Natural Environment
	MEETING:	Council Meeting
	MEETING DATE:	28 June 2022

Summary

Council is requested to consider its approach towards future land purchases through the Bushland Protection Strategy. In 2006, Council committed to a bushland purchase program, setting a target of protecting 150 ha of bushland from development. The City recently achieved the set goal and now holds in freehold just under 150 ha of ecologically valuable bushland. The City has also played a role in the State's acquisition of approximately 800 ha of conservation estate during this period. This is a significant achievement in terms of bushland conservation.

Protecting bushland that would otherwise have been developed generally means that the properties are within the urban and peri-urban matrix. This brings a suite of pressures into play (including weeds, feral animals and pathogens) that without appropriate ongoing management will lead to a decline in the condition of the bushland and the ultimate loss of the environmental value that was being protected in the first place. A 'set and forget' approach is not preferable in this case. The evidence being gathered through the City's bushland reserve management plan process has highlighted that there is a need to increase the resources available for on-ground management if we are to preserve the biodiversity of these areas into the future.

Given the environmental value of the properties that have been purchased under the Bushland Protection Strategy and the significant financial investment that the City has made, to date, Council is now requested to consider moving the focus of the Bushland Acquisition Reserve (Reserve Fund) away from purchasing land assets and toward the management of existing assets. Accordingly, Council is requested to consider as part of the 2022/23 Annual Budget adoption to reduce the present allocation of \$500,000 that is added to the Reserve Fund, each year, to \$200,000 with the remaining \$300,000 being redirected to boost operational budgets that pertain to bushland maintenance activities; change the name to Bushland and Environmental Protection Reserve; and amend the purpose to allow for capital works relating to significant environmental restoration projects to be funded from this reserve fund, with a maximum of \$2 million to be held in the reserve fund.

Disclosure of Interest

Nil

Previous Relevant Documentation

- G.23/12/21 14 December 2021 Council endorsed the CEO to commence negotiations with the property owners of Lot 7 Dunkeld Drive Herron and subject to a satisfactory outcome, complete the purchase of the site under the Bushland Acquisition Program. Note that the two previous two negotiation efforts for John St and Quail Rd were unsuccessful
- G.13/5/19 28 May 2019 Council supported the purchase of Lot 6 (176) Lakeside Parkway, Herron via the Bushland Acquisition Program.
- G.31/4/18 24 April 2018 Council supports continued annual \$500,000 contribution (capped at \$3M) to the Bushland and Environmental Protection Reserve, and authorises the CEO to initiate discussions with the owners of the properties identified as a

priority for purchase, subject to these properties being for public sale or the landowner having contacted the City.

- G.27/4/15 28 April 2015 Council resolved to place memorials on the titles of Lot 9015 Mulga Drive, Parklands, Lot 509 Gumnut Close, Dawesville and Lot 437 Southern Estuary Road, Herron, to advise that the sites were purchased under the Bushland Acquisition Program.
- G.52/11/12 27 November 2012 Council supported the purchase of Lot 437 Old Coast Road, Herron, via the Bushland Acquisition Reserve.
- G.26/10/12 23 October 2012 Council supported the continual transfer of the annual \$500,000 transfer to the Bushland Acquisition Reserve.
- G.32/2/10 23 February 2010 Council resolved to transfer \$500,000 to the Bushland Acquisition Reserve annually, with a review to occur after three years, with the future focus to be on land zoned rural or rural residential.
- G.30/6/08 17 June 2008 Council approved the Business Plan to purchase approximately 7,400m² of additional land within the area covered by Subdivision 120470 (Gumnut Avenue) for the protection of the parcel of land in accordance with the Bushland Protection Strategy.
- G.26/11/05 15 November 2005 Bushland Protection Strategy – Council recognized that a 2% rate increase in the 2006/07 financial year, would enable the purchase of Lot 9014 Mulga Drive without the need to borrow or renegotiate other sources; and authorised the CEO to finalise negotiations for the acquisition of Lot 9014 Mulga Drive, Parklands.
- G.18/6/03 17 June 2003 Council acknowledged the results of the public consultation phase and established a Working Group of Elected Members and officers to progress the proposed Bushland Protection Strategy.
- G.41/12/02 11 December 2002 Council endorsed the release of the “draft for discussion” Bushland Protection Strategy for the purposed of undertaking a sixty-day public consultation process to gauge public opinion on the initiatives of the Bushland Protection Strategy.

Background

From the early 1980's, the City has experienced rapid and sustained population growth. By the early 2000's, the average 5-year growth rate was 4.4%, making Mandurah one of the fastest growing regional cities in Australia. There were high levels of community concern around the extent and rate of loss of bushland associated with this growth and in 2002, the City took a pro-active response to the community's desire to protect bushland by developing a Bushland Protection Strategy.

The strategy recognised the importance of bushland within the City as a major community resource and part of our local heritage. It also recognised the multi-faceted environmental, social and cultural value of local native vegetation, including the contribution native bushland makes to the amenity of the City, providing habitat and resources for wildlife, maintaining water quality, providing shade and shelter, improving property values and providing sinks for greenhouse emissions.

The Bushland Protection Strategy - Discussion Paper (2003) also outlined the criteria for selecting bushland to conserve, including:

- examples of regional vegetation types threatened through a lack of management or future development;
- a site that supports a population of declared rare flora;
- vegetation in good condition or better, although threatened vegetation types may be significant even if in a poor condition; and
- bushland preferred as future public open space, for conservation purposes, wetlands of local significance or bushland in a relatively pristine state.

A survey conducted by the City and subsequent report to Council in November 2005, highlighted strong community support for:

- Protecting bushland 97.6%;
- Employing a dedicated Bushcare Officer 73.9%; and
- Providing budget on an annual basis for the protection and implementation of Bushland Management Plans 86.6%.

Several avenues of funding bushland purchases were investigated including:

- Community contributions through voluntary tax-deductible contributions;
- Increase in rates for specific purpose of purchasing bushland; and
- Levies on developers
- Encouraging protection of bushland through voluntary conservation agreements.

Ultimately, these proposals didn't progress, however the City remained committed and the first acquisition of 24 ha at Lot 9014 Mulga Drive, Parklands, was made in 2006. Council recognised that a 2% rate increase in the 2006/07 financial year, would enable the purchase of Lot 9014 Mulga Drive without the need to borrow or renegotiate other funding sources and the CEO was authorised to finalise negotiations for the acquisition of this property.

In 2010, based on the key objective of protection of Mandurah's biodiversity and bushland identified in the 2009-12 Strategic Plan and the City's Bushland Conservation Policy, Council established an environmental reserve fund (Bushland Acquisition Reserve Fund) under the City's Bushland Protection Strategy (2003). This reserve fund has been used for the purchase of bushland for conservation purposes and the focus was to acquire and protect 150 ha of natural bushland on rural and rural residential zoned land, within the City, from development.

Then in April 2018, Council resolved to support the continuation of the City's Bushland Acquisition Program and to actively progress the acquisition of identified bushland and/or other environmentally significant sites, where the land is advertised publicly for sale, or the landowner contacts the City expressing an interest in selling the land. Council also resolved to expand the bushland acquisition to provide for the inclusion of valuable Peel waterway sites as well as sites that can be purchased to provide environmental offsets for new infrastructure. The decision by Council to expand the program into the Environmental Significant Land Acquisition program included the resolution to annually transfer \$500,000 to the Bushland and Environmental Protection Reserve Fund (Reserve Fund) and to cap the reserve at \$3.0 million. It is noted that due to an administrative error the name of the Reserve Fund did not formally change and it has remained named as the Bushland Acquisition Reserve within the City's subsequently approved Budgets.

Since the Bushland Protection Strategy was adopted by Council, there have been a total of five bushland acquisitions. These acquisitions include:

1. 2006 Mulga Drive (Marlee Reserve) Parklands 24 ha – Tuart and Banksia woodland, black cockatoo breeding and foraging habitat.
2. 2009 Gumnut Reserve Dawesville 0.75 ha – High quality black cockatoo foraging habitat and Western Ringtail possum habitat small property but was a key piece linking larger habitat patches.
3. 2013 Hexham Wetland Herron 31.26 ha – Tuart woodland and wetland adjacent 6.3ha of existing POS (only 3% of wetland on Swan Coastal Plain remain),
4. 2019 Lakeside Pkwy Herron 10.3 ha – Tuart and peppermint woodland supporting priority flora species and threatened fauna. Adjacent to the Lake Clifton Thrombolites.
5. 2022 – Lot 7 Dunkeld Dr (offer accepted and settlement pending). 82.6 ha Black cockatoo breeding and foraging, Western Ringtail Possum habitat. Purchase creates an extensive habitat corridor aligned with South West Regional Ecological Linkage.

When aggregated together these purchases total a land area of 148.91 ha and effectively represent the range of the City's biodiversity features, with the exception of coastal dune habitat. Acquisitions by the State Government of approximately 800 ha within the City have also added significantly to protection of bushland from development within Mandurah.

Comment

The objective of the Bushland Protection Strategy when it was first conceived, was to prevent the loss of bushland to urban development. Today, only a few small pockets of greenfield development opportunities remain within the City, with structure plans having been endorsed over all remaining urban development zoned land. Meaning the threat to bushland conservation presented by rapid urban development is significantly less pervasive as it was back in the early 2000's.

In addition, protection of the remaining areas of vegetation within the Rural, Rural Residential and Rural Smallholding zones has been strengthened through amendments of the City's Local Planning Scheme No.12. For example, in Local Planning Scheme No. 12, provisions relating to tree and bushland protection applying to Rural, Rural Residential and Rural Smallholding zones have significantly reduced the subdivision potential of these areas by increasing the minimum lot size that can be applied for in a proposal.

Based on the greatly reduced potential for loss of bushland through development and the acquisitions, it could be said that the Bushland Protection Strategy has served its purpose. It is now time to address the legacy of previous development which was the creation of a highly fragmented urban bushland matrix.

However, whilst it is apparent that urban development is no longer as large a threat to remnant urban bushland as it once was, stressors of bushland related to the urban environment such as weeds, pathogens, feral animals and the risk of bushfires have become a lot more pervasive. The growing impact of these stressors can be demonstrated through the City's revised bushland management plan process. The City recently adopted a method of developing reserve management plans which incorporate extensive amounts of data from field assessments and utilises GIS based information management to demonstrate trends in bushland condition. The process allows for information to be updated on an annual basis and allows for improved adaptive management of reserves, based on evidence collated from the field assessments. Annual action plans are created for each individual reserve and can be tailored to address any specific impact on a reserve as it becomes more or less prevalent from year to year. Prior to using

this methodology, management of bushland reserves was largely informed by consultant produced management plans with lifespans of 10+ years and action lists that would soon become redundant as the condition and situation of a bushland parcel changes throughout the years.

This new methodology for managing bushland assets is also contributing to the development of a comprehensive biodiversity database and is receiving attention on an international scale. The approach is being developed into a global IUCN (International Union for the Conservation of Nature). A case study of best practice bushland management is being developed through the IUCN (International Union for the Conservation of Nature) and several organisations are beginning to adopt this approach after hearing about the City's experience in this regard.

There are currently 40 bushland parcels incorporated into this new management approach with an additional 135 sites in the process of being assessed. The existing plans are at various stages of a 5-year management cycle.

As an example of how this methodology has enabled more adaptive management of bushland reserves, the two maps below illustrate a pictorial representation of weed cover at Caddadup Reserve in 2019 and 2021 respectively. Concerted effort was made to improve vegetation condition on the western side of the reserve, partly to ensure weed cover did not proliferate after planned fuel reduction burning but also to consolidate the areas of the reserve that were in better condition. Results from the 2021 field assessments show that this effort has had noticeable effect. Conversely, on the eastern side of the reserve where the management effort was not focused, the field assessments identified that two highly invasive weeds (Corn Flag and Bridal Creeper) are beginning to establish a foothold. Management efforts will now be focused to ensure these weeds do not have a longstanding impact on the reserve.

In particular, the reduction in red areas (high weed cover) shows a noticeable decline in target weed species cover in the areas where management effort has been applied.

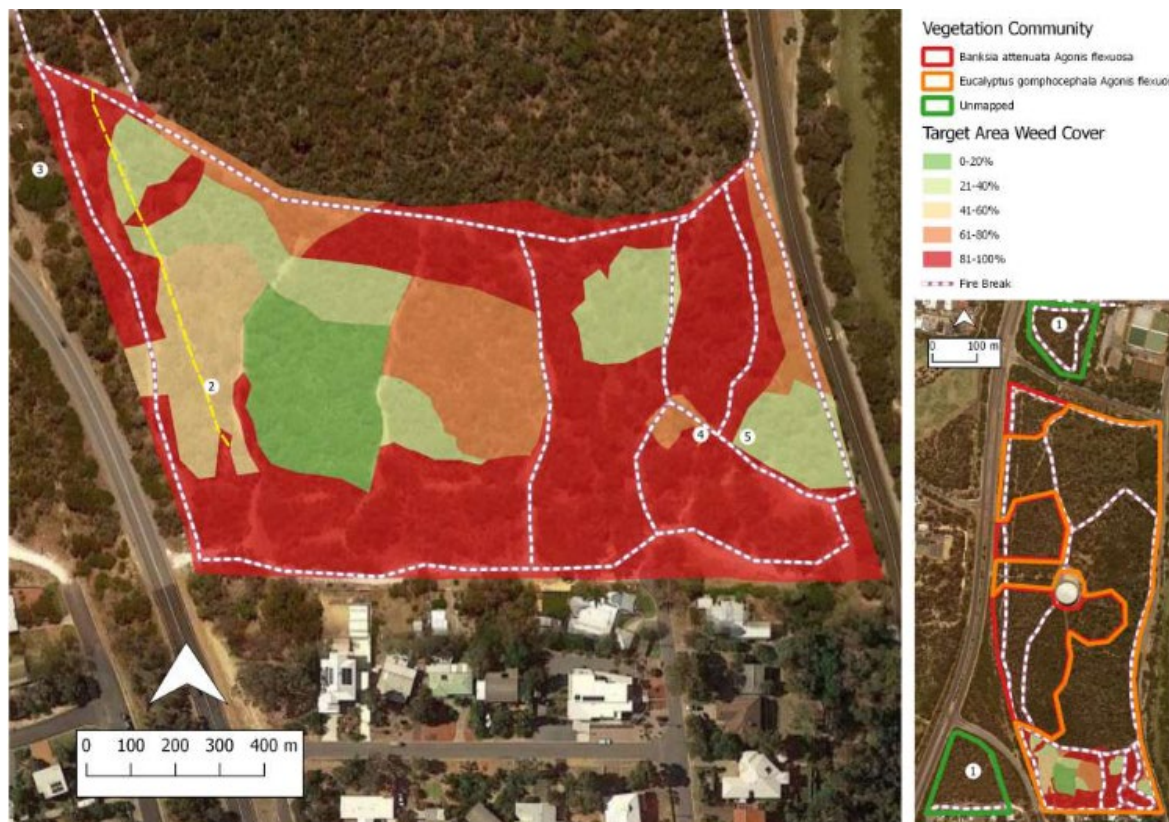


Figure 2: Caddadup Reserve 2019



Figure 3: Caddadup reserve 2021

Overall between 2019 and 2021 Caddadup Reserve has made gains in areas that were prioritised for management post prescribed burning for fuel reduction. Weed cover in the class of 81-100% has reduced in many polygons however some areas that were 21-40% weed cover has increased slightly.

More broadly across the remainder of the reserve outside the priority management area, the abundance of Bridal creeper has increased along with Cornflag, another serious weed.

The increased management needs of the burn area have meant other parts of the reserve have not been managed as intensely and they have begun to decline.

Taking consideration of the original target of 150 ha of bushland purchased for conservation largely being met and the shift in the predominant threats to remnant bushland, a review of the City's approach to bushland protection is timely. Accordingly, City officers are proposing that as part of the 2022/23 Annual Budget adoption, the \$500,000 per annum currently being allocated to go to the Reserve Fund is reduced to \$200,000 per annum and the remaining \$300,000 is redirected to increase operational budgets that pertain to bushland maintenance. Additionally, it is proposed that the terms of the Reserve Fund be amended to allow for significant capital works that provide benefits in relation to environmental restoration, with a maximum of \$2 million to be held in the Reserve Fund.

Examples of capital projects that could be funded include:

- Creation of a wildlife sanctuary at Hexham Reserve with emphasis on protecting the Western Ringtail Possum. The project was identified as a potential opportunity in the 2019 Hexham Reserve Management Plan. The creation of a sanctuary site that contributes to the management of displaced, orphaned, injured and rehabilitated Western Ringtail Possums would require a significant investment in the form of installation of a predator proof fence. Estimated project cost for fence supply and installation was \$187,000 based on quotes obtained in 2021.
- Construction of a Fauna Rope Bridge over Old Coast Road and Parkridge Drive, Bouvard. This section of Old Coast Road has been identified as a hot spot for Western Ringtail Possum road mortality as well as a high risk area for predation by cats and foxes when Western Ringtail Possums have to go to ground to move between habitat patches. The proposed rope bridge would reconnect important habitat patches west of Old Coast Road in Yalgorup National Park with vegetated

corridors east of Parkridge Drive. Reducing the numbers of Western Ringtail Possum killed while moving between habitat patches is considered an important aspect of the conservation of the species overall. Engineering design and construction for a fauna rope bridge was estimated at \$170,000 in 2021.

- Loss of habitat is the main threat to black-cockatoos. Revegetation and restoration in parks and public spaces is one way to provide habitat for these birds, as well as many other native animals. Water is a critical part of black-cockatoo habitat as they need to drink several times a day. Providing a permanent fresh water source for black-cockatoos close to roosting and foraging habitat is an important factor in the overall conservation of these iconic birds. The raised troughs also reduce the risks of car strikes as birds are flying in and out, as well as protecting them from potential predators such as cats, dogs and foxes. The cost of supply and installation of these water stations is approximately \$30,000 - \$40,000.

These suggested changes to the Reserve Fund would allow for more concerted effort in regard to the City's management of its bushland assets. Furthermore, by amending the terms of the Reserve Fund, the City would be in a better position to take advantage of external funding opportunities for significant environmental restoration projects as they typically require matching cash contributions.

It is noted that expenditures from the Reserve Account would be approved by Council through the annual Budget or would be subject to a separate Council resolution.

MEAG Comment

This item was considered by the Mandurah Environmental Advisory Group at its meeting on 27 May 2022, and the following recommendations were made:

1. MEAG acknowledge and congratulate the City for this particular unique program and recognised the need for the management of land to ultimately maintain the biodiversity values that attracted and prompted the purchase of these areas in the first instance and therefore supports the officer recommendation to transition the City's focus from acquisition towards improved management.
2. There is also a genuine desire by MEAG to see flexibility as the City moves forward to maximise opportunities that are presented in purchasing new pieces of land.

Statutory Environment

Section 6.11 of the *Local Government Act 1995* and regulation 17 of the *Local Government (Financial Management) Regulations 1996* sets out the provisions related to the establishment, use and financial reporting related to reserve accounts.

Policy Implications

Bushland Conservation and Management POL-EVM 02: This Policy provides a broad direction for which the City will ensure bushland under the responsibility of the City is managed in a way that complies with federal and state environmental legislation and regulations; and enhances conservation and biodiversity outcomes beyond that which are achieved through existing planning and development processes. It is noted that the Policy is due for a review in the second half of 2022.

Financial Implications

The budgeted amount in the Reserve Fund at the end of 2021-2022 is \$1,301,700.

City officers are recommending that Council approves amendments to the current commitment of providing \$500,000 annually to the Reserve Fund for acquisitions, as follows:

- \$200k per annum to be allocated to the Reserve Fund;
- \$300k per annum to be redirected to bushland reserve maintenance operational budgets;
- The purpose of the Reserve Fund to be amended to allow for significant capital works that provide benefits in relation to environmental restoration; and
- A maximum of \$2 million to be retained in the Reserve Fund for the purpose of funding any future opportunities to purchase land with significant environmental value.

It is recommended that the above changes take effect from 1 July 2022 and are incorporated into the 2022/23 Budget

Risk Analysis

The City has expended significant funds in the acquisition of its Bushland properties. Without appropriate management the bushland on these properties is likely to degrade, devaluing this investment and exposing the City to significant risk with regard to public reputation. The purchases would represent poor use of public funds if allowed to degrade as the intention of purchase was to prevent the loss of the environmental values. The proposal to reallocate some of the funds to allow for improved management would mitigate this risk.

Strategic Implications

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

Social:

- Provide diverse and sustainable places and spaces that enable people to lead an active lifestyle.

Environment:

- Protect and manage our local natural environment ensuring our actions don't adversely impact our waterways.
- Create opportunities for the community to promote and preserve our local natural environment.

Organisational Excellence:

- Ensure that our actions maintain a sustainable balance between economic growth, the environment and social values.

Conclusion

The Bushland Acquisition Strategy, at the time of its creation, was a demonstration of the City's commitment to delivering on the community's desire to protect our highly valued natural bushland assets. It has been a proactive response to an issue that still resonates in the Mandurah community and remains a ground-breaking program with only a handful of Local Governments to date having purchased land for the sole purpose of bushland conservation.

Achieving the 150 ha target, set by Council, for the Bushland Protection Strategy is a significant milestone and reason to celebrate with the Mandurah community. It also provides the opportunity for the City to set new goals regarding the protection of these assets by demonstrating how they will be cared for into the future.

Accordingly, Council is requested to review its approach to bushland protection with an increased focus on maintaining the City's natural bushland assets.

RECOMMENDATION

That Council:

- 1. Acknowledges the achievements made under the Bushland Protection Strategy to date; and**
- 2. As part of the 2022/23 Annual Budget, incorporate:**
 - a. Change the Reserve Fund Name to Bushland and Environmental Protection Reserve and the purpose being for the protection of bushland and environmentally sensitive sites within the City, including capital works that provide benefits in relation to environmental restoration, with a maximum of \$2 million to be held in the reserve fund;**
 - b. \$200k per annum to be allocated to the Bushland and Environmental Protection Reserve; and**
 - c. \$300k per annum to be redirected to bushland maintenance operational budgets.**

2	SUBJECT:	Budget Adoption 2022/2023
	DIRECTOR:	Business Services
	MEETING:	Council Meeting
	MEETING DATE:	28 June 2022

Summary

The 2022/2023 Annual Budget has been prepared after taking into consideration the City's Long Term Financial Plan adopted in May 2022. The Annual Budget for 2022/2023 contains a deficit of \$560,211. There will be a target set by Council for City officers to find savings during the financial year, to achieve a nil deficit by 30 June 2023.

It is recommended that Council approve the 2022/2023 Annual Budget as detailed in Attachment 2.1.

Disclosure of Interest

N/A

Previous Relevant Documentation

- G.8/5/22 24 May 2022 Adoption of rates for advertising:

Background

The City's revised Long Term Financial Plan (LTFP) was adopted in May 2022 with the first year forming the basis of the 2022/2023 Annual Budget. City officers reviewed all capital and operating items from the LTFP and adjusted where necessary to reflect the current environment.

Comment

The City is estimated to generate \$87.15 million in rates revenue equating to 69.87% of total operating revenue. Other operating revenues come from grants (3.96%), fees and charges (23.99%), interest (1.19%) and other income such as reimbursements (0.64%). Operating revenue is estimated to total \$124.11 million for the 2022/2023 year.

Operating expenditure totals \$142.99 million for the year comprising of employee costs (35.13%), materials and contracts (38.56%), utilities (3.19%), interest expense (0.86%), insurance (0.88%) and depreciation (21.00%). After removing non-cash items such as depreciation and disposal of assets, the City has \$12.65 million allocated to capital and financing activities.

The Council is proposing to deliver its services and programs in line with the City of Mandurah Strategic Community Plan 2020-2040. The 2022/2023 Annual Budget includes the total level of investment in each of the key aspiration areas:

Aspiration Areas	Investment	Details
Social	\$40,722,460	Includes parks and reserves maintenance, citizenship ceremonies, community skills building workshops, community development plans, homelessness strategy, community led initiatives, social Infrastructure plan, NAIDOC Week, Indigenous engagement, mental health initiatives, community assistance grants, Seniors programs, Seniors dining room operations, youth development and leadership programs, buildings and facilities maintenance, Mandurah, Falcon and Lakelands libraries and programs, planning

		compliance, facilities cleaning costs and SES expenses, ranger services, pound management, swimming pools, building, construction and planning compliance, verge treatments
Health	\$14,604,632	Includes Mandurah Aquatic and Recreation Centre programs and facility, managing access and usage of the City's hired facilities, support services to local sport clubs, mosquito control, health sampling, public health plan implementation, footpath and kerb maintenance, public access way maintenance, noise management, contaminated sites, health, dust and food inspections; water monitoring
Economic	\$8,075,825	Includes contribution to Visit Mandurah, Ready Now, Activate Now and Grow Now grant programs, Transform Mandurah CDB revitalisation Project, entrepreneurship programs, economic development projects, destination planning, City Centre planning and development, the City of Mandurah's annual events program including the Mandurah Christmas Lights Trail, New Year's Eve Celebrations and Crab Fest, event attraction and support, City Centre activation programs, marketing and promotional campaigns and education projects, Mandurah Ocean Marina Chalet facilities
Environment	\$28,155,302	Includes bush fire mitigation, emergency management, landscaping services, bushland mitigation, bore monitoring and maintenance, road tree planting and maintenance, tree pruning, drainage maintenance, implementation of the urban canopy strategy, environmental education programs and research partnerships, Peron Naturalist, water quality testing, marina and waterways maintenance and coastal erosion, waste services including residential rubbish removal, waste transfer station operations, waste water management
Organisational Excellence	\$11,339,919	Includes building and planning assessments, management of City land including leasing and property management, administering local laws, governance and business support, surveying services, financial management services, business systems services, corporate communications, contract management, information and communication technology, human resources services.
	\$9,520,106	Includes maintenance of roads, bridge, canals, car parks. Includes traffic management services, engineering services, technical services, and asset management

Note: The beach surf lifesaving service ceased in April 2022. There is currently \$50,000 included in the 2022/23 Annual Budget. A report will be prepared by City officers and presented to Council within the coming months following the 2021/22 review and prior to any service being established for the 2022/23 season.

The 2022/2023 Annual Budget includes \$23.89 million in capital expenditure. This includes \$2.30 million in carry over projects from the 2021/2022 financial year funded from grants (\$1 million), loans (\$0.96 million), reserves (\$0.31 million) and municipal funds of \$30,000.

The remaining capital expenditure of \$21.59 million is funded from loans (\$3.20 million), reserves (\$2.04 million), proceeds on sale of assets (\$853,359), external grant funding (\$4.26 million) and municipal funds (\$11.24 million).

It is important to note, that the \$2.3 million listed as carry over capital projects from the 2021/22 Annual Budget are only the projects that have been endorsed by Council as part of the 2021/22 Budget Review. It is expected that there will be further capital projects that have not been completed by 30 June 2022 and will be requested to be carried over in order to complete the works. The formal request of Council to carry over these projects will be included in the June Monthly Financial Council report.

City officers have estimated a brought forward surplus of \$600,000 from the 2021/2022 financial year. It is expected that if all revenue and expenditure is realised and other movements are made during the 2022/2023 financial year, that at 30 June 2023, there will be a closing deficit of \$560,210.

The budget includes the following major capital projects:

Drain Cleaning Unit	\$680,000
Waste Management Centre - Upgrade Recycling Area Stage 1	\$500,000
Island Shared Use Trail	\$455,000
Kangaroo Paw Park	\$420,000
Falcon Bay Stage 5 of 5	\$400,000
Peel Street Stage 3	\$1,500,000
Paddle Trails and Launch Infrastructure	\$395,000
Falcon Reserve Activation Plan Stage 3	\$400,000
Road Upgrades Program	\$1,500,000
Road Renewal Rehab Program	\$1,250,000
Road Renewal Resurface Program	\$1,200,000
Buildings Renewal	\$910,000
Parks Renewal	\$908,993
Cycle Path New Program	\$800,000
Road Renewal - Drainage	\$622,022
Street Lighting Renewal	\$378,000

Proposed rates

Council resolved at the Council Meeting held on 24 May 2022 that for advertising purposes, the rate in the dollar be increased by 4.43% for all rate categories. The Annual Budget has been prepared on this basis.

The following rates in the dollar and minimum payments for the 2022/2023 year are recommended for adoption:

Rate Category	Rate in the dollar	Minimum Rate
Residential Improved	\$0.10202	\$1,178
Residential Vacant	\$0.17328	\$975
Business Improved	\$0.09879	\$1,178
Business Vacant	\$0.17605	\$1,178
Urban Development	\$0.13883	\$1,178

The Statement of Objects and Reasons for Differential Rating for 2022/2023 was advertised for viewing at the same time as the request for submissions were called for the proposed 2022/2023 differential rates. The submissions received in relation to the proposed rate in the dollars and the minimum rates for 2022/2023 are outlined in Attachment 2.4. Due to the release of the agenda being before the due date of submissions, any submissions received after the release of the agenda will be issued as a supplementary attachment.

The City also levies Specified Area Rates for certain areas. City officers have reviewed each category and, at the Council meeting of 24 May 2022, Council resolved to adopt the following Specified Area Rates for advertising purposes:

Specified Area Rate	Rate in the dollar
Waterside Canals	\$0.0000
Mandurah Ocean Marina	\$0.0143
Mandurah Quay	\$0.0024
Mariners Cove	\$0.0000
Port Bouvard Eastport Canals	\$0.0015
Port Bouvard Northport Canals	\$0.0040
Port Mandurah Canals	\$0.0039

Further information on the detail and the type of works that are included in the SAR are included in Attachment 2.5.

Rates Concession

Council has previously granted a concession to the landowner of 91 Allnutt Street, Mandurah, the Peel Health Hub, since they have been operating as the Peel Health Hub. All the tenants within the property are charitable institutions except one tenant that is a State Government department, which makes the property ineligible for a rate exemption. It is recommended that Council approve the rates concession for the charitable institutions only and the State Government department will be responsible for payment of rates. The rates concession is 83% and equates to \$63,956.65.

Swimming Pool Inspection Fee

The swimming pool inspection fee will increase to \$40 in the 2022/2023 financial year. A swimming pool is inspected once every four years. Changes to inspection fees reflect increased transport, labour and administration costs relating to inspections, appointment setting and reporting. The City has not adjusted fees in some years and the adjustments brings the fee in line with local governments similar to the City.

Emergency Services Levy (ESL)

The City acts as an agent for Department of Fire and Emergency Services (DFES), collecting the amount raised and paying this to DFES. The ESL uses the same Gross Rental Value (GRV) as used in the calculation for rates and is multiplied by a rate in the dollar set by DFES each year. The ESL is charged to all property owners in Western Australia.

While The City is yet to receive notification on the Emergency Services Levy increase for 2022/2023, the State Budget stated a 5% increase and subsequent emails from DFES have suggested that the increase will be similar to that.

Waste

The City operates its waste management services in an Alliance with its commercial partner, Cleanaway Pty Ltd. The contractual arrangement has enabled the City to participate in the financial performance of the contract and to work with its Alliance partner to develop and refine services.

Over the years, the City has been able to demonstrate that it has obtained value for money from this arrangement. In 2021/22 the waste charge was increased by 12% to \$306 with the proposed introduction of the Waste to Energy plant in March 2022. The Waste to Energy Plant has since been delayed further and it is expected to be operational by February 2023. If the plant was operational for a full 12 months, the refuse charge would need to increase by \$87. With the plant being operational for only 4 months of the 2022/23 year, Council is requested to endorse the 2022/23 Waste Alliance budget (detailed in Confidential Attachment 2.6) and approve the waste management charge of \$337 (an increase of 10.1%).

Noting a general assumption of a 1.0% growth in services to reflect growth in bin services, a summary of the Waste Alliance budget together with other non-Alliance costs and revenues for 2022/23 is as follows:

Waste Alliance	2021/22	2022/23		
		Budget (\$'000)	Variance	
	Budget (\$'000)		\$'000	%
Refuse collection	3,248.6	3,680.3	431.70	13.29%
Recycling collection	2,275.7	2,265.9	-9.80	-0.43%
Tims Thicket	422.5	494.6	72.10	17.07%
Waste Management Centre	3,346.4	3,668.7	322.30	9.63%
Kerbside - greenwaste	441.4	534.1	92.70	21.00%
Kerbside - hardwaste	421.7	477.1	55.40	13.14%
Illegal dumping/dead animals	71.7	84.9	13.20	18.41%
Customer Services Unit	191.4	186.0	-5.40	-2.82%
Total	10,419.4	11,392.5	973.10	9.34%
Non Alliance Costs				
Landfill disposal costs	3,220.0	3,785.0	565.00	17.55%
All other costs	2,083.2	2,435.1	351.90	16.89%
Total non-Alliance	5,303.2	6,220.1	916.90	17.29%
Total Waste Management	15,722.6	17,612.6	1,890.00	12.02%
Less other revenue	1,924.2	2,196.9	272.70	14.17%
Less transfer from reserve	150.0	32.0	-118.00	-78.67%
Net Waste Management Costs	13,648.4	15,383.7	1,735.30	12.50%
Fee per household	\$ 306	\$ 337	31.00	10.13%

The reason for the increases in the 2022/23 budget are explained as follows:

- Refuse collection
 - 1.5% growth in collections with fuel increasing by 59.3% from the 2021/22 year. Cleanaway wages increase of 5% and the increase in statutory superannuation to 10.5% (increase of 0.5%). The annual increase in the Cleanaway Management fees is based on the Consumer Price Index (CPI), All Groups, Perth, which has resulted in the increase being 7.6% in 2022/23.
- Tims Thicket
 - Cleanaway management fee increase by 7.6%, Cleanaway wages increase of 5% and the increase in statutory superannuation to 10.5% and an increase in loader hire by 25.61%.
- Waste Management Centre
 - 1.5% growth in collections with fuel increasing by 59.3% from the 2021/22 year. Cleanaway wages increase of 5% and the increase in statutory superannuation to 10.5% (increase of 0.5%). Cleanaway Management fees increase by 7.6% and an increase in transportation costs due to the Waste to Energy plant become operational by 12.05%.
- Greenwaste
 - Cleanaway management fee increase by 7.6% as a result of CPI. It is expected that there will be an increase in contractor fees by 7% due to price and volumes as a result of new developments and population growth.
- Hardwaste
 - Cleanaway management fee increase by 7.6% as a result of CPI. It is expected that there will be an increase in contractor fees by 7% due to price and volumes as a result of new developments and population growth.

- Illegal dumping
 - Cleanaway management fee increase by 7.6% as a result of CPI. Increase in volumes by 30%.
- Landfill Disposal Costs
 - Increase due to additional tipping fees due to the Waste to Energy plant becoming operational by February 2023.
- All other costs
 - Increase of \$160K for different bin options – offset by an increase in revenue. Also includes the full year salary of the part-time waste education officer and increase in materials of 3.75%.

Waste services are based on a cost recovery model where the user pays for the service. That is, the City must collect in revenue the same amount that it costs to carry out the waste service. In order for the waste fee to be cost neutral, the 2022/23 budget includes a transfer from the waste reserve of \$31,916 to fund the small deficit in the waste budget.

It is recommended that Council approved the Waste Alliance Budget as detailed in Confidential Attachment 2.6.

Change of Reserve Name

Recommendation 2 of the Bushland Protection and Acquisition Council Report that is included in the agenda states:

That Council:

...

2. As part of the 2022/23 Budget, incorporate the following changes to the Bushland Protection Reserve Fund:

- a) Change the Reserve Name to Bushland Protection Reserve and the purpose being for the protection of bushland and environmentally sensitive sites within the City including capital works that provide benefits in relation to environmental restoration, with a maximum of \$2 million held in the reserve.
- b) \$200K per annum to be allocated to the Bushland Protection Reserve Fund;
- c) \$300K per annum to be redirected to bushland maintenance operational budgets;

Consultation

A list of submissions is detailed in Attachment 2.4.

Statutory Environment

The Annual Budget has been prepared in accordance with the *Local Government Act 1995*, the *Local Government (Financial Management) Regulations 1996* and Australian Accounting Standards.

Section 6.2 of the *Local Government Act 1995* requires Council to prepare an annual budget.

Section 67 of the *Waste Avoidance & Resource Recovery Act 2007* - Local government may impose a receptacle charge

Policy Implications

N/A

Financial Implications

The proposed financial implications for all services, programs and projects are identified in the 2022/2023 Annual Budget. It is estimated that there will be a closing deficit of \$560,211 at 30 June 2023.

Risk Analysis

The City is required to adopt a budget before 31 August 2022. Minister approval is required beyond that date.

Strategic Implications

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

Organisational Excellence:

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

Conclusion

City officers have prepared the 2022/2023 Annual Budget for adoption in accordance with the *Local Government Act 1995* and relevant regulations. It contains a small deficit for the 2022/2023 financial year. It is recommended that Council approve the 2022/2023 Waste Alliance Budget, Statement of Objects and Reasons for Differential Rating, Statutory Annual Budget and Fees and Charges.

NOTE:

- | | | |
|---------|---|--|
| • Refer | <i>Attachment 2.1</i> | <i>2022/2023 Statutory Annual Budget</i> |
| | <i>Attachment 2.2</i> | <i>Statement of Objects and Reasons for Differential Rating for 2022/2023</i> |
| | <i>Attachment 2.3</i> | <i>Fees and Charges Schedule</i> |
| | <i>Attachment 2.4</i> | <i>List of Submissions</i> |
| | <i>Attachment 2.5</i> | <i>Specified Area Rates Information</i> |
| | <i>Confidential Attachment 2.6</i> | <i>Waste Alliance Budget</i> |

RECOMMENDATION

That Council:

1. Has considered the submissions received during the advertising period.
2. That pursuant to the provisions of the *Waste Avoidance and Resource Recovery Act 2007* Part 6, Division 3, section 67:
 - 2.1 A charge of \$337 be levied in respect of the removal of contents of one 240L refuse and one 240L recycle bins from rateable and non-rateable properties.
3. The Waste Alliance budget for 2022/23 outlined in Confidential Attachment 2.6
4. 2022/2023 Annual Budget as detailed in Attachment 2.1.
5. The Statement of Objects and Reasons for the 2022/2023 financial year as detailed in Attachment 2.2 and endorses that the differential rates is based on zoning of the land and the purpose for which the land is held or used.
6. The following rates in the dollar and minimum payments for the 2022/2023 financial year:

Rate Category	Rate in the dollar	Minimum Rate
Residential Improved	\$0.10202	\$1,178
Residential Vacant	\$0.17328	\$975
Business Improved	\$0.09879	\$1,178
Business Vacant	\$0.17605	\$1,178
Urban Development	\$0.13883	\$1,178

7. The following rate in the dollar for Specified Area rates and the Specified Area Rate Information as detailed in Attachment 2.5:

Specified Area Rate	Rate in the dollar
Waterside Canals	\$0.0000
Mandurah Ocean Marina	\$0.0143
Mandurah Quay	\$0.0024
Mariners Cove	\$0.0000
Port Bouvard Eastport Canals	\$0.0015
Port Bouvard Northport Canals	\$0.0040
Port Mandurah Canals	\$0.0039

8. The due dates for payment of the instalment options are:
- 8.1 One payment in full – 22 August 2022
 - 8.2 Two instalment option – First instalment 22 August 2022. Second instalment 22 February 2023.
 - 8.3 Four instalment option – First instalment 22 August 2022. Second instalment 24 October 2022. Third instalment 4 January 2023. Fourth instalment 6 March 2023.
- 9.1 The administration charge of:
- 9.1.1 \$3 for the two instalment plan; and
 - 9.1.2 \$9 for the four instalment plan;
- on all accounts where the owner elects to pay rates and charges by instalments, other than rates and charges attributable to a property owned by an entitled pensioner/senior under the *Rates and Charges (Rebates and Deferments) Act 1992*.
- 9.2 The administration charge of \$20 per arrangement in the case where ratepayers request an alternative arrangement.
10. The interest rate of 5.5% on all accounts where the owner elects to pay rates and charges by instalments in accordance with section 6.45(4)(e) of the *Local Government Act 1995*, other than rates and charges where the property is owned by an entitled pensioner/senior under the *Rates and Charges (Rebates and Deferments) Act 1992*.
11. From 23 August 2022, that interest will be charged at an interest rate of 7% and costs of proceedings to recover such charges on all rates and charges that remain unpaid after becoming due and payable, in accordance with section 6.51(1) of the *Local Government Act 1995*.
12. The swimming pool inspections fee, conducted every four years, be levied at \$40 annually.

13. The review of fees has been released by the Salary and Tribunal Determination and adopt the following:
 - 13.1 Set the annual attendance fee at \$32,470 to be paid to Councillors;
 - 13.2 Set the annual attendance fee at \$48,704 to be paid to the Mayor;
 - 13.3 Set the annual Mayoral Allowance at \$91,997;
 - 13.4 Set the annual Deputy Mayoral Allowance at \$22,999; and
 - 13.5 Set an annual Information and Communications Technology Allowance at \$3,500.
14. The Fees and Charges Schedule set out in Attachment 2.3.
15. Grants a partial rates concession (83%) to the landowner of 91 Allnutt Street, Mandurah.
16. Material Variance for the 2022/2023 financial year in accordance with regulation 34(5) of the Local Government (Financial Management) Regulations 1996 to be used in the monthly statements of financial activity to be the greater of:
 - 15.1 10%; or
 - 15.2 \$100,000.

The material variance for reporting is applicable to each revenue and expenditure item within the Nature and Type classification and capital revenue and expenditure.
17. Change the Reserve Name of the Bushland Acquisition Reserve to Bushland Protection Reserve and the purpose being for the protection of bushland and environmentally sensitive sites within the City including capital works that provide benefits in relation to environmental restoration, with a maximum of \$2 million held in the reserve.

****ABSOLUTE MAJORITY REQUIRED****



Statutory Budget 2022-2023

CITY OF MANDURAH
BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

LOCAL GOVERNMENT ACT 1995

TABLE OF CONTENTS

Statement of Comprehensive Income by Nature or Type	2
Basis of Preparation	3
Statement of Comprehensive Income by Program	4
Statement of Cash Flows	6
Rate Setting Statement	7
Index of Notes to the Budget	8
Supplementary Budget Information - Capital Works Program	34

CITY'S VISION

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

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

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

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

BASIS OF PREPARATION

The budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

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

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 14 to the budget.

2021/22 ACTUAL BALANCES

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

CHANGE IN ACCOUNTING POLICIES

On 1 July 2022 no new accounting policies are to be adopted and no new policies are expected to impact the annual budget.

KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES
RATES

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

SERVICE CHARGES

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

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

PROFIT ON ASSET DISPOSAL

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

REVENUES (CONTINUED)

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

FEES AND CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

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

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

CITY OF MANDURAH
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2023

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

KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

OBJECTIVE

ACTIVITIES

GOVERNANCE

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

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

GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

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

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

HEALTH

To provide an operational framework for environmental and community health.

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

EDUCATION AND WELFARE

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

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

COMMUNITY AMENITIES

To provide services required by the community.

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

RECREATION AND CULTURE

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

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

TRANSPORT

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

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

ECONOMIC SERVICES

To help promote the local government and its economic wellbeing.

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

OTHER PROPERTY AND SERVICES

To monitor and control operating accounts.

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

CITY OF MANDURAH
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2023

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

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

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

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

CITY OF MANDURAH
INDEX OF NOTES TO THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

Rates	9
Net Current Assets	15
Reconciliation of cash	18
Asset Acquisitions	19
Asset Disposals	20
Asset Depreciation	21
Borrowings	22
Leases	25
Reserves	26
Fees and Charges	28
Grant Revenue	28
Revenue Recognition	29
Other Information	31
Trust	32
Significant Accounting Policies - Other Information	33

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

(a) Rating Information

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

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

The general rates detailed for the 2022/23 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

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

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	22/08/2022	0	0.0%	7.0%
Option two				
First instalment	22/08/2022	0	5.5%	7.0%
Second instalment	22/02/2023	3	5.5%	7.0%
Option three				
First instalment	22/08/2022	0	5.5%	7.0%
Second instalment	24/10/2022	3	5.5%	7.0%
Third instalment	4/01/2023	3	5.5%	7.0%
Fourth instalment	6/03/2023	3	5.5%	7.0%

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

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

(c) Objectives and Reasons for Differential Rating

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

Differential general rate

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

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

(d) Specified Area Rate

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

	Purpose of the rate	Area or properties rate is to be imposed on	Budgeted rate applied to costs	Budgeted rate set aside to reserve	Reserve Amount to be applied to costs
Specified area rate			\$	\$	\$
Waterside Canals	Contribution toward maintaining and managing the canals.	All properties within the Waterside Canals.	0	0	6,738
Mandurah Ocean Marina	To provide for an enhanced maintenance standard and asset replacement costs.	All properties within the Mandurah Ocean Marina.	152,999	151,389	0
Mandurah Quay	Maintenance of the marina (i.e. water body and walls) and is levied to cover the life cycle expenses of the marina.	All properties within the Mandurah Quay sub-division.	7,000	8,965	0
Mariners Cove	Contribution toward maintaining and managing the canals in accordance with the Artificial Waterways Policy – Canals and Core Management Group.	All canal frontages on the Mariners Cove canals.	0	0	5,317

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

Port Bouvard Eastport Canals	Recoup the costs of litter removal from the canal waterbody together with the costs of water quality testing, canal management fee, surveying and minor maintenance.	All canal frontages on the Eastport canals.	13,005	0	31
Port Bouvard Northport Canals	Recoup the costs of litter removal from the canal waterbody together with the costs of water quality testing, canal management fee, surveying and minor maintenance/canal cleaning.	All canal frontages on the Northport canals.	22,500	588	0
Port Mandurah Canals	Contribution toward maintaining and managing the canals in accordance with the Artificial Waterways Policy – Canals and Core Management Group.	All canal frontage properties located within the defined area of Port Mandurah Canals.	15,800	63,769	0
			211,304	224,711	12,086

(e) Service Charges

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

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

(f) Waivers or concessions

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

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

(a) Composition of estimated net current assets

Current assets

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

Less: current liabilities

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

Net current assets

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

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

Items excluded from calculation of budgeted deficiency

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

(b) Operating activities excluded from budgeted deficiency

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

Adjustments to operating activities

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

Non cash amounts excluded from operating activities

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

(c) Investing activities excluded from budgeted deficiency

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

Adjustments to investing activities

Movement in current unspent non-operating grants associated with restricted cash	(800,000)	(4,736,246)	(5,035,087)
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Non cash amounts excluded from investing activities

	(800,000)	(4,736,246)	(5,035,087)
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(d) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

Adjustments to net current assets

Less: Unspent borrowings	6(c)	(295,779)	(295,779)	(207,137)
Less: Cash - restricted reserves	8	(31,689,865)	(35,596,909)	(24,888,945)
Less: Current assets not expected to be received at end of year				
- Current portion of self supporting loans receivable		0	(50,271)	(80,000)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		4,158,994	4,365,885	5,432,960
- Current portion of lease liabilities		0	626,646	759,243
- Current portion of interest earning liabilities		0	534,227	0
- Current portion of unspent non-operating grants held in reserve		0	800,000	0
- Current portion of employee benefit provisions held in reserve		4,206,636	4,206,636	5,216,724
- Other liabilities [describe]		1,115,424	501,666	
- Bonds and deposits held				3,417,743

Total adjustments to net current assets

	(22,504,590)	(24,907,899)	(10,349,412)
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SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

Superannuation

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

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

LAND HELD FOR RESALE

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

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

CONTRACT ASSETS

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

CONTRACT LIABILITIES

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

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

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

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

SIGNIFICANT ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

CITY OF MANDURAH

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2023

4. FIXED ASSETS

(a) Acquisition of Assets

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

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

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

Supplementary Budget Information - Capital Works Program

SIGNIFICANT ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

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

(b) Disposals of Assets

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

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

A detailed breakdown of disposals on an individual asset basis can be found in the supplementary information attached to this budget document as follows:
 - 2022-23 Capital Works Budget: Appendix A - Fleet

SIGNIFICANT ACCOUNTING POLICIES

GAINS AND LOSSES ON DISPOSAL

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

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

By Program

Community amenities
Recreation and culture
Transport
Other property and services

By Class

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

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

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

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

AMORTISATION

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

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

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

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

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

Purpose	2021/22			2022/23			2022/23			2021/22			2022/23			2021/22			2022/23		
	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2022	Budget New Loans	Budget Repayments	Principal outstanding 30 June 2023	Budget Interest Repayments	Actual Principal 1 July 2021	Actual New Loans	Actual Repayments	Principal outstanding 30 June 2022	Actual Interest Repayments	Budget Principal 1 July 2021	Budget New Loans	Budget Repayments	Principal outstanding 30 June 2022	Budget Interest Repayments			
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$			
Community amenities																					
Compactor Waste Trailers and Dolly [336]	19	WBC	3.5%	123,230	0	(59,345)	63,885	(3,367)	182,928	0	(59,698)	123,230	(3,014)	183,076	0	(58,331)	124,745	(4,381)			
Waste Water Reuse [349]	8	WBC	3.5%	100,106	0	(22,475)	77,632	(3,145)	123,584	0	(23,478)	100,106	(2,142)	123,654	0	(22,445)	101,209	(3,176)			
Halls Head Ablution Block [350]	7	WBC	3.5%	66,761	0	(14,978)	51,783	(2,098)	82,406	0	(15,645)	66,761	(1,431)	82,441	0	(14,959)	67,482	(2,117)			
Halls Head Recycled Water 2019/20	52	WBC	3.5%	162,892	0	(17,864)	145,028	(5,416)	181,932	0	(19,041)	162,892	(3,471)	182,060	0	(18,418)	163,642	(4,863)			
Ablutions 2020/21	21/22 6	WBC	3.5%	250,000	0	(21,265)	228,735	(8,411)	0	250,000	0	250,000	0	0	200,000	(17,580)	182,420	(5,375)			
Ablutions 2021/22		WBC	2.8%	0	0	0	0	0	0	0	0	0	0	0	70,000	0	70,000	0			
Recreation and culture																					
Rushton Park Redevelopment [318(ii)]	3	WBC	3.5%	149,162	0	(90,350)	58,812	(3,661)	242,243	0	(93,081)	149,162	(930)	243,182	0	(88,447)	154,735	(5,565)			
Meadow Springs Recreation Facility [318(iii)]	3	WBC	3.5%	111,048	0	(68,838)	42,210	(2,789)	181,967	0	(70,919)	111,048	(708)	181,049	0	(67,388)	113,661	(4,240)			
Mandurah Rugby Club [320]	4	WBC	2.8%	0	0	0	0	0	649	0	(649)	0	0	666	0	(667)	(1)	0			
Mandurah Cricket Club [321]	5	WBC	2.8%	0	0	0	0	0	215	0	(215)	0	0	203	0	(203)	0	0			
Mandurah Football & Sporting Club [324]	13	WBC	3.5%	1,701	0	(1,701)	0	(5)	84,392	0	(82,691)	1,701	(889)	84,506	0	(82,264)	2,242	(1,316)			
Mandurah Rugby Club [325]	14	WBC	3.5%	148	0	(148)	0	0	6,512	0	(6,363)	148	(69)	6,493	0	(6,331)	162	(101)			
Bowling Club Relocation [326]	17	WBC	2.8%	0	0	0	0	0	531,183	0	(531,183)	0	(3,215)	531,954	0	(531,913)	41	(7,721)			
Ablutions - Netball Centre [329(i)]	15	WBC	2.8%	0	0	0	0	0	43,859	0	(43,859)	0	(455)	45,756	0	(43,702)	2,054	(672)			
Parks Construction [329(v)]	15	WBC	2.8%	0	0	0	0	0	43,859	0	(43,859)	0	(455)	44,263	0	(43,702)	561	(672)			
Halls Head Bowling Club upgrade [331]	28	WBC	3.5%	235,521	0	(35,791)	199,730	(7,673)	273,985	0	(38,464)	235,521	(5,000)	274,166	0	(36,250)	237,916	(7,214)			
Parks - Falcon Bay Reserve [333(i)]	18	WBC	3.5%	22,669	0	(22,669)	0	(400)	47,067	0	(24,398)	22,669	(680)	48,700	0	(24,066)	24,634	(1,012)			
MARC Redevelopment [338]	21	WBC	3.5%	431,571	0	(158,725)	272,846	(12,575)	599,116	0	(167,545)	431,571	(3,755)	599,424	0	(156,515)	442,909	(14,785)			
MARC Redevelopment Stage 1 [340]	26	WBC	3.5%	334,589	0	(80,362)	254,226	(10,430)	420,178	0	(85,589)	334,589	(5,203)	420,414	0	(80,042)	340,372	(10,750)			
MARC Redevelopment Stage 2 [341]	24	WBC	3.5%	823,172	0	(208,805)	614,366	(25,483)	1,051,932	0	(228,761)	823,172	(5,527)	1,052,367	0	(207,471)	844,896	(26,817)			
Eastern Foreshore Wall [344]	27	WBC	3.5%	541,452	0	(134,904)	406,548	(16,800)	689,125	0	(147,674)	541,452	(4,030)	689,175	0	(134,120)	555,055	(17,584)			
MARC Stage 2 [345]	12	WBC	3.5%	805,599	0	(193,127)	612,473	(25,117)	1,018,914	0	(213,314)	805,599	(4,930)	1,018,305	0	(192,185)	826,120	(26,058)			
Falcon Bay Seawall [351]	6	WBC	3.5%	167,697	0	(37,557)	130,139	(5,271)	206,930	0	(39,234)	167,697	(3,594)	207,063	0	(37,509)	169,554	(5,319)			
MARC Solar Plan [353]	30	WBC	3.5%	131,943	0	(19,733)	112,210	(4,303)	153,181	0	(21,238)	131,943	(2,798)	153,272	0	(20,000)	133,272	(4,036)			
Novara Foreshore Development [355]	32	WBC	3.5%	264,051	0	(39,459)	224,592	(8,613)	306,341	0	(42,290)	264,051	(5,782)	306,543	0	(40,000)	266,543	(8,072)			
Falcon Bay Foreshore Upgrades [356]	33	WBC	3.5%	263,851	0	(39,466)	224,385	(8,606)	306,341	0	(42,490)	263,851	(5,582)	306,543	0	(40,000)	266,543	(8,072)			
Mandjar Square Development [358]	35	WBC	3.5%	328,666	0	(49,368)	279,299	(10,716)	382,826	0	(54,159)	328,666	(5,925)	383,089	0	(49,996)	333,093	(10,088)			
Lakelands DOS [360]	37	WBC	3.5%	1,711,905	0	(281,019)	1,430,886	(55,437)	2,040,331	0	(328,426)	1,711,905	(8,030)	2,041,053	0	(282,919)	1,758,134	(53,536)			
Mandjar Square Stage 3 and 4	40	WBC	3.5%	308,260	0	(86,589)	221,671	(23,091)	413,013	0	(104,753)	308,260	(4,927)	804,174	0	(88,290)	715,884	(21,390)			
Falcon Seawall	41	WBC	3.5%	753,670	0	(42,827)	710,844	(12,013)	803,936	0	(50,266)	753,670	(4,574)	413,273	0	(43,828)	369,445	(11,012)			
Novara Foreshore Stage 3	44	WBC	3.5%	146,260	0	(17,089)	129,170	(4,847)	165,255	0	(18,996)	146,260	(2,940)	165,348	0	(17,530)	147,818	(4,406)			
Smart Street Mall Upgrade 2019/20	54	WBC	3.5%	396,166	0	(45,040)	351,126	(13,148)	450,310	0	(54,145)	396,166	(6,599)	450,640	0	(46,159)	404,481	(12,029)			
Falcon Bay Foreshore Stage 3 of 4	49	WBC	3.5%	244,346	0	(26,795)	217,551	(8,125)	272,894	0	(28,548)	244,346	(5,220)	273,089	0	(27,626)	245,463	(7,294)			
Mandjar Square Final Stage	51	WBC	3.5%	244,333	0	(26,795)	217,538	(8,125)	272,894	0	(28,561)	244,333	(5,207)	273,089	0	(27,626)	245,463	(7,294)			
Falcon Skate Park Upgrade	48	WBC	3.5%	95,556	0	(10,796)	84,761	(3,172)	108,084	0	(12,528)	95,556	(2,052)	108,152	0	(11,081)	97,071	(2,887)			
Westbury Way North side POS Stage 3	53	WBC	3.5%	162,906	0	(17,863)	145,043	(5,417)	181,937	0	(19,032)	162,906	(3,480)	182,065	0	(18,417)	163,648	(4,863)			
Eastern/ Western Foreshore 2020/21	62	WBC	3.5%	1,019,830	0	(96,793)	923,037	(34,151)	1,140,973	0	(121,143)	1,019,830	(4,833)	1,140,930	0	(100,278)	1,040,652	(30,666)			
Smart Street Mall 2020/21	55	WBC	3.5%	994,683	0	(93,163)	901,520	(33,329)	1,102,206	0	(107,523)	994,683	(4,257)	1,102,165	0	(96,868)	1,005,297	(29,624)			
Novara Foreshore Stage 4	59	WBC	3.5%	90,607	0	(8,435)	82,172	(3,037)	100,004	0	(9,397)	90,607	(1,643)	100,000	0	(8,784)	91,216	(2,688)			
Bortolo Reserve - Shared Use Parking and Fire Track Facility	60	WBC	3.5%	271,821	0	(25,330)	246,491	(9,110)	300,011	0	(28,191)	271,821	(4,929)	300,000	0	(26,377)	273,623	(8,063)			
Falcon Bay Upgrade - Stage 4 of 5	58	WBC	3.5%	253,699	0	(23,633)	230,066	(8,503)	280,011	0	(26,311)	253,699	(4,601)	280,000	0	(24,610)	255,390	(7,526)			
Enclosed Dog Park	57	WBC	3.5%	18,263	0	(1,704)	16,559	(612)	20,152	0	(1,889)	18,263	(331)	20,151	0	(1,774)	18,377	(542)			
South Harbour Paving Upgrade Stage 2	61	WBC	3.5%	45,303	0	(4,218)	41,086	(1,518)	50,002	0	(4,699)	45,303	(821)	50,000	0	(4,392)	45,608	(1,344)			
Falcon Skate Park Upgrade 2020/21	63	WBC	3.5%	68,368	0	(6,373)	61,995	(2,291)	75,456	0	(7,088)	68,368	(1,240)	75,453	0	(6,636)	68,817	(2,028)			
Eastern/ Western Foreshore 2021/22	21/22 1	WBC	3.5%	1,534,387	0	(130,452)	1,403,935	(51,624)	0	1,534,387	0	1,534,387	0	0	1,629,070	(143,186)	1,485,884	(43,785)			
Smart Street Mall 2021/22	21/22 2	WBC	3.5%	630,439	0	(53,609)	576,830	(21,211)	0	630,439	0	630,439	0	0	897,835	(78,912)	818,923	(24,131)			
Enclosed Dog Park 2021/22	21/22 4	WBC	3.5%	179,849	0	(15,297)	164,552	(6,051)	0	179,849	0	179,849	0	0	179,849	(15,818)	164,031	(4,834)			
Novara Foreshore Stage 4 2021/22	21/22 5	WBC	3.5%	230,000	0	(19,562)	210,438	(7,738)	0	230,000	0	230,000	0	0	230,000	(20,218)	209,782	(6,182)			
Falcon Bay Upgrade - Stage 4 of 5 2021/22	21/22 7	WBC	3.5%	71,440	0	(6,081)	65,359	(2,403)	0	71,440	0	71,440	0	0	90,000	(7,913)	82,087	(2,419)			
Parks and Reserves Upgrades 2021/22	21/22 10	WBC	3.5%	495,000	0	(42,098)	452,902	(16,654)	0	495,000	0	495,000	0	0	609,000	0	609,000	0			
Mandurah Library Re Roofing Project	21/22 12	WBC	3.5%	115,000	0	(9,787)	105,213	(3,869)	0	115,000	0	115,000	0	0	155,000	0	155,000	0			
Falcon Reserve Activation Plan		WBC	2.8%	0	0	0	0	0	0	0	0	0	0	0	400,000	0	400,000	0			
Rushton Park Precinct		WBC	2.8%	0	0	0	0	0	0	0	0	0	0	0	70,000	0	70,000	0			
Western Foreshore Yr 3		WBC	2.8%	0	0	0	0	0	0	0	0	0	0	0	800,000	0	800,000	0			
District Cooling System		WBC	2.8%	0	0	0	0	0	0	0	0	0	0	0	600,000	0	600,000	0			
Falcon Reserve Activation Plan Stage 3	2022/23 9	WBC	3.5%	0	400,000	(34,014)	365,986	(13,458)	0	0											

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

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

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

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

(b) New borrowings - 2022/23

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

(c) Unspent borrowings

Loan Details	Year loan taken	Amount b/fwd.	Amount used 2022/23 Budget	New loans unspent at 30 June 2023	Amount as at 30 June 2023
		\$	\$	\$	\$
Brighton Lane	Prior to 2015	43,022	0	0	43,022
Brighton Plaza	Prior to 2015	14,115	0	0	14,115
WMC Tims Thickett	2015/2016	150,000	0	0	150,000
Pinjarra Road Carpark	6/02/2019	11	0	0	11
Boardwalks 2018/19	6/02/2019	38,704	0	0	38,704
Lakelands DOS	6/02/2019	20,000	0	0	20,000
Halls Head Recycled Water	30/06/2020	29,927	0	0	29,927
		295,779	0	0	295,779

(d) Credit Facilities

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Undrawn borrowing facilities credit standby arrangements			
Bank overdraft limit	0	0	0
Bank overdraft at balance date	0	0	0
Credit card limit	700,000	700,000	700,000
Credit card balance at balance date	35,000	35,000	35,000
Total amount of credit unused	735,000	735,000	735,000
Loan facilities			
Loan facilities in use at balance date	23,529,428	23,736,319	29,015,783

SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS

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

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

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

SIGNIFICANT ACCOUNTING POLICIES

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

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

(a) Cash Backed Reserves - Movement

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

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

(b) Cash Backed Reserves - Purposes

In accordance with Council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:		
Reserve name	Anticipated date of use	Purpose of the reserve
(a) Building Reserve		Building - Future new building capital requirements
(b) Cash in Lieu of Parking Reserve		Parking - Provide additional parking areas
(c) Asset Management Reserve		Asset Management - Renewal and upgrade of current infrastructure
(d) Cultural Centre Reserve		Cultural Centre - Equipment/plant replacement for Mandurah Performing Arts Centre and the provision of standby financing
(g) Sustainability Reserve		Sustainability - Development of Mandurah as a sustainable city
(i) Waste Facilities Reserve Fund		Waste Facilities Reserve Fund - Future waste treatment initiatives
(k) Traffic Bridge Reserve		Traffic Bridge - Replacement of Mandurah Traffic Bridge
(r) Interest Free Loans Reserve		Interest Free Loans - Interest-free loans to sporting & community groups for minor capital projects
(s) CLAG Reserve		CLAG - Contiguous Local Authority Group for control of mosquitoes
(u) Mandurah Ocean Marina Reserve		Mandurah Ocean Marina - Future maintenance/asset replacement at Mandurah Ocean Marina
(v) Waterways Reserve		Waterways - Future maintenance/asset replacement of specific waterways infrastructure
(x) Port Mandurah Canals Stage 2 Maintenance Reserve		Port Mandurah Canals Stage 2 Maintenance - Stage 2 Future maintenance of canals
(y) Mariners Cove Canals Reserve		Mariners Cove Canals - Future maintenance of canals
(z) Port Bouvard Canal Maintenance Contributions Reserve		Port Bouvard Canal Maintenance Contributions - Contribution Future maintenance of canals
(ac) Unspent Grants Reserve		Unspent Grants & Contributions - Operating and non-operating grants and contributions tied to future expenditure
(ad) Leave Reserve		Long Service Leave - To fund the long service and sick leave liability of Council's staff
(af) Bushland Protection Reserve		Bushland Protection - For the protection of bushland and environmentally sensitive sites within the City including capital works that provide benefits in relation to environmental restoration
(ah) Coastal Storm Contingency Reserve		Coastal Storm Contingency - Provide for coastal emergency works due to storm damage
(al) Digital Futures Reserve		Digital Futures - Fund development, investigation or commissioning of digital technology initiatives
(am) Decked Carparking Reserve		Decked Carparking - Amount received from Landcorp in June 2006, set aside for Decked Carparking
(an) Specified Area Rates - Waterside Canals		Specified Area Rates - Waterside Canals - Future maintenance of canals
(ao) Specified Area Rates - Port Mandurah Canals		Specified Area Rates - Port Mandurah Canals - Future maintenance of canals
(ap) Specified Area Rates - Mandurah Quay Canals		Specified Area Rates - Mandurah Quay Canals - Future maintenance of canals
(aq) Specified Area Rates - Mandurah Ocean Marina		Specified Area Rates - Mandurah Ocean Marina - Future maintenance/asset replacement at Mandurah Ocean Marina
(ar) Specified Area Rate - Port Bouvard Canals		Specified Area Rate - Port Bouvard Canals - Future maintenance of canals
(as) Specified Area Rate - Mariners Cove		Specified Area Rate - Mariners Cove - Future maintenance of canals
(at) Specified Area Rate - Eastport		Specified Area Rate - Eastport - Future maintenance of canals
(au) Sports Club Maintenance Levy Reserve		Sports Clubs Maintenance Levy - To maintain various city buildings leased to clubs
(av) City Centre Land Acquisition Reserve		City Centre Land Acquisition Reserve - For future property purchases within the City Centre area
(aw) City Facility Relocation Reserve		City Facility Relocation Reserve - To fund long term strategic relocation of city facilities
(ax) Lakelands Community Infrastructure Reserve		Lakelands Community Infrastructure Reserve - Contribute to the construction of the community infrastructure on Lot 2300 Seppings Parade Lakelands
(ay) Plant Reserve		Plant reserve - Replacement of heavy plant and equipment
(az) Workers Compensation Reserve		Workers Compensation - For the purposes of funding previous year workers compensation claims that are open and still have costs required to be paid by the City of Mandurah
(ba) Restricted Cash Reserve		Restricted cash carried forward for future use

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

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023
9. FEES & CHARGES REVENUE

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

10. GRANT REVENUE

By Program:

(a) Operating grants, subsidies and contributions

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
General purpose funding	3,343,273	4,263,920	1,524,807
Law, order, public safety	159,717	150,229	153,760
Health	294,715	251,395	251,240
Education and welfare	219,757	164,482	92,238
Community amenities	5,720	32,831	16,240
Recreation and culture	574,182	797,672	651,539
Transport	226,216	86,449	234,222
Economic services	2,080	18,996	8,320
Other property and services	86,700	63,007	83,980
	4,912,360	5,828,981	3,016,346

(b) Non-operating grants, subsidies and contributions

Recreation and culture	1,726,198	11,525,869	7,818,060
Transport	3,536,185	6,793,395	9,838,784
Other property and services	0	63,897	0
	5,262,383	18,383,161	17,656,844
Total grants, subsidies and contributions	10,174,743	24,212,142	20,673,190

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

SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

Gymnasium equipment

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

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

15. SIGNIFICANT ACCOUNTING POLICIES - OTHER INFORMATION

GOODS AND SERVICES TAX (GST)

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

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

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

CRITICAL ACCOUNTING ESTIMATES

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

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

ROUNDING OFF FIGURES

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

COMPARATIVE FIGURES

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

BUDGET COMPARATIVE FIGURES

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

Project Source	Asset Class	Program Name	Project Title	Project Description	Capital Budget 2022/23	External Funding			CoM Funding		
						Grants	Contributions	Proceeds	Reserves	Loans	Muni
LTFP New & Major Upgrades	Bridges		Cambria Island Abutment Walls Repair	Stages 2 and 3 of the consultancy services that will produce a final design of the remedial works.	370,137	-	-	-	-	300,000	70,137
	Buildings and Community Facilities		22-23 Enhancements to Reserve Changerooms	Enhancements of the change rooms amenities to accommodate the growth in female sport	56,316	-	-	-	-	-	56,316
			22-23 LED Buildings Plan	Removal of existing lights and replacing with LED equivalent. In some cases new lighting design may also be required.	77,418	-	-	-	77,000	-	418
			22-23 MPAC Internal Refurb	Planning/scoping works only for internal refurbishment of MPAC.	122,858	50,000	-	-	-	-	72,858
			Install of Emergency Door - Shower Service	Installation of an emergency exit door at the shower service.	52,423	-	-	-	-	-	52,423
			Install walls and roof to the Camera Deck at Rushton Main	Installation of walls and roof to the camera deck on top of the roof for future televised games/events, to accommodate the safe delivery of televised events.	25,350	-	-	-	-	-	25,350
			Minor Improvements to Lakelands Community House	Minor improvements to accommodate a group relocating from Parents Place.	24,423	-	-	-	-	-	24,423
			Minor Improvements to Sutton Hall	Minor Improvements to accommodate the Peel Multicultural group relocating from Parents Place.	57,098	-	-	-	-	-	57,098
			MPAC - External Steelwork	All high level external steelwork over boardwalks, balconies, covered way and canopies due for repainting after ten years. Signs of rusting is evident and requires immediate attention.	95,426	-	-	-	-	-	95,426
			Tims Thicket Waste Facility - Decommissioning	Remove the septage waste infrastructure (pond liners, pipework, tanks, fencing, receival tank and valves, associated equipment etc) at the Tims Thicket Waste Facility and rehabilitate the site.	150,000	-	-	-	150,000	-	-
			Upgrade to the Bortolo Pavilion Kitchen	Design for improved kitchen functionality.	13,263	-	-	-	-	-	13,263
			WMC - Upgrade Fire Fighting Infrastructure	Upgrade the fire fighting infrastructure at the Waste Management Centre to ensure it meets statutory requirements.	150,000	-	-	-	150,000	-	-
			Works & Services Building Refurb	Refurbishment of the Built & Natural Environment Building (Ormsby Terrace).	218,644	-	-	-	-	-	218,644
	Coastal and Marine		Mandjar Bay Lower Landing Jetty Replacement Stage 1	Replace the fixed timber lower jetty landings in Mandjar Bay with floating style jetties.	67,261	-	-	-	-	-	67,261
	Parks and Open Space		2022-23 Falcon Reserve Activation Plan - Implementation	Install shade sail over playground.	53,149	-	-	-	-	-	53,149
			2022-23 South Harbour Paving Upgrades	Replace footpaths, service pits, garden beds and landscaping along The Lido between Keith Holmes Reserve and Marco Polo Drive.	160,482	-	-	-	-	150,000	10,482
			Bortolo Reserve Soccer Goals	Supply and install one set of permanent soccer goal posts and sleeves at Bortolo Reserve.	11,199	-	-	-	-	-	11,199
			Capital Replacement Cost of Artesian Pump Assets	Replacement of an old asset with a new pump.	53,106	-	-	-	-	-	53,106
			Eastport Foreshore Upgrade	Including car bays, grass, shelter, picnic seats and path.	164,384	-	151,198	-	-	-	13,186
			Falcon Bay Stage 5 of 5	New path connections, all accessible ramp to beach, small boardwalk with viewing platform and landscape treatment including new trees and coastal planting.	423,334	-	-	-	-	350,000	73,334
			Kangaroo Paw Park	Kangaroo Paw Park Stage 1. Meeting place structure, bespoke play, and interpretive and educational design features.	443,109	-	-	-	-	400,000	43,109
			Lakes Lawn Cemetery - Plinths and Irrigation Upgrade	The installation of 300 new plinths at Lakes Lawn Cemetery and the upgrade of irrigation.	56,791	-	-	-	-	-	56,791
			Mandurah Ocean Marina Bocce Court Upgrade	Provide shade sails, earthworks and landscaping to the bocce court in South Harbour, Mandurah Ocean Marina	22,256	-	-	-	-	-	22,256
			Merlin Street Activation Plan - Implementation	Design of path links and improved interfaces between the clubhouse and the reserve/play space and the school. Decommission of diamond sport shed and batting cages and delineated parking areas around the reserve.	56,593	-	-	-	-	-	56,593
			Relocate Hard Wicket on Northern Oval at Lakelands Park	Relocation of the hard wicket on northern oval at Lakelands Park.	26,926	-	-	-	-	-	26,926
			Seascapes Village Shade Structure	Steel structure to be re-galvanised. Roof and roof framing to be replaced.	56,002	-	-	-	-	-	56,002

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

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

Project Source	Asset Class	Program Name	Project Title	Project Description	Capital Budget 2022/23	External Funding			CoM Funding		
						Grants	Contributions	Proceeds	Reserves	Loans	Muni
		Discretionary Traffic Management Program	22-23 TM Discretionary Traffic Management	Miscellaneous projects throughout the year.	166,078	-	-	-	-	-	166,078
			TM Estuary Road Delineation	Install RRRP's and signage.	37,814	18,448	-	-	-	-	19,366
		Discretionary Traffic Management Program Total			203,892	18,448	-	-	-	-	185,444
		Fencing Renewal Program	Dawesville Channel South Fencing	Replacement of damaged railings, asset no: 2148492.	12,232	-	-	-	-	-	12,232
			Diadem Place Fencing	Car park near Diadem Place, Madora Bay including asset nos:2006648 and 2006649.	17,650	-	-	-	-	-	17,650
			Karinga Foreshore Car Park Fencing	Replacement of car park fencing, north and south side.	10,411	-	-	-	-	-	10,411
			Lakes Lawn Cemetery - Stage 2 Fencing	Replacement fencing on southern side.	33,592	-	-	-	-	-	33,592
			Orion Street Beach Access Fencing	Replacement of beachfront/beach accessway fencing cnr Orion Road and Ormsby Terrace.	21,147	-	-	-	-	-	21,147
			Philante Street Carpark Fencing	Car park cnr Philante St and Spinaway Pde including asset no's: 2006655 and 2006656.	10,711	-	-	-	-	-	10,711
		Fencing Renewal Program Total			105,743	-	-	-	-	-	105,743
		Irrigation Renewal Program	Central Irrigation Management System	Renewal -Year 2 of 3 year program.	96,317	-	-	-	-	-	96,317
		Irrigation Renewal Program Total			96,317	-	-	-	-	-	96,317
		Local Area Traffic Management Program	Baloo Crescent/Yeedong Road Intersection	Install channelisation and pedestrian refuge at the intersection of Baloo Crescent and Yeedong Drive.	44,866	-	-	-	-	-	44,866
			Halls Head Parade Car Park Stage 2a	Installation of horizontal deflection slow points.	73,148	-	-	-	-	50,000	23,148
		Local Area Traffic Management Program Total			118,013	-	-	-	-	50,000	68,013
		Parks Renewal Program	Bruce Cresswell Reserve Stage 1 of 2	Remove wooden panel fencing and replace with limestone blocks and galvanised steel inserts.	334,750	-	-	-	-	300,000	34,750
			Basketball Court Suncrest Meander	Redo surface with concrete, line marking and upgrade backboard.	65,584	-	-	-	-	-	65,584
			Duvernoy Park - drinking fountain	New drinking fountain.	11,449	-	-	-	-	-	11,449
			Estuary Road Foreshore - shelter	Replacement of shelter and picnic table/seat.	25,106	-	-	-	-	-	25,106
			Path Connection Bridgewater	New path connection Southmead Green to Knottage Grove.	46,593	-	-	-	-	-	46,593
			Peelwood Reserve Cricket Nets	To remove and replace rusted poles and netting.	37,545	-	-	-	-	-	37,545
			Shelters Florida Foreshore	3 x Renewal of existing umbrella shelters.	19,856	-	-	-	-	-	19,856
			Upgrade of Playing Surface on Field 1 Peelwood Reserve	Remove reticulation and playing surface. Re-level surface and replace reticulation system.	409,247	-	-	-	-	350,000	59,247
		Parks Renewal Program Total			950,130	-	-	-	-	650,000	300,130
		Playground Renewal Program	Bortolo Reserve Playground	Renewal of play structure and swing sets.	39,489	-	-	-	-	-	39,489
			Bruce Cresswell Reserve Playground	Renewal of play structure and swing set.	46,289	-	-	-	-	-	46,289
			Karri Karri Pass Playground	Renewal of play structure, slides and climbing equipment.	46,593	-	-	-	-	-	46,593
			Suncrest Meander Playground	Renewal of play structure.	41,489	-	-	-	-	-	41,489
			Tickner Reserve Playground	Playground assessed in Playcheck 2019 Safety Audit. Play equipment requires renewal.	41,489	-	-	-	-	-	41,489
		Playground Renewal Program Total			215,348	-	-	-	-	-	215,348
		Softfall Replacement Program	Caterpillar Park Softfall Replacement	Under play equipment.	31,389	-	-	-	-	-	31,389
			Floribunda Park Softfall Replacement	Under play equipment.	28,889	-	-	-	-	-	28,889
			Greenhouse Park Softfall Replacement	Under play equipment.	10,851	-	-	-	-	-	10,851
			Lilac Park Softfall Replacement	Under play equipment.	12,889	-	-	-	-	-	12,889
			Osprey Waters Softfall Replacement	Under play equipment.	19,351	-	-	-	-	-	19,351
			Quarry Park Softfall Replacement	Under play equipment.	106,703	-	-	-	-	-	106,703
			Seascapes Village Softfall Replacement	Under play equipment.	16,389	-	-	-	-	-	16,389
			Signature Circle (Edgbaston Road) Softfall Replacement	Under play equipment.	31,926	-	-	-	-	-	31,926
		Softfall Replacement Program Total			258,387	-	-	-	-	-	258,387

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

						External Funding			CoM Funding		
Project Source	Asset Class	Program Name	Project Title	Project Description	Capital Budget 2022/23	Grants	Contributions	Proceeds	Reserves	Loans	Muni
		Street Lighting Renewal Program	SL Car Park lighting replacement	Replacement of lighting in car parks as required.	100,523	-	-	-	-	-	100,523
			SL Light pole replacement	Replacement of street light poles as required.	120,523	-	-	-	-	-	120,523
			SL Marina Pole Canal light poles	Renewal of marina canal light poles as required.	79,482	-	-	-	-	-	79,482
			SL Parks and Reserves	Renewal of lighting in parks and reserves.	90,523	-	-	-	-	-	90,523
Street Lighting Renewal Program Total					391,051	-	-	-	-	-	391,051
		Waterways Renewal Program	Birchley Road Boat Ramp Jetty	Upgrade boat ramp jetty at Riverview Foreshore.	80,328	-	-	-	-	-	80,328
			Dawesville Foreshore Reserve (Avon Court) Rock Protection	Renew rock protection based on a condition rating of 5 (beyond service life).	99,611	-	-	-	-	-	99,611
			Dawesville Foreshore Reserve (Leura Street) Rock Protection	Renew rock protection based on a condition rating of 5 (beyond service life).	86,165	-	-	-	-	-	86,165
			Hall Park (Leighton Place) Rock Protection	Renew rock protection based on a condition rating of 5 (beyond service life).	42,333	-	-	-	-	-	42,333
Waterways Renewal Program Total					308,438	-	-	-	-	-	308,438
	Plant & Machinery		Construction Vehicles	Refer to Appendix A - Fleet	282,000	-	-	109,579	-	-	172,421
			Replacement Light Commercial Vehicles	Refer to Appendix A - Fleet	606,230	-	-	277,932	-	-	328,298
			Replacement Light Passenger Vehicles	Refer to Appendix A - Fleet	256,000	-	-	119,154	-	-	136,846
			Miscellaneous Equipment	Refer to Appendix A - Fleet	6,000	-	-	-	-	-	6,000
			Parks and Mowers	Refer to Appendix A - Fleet	362,000	-	-	136,951	-	-	225,049
			Trailers	Refer to Appendix A - Fleet	21,040	-	-	-	-	-	21,040
			Trucks and Buses	Refer to Appendix A - Fleet	780,000	-	-	209,743	-	-	570,257
			New - Vehicle and Small Plant Program	Refer to Appendix A - Fleet	27,500	-	-	-	-	-	27,500
Plant & Machinery Program Total					2,340,770	-	-	853,359	-	-	1,487,411
		Individual Programs	22-23 Christmas Decorations Program	Implementation of the City's Christmas Strategy to decorate within the City, along Eastern Foreshore, Mandjar Square and Stingray Point.	169,569	-	-	-	-	-	169,569
			22-23 Furniture & Equipment Program	2022-23 Program.	55,257	-	-	-	-	-	55,257
			CSRFF Program - Small Grants	To pre allocate an amount of money for the sport and recreation club requests through the Community Sport and Recreation Facility Fund.	106,065	-	-	-	-	-	106,065
			22-23 Reserve Meter Replacement Program	Replacement of reserve meters as required.	50,418	-	-	-	-	-	50,418
			22-23 Site Main Switchboard Program	Western Foreshore main lighting switchboard.	50,418	-	-	-	-	-	50,418
			Signage New Program	As per established program rollout.	45,689	-	-	-	-	-	45,689
			Signage Renewal program	As per established program rollout.	45,689	-	-	-	40,000	-	5,689
			22-23 SF Street Furniture New Program	Bus Stop improvements - locations will be selected depending on the priority and community requests.	53,581	-	-	-	-	-	53,581
			Major Public Artworks	Cumulative funds to commission large scale public artworks.	90,000	-	-	-	-	-	90,000
Individual Programs Total					666,687	-	-	-	40,000	-	626,687
LTFP Renewal/Upgrade Program Total					13,736,103	2,732,661	-	853,359	240,000	1,750,000	8,160,083
Carryover	Buildings and Community Facilities		Falcon Family Centre - External Works	Construction of wall and modified entrances to accommodate proposed new Men's Shed.	58,401	-	-	-	50,000	-	8,401
			MARC Leisure Pool Acoustics	Installation from recommendations of detailed design/consultants.	218,435	-	-	-	200,000	-	18,435
	Parks and Open Space		Falcon Reserve Activation Plan - Stage 3	Provision of new car park access to football club, re-align fence and gates. Develop on-street parking and pedestrian paths. Improve path links throughout the Reserve.	428,252	-	-	-	-	400,000	28,252
			Mandurah Netball Feasibility Study - CSRFF	The undertaking of a needs assessment and feasibility study for Mandurah Netball.	38,219	-	-	-	-	-	38,219
			Pleasant Grove Foreshore	New boardwalk and viewing platform with seating and estuary access.	80,559	-	-	-	9,000	59,000	12,559
	Roads and Transport		RC Peel Street Stage 3	Upgrade to 4 lanes following undergrounding of power in 21/22. Service relocation and continuation of northern lanes and median from Forrest Street to Sutton Street.	1,528,100	1,000,000	-	-	-	500,000	28,100
			SP Pleasant Grove POS	New Shared Path connection to existing path network and new boardwalk.	52,289	-	-	-	41,500	-	10,789
Carryover Total					2,404,255	1,000,000	-	-	300,500	959,000	144,755
Grand Total					23,885,819	4,961,185	301,198	853,359	2,342,474	4,159,000	11,268,603

2022-23 Capital Works Budget: Appendix A - Fleet

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

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

2022-23 Capital Works Budget: Appendix B - Reseals

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

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

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

Statement of Object and Reasons for Imposing Differential Rates for 2022/23

The following Statement is provided in accordance with Section 6.36 of the *Local Government Act 1995* to inform ratepayers of the City of Mandurah's Objects and Reasons for the differential rates being proposed for the 2022/2023 financial year.

The City of Mandurah applies a differential rate in the dollar depending on the characteristics and/or uses of the land, with the gross rental value (GRV) to determine the rates levied for each land that is rateable.

This document outlines the objects and reasons for implementing differential general rates.

Proposed Rates

The City proposes to impose differential general rates to all gross rental values in its district according to one or a combination of:

- The purpose for which land is zoned.
- Whether or not the land is vacant land.

For the 2022/2023 year, Council has decided to impose five differential rates as shown in the table below:

Category	Rate in the dollar	Minimum Rate
Residential Improved	\$0.10202	\$1,178
Residential Vacant	\$0.17328	\$975
Business Improved	\$0.09879	\$1,178
Business Vacant	\$0.17605	\$1,178
Urban Development	\$0.13883	\$1,178

Objects and reasons

The following are the objects and reasons for each of the differential rates:

Residential improved land – rate in the dollar \$0.10202 (4.43% increase in the rate in the dollar)

Object 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.

Reason This rate aims to ensure that all ratepayers contribute towards local government services and programs.

Residential vacant - rate in the dollar \$0.17328 (4.43% increase in the rate in the dollar)

Object 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.

Reason This rate in the dollar will act to deter land holdings and acts to stimulate residential development.

Business improved - rate in the dollar \$0.09879 (4.43% increase in the rate in the dollar)

Object This rate is 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.

Reason This rate will ensure that the City meets the level of service costs associated with business properties and the area within which they are situated, including:
(a) 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 - rate in the dollar \$0.17605 (4.43% increase in the rate in the dollar)

Object This rate is set at a higher level as the City wishes to promote the development of all properties to their full potential.

Reason This rate in the dollar will act to encourage commercial development and stimulate economic growth.

Urban development - rate in the dollar \$0.13883 (4.43% increase in the rate in the dollar)

Object 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.

Reason 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. .

Specified Area Rates (SAR)

The City imposes Specified Area Rates (SAR) on certain locations in the district. SAR's enable the enhancement and maintenance of the general amenity of an area by way of increased service levels for the benefit of the owners/residents who live or work in the area.

The authority to impose specified area rates is set out in section 6.37 of the *Local Government Act 1995* (the Act). This section of the Act requires that the money raised from a SAR be used solely for the purpose which the rate was imposed, with any residual amount remaining being placed in a reserve for that same purpose.

Waterside Canals - rate in the dollar \$0.0000 (no charge this financial year)

This is levied on all properties within the Waterside Canals. The purpose of the rate is for owners to make a reasonable contribution toward maintaining and managing the canals. There is sufficient funds in the Waterside Canals SAR Reserves Account to cover the proposed expenditure of canal water quality testing, canal management fee, canal hydrographic survey costs and litter control.

Note: All owners are required to maintain/replace the canal walls on their land.

Mandurah Ocean Marina – rate in the dollar \$0.0143 (0% increase in the rate in the dollar)

This is levied on all properties within the Mandurah Ocean Marina. The purpose is to provide for an enhanced maintenance standard and asset replacement costs. The SAR proposed expenditure includes maintaining navigable depths in the entrance, basin and boat ramp, maintenance to reflection wall along Breakwater Parade, maintenance of revetment walls, maintenance of cleaning and lighting boardwalk, contribution to security, maintaining navigational aids, environmental monitoring, Marina management, maintenance of Marina plant and equipment. There is also a requirement for funds to be transferred into the reserve to fund the future dredging requirements and replacement of revetment walls and reflection wall (along Breakwater Parade) when required.

Mandurah Quay – rate in the dollar \$0.0024 (0% increase in the rate in the dollar)

This is levied on all properties within the Mandurah Quay sub-division. The purpose is to ensure the maintenance of the marina (i.e. water body and walls) and is levied to cover the life cycle expenses of the marina. The SAR proposed expenditure includes litter control, hydrographic survey, water quality monitoring, canal management fees and minor maintenance of the walls (including the header course blocks). Note:

- There is a requirement for funds to be transferred into the reserve to fund any major maintenance works as well as the future replacement of canal walls when required. This will be required to be considered in future years, however has not been included in the 2021/2022 SAR.
- The SAR does not fund the maintenance expenses for the pavement, garden beds and lighting along the public access way.

Mariners Cove – rate in the dollar \$0.0000 (0% increase in the rate in the dollar)

This is levied on all canal frontages on the Mariner Cove canals. The purpose of the rate is for owners to make a reasonable contribution toward maintaining and managing the canals in accordance with the Artificial Waterways Policy – Canals and Core Management Group.

There is sufficient funds in the Mariners Cove Canals SAR Reserves Account to cover the proposed expenditure of canal water quality testing, canal management fee, canal hydrographic survey costs and litter control.

Note: All owners are required to maintain/replace the canal walls on their land.

Port Bouvard Eastport Canals - rate in the dollar \$0.0015 (0% increase in the rate in the dollar)

This is levied on all canal frontages on the Eastport canals. The purpose is to 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.

Note: All owners are required to maintain/replace the canal walls on their land.

Port Bouvard Northport Canals – rate in the dollar \$0.004 (0% increase in the rate in the dollar)

This is levied on all canal frontages on the Northport canals. The purpose is to 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.

Note: All owners are required to maintain/replace the canal walls on their land.

Port Mandurah Canals – rate in the dollar \$0.0039 (0% increase in the rate in the dollar)

This is levied on all canal frontage properties located within the defined area of Port Mandurah Canals. The purpose of the rate is for owners to make a reasonable contribution toward maintaining and managing the canals in accordance with the Artificial Waterways Policy – Canals and Core Management Group. The SAR proposed expenditure includes litter control, hydrographic survey, water quality monitoring, canal management fees, contribution to the Port Mandurah Residents Association and transferring funds into the dredging reserve for when the constructed depths exceed the tolerance limits and dredging is required.

The defined area has been identified within the Government Gazette published 23 June 1995 as Schedule B in the City of Mandurah (Specified Area) Order No.1.

Note: All owners are required to maintain/replace the canal walls on their land.

Residents wishing to make written submissions are invited to lodge their submissions with the City by no later than close of business, 4:30pm on Friday 24th June 2022.

Written submissions can be directed to:

**Chief Executive Officer
City of Mandurah
PO Box 210
MANDURAH WA 6210**

Submissions will also be accepted via email: council@mandurah.wa.gov.au

**Mark R Newman
Chief Executive Officer**



Fees & Charges Schedule 2022/23

Effective date :01-July-22

City of Mandurah

Fees & Charges Schedule 2022/2023

Index

	Page
General charges	
<i>Photocopying, property enquiries, copies of plans, rates administration, FOI</i>	3
Planning	
<i>Scheme amendments, planning applications, enquiries, trading in public places.</i>	4
Building	
<i>Building licences, stratas, demolitions, property inspections</i>	5-6
Property	
<i>Lease fees for sporting, community & commercial organisations, document</i>	7
Cemeteries	
<i>Burial fees, placement or disposal of ashes, memorials & plaques and other items.</i>	8 - 9
Health Services	
<i>Premises approvals & registrations, water sampling, premises licencing.</i>	10
Ranger Services	
<i>Pets, fire prevention, and livestock.</i>	11-12
Recreation Centres	
<i>Swimming pool, gymnasium, squash courts, sports halls, fitness programmes,</i>	13-18
<i>Hire of Halls</i>	19-20
<i>Reserves</i>	21
<i>Lighting</i>	22
Billy Dower Youth Centre	
<i>Room & bus hire</i>	23
Libraries & Learning	
<i>Library fees, information charges, Falcon eLibrary room hire, museum fees.</i>	24-25
Arts and Culture	
<i>CASM Centre</i>	26
Senior Citizens' Centre	
<i>Membership, room hire,</i>	27
City Events	
<i>Crab Fest, New Years Eve, Christmas Pageant & Ticketed Events.</i>	28
Mandurah Ocean Marina	
<i>Boat pens, launch ramps, mooring & jetty fees, Mandurah Ocean Marina Chalet</i>	29
Works & Services	
<i>Culvert pipes, cross over's, extractive industry licences</i>	30
Waste Management	
<i>Transfer Station fees, Tims Thicket inert & septage.</i>	31-32

Effective date :01-July-2022

Detail	Condition	Fee Basis	GST Status	2022/2023 Fee/Charge (Incl. GST) \$	2021/2022 Fee/Charge (Incl. GST) \$	Increase vs 2021/2022 %
PHOTOCOPYING						
Photocopying - Black & White A4	Per Copy	Full	Taxable	0.50	0.45	11.1%
Photocopying - Black & White A3	Per Copy	Full	Taxable	1.00	0.90	11.1%
<i>Photocopying - Large Runs > 20 pages discounted 50%</i>						
Photocopying - Colour A4	Per Copy	Full	Taxable	2.20	2.00	10.0%
Photocopying - Colour A3	Per Copy	Full	Taxable	3.30	3.00	10.0%
<i>Photocopying - Large Runs > 20 pages discounted 50%</i>						
Photocopying - A0 Photocopying A2	Per Copy	Full	Taxable	3.35	3.25	3.1%
Photocopying - A0 Photocopying A1	Per Copy	Full	Taxable	4.00	3.80	5.3%
Photocopying - A0 Photocopying A0	Per Copy	Full	Taxable	5.10	4.90	4.1%
Photocopying - A0 Photocopying Other	Per Copy	Full	Taxable	7.90	7.60	3.9%
Photocopying - Plotter - A0 copy	Per Copy	Full	Taxable	14.20	13.70	3.6%
Photocopying - Plotter - A1 copy	Per Copy	Full	Taxable	7.20	6.90	4.3%
Photocopying - Plotter - A2 copy	Per Copy	Full	Taxable	3.50	3.40	2.9%
Specialised Photocopying						
Council Agendas or Minutes or Standing Committee	Per Set	Full	Exempt	35.60	34.30	3.8%
Reports & Minutes on Annual Basis	Per Set	Full	Exempt	716.00	690.00	3.8%
Two Committee and Agenda for Full Council	Per Set	Full	Exempt	71.00	68.60	3.5%
PROPERTY INFORMATION						
Property Information - Account Enquiries	Per Search	Full	Exempt	29.00	28.00	3.6%
Property Search	Per Search	Full	Exempt	124.00	120.00	3.3%
Copy of Plans - Search Fee (this is for the application regardless of whether plans are located or not)	Per Search	Full	Exempt	90.00	87.00	3.4%
Plus Charges for offsite retrieval, delivery, package and postage (if applicable)						
Plus standard copying rates (if applicable) where cost to provide exceeds \$5	Per Search	Full	Exempt	Actual Cost	Actual Cost	
RATES & DEBTORS						
Administration Fee - per instalment (4 instalments)	Per Instalment	Reference	Exempt	3.00	3.00	
Administration Fee - ad hoc arrangements	Per Arrangement	Reference	Exempt	20.00	20.00	
Administration Fee - refunds to agents	Per Agent	Reference	Exempt	20.00		
Instalment Interest Rates - per annum % (calculated daily)	Per Annum	Statutory	Exempt	5.5%	5.5%	
Penalty Payment (Calculated daily)	Per Annum	Statutory	Exempt	7%	7%	
Solicitor preparation costs for recovery documents	Cost Recovery	Reference	Exempt	Actual cost	Actual cost	
Notice of Discontinuance	Per request	Full	Taxable	26.00	25.00	4.0%
General Debtors Accounts						
Penalty Payment -calculated daily	Per Annum	Statutory	Input Taxed	7%	7%	
FREEDOM OF INFORMATION						
Application Fee - Non Personal Information	Per Application	Statutory	Exempt	30.00	30.00	
Charge for dealing with the application	Per Hr/Pro -rata	Statutory	Exempt	30.00	30.00	
Charges for access time supervised by staff	Per Hr/Pro -rata	Statutory	Exempt	30.00	30.00	
Photocopying	Per Hr/Pro -rata	Statutory	Exempt	30.00	30.00	
Plus Per Copy	Per Copy	Statutory	Exempt	0.20	0.20	
Charges for offsite retrieval, delivery, package and postage	Per Retrieval	Full	Exempt	Actual Cost	Actual Cost	

General Charges

Detail	Condition	Fee Basis	GST Status	2022/2023 Fee/Charge (Incl. GST) \$	2021/2022 Fee/Charge (Incl. GST) \$	Increase vs 2021/2022 %
Advance Deposit	Per Retrieval	Statutory	Exempt	25% of estimated charge	25% of estimated charge	
Charges for duplicating a tape, film, video or computer information	Per Retrieval	Full	Exempt	Actual Cost	Actual Cost	

Detail	Condition	Fee Basis	GST Status	2022/2023 Fee/Charge (Incl. GST) \$	2021/2022 Fee/Charge (Incl. GST) \$	Increase vs 2021/2022 %
PLANNING						
Local Structure Plans						
<i>(No GST Applicable) Fees are calculated on the estimated total cost to Council, in terms of officer time</i>						
Local Structure Plans & Major Scheme Amendments	Per Application	Statutory	Exempt	5,500.00	5,500.00	
Modifications to Local Structure Plans	Per Application	Statutory	Exempt	2,500.00	2,500.00	
Minor (Text) Scheme Amendments	Per Application	Statutory	Exempt	3,500.00	3,500.00	
Subdivision Clearances						
up to 5 lots (per lot)	Per Application	Statutory	Exempt	73.00	73.00	
5 lots to 195 lots (\$335 for first 5 lots) (per lot)	Per Application	Statutory	Exempt	35.00	35.00	
196 lots or more	Per Application	Statutory	Exempt	7,393.00	7,393.00	
Home Occupations	Per Application	Statutory	Exempt	222.00	222.00	
Home Occupations Renewal Fees	Per Application	Statutory	Exempt	73.00	73.00	
Development Applications (Including R-Code variation applications)						
- Not more than \$50,000	Per Application	Statutory	Exempt	147.00	147.00	
- between \$50,000 and \$500,000	Per Application	Statutory	Exempt	0.32% of estimated cost of development	0.32% of estimated cost of development	
- between \$500,000 and \$2,500,000	Per Application	Statutory	Exempt	\$1700 + .257% for every \$1 in excess of \$500,000	\$1700 + .257% for every \$1 in excess of \$500,000	
- between \$2,500,000 and \$5,000,000	Per Application	Statutory	Exempt	\$7161 + .206% for every \$1 in excess of \$2.5 mil	\$7161 + .206% for every \$1 in excess of \$2.5 mil	
- between \$5,000,000 and \$21,500,000	Per Application	Statutory	Exempt	\$12633 + 0.123% for every \$1 in excess of \$5 mil	\$12633 + 0.123% for every \$1 in excess of \$5 mil	
- greater than \$21,500,000	Per Application	Statutory	Exempt	34,196.00	34,196.00	
Development Assessment Panels Applications						
- Not less than \$2,000,000 and less than \$7,000,000	Per Application	Statutory	Exempt	3,609.00	3,609.00	
- Not less than \$7,000,000 and less than \$10,000,000	Per Application	Statutory	Exempt	5,572.00	5,572.00	
- Not less than \$10,000,000 and less than \$12,500,000	Per Application	Statutory	Exempt	6,062.00	6,062.00	
- Not less than \$12,500,000 and less than \$15,000,000	Per Application	Statutory	Exempt	6,235.00	6,235.00	
- Not less than \$15,000,000 and less than \$17,500,000	Per Application	Statutory	Exempt	6,408.00	6,408.00	
- Not less than \$17,500,000 and less than \$20,000,000	Per Application	Statutory	Exempt	6,582.00	6,582.00	
- \$20,000,000 or more	Per Application	Statutory	Exempt	6,754.00	6,754.00	
An application under r.17	Per Application	Statutory	Exempt	150.00	150.00	
Other Fees						
Change of Use	Per Application	Statutory	Exempt	295.00	295.00	
Extractive Industry	Per Application	Statutory	Exempt	739.00	739.00	
Settlement Agency Questionnaires	Per Application	Service Fee	Exempt	77.80	75.00	3.7%
Written Planning Advice	Per Application	Service Fee	Exempt	77.80	75.00	3.7%
Zoning Enquiries	Per Application	Service Fee	Exempt	10.40	10.00	4.0%
Zoning Enquiries - Annual Fee (unlimited number)	Per Application	Service Fee	Exempt	320.00	308.00	3.9%
Amended Plans	Per Application	Statutory	Exempt	200.00	200.00	
Tree pruning/removal	Per Application	Statutory	Exempt	147.00	147.00	
Applications requested by Applicants to be considered by Council	Per Application	Statutory	Exempt	500.00	500.00	
Local Development Plan	Per Application	Service Fee	Taxable.	519.00	500.00	3.8%
Consultation						
With adjoining owners only	Per Application	Statutory	Exempt	50.00	50.00	
With adjoining owners & sign on site	Per Application	Statutory	Exempt	375.00	375.00	
Wider consultation, sign on site & newspaper notice	Per Application	Statutory	Exempt	575.00	575.00	
Reports						
Information/Research	Per Application	Service Fee	Exempt	75.75	73.00	3.8%
<i>A fee will be charged for staff time involved in researching & providing information for developers etc. which is not considered normal research.</i>						

Detail	Condition	Fee Basis	GST Status	2022/2023 Fee/Charge (Incl. GST) \$	2021/2022 Fee/Charge (Incl. GST) \$	Increase vs 2021/2022 %

Detail	Condition	Fee Basis	GST Status	2022/2023 Fee/Charge (Incl. GST) \$	2021/2022 Fee/Charge (Incl. GST) \$	Increase vs 2021/2022 %
BUILDING						
Application for Building Permit - Class 1 and 10 building						
Uncertified Application#	Per Application	Statutory	Exempt	0.32% of estimated value but not less than \$110.00	0.32% of estimated value but not less than \$105.00	
Certified Application for Building permit - Class 1 and 10 buildings	Per Application	Statutory	Exempt	0.19% of estimated Value but not less than \$110.00	0.19% of estimated Value but not less than \$105.00	
Request for Certificate of Design Compliance - Class 1 and 10 building	Per Application	Statutory	Taxable	0.13% of estimated Value but not less than \$300	0.13% of estimated Value but not less than \$300	
Certified Application for Building Permit - Class 2-9 buildings- Certified Application#	Per Application	Statutory	Exempt	0.09% of estimated Value but not less than \$110.00	0.09% of estimated Value but not less than \$105.00	
Request for Certificate of Design Compliance - Class 2-9 Buildings within district of City of Mandurah	Per Application	Full	Taxable	0.09% of estimated Value but not less than \$500	0.09% of estimated Value but not less than \$500	
Request to provide Certificate of Construction Compliance or Certificate of Building Compliance						
Class 1 & 10 Buildings	Per Application	Full	Taxable	\$110/hour but not less than \$300	\$105/hour but not less than \$300	
Class 2 to 9 Buildings	Per Application	Full	Taxable	\$110/hour but not less than \$500	\$105/hour but not less than \$500	
Demolition Permit						
Demolition of Class 1 and 10 building#	Per Application	Statutory	Exempt	110	110.00	
Demolition of Class 2-9 building#	Per Storey	Statutory	Exempt	110	110.00	
Application for occupancy Certificate for completed Class 2-9 building#	Per Application	Statutory	Exempt	110	110.00	
Application for temporary occupancy permit for an incomplete building#	Per Application	Statutory	Exempt	110	110.00	
Application for modification of occupancy permit for additional use of building on temporary basis#	Per Application	Statutory	Exempt	110	110.00	
Application for replacement occupancy permit for permanent change of buildings use, classification#	Per Application	Statutory	Exempt	110	110.00	
Application for occupancy permit or building approval certificate for registration of strata scheme, plan of subdivision#	Per Application	Statutory	Exempt	\$11.60 for each strata unit covered by the application but not less than \$115.00	\$11.60 for each strata unit covered by the application but not less than \$115.00	
Application for occupancy permit for unauthorised class 2-9 buildings#	Per Application	Statutory	Exempt	0.18% of estimated value but not less than \$110.00	0.18% of estimated value but not less than \$105.00	
Building approval certificate for unauthorised Class 1 and 10 - Certified#	Per Application	Statutory	Exempt	0.38% of estimated value but not less than \$110.00	0.38% of estimated value but not less than \$105.00	
Application for occupancy permit for building with existing authorisation#	Per Application	Statutory	Exempt	110	110.00	
Application for building approval certificate for building with existing authorisation (class 1 and 10 buildings)#	Per Application	Statutory	Exempt	110	110.00	
Application to extend the time during which a building or demolition permit has effect.	Per Application	Statutory	Exempt	110	110.00	
Application to extend the time during which an occupancy permit or building approval certificate has effect. #	Per Application	Statutory	Exempt	110	110.00	
Application to amend builders details	Per Application	Full	Exempt	110	110.00	
Standard Building Specifications - each	Per Application	Statutory	Exempt	11	11.00	

Detail	Condition	Fee Basis	GST Status	2022/2023 Fee/Charge (Incl. GST) \$	2021/2022 Fee/Charge (Incl. GST) \$	Increase vs 2021/2022 %
Infrastructure Protection Deposit Bond	Per Application	Full	Exempt unless forfeit	Amount to be determined in conjunction with City Engineer based on level of infrastructure that might be impacted	Amount to be determined in conjunction with City Engineer based on level of infrastructure that might be impacted	
Smoke Alarm (battery powered) alteration	Per Application	Statutory	Exempt	179.40	179.40	
Sign Licence Application - Local Laws	Per Application	Full	Exempt	110.00	105.00	4.8%
Building Information (s129, s131 Building Act)						
Subscription to schedule of building approvals list per week	Per Application	Full	Exempt	15.50	15.00	3.3%
list per month	Per Application	Full	Exempt	52.00	50.00	4.0%
list of previous year	Per Application	Full	Exempt	519.00	500.00	3.8%
subscriptions for weekly list for a year	Per Application	Full	Exempt	622.50	600.00	3.8%
subscriptions for monthly list for a year	Per Application	Full	Exempt	519.00	500.00	3.8%
Individual copy of permits	Per Permit	Full	Exempt	52.00	50.00	4.0%
Swimming Pool Inspections						
Swimming Pool Inspections - per annum (mandatory)LGA	Per Swimming	Full	Exempt	40.00	30.00	33.3%
Swimming Pool Inspections - at request	Per Swimming Pool	Full	Exempt	110.00	58.45	88.2%
Applications to install Park homes and Annexes on Caravan Park and Camping Grounds						
Application to install a Class 1a Park Home	Per Application	Statutory	Exempt	0.32% x Contract Value, minimum \$110.00	0.32% x Contract Value, minimum \$110.00	
Application to install a Class 3 Park Home	Per Application	Statutory	Exempt	0.18% x Contract Value, minimum \$110.00	0.18% x Contract Value, minimum \$110.00	
Application to install an Annexe	Per Application	Statutory	Exempt	0.32% x Contract Value, minimum \$110.00	0.32% x Contract Value, minimum \$110.00	
Application seeking retrospective approval for an unauthorised Park Home or Annexe	Per Application	Statutory	Exempt	2 x fee specified above, minimum \$500	2 x fee specified above, minimum \$500	
Application for Development Approval - single residential						
- Not more than \$50,000	Per Application	Statutory	Exempt	147.00	147.00	
- between \$50,000 and \$500,000	Per Application	Statutory	Exempt	0.32% of estimated cost of development	0.32% of estimated cost of development	
- between \$500,000 and \$2,500,000	Per Application	Statutory	Exempt	\$1,700 + .257% for every \$1 in excess of \$500,000	\$1,700 + .257% for every \$1 in excess of \$500,000	
- between \$2,500,000 and \$5,000,000	Per Application	Statutory	Exempt	\$7,161 + .206% for every \$1 in excess of \$2.5 mil	\$7,161 + .206% for every \$1 in excess of \$2.5 mil	
- between \$5,000,000 and \$21,500,000	Per Application	Statutory	Exempt	\$12,633 + 0.123% for every \$1 in excess of \$5 mil	\$12,633 + 0.123% for every \$1 in excess of \$5 mil	
- greater than \$21,500,000	Per Application	Statutory	Exempt	34,196.00	34,196.00	
Application for retrospective Development Approval - single residential	Per Application	Statutory	Exempt	2 x standard development application specified above	2 x standard development application specified above	
Request seeking confirmation Planning, Environmental Health, Infrastructure requirements have been met	Per Application	Full	Exempt	110 (For each Section that information is requested from)	110 (For each Section that information is requested from)	
Request for additional Building Service/Advice (I.e.						

Detail	Condition	Fee Basis	GST Status	2022/2023 Fee/Charge (Incl. GST) \$	2021/2022 Fee/Charge (Incl. GST) \$	Increase vs 2021/2022 %
Service/advice from qualified Building Surveyor (Including assessment for Performance Solutions for swimming pool barriers)	Per Application	Full	Taxable	Minimum \$110 and \$110 per hour thereafter	Minimum \$110 and \$110 per hour thereafter	
Fee for use of a public Thoroughfare (per month per m2)	Per Application	Full	Exempt	\$1 per month per sqm	\$1 per month per sqm	
Fast Track Fee (at City's discretion)	Per Application	Full	Taxable	110.00	100.00	10.0%
# indicates fee is set by regulation						
Land Administration						
Caveat Lodgement	Per document	Full	Taxable	233.50	225.00	3.8%
Withdrawal of Caveat	Per document	Full	Taxable	233.50	225.00	3.8%
Deed (including instruction to solicitors, drafting & signing)	Per deed	Full	Taxable	337.20	325.00	3.8%
Other Legal documents (including easement, surrender of	Per document	Full	Taxable	233.50	225.00	3.8%
of easement, Section 70A notification, management statements, etc.)						
Associated solicitor's fees		Full	Taxable	Charged at cost	Charged at cost	
Landgate Title Search fees (per search)	Per search	Full	Exempt	Charged at cost	Charged at cost	
Landgate Title Search Administration fee	Per search	Full	Exempt	46.70	45.00	3.8%
Licensed Valuer - Valuation cost [New fee effective 8th of March 2021]	Per Property	Full	Taxable	Charged at cost	Charged at cost	
PAW Closure Application	Per application	Full	Exempt	311.50	300.00	3.8%
PAW Erection of Signs (if required)	Per sign erection	Full	Exempt	171.50	165.00	3.9%
ROW Closure Application	Per application	Full	Exempt	311.50	300.00	3.8%
Road Closure Application	Per application	Full	Exempt	311.50	300.00	3.8%
Reserve Closure Applications	Per application	Full	Exempt	311.50	300.00	3.8%
Geographic Naming Fee	Per application	Full	Taxable	306.00	295.00	3.7%
Council Report	Per report	Full	Exempt	602.00	580.00	3.8%
Site Location Lease/Licence Survey Drawing Preparation [New fee effective 8th of March 2021]	Per site	Full	Exempt	72.50	70.00	3.6%

Detail	Condition	Fee Basis	GST Status	2022/2023 Fee/Charge (Incl. GST) \$	2021/2022 Fee/Charge (Incl. GST) \$	Increase vs 2021/2022 %
Property Services						
Lease Fee Charges for Sporting & Community Groups (charged annually upon renewal)						
Lease area less than 10,000m ² (minimum fee)	Per lease	Reference	Taxable	1,059.00	1,020.00	3.8%
Lease area between 10,000m ² and 50,000m ²	Per lease	Partial	Taxable	10% of total lease area (m ²)	10%	
Lease area over 50,000m ² (maximum fee)	Per lease	Partial	Taxable	4,980.00	4,800.00	3.8%
Lease Documents Preparation - Administration charges						
<i>The fee for the preparation of the following legal documents is based on a standard agreement. Should an agreement require external preparation (by the City's solicitors), it will be charged at cost together with the below administration fee.</i>						
Lease						
Sporting & Community Groups	Per document	Partial	Taxable	633.00	610.00	3.8%
Commercial	Per document	Full	Taxable	923.00	890.00	3.7%
Deed of Renewal						
Sporting & Community Groups	Per document	Partial	Taxable	327.00	315.00	3.8%
Commercial	Per document	Full	Taxable	643.00	600.00	7.2%
Deed of Variation						
Sporting & Community Groups	Per document	Partial	Taxable	327.00	315.00	3.8%
Commercial	Per document	Partial	Taxable	643.00	620.00	3.7%
Deed of Assignment						
Sporting & Community Groups	Per document	Partial	Taxable	327.00	315.00	3.8%
Commercial	Per document	Partial	Taxable	643.00	620.00	3.7%
Deed of Sub-Lease						
Sporting & Community Groups	Per document	Full	Taxable	327.00	315.00	3.8%
Commercial	Per document	Full	Taxable	643.00	620.00	3.7%
Licence Documents						
<i>The fee for the preparation of the following legal documents is based on a standard agreement. Should an agreement require external preparation (by the City's solicitors), it will be charged at cost together with the below administration fee.</i>						
Licence						
Sporting & Community Groups	Per document	Partial	Taxable	477.00	460.00	3.7%
Commercial	Per document	Full	Taxable	643.25	620.00	3.8%
Short term non-exclusive - Community rate	Per document	Partial	Taxable	264.50	255.00	3.7%
Short term non-exclusive - Commercial rate	Per document	Partial	Taxable	316.50	305.00	3.8%
Sporting & Community (storage shed only)	Per document			207.50	200.00	3.8%
Deed of Renewal						
Sporting & Community Groups	Per document	Partial	Taxable	327.00	315.00	3.8%
Commercial	Per document	Full	Taxable	487.50	470.00	3.7%
Deed of Variation						
Sporting & Community Groups	Per document	Partial	Taxable	327.00	315.00	3.8%
Commercial	Per document	Full	Taxable	487.50	470.00	3.7%
Deed of Assignment						
Sporting & Community Groups	Per document	Partial	Taxable	327.00	315.00	3.8%
Commercial	Per document	Full	Taxable	487.50	470.00	3.7%
Deed of Sub-Licence						
Sporting & Community Groups	Per document	Partial	Taxable	327.00	315.00	3.8%
Commercial	Per document	Full	Taxable	487.50	470.00	3.7%
Note: Government instrumentalities to be assessed as community group or commercial and charged accordingly.						
Other charges						
Landgate Title Search Fee	Per search	Full	Exempt	Charged at cost	Charged at cost	
Landgate Title Search Administration Fee	Per search	Full	Exempt	46.50	45.00	3.3%
Registration of Lease/Licence at Landgate	Per registration	Full	Exempt	Charged at cost	New fee	
Valuation for lease/licence as per section 3.58 of the <i>Local Government Act 1995</i>	Per valuation in accordance with the City's Procurement Policy	Full	Taxable	Charged at cost	Charged at cost	
Advertising	Per advertisement	Full	Exempt	Charged at cost	Charged at cost	
Key cutting	Pay key	Full	Taxable	Charged at cost	Charged at cost	
Council report	Per report	Full	Exempt	602.00	580.00	3.8%
Site plan/Survey plan (annexure to lease/licence) preparation	Per site	Full	Exempt	73.00	70.00	4.3%
Trading Permits						
Application Fee	Per Application	Service Fee	Exempt	152.50	147.00	3.7%
Transfer of Licence	Per Application	Service Fee	Exempt	52.00	50.00	4.0%
Mobile Traders per day	Per Application	Service Fee	Exempt	52.00	50.00	4.0%
Mobile Traders per week	Per Application	Service Fee	Exempt	207.50	200.00	3.8%
Mobile Traders per month	Per Application	Service Fee	Exempt	415.00	400.00	3.8%
Mobile Traders Summer Period (1 October to 30 April)	Per Application	Service Fee	Exempt	1,556.00	1,500.00	3.7%
Mobile Traders per Annum	Per Application	Service Fee	Exempt	2,594.00	2,500.00	3.8%
Commercial and Aquatic Operators	Per Application	Service Fee	Exempt	830.00	800.00	3.8%
Commercial and Aquatic Operators Summer Period (1 October to 30 April)	Per Application	Service Fee	Exempt	570.50	550.00	3.7%
Icecream & Confectionary Traders per month	Per Application	Service Fee	Exempt	166.00	160.00	3.8%

Icecream & Confectionary Traders per annum	Per Application	Service Fee	Exempt	830.00	800.00	3.8%
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Detail	Condition	Fee Basis	GST Status	2022/2023 Fee/Charge (Incl. GST) \$	2021/2022 Fee/Charge (Incl. GST) \$	Increase vs 2021/2022 %
Part VII of the Consolidated Local Laws						
Burial Fees						
(a) Interment						
Adult Burial (includes ID plate)	Per application	Statutory	Taxable	1,495.00	1,413.00	5.8%
Child Burial (under thirteen years) (includes ID plate)	Per application	Statutory	Taxable	690.00	668.00	3.3%
Stillborn Burial (without Memorial Service) (includes ID plate)	Per application	Statutory	Taxable	294.00	286.00	2.8%
(b) Grant of Right of Burial (25 years)	Per application	Statutory	Exempt	2,453.00	2,453.00	
<i>Approval to any refund on an unexpired Grant of Right of Burial shall be at the absolute discretion of the Trustees and in any event, the refund shall not exceed the amount paid for the original Grant of Burial.</i>						
<i>Ordinary Land (2.4 x 1.2m)</i>						
Renewal of Expired Grant	Per application	Statutory	Exempt	2,453.00	2,453.00	
Pre-need Purchase (Lakes Memorial Only) (Reservation)	Per application	Statutory	Exempt	229.00	229.00	
Reissue/Transfer of Grant of Right of Burial	Per application	Statutory	Exempt	75.00	73.00	2.7%
Hire of Rotunda	Per application	Statutory	Taxable	122.00	120.00	1.7%
Interment of oblong or oversized casket	Per application	Statutory	Taxable	371.00	349.00	6.3%
Late arrival, departure or insufficient notice	Per application	Statutory	Taxable	301.00	291.00	3.4%
Interment on Saturday (plus interment fee)	Per application	Statutory	Taxable	785.00	759.00	3.4%
Interment on Sunday or Public Holiday (plus interment fee)	Per application	Statutory	Taxable	893.00	759.00	17.7%
Administration Fee (applicable to all cemetery services provided)	Per application	Statutory	Taxable	120.00		
Additional Burial Services						
Exhumation	Per application	Statutory	Taxable	4,511.00	4,434.00	1.7%
Reinterment after exhumation	Per application	Statutory	Taxable	1,500.00	1,413.00	6.2%
Placement of ashes (Lakes Memorial Only)	Per application	Statutory	Taxable	311.00	293.00	6.1%
Lift and Deepen (Lakes Memorial Only)	Per application	Statutory	Taxable	1,500.00	1,413.00	6.2%
Placement of Ashes (Lakes Memorial Only)						
<i>Disposal of Ashes - The tenure of all cremation memorials shall be 25 years from the date of receipt of the scheduled fee.</i>						
(a) Niche Wall:-						
Single Niche	Per application	Statutory	Taxable	713.00	706.00	1.0%
Double Niche	Per application	Statutory	Taxable	958.00	942.00	1.7%
Pre-need Purchase:						
single	Per application	Statutory	Taxable	713.00	706.00	1.0%
double (does not include standard plaque)	Per application	Statutory	Taxable	958.00	942.00	1.7%
Pre-need Purchase (Reservation)	Per application	Statutory	Taxable	229.00	229.00	
(b) Ground Niche:						
Single Ground Niche	Per application	Statutory	Taxable	1,852.00	1,716.00	7.9%
Double Ground Niche	Per application	Statutory	Taxable	2,405.00	2,276.00	5.7%
Memorial Site around Banksia Court Lake Kerbing (no ashes)	Per application	Statutory	Taxable	356.00		
Pre-need purchase:						
Single Plaque Site	Per application	Statutory	Taxable	1,852.00	1,716.00	7.9%
Double Plaque site (1st interment of two)	Per application	Statutory	Taxable	2,405.00	2,276.00	5.7%
Pre-need Purchase (Reservation)	Per application	Statutory	Taxable	229.00	229.00	
Disposal of Ashes (Mandurah Public Cemetery Only)						
Attendance at placement of ashes-weekday	Per application	Statutory	Taxable	228.00	221.00	3.2%
Attendance at placement of ashes-weekend	Per application	Statutory	Taxable	384.00	371.00	3.5%
Placement of ashes in family grave	Per application	Statutory	Taxable	311.00	293.00	6.1%
Other Fees (Lakes Memorial Only)						
Transfer of ashes to new position (<i>plus position fee</i>)	Per application	Statutory	Taxable	217.00	205.00	5.9%
Placement of additional sets of ashes (at same time).	Per application	Statutory	Taxable	293.00	293.00	
Attendance at placement of ashes -weekday	Per application	Statutory	Taxable	228.00	221.00	3.2%
Attendance at placement of ashes-weekend	Per application	Statutory	Taxable	384.00	371.00	3.5%
Ash Container (small)	Per application	Statutory	Taxable	21.00	21.00	
Ash Container (Large)	Per application	Statutory	Taxable	30.00	28.00	7.1%
Name Plate	Per application	Statutory	Taxable	Quote	Quote	
Funeral Directors Annual Licence						
(a) Annual Fee:- Licence	Per application	Statutory	Exempt	1,446.00	1,362.00	6.2%
(b) Single Funeral Permit	Per application	Statutory	Exempt	1,175.00	1,175.00	

Detail	Condition	Fee Basis	GST Status	2022/2023 Fee/Charge (Incl. GST) \$	2021/2022 Fee/Charge (Incl. GST) \$	Increase vs 2021/2022 %
Search/Miscellaneous Fees						
Placement of plaques purchased elsewhere	Per application	Statutory	Exempt	51.00	51.00	
Search fee for family records (copying cost per record)	Per search	Statutory	Exempt	0.60	0.60	
Monumental Work - OMC Only						
Monumental Mason License Fees						
Annual Licence	Per application	Statutory	Exempt	1,289.00	1,213.00	6.3%
Single Permit	Per application	Statutory	Exempt	1,176.00	1,107.00	6.2%
Permit for each memorial fee						
New monument with kerbing	Per application	Statutory	Exempt	404.00	389.00	3.9%
New monument (headstone only) without kerbing	Per application	Statutory	Exempt	334.00		
Removal and major addition to any monument	Per application	Statutory	Exempt	225.00	217.00	3.7%
Renovations and additional inscriptions	Per application	Statutory	Exempt	198.00	198.00	
NICHES						
Ground Niche Plaques						
Concrete Plinth	Cost Recovery	Statutory	Taxable	24.00	24.00	
All fees include GST						

Detail	Condition	Fee Basis	GST Status	2022/2023 Fee/Charge (Incl. GST) \$	2021/2022 Fee/Charge (Incl. GST) \$	Increase vs 2021/2022 %
Application for Approval to Construct or Establish Premises (includes Assessments & Administration)						
Food Premises (all Risk Classifications) - non residential	Per application	Reference	Exempt	211.00	203.00	3.9%
Food Vehicles	Per application	Reference	Exempt	211.00	203.00	3.9%
Offensive Trades	Per application	Reference	Exempt	211.00	203.00	3.9%
Health related premises (inc residential food business)	Per application	Reference	Exempt	96.50	93.00	3.8%
Hair Dressing Establishments	Per application	Reference	Exempt	96.50	93.00	3.8%
Skin Penetration Establishments	Per application	Reference	Exempt	96.50	93.00	3.8%
Temporary Accommodation of a Caravan	Per application	Reference	Exempt	96.50	93.00	3.8%
Market Food Stalls	Per application	Reference	Exempt	96.50	93.00	3.8%
Public Building and Event assessment fee						
<500 people	Per application	Partial	Exempt	100.00	96.00	4.2%
501-1000 people	Per application	Partial	Exempt	178.50	172.00	3.8%
<1001-5000 people	Per application	Partial	Exempt	355.00	342.00	3.8%
>5000 people	Per application	Partial	Exempt	578.00	557.00	3.8%
Community and not for profit groups. - No Fee						
Expedited Public Building and Event assessment <u>additional</u> fee (< 8 weeks - Including community and not for profit)	Per application	Reference	Exempt	104.00	100.00	4.0%
Application for Other Services (includes Assessments & Administration)						
Noise management plan assessment (Reg. 13 - Construction)	Per application	Reference	Taxable	145.00	140.00	3.6%
Expedited noise management plan assessment (Reg 13 - Construction) on request fee < 7 days	Per application	Reference	Taxable	242.00		
Large Event noise (Reg 18 - sporting, cultural & entertainment)	Per application	Statutory	Taxable	1,000.00		
Minor Event noise (Reg 18 - sporting, cultural & entertainment)	Per application	Reference	Taxable	142.00		
Water Sampling request - Standard Chemical Analysis Lab Fee	Per item	Partial	Taxable	192.00	185.00	3.8%
Water Sampling request - Brief Chemical Analysis Lab Fee	Per item	Partial	Taxable	155.50	150.00	3.7%
Water Sampling request - Collection	Per item	Partial	Taxable	96.50	93.00	3.8%
Public Aquatic Facility annual Sampling Fee	Per annum	Partial	Taxable	289.50	279.00	3.8%
Assessment of Premises on request (ie settlement enquiries)	Per Visit	Partial	Exempt	167.00	161.00	3.7%
Expedited Assessment on Request Fee < 7 days before settlement	Per application	Partial	Exempt	263.00	211.00	24.6%
Section 39 Certificate (Liquor Control Act 1988)	Per application	Partial	Exempt	148.50	143.00	3.8%
Section 40 (Liquor Control Act 1988)	Per application	Partial	Exempt	148.50	143.00	3.8%
Section 55 Certificate (Gaming Commission 1987)	Per application	Partial	Exempt	148.50	143.00	3.8%
Application for Septic Tank Approval	Per application	Statutory	Exempt	118.00	118.00	
Issuing Septic Tank "Permit to Use"	Per application	Statutory	Exempt	118.00	118.00	
Local Government Report to DOH for onsite effluent disposal	Per application	Statutory	Exempt	118.00	118.00	
Registration of Caravan Park & Camping Grounds						
As per Regulation/min Or *	Per annum	Statutory	Exempt	200.00	200.00	
As per Regulation Long Stay Site *	Per annum	Statutory	Exempt	6.00	6.00	
Short Stay Sites *	Per annum	Statutory	Exempt	6.00	6.00	
Camp Sites *	Per annum	Statutory	Exempt	3.00	3.00	
Overflow site *	Per annum	Statutory	Exempt	1.50	1.50	

Information/Research A fee will be charged for staff time involved in researching and providing information for developers etc, which is not considered a normal research. Providing comment to support external licences such as liquor licences may incur this fee (request <2 days)	Per application	Partial	Taxable	98.50	95.00	3.7%
Food Premises Annual Assessment Fee						
High Risk	Per annum	Partial	Exempt	334.00	322.00	3.7%
Medium Risk	Per annum	Partial	Exempt	334.00	322.00	3.7%
Multiple Food Area (Max fee for 2+ food areas)	Per annum	Partial	Exempt	668.00	644.00	3.7%
Low risk	Per annum	Partial	Exempt	167.00	161.00	3.7%
Family Day Care	Per annum	Partial	Exempt	167.00	161.00	3.7%
Alfresco Dining						
Initial Application	Per application	Partial	Exempt	124.50	120.00	3.8%
Renewal	Per annum	Partial	Exempt	75.50	70.00	7.9%

Detail	Condition	Fee Basis	GST Status	2022/2023 Fee/Charge (Incl. GST) \$	2021/2022 Fee/Charge (Incl. GST) \$	Increase vs 2021/2022 %
Abandoned Vehicles						
Towage & Seizure	Per Vehicle	Full	Exempt	155.50	150.00	3.7%
Towage & Seizure-Additional towage and lockout	Per Vehicle	Full	Exempt	Mkt rate	Mkt rate	
Daily Poundage	Per Vehicle	Full	Exempt	35.00	30.00	16.7%
Vehicle Registration Check - Manual Search	Per Vehicle	Statutory	Exempt	18.80		New charge
Application for a Private Parking Agreement	Per Application	Full	Exempt	155.50	150.00	3.7%
Annual Fee for a Private Parking Agreement						
0-50 Bays	Per Annum	Partial	Exempt	228.50	220.00	3.9%
51-100 Bays	Per Annum	Partial	Exempt	456.50	440.00	3.8%
>101 Bays	Per Annum	Partial	Exempt	Negotiated	Negotiated	
Bushfire Brigades						
Private Property Burn Insurance Fee	Per Burn	Partial	Exempt	10.50	10.00	5.0%
Cat Trap Hire						
Hire Deposit	Per Trap	Bond	Exempt unless forfeited	120.00	120.00	
Weekly Hire	Per Hire	Partial	Taxable	Free	Free	
Late Return Daily Fee	Per Day	Partial	Taxable	12.00	11.50	4.3%
Dog Trap Hire						
Hire Deposit	Per Trap	Bond	Exempt unless forfeited	120.00	120.00	
Dog Registration Tag Replacement	Per Tag	Partial	Exempt	5.20	5.00	4.0%
Barking Device Hire						
Hire Deposit	Per Device	Bond	Exempt unless forfeited	120.00	120.00	
Weekly Hire	Per Device	Partial	Taxable	12.00	11.50	4.3%
Late Return Daily Fee	Per Day	Partial	Taxable	12.00	11.50	4.3%
Application to Keep More Than 2 Dogs	Per Application	Partial	Exempt	52.00	50.00	4.0%
Application to Keep More Than Prescribed Number of Cats (from 1 November 2013)	Per Application	Partial	Exempt	52.00	50.00	4.0%
Application for Cat Breeder Approval (from 1 November 2013)	Per Application	Statutory	Exempt	100.00	100.00	
Surrendered dog fee	Per Animal	Full	Exempt	155.50	150.00	3.7%
Dog Registration (Dog Act 1976)						
Unsterilised - 1 year	Per Animal	Statutory	Exempt	50.00	50.00	
Unsterilised - 3 years	Per Animal	Statutory	Exempt	120.00	120.00	
Dangerous Dog / Restricted Breed	Per Animal	Statutory	Exempt	50.00	50.00	
Sterilised - 1 year	Per Animal	Statutory	Exempt	20.00	20.00	
Sterilised - 3 years	Per Animal	Statutory	Exempt	42.50	42.50	
Lifetime Registration						
Unsterilised	Per Animal	Statutory	Exempt	250.00	250.00	
Sterilised	Per Animal	Statutory	Exempt	100.00	100.00	
Dog Kennel Licence	Per Animal	Statutory	Exempt	200.00	200.00	
Pension discount	Per Application	Statutory	Exempt	50%	50%	
Part year new registrations (after 31 May)	Per Application	Statutory	Exempt	50%	50%	
(for other charges relating to dogs please see below)						
Cat Registration						
Part year new registrations (after 31 May)	Per Animal	Statutory	Exempt	10.00	10.00	
Registration for 1 Year	Per Animal	Statutory	Exempt	20.00	20.00	
Registration for 3 Years	Per Animal	Statutory	Exempt	42.50	42.50	
Registration for life	Per Animal	Statutory	Exempt	100.00	100.00	
Pension discount	Per Animal	Statutory	Exempt	50%	50%	

Detail	Condition	Fee Basis	GST Status	2022/2023 Fee/Charge (Incl. GST) \$	2021/2022 Fee/Charge (Incl. GST) \$	Increase vs 2021/2022 %
Horse Permit Fee - Annual Permit						
For access to beaches and reserves	Per Application	Full	Exempt	104.00	100.00	4.0%
Beach Access Permit - Annual Permit	Per Application	Full	Exempt	104.00	100.00	4.0%
Impounded/Seized Trolleys & Wheeled Recreational Device						
Impound Fee	Per Item	Full	Exempt	62.25	60.00	3.8%
Daily Fee thereafter	Per day	Full	Exempt	31.25	30.00	4.2%
Impounded/Seized Signs						
Impound Fee	Per Item	Full	Exempt	62.25	60.00	3.8%
Daily Fee Thereafter	Per Day	Full	Exempt	31.25	30.00	4.2%
Impounded/ Dogs						
Impound Fee	Per Animal	Full	Exempt	62.25	60.00	3.8%
Daily Fee Thereafter	Per Day	Full	Exempt	31.25	30.00	4.2%
Impounded Cats (from 1 November 2013)						
Impound Fee	Per Animal	Full	Exempt	62.25	60.00	3.8%
Daily Fee Thereafter	Per Day	Full	Exempt	31.25	30.00	4.2%
Overdue Infringement Payment (FER)						
Courtesy Letter Fee	Per Infringement	Statutory	Exempt	24.80	24.10	2.9%
Fines Enforcement Registration Fee	Per Infringement	Statutory	Exempt	100.60	97.50	3.2%
Vehicle Registration Check	Per Infringement	Statutory	Exempt	4.10	3.40	20.6%
LIVESTOCK IMPOUND FEES						
Local Government (Miscellaneous Provisions Act) 1960						
Table of fees chargeable by Authorised City of Mandurah Ranger, Officer or Other Authorised Person in respect of Cattle Impoundment by them						
164 of the Local Government (Miscellaneous Provisions Act) 1960, notice is hereby given that the fees set out in the Fifteenth Schedule of the /						
Impoundment Fees						
If impounded after 7:00am and before 7:00pm						
Entire horses, mules, asses, camels, bulls or	Per Animal	Partial	Exempt	86.00	83.00	3.6%
Mares, geldings, colts, fillies, foals, oxen, cows,	Per Animal	Partial	Exempt	86.00	83.00	3.6%
Wethers, ewes, lambs or goats 1-5 head	Per Animal	Partial	Exempt	57.00	55.00	3.6%
Wethers, ewes, lambs or goats 6-10 head	Per Animal	Partial	Exempt	114.25	110.00	3.9%
Wethers, ewes, lambs or goats more than 10	Per Animal	Partial	Exempt	171.25	165.00	3.8%
If impounded after 7:00am and before 7:00pm						
boars, per head	Per Animal	Partial	Exempt	86.00	83.00	3.6%
steers, heifers, calves, rams or pigs, per head	Per Animal	Partial	Exempt	86.00	83.00	3.6%
Wethers, ewes, lambs or goats 1-5 head	Per Animal	Partial	Exempt	57.00	55.00	3.6%
Wethers, ewes, lambs or goats 6-10 head	Per Animal	Partial	Exempt	114.25	110.00	3.9%
Wethers, ewes, lambs or goats more than 10	Per Animal	Partial	Exempt	171.25	165.00	3.8%
If impounded after 7:00pm and before 7:00am						
Entire horses, mules, asses, camels, bulls or	Per Animal	Partial	Exempt	171.25	165.00	3.8%
Mares, geldings, colts, fillies, foals, oxen, cows,	Per Animal	Partial	Exempt	171.25	165.00	3.8%
Wethers, ewes, lambs or goats 1-5 head	Per Animal	Partial	Exempt	114.25	110.00	3.9%
Wethers, ewes, lambs or goats 6-10 head	Per Animal	Partial	Exempt	171.25	165.00	3.8%
Wethers, ewes, lambs or goats more than 10	Per Animal	Partial	Exempt	228.25	220.00	3.8%
impounded						
For each 24 hours or part thereof						
Entire horses, mules, asses, camels, bulls or	Per Animal	Partial	Exempt	11.50	11.00	4.5%
Mares, geldings, colts, fillies, foals, oxen, cows,	Per Animal	Partial	Exempt	11.50	11.00	4.5%
Wethers, ewes, lambs or goats per head	Per Animal	Partial	Exempt	11.50	11.00	4.5%
For each 24 hours or part thereof						
Entire horses, mules, asses, camels, bulls or	Per Animal	Partial	Exempt	11.50	11.00	4.5%
Mares, geldings, colts, fillies, foals, oxen, cows,	Per Animal	Partial	Exempt	11.50	11.00	4.5%
Wethers, ewes, lambs or goats per head	Per Animal	Partial	Exempt	11.50	11.00	4.5%
For each 24 hours or part thereof						
Entire horses, mules, asses, camels, bulls or	Per Animal	Partial	Exempt	11.50	11.00	4.5%
Mares, geldings, colts, fillies, foals, oxen, cows,	Per Animal	Partial	Exempt	11.50	11.00	4.5%
Wethers, ewes, lambs or goats per head	Per Animal	Partial	Exempt	11.50	11.00	4.5%
<i>No charge is payable in respect of a suckling animal under the age of six months running with its mother.</i>						

Detail	Condition	Fee Basis	GST Status	2022/2023 Fee/Charge (Incl. GST) \$	2021/2022 Fee/Charge (Incl. GST) \$		Increase vs 2021/2022 %
ADMINISTRATION							
Bonds							
Low Risk	Per Event	Reference	Exempt unless forfeited	500.00	500.00		
Medium Risk	Per Event	Reference	Exempt unless forfeited	1,000.00	1,000.00		
High Risk	Per Event	Reference	Exempt unless forfeited	2,000.00	2,000.00		
Facility Booking Administration							
Administration Fee	Per Booking	Reference	Taxable	25.00	25.00		
Family Discounts							
Casual Entry Discounts							
Visiting Voluntary Workers	Per Transaction	Reference	Taxable	100%	100%		
Under 5's - Stadium & Aquatic	Per Transaction	Reference	Taxable	100%	100%		
Carers / Companion Card Holders	Per Transaction	Reference	Taxable	100%	100%		
Concession (Students, Over 60 Years) -	Per Transaction	Reference	Taxable	20%	20%		
Halls Head Facility Booking 10% Community Use Discount				10%	10%		
Swim School 2nd Session per Weekly Lesson	Per Transaction	Reference	Taxable	20%	20%		
Promotional Activities - Marketing Activities							
Applies to all activities marketing and promoting of City of Mandurah Recreation & Sporting activities.	Per Transaction	Reference	Taxable	0-100%	0-100%		
Membership Discounts							
Online Discount (Excluding Swim School & Concession Holders)	Per Transaction	Reference		10%	10%		
Concession (Student, Over 60 Years)	Per Transaction	Reference	Taxable	20%	20%		
Pension Card Holder (Blue)	Per Transaction	Reference	Taxable	20%	20%		
Health Care Card Holder (Maroon & Yellow)	Per Transaction	Reference	Taxable	20%	20%		
Veterans Affairs Card Holder (Gold)	Per Transaction	Reference	Taxable	20%	20%		
Corporate Memberships - Minimum 5 memberships	Per Transaction	Reference	Taxable	20%	20%		
<i>Note: Discounts Do Not Apply to Creche Services, Café Sales and Swim School</i>							
Discounts for Sporting, Community & NFP Incorporated Groups							
Non Profit Groups - regular hire 5-10hrs p/week discount	Per Session	Reference	Taxable	10%	10%		
Non Profit Groups - regular hire 11-20hrs p/week discount	Per Session	Reference	Taxable	15%	15%		
Non Profit Groups - regular hire >20hrs p/week discount	Per Session	Reference	Taxable	20%	20%		
Sports Program							
Seasonal Promotions	Per Promotion	Reference	Taxable	5% to 50%	10% to 50%		
FACILITY HIRE							
Facility Hire - MARC							
<u>Activity Room (Creche)</u>							
Profit Groups	Per Hour	Reference	Taxable	20.75	20.00		3.8%
Non Profit Groups	Per Hour	Reference	Taxable	16.50	16.00		3.1%
Clubrooms							
Profit Groups	Per Hire			20.75	20.00		
Non Profit, Community Groups & Schools	Per Hire	Reference	Taxable	16.50	16.00		3.1%
<u>Group Fitness Room 1 - per hour (excludes equipment)</u>							
Profit Groups	Per Hour	Reference	Taxable	54.50	52.50		3.8%
Non Profit Groups	Per Hour	Reference	Taxable	43.50	42.00		3.6%
<u>Group Fitness Room 2 - per hour (excludes equipment)</u>							
Profit Groups	Per Hour	Reference	Taxable	41.50	40.00		3.8%
Non Profit Groups	Per Hour	Reference	Taxable	33.25	32.00		3.9%
<u>Meeting Room</u>							
Profit Groups	Per Hour	Reference	Taxable	20.75	20.00		3.8%
Non Profit Groups	Per Hour	Reference	Taxable	16.50	16.00		3.1%
<u>Outdoor Gym Area</u>							
Profit Groups	Per Hour	Reference	Taxable	20.75	20.00		3.8%
Non Profit Groups	Per Hour	Reference	Taxable	16.50	16.00		3.1%
<u>Gymnasium Appraisal Room</u>							
External Hirers (Physios, Exercise Physiologists)	Per Hour	Reference	Taxable	20.75	20.00		3.8%
<u>Events Foyer Area</u>							
Profit Groups	Per Hour	Reference	Taxable	20.75	20.00		3.8%
Non Profit Groups	Per Hour	Reference	Taxable	16.50	16.00		3.1%
Facility Hire - HHCRC							
<u>Meeting Room</u>							
Profit Groups	Per Hour	reference	Taxable	20.75	20.00		3.8%
Non Profit Groups	Per Hour	reference	Taxable	16.50	16.00		3.1%
<u>Group Fitness Room - per hour (excludes equipment)</u>							
Profit Groups	Per Hour	reference	Taxable	54.50	52.50		3.8%
Non Profit Groups	Per Hour	reference	Taxable	43.50	42.00		3.6%
<u>Gymnasium Appraisal Room</u>							
External Hirers (Physios, Exercise Physiologists)	Per Hour	Reference	Taxable	20.75	20.00		3.8%
Stadium - MARC & HHCRC							

Detail	Condition	Fee Basis	GST Status	2022/2023 Fee/Charge (Incl. GST) \$	2021/2022 Fee/Charge (Incl. GST) \$	Increase vs 2021/2022 %
<u>Court Hire - Stadium (per court, per hour)</u>						
Corporate / Profit Groups	Per Session	Reference	Taxable	61.00	58.75	3.8%
Casual - Non Profit	Per Session	Reference	Taxable	49.25	47.50	3.7%
Regular - Non Profit	Per Session	Reference	Taxable	37.00	35.60	3.9%
Schools	Per Session	Reference	Taxable	37.00	35.60	3.9%
Cancellation / Administration Fee	Per Session	Reference	Taxable	26.00	25.00	4.0%
Extra Trade Hours - per hour	Per Session	Reference	Taxable	Market Rate	88.00	
Extra Set Up / Pack Up (Per person, per hr)				Market Rate	40.00	
Weekday 2 hour minimum				Market Rate	50.00	
Extra Set Up / Pack Up (Per person, per hr)				Market Rate	50.00	
Saturday 2 hour minimum				Market Rate	60.00	
Extra Set Up / Pack Up (Per person, per hr)	Per Session	Reference	Taxable	Market Rate	60.00	
Sunday 2 hour minimum						
Events						
Additional Cleaning - per hour	Per Session	Reference	Taxable	Market Rate	Market Rate	
AQUATIC FACILITIES - MARC only						
Casual Entry						
Pool (per person)						
Adult	Per Entry	Reference	Taxable	6.65	6.40	3.9%
Concession	Per Entry	Reference	Taxable	5.40	5.20	3.8%
Under 5			Taxable	Free	Free	
Spectator	Per Entry	Reference	Taxable	Free	Free	
School Rate	Per Entry	Reference	Taxable	3.40	3.30	3.0%
Family Pass (2 x Adult, 2 x Child or 1 Adult, 3 x Child)	Per Entry	Reference	Taxable	20.20	19.20	5.2%
<u>Lockers</u>						
Members per hour	Per Entry	Reference	Taxable	Inc Membership	Inc Membership	
Casual Band	Per Entry	Reference	Taxable	2.00	2.00	
With fob/wristband	Per Entry	Reference	Taxable	1.00	1.00	
<u>Aqua Fitness</u>						
Adult	Per Class	Reference	Taxable	12.45	12.00	3.8%
Concession/Student	Per Class	Reference	Taxable	9.95	9.60	3.6%
<u>Wellness Centre</u>	Per Entry	Reference	Taxable			
Adult	Per entry	Reference	Taxable	12.45	12.00	3.8%
Concession				9.95	9.60	3.6%
Visit Passes						
<u>Concession / Student</u>						
20 Visits (valid for 6 mths)	Per Entry	Reference	Taxable	100.00	96.00	4.2%
<u>Adults</u>						
20 Visits (valid for 6 mths)	Per Entry	Reference	Taxable	124.60	121.00	3.0%
Lane Hire						
Regular Booking Discount (Weekly Hire)	Per Transaction	Reference	Taxable	20%	25%	-20.0%
<u>Indoor 25m Pool</u>						
Pool Lane Hire (per lane / per hour) - Swim Clubs (pool entry additional)	Per Hour	Reference	Taxable	5.60	5.40	3.7%
Pool Lane Hire (per lane / per hour) -- Non Profit (pool entry additional)	Per Hour	Reference	Taxable	22.30	21.50	3.7%
Pool Lane Hire (per lane / per hour) - Commercial - (pool entry additional)	Per Hour	Reference	Taxable	28.00	27.00	3.7%
<u>Learn to Swim Pool</u>						
Pool Lane Hire (per lane / per hour) - (pool entry additional)	Per Hour	Reference	Taxable	11.15	10.75	3.7%
<u>Outdoor 25m Pool</u>						
<i>Note: Availability subject to operational requirements.</i>						
Pool Lane Hire (per lane / per hour) - Swim Clubs (pool entry additional)	Per Hour	Reference	Taxable	4.55	4.40	3.4%
Pool Lane Hire (per lane / per hour) - Non Profit (pool entry additional)	Per Hour	Reference	Taxable	16.60	16.00	3.8%
Pool Lane Hire (per lane / per hour) - Commercial (pool entry additional)	Per Hour	Reference	Taxable	20.75	20.00	3.8%
Outdoor 50m Pool						
Pool Lane Hire (per lane / per hour) - Swim Clubs (pool entry additional)	Per Hour	Reference	Taxable	6.75	6.50	3.8%
Pool Lane Hire (per lane / per hour) - Non Profit (pool entry additional)	Per Hour	Reference	Taxable	24.90	24.00	3.8%
Pool Lane Hire (per lane / per hour) Commercial (pool entry additional)	Per Hour	Reference	Taxable	31.15	30.00	3.8%
<u>Lifeguard for Facility Bookings</u>						
Weekdays	Per Hour	Reference	Taxable	Market Rate	50.00	
Saturdays	Per Hour	Reference	Taxable	Market Rate	62.50	
Sundays	Per Hour	Reference	Taxable	Market Rate	75.00	
CAFÉ - MARC Only						
Food & Beverages	Each	Reference	Determined by product	Market Rate	Market Rate	
CHILD CARE - MARC & HHCRC						
Crèche						
Single Visit - 1 child - MEMBER	Per Session	Reference	Exempt	5.00	5.00	
Single Visit - 1 child - CASUAL	Per Session	Reference	Exempt	5.00	5.00	
Crèche Visit Passes (2 hour session)	Per Session	Reference	Exempt	9.00	9.00	
3 Sessions	Per Session	Reference	Exempt	9.00	9.00	
HEALTH & FITNESS						

Detail	Condition	Fee Basis	GST Status	2022/2023 Fee/Charge (Incl. GST) \$	2021/2022 Fee/Charge (Incl. GST) \$		Increase vs 2021/2022 %
<u>Full Access Day Pass</u>							
Wellness Suite & Gym/Group Fitness	Per Session	Reference	Taxable	24.00	23.00		4.3%
Concession	Per Session	Reference	Taxable	19.20	18.40		4.3%
<u>Gymnasium</u>							
Single Visit	Per Session	Reference	Taxable	16.60	16.00		3.8%
Single visit concession				13.30	12.80		3.9%
Early Bird (before 8am)	Per Session	Reference	Taxable	13.30	12.80		3.9%
Happy Hour (12am - 2pm)	Per Session	Reference	Taxable	13.30	12.80		3.9%
Group Fitness							
Single Visit	Per Class	Reference	Taxable	16.60	16.00		3.8%
X-press Class (30min class)	Per Class	Reference	Taxable	12.45	12.00		3.8%
Tai Chi, Chi Ball & Come Dance	Per Class	Reference	Taxable	12.45	12.00		3.8%
Tai Chi, Chi Ball & Come Dance - concession	Per Class	Reference	Taxable	9.95	9.60		3.6%
<u>Fit for Student (formerly Teen Work Out)</u>							
Single Visit	Per Session	Reference	Taxable	10.00	10.00		
<u>Heart Moves, Beat it, Boomers</u>							
Single Visit	Per Class	Reference	Taxable	7.60	7.50		1.3%
10 Pack	Per Class	Reference	Taxable	70.00	67.50		3.7%
20 Pack	Per Class	Reference	Taxable	132.25	127.50		3.7%
<u>Living Longer Living Stronger (LLLS)</u>							
Single Visit (Concession)	Per Session	Reference	Taxable	7.00	6.80		2.9%
10 Pack (Concession)	Per Pack	Reference	Taxable	70.00	68.00		2.9%
Memberships							
<u>Administration Fees</u>							
Members Administration fee	Per Cancellation	Reference	Taxable	25.00	25.00		
Appraisal - 1 hour	Per Appraisal	Reference	Taxable	60.00	60.00		
RFID Band/Fob New / Replacement	Per RFID	Reference	Taxable	5.00	5.00		
Note All Memberships Aquatic Component Currently Receive a 10% Discount on Price due to Program Pool not being operational							
<u>Fit to Swim - Access to pools, lockers</u>						Actual Fee	
1 Month	Per Membership	Reference	Taxable	49.00	48.00	44.00	2.1%
3 Month	Per Membership	Reference	Taxable	132.00	130.00	119.00	1.5%
Direct Debit - Fortnightly	Per Membership	Reference	Taxable	20.00	19.50	18.00	2.6%
<u>Fit to Swim Plus - Access to Pools, aqua classes, wellness, lockers</u>							
1 Month	Per Membership	Reference	Taxable	90.00	90.00	81.00	
3 Month	Per Membership	Reference	Taxable	247.00	246.00	222.30	0.4%
Direct Debit - Fortnightly	Per Membership	Reference	Taxable	31.00	30.70	28.00	1.0%
<u>Fit to Gym - Access to gym and dry group fitness classes, stadium, appraisal, lockers</u>							
1 Month	Per Membership	Reference	Taxable	90.00	90.00		
3 Month	Per Membership	Reference	Taxable	247.00	246.00		0.4%
Direct Debit - Fortnightly	Per Membership	Reference	Taxable	31.00	30.70		1.0%
<u>Fit for All - Access to gym, GF, pools, wellness, stadium, appraisal, lockers</u>							
1 Month	Per Membership	Reference	Taxable	123.00	122.00	110.70	0.8%
3 Month	Per Membership	Reference	Taxable	332.00	355.00	298.80	-6.5%
Direct Debit - Fortnightly	Per Membership	Reference	Taxable	38.00	41.40	38.00	-8.2%
<u>Student Membership - Access to pools, gym, GF classes, stadium, appraisal, lockers</u>							
3 Month	Per Membership	Reference	Taxable	161.00	161.00	151.20	
Direct Debit - Fortnightly	Per Membership	Reference	Taxable	24.50	24.00	22.00	2.1%
School Holiday Membership - Access to pools and stadium (Available during school holiday periods only)NO Further Discount							
14 days online				16.00	15.60		2.6%
14 days in store				20.00	19.50		2.6%
Group Training (per session, per hour)							
Up to 20 people	Per session, Per hr	Reference	Taxable	Market Rate	128.00		
Schools Groups	Per session, Per hr	Reference	Taxable	105.00	100.00		5.0%
Personal Training							
HiIT PT -							
Single Session - 20 min	Per Session	Reference	Taxable	31.25	30.00		4.2%
Members - Member Pack (1 client x 1 trainer)							
3 Pack - 30 min sessions	per pack	Reference	Taxable	99.00	99.00		
Members (1 client x 1 trainer)							
Single Session - 30 min	Per Session	Reference	Taxable	40.45	39.00		3.7%
Single Session - 60 min	Per Session	Reference	Taxable	75.75	73.00		3.8%
Multiple Sessions Discount							

Detail	Condition	Fee Basis	GST Status	2022/2023 Fee/Charge (Incl. GST) \$	2021/2022 Fee/Charge (Incl. GST) \$		Increase vs 2021/2022 %
Purchase of 5 to 9 sessions - 5%	Per Session	Reference	Taxable	5%	5%		
Purchase of 10 to 19 sessions - 10%	Per Session	Reference	Taxable	10%	10%		
Purchase of 20 or more sessions - 15%	Per Session	Reference	Taxable	15%	15%		
Members (2 clients x 1 trainer)							
Single Session - 30 min	Per Session	Reference	Taxable	59.15	57.00		3.8%
Single Session - 60 min	Per Session	Reference	Taxable	92.35	89.00		3.8%

Detail	Condition	Fee Basis	GST Status	2022/2023 Fee/Charge (Incl. GST) \$	2021/2022 Fee/Charge (Incl. GST) \$	Increase vs 2021/2022 %
Multiple Sessions Discount						
Purchase of 5 to 9 sessions - 5%	Per Session	Reference	Taxable	5%	5%	
Purchase of 10 to 19 sessions - 10%	Per Session	Reference	Taxable	10%	10%	
Purchase of 20 or more sessions - 15%	Per Session	Reference	Taxable	15%	15%	
Non-Members (1 client x 1 trainer)						
Single Session - 30 min	Per Session	Reference	Taxable	59.15	57.00	3.8%
Single Session - 60 min	Per Session	Reference	Taxable	80.95	78.00	3.8%
Multiple Sessions Discount						
Purchase of 5 to 9 sessions - 5%	Per Session	Reference	Taxable	5%	5%	
Purchase of 10 to 19 sessions - 10%	Per Session	Reference	Taxable	10%	10%	
Purchase of 20 or more sessions - 15%	Per Session	Reference	Taxable	15%	15%	
Non-Members (2 clients x 1 trainer)						
Single Session - 30 min	Per Session	Reference	Taxable	65.35	63.00	3.7%
Single Session - 60 min	Per Session	Reference	Taxable	97.55	94.00	3.8%
Multiple Sessions Discount						
Purchase of 5 to 9 sessions - 5%	Per Session	Reference	Taxable	5%	5%	
Purchase of 10 to 19 sessions - 10%	Per Session	Reference	Taxable	10%	10%	
Purchase of 20 or more sessions - 15%	Per Session	Reference	Taxable	15%	15%	
LIFESTYLE PROGRAMS						
Administration Fees						
Course Cancellation Fee	Per Cancellation	Reference	Taxable	25.00	25.00	
Birthday Parties (Maximum 20 children)						
After 20 children - per child	Per Child	Reference	Taxable	10.40	10.00	4.0%
Aquatic Games - per hour	Per Hour	Reference	Taxable	370.00	360.00	2.8%
Aquatic Inflatable - per hour	Per Hour	Reference	Taxable	370.00	360.00	2.8%
Themed Parties - per hour	Per Hour	Reference	Taxable	370.00	360.00	2.8%
Sports Parties - per hour	Per Hour	Reference	Taxable	370.00	360.00	2.8%
Extra Lifeguards - if more than 25 children, per hour	Per Hour	Reference	Taxable	Market Rate	77.25	
Additional charge for Sundays	Per Party	Reference	Taxable	62.25	60.00	3.8%
Course Registrations / Term Programs						
Adult Courses	Per Course	Reference	Taxable	Market Rate	Market Rate	
Children's Courses	Per Course	Reference	Taxable	Market Rate	Market Rate	
RETAIL - MARC only						
Various	Market Rate	Reference	Determined by product	Market Rate	Market Rate	
SPORTS - MARC & HHCRC						
Casual Entry						
Stadium (per person)						
Adult	Per Entry	Reference	Taxable	6.65	6.40	3.9%
Concession / Student	Per Entry	Reference	Taxable	5.40	5.20	3.8%
Under 5	Per Entry	Reference	Taxable	Free	Free	
Spectator - Event Specific	Per Entry	Reference	Taxable	Market Rate	Market Rate	
School	Per Entry	Reference	Taxable	3.40	3.30	3.0%
Family Pass (2 x Adult, 2 x Child or 1 Adult, 3 x Child)	Per Entry	Reference	Taxable	20.20	19.20	5.2%
Day Ticket (Carnivals & Events)				Market Rate	Market Rate	
Casual Entry - Visit Passes						
Concession / Student						
20 Visits (valid for 6 mths)	Per Entry	Reference	Taxable	99.60	96.00	3.8%
Adults						
20 Visits (valid for 6 mths)	Per Entry	Reference	Taxable	125.55	121.00	3.8%
Court Hire - Stadium (per court, per hour)						
Events						
Additional Cleaning - per hour	Per Session	Reference	Taxable	Market Rate	Market Rate	
Squash 1/2 Hour			Taxable	10.90	10.50	3.8%
Squash 1 Hour			Taxable	21.80	21.00	3.8%
Team Sport Competitions - Seniors						
per game fee	Per Game	Reference	Taxable	62.25	60.00	3.8%
Team Sport Competitions - Juniors						
per game fee	Per season, Per te	Reference	Taxable	50.85	49.00	3.8%
SWIM SCHOOL - MARC only						
<i>Includes Infants, Pre-school, Learn to Swim, Stroke Development & Adult Lessons</i>						
Administration						
Cancellation / Administration Fee	Per Enrolment	Reference	Exempt	25.00	25.00	
Enrolments						
Per weekly lesson	Per Enrolment	Reference	Exempt	16.00	15.00	6.7%
2nd session per weekly lesson	Per Enrolment	Reference	Exempt	20%	20%	
Direct Debit - New Enrolment						
Fortnightly Payments	Per Enrolment	Reference	Exempt	32.00	30.00	6.7%
Stroke Clinic and Aquatic Education Programs - 1hr				20.00	20	
Casual Lesson Per Lesson - 30 mins				18.00	17.00	5.9%
School Holiday Program						
5 Day - per child	Per Enrolment	Reference	Taxable	80.00	75.00	6.7%

Detail	Condition	Fee Basis	GST Status	2022/2023 Fee/Charge (Incl. GST) \$	2021/2022 Fee/Charge (Incl. GST) \$		Increase vs 2021/2022 %
10 Day - per child	Per Enrolment	Reference	Taxable	144.00	136.50		5.5%

Detail	Condition	Fee Basis	GST Status	2022/2023 Fee/Charge (Incl. GST) \$	2021/2022 Fee/Charge (Incl. GST) \$		Increase vs 2021/2022 %
<u>Private Lessons</u>							
15 Minute Lesson - one child	Per Enrolment	Reference	Exempt	42.00	42.00		
30 Minute Lesson - one child	Per Enrolment	Reference	Exempt	60.00	60.00		
15 Minute Special Needs Lesson -per child	Per Enrolment	Reference	Exempt	22.00	21.00		4.8%
30 Minute Special Needs Lesson - per child	Per Enrolment	Reference	Exempt	38.00	36.50		4.1%
<u>Training Courses</u>							
Bronze Medallion Award	Per Enrolment	Reference	Exempt	Market Rate	Market Rate		
Bronze Requalification Award	Per Enrolment	Reference	Exempt	Market Rate	Market Rate		
Bronze Medallion Full Course	Per Enrolment	Reference	Exempt	Market Rate	Market Rate		
Bronze Medallion Requalification	Per Enrolment	Reference	Exempt	Market Rate	Market Rate		
Bronze Star Award	Per Enrolment	Reference	Exempt	Market Rate	Market Rate		
Resuscitation Award	Per Enrolment	Reference	Exempt	Market Rate	Market Rate		
Resuscitation Only Course	Per Enrolment	Reference	Exempt	Market Rate	Market Rate		
First Aid Course - Full Course & Requalification	Per Enrolment	Reference	Exempt	Market Rate	Market Rate		

Detail	Condition	Fee Basis	GST Status	2022/2023 Fee/Charge (Incl. GST) \$	2021/2022 Fee/Charge (Incl. GST) \$	Increase vs 2021/2022 %
Community Halls & Pavilions						
Class A Facilities						
- HH Parade Community & Sports Facility						
- Meadow Springs Sports Facility						
- Peelwood Sports Facility 1 Oct - 31 March						
- Mandurah Bowling & Community Centre						
- Rushton North Pavillion - Large Function Room						
Hire 6am to 12am					-	
Commercial Casual/Private Function	Per Hour	Partial	Taxable	70.00	67.50	3.7%
Commercial Regular	Per Hour	Partial	Taxable	47.00	45.15	4.1%
Community Casual	Per Hour	Partial	Taxable	33.50	32.50	3.1%
Community Regular	Per Hour	Partial	Taxable	27.00	25.90	4.2%
Junior & Senior Regular and School Curriculum Activities	Per Hour	Partial	Taxable	21.00	20.30	3.4%
Class B Facilities						
- Bortolo Pavilion						
- Coodanup Community Centre						
- Falcon Pavilion						
- Thomson St Netball Pavilion						
- Merlin Street Pavilion						
- Lakelands Park Clubrooms - Function Room						
Hire 6am to 12am					-	
Commercial Casual/Private Function	Per Hour	Partial	Taxable	64.50	62.00	4.0%
Commercial Regular	Per Hour	Partial	Taxable	42.00	40.60	3.4%
Community Casual	Per Hour	Partial	Taxable	30.00	29.00	3.4%
Community Regular	Per Hour	Partial	Taxable	24.50	23.85	2.7%
Junior & Senior Regular and School Curriculum Activities	Per Hour	Partial	Taxable	19.00	18.30	3.8%
Class C Facilities						
- Sutton St Hall - Church Studio						
- Madora Bay Community Hall						
- Mandurah Family & Community Centre						
Hire 6am to 12am					-	
Commercial Casual/Private Function	Per Hour	Partial	Taxable	56.50	54.30	4.1%
Commercial Regular	Per Hour	Partial	Taxable	37.50	36.00	4.2%
Community Casual	Per Hour	Partial	Taxable	28.00	27.00	3.7%
Community Regular	Per Hour	Partial	Taxable	22.00	21.30	3.3%
Junior & Senior Regular and School Curriculum Activities	Per Hour	Partial	Taxable	18.00	17.25	4.3%
Class D Facilities						
- Southern Estuary Hall						
- Rushton North - Small Function Room						
- Coodanup Playgroup Centre						
- Ocean Road Sports Facility						
- Falcon Family Centre Activity Room A						
- Lakelands Community House						
Hire 6am to 12am					-	
Commercial Casual/Private Function	Per Hour	Partial	Taxable	30.00	29.00	3.4%
Commercial Regular	Per Hour	Partial	Taxable	21.00	20.30	3.4%
Community Casual	Per Hour	Partial	Taxable	14.50	14.20	2.1%
Community Regular	Per Hour	Partial	Taxable	11.50	11.20	2.7%
Junior & Senior Regular and School Curriculum Activities	Per Hour	Partial	Taxable	9.50	9.15	3.8%

Detail	Condition	Fee Basis	GST Status	2022/2023 Fee/Charge (Incl. GST) \$	2021/2022 Fee/Charge (Incl. GST) \$	Increase vs 2021/2022 %
Kiosk						
- Merlin St Reserve Pavilion						
- Thomson St Netball Pavilion						
- Bortolo Pavilion						
- Coote Reserve*						
- Rushton Main						
- Meadow Springs Sports Facility						
- Lakelands Park						
- Ocean Road Sports Facility						
Hire 6am to 12am						
Commercial Casual/Private Function	Per Hour	Partial	Taxable	39.00	37.55	3.9%
Commercial Regular	Per Hour	Partial	Taxable	26.50	25.40	4.3%
Community Casual	Per Hour	Partial	Taxable	18.85	19.30	-2.3%
Community Regular	Per Hour	Partial	Taxable	15.50	14.75	5.1%
Junior & Senior Regular and School Curriculum Activities	Per Hour	Partial	Taxable	11.50	11.15	3.1%
Office Space						
- Mandurah Bowling & Community Centre						
Daytime only (6am to 6pm) (6 hours)						
Commercial Casual	Per Half Day	Partial	Taxable	80.00	77.10	3.8%
Commercial Regular	Per Half Day	Partial	Taxable	52.50	50.80	3.3%
Community Casual	Per Half Day	Partial	Taxable	37.60	38.60	-2.6%
Community Regular	Per Half Day	Partial	Taxable	30.50	29.40	3.7%
Junior & Senior Regular	Per Half Day	Partial	Taxable	22.50	21.80	3.2%
Office Space						
- Mandurah Bowling & Community Centre						
Daytime only (6am to 6pm) (6 hours)						
Commercial Casual	Per Day	Partial	Taxable	156.50	150.70	3.8%
Commercial Regular	Per Day	Partial	Taxable	103.00	99.50	3.5%
Community Casual	Per Day	Partial	Taxable	78.00	75.10	3.9%
Community Regular	Per Day	Partial	Taxable	59.00	56.80	3.9%
Junior & Senior Regular	Per Day	Partial	Taxable	44.00	42.60	3.3%
Meeting Rooms						
- Coodanup Community Centre						
- Meadow Springs Sports Facility						
- Peelwood Parade Sports Facility 1 Oct - 31 March						
- Lakelands Park Clubrooms - Meeting Room						
Hire 6am to 12am					-	
Commercial Casual	Per Hour	Partial	Taxable	30.00	29.00	3.4%
Commercial Regular	Per Hour	Partial	Taxable	21.00	20.30	3.4%
Community Casual	Per Hour	Partial	Taxable	15.00	14.25	5.3%
Community Regular	Per Hour	Partial	Taxable	11.50	11.15	3.1%
Junior & Senior Regular and School Curriculum Activities	Per Hour	Partial	Taxable	9.50	9.15	3.8%
Mandurah Business and Development Centre						
Conference Room Hire	Half Day	Partial	Taxable	105.50	101.50	3.9%
Conference Room Hire	Full Day	Partial	Taxable	148.00	142.50	3.9%
Day Office Hire (Office 15 & 11)	Half Day	Partial	Taxable	52.50	50.75	3.4%
Day Office Hire (Office 15 & 11)	Full Day	Partial	Taxable	84.00	81.20	3.4%
Administration Fee						
Booking Fee			Taxable	45.00	45.00	
Liquor permit (Casual)	Per Hour	Partial	Exempt	35.00	35.00	
Liquor permit (Seasonal)	Per Hour	Partial	Exempt	110.00	110.00	
Facility Bonds						
Low Risk Events - Booking	Per Hour	Partial	Exempt	500.00	500.00	
Medium Risk Events - Booking	Per Hour	Partial	Exempt	1,000.00	1,000.00	

Detail	Condition	Fee Basis	GST Status	2022/2023 Fee/Charge (Incl. GST) \$	2021/2022 Fee/Charge (Incl. GST) \$	Increase vs 2021/2022 %
High Risk Events - Booking	Per Hour	Partial	Exempt	2,000.00	2,000.00	
Discounts						
Registered Charity	Per Hour	Partial	Taxable	50%	50%	
Approved Fee Waivers				100%	100%	
Community Regular - discount for Community Regulars and Junior & Senior Regular and School Curriculum Activities to adjust to the pricing increase in accordance with		Partial	Taxable	15%		

Detail	Condition	Fee Basis	GST Status	2022/2023 Fee/Charge (Incl. GST) \$	2021/2022 Fee/Charge (Incl. GST) \$	Increase vs 2021/2022 %
Storage						
Large (i.e. Paddle Sports Shed) >40sqm	Annual	Partial	Taxable	1,001.00	965.00	3.7%
Medium (i.e soccer storage at Bortolo) < 40sqm	Annual			581.00	560.00	3.8%
Small (i.e Doddies beach storage) <20sqm	Annual	Partial	Taxable	290.50	280.00	3.8%
Facility Fee Information						
Facility Classification		Facility Rate Application Guidelines				
" Class A Facility" can occupy >200 + persons		"Class A Facilities" are regarded as the base line for determining Fees for Community Halls and Pavilions.				
" Class B Facility can occupy 100 - 200 persons		"Class B Facilities" are discounted 10% from "Class A Facilities"				
" Class C Facility can occupy < 100 persons		"Class C Facilities" are discounted 20% from "Class A Facilities"				
" Class D Facility can occupy < 50 persons		"Class D Facilities" are discounted 50% from "Class A Facilities"				
Hirer Rate Application Guidelines		Definitions of Hirer				
"Community Regular" is regarded as the base rate for		"Casual Hirer" less than 12 bookings per annum				
"Commercial Regular" is equal to the Community		"Regular Hirer" more than 12 bookings per annum				
"Community Casual Hire" rates are equal to the		"Community Hirer" non for profit group or club				
"Commercial Casual Hire" rates are equal to the		"Commercial Hirer" for profit business or group				
"Junior & Senior Regular" and "School Curriculum		"School Curriculum Activities" Public or Private School				
"Evening rates" are equal to the Day rate + 25%		"Junior Regular" majority of participants under 18 yrs				
"Meeting Rooms" rate is equal to the "Community		"Senior Regular" majority of participants over 55 yrs				
*Coote Reserve Kiosk hired at 50% advertised rate						
Fee Waivers as per delegated authority up to 100%						

Parks Reserves

Detail	Condition	Fee Basis	GST Status	2022/2023 Fee/Charge (Incl. GST) \$	2021/2022 Fee/Charge (Incl. GST) \$	Increase vs 2021/2022 %
ACTIVE SPORTS RESERVES & POS						
HIGH IMPACT SPORT						
Junior Sporting Per Player Per Team (Seasonal)	Per Season	Partial Recovery	Taxable	8.75	8.35	4.8%
Senior Sporting Per Player Per Team (Seasonal)	Per Season	Partial Recovery	Taxable	42.00	40.60	3.4%
*Casual Community Per Day	Per Day	Partial Recovery	Taxable	183.25	176.60	3.8%
*Casual Community Per Hour	Per Hour	Partial Recovery	Taxable	30.50	29.50	3.4%
Casual Community - Junior Per Day	Per Day	Partial Recovery	Taxable	92.25	88.85	3.8%
Casual Community - Junior Per Hour	Per Hour	Partial Recovery	Taxable	15.75	15.25	3.3%
Casual Commercial Per Hour	Per Hour	Partial Recovery	Taxable	46.50	44.70	4.0%
Casual Commercial Per Day	Per Day	Partial Recovery	Taxable	276.00	266.00	3.8%
Regular Commercial Per Hour	Per Hour	Partial Recovery	Taxable	30.50	29.50	3.4%
Casual School Per Day	Per Day	Partial Recovery	Taxable	69.00	66.50	3.8%
Casual School Per Hour	Per Hour	Partial Recovery	Taxable	11.75	11.40	3.1%
LOW IMPACT SPORT						
Junior Sporting Per Player Per Team (Seasonal)	Per Season	Partial Recovery	Taxable	7.50	7.25	3.4%
Senior Sporting Per Player Per Team (Seasonal)	Per Season	Partial Recovery	Taxable	34.25	33.00	3.8%
*Casual Community Per Day	Per Day	Partial Recovery	Taxable	122.00	117.70	3.7%
*Casual Community Per Hour	Per Hour	Partial Recovery	Taxable	20.50	19.80	3.5%
Casual Community - Junior Per Day	Per Day	Partial Recovery	Taxable	60.00	57.80	3.8%
Casual Community - Junior Per Hour	Per Hour	Partial Recovery	Taxable	9.75	9.35	4.3%
Casual Commercial Per Hour	Per Hour	Partial Recovery	Taxable	30.50	29.50	3.4%
Casual Commercial Per Day	Per Day	Partial Recovery	Taxable	183.75	177.00	3.8%
Regular Commercial Per Hour	Per Hour	Partial Recovery	Taxable	21.00	20.30	3.4%
Turf Wicket Weekend (Sat/Sun)	Per Day	Partial Recovery	Taxable	241.75	233.00	3.8%
Turf Wicket Daily During The Week	Per Day	Partial Recovery	Taxable	112.75	108.75	3.7%
Casual Private School Per Day	Per Day	Partial Recovery	Taxable	46.25	44.50	3.9%
Casual Private School Per Hour	Per Hour	Partial Recovery	Taxable	7.75	7.50	3.3%
Outdoor Sports Courts						
Thompson Street - charged						
Lakelands SUA, Halls Head College SUA, Falcon Reserve, Madora Bay - no charge						
*Outdoor Sports Courts Per Hour Casual - Thompson St Only	Per Hour	Partial Recovery	Taxable	10.75	10.35	3.9%
*Outdoor Sports Courts Per Hour Regular - Thompson St Only	Per Hour	Partial Recovery	Taxable	6.50	6.30	3.2%
EVENT VENUE HIRE						
Note: Venue hire fees include access to all built infrastructure within the reserve / precinct, and do not include lighting fees which are charged in addition at the relevant hourly rate.						
Eastern Foreshore (full space)						
Community Not for Profit						
Half Day	0 - 8 hours	Partial Recovery	Taxable	155.75	150.00	3.8%
Full Day	8 - 24 hours	Partial Recovery	Taxable	259.50	250.00	3.8%
Commercial						
Half Day	0 - 8 hours	Partial Recovery	Taxable	674.50	650.00	3.8%
Full Day	8 - 24 hours	Partial Recovery	Taxable	1,245.00	1,200.00	3.8%
Weekly	7 days	Partial Recovery	Taxable	7,262.50	7,000.00	3.8%
Western Foreshore / Hall Park (full space = 2 ovals)						
Community Not for Profit						
Half Day	0 - 8 hours	Partial Recovery	Taxable	124.50	120.00	3.8%
Full Day	8 - 24 hours	Partial Recovery	Taxable	207.50	200.00	3.8%
Commercial						
Half Day	0 - 8 hours	Partial Recovery	Taxable	467.00	450.00	3.8%
Full Day	8 - 24 hours	Partial Recovery	Taxable	830.00	800.00	3.8%
Weekly	7 days	Partial Recovery	Taxable	5,187.50	5,000.00	3.8%
Note: 1 oval at Hall Park is 50% of above fee/charge						
Mandjar Square						
Community Not for Profit						
Half Day	0 - 8 hours	Partial Recovery	Taxable	83.00	80.00	3.8%
Full Day	8 - 24 hours	Partial Recovery	Taxable	155.75	150.00	3.8%
Commercial						
Half Day	0 - 8 hours	Partial Recovery	Taxable	259.50	250.00	3.8%
Full Day	8 - 24 hours	Partial Recovery	Taxable	518.75	500.00	3.8%
Weekly	7 days	Partial Recovery	Taxable	2,593.75	2,500.00	3.8%
Keith Holmes Reserve						
Community Not for Profit						
Half Day	0 - 8 hours	Partial Recovery	Taxable	83.00	80.00	3.8%
Full Day	8 - 24 hours	Partial Recovery	Taxable	155.75	150.00	3.8%
Commercial						
Half Day	0 - 8 hours	Partial Recovery	Taxable	259.50	250.00	3.8%
Full Day	8 - 24 hours	Partial Recovery	Taxable	518.75	500.00	3.8%
Weekly	7 days	Partial Recovery	Taxable	2,593.75	2,500.00	3.8%
Active Reserves						
Rushton Park Precinct / Peelwood Reserve Precinct / Meadow Springs Precinct / Lakelands Park Precinct						
Community Not for Profit						
Half Day	0 - 8 hours	Partial Recovery	Taxable	259.50	250.00	3.8%
Full Day	8 - 24 hours	Partial Recovery	Taxable	518.75	500.00	3.8%
Commercial						
Half Day	0 - 8 hours	Partial Recovery	Taxable	674.50	650.00	3.8%
Full Day	8 - 24 hours	Partial Recovery	Taxable	1,245.00	1,200.00	3.8%
Weekly	7 days	Partial Recovery	Taxable	7,262.50	7,000.00	3.8%
Administration Fees						
Booking Fee	Per Booking	Partial Recovery	Taxable	45.00	45.00	
Community Markets (Public open Space)	Per Booking	Partial Recovery	Exempt	50.00	50.00	
Liquor Permit (casual)	Per Booking	Partial Recovery	Exempt	35.00	35.00	
Power Use POS per hour	Per Hour	Partial Recovery	Taxable	5.00	5.00	
Bonds						
Low Risk	Per Booking		Exempt unless forfeited	500.00	500.00	
Medium Risk	Per Booking		Exempt unless forfeited	1,000.00	1,000.00	
High Risk	Per Booking		Exempt unless forfeited	2,000.00	2,000.00	
Commercial Event High Risk	Per Booking		Exempt unless forfeited	10,000.00	10,000.00	
Key Replacement	Per Booking		Exempt unless forfeited	30.00	30.00	
* See guidelines below						
Parks and Reserves Guidelines						
Junior Sporting - a club / group with participants under 16 yrs hiring on a seasonal basis						
"Senior Sporting" - a club / group with participants over 16 yrs hiring on a seasonal basis						
"High" - is the impact associated with the following sports on reserves:AFL,Socer,Rugby Union,Rugby League						
"Low" - is the impact associated with the following sports on reserves:All other reserve based sports						
"Casual Community - Junior" equals 50% of Casual Community "						
"Casual Commercial" rates equal "Casual Community" rates + 50%.						
"Casual Private School" rates equal "Casual Community - Junior" day rates - 25%						
Fee Exceptions - 5 -a - side Soccer, Touch Football, Summer Netball, AFL 9's (All activities only include one competition date per week, no training nights)						
Junior Competition - Clubs will be charged per player 50% of the "Junior Sporting Fee"						
Senior Competition - Clubs will be charged per player 50% of the "Senior Sporting Fee"						
Pre -Season Training						
Senior Sporting clubs will be charged the ' Casual Community Hourly Rate'						
Junior Sporting Clubs will be charged the ' Casual Community - Junior Hourly Rate'						

Sports Lighting

Detail	Condition	Fee Basis	GST Status	2022/2023 Fee/Charge (Incl. GST) \$	2021/2022 Fee/Charge (Incl. GST) \$	Increase vs 2021/2022 %
Community Hire Rates:						
Active Sports Reserves						
Bortolo Reserve - North						
50 Lux	Per Hour	Partial Cost Recovery	Taxable	26.75	25.90	3.3%
100 Lux	Per Hour	Partial Cost Recovery	Taxable	29.50	28.50	3.5%
Bortolo Reserve - South						
50 Lux	Per Hour	Partial Cost Recovery	Taxable	26.75	25.90	3.3%
100 Lux	Per Hour	Partial Cost Recovery	Taxable	34.75	33.50	3.7%
Coote Reserve (3 Poles only)						
50 Lux	Per Hour	Partial Cost Recovery	Taxable	24.25	23.40	3.6%
Falcon Reverse						
50 Lux	Per Hour	Partial Cost Recovery	Taxable	26.75	25.90	3.3%
100 Lux	Per Hour	Partial Cost Recovery	Taxable	29.50	28.50	3.5%
Hall Park						
50 Lux	Per Hour	Partial Cost Recovery	Taxable	26.75	25.90	3.3%
Laklands PARK - North						
50 Lux	Per Hour	Partial Cost Recovery	Taxable	26.75	25.90	3.3%
100 Lux			Taxable	29.20		
150 Lux	Per Hour	Partial Cost Recovery	Taxable	32.50	31.35	3.7%
Laklands PARK - Middle						
50 Lux	Per Hour	Partial Cost Recovery	Taxable	26.75	25.90	3.3%
100 Lux	Per Hour	Partial Cost Recovery	Taxable	29.50	28.50	3.5%
Laklands PARK - South						
50 Lux	Per Hour	Partial Cost Recovery	Taxable	26.75	25.90	3.3%
100 Lux	Per Hour	Partial Cost Recovery	Taxable	29.50	28.50	3.5%
Meadow Springs - Main						
50 Lux	Per Hour	Partial Cost Recovery	Taxable	26.75	25.90	3.3%
100 Lux	Per Hour	Partial Cost Recovery	Taxable	29.50	28.50	3.5%
200 Lux	Per Hour	Partial Cost Recovery	Taxable	35.50	34.20	3.8%
Meadow Springs - South						
50 Lux	Per Hour	Partial Cost Recovery	Taxable	26.75	25.90	3.3%
100 Lux	Per Hour	Partial Cost Recovery	Taxable	29.50	28.50	3.5%
Merlin Street Reserve (6 Poles)						
100 Lux	Per Hour	Partial Cost Recovery	Taxable	34.75	33.50	3.7%
Ocean Road Reserve						
50 Lux	Per Hour	Partial Cost Recovery	Taxable	26.75	25.90	3.3%
100 Lux	Per Hour	Partial Cost Recovery	Taxable	29.50	28.50	3.5%
Peelwood Reserve 1 - North						
50 Lux	Per Hour	Partial Cost Recovery	Taxable	26.75	25.90	3.3%
Peelwood Reserve 1 - South						
50 Lux	Per Hour	Partial Cost Recovery	Taxable	26.75	25.90	3.3%
100 Lux	Per Hour	Partial Cost Recovery	Taxable	29.50	28.50	3.5%
300 Lux	Per Hour	Partial Cost Recovery	Taxable	62.25	59.90	3.9%
Peelwood Reserve 2						
50 Lux	Per Hour	Partial Cost Recovery	Taxable	26.75	25.90	3.3%
100 Lux	Per Hour	Partial Cost Recovery	Taxable	29.50	28.50	3.5%
Peelwood Reserve 3						
50 Lux	Per Hour	Partial Cost Recovery	Taxable	26.75	25.90	3.3%
100 Lux	Per Hour	Partial Cost Recovery	Taxable	29.50	28.50	3.5%
Rushton Park Main (6 poles)						
150 Lux	Per Hour	Partial Cost Recovery	Taxable	45.25	43.65	3.7%
300 Lux	Per Hour	Partial Cost Recovery	Taxable	62.25	60.00	3.8%
Rushton Park North - Dower Street						
50 Lux	Per Hour	Partial Cost Recovery	Taxable	26.75	25.90	3.3%
Rushton Park North - Thomson Street						
50 Lux	Per Hour	Partial Cost Recovery	Taxable	26.75	25.90	3.3%
Tindale Reserve (2 Poles only)						
50 Lux	Per Hour	Partial Cost Recovery	Taxable	21.50	20.80	3.4%
Outdoor Sports Courts						
Thomson Street Netball Courts						
100 Lux - 1 Court (2 Poles)	Per Hour	Partial Cost Recovery	Taxable	5.00	4.70	6.4%
All Lighting	Per Hour	Partial Cost Recovery	Taxable	23.75	23.00	3.3%
Notes:						
New fee structure developed and recommended for simplicity and consistency. Previously, clubs have been charged varying rates depending on the reserve / park that they hire.						
This new approach is based on the standard of lighting available (lux levels) and does not differentiate between the various lighting systems installed.						
Fee Guidelines:						
50 Lux - Base Rate						
100 Lux = 50 Lux + 10%						
150 Lux = 100 Lux + 10%						
200 Lux = 100 Lux + 20%						
300 Lux = 200 Lux + 75%						

Detail	Condition	Fee Basis	GST Status	2022/2023 Fee/Charge (Incl. GST) \$	2021/2022 Fee/Charge (Incl. GST) \$	Increase vs 2021/2022 %
Book Club - one set of books for one month	Per Book Set	Partial	Taxable	25.00	25.00	
Notice Processing Fee for overdue or lost items	Per notice	Partial	Taxable	5.50	5.50	
Lost items - replacement cost	Per Item	Full	Taxable	Item Cost	Item Cost	
Damaged Item - replacement cost	Per Item	Full	Taxable	Item cost	Item cost	
Book Sale Items	Item	Partial	Taxable	Cost Determined	Cost Determined	
Printing & Copying						
Printing & Photocopying - A4 sheet	Per Page	Partial	Taxable	0.50	0.50	
- A3 sheet	Per Page	Partial	Taxable	1.00	1.00	
- A4 colour	Per Page	Partial	Taxable	2.20	2.20	
- A3 colour	Per Page	Partial	Taxable	3.30	3.30	
Photocopied Articles from SLWA	Per Request	Full	Taxable	Item Cost	Item Cost	
3D Printing (available at Falcon Library only)	Printing Set Up	Partial	Taxable	5.00		
	Per Hour	Partial	Taxable	2.50		
Laminating						
A4 sheet	Per Sheet	Full	Taxable	3.00	2.60	15.4%
A3 sheet	Per Sheet	Full	Taxable	5.00	4.60	8.7%
Pouch/Credit Card size (business cards etc)	Per Pouch	Full	Taxable	1.00	1.00	
Binding						
6mm/25 sheets (documents, resumes etc)	Per Document	Full	Taxable	5.00	4.60	8.7%
8mm/45 sheets (documents, resumes etc)	Per Document	Full	Taxable	7.00	6.60	6.1%
19mm/45 sheets (documents, resumes etc)	Per Document	Full	Taxable	9.00	8.60	4.7%
<i>All binding includes binding strip, plastic cover and backing paper</i>						
Replacement of Membership Card	Per Card	Full	Taxable	6.00	6.00	
Library Bag	Per Bag	Full	Taxable	2.50	2.50	
Events						
Events - Guest Speakers	Per Event	Partial	Taxable	Cost Determined	Cost Determined	
Programs						
Made by Me	Per Workshop	Partial	Taxable	5.50	5.00	10.0%
Workshops	Per Workshop	Partial	Taxable	Cost determined	Cost determined	
Bond						
Bonds (GST free unless forfeited)						
Bond for Room Hire	Per hire	Full	Exempt unless forfeited	250.00	250.00	
Keys per set	Per Set	Partial	Exempt unless forfeited	50.00	50.00	
Other Charges						
Alarm Call Out Fee per incident	Per Incident	Full	Taxable	150.00	150.00	
Alcohol Consumption Permit	One Off	Reference	Exempt	35.00	35.00	
Alcohol Consumption Permit	Annual	Reference	Exempt	110.00	110.00	
Fee waiver:						
Reductions or waivers granted to any one community group shall not exceed the total value of \$1500.00 per year.						
Falcon Community Rooms						
FabLab - Computer Training Room						
Commercial Casual/Private Function-Falcon Community Rooms	Per Hour	Partial	Taxable	65.50	63.00	4.0%
Commercial Regular	Per Hour	Partial	Taxable	59.50	57.50	3.5%
Community Casual	Per Hour	Partial	Taxable	39.00	37.50	4.0%
Community Regular	Per Hour	Partial	Taxable	32.50	31.50	3.2%
Small Meeting Room						
Type D Facilities						
Commercial Casual/Private Function	Per Hour	Partial	Taxable	19.50	19.00	2.6%
Commercial Regular	Per Hour	Partial	Taxable	17.50	17.00	2.9%
Community Casual	Per Hour	Partial	Taxable	15.50	15.00	3.3%
Community Regular	Per Hour	Partial	Taxable	13.50	13.00	3.8%

Detail	Condition	Fee Basis	GST Status	2022/2023 Fee/Charge (Incl. GST) \$	2021/2022 Fee/Charge (Incl. GST) \$	Increase vs 2021/2022 %
Large Undivided Room						
Type C Facilities						
Commercial Casual/Private Function	Per Hour	Partial	Taxable	40.00	38.50	3.9%
Commercial Regular	Per Hour	Partial	Taxable	31.50	30.50	3.3%
Community Casual	Per Hour	Partial	Taxable	23.00	22.00	4.5%
Community Regular	Per Hour	Partial	Taxable	17.50	17.00	2.9%
Lakeland Library Community Rooms						
Small Meeting Room						
Type D Facilities						
Commercial Casual/Private Function	Per Hour	Partial	Taxable	19.50	19.00	2.6%
Commercial Regular	Per Hour	Partial	Taxable	17.50	17.00	2.9%
Community Casual	Per Hour	Partial	Taxable	15.50	15.00	3.3%
Community Regular	Per Hour	Partial	Taxable	13.50	13.00	3.8%
Large Undivided Room						
Type C Facilities						
Commercial Casual/Private Function	Per Hour	Partial	Taxable	40.00	38.50	3.9%
Commercial Regular	Per Hour	Partial	Taxable	31.50	30.50	3.3%
Community Casual	Per Hour	Partial	Taxable	23.00	22.00	4.5%
Community Regular	Per Hour	Partial	Taxable	17.50	17.00	2.9%
Mandurah Library Meeting Room						
Small Meeting Room						
Type D Facilities						
Commercial Casual/Private Function	Per Hour	Partial	Taxable	19.50	19.00	2.6%
Commercial Regular	Per Hour	Partial	Taxable	17.50	17.00	2.9%
Community Casual	Per Hour	Partial	Taxable	15.50	15.00	3.3%
Community Regular	Per Hour	Partial	Taxable	13.50	13.00	3.8%
Local Studies						
A4 photographic print. <i>inc. Research, staff time, delivery to printer but not cost of printing</i>	Each	Full	Exempt	18.00	17.50	2.9%
A3 photographic print <i>inc. Research, staff time, delivery to printer but not cost of printing</i>	Each	Full	Exempt	52.00	50.00	4.0%
Digital Photograph	Each	Full	Taxable	52.00	50.00	
Sale of books & other items	Each	Full	Taxable	Cost Determined	Cost Determined	
Museum Local Studies Room or Old Schoolroom						
Small Meeting Room						
Type D Facilities						
Commercial Casual/Private Function	Per Hour	Partial	Taxable	19.50	19.00	2.6%
Commercial Regular	Per Hour	Partial	Taxable	17.50	17.00	2.9%
Community Casual	Per Hour	Partial	Taxable	15.50	15.00	3.3%

Detail	Condition	Fee Basis	GST Status	2022/2023 Fee/Charge (Incl. GST) \$	2021/2022 Fee/Charge (Incl. GST) \$	Increase vs 2021/2022 %
Room Hire						
Counselling Room						
Commercial Casual	Half Day	Full	Taxable	21.00	20.00	5.0%
Commercial Regular	Half Day	Full	Taxable	15.50	15.00	3.3%
Community Casual	Half Day	Full	Taxable	7.50	7.00	7.1%
Community Regular	Half Day	Full	Taxable	5.50	5.00	10.0%
Main Hall						
Commercial Casual/Private Function	Per Hour	Full	Taxable	67.50	65.00	3.8%
Commercial Regular	Per Hour	Full	Taxable	52.00	50.00	4.0%
Community Casual	Per Hour	Full	Taxable	41.50	40.00	3.8%
Community Regular	Per Hour	Full	Taxable	31.00	30.00	3.3%
Activity Room						
Commercial Casual/Private Function	Per Hour	Full	Taxable	54.00	52.00	3.8%
Commercial Regular	Per Hour	Full	Taxable	48.00	46.50	3.2%
Community Casual	Per Hour	Full	Taxable	36.00	34.50	4.3%
Community Regular	Per Hour	Full	Taxable	29.50	28.50	3.5%
Kitchen						
Commercial Casual/Private Function	Per Hour	Full	Taxable	32.00	31.00	3.2%
Commercial Regular	Per Hour	Full	Taxable	26.00	25.00	4.0%
Community Casual	Per Hour	Full	Taxable	19.00	18.50	2.7%
Community Regular	Per Hour	Full	Taxable	15.50	15.00	3.3%
Meeting/Training Room						
Commercial Casual/Private Function	Per Hour	Full	Taxable	25.00	24.00	4.2%
Commercial Regular	Per Hour	Full	Taxable	21.00	20.00	5.0%
Community Casual	Per Hour	Full	Taxable	15.50	15.00	3.3%
Community Regular	Per Hour	Full	Taxable	12.50	12.00	4.2%
Computer Room						
Commercial Casual	Per Hour	Full	Taxable	37.50	36.00	4.2%
Commercial Regular	Per Hour	Full	Taxable	34.00	33.00	3.0%
Community Casual	Per Hour	Full	Taxable	22.50	21.50	4.7%
Community Regular	Per Hour	Full	Taxable	19.00	18.50	2.7%
Vehicle Hire						
Bus per kilometre travelled (includes cost for fuel)	Per Km	Full	Taxable	1.95	1.64	18.9%
Transit Van per kilometre travelled (includes cost for fuel)	Per Km	Full	Taxable	1.20	0.99	21.2%
Room or bus cleaning	As required	Full	Taxable	160 - 250	160.00	
Regional Youth Driver Education (RYDE)	Per Session	Full		15.00	15.00	
Other Charges						
Bonds & Call Out fees						
Bond for Room Hire	Per hire	Full	Exempt unless	253.00	253.00	
Bond for Vehicle Hire	Per hire	Full	Exempt unless	253.00	253.00	
Key bond	Per hire	Full	Exempt unless	50.00	50.00	
Call out required due to unarmed alarm	Per Call out	Full	Taxable	152.00	152.00	
After Hours Security Call Out	As required	Full	Taxable	162.00	162.00	
Hire Cancellation fee	Per Booking	Full	Taxable	35.50	35.50	
Programs						
Performance and Drama Skills Note: There is a concession discount term - \$10.00	Per term	Full	Taxable	31.00	30.00	3.3%
Young Womens Program Note: There is a concession discount term - \$10.00.	Per Person	Full	Taxable	26.00	25.00	4.0%
Young Men's Program Note: There is a concession discount term - \$10.00.	Per Person	Full	Taxable	26.00	25.00	4.0%
Game Club	Per Person	Full	Taxable	2.00	2.00	
Music Program	Per Person	Full	Taxable	2.00	2.00	
Art Program Note: There is a concession discount term - \$10.00.	Per Person	Full	Taxable	26.00	25.00	4.0%
Cooking Program Note: There is a concession discount term - \$10.00.	Per Person	Full	Taxable	26.00	25.00	4.0%
Boxing (first class free)	Per Session	Full	Taxable			
Boxing -After First Class	Per Session	Full	Taxable	6.00	6.00	

Detail	Condition	Fee Basis	GST Status	2022/2023 Fee/Charge (Incl. GST) \$	2021/2022 Fee/Charge (Incl. GST) \$	Increase vs 2021/2022 %
Boxing-Two sessions within the same week	Per Session	Full	Taxable	10.50	10.00	5.0%
Barista Skills	Per Person	Full	Taxable	10.50	10.00	
School Holiday Program Note: There is a concession discount for SHP Concession price \$12.00.	Per Person	Full	Taxable	25.00	24.00	4.2%
School - Youth Engagement Program. <u>Up to</u> \$1,452.50 per term for one group.	Per Term	Full	Taxable	1,452.50	1,400.00	3.8%
Job Connectors Program				\$10 - \$50		

Detail	Condition	Fee Basis	GST Status	2022/2023 Fee/Charge (Incl. GST) \$	2021/2022 Fee/Charge (Incl. GST) \$	Increase vs 2021/2022 %
CASM						
Studio Residency Program						
Studio Residency Program -Three month Licence	Per three months	Full	Taxable	143.00	138.00	3.6%
Exhibition & Gallery Workshop Program						
General EOI Exhibition	Per Week	Full	Taxable	170.00	164.00	3.7%
Community Workshops in Gallery Space	Per 4 hour hire	Full	Taxable	36.50	35.00	4.3%
Commercial Workshops in Gallery Space	Per 4 hour hire	Full	Taxable	71.50	69.00	3.6%
Tiny Treasures Exhibition Registration	Per exhibition	Full	Taxable	21.00	20.00	5.0%
Tiny Treasures Art Market Registration	Per exhibition	Full	Taxable	21.00	20.00	5.0%
Generic Exhibition Registration	Per catalogue	Full	Taxable	21.00	20.00	5.0%
Catalogue Sales - individually priced at Market value	Per catalogue	Full	Taxable	Market Value		
Workshop Facilitation Program						
Initial Administration fee	First booking only	Full	Taxable	26.00	25.00	4.0%
Community Workshops in Workshops Space	Per 4 hour hire	Full	Taxable	21.00	20.00	5.0%
Commercial Workshops in Workshops Space	Per 4 hour hire	Full	Taxable	49.00	47.00	4.3%
Bonds & Other Fees						
Lost key replacement	Only if lost	Full	Exempt unless forfeited	50.00	50.00	
Private function/casual booking [Without Alcohol]	Pey Hire	Full	Exempt unless forfeited	250.00	250.00	
Private function/casual booking [With Alcohol]	Pey Hire	Full	Exempt unless forfeited	500.00	500.00	
Journals						
Walking with Magpies Journal	Each	Full	Taxable	2.50	2.50	
Six Seasons Journal	Each	Full	Taxable	2.50	2.50	
Journal with pencils	Each	Full	Taxable	3.50	3.50	
Hire of Koolbadri Bidi Garden Space						
Community Workshops in Garden space	Per 4 hour hire	Full	Taxable	21.00	20.00	5.0%
Commercial Workshops in Garden Space	Per 4 hour hire	Full	Taxable	49.00	47.00	4.3%
Combination hire of CASM workshop and Garden space	Per 4 hour hire	Full	Taxable	60.00	new	
Koolbardi Bidi Tours and Professional Development						
				0.00		
1 hour Garden Tour: Adult	Each	Full	Taxable	26.00	25.00	4.0%
1 hour Garden Tour: u16/concession	Each	Full	Taxable	21.00	20.00	5.0%
2 hour Teachers' PD Session in Koolbardi Bidi Garden	Each	Full	Taxable	52.00	50.00	4.0%
4 hour Group Teachers' PD Session and Art Workshop in Koolbardi Bidi Garden	Each	Full	Taxable	83.00	80.00	3.8%
1 hour Outreach site visit and analysis	Each	Full	Taxable	207.50	200.00	3.8%
School Visits to Koolbardi Bidi Sites						
1.5 hour High School visit: Up to 25 students	Per group	Full	Taxable	207.50	200.00	3.8%
1.5 hour High School visit: 26-35 students	Per group	Full	Taxable	311.50	300.00	3.8%
1 hour Primary School visit: Up to 25 students	Per group	Full	Taxable	259.50	250.00	3.8%
1 hour Primary School visit: 26-35 students	Per group	Full	Taxable	311.50	300.00	3.8%
Afterschool Art Classes Program						
Art class booking	Per Term	Full	Taxable	171.00	165.00	3.6%
General workshops				0.00		

Ad Hoc Workshops - As per current best industry practice/Market Value	Each	Full	Taxable	Market Value		
General events						
Ad Hoc Workshops - As per current best industry practice/Market Value	Each	Full	Taxable	Market Value		
WEARABLE ART MANDURAH						
Entry Fees	Adult	Full	Taxable	62.50	60.00	4.2%
	Child	Full	Taxable	21.00	20.00	5.0%
	Tertiary student	Full	Taxable	31.00	30.00	3.3%
Assorted Merchandise	Per item	Full	Taxable	As per market value	new	
Workshop/Engagement Event	Per workshop	Full	Taxable	As per market value	As per market value	
Commercial Ticketed Event	Adult	Full	Taxable	50.00	As per market value	
	Child	Full	Taxable	25.00	As per market value	
	Concession	Full	Taxable	35.00	As per market value	
PEEL OPEN STUDIOS						
Peel Open Studios - Individual artist registration	Per artist listing	Full	Taxable	93.50	90.00	3.9%
		Full				
Peel Open Studios - Shared studio space artists registration	Per artist listing		Taxable	93.50	90.00	3.9%
		Full				
Peel Open Studios - Artist collective registration fee	Per artist listing		Taxable	93.50	90.00	3.9%
				0.00		
1/4 page advertisement in printed program	Per advertisement	Full	Taxable	104.00	100.00	4.0%
1/2 page advertisement in printed program	Per advertisement	Full	Taxable	207.50	200.00	3.8%
Full page advertisement in printed program	Per advertisement	Full	Taxable	363.00	350.00	3.7%
Artist capacity building workshops	Per workshop	Full	Taxable	As per market value	As per market value	
Peel Open Studios assorted merchandise	Per item	Full	Taxable	As per market value	As per market value	
Mandurah Arts Festival						
Community arts workshops	Per workshop	Full	Taxable	As per market value	As per market value	
Various ticketed arts program - TBA	Per event	Full	Taxable	As per market value	As per market value	
Mandurah Arts Festival assorted merchandise	Per item	Full	Taxable	As per market value	As per market value	

Detail	Condition	Fee Basis	GST Status	2022/2023 Fee/Charge (Incl. GST) \$	2021/2022 Fee/Charge (Incl. GST) \$	Increase vs 2021/2022 %
GENERAL FEES AND CHARGES						
Annual Membership Fee	Per Year	Reference	Taxable	54.00	52.00	3.8%
Pro Rata membership fee per quarter	One Off	Reference	Taxable	13.50	13.00	3.8%
Pro rata membership 6 months	One Off	Reference	Taxable	27.00	26.00	3.8%
Pro rata membership 9 months	One Off	Reference	Taxable	40.50	39.00	3.8%
Visiting Membership Fee (temporary three months)	One Off	Reference	Taxable	27.00	25.00	8.0%
Couples Membership (2 pax)	One Off	Reference	Taxable	102.00	90.00	13.3%
Amenities Fee - Non Members (<i>per visit</i>)	One Off	Reference	Taxable	5.00	5.00	
Centre Bus	One Off	Partial	Exempt	2.50	2.50	
Concert - Members	One Off	Partial	Taxable	Artist cost determine	Artist cost determine	
Concert - Non Members	One Off	Partial	Taxable	Artist Cost determine + \$5 Amenities	Artist Cost determine + \$5 Amenities	
DINING ROOM						
Meals - 2 course Dine In	One Off	Full	Taxable	Between \$12 - \$18	10.00	20.0%
Meals - Takeaway 1 Course	One Off	Full	Taxable	Between \$10 - \$16	8.00	25.0%
Café - Food & Beverages	Market Rate	Full	Taxable	Market Rate	Market Rate	
BONDS						
Swipe Card (per set)	One Off	Full	Exempt unless forfeited	50.00	50.00	
Private Function/Casual Booking (without Alcohol)	One Off	Full	Exempt unless forfeited	250.00	250.00	
Private Function/Casual Booking (with Alcohol)	One Off	Full	Exempt unless forfeited	\$500-\$2,000	\$500-\$2,000	
OTHER FEES						
Weekend Surcharge per booking	One Off	Full	Taxable	92.00	92.00	
Alcohol Consumption Permit	One Off	Reference	Exempt	35.00	35.00	
Alcohol Consumption Permit	Annual	Reference	Exempt	110.00	110.00	
Alarm Call Out Fee (per incident)	One Off	Full	Taxable	170.00	170.00	
Cancellation Fee	One Off		Taxable	10% of calculated hire cost	10% of calculated hire cost	
Late Booking Fee	One Off		Taxable	30.00	30.00	
	Per hire	Reference	Taxable	Cost Deremined by item and set-up	Cost Deremined by item and set-up	
AV Equipment : <i>AV & lighting available in various hire spaces. Additional costs to room hire</i> <i>All rooms standard provision of single microphone only</i> <i>Any additional AV requirements dependent on availability &</i>						
MAIN HALL						
Commercial Casual/Private Function	Per Hour	Reference	Taxable	65.25	63.00	3.6%
Commercial/Private Regular	Per Hour	Reference	Taxable	44.50	43.00	3.5%
CommunityCasual	Per Hour	Reference	Taxable	37.25	36.00	3.5%
Community Regular	Per Hour	Reference	Taxable	27.00	26.00	3.8%
Seniors Centre Regular Members Activities (Business hours)	Per Hour	Reference	Taxable	26.00	25.00	4.0%
DINING ROOM						
Commercial Casual/Private Function	Per Hour	Reference	Taxable	58.00	56.00	3.6%
Commercial/Private Regular	Per Hour	Reference	Taxable	41.50	40.00	3.8%
CommunityCasual	Per Hour	Reference	Taxable	35.25	34.00	3.7%
Community Regular	Per Hour	Reference	Taxable	26.00	25.00	4.0%
Seniors Centre Regular Members Activities (Business hours)	Per Hour	Reference	Taxable	25.00	24.00	4.2%
CRAFT ROOM						
Commercial Casual/Private Function	Per Hour	Reference	Taxable	58.00	56.00	3.6%
Commercial/Private Regular	Per Hour	Reference	Taxable	41.50	40.00	3.8%
CommunityCasual	Per Hour	Reference	Taxable	30.00	29.00	3.4%

Detail	Condition	Fee Basis	GST Status	2022/2023 Fee/Charge (Incl. GST) \$	2021/2022 Fee/Charge (Incl. GST) \$	Increase vs 2021/2022 %
Community Regular	Per Hour	Reference	Taxable	23.75	23.00	3.3%
Seniors Centre Regular Members Activities (Business hours)	Per Hour	Reference	Taxable	22.75	22.00	3.4%
GAMES ROOM						
Commercial Casual/Private Function	Per Hour	Reference	Taxable	29.00	28.00	3.6%
Commercial/Private Regular	Per Hour	Reference	Taxable	19.75	19.00	3.9%
CommunityCasual	Per Hour	Reference	Taxable	15.50	15.00	3.3%
Community Regular	Per Hour	Reference	Taxable	13.00	12.50	4.0%
Seniors Centre Regular Members Activities (Business hours)	Per Hour	Reference	Taxable	12.50	12.00	4.2%
MEETING ROOM						
Commercial Casual/Private Function	Per Hour	Reference	Taxable	35.25	34.00	3.7%
Commercial/Private Regular	Per Hour	Reference	Taxable	30.00	29.00	3.4%
Community Casual	Per Hour	Reference	Taxable	23.75	23.00	3.3%
Community Regular	Per Hour	Reference	Taxable	20.25	19.50	3.8%
Seniors Centre Regular Members Activities (Business hours)	Per Hour	Reference	Taxable	19.75	19.00	3.9%
COFFEE LOUNGE						
Bar/Cafe area	Per Day	Reference	Taxable	26.00	25.00	4.0%
Coffee Lounge	Per Day	Reference	Taxable	36.25	35.00	3.6%
Fee waiver:						
Reductions or waivers granted to any one community group shall not exceed the total value of \$1500.00 per year.						
Facility Fee Information		Definitions of Hirer				
Fee Waivers as per delegated authority up to 100%		"Casual Hirer" less than 12 bookings per annum				
		"Regular Hirer" more than 12 bookings per annum				
		"Community Hirer" non for profit group or club				
		"Commercial Hirer" for profit business or group				

Detail	Condition	Fee Basis	GST Status	2022/2023 Fee/Charge (Incl. GST) \$	2021/2022 Fee/Charge (Incl. GST) \$	Increase vs 2021/2022 %
MANDURAH CRAB FEST						
FOOD VENDORS						
Gourmet Food Vendor (marquee, wash up facilities, water and electricity inc) PLEASE NOTE THAT THIS COST DOES NOT INCLUDE GAS	Per Event	Reference	Taxable	1,924.50	1,855.00	3.7%
Mobile Food Van 6m x 3m (site only)	Per Event	Reference	Exempt	925.50	892.00	3.8%
Wine Vendors 3m x 3m (marquee inc)	Per Event	Reference	Taxable	1,551.00	1,495.00	3.7%
Continental Food stalls 3m x 3m (marquee inc)	Per Event	Reference	Taxable	1,089.50	1,050.00	3.8%
Continental Food stalls 6m x 3m (marquee inc)	Per Event	Reference	Taxable	1,390.25	1,340.00	3.8%
Crab Sales 9m x 3m (marquee inc)	Per Event	Reference	Taxable	1,182.75	1,140.00	3.8%
Crab Sales 6m x 3m (marquee inc)	Per Event	Reference	Taxable	1,073.75	1,035.00	3.7%
Bond - Gourmet, Continental	Per Event	Full	Exempt	518.75	500.00	3.8%
Bond - Mobile Food Van, wine vendor, crab sales	Per Event	Full	Exempt	311.25	300.00	3.8%
MARKET STALLS						
Market - Site Location - Eastern Foreshore 3m x 3m (marquee inc)	Per Event	Reference	Taxable	933.75	900.00	3.8%
Market - Site Location - Eastern Foreshore 6m x 3m (marquee inc)	Per Event	Reference	Taxable	1,141.25	1,100.00	3.8%
Market - Site Location - Eastern Foreshore Size - other		Reference		Market price	Market price	
Market - Site Location - Mandurah Tce 3m x 3m (marquee inc)	Per Event	Reference	Taxable	830.00	800.00	3.8%
Market - Site Location - Mandurah Tce 6m x 3m (marquee inc)	Per Event	Reference	Taxable	1,037.50	1,000.00	3.8%
Market - Site Location - Mandjar Square 3m x 3m (site only)	Per Event	Reference	Exempt	264.50	255.00	3.7%
Market - Site Location - Mandjar Square 6m x 3m (site only)	Per Event	Reference	Exempt	477.25	460.00	3.8%
Market - Site Location - Mandjar Square other (site only)	Per Event	Reference	Exempt	Market price	Market price	
Market - Marquee Charge - Eastern Foreshore & Mandurah Tce & Mandjar Square - Corner Stall extra - (site only)	Per Event	Reference	Exempt	159.75	154.00	3.7%
Market - Site Location - Administration Bay 3m x 3m - (site only)	Per Event	Reference	Exempt	264.50	255.00	3.7%
Market - Site Location - Administration Bay 6m x 3m - (site only)	Per Event	Reference	Exempt	373.50	360.00	3.8%
Market - Surcharge, Admin Bay - Corner stall extra - (site only)	Per Event	Reference	Exempt	27.00	26.00	3.8%
Bond - Marquee provided by City	Per Event	Full	Exempt	500.00	500.00	
Bond - Stall holder provide own marquee	Per Event	Full	Exempt	200.00	200.00	
POWER CHARGES						
1 x 10amp - first lead	Per Unit	Full	Taxable	62.25	60.00	3.8%
1 x 10amp - additional leads	Per Unit	Full	Taxable	31.25	30.00	4.2%
1 x 15amp - first lead	Per Unit	Full	Taxable	83.00	80.00	3.8%
1 x 15amp - additional leads	Per Unit	Full	Taxable	41.50	40.00	3.8%
3 phase lead - first lead	Per Unit	Full	Taxable	145.25	140.00	3.8%
3 phase lead - additional lead	Per Unit	Full	Taxable	72.75	70.00	3.9%
Early generator turn on fee - fuel surcharge - per hour	per hour	Full	Taxable	26.00	25.00	4.0%
Additional power cord onsite - per cords	Per Unit	Full	Taxable	103.75	100.00	3.8%
EQUIPMENT CHARGES						
1.8m Trestle Table	Per Unit	Full	Taxable	26.00	25.00	4.0%
Chair	Per Unit	Full	Taxable	6.25	6.00	4.2%
Display Board	Per Unit	Full	Taxable	52.00	50.00	4.0%
Damage equipment	Per Unit	Full	Taxable	At Cost	At Cost	
Lost equipment charge	Per Unit	Full	Taxable	At Cost	At Cost	
DAMAGE CHARGES						
Rubbish Removal Fee	Per Event	Reference	Taxable	160.75	155.00	3.7%
Oil and drum removal fee	Per Event	Reference	Taxable	212.75	205.00	3.8%
Oil fine - inappropriate oil disposal	Per Event	Reference	Taxable	1,597.75	1,540.00	3.8%
Hand Basin clean fee	Per Event	Full	Taxable	93.50	90.00	3.9%
Site clean up fee	Per Event	Reference	Taxable	264.50	255.00	3.7%
Cancellation Fee (2 months prior to event)	Per Event	Reference	Taxable	155.75	150.00	3.8%
MANDURAH COMMUNITY CHRISTMAS PAGEANT						
Christmas business promotion - decorated item	Per Unit	Full	Taxable	Market price	Market price	
Christmas business promotion - non - decorated item	Per Unit	Full	Taxable	Market price	Market price	
Mandjar Markets site fees (site only)	Per Event	Reference	Exempt	26.00	25.00	4.0%

COM stall holder (marquee inc)	Per Event	Reference	Taxable	at cost	at cost	
NEW YEARS EVE						
COM stall holder (marquee inc)	Per Event	Reference	Taxable	at cost	at cost	
Mobile food vendor 6m x 3m (site only)	Per Event	Reference	Exempt	384.00	370.00	3.8%
Bond - mobile food vendor	Per Event	Full	Exempt	207.50	200.00	3.8%
1.8m Trestle Table	Per Unit	Full	Taxable	Market price	Market price	
Chairs	Per Unit	Full	Taxable	Market price	Market price	
Display Board	Per Unit	Full	Taxable	Market price	Market price	

Detail	Condition	Fee Basis	GST Status	2022/2023 Fee/Charge (Incl. GST) \$	2021/2022 Fee/Charge (Incl. GST) \$	Increase vs 2021/2022 %
Pens						
All Recreational Pens - Fees per annum (per meter)	Per metre (Pen length)	Reference	Taxable	497.00	479.00	3.8%
All Commercial Pens - Fees per annum (per meter)	Per metre (Pen length)	Reference	Taxable	447.25	431.00	3.8%
Mini Marina - South Harbour - Fees per annum (per meter)	Per Month	Reference	Taxable	248.50	239.50	3.8%
Other Rental Options						
6 months - 60% of annual fee	Half Yealy	Reference	Taxable	60%	60%	
3 months - 40% of annual fee	Quarterly	Reference	Taxable	40%	40%	
1 month - 15% of annual fee	Monthly	Reference	Taxable	15%	15%	
1 week - 6.5% of annual fee	Weekly	Reference	Taxable	7%	7%	
1 day - 1% of annual fee	Daily	Reference	Taxable	1%	1%	
Security Keys						
Key ring type key- Charge	Per Item	Full	Taxable	25.00	25.00	
Notes :-						
<i>All marina pens charged by length of pen not length of vessel</i>						
Public Marina						
<i>Fees include power & water consumption for private use</i>						
<i>Purchase of electronic access key required</i>						
<i>All fees require payment in advance</i>						
Mini Marina						
<i>Mini Marina - 50% of Recreational Pen Fees</i>						
<i>Does not include security, water or electricity</i>						
Notes:-						
<i>Does not include power, water or security</i>						
<i>Commercial vessels only</i>						
<i>Fees payable in advance</i>						
Other Mooring & Jetty Fees						
Mary Street Lagoon Mooring Pens						
Fees per annum (per sq metre)	Per m2	Reference	Taxable	43.50	42.00	3.6%
Other Rental Options						
6 months - 60% of annual fee	Per m2	Reference	Taxable	60%	60%	
3 months - 40% of annual fee	Per m2	Reference	Taxable	40%	40%	
1 month - 15% of annual fee	Per m2	Reference	Taxable	15%	15%	
Mandjar Bay & Stingray Wharf						
Short-term Commercial Jetty Licence for Mandjar Bar Jetties and Stingray Wharf per week (minimum 7 day hire)	Per Week	Reference	Taxable	1,141.25	1,100.00	3.8%
Mandjar Bay Commercial Jetty Licence for 12 months – 15 metres (pro rata available, minimum 3 months)	Per Annum	Reference	Taxable	5,991.50	5,775.00	3.7%
Mandjar Bay Commercial Jetty Licence for 12 months – 12 metres (pro rata available, minimum 3 months)	Per Annum	Reference	Taxable	4,793.25	4,620.00	3.8%
Stingray Wharf Commercial Jetty Licence for 12 months – (pro rata available, minimum 3 months)	Per Annum	Reference	Taxable	371.00	357.50	3.8%
Notes:-						
Administration Fee - per Refund Request				52.00	50.00	4.0%
Administration Fee - Sub Licencing Credit (per financial year)				52.00	50.00	4.0%
Chalets						
Standard Rate (per night)						
Studio (max 2 people) per night (1 Queen bed or 2 singles)	Per night	Reference	Taxable	124.50	120.00	3.8%
Spa Chalet (max 2 people) per night (1 Queen bed)	Per night	Reference	Taxable	176.50	170.00	3.8%
Family Chalet (max 4 people) per night (1 Queen & 2 single beds)	Per night	Reference	Taxable	186.75	180.00	3.8%
Couples Chalet(2 bedroom - max 4 people) per night (2 Queen beds)	Per night	Reference	Taxable	186.75	180.00	3.8%
Special Needs (2 bedroom - max 4 people) per night (4 Single beds)	Per night	Reference	Taxable	186.75	180.00	3.8%
Chalets						
Peak/Holiday Rate (per night) applies to:						
Australia Day, Labour Day, Crab Fest, Easter, Anzac Day, WA Day, School Holidays, Queens Birthday,Christmas / New Year 21/12/20 - 04/01/21						
Studio (max 2 people) per night (1 Queen bed or 2 singles)*	Per Night	Reference	Taxable	125-300	120-300	
Spa Chalet (max 2 people) per night (1 Queen bed)*	Per Night	Reference	Taxable	175-400	170-400	
Family Chalet (max 4 people) per night (1 Queen & 2 single beds)*	Per Night	Reference	Taxable	185-400	180-400	
Couples Chalet(2 bedroom - max 4 people) per night (2 Queen beds)*	Per Night	Reference	Taxable	185-400	180-400	
Special Needs (2 bedroom - max 4 people) per night (4 Single beds)*	Per Night	Reference	Taxable	185-400	180-400	
* Price charged within the range based on peak and off-peak demand for accommodation as determined by management.						
Other Offers						
Winter Breaks:	Minimum Periods Apply to:					
<i>Stay three nights get the fourth night free during</i>	<i>Long Weekends (3 night minimum)</i>					
<i>May, June, July, August & September</i>	<i>Easter (3 night minimum Thursday - Monday)</i>					
<i>Seniors Discount (Australian Card Holders)</i>	<i>Christmas January School Holidays - applies</i>					
<i>10% - not available with any other offer</i>	<i>23/12/16 - 15/01/17 (4 night minimum)</i>					
Other Charges						
Replacement Linen	Per Item	Reference	Taxable	Depends on Item	Depends on Item	
<i>Linen replaced on request - fee applies depending on items replaced</i>						
<i>Chalet clean after 7 day stay - no charge</i>						
Washing Machine or Dryer	Per each use	Reference	Taxable	4.00	4.00	
Promotional Activities - Marketing Activities	Per Night	Reference	Taxable	0-30%	0-30%	
Please Note:						
<i>Additional guests in a chalet can not be accommodated. Sorry no rollaways, greenbed, swags or mattresses on floor allowed</i>						

Detail	Condition	Fee Basis	GST Status	2022/2023 Fee/Charge (Incl. GST) \$	2021/2022 Fee/Charge (Incl. GST) \$	Increase vs 2021/2022 %
Tree Removal and Replacement						
Removal of tree (up to 5m) plus supply and installation of 45 litre container size replacement tree	Per Tree	Full	Taxable	599.25	577.50	3.8%
Removal of tree (5m - 10m) plus supply and installation of 100 litre container size replacement tree	Per Tree	Full	Taxable	1,027.25	990.00	3.8%
Removal of tree (10m - 15m) plus supply and installation of 200 litre container size replacement tree	Per Tree	Full	Taxable	1,826.00	1,760.00	3.8%
Removal of tree (15m and over) plus supply and installation of 200 litre container size replacement tree	Per Tree	Full	Taxable	4,336.75	4,180.00	3.8%
Other Charges						
Private and Third Party Works	Per Project	Full	Taxable	At Cost + 15%		New fee
Additional Culvert Pipes	Per Pipe Length	Full	Taxable	159.75	154.00	3.7%
Delivery additional pipes	Per Pipe Length	Full	Taxable	52.00	50.00	4.0%
Extractive Industry License	Per Application	Statutory	Exempt	200.00	200.00	
Supervision Fee with consultant	Per Project	Full	Exempt	1.5% of Roadworks, Drainage & Earthworks Costs	1.5% of Roadworks, Drainage & Earthworks Costs	
Supervision Fee without consultant	Per Project	Full	Exempt	3.0% of Roadworks, Drainage & Earthworks Costs	3.0% of Roadworks, Drainage & Earthworks Costs	
Performance Bond	Per Stage			20,000.00	20,000.00	
Outstanding Works Bond	Per Stage			125% of the cost of the outstanding works	125% of the cost of the outstanding works	
Outstanding Works Bond - Admin Fee <i>Note: Fee paid by developer (per stage of development) where they have not completed works but have requested the subdivision be cleared)</i>	Per Stage	Full	mpt unless forfei	1,000.00	1,000.00	
RAV Electric Highway - Electric Vehicle Charging Station electricity use, provided through E-Station access cards.	per kWh	Full	Taxable	0.45	0.45	
Maintenance Bond	Per Stage			5% of the contract value for construction and drianage works	5% of the contract value for construction and drianage works	

Detail	Condition	Fee Basis	GST Status	2022/2023 Fee/Charge (Incl. GST) \$	2021/2022 Fee/Charge (Incl. GST) \$	Increase vs 2021/2022 %
HOUSEHOLD WASTE SERVICES						
<i>An annual charge per mobile garbage bin (MGB) pursuant to Section 67 of the Waste Avoidance & Resource Recovery Act 2007 (WARR) is levied for a waste service provided by the City against all owners of property (including strata titled premises) within the municipality where a habitable dwelling/building is erected.</i>						
The below fees are based on the disposal of the City's waste at Cleanaway's Banksia Road Landfill in Dardanup. The Avertas Energy Waste to Energy facility will become operational in October 2022. There is a significant price difference between the landfill charge at the Banksia Road Landfill and the Waste to Energy plant. A separate scale of fees will be applicable (detailed below) and will become into effect once the Waste to Energy facility becomes operational						
Standard Waste Service includes: Supply and weekly collection of 240 L mobile garbage bin Supply and fortnightly collection of 240 L or 360 L mobile recycling bin One junk & metals verge pick up Two green waste verge pick ups Two green waste and two general waste vouchers allowing free access to the Waste Management Centre	Per Service	Statutory	Exempt	337.00	306.00	10.1%
Reduced Waste Service includes: Supply and weekly collection of 140 L mobile garbage bin Supply and fortnightly collection of 240 L mobile recycling bin One junk & metals verge pick up Two green waste verge pick ups Two green waste and two general waste vouchers allowing free access to the Waste Management Centre	Per Service	Statutory	Exempt	327.00		
Increased Waste Service includes: Supply and weekly collection of 240 L mobile garbage bin Supply and fortnightly collection of 360 L mobile recycling bin One junk & metals verge pick up Two green waste verge pick ups Two green waste and two general waste vouchers allowing free access to the Waste Management Centre	Per Service	Statutory	Exempt	347.00		
Increased Waste Service includes: Supply and weekly collection of 140 L mobile garbage bin Supply and fortnightly collection of 360 L mobile recycling bin One junk & metals verge pick up Two green waste verge pick ups Two green waste and two general waste vouchers allowing free access to the Waste Management Centre	Per Service	Statutory	Exempt	337.00		
Special walk-in waste collection service is offered to residents free of charge. Residents must seek written approval from City and service is only supplied if justified on medical grounds and requires supporting documentation from GP.	Per Service	Statutory	Exempt	No charge	No charge	
Additional Rubbish Only Service Supply & weekly collection of 1 additional 240 L or 140 L mobile garbage bin (bin will be stickered accordingly)	Per Service	Full	Exempt	141.00	128.00	10.2%
Additional Recycling Only Service Supply & fortnightly collection of 1 additional 240 L or 360 L mobile recycling bin (bin will be stickered accordingly)	Per Service	Full	Exempt	135.00	123.00	9.8%
Downsize Rubbish Bin Downsize existing 240 L mobile garbage bin to 140 L mobile garbage bin. Bin collected weekly. <i>This option will be available from 1 July 2022.</i>		Full	Taxable	98 One off fee		
Upsize Recycling Bin Upsize existing 240 L mobile recycling bin to 360 L mobile recycling bin. Bin collected fortnightly. <i>This option will be available from 1 July 2022.</i>	One off fee	Full	Taxable	56.50 One off fee		
New Home Bin Requests Residents will be able to request the different bin options (140 L or 240 L mobile garbage bin and 240 L or 360 L mobile recycling bin) when ordering bins.				No charge		
OTHER WASTE SERVICES						
Commercial Local Government Waste Service <i>An annual charge per waste receptacle pursuant to Section 67 of the Waste Avoidance & Resource recovery Act 2007 (WARR) is levied for a waste service provided by the City</i>						
Rubbish Only Waste Service includes: supply and weekly collection of one 240 L MGB	Per Service	Full	Exempt	141.00	128.00	10.2%
Recycling Only Waste Service includes: supply and fortnightly collection of one 240 L MRB	Per Service	Full	Exempt	135.00	123.00	9.8%
Bulk Rubbish Only Waste Service (660 L) includes: supply of 1 x 660 L MGB; and the weekly collection of 1 x 660 L MGB	Per Service	Full	Exempt	560.00	550.00	1.8%

Detail	Condition	Fee Basis	GST Status	2022/2023 Fee/Charge (Incl. GST) \$	2021/2022 Fee/Charge (Incl. GST) \$	Increase vs 2021/2022 %
Bulk Rubbish Only Waste Service (1100 L) includes: supply of 1 x 1100 L MGB; and the weekly collection of 1 x 1100 L MGB	Per Service	Full	Exempt	715.00	700.00	2.1%
Bulk Recycling Only Waste Service (660 L) includes: supply of 1 x 660 L MRB; and the weekly collection of 1 x 660 L MRB	Per Service	Full	Exempt	540.00	530.00	1.9%
Bulk Recycling Only Waste Service (1100 L) includes: supply of 1 x 1100 L MRB; and the weekly collection of 1 x 1100 L MRB	Per Service	Full	Exempt	690.00	680.00	1.5%
Ad-Hoc Local Government Waste Collections <i>A per service charge for ad-hoc local government waste collection is charged pursuant to section 6.16 of the Local Government Act 1995 for the once off ad-hoc collection of:</i>						
1 x 240 L MGB	Per Service	Full	Exempt	6.00	6.00	
1 x 660 L MGB	Per Service	Full	Exempt	9.60	9.60	
1 x 1100 L MGB	Per Service	Full	Exempt	13.00	13.00	
1 x 240 L MRB	Per Service	Full	Exempt	6.00	6.00	
1 x 660 L MRB	Per Service	Full	Exempt	9.30	9.30	
1 x 1100 L MRB	Per Service	Full	Exempt	12.50	12.50	
Weekly bin hire 660 L MGB	Per Service	Full	Taxable			
Weekly bin hire 1100 L MGB	Per Service	Full	Taxable			
WASTE MANAGEMENT CENTRE						
Waste Vouchers <i>Ratepayers and residents of the City of Mandurah are entitled to Free Entry with a current valid waste voucher to dispose of up to 1m³ of green waste or general waste from a Car, Utility, Van or Trailer. Vouchers are only issued to properties that pay the waste service charge</i> Green Waste Voucher - equivalent value of \$19.50 General Waste Voucher - equivalent value of \$51.00						
COMMERCIAL LOADS						
All trucks (regardless of size) will be weighed and charged on a per tonne basis						
Minimum charge for Commercial Loads on Weighbridge						
General Waste	per item	Full	Taxable	52.00	51.00	2.0%
Green Waste	per item	Full	Taxable	38.00	37.00	2.7%
Inert Waste	per item			32.00	31.00	3.2%
General Waste						
General Waste (non-metropolitan) per tonne	per tonne	Full	Taxable	150.00	148.00	1.4%
General Waste (metropolitan) per tonne (Landfill Levy applies)	per tonne	Full	Taxable	150.00 plus applicable landfill levy	148.00 plus applicable landfill levy	
Green Waste						
Green Waste (No weeds, grass or soil)						
Truck - per tonne	per tonne	Full	Taxable	95.00	92.00	3.3%
Utilities & Trailers - up to 1 m ³	per m ³	Full	Taxable	19.50	19.00	2.6%
- 1.0 - 2.0 m ³	per m ³	Full	Taxable	38.50	37.50	2.7%
- > 2.0 m ³	per m ³	Full	Taxable	57.50	56.00	2.7%
Large Logs/Tree Trucks						
Inert Waste						
Trucks - per tonne	per tonne	Full	Taxable	105.00	103.00	1.9%
Inert (Construction & Demolition) Waste - per tonne	per tonne	Full	Taxable	74.50	73.00	2.1%
Hazardous Material						
Asbestos material - per tonne (maximum 2 tonnes)	per tonne	Full	Taxable	200.00	200.00	
Recyclable Material						
Recyclable Scrap Steel (no contamination) per tonne	per tonne	Full	Taxable	No Charge	No Charge	
Cardboard/General Recyclables (per m ³)	per m ³	Full	Taxable	12.75	12.50	2.0%
CFLs/Fluorescent Tubes (per kg)	per Kg	Full	Taxable	5.70	5.60	1.8%
E-waste (per kg)	per Kg	Full	Taxable	0.90	0.90	
Mattresses (per item)	per Kg	Full	Taxable	35.00	34.00	2.9%
Entry When Weighbridge Not In Use - Heavy Vehicles				\$ per Vehicle Wheel	\$ per Vehicle Wheel	
Types of Waste						
General Waste		Full	Taxable	56.00	56.00	
Green Waste		Full	Taxable	28.00	28.00	
Inert Waste		Full	Taxable	20.50	20.50	
RESIDENTIAL LOADS - CARS, UTILITIES AND TRAILERS						
Green Waste						
Car Sedan Boot - Green Waste Only (up to 0.5 m ³)	per m ³	Full	Taxable	1 valid green waste voucher or 12.5	12.00	4.2%

Detail	Condition	Fee Basis	GST Status	2022/2023 Fee/Charge (Incl. GST) \$	2021/2022 Fee/Charge (Incl. GST) \$	Increase vs 2021/2022 %
SUV Boot - Green Waste Only (up to 0.6 m3)	per m ³	Full	Taxable	1 valid green waste voucher or 16.00	0.00	
Utility/Trailer - Clean Green Waste (no contamination) - Up to 1 m ³	per m ³	Full	Taxable	1 valid green waste voucher or 19.50	1 valid green waste voucher or 19.00	2.6%
- between 1.0 and 2.0 m ³	per m ³	Full	Taxable	38.50	37.50	2.7%
- greater than 2.0 m ³	per m ³	Full	Taxable	57.50	56.00	2.7%
vehicles in excess of 3 m ³ will be required to be weighed on the weighbridge						
General Waste						
Car Sedan Boot - General Waste Only (up to 0.3 m ³)	per m ³	Full	Taxable	1 valid general waste voucher or 25.00	24.00	4.2%
SUV Boot - General Waste Only (up to 0.6 m ³)	per m ³	Full	Taxable	1 valid general waste voucher or 37.00	36.00	2.8%
Utility/Trailer - General Waste - Up to 1 m ³	per m ³ per m ³	Full	Taxable	1 valid general waste voucher or 51.00	1 valid general waste voucher or 50.00	2.0%
- between 1.0 and 2.0 m ³	per m ³	Full	Taxable	80.50	79.00	1.9%
- greater than 2.0 m ³	per m ³	Full	Taxable	124.00	122.00	1.6%
vehicles in excess of 3 m ³ will be required to be weighed on the weighbridge						
Inert Waste						
Car Sedan Inert Waste (bricks, sand, concrete) (up to 0.5 m ³) Only	per m ³	Full	Taxable	1 valid general waste voucher or 15.5	15.00	3.3%
Utility/Trailer - Inert Waste (bricks, sand, concrete) - Up to 1 m ³	per m ³ per m ⁴	Full	Taxable	1 valid general waste voucher or 27.00	26.50	1.9%
- 1.0 - 2.0 m ³	per m ⁵	Full	Taxable	51.00	50.00	2.0%
- > 2.0 m ³	per m ⁶	Full	Taxable	102.00	100.00	2.0%
Utility/Trailer - Scrap Metal only (no contamination)	per m ³	Full	Taxable	No charge	No charge	
Hazardous Materials						
Asbestos material - per sheet or part thereof	Per Sheet	Full	Taxable	19.00	19.00	
Asbestos - per tonne (maximum 2 tonne)	per m ³	Full	Taxable	200.00	200.00	
Household Hazardous Waste (Domestic quantities< 20kg)		Full	Taxable	No Charge	No Charge	
Recyclables						
Passenger Tyres - each	Each	Full	Taxable	7.50	7.50	
Passenger Tyres with rims attached - each	Each	Full	Taxable	14.00	14.00	
Truck Tyres - each	Each	Full	Taxable	18.00	18.00	
Truck Tyres with rims attached - each	Each	Full	Taxable	21.00	21.00	
Mattresses - each	Each	Full	Taxable	35.00	34.00	2.9%
Car Bodies - per car <i>Car bodies are only accepted where tyres are removed and no rubbish is left on or in car bodies</i>	Per Car	Full	Taxable	15.00	15.00	
Cardboard/General Recyclables (Residents only)		Full	Taxable	No Charge	No Charge	
E-waste (domestic quantities only)		Full	Taxable	No Charge	No Charge	
CFLs/Fluorescent Tubes (domestic quantities only)		Full	Taxable	No Charge	No Charge	
Waste Oil (domestic quantities only)		Full	Taxable	No Charge	No Charge	
Paint		Full	Taxable	No Charge	No Charge	
Public Weighbridge						
Weight and full certification		Full	Taxable	33.00	32.50	1.5%
TIMS THICKET WASTE FACILITY						
Inert Waste - non-metropolitan area (per cubic metre)						
Clean Fill	per m ³	Full	Taxable	12.00	12.00	
Clean Building Fill (Minimal Contamination)	per m ³	Full	Taxable	31.50	31.50	
Contaminated Building Fill (Mixed Loads - requires sorting)	per m ³	Full	Taxable	67.00	67.00	
Non-complying Fill	per m ³	Full	Taxable	183.00	183.00	
Inert Waste - metropolitan area (Landfill levy applies \$105.00 per cubic metre from 1 July 2022)						
Clean Fill	per m ³	Full	Taxable	127.50	127.50	

Detail	Condition	Fee Basis	GST Status	2022/2023 Fee/Charge (Incl. GST) \$	2021/2022 Fee/Charge (Incl. GST) \$	Increase vs 2021/2022 %
Clean Building Fill (Minimal Contamination)	per m ³	Full	Taxable	147.00	147.00	
Clean Building Fill (Mixed Loads)	per m ³	Full	Taxable	182.50	182.50	
Non-complying Fill	per m ³	Full	Taxable	298.50	298.50	
Waste Licence Application Fee	per application	Statutory	Exempt	20.00	20.00	
Weekend/After Hours Callout Fee (Inert Landfill)	per call-out	Full	Taxable	260.00	260.00	

The Avertas Energy Waste to Energy facility will likely become operational in October 2022. The below fees will become into effect on the date facility becomes fully operational and supercede the previously fee approved by Council.

WASTE MANAGEMENT CENTRE						
Waste Vouchers						
<i>Ratepayers and residents of the City of Mandurah are entitled to Free Entry with a current valid waste voucher to dispose of up to 1m³ of green waste or general waste from a Car, Utility, Van or Trailer. Vouchers are only issued to properties that pay the waste service charge</i>						
General Waste Voucher - equivalent value of \$59.00						
COMMERCIAL LOADS						
All trucks (regardless of size) will be weighed and charged on a per tonne basis						
General Waste						
General Waste (non-metropolitan) per tonne	per tonne	Full	Taxable	198.00	198.00	
General Waste (metropolitan) per tonne (Landfill Levy applies)	per tonne	Full	Taxable	198.00 plus applicable landfill levy	198.00 plus applicable landfill levy	
Minimum charge for Commercial Loads on Weighbridge						
General Waste	per item	Full	Taxable	65.00	65.00	
RESIDENTIAL LOADS - CARS, UTILITIES AND TRAILERS						
General Waste						
Car Sedan Boot - General Waste Only (up to 0.3 m ³)		Full	Taxable	1 valid general waste voucher or \$30.00	1 valid general waste voucher or \$30.00	
SUV Boot - General Waste Only (up to 0.6 m ³)		Full	Taxable	1 valid general waste voucher or \$45.00	1 valid general waste voucher or \$45.00	
Utility/Trailer - General Waste	per m ³					
- Up to 1 m ³	per m ³	Full	Taxable	1 valid general waste voucher or \$60.00	1 valid general waste voucher or \$60.00	
- between 1.0 and 2.0 m ³	per m ³	Full	Taxable	90.00	90.00	
- greater than 2.0 m ³	per m ³	Full	Taxable	150.00	150.00	
vehicles in excess of 3 m ³ will be required to be weighed on the weighbridge						

ATTACHMENT 2.4

#	Name	Comment	Response
1	R Morgan	"Mandurah Council My question is why. According to news reports your rates have highest increase. All the works you talk about are on the city foreshore. Peel Street road works have not been completed why not even after closing Peel Street for 8 months You have started other projects which seem to go over budget. Finish one project before starting another That would save money No increase in rates How simple is that R.J.Morgan"	The City undertakes a range of projects concurrently to ensure all the works outlined in the Annual Budget are delivered. The City undertakes detailed planning to ensure the project delivery is completed efficiently to ensure value for money is being achieved. The Peel Street works is being completed in stages. The City is waiting for Western Power to complete the undergrounding of power before the remaining stages can be completed. Western Power is finalising the design and once this is completed the City will be able provide an update to the community in relation to revised timeframes.
2	C Demmon	"Good morning, Why is the proposed 4.3% increase something to shout about!? The current CPI is 2.1%. The council can't even finish the current works in progress, e.g. the toilet block at Novara foreshore and the children's playground on Mandurah foreshore. Is the increase to pay for yet more re-paving somewhere in Mandurah? That's what seems to be continually happening. Perhaps it would help if council employees were more productive and spent less time down at the van at Silver Sands buying doughnuts and coffee? Yes, it has been noticed (by many people) that council employees spend an inordinate amount of time out of the office, having coffee and generally away from their desks. Regards Caroline Demmon"	The City of Mandurah will experience increases in the cost of the current delivery of services, projects and programs in the 2022/23 financial year as a result of the following: - obligations in accordance with contracts that has an annual increase escalation that refers to the Consumer Price Index (CPI), All Groups, Perth. The increase you refer to of 2.1% is the quarter change from December 2021 to March 2022. This is only one quarter, and the contract escalations refer to either the average of the four preceding quarters or the annual change between the previous year's quarter. Therefore, it is either 5.175% (average of the preceding four quarters) or 7.6% (March 2022 quarter increase from the previous March 2021 quarter) - Fuel increases are expected to increase by 7%

			• Insurance increase by 8% • Electricity increase by 5.7% • Increase in renewal expenditure to maintain the community's assets portfolio of \$592,000 The City has only factored a 3.75% increase in CPI over the full 12 months. Based on the March 2022 CPI All Groups Perth increase from the previous year of 7.6% and further increases in CPI at least in the short term, the City will have to closely monitor the impact of external factors such as CPI, material and construction cost increases and fuel, to ensure the City is not exceeding its financial capacity.
3	S Forrest	"Hello To All Concerned, My name is Sherrilee and yes, you are correct, I am a rate payer. I have also been a renter of rate payers. With our current global, and mostly national crisis I believe we as a whole have been through a great deal over the last few years. The last 12 months have definitely been horrendous for all within our own country. With politicians demanding what, how, when and where and never a realistic why, ...Our choices taken away and the cost of living getting higher every time I turn the news on. Every aspect of people's lives have been scrutinised. Where they can work, how they can do it and when they have done A B and C. If you do not comply you lose everything. People have lost lives, loved ones, jobs, there homes, there very existence for why as working people make our country keep moving. No one is receiving a wage rise. Why? Businesses have lost so much and can't afford it . Yet it seems as the Reserve Bank drops its interest rates every other pocket of the country wants to cash in. Rentals have gone up enormously, but the same house that was rented 3 years ago was half the price and not a thing has been changed structurally. A person on job seekers can't afford 1 weeks rent as job seekers payment does not even come close to keeping a roof over there head. We have more important pressing issues in our community such as mental health, homelessness, drugs. Yet here we are being offered all these shiny new buildings and improvements at the foreshore. The morale compass is broken and the worst part is its not being seen, heard or had anything done about it. Yet here we are..... adding to the cost	As above #2. None of us, including the City, is immune to the increasing cost of living expenses and inflation. For Council, it has meant that responsible, long-term financial planning is vital now more than ever so the City can continue to deliver the important community services, facilities, places and spaces and capital works that is needed to ensure our community thrives now and into the future. The City has managed to rework the capital works program to prioritise immediate need and most impactful projects. We are also taking a responsible approach to maintaining our \$1.3 billion asset portfolio. If assets are not maintained, including roads, footpaths, sport facilities and parks, then future generations will be required to pay for these decisions made today. By not investing now, the ratepayers can likely expect much more substantial rate increases in the future and that is simply not a forward-looking or responsible way to manage our community's money.

		of living of rate rises. Do you not think it's hard enough for the everyday hard working Australian people!? We are the very backbone of our country that gets taken advantage of every time. Common Sense is obviously not that Common."	Any rate increase is a hard decision to make but to deliver the current services that the community enjoys and expects, will require an increase in rates. It would be irresponsible of the Council, knowing what the cost increases will be next year, to not raise rates to cover the increase in costs to deliver the services and programs. The City has been able to keep the proposed rate increase to 4.43%, or around \$70 additional for the year, to below that of inflation and below what many other Councils are anticipating. This however, will be small solace to those local families already struggling to make ends meet and I encourage you, if you are having trouble paying your rates for any reason, please contact the City of Mandurah as soon as possible. The City has a number of different payment options designed to help relieve financial pressures. The City will work with you to understand your situation. For help and advice please contact the rates team on 9550 3777.
4	K Dalwood	"To The Shire, I attempted to message via your website, but it was inadequate for my message. Please disregard my earlier attempt. I write in response to the shire's intent as per the article 'Budget Priorities Unveiled' on P10 of the Mandurah Mail 02/06/22. I note with concern your intention to increase land rates by 4% in June-July '22. Whilst I have considered your plans for the Peel region, I suggest that the timing for all of these is not ideal. I work in the Human Services field so am aware of pressures (financial included), on many families especially over the past 2 years. I draw your attention to the rising inflation rate that will impact home mortgages for residents as passed on by banks. Similarly everyday grocery prices have	As above (#2 and 3). In addition:

	already risen and the Woolworths CEO warned over the weekend that price rises will continue (apparently due to the war). The Labor government has also indicated its intent to increase wages by 5 % which will no doubt be passed on by businesses rather than be absorbed. This will result in higher still costs to the average income earner although their wage may rise, leaving them in deficit. Whilst larger businesses can monopolise price setting with the war as an excuse (but could absorb the higher wage costs), the opinion of many is that they don't, but profiteer instead. It would make sense to find ways to support small business and promote locals to use small local businesses rather than promote larger organisations from the Eastern States. In light of the COVID impact over 2 years forcing business closure and families to lose jobs and income, it would make sense to assist the local economy to rebuild through helping them to regain jobs and make concessions for them and work with small businesses to attract them to the city centre. Economical expenditure needs to be observed in this re development rather than continuously digging up the foreshore and revamping the parking and one way road system that never seems to work (most of the 27 years I have been a resident here). Money from rates has previously been spent on ineffective roundabouts and median strips making it 'tight' for buses, overtaking rubbish trucks impossible, and burnouts continue regardless (no V8's for under 25yrs). I am aware from previous government employment that budgets need to be exhausted or are likely to be cut the following year, and this puts pressure on officers to fully expend in their areas. The shire however is accountable to the residents financially, so that I am passing on the opinions of many that I have heard over time. Perhaps it is a matter of considering priorities (which may differ), however I am pleased to hear of the support for the homeless through the Assertive Outreach Trial. It is an economic use of our local humanity services. Community Policing who are the driving force have been active in such endeavours for years, along with Calvary House accommodation and the Women's Refuge (to all their credit). It's a repackaged and coordinated approach to use already existing services	(para 6) The City reviews road management and safety measures for each local road. If you have a specific road or roundabout that you are referring to, the City will be able to respond more specifically. Roundabouts and medium strips are effective and used across Australia, as required. (para 7) The City does not promote a culture of spending budgets because the respective area may have their budget "cut" the following year. The City has a target to reduce the closing deficit of over \$500K to nil and every City officer is responsible to ensure this is achieved.
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		more effectively as I understand, so costs wouldn't be exorbitant. Perhaps the libraries could offer electronic media services/education/resources for the benefit of these people also? I am curious about attracting business owners from the Eastern States (which could realistically involve their relocation, unless the shire is pursuing chain stores?) I am wondering why our local talent is not able to fulfill these opportunities. Perhaps there is a role for the Small Business Association of Mandurah here and for media studies students in local highschools to be involved in the production of videos and marketing of the revamped city centre. Thank you for the opportunity to express my thoughts and rationale regarding the Budget Plan underlined by a rate hike which I dispute (even though I recall that rates levied did not increase in '21). I don't believe rates should increase every year, but the government at all levels manage their current budgets just as the householder is expected to (on less and less it seems), when many are in desperate situations already. Yours sincerely"	(para 9) The City provides support and assistance to local businesses through a range of programs and services and has committed to continue this in the 2022/23 financial year.
5	B Bedford	To the CEO Mayor and Sitting Councillors of the City of Mandurah 1st i personally would like to remind you of the Role of a Councillor. Represent the interest of electors, ratepayers & residents of the district not each other. We the residents and ratepayers of <residential address removed> are of the view that the proposed increase of 4.43% is far too high and a rate increase of 2.5% is more acceptable in the current economic climate as many Mandurah families are even struggling to put food on the table. Surely with the amount of new dwellings and construction in the City of Mandurah this must be a huge increase in revenue? Can you please send me a figure on Mandurah's Population 2021-2022	As above (#2 and 3). In addition the following are the responses: (para 2) The number of residential dwellings at 1 July is expected to be 42,375. The number of vacant residential lots is expected to be 3,394. (para3) The 2021 Australian Bureau of Statistics (ABS) Census population figures for Mandurah has not been released and therefore the City can

		and the amount of new residential blocks and dwellings in 21/22 also with better economic management and spending restraints i personally believe this can easily be achieved for example non essential projects can be put on hold until the economy rebounds? We all know the. The cost of freight and materials have skyrocketed . In the end please take into consideration Pensioners where they should be allowed to pay their rates in increments without additional charges and penalties? Also some concessions should apply to Low Middle income earners. I ask you to take these issues very seriously as a representative of electors, ratepayers and residents.	only rely on a forecast. In the 2016 ABS Census, there were 68,316 people in Mandurah. The population forecast is currently around 89,000. (para4) Pensioners are not charged interest or an instalment fee if they wish to pay their rates over the financial year. For all other ratepayers there are many options available to them and they are encouraged to contact the City of Mandurah rates team to determine an arrangement that is suitable to both parties.
	G McPherson	While the state govt has regulated the city rates notice, presents the waste collection annual charge as a separate amount, city officers need to ensure the annual charge amount is included in the total new rate charge associated with any increase. City officers have previously presented the annual waste collection charge on rates notices without including the amount in the new annual rate charge total related to annual increases. The latter has presented deceptive and misleading notices to ratepayers as the inclusion of the waste collection charge can increase the total rates by a further 1% or more. The ABS reported the WA CPI is currently 7.6%. City councillors needed to recognise the need for compassion given the high CPI impact on ratepayer`s expenses associated with most income groups having minimal income increases in 10 years. Also, four state charges are increasing by an average of 3.3%. Wage theft has been reported in the small to large retail companies (eg paying only \$9-\$10 per hr) such as Coles, Woolworths, at Aust Post, at 7 Eleven, in the agricultural industry and by shopping trolley workers via the Fair Work Commission. However, the historical predictable decision making has prevailed with city councillors just approving the city officer recommendation of a rate increase of 4.43%. ie without including the waste collection increase. It is time for a randomised ratepayer citizen`s panel to be initiated to make these financial decisions. eg europe and Victoria "Each of you should look not only to your own interests, but also to the interests of others." (Philippians 2:4)	As above (#2 and 3). In addition the following are the responses: The annual rates do not include the waste charge. The waste charge is a fee for service and represents the projected costs the City will incur in collecting and disposing of waste in Mandurah. The waste charges will increase by 10% in 2022/23 which represents an increase in transportation costs (12.05% increase), including fuel (56% increase), price and volumes for greenwaste and hardwaste collections (7% increase), increase in the City's contractor fee (7.6% increase) and illegal dumping (30% increase).

Specified Area Rates Information

Contents

Waterside Canals	3
Port Mandurah Canals	5
Mandurah Quay Canals	7
Port Bouvard – Northport Canals	9
Mariners Cove.....	11
Port Bouvard – Eastport Canals.....	13
Mandurah Ocean Marina	15

Section 6.37 of the *Local Government Act 1995* (Act) allows for a local government to apply Specified Area Rates (SAR) on rateable land within a portion of its district for the purpose of meeting the cost of the provision for a specific service if the local government considers that the ratepayers or residents within that area have or will benefit, or have or will have access, or have or will contribute to the need for the service.

The local government requirements of a SAR are that:

- the local government is to use the money for the purpose for which the rate is imposed in the financial year in which the rate is imposed; or
- to place it in a reserve account established under section 6.11 of the Act for that purpose.
- the local government may only use the money raised to meet the cost of providing the specific work, service or facility for which the rate was imposed; or to repay money borrowed to meet the cost of the specific work, service or facility and interest on that money.

Waterside Canals

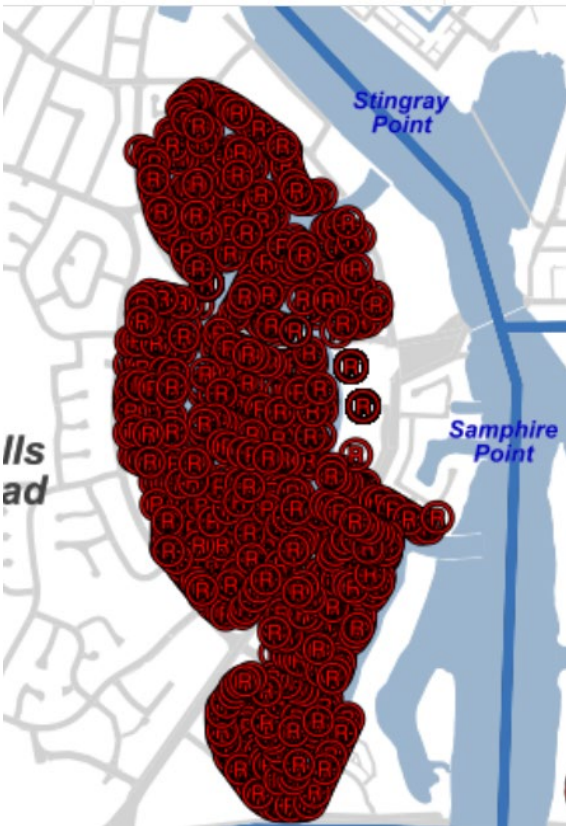
Name	Waterside Canals
Purpose	The purpose of the rate is for owners to make a reasonable contribution toward maintaining and managing the canals in accordance with the Artificial Waterways Policy – Canals and Core Management Group. The defined area has been identified within the Government Gazette published 23 June 1995 as Schedule B in the City of Mandurah (Specified Area) Order No.1 The City contributes to the SAR proportionally according to the length of walling abutting public open space and bridge crossings. The City makes a 45% contribution to maintenance costs as some areas in the waterways are under the City's direct control and are public areas or attributes to public use of the waterway. There is 14.99% of the area of the Waterside canals that are under the City's direct control and the total percentage of costs attributable to public use (boat ramp) at Leslie Street equates to 30% (the reason why there is a 30% contribution by the City is because of the location of the boat ramp which is located within the subdivision). Note: That the City funds 100% of the maintenance of the emergency access ways.
Type of expenditure incurred annually	Canal water quality testing Canal management fee Canal hydrographic survey costs Litter control Dredging (if required)
Amount of annual Budget Expenditure	The following are the SAR contribution annual expenditure costs (55% of total cost): Canal water quality testing approximately \$413 Canal management fee approximately \$1,100 Canal hydro surveying costs (entire estate) approximately \$4,950 (every two years) Litter control and pick up \$275 Note: There is no provision for funds to be transferred to reserve for future dredging. If dredging is required, the expenses will be paid up front by the City and then it will be expected to be repaid from the reserve balance. The minimum amount required to remain in the reserve for the dredging provision is \$50,000. Once the reserve is at the minimum, the SAR will be required to be raised on an annual basis to meet the annual operating expenses outlined above.
Other work required in greater than 12 months	City will undertake its own works to repair canal walls in public open space and maintain the road and bridges network within the estate. All owners are required to maintain their canal wall.

Area of works (include a marked map of where work is carried out)	Levied on all canal frontage properties located within the defined area. 
City Contact	Manager Marina & Waterways – waterways management including canal wall enquiries
Advisory Group/Residents Association Contact	Waterside Advisory Group

	2017/2018	2018/2019	2019/2020	2020/21 Actuals	2021//22 (Budget)	2022-23 (Budget)
Actual SAR Revenue Collected	\$0	\$0	\$0	\$0	\$0	\$0
Actual Contribution Collected	\$0	\$0	\$0	\$20,000	\$0	\$0
Actual City Contribution	\$5,607	\$2,683	\$34	\$2,898	\$5,513	\$5,513
Actual SAR Expenditure Incurred	\$12,460	\$5,963	\$76	\$6,441	\$12,250	\$12,251
Interest Earned	\$2,703	\$2,391	\$1,648	\$769	\$1,689	\$1,496
Transfer to/(from) Reserve				\$16,457	(\$6,737)	(\$6,738)
Balance in Reserve at FY end	\$103,959	\$103,070	\$101,760	\$118,986	\$113,938	\$108,696

Port Mandurah Canals

Name	Port Mandurah Canals
Purpose	For owners to make a reasonable contribution toward maintaining and managing the canals in accordance with the Artificial Waterways Policy – Canals and Core Management Group. Landowners are responsible for the canal wall replacement on their land. The annual SAR expenditure are the activities outlined in the Deed of Agreement and include litter control, hydrographic survey, water quality monitoring, canal management fees and funds transferred to the dredging reserve for Port Mandurah. h The City contributes to the SAR proportionally according to the length of walling abutting public open space and bridge crossings. The City makes a 41% contribution to maintenance costs as some areas in the waterways are under the City's direct control and are public areas or attributes to public use of the waterway. There is 10.94% of the area of the Port Mandurah canals that are under the City's direct control and the total percentage of costs attributable to public use equates to 30% (which was derived from continuing use of the waterway by the ferry companies and in support of the tourism benefit).
Type of expenditure incurred annually	Canal water quality testing Canal management fee Canal hydro surveying cost Administration costs to Port Mandurah Residents Association Litter/debris clean up Transfer to reserve for dredging - Dredging is required when as constructed depths, tolerance exceeds 500mm of the constructed design limits (1.7 Cd) which was set by WAPC as a condition of approval of the subdivision.
Amount of Expenditure incurred annually	The following are the SAR contribution annual expenditure costs (59% of total cost): Canal water quality testing approximately \$1,770 Canal management fee approximately \$2,360 Canal hydro surveying costs approximately \$1,770-\$5,310 (varies) Residents Association Administration costs – 100% of the cost (the City will not contribute to this cost for the public areas or public use of waterways \$4,000 (\$1,000 per qtr.) – based on actual costs and expenditure incurred Litter/debris clean up \$1,770-\$2,360 Transfer to reserve for dredging \$64,900 (total amount \$110,000 p/yr, to be determined each year and this amount may change depending on the agreed contribution with PMWAG) If dredging is required, the cost will vary based on the sand volumes and the methodology used.
Other work required in greater than 12 months	Dredging is required when as constructed depths, tolerance exceeds 500mm of the constructed design limits (1.7 Cd) which was set by WAPC as a condition of approval of the subdivision.

	City will undertake its own works to repair canal walls in public open space and maintain the road and bridges network within the estate. All owners are required to maintain their canal wall.
Area of works (include a marked map of where work is carried out)	Levied on all canal frontage properties located within the defined area of Port Mandurah Canals. 
City Contact	Manager Marina & Waterways
Advisory Group/Residents Association Contact	Port Mandurah Waterways Advisory Group

	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022 (Budget)	2022/2023 (Budget)
Actual Revenue	\$79,367	\$79,721	\$78,628	\$78,696	\$78,706	\$79,569
Actual City Contribution	\$7,104	\$9,084	\$64,896	\$5,414	\$241,872	\$8,200
Actual Expenditure	\$17,326	\$22,155	\$158,283	\$17,205	\$593,933	\$24,000
Interest Earned	\$9,231	\$10,295	\$5,611	\$2,687	\$2,748	\$1,903
Transfer to / (from) Reserve				\$66,905	(\$273,354)	\$63,769
Balance in Reserve at FY end	\$447,596	\$365,435	\$345,992	\$415,584	\$144,978	\$210,650

Mandurah Quay Canals

Name	Mandurah Quay Canals
Purpose	To ensure the maintenance of the marina (i.e. water body and walls) and is levied to cover the life cycle expenses of the marina. The specified area rate was negotiated and introduced at the time of handover for management of Mandurah Quay by the City. The specified area rate includes the Marina wall replacement at the end of its useful life.
Type of expenditure incurred annually	Marina water quality testing Marina management fee Marina hydro surveying costs Litter control Minor maintenance of the walls (including header course blocks) There is a requirement to transfer funds to reserve for the Marina wall major maintenance and replacement.
Amount of Expenditure incurred annually	The following are the SAR contribution annual expenditure costs: Marina water quality testing approximately \$1,000 Marina management fee approximately \$1,000 Marina hydro surveying costs approximately \$3,000 (varies) Litter \$2,000 Transfer to reserve for Marina wall replacement - (estimated total cost \$4million over the expected remaining 30 years as at 1 July 2023) \$133,000. From 1 July 2023, the City will impose a charge for the transfer to reserve for the Marina wall replacement. Note: The City currently does not charge the SAR for dredging because the City dredges the entrance as part of its beach renourishment works. This could change due to altered hydrodynamics. The City does not maintain the boat ramp or jetties as this is the responsibility of the person/entity who holds the licence granted by the Department of Transport.
Amount of other work expenditure and year of work required (major works/replacement)	The SAR was established to include the replacement of walling and associated infrastructure as well as any other major maintenance requirements. Note: The City funds (not funded by the SAR) the maintenance of the pavement, garden beds and lighting on the PAW.
Area of works (include a marked map of where work is carried out)	Levied on all properties within the Mandurah Quay sub-division.

	
Other	Other expenditure that can be included – interest on loans, principal repayments
City Contact	Manager Marina & Waterways
Advisory Group/Residents Association Contact	Mandurah Quay Waterways Advisory Group

	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022 (Budget)	2022/2023 (Budget)
Actual Revenue	10,811	\$10,984	\$15,335	\$15,671	\$15,670	\$15,965
Actual City Contribution	\$0	\$0	\$0	\$0	\$0	\$0
Actual Expenditure	\$1,978	\$5,640	\$1,623	\$7,214	\$7,000	\$7,000
Interest Earned	\$4,132	\$4,100	\$3,222	\$1,354	\$4,129	\$2,917
Transfer to / (from) Reserve				\$8,457	\$8,670	\$8,965
Balance in Reserve at FY end	\$178,249	\$187,693	\$199,550	\$209,361	\$222,160	\$234,042

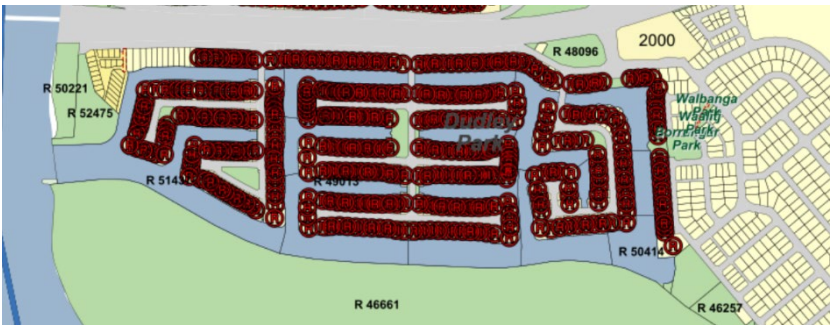
Port Bouvard – Northport Canals

Name	Port Bouvard – Northport Canals
Purpose	To recoup the costs of litter removal from the canal waterbody together with the costs of water quality testing, management, surveying and minor maintenance. The purpose is in the Deed of Agreement and is the same for every canal group except Port Mandurah and Mandurah Quays Canals. The City contributes to the SAR proportionally according to the length of walling abutting public open space. The City makes a 10% contribution to maintenance costs as some areas in the waterways are under the City's direct control and are public areas or attributes to public use of the waterway. In relation to the beach cleaning, the City will pay a 50% contribution which is based on the community beach that all residents can access.
Type of expenditure incurred annually	Canal water quality testing Canal management fee Canal hydro surveying costs Litter control Note: There is no dredging required in this SAR
Amount of Expenditure incurred annually	The following are the SAR contribution annual expenditure costs (90% of total cost): Canal water quality testing approximately \$900 Canal management fee approximately \$2,700 Canal hydro surveying costs approximately \$2,700-\$6,300 (varies) Canal cleaning approximately \$8,100 The following are the SAR contribution annual expenditure costs (50% of total cost): Beach cleaning approximately \$4,500
Other work required in greater than 12 months	There is a requirement to hold a minimum amount of \$100,000 for emergency works to keep the canal entrance open with the Dawesville Channel. City will undertake its own works to repair canal walls in public open space and maintain the public road and public bridges network within the estate. All owners are required to maintain their canal wall.
Area of works (include a marked map of where work is carried out)	Levied on all canal frontages on the Northport canals.

	
Other	Commenced on 1 July 2009 (2009/10 financial year)
City Contact	Manager Marina & Waterways
Advisory Group	Northport Waterways Advisory Group

	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022 (Budget)	2022/2023 (Budget)
Actual Revenue	\$42,163	\$42,528	\$42,456	\$22,373	\$22,366	\$23,088
Actual City Contribution	\$0	\$0	\$0	\$2,336	\$2,500	\$2,500
Actual Expenditure	\$29,028	\$20,294	\$20,255	\$23,363	\$25,000	\$25,000
Interest Earned	\$1,479	\$1,697	\$1,918	\$779	\$2,253	\$1,609
Transfer to / (from) Reserve				\$1,345	(\$134)	\$588
Balance in Reserve at FY end	\$73,764	\$97,694	\$118,299	\$120,423	\$122,542	\$124,739

Mariners Cove

Name	Mariners Cove
Purpose	For owners to make a reasonable contribution toward maintaining and managing the canals in accordance with the Artificial Waterways Policy – Canals and Core Management Group Deed of Agreement sets the purpose. The City contributes to the SAR proportionally according to the length of walling abutting public open space and public boat ramp. The City makes a 6% contribution to maintenance costs as some areas in the waterways are under the City's direct control and are public areas or attributes to public use of the waterway.
Type of expenditure incurred annually	Canal water quality testing Canal management fee Canal hydro surveying costs Litter/debris clean up Administration costs to Mariners Cove Residents Association
Amount of Expenditure incurred annually	The following are the SAR contribution annual expenditure costs (94% of total cost): Canal water quality testing approximately \$1,880 Canal management fee approximately \$1,880 Canal hydro surveying costs approximately \$2,820 - \$9,400 (varies) Litter/debris clean up approximately \$470-\$940 Administration costs to Mariners Cove Residents Association \$3,000 (SAR to pay 100% of the total administration cost) – receipts to be provided for actual reimbursements, all SAR ratepayers will be members of the Mariners Cove Residents Association. Note: There is no dredging required in this SAR
Other work required in greater than 12 months	City will undertake its own works to repair canal walls in public open space and maintain the road and bridges network within the estate. All owners are required to maintain their canal wall.
Amount of other work expenditure and year of work required (major works/replacement)	N/a
Area of works (include a marked map of where work is carried out)	Levied on all canal frontages on the Mariner Cove canals 
Other	Commenced on 1 July 2009 (2009/10 financial year)
City Contact	Manager Marina & Waterways

Advisory Group/Residents Association Contact	Mariners Cove Waterways Advisory Group
--	--

	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022 (Budget)	2022/2023 (Budget)
Actual Revenue	\$10,184	\$10,609	\$10,695	\$4	\$0	\$0
Actual City Contribution	\$0	\$0	\$0	\$445	\$489	\$5,828
Actual Expenditure	\$14,919	\$7,305	\$228	\$7,414	\$11,145	\$11,145
Interest Earned	\$478	\$342	\$463	\$103	\$46	\$69
Transfer to / (from) Reserve				(\$6,965)	(\$10,656)	(5,317)
Balance in Reserve at FY end	\$14,855	\$18,501	\$22,719	\$15,857	\$5,247	\$0

Port Bouvard – Eastport Canals

Name	Port Bouvard – Eastport Canals
Purpose	To recoup the costs of litter removal from the canal waterbody together with the costs of water quality testing, management, surveying and minor maintenance. The City contributes to the SAR proportionally according to the length of walling abutting public open space and bridge crossings. The City makes a 2.5% contribution to maintenance costs as some areas in the waterways are under the City's direct control and are public areas or attributes to public use of the waterway.
Type of expenditure incurred annually	Canal water quality testing Canal management fee Canal hydro surveying costs Litter control
Amount of Expenditure incurred annually	The following are the SAR contribution annual expenditure costs (97.5% of total cost): Canal water quality testing approximately \$1,950 Canal management fee approximately \$1,950 Canal hydro surveying costs approximately \$3,000-\$10,000 (varies) Litter \$1,000, varies from year to year
Other work required in greater than 12 months	City will undertake its own works to repair canal walls in public open space and maintain the road and bridges network within the estate. All owners are required to maintain their canal wall. Note: The dredging will be the responsibility of the State Government.
Area of works (include a marked map of where work is carried out)	Levied on all canal frontages on the Eastport canals. 
Other	Commenced on 1 July 2009 (2009/10 financial year)
City Contact	Manager Marina & Waterways

Advisory Group/Residents Association Contact	Eastport Waterways Advisory Group
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	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022 (Budget)	2022/2023 (Budget)
Actual Revenue	\$12,592	\$12,888	\$12,706	\$12,841	\$12,837	\$13,005
Actual City Contribution	\$0	\$0	\$0	\$132	\$334	\$334
Actual Expenditure	\$12,356	\$2,000	\$1,388	\$5,296	\$13,345	\$13,371
Interest Earned	\$293	\$282	\$540	\$232	\$544	\$476
Transfer to/(from) Reserve				\$7,677	(\$174)	(\$31)
Balance in Reserve at FY end	\$12,244	\$22,413	\$28,010	\$35,919	\$36,289	\$36,734

Mandurah Ocean Marina

Name	Mandurah Ocean Marina
Purpose	To provide for an enhanced maintenance standard and asset replacement costs. The SAR covers the ratepayers contributions towards maintenance and improvements to the revetment wall, cleaning and lighting boardwalk, security, environment monitoring and Marina management.
Type of expenditure incurred annually	Maintaining navigable depths in the entrance, basin and boat ramp (33%) Transfer to reserve for dredging (33%) Maintenance and replacement/improvements to reflection wall along Breakwater Parade (100%) Maintenance and replacement of revetment walls (100%) Maintenance of cleaning and lighting boardwalk (50%) Contribution to security (66%) Maintaining navigational aids (33%) Environmental monitoring (33%) Marina Management (20%) Maintenance of Marina plant and equipment (100%)
Amount of Expenditure incurred annually	The following are the SAR contribution annual expenditure costs: Maintaining navigable depths in the entrance, basin and boat ramp \$5,000 Transfer to reserve for dredging in the entrance, basin and boat ramp \$10,000 Maintenance to reflection wall along Breakwater Parade \$5,000 For both the reflection wall and revetment walls transfer to reserve - \$137,000 Maintenance and cleaning Boardwalk - \$20,000 Security costs \$21,334 Maintaining navigational aids \$17 Environmental monitoring \$667 Marina Management \$80,981 Maintenance of Marina plant and equipment \$20,000
Other work required in greater than 12 months	Dredging – every 3 years Replacement of reflection wall – every 50 years Replacement of revetment wall – every 50 years All owners are required to maintain their canal wall.
Area of works (include a marked map of where work is carried out)	Levied on all properties within the Mandurah Ocean Marina.

	
Other	Commenced on 1 July 2009 (2009/10 financial year)
City Contact	Manager Marina & Waterways
Advisory Group/Residents Association Contact	n/a

	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022 (Budget)	2022/2023 (Budget)
Actual Revenue	\$379,231	\$364,920	\$385,387	\$304,479	\$303,359	\$304,389
Actual City Contribution	\$515,688	\$574,401	\$834,902	\$1,435,558	\$1,084,964	\$1,019,390
Actual Expenditure	\$961,517	\$1,008,682	\$997,901	\$1,559,015	\$1,388,323	\$1,172,389
Interest Earned	\$3,278	\$1,559	\$3,558	\$2,612	\$6,818	\$5,392
Transfer to / (from) Reserve				\$181,022	\$0	\$151,390
Balance in Reserve at FY end	\$67,802	\$0	\$220,268	\$403,902	\$410,720	\$567,503

3	SUBJECT:	Financial Report May 2022
	DIRECTOR:	Business Services
	MEETING:	Council Meeting
	MEETING DATE:	28 June 2022

Summary

The Financial Report for May 2022 together with associated commentaries, notes on investments, balance sheet information and the schedule of accounts are presented for Elected Members' consideration.

Disclosure of Interest

Nil

Previous Relevant Documentation

- G.17/6/21 22/06/2021 Adoption of Annual Budget 2021/22
- G.14/3/22 22/03/2022 Budget Review 2022

Background

Nil

Comment

Financial Summary

The financial report for May 2022 shows an actual surplus for this period of \$21.9 million. As there is only one month remaining of the financial year, it is expected that most of the surplus at the end of June 2022 will be requested to be carried forward once all invoices have been received for capital and operating works up to 30 June 2022. The proposed 2022/23 Annual Budget has estimated that there will be an unallocated surplus at 30 June 2022 of \$600,000 which will be used to offset the amount that is required from rates to fund the programs and services for the 2022/23 financial year. The closing surplus at 30 June 2022 will be closely monitored by City officers and presented to Council around November/December 2022 after the conclusion of the Annual Financial Statements audit (carried out by the Office of the Auditor General).

A summary of the financial position for May 2022 is detailed in the table below:

	Current Budget	YTD Budget (a)	YTD Actual (b)	Var. (b)-(a)	Var.% (b)-(a)/(a)
	\$ 000s	\$ 000s	\$ 000s	\$ 000s	%
Opening Funding Surplus / (Deficit)	4,538	4,538	4,538	-	0%
Revenue					
Revenue from operating activities	115,790	114,020	118,051	4,032	4%
Capital revenue, grants and Contribution	20,663	18,941	11,331	(7,610)	-40%
	136,453	132,961	129,382	(3,578)	
Expenditure					
Operating Expenditure	(140,652)	(129,164)	(117,787)	11,377	-9%
Capital Expenditure	(45,942)	(42,422)	(22,391)	20,031	-47%
	(186,593)	(171,586)	(140,178)	31,408	
Non-cash amounts excluded from operating activities	33,768	29,657	33,508	3,851	13%
Non-cash amounts excluded from investing activities	(5,536)	-	(496)	(496)	0%
Other Capital Movements	17,339	(4,602)	(4,809)	(208)	5%
Closing Funding Surplus / (Deficit)	(31)	(9,032)	21,945	30,977	-343%

Key Capital Projects

The following table highlights the status of the City's key capital projects for the 2021/2022 financial year:

Project	2021/22 Actuals Incl. CMT \$'000s	2021/22 Annual Budget \$'000s	Comment
Western Foreshore Recreation Precinct	3,011	6,032	<i>Project status:</i> Installation of main play tower is complete. Electrical works for barbeques and lighting is nearing completion. Paving works around the perimeter of the site and internally connecting play elements have commenced. The procurement of a range of custom equipment is being progressed. Shade sails over the playground equipment is complete and installation of shelters has commenced. The Play Space and surrounds are expected to be substantially complete in July 2022. Additional elements will be progressively added as these become available.
Eastern Foreshore South Precinct	2,585	6,027	<i>Project status:</i> <u>Estuary Pool</u> The Estuary Pool was opened to the public on 24 December 2021. <u>Eastern Foreshore South – Reserve Area</u> Works to the main area are complete. Works to the perimeter of the adjacent carpark are progressing and are expected to be completed by end of June. Additional paving works in the front of the businesses to the south of the carpark are expected to be completed in July. Installation of water infrastructure to the new jetties and domestic water adjacent to the main centre concrete area is expected to be completed in early June.

Smart Street Mall Upgrade	505	1,167	<i>Project status:</i> Works will recommence in the Smart Street Mall on completion of the Eastern Foreshore south upgrade works in mid 2022. These works will include paving, remaining planters, and hard and soft landscaping. This excludes the overhead structures which will be delivered at a later date due to the Development on the Corner of Mandurah Terrace and Smart Street.
Peel Street – Power Relocation	1,648	1,500	<i>Project status:</i> Contract with power supply company confirmed. Design is being finalised. Finalisation of land acquisition is required prior to power supply company commencing works.
Pinjarra Road Stage 2 to 3	2,214	2,896	<i>Project status:</i> Stage 2 - Construction is complete and road opened. Stage 3 – Works progressing. Drainage complete and preparation for finishes underway. Traffic switch for construction of city centre bound traffic lanes expected in late June.
RR Mandurah Terrace	1,081	1,408	<i>Project status:</i> Main works are complete with minor finishing works being finalised.

Statutory Environment

Local Government Act 1995 Section 6.4 Financial Report

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

Policy Implications

Nil

Financial Implications

Any material variances that have an impact on the outcome of the budgeted surplus position are explained in the Monthly Financial Report, as detailed in Attachment 3.1.

Risk Analysis

Nil

Strategic Implications

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

Organisational Excellence:

- Ensure the City has the capacity and capability to deliver quality services and facilities through accountable and transparent business practices.

2021/22 Budget Variations

Tranby Street Car Park Wall

The invoice review process completed prior to invoice payment has identified that the following invoice has been processed as a maintenance transaction through an operating account:

Supplier	Invoice Value	Location - Job Description
Consolidated Limestone	\$27,279	Tranby Street Car Park

The works completed are actually capital in nature as the invoice value is greater than \$5,000 and the works are for the construction of a new limestone wall. The wall is required as the sand dunes abutting the car parking bays have encroached and covered the bays making them unusable. To enable capitalisation of these works, it is recommended that approval be granted to move a budget for the value of the invoice (\$27,279), from the operating budget it is being paid from, to a new capital works project.

Library Operating Contributions

The City of Mandurah Libraries have been successful in securing operating contributions of \$1,000 from Public Libraries WA and \$9,000 from the State Library of WA, for workshops held earlier in the year in relation to Digital Health and ServiceWA App Assistance. Approval is requested to increase the Libraries operating contribution budget by \$10,000 to align with the receipt of these funds.

Conclusion

The City strives to manage its finances adequately and maintain expenditure within budget to ensure services that have been approved through the budget process are fully funded.

It is recommended that Council receive the Monthly Financial Report and the Schedule of Accounts.

NOTE:

- Refer **Attachment 3.1** **Monthly Financial Report**
Attachment 3.2 **Schedule of Accounts (electronic only)**

RECOMMENDATION

That Council:

- 1 **Receives the Financial Report for May 2022 as detailed in Attachment 3.1 of the report.**
- 2 **Receives the Schedule of Accounts for the following amounts as detailed in Attachment 3.2 of the report:**

Total Municipal Fund	\$ 7,498,813.80
Total Trust Fund	\$ 0.00
	<u>\$ 7,498,813.80</u>

- 3 Approves the following budget variations for 2021/22 annual budget:**
 - 3.1. Unbudgeted capital expenditure of \$27,279* for Tranby Street Car Park Wall.**
 - To be funded from Fencing Maintenance Program \$27,279*.**
 - 3.2 Increase in operating contribution revenue \$10,000* for Mandurah Libraries due to Public Libraries WA and State Library of WA funding.**

***ABSOLUTE MAJORITY REQUIRED**

Monthly Financial Report

May 2022



City of Mandurah

May 2022

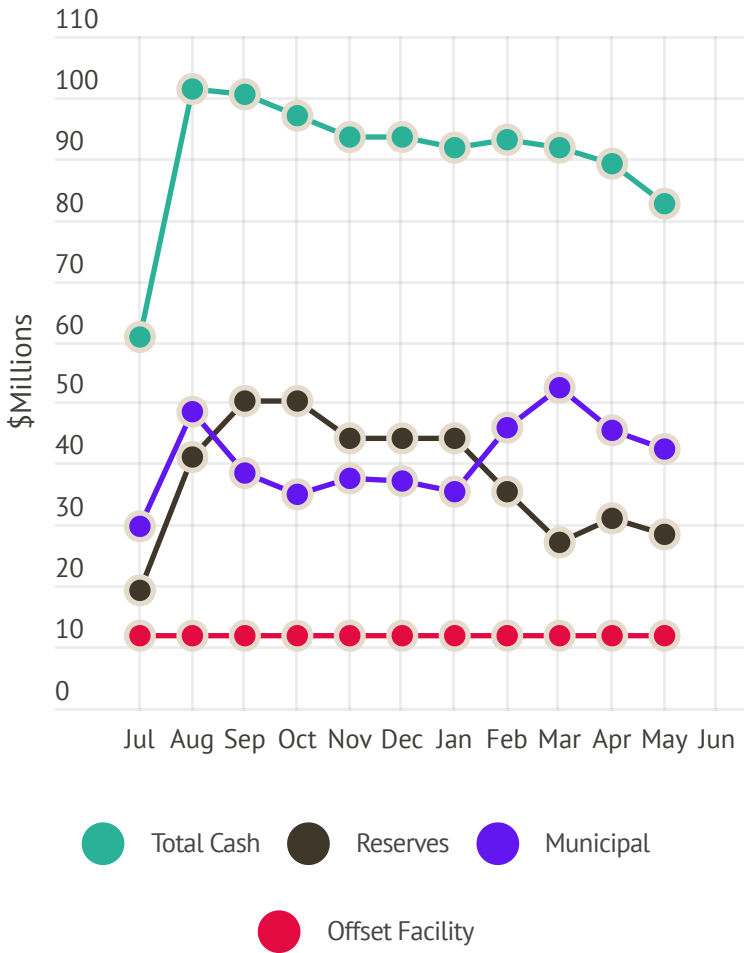
\$20.7K

Estimated Deficit at 30 June 2022 with proposed budget amendments

\$21.94 million

Year to Date Actual Surplus

Investments



Loans

- Actual Principal Outstanding \$19.49M ▼
- Actual Principal Repayments Made \$5.08M ▲
- Actual Interest Paid \$217K ▲
- Actual New Loans Drawdown \$0 —
- Amount of Interest Saved from Loan Offset Facility \$180K ▲

Rates Outstanding

- 15** Properties with >\$10K outstanding ▼
- 107** Properties \$3K to \$10K outstanding ▼
- 39** Properties commenced legal action in 21/22 —
- \$2.03M** Rates Exemptions —

Sundry Debtors Outstanding

- 127** current accounts due (\$1.23M) ▲
- 222** accounts overdue i.e >30 days (\$730K) ▼

Budget Proposed Amendments

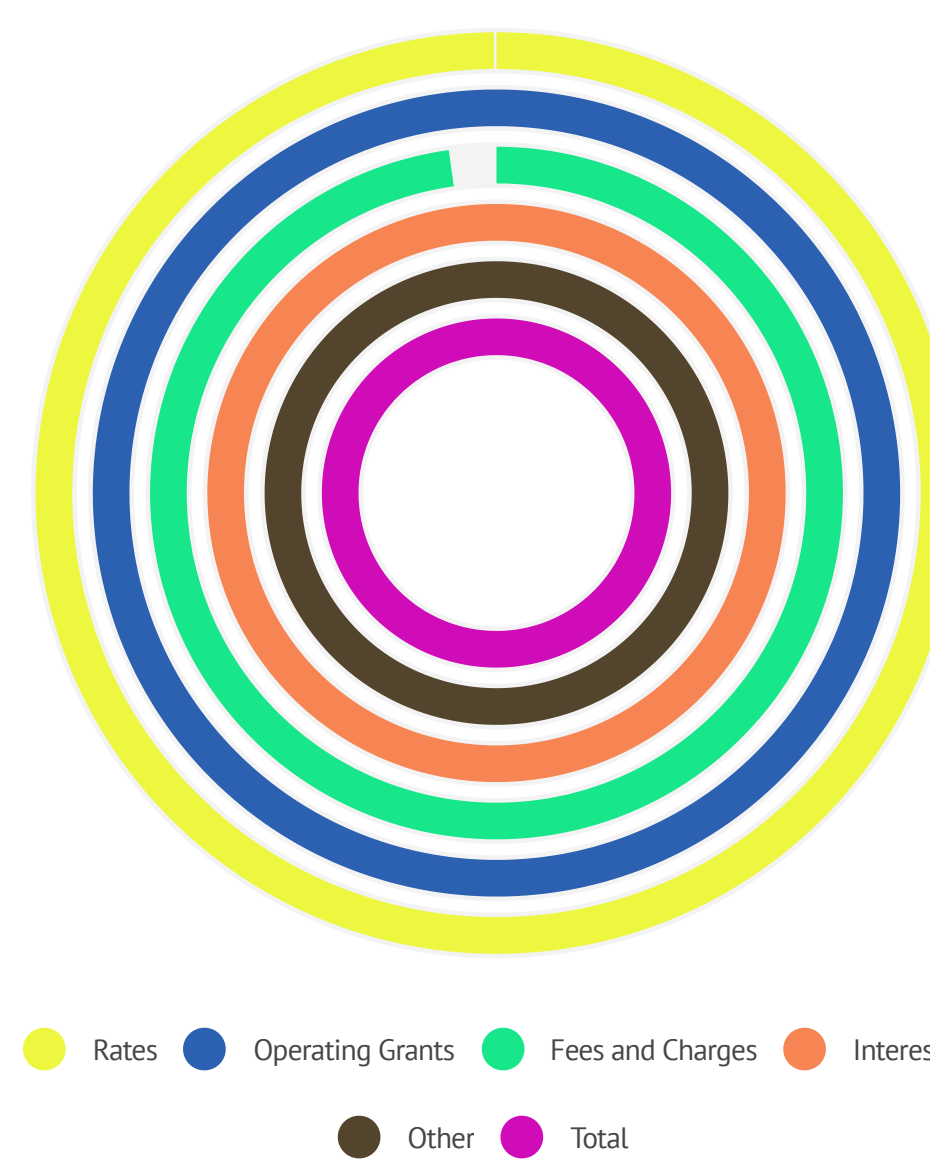
- Unbudgeted capital expenditure for Tranby Street Car Park Wall (\$27.3K)
- Increase in operating contribution revenue from Public Libraries WA and State Library of WA funding (\$10k)

- 3** Tenders awarded during the month through CEO delegation ▼
- 73%** Council Grants received for the 21/22 year ▲

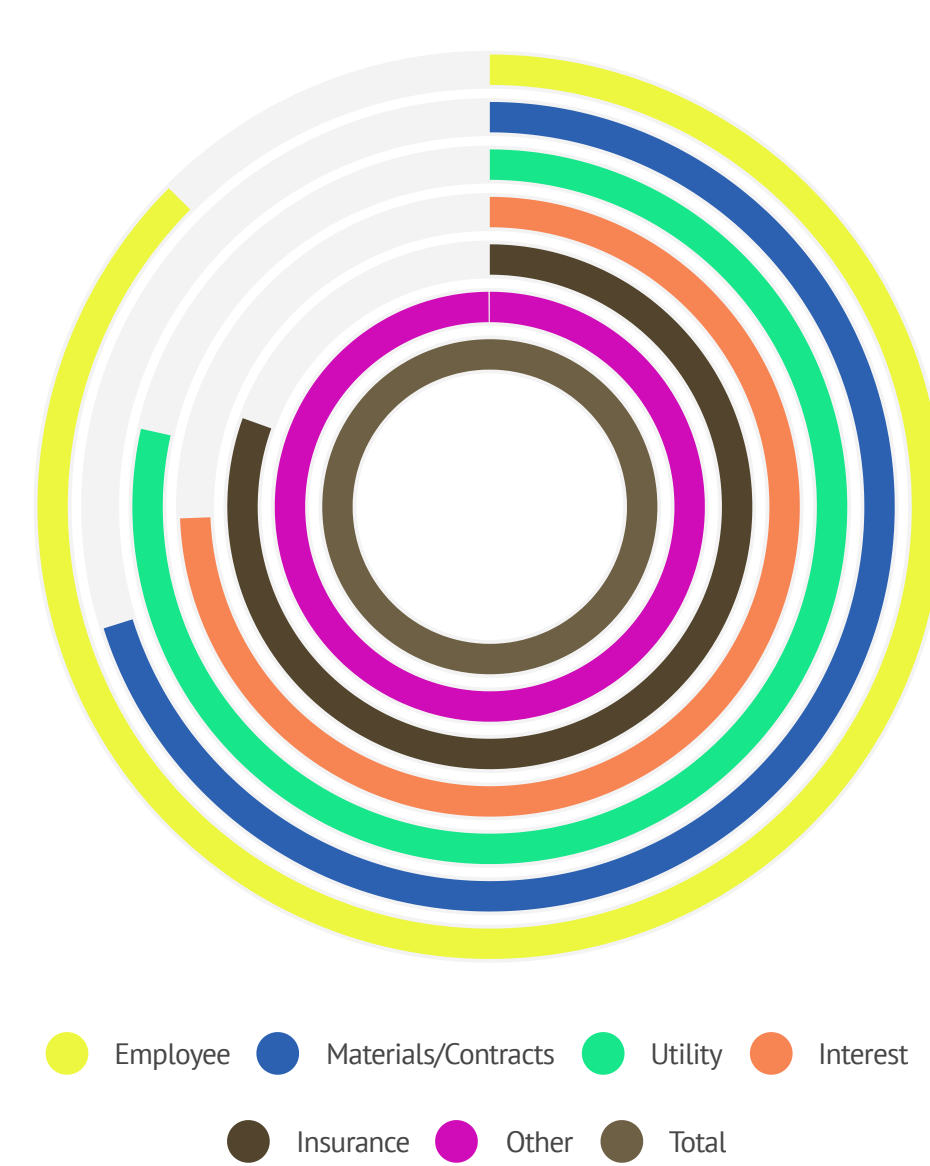
Summary

- Actual Rates Raised \$82.6M ▲
- Actual Rates Received \$83.0M (96.9% collected) ▲
- Actual Operating Revenue \$118.1M ▲
- Actual Capital Revenue \$9.8M ▲
- Actual Operating Expenditure \$117.8M ▲
- Actual Capital Expenditure \$22.4M ▲
- Actual Proceeds from Sale of Assets \$1.5M ▲

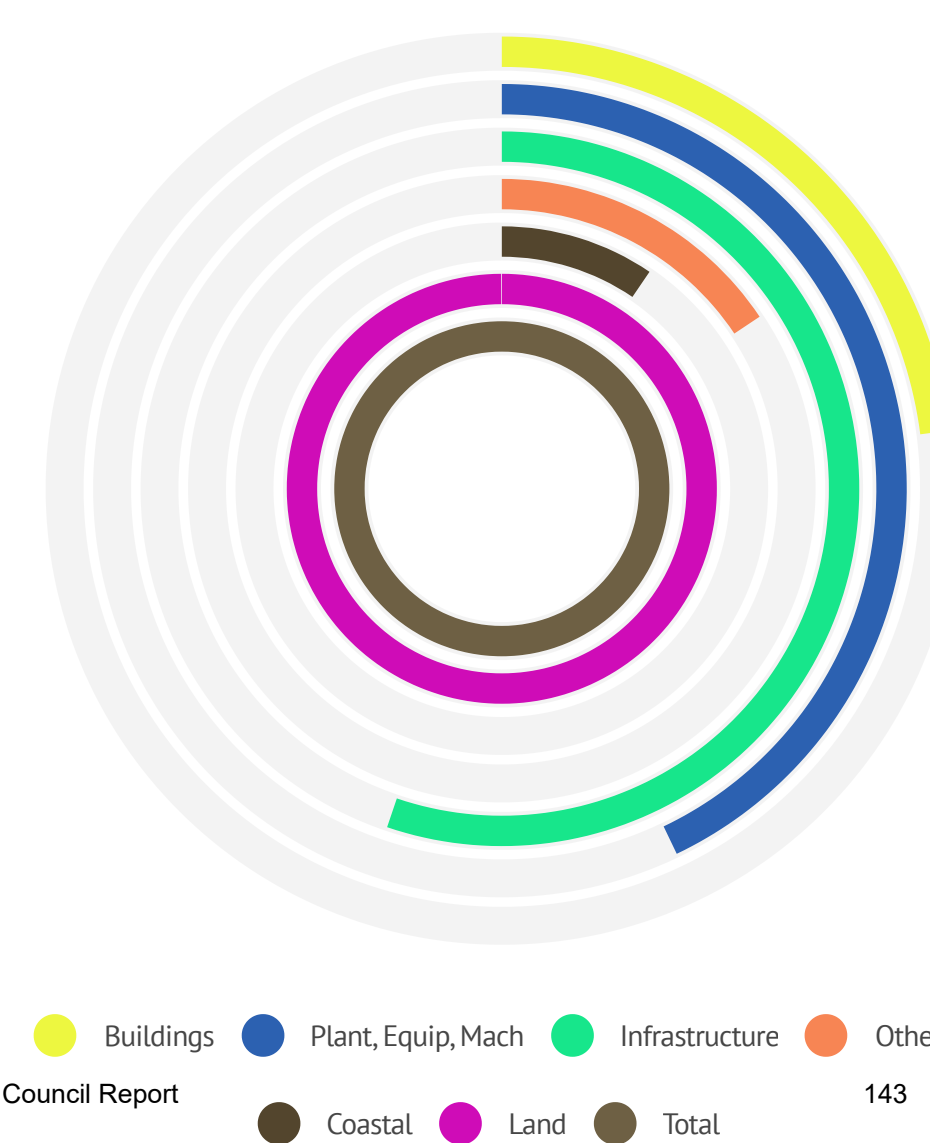
Year to Date Revenue Actuals Compared to Current Budget

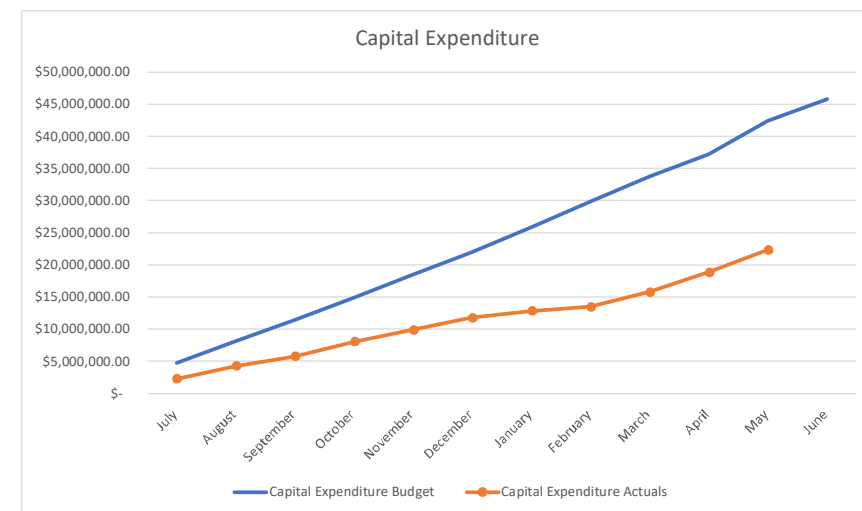
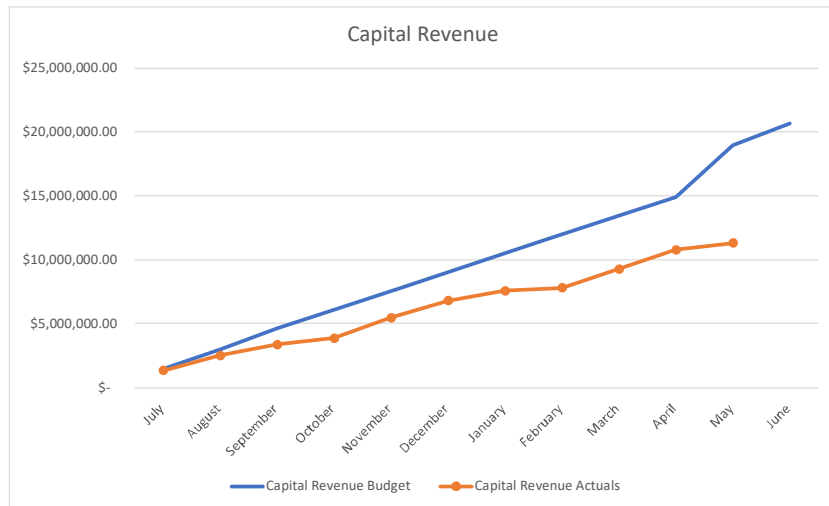
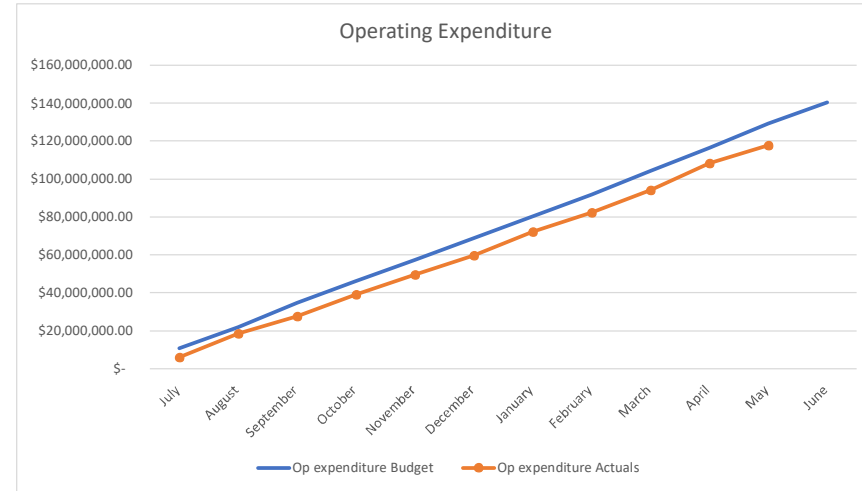
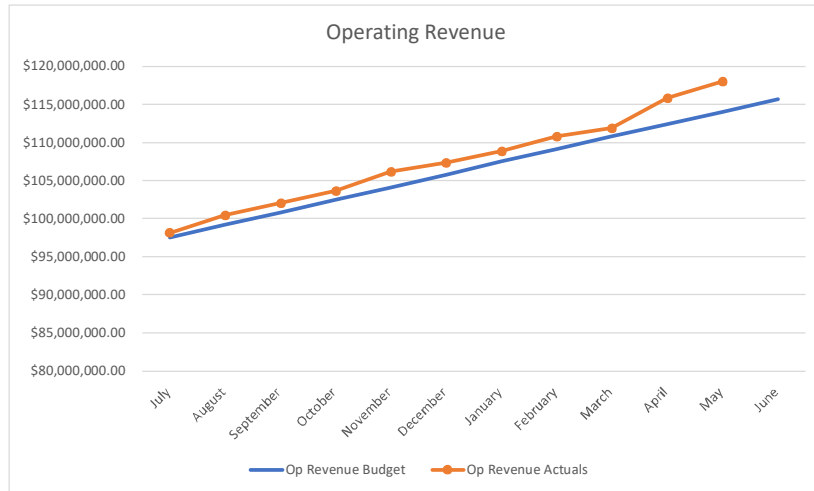


Year to Date Expenditure Actuals Compared to Current Budget



Year to Date Capital Actuals Compared to Current Budget





CITY OF MANDURAH

MONTHLY FINANCIAL REPORT

For the Period Ended 31 May 2022

TABLE OF CONTENTS

Statement of Financial Activity by Nature or Type	2
Note 1 Statement of Financial Activity Information	3
Note 2 Cash and Investments	4
Note 3 Receivables	5
Note 4 Disposal of Assets	6
Note 5 Tenders/Quotes Awarded	8
Note 6 Capital Acquisitions	9
Note 7 Borrowings	14
Note 8 Cash Reserves	16
Note 9 Operating Grants and Contributions	17
Note 10 Non Operating Grants and Contributions	18
Note 11 Approved Budget Amendments	19
Note 12 Proposed Budget Variations for Council Approval	23
Note 13 Explanation of Material Variances	24

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2022**

BY NATURE OR TYPE

	Ref Note	Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening Funding Surplus / (Deficit)		4,538,223	4,538,223	4,538,223			
Revenue from operating activities							
Rates		82,694,007	82,639,841	82,615,955	(23,886)	(0.03%)	
Operating grants, subsidies and contributions		3,118,891	2,796,139	5,923,648	3,127,509	111.85%	▲
Fees and charges		27,959,369	26,796,764	27,345,518	548,754	2.05%	
Interest earnings		865,000	792,917	946,717	153,800	19.40%	▲
Other revenue		1,152,348	994,123	1,219,461	225,338	22.67%	▲
		115,789,615	114,019,784	118,051,299	4,031,515	3.54%	
Expenditure from operating activities							
Employee costs		(48,123,327)	(44,159,885)	(42,080,656)	2,079,229	4.71%	
Materials and contracts		(52,817,586)	(48,391,109)	(37,047,148)	11,343,961	23.44%	▲
Utility charges		(4,494,084)	(4,119,579)	(3,528,422)	591,157	14.35%	▲
Depreciation on non-current assets		(32,209,187)	(29,656,696)	(28,340,055)	1,316,641	4.44%	
Interest expenses		(954,014)	(874,513)	(709,843)	164,670	18.83%	▲
Insurance expenses		(1,425,774)	(1,334,460)	(1,147,478)	186,982	14.01%	▲
Other expenditure		(16,871)	(16,871)	(16,854)	17	0.10%	
Loss on disposal of assets		(610,738)	(610,738)	(4,916,609)	(4,305,871)	(705.03%)	▼
		(140,651,581)	(129,163,851)	(117,787,065)	11,376,786	8.81%	
Non-cash amounts excluded from operating activities	1(a)	33,768,469	29,656,696	33,507,677	3,850,981	12.99%	
Amount attributable to operating activities		8,906,503	14,512,629	33,771,911	19,259,282	(132.71%)	
Investing activities							
Non-operating grants, subsidies and contributions	10	18,433,161	16,897,064	9,798,710	(7,098,354)	(42.01%)	▼
Proceeds from disposal of assets	4	2,229,889	2,044,065	1,532,459	(511,606)	(25.03%)	▼
Payments for property, plant and equipment	6	(45,941,674)	(42,421,918)	(22,390,506)	20,031,412	47.22%	▲
Amount attributable to investing activities		(25,278,624)	(23,480,789)	(11,059,337)	12,421,452	52.90%	
Non-cash amounts excluded from investing activities	1(b)	(5,536,246)	-	(496,085)	(496,085)	100.00%	
Amount attributable to investing activities		(30,814,870)	(23,480,789)	(11,555,422)	11,925,367	50.79%	
Financing Activities							
Proceeds from new debentures	7	7,016,194	-	-	0	0.00%	
Unspent Loans Utilised		1,901,692	-	-	0	0.00%	
Repayment of debentures	7	(5,105,388)	(4,679,939)	(5,075,914)	(395,975)	(8.46%)	
Payment of lease liability		(598,710)	(598,710)	(567,507)	31,203	5.21%	
Proceeds from new interest earning liability		1,022,942	1,022,942	1,123,403	100,461	9.82%	
Payment of interest earning liability		(421,809)	(421,809)	(384,337)	37,472	8.88%	
Proceeds from community loans		82,553	75,674	94,873	19,199	25.37%	▲
Advances of community loans		(50,000)	-	-	0	0.00%	
Transfer from reserves	8	20,437,567	-	-	0	0.00%	
Transfer to reserves	8	(6,945,606)	-	-	0	0.00%	
Amount attributable to financing activities		17,339,435	(4,601,842)	(4,809,482)	(207,640)	(4.51%)	
Closing Funding Surplus / (Deficit)	1(d)	(30,709)	(9,031,780)	21,945,230	30,977,010	-342.98%	

KEY INFORMATION

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

Refer to Note 13 for an explanation of the reasons for the variance.

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

(a) Non-cash items excluded from operating activities

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

Notes	Annual Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities	\$	\$	\$
Adjustments to operating activities			
Movement in liabilities associated with restricted cash	(89,910)	-	105,657
Movement in pensioner deferred rates (non-current)	-	-	(119,291)
Movement in employee benefit provisions (non-current)	1,038,454	-	264,647
Add: Loss on asset disposals	414,725	-	324,220
Add: Loss on asset write offs	196,013	-	4,592,389
Add: Depreciation on assets	32,209,187	29,656,696	28,340,055
Total non-cash items excluded from operating activities	33,768,469	29,656,696	33,507,677

(b) Non-cash items excluded from investing activities

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

Adjustments to investing activities			
Movement in non current liabilities for transfers to acquire or construct non-financial assets to be controlled by the entity			
Movement in current liabilities for transfers to acquire or construct non-financial assets to be controlled by the entity associated with restricted cash	(5,536,246)	-	(496,085)
Total non-cash amounts excluded from investing activities	(5,536,246)	-	(496,085)

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

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

	Budget Closing 30 Jun 2021	Budget Closing 30 Jun 2022	Year to Date 31 May 2022
Adjustments to net current assets			
Less: Reserves - restricted cash	(20,116,870)	(24,888,945)	(44,767,915)
Less: Unspent loans	(431,591)	(207,137)	(2,197,470)
Less: Other receivables	-	(80,000)	(364)
Less: Prepaid Rates	(2,455,879)	-	-
Less: Clearing accounts	-	-	(5,280)
Add: Borrowings	7,499,999	9,826,754	601,865
Add: Other liabilities	3,081,188	3,417,743	6,084,653
Add: Lease liability	608,382	759,243	126,700
Add: Provisions - employee	5,041,426	5,216,724	4,190,939
Add: Loan Facility offset	-	-	12,000,000
Total adjustments to net current assets	(6,773,345)	(5,955,618)	(23,966,871)

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

Particular Assets Held in the Statement of Financial Position				
Current assets				
Cash and cash equivalents	2	23,835,328	23,729,111	70,616,598
Rates receivables	3	3,519,116	2,480,445	2,643,518
Receivables	3	3,644,928	4,341,798	3,687,889
Other current assets		524,062	549,233	1,640,921
Less: Current liabilities				
Payables		(4,555,419)	(9,848,897)	(17,791,932)
Borrowings	7	(7,499,999)	(5,105,388)	(601,865)
Interest earning liabilities		-	-	(715)
Unspent non-operating grant, subsidies and contributions liability		(3,464,329)	(1,065,909)	(5,235,728)
Lease liabilities		(608,382)	(759,243)	(126,700)
Provisions		(8,621,960)	(8,396,241)	(8,919,885)
Less: Total adjustments to net current assets	1(c)	(6,773,345)	(5,955,618)	(23,966,871)
Closing Funding Surplus / (Deficit)		-	(30,709)	21,945,230

CURRENT AND NON-CURRENT CLASSIFICATION

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2022

OPERATING ACTIVITIES
NOTE 3
RECEIVABLES

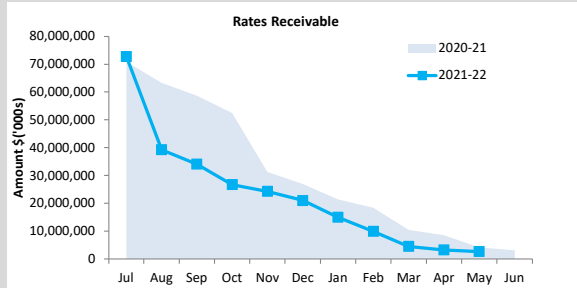
Rates Receivable	30-Jun-21	31-May-21	31 May 22
	\$		\$
Opening Arrears Previous Years	3,317,555	3,317,555	3,093,324
Rates levied	80,353,712	80,352,904	82,615,955
Less - Collections to date	(80,577,943)	(79,569,128)	(83,065,761)
Equals Current Outstanding	3,093,324	4,101,331	2,643,518
Net Rates Collectable	3,093,324	4,101,331	2,643,518
% Collected	96.3%	95.1%	96.9%

	31 May 21	31 May 22
- No. of Legal Proceedings Commenced for the financial year	30	39
- No. of properties > \$10,000 outstanding	21	15
- No. of properties between \$3,000 and \$10,000 outstanding	100	107
- Value of Rates Concession	73,427	69,766
- Value of Rates Exemptions	1,992,032	2,027,889

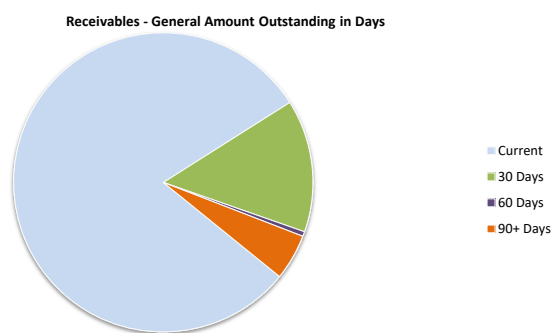
Receivables - General	31-May-21	Current	30 Days	60 Days	90+ Days	31 May 22
	\$	\$	\$	\$	\$	\$
Balance per Trial Balance						
Sundry receivable	1,748,840	1,106,481	528,672	18,993	182,696	1,836,842
Recreation Centres	139,693	122,915				122,915
Mandurah Ocean Marina	0	4,337				4,337
GST receivable	442,267	268,953				268,953
Allowance for impairment of receivables	(139,014)	(158,610)				(158,610)
Infringements	1,051,899	854,265				854,265
Pensioners rates and ESL deferred	460,512	406,797				406,797
Other Receivables	456,512	352,390				352,390
Total Receivables General Outstanding	4,160,709	2,957,528	528,672	18,993	182,696	3,687,889
Percentage		80.2%	14.3%	0.5%	5%	

KEY INFORMATION

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



Collected	Rates Due
96.9%	\$2,643,518



Debtors Due
\$3,687,889
Over 30 Days
20%
Over 90 Days
5%

	Total Amount	Interest rate	Total calculated interest Earnings	Institution	S&P rating	Deposit Date	Maturity Date	Term days
Cash on hand	\$	\$	\$	\$				
Westpac Municipal Bank Account	14,794,836	Variable		Westpac	AA-	NA	NA	
	14,794,836							
Municipal Investments								
Muni 10 - 9652-46197	29,829	0.20%	60	ANZ	AA-	1/10/2021	1/10/2022	365
Muni 40 - 24-879-6372	3,008,137	0.55%	8,137	NAB	AA-	2/03/2022	29/08/2022	180
Muni 41 - 24-055-4504	3,014,806	1.60%	11,847	NAB	AA-	31/05/2022	29/08/2022	90
Muni 42 - 98-829-1441	6,023,671	0.80%	23,671	NAB	AA-	23/03/2022	19/09/2022	180
Muni 43 - 98-798-7367	3,003,699	0.50%	3,699	NAB	AA-	23/03/2022	21/06/2022	90
MNS 31 - 582058	6,153,364	0.35%	2,123	Westpac	AA-	29/04/2022	31/05/2022	32
MNS 60 - 582007	6,380,267	0.40%	2,603	Westpac	AA-	29/04/2022	31/05/2022	32
	27,613,773							
Reserve Investments								
Reserve 42 - 36-976-7906	3,010,363	0.52%	7,700	NAB	AA-	24/12/2021	22/06/2022	180
Reserve 44 - 70-586-3025	3,008,340	0.44%	4,346	NAB	AA-	28/02/2022	28/06/2022	120
Reserve 45 - 70-568-6989	3,019,113	0.89%	13,266	NAB	AA-	30/03/2022	27/09/2022	181
Reserve 47 - TBA	4,009,666	0.98%	9,666	CBA	AA-	21/04/2022	20/07/2022	90
Reserve 48 - TBA	6,042,904	1.45%	42,904	CBA	AA-	21/04/2022	18/10/2022	180
RNS 31 - 581565	5,875,377	0.35%	2,028	Westpac	AA-	29/04/2022	31/05/2022	32
RNS 60 - 581573	3,242,225	0.40%	1,323	Westpac	AA-	29/04/2022	31/05/2022	32
	28,207,988							
Total Municipal and Reserve Funds	70,616,598		133,373					

Interest revenue

Investment Interest Accrued	133,373
Investment Interest Matured	108,412
Rates Interest	704,932
	946,717

Interest Earned

\$946,717

Loan Offset Facility	Amount	Interest rate on loans	Interest Saved	YTD Interest Saved
Westpac	12,000,000	1.44%	14,672	179,629

KEY INFORMATION

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

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

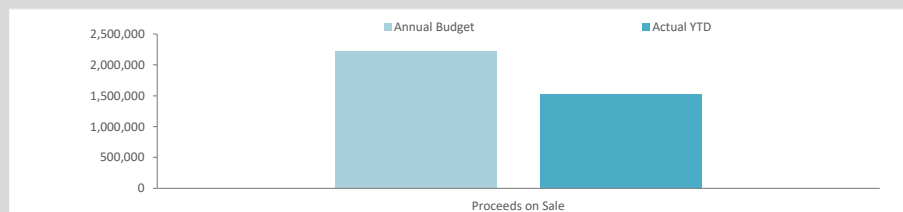
- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Total Municipal Cash	Unrestricted
\$82.62 M	\$54.41 M

Asset	Asset ID	Asset Owner	Budget	YTD Actual			
			Proceeds	Net Book Value	Proceeds	Profit	(Loss)
			\$	\$	\$	\$	\$
Land							
Land		Sale of 81-87A Allnutt Street, Mandurah	942,000	1,445,000	945,000	0	(500,000)
Infrastructure Assets							
Light Passenger Vehicles - Replacement							
MITSUBISHI-MIRAGE MH7413A	C00518	People & Communities - YOUTH SERVICES					
HYUNDAI-SANTE MH7641A	FEC01718 - C01718	COORDINATOR	0	0	0	0	0
SUBARU-OUTBACK MH6704A	C02518	Built & Natural - DESIGN & DEVELOPMENT SERVICES	15,836	0	0	0	0
TOYOTA-RAV4 MH7382A	C03818	People & Communities - GENERAL MANAGER MPAC	15,765	0	0	0	0
MAZDA-CX-5 MH7550A	C04318	Built & Natural - DESIGN & DEVELOPMENT SERVICES	12,326	0	0	0	0
MITSUBISHI-LS OUTLANDER MH5475A	C04717	Built & Natural - CIVIL MAINTENANCE	15,478	0	0	0	0
HOLDEN-TRAILBLAZER MH8607A	C06518	Built & Natural - ENGINEERING COORDINATOR	12,500	0	0	0	0
TOYOTA-COROLLA MH5842A	C05917	Built & Natural - DESIGN & DEVELOPMENT SERVICES	10,565	16,430	26,631	10,202	0
TOYOTA-RAV4 MH7273A	C06918	Built & Natural - OPERATIONS STORE	10,542	11,676	18,462	6,786	0
TOYOTA-RAV4 MH7691A	C07418	Built & Natural - DESIGN & DEVELOPMENT SERVICES	12,326	14,426	20,722	6,296	0
MAZDA-CX-5 MH8253A	C07618	Built & Natural - CITYPARKS	12,241	0	0	0	0
MAZDA CX-5 - MH4519A	C03917	Business Services - RANGER SERVICES COORDINATOR	15,400	0	0	0	0
		Built & Natural - LANDSCAPE SERVICES	0	13,009	19,371	6,362	0
Light Commercial Vehicles - Replacement							
FORD-RANGER MH5709A	U00217	Built & Natural -CITYBUILD	27,327	21,269	27,327	6,058	0
FORD-RANGER MH7859A	U00417	Built & Natural -CITYWORKS	20,353	0	0	0	0
FORD-RANGER MH6525A	U00617	Built & Natural -CITYWORKS	15,784	0	0	0	0
MITSUBISHI-TRITON MH6414A	U00817	Built & Natural -CITYPARKS	18,673	20,918	30,962	10,044	0
FORD-RANGER MH8377A	U01018	Built & Natural -CITYWORKS	12,451	0	0	0	0
HOLDEN-COLORADO MH6347A	U02017	Built & Natural -CITYWORKS	18,053	0	0	0	0
HOLDEN-COLORADO MH6352A	U02317	Built & Natural -CITYBUILD	16,569	0	0	0	0
FORD-RANGER MH8056A	U02418	Built & Natural -SURVEYING SERVICES	19,329	0	0	0	0
HOLDEN-COLORADO MH6534A	U02517	Built & Natural -RANGERS	18,405	0	0	0	0
HOLDEN-COLORADO MH6353A	U02717	Built & Natural -CITYBUILD	16,569	18,147	30,048	11,900	0
HOLDEN-COLORADO MH6112A	U03117	Built & Natural -CITYBUILD	18,228	0	0	0	0
FORD-RANGER MH7543A	U03417	Built & Natural -TRAFFIC MANAGMENT	20,507	0	0	0	0
HYUNDAI-ILOAD MH6241A	U03617	Built & Natural -PARKS MAINTENANCE - RETIC	18,607	0	0	0	0
TOYOTA-HILUX MH6817A	U03817	Built & Natural -CITYBUILD	17,486	0	0	0	0
FORD-RANGER MH6165A	U05017	Built & Natural -WATERWAYS/MARINA	21,528	24,115	24,359	244	0
		Business Services -ENVIRONMENTAL HEALTH					
ISUZU-D'MAX MH5394A	U05717	COORDINATOR	18,815	16,344	30,864	14,521	0
HOLDEN-COLORADO MH8950A	U06118	Built & Natural -TECHNICAL SERVICES	30,055	22,854	30,055	7,201	0
HOLDEN-COLORADO MH6110A	U06717	Built & Natural -CITYBUILD	18,228	0	0	0	0
HYUNDAI-ILOAD MH6169A	U07117	Built & Natural -CITYBUILD	20,157	0	0	0	0
FORD-RANGER MH6092A	U07217	Built & Natural -PARKS CENTRAL	16,337	0	0	0	0
FORD-RANGER MH4982A	U07417	Built & Natural -CITYWORKS	16,048	0	0	0	0
HOLDEN-COLORADO MH9283A	U07818	Built & Natural -RANGERS	22,036	0	0	0	0
Trucks & Buses Replacements							
Trailers							
Parks & Mowers							
TORO - ZERO TURN 60" SD DECK	M00117	Built & Natural -PARKS CENTRAL	12,000	0	0	0	0
RAZORBACK - MOWER SLASHER PTO	M00517	Built & Natural -PARKS NATURAL AREAS	7,000	9,881	7,632	0	(2,249)
TORO - ZERO TURN 72" RD DECK	M01817	Built & Natural -PARKS SOUTHERN	7,643	0	0	0	0
Minor Equipment >\$5000							
PUMPS AUSTRALIA-HPM WATER CLEANER HOT AND COLD	P61517	Built & Natural -CITYBUILD	2,500	0	0	0	0
PUMPS AUSTRALIA-HPM WATER CLEANER HOT AND COLD	P61617	Built & Natural -CITYBUILD	2,500	0	0	0	0
HAKO-CITYMASTER	P61817	Built & Natural -CIVIL MAINTENANCE	25,000	0	0	0	0
Construction Vehicles - Replacement							
KOMATSU - WHEEL LOADER	G005	Built & Natural -WORKS CONSTRUCTION	65,410	0	0	0	0
Plant Disposed from 2020/21 budget:							
Light Passenger Vehicles - Replacement							
Mazda CX-5 MH5068A	C05517	Built & Natural -ASSET MANAGEMENT	16,460	0	0	0	0
Toyota Prado MH7056A	C01117	Mayor's Office	24,367	0	0	0	0
Mazda CX-5 MH3806A	C04016	Place & Communities -RECREATION SERVICES	16,150	0	0	0	0
Mitsubishi Outlander MH4776A	C04217	Strategy & Economic Development	20,736	12,442	20,736	8,294	0
Mazda CX5 MH3283A	C05216	Built & Natural -ASSET MANAGEMENT	17,100	13,056	17,100	4,044	0

Asset	Asset ID	Asset Owner	Budget	YTD Actual			
			Proceeds	Net Book Value	Proceeds	Profit	(Loss)
<u>Light Commercial Vehicles - Replacement</u>							
Toyota Hiace Van MH5074A	U04617-U04620	Built & Natural -CITYPARKS	16,157	0	0	0	0
Toyota Hiace Van MH3479A	U01716-U01720	Built & Natural -CITYPARKS	16,588	16,725	30,495	13,770	0
Holden-Colorado MH5329A	U03317-U03320	Business Services -RANGERS	26,191	18,016	26,191	8,175	0
Ford Ranger MH3964A	U02617-U02620	Business Services -RANGERS	16,100	0	0	0	0
Ford Ranger MH3709A	U04116-U04120	Built & Natural - ENVIRONMENTAL SERVICES	29,145	19,392	29,145	9,753	0
Ford Ranger MH3956A	U04417-U04420	Built & Natural - CITYPARKS	18,915	0	0	0	0
Ford Ranger MH4447A	U06617-U06620	Business Services -RANGERS	19,720	0	0	0	0
Ford Ranger MH4976A	U01617-U01620	Built & Natural -CITYPARKS	18,450	0	0	0	0
Ford Ranger MH4698A	U05517-U05520	Built & Natural -CITYPARKS	15,760	0	0	0	0
Isuzu Ute	C04617-C04620/U08321	Built & Natural - Irrigation	16,460	0	0	0	0
Ford Ranger MH3952A	U01816-U01820	Business Services -RANGERS	19,630	19,802	26,866	7,064	0
Mitsubishi Outlander MH4439A	U01417	Built & Natural	30,509	22,241	30,509	8,268	0
Ford Ranger PU MK11 MH4983A	UO6017	Built & Natural -CITYPARKS	28,236	20,385	28,236	7,851	0
Ford Ranger MH4537A	UO3017	Built & Natural - Irrigation	28,464	15,154	28,464	13,310	0
Ford Ranger PX MH4453A	U01517	Built & Natural - Irrigation	23,691	15,835	23,691	7,856	0
<u>Trucks & Buses Replacements</u>							
Hino 816 3 MH472H	T044	Built & Natural - CityWorks Civil Maintenance	30,519	36,000	30,519	0	(5,481)
<u>Trailers</u>							
3T Tandem Tipper Trailer	V033-V03320	Built & Natural	4,404	1,113	4,404	3,291	0
Wastech Semi Trailer	V05020-	Built & Natural	35,327	0	0	0	0
Wastech Semi Trailer	V05120-	Built & Natural	35,327	0	0	0	0
Southwest Mowing MH73719	V004	Built & Natural	9,252	2,597	9,252	6,655	0
Southwest - Mowing 4500kg	V008	Built & Natural	0	2,448	5,142	2,694	0
<u>Parks & Mowers</u>							
5 Gang mower	M02517-M02520	Built & Natural	18,252	0	0	0	0
Mower with Cab	M01516-M01520	Built & Natural	7,500	0	0	0	0
Mower 72"	M01916-M01920	Built & Natural	6,000	7,404	10,277	2,872	0
<u>Minor Equipment >\$5000</u>							
<u>Construction Vehicles - Replacement</u>							
MULTI ROLLER	R002-R00220	Built & Natural	45,900	0	0	0	0
			2,229,889	1,856,679	1,532,459	183,509	(507,730)

KEY INFORMATION



Proceeds on Sale		
Annual Budget	YTD Actual	%
\$2,229,889	\$1,532,459	69%

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2022**

**NOTE 5
TENDERS/QUOTES AWARDED FOR THE MONTH**

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

Tender code	Tender Description	Company Awarded to	Contract Term	Contract Amount
				\$
T22-2021	Provision of Web Content Management System Support	The Trustee (The Brand Agency Pty Ltd) for the Brand Agency Unit Trust trading as The Brand Agency	Period of three (3) years with one (1) option to extend for a further one (1) year.	584,000
T24-2021	Winter Festival in Mandurah	Ice Rinks Industries Pty Ltd t/a Ice Rinks Australia	Period of One (1) Year with One (1) option to extend for a further One (1) year	260,000
RFQ11-2022	Provision of Reticulated Gas Supply	Perth Energy	Period of Two (2) Years with One (1) option to extend for a further One (1) year	403,565

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2022**

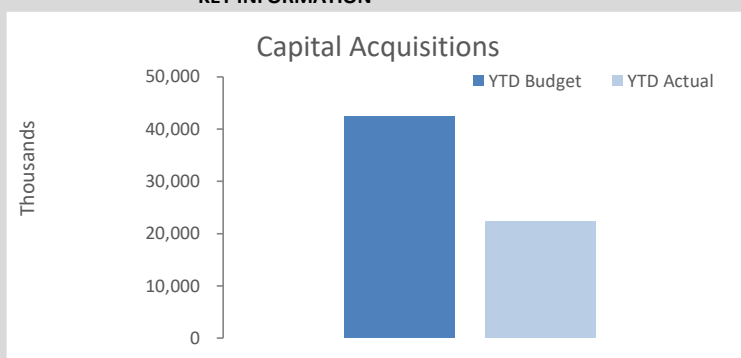
**INVESTING ACTIVITIES
NOTE 6
CAPITAL ACQUISITIONS**

Capital Acquisitions	Adopted Budget	Annual Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$		\$	\$	\$
Land	0	1,698,300	1,698,300	1,697,273	(1,027)
Buildings	5,327,975	7,643,349	6,712,350	1,753,724	(4,958,626)
Equipment	61,127	225,793	204,282	111,588	(92,694)
Machinery	4,185,542	3,914,738	3,580,188	1,664,280	(1,915,907)
Infrastructure - Roads	14,775,329	11,975,546	11,338,817	8,412,724	(2,926,092)
Bridges	3,871,067	420,010	420,010	176,601	(243,409)
Parks	14,256,393	16,761,967	15,435,317	7,459,029	(7,976,288)
Drainage	1,222,989	1,478,703	1,350,585	864,143	(486,443)
Coastal & Estuary	706,907	552,194	485,527	52,503	(433,024)
Other Infrastructure	600,500	1,271,074	1,196,541	198,640	(997,901)
Capital Expenditure Totals	45,007,828	45,941,674	42,421,918	22,390,506	(20,031,412)
Capital Acquisitions Funded By:					
	\$		\$	\$	\$
City of Mandurah Contribution	7,543,360	8,549,903	25,705,631	12,004,337	(13,701,294)
Capital grants and contributions	17,656,844	18,390,332	15,012,899	9,798,710	(5,214,189)
Borrowings	9,826,754	8,917,885	-	-	-
Other (Disposals & C/Fwd)	1,108,878	1,287,889	1,703,387	587,459	(1,115,929)
Cash Backed Reserves					
Building Reserve	1,771,058	735,818	-	-	-
Asset Management Reserve	3,666,399	3,555,311	-	-	-
Cultural Centre Reserve	-	213,495	-	-	-
Sustainability Reserve	259,000	259,000	-	-	-
Sanitation Reserve	1,238,520	918,520	-	-	-
Traffic Bridge Reserve	-	50,000	-	-	-
Waterways Reserve	13,425	13,425	-	-	-
Unspent Grants & Contributions Reserve	1,028,409	590,227	-	-	-
Bushland Acquisition Reserve	0	1,698,300	-	-	-
Plant Reserve	895,181	761,568	-	-	-
Capital Funding Total	45,007,828	45,941,674	42,421,918	22,390,506	(20,031,412)

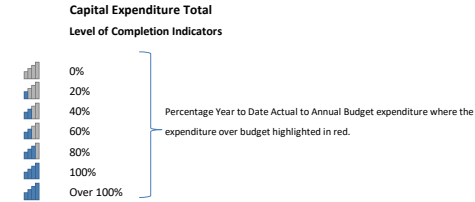
SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION



Acquisitions	Annual Budget	YTD Actual	% Spent
	\$45.94 M	\$22.39 M	49%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$18.39 M	\$9.8 M	53%



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

Account Description		Adopted Budget	Annual Budget	YTD Budget	YTD Actual	Remaining Unspent Funds	Comment
Land							
850000	Land Acquisition	0	1,698,300	1,698,300	1,697,273	1,027	Complete.
Buildings							
750647	Dawesville Community Centre	719,847	719,847	661,514	26,948	692,899	Design only.
750648	Enhancements to Reserve Changerooms to Make Amenities Unisex	25,286	0	0	0	0	Budget transferred to Stage 2 of Upgrades to Peelwood Reserve at Budget Review.
750649	Falcon Family Centre - External Works	57,683	0	0	0	0	Project deferred to 2022-23 at Budget Review.
750650	Air Conditioner at Madora Bay Hall	10,411	7,611	7,611	7,611	0	Complete.
750651	Air Conditioner at Halls Head Community and Sports Facility	30,566	24,166	24,166	24,166	0	Complete.
750652	LED Buildings Plan	80,514	80,514	80,514	59,271	21,244	Ongoing Program 2021/22.
750653	MARC - Administration Office CCTV Camera Installation	15,514	10,045	10,045	10,045	0	Complete.
750654	MARC CCTV Stadium	30,514	12,345	12,345	12,345	0	Complete.
750655	MARC Leisure Pool Acoustics	206,736	0	0	0	0	Project deferred to 2022-23 at Budget Review.
750656	MARC Plantroom Chlorine Gas Detectors & Shutdown System	15,566	11,516	11,516	10,216	1,300	Complete.
750657	MPAC Internal Refurb	328,084	338,084	338,084	8,084	330,000	Project to be carried over to 2022/23.
750658	Reserve Meter Replacement Program	50,566	50,566	33,899	566	50,000	Ongoing Program 2021/22.
750659	WMC - CCTV Upgrade	15,754	15,754	10,754	754	15,000	Construction complete. Finances to be finalised.
750660	WMC Tipping Shed	261,491	261,491	219,824	30,793	230,698	Construction has commenced. Project to be carried over to 2022-23.
750661	Works & Services Building Refurb	211,848	211,848	195,181	25,448	186,400	Project to be carried over to 2022-23.
750662	WMC Fire Water Service	50,463	15,463	12,963	463	15,000	Design only.
750626	Site Main Switchboard Program	50,514	50,514	50,514	5,148	45,366	Ongoing Program 2021/22.
750663	Admin Building Carpet	107,621	107,621	107,621	7,621	100,000	Construction has commenced.
750664	Billy Dower Offices Flooring	20,952	20,952	20,952	16,584	4,368	Complete.
750665	Civic Building - Rates Team Work Area	15,286	0	0	0	0	Project deferred and budget reallocated to Stage Door Waterfront HVAC project.
750666	Civic Staff Amenity Room Refurbishment	44,622	44,622	44,622	16,484	28,138	Construction 95% complete.
750667	External Painting Program	25,463	25,463	17,130	9,842	15,621	Ongoing Program 2021/22.
750668	Falcon E - Library AC#1 Replacement	55,411	41,211	41,211	41,211	0	Complete.
750669	Fire System Replacement Program	20,566	17,115	17,115	17,115	0	Complete.
750670	Mandurah Library HVAC	95,514	91,214	91,214	91,214	0	Complete.
750671	Mandurah Library Re Roofing Project	161,428	174,428	146,428	9,063	165,365	Project to be carried over to 2022-23.
750672	Mandurah Ocean Marina Chalets	158,269	158,269	133,269	8,269	150,000	Construction 70% complete.
750673	Mewburn Ablution Refurbishment	55,883	178,883	178,883	8,433	170,450	Project to be carried over to 2022-23.
750674	Museum CCTV Upgrade	40,514	19,900	13,438	19,902	(2)	Complete.
750675	Rushton Park Pavilion - Ext Coatings	45,463	45,463	30,463	35,136	10,327	Complete.
750676	Oven Replacement Peelwood Pde Facility	9,238	8,051	8,051	8,051	0	Complete.
750677	District Cooling System	614,316	0	0	0	0	Project deferred to 2022-23 at Budget Review.
400015	South Mandurah FC Changerooms (CSRFF)	6,666	11,190	11,190	11,190	0	Complete.
400021	Mandurah Mustangs FC - Facility Development	204,289	235,936	235,936	8,252	227,684	Project is not proceeding.
400026	Peel Community Kitchen	26,615	85,333	85,333	85,333	0	Complete.
400030	Owen Avenue Ablution	279,242	279,242	279,242	185,152	94,090	Construction 95% complete. Project to be carried over to 2022-23.
400046	Site Main Switchboards	95,133	2,571	1,714	2,571	0	Balance of ongoing program from 2020/21.
750620	Solar Plan	60,000	60,000	60,000	36,340	23,660	Construction complete. Finances to be finalised.
750623	Administration Building - Foyer Security	68,280	60,823	60,823	24,326	36,497	Scope amended, construction 60% complete.
750625	Mandurah Community Museum Roof Replacemt	143,400	117,971	117,971	117,971	0	Complete.
750631	Mdh Bowling & Rec Club - Bar Repairs	21,364	21,364	14,697	1,364	20,000	Preliminary investigative work only.
750633	Stage 2 of Upgrades to Peelwood Reserve	99,720	260,835	175,652	7,492	253,343	Construction to commence June. Project to be carried over to 2022-23.
750638	Ablution Bortolo Reserve	247,540	252,879	252,879	271,666	(18,787)	Construction complete. Finances to be finalised. Overspend being investigated.
750639	Peel Hockey Association - Floodlighting	56,923	38,520	38,520	38,520	0	Complete.
750643	Falcon Family Centre Upgrade	96,000	76,000	76,000	3,717	72,283	Project to be carried over to 2022-23.
750644	Mandurah Visitors Centre Refurbishment	92,145	135,704	135,704	131,236	4,468	Complete.
750645	MARC Acoustics	68,000	34,810	34,810	19,146	34,664	Construction complete. Finances to be finalised.

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

Account Description		Adopted Budget	Annual Budget	YTD Budget	YTD Actual	Remaining Unspent Funds	Comment
	750679 Solar Plan 2021/22	130,754	130,754	91,087	11,754	119,000	Project to be carried over to 2022-23.
	750678 ManPAC RVIF Lighting	0	238,495	158,997	0	238,495	Project to be carried over to 2022-23.
	750628 Civic Building-Mayors Office Reconfiguration	0	68,685	68,685	68,685	0	Complete.
	400022 Peelwood Res - Changeroom Upgrade	0	0	0	0	0	Budget transferred to Stage 2 of Upgrades to Peelwood Reserve at Budget Review.
	750636 WMC - Upgrade Alarm System	0	30,000	20,000	24,450	5,550	Construction complete. Finances to be finalised.
	750627 Administration Centre External Painting Project	0	12,341	12,341	12,341	0	Complete.
	750680 Stage Door Waterfront HVAC	0	17,986	16,487	17,986	0	Complete.
	750681 MARC Roof Repairs	0	2,500,000	2,083,333	122,846	2,377,154	Tendering process in progress. Project to be carried over to 2022-23.
	750682 Falcon eLibrary Retrofit	0	74,492	74,492	2,360	72,132	Construction 95% complete.
	750683 WTS - Recycle Area Roller Door	0	8,464	8,464	8,464	0	Complete.
	750684 Southern Operations Ramp	0	20,000	13,333	0	20,000	Project to be carried over to 2022-23.
	750685 Visitors Centre Transit Station	0	15,000	10,000	0	15,000	Project to be carried over to 2022-23.
	750698 Mandurah Bowling Club Bi-fold doors	0	65,000	43,333	0	65,000	Further recommendations being sought from contractors.
	750721 Rushton Park Main - Staircase Remedial Work	0	18,000	12,000	0	18,000	Construction to commence June.
	750723 Roof Access Points at Operations Centre	0	12,500	0	0	12,500	Construction to commence June.
	750724 Roof Access Points at BNE (Ormsby Terrace) Building	0	15,500	0	15,081	419	Complete.
Bridges							
	880013 BR Pedestrian Bridge Mandurah Road	3,521,067	0	0	0	0	Project deferred at Budget Review.
	880012 Lakelands-Madora Bay Pedestrian Bridge	350,000	395,010	395,010	151,601	243,409	Durability report being assessed.
	880000 Old Mandurah Bridge	0	25,000	25,000	25,000	0	Complete.
Parks							
	700476 Installation of Permanent Soccer Goals	10,353	10,353	10,353	3,353	7,000	Construction 95% complete.
	700478 Meadow Springs Golf Course Fence	46,004	46,004	46,004	6,004	40,000	Preliminary investigative work only. Project to be carried over to 2022-23.
	700479 Rushton Precinct Master Plan - Netball Courts	74,805	0	0	0	0	Project deferred to 2022-23 at Budget Review.
	700480 Central Irrigation Management System Renewal	93,407	93,407	78,407	3,407	90,000	Ongoing Program 2021/22. Project to be carried over to 2022-23.
	700481 Bin Enclosures for Eastern/Western foreshore	55,839	55,839	55,839	5,839	50,000	Project to be carried over to 2022-23.
	700440 Major Public Artworks	90,411	90,411	60,411	411	90,000	Ongoing Program 2021/22.
	700482 Abbotswood Park Erskine Path Connection	26,857	26,317	26,317	24,602	1,716	Complete.
	700483 Falcon Reserve Cricket Net renewal	43,328	68,328	68,328	66,793	1,535	Complete.
	700484 Avalon Foreshore Westview Parade Stage 2	60,894	66,894	66,894	59,537	7,357	Complete.
	700485 Bortolo Park Drainage Basin	61,613	61,613	44,946	11,613	50,000	Project to be carried over to 2022-23.
	700487 Eros Reserve - Basketball Crt Concrete	28,280	28,280	28,280	3,280	25,000	Construction 5% complete.
	700488 Gallop Reserve	109,096	129,096	129,096	142,401	(13,305)	Complete. Overspend being investigated.
	700489 Mandurah Road Median	167,781	0	0	0	0	Project cancelled at Budget Review.
	700490 Meadow Springs Turf Wicket	12,404	12,404	12,404	13,404	(1,000)	Complete.
	700491 Milgar BMX Track	24,805	24,805	24,805	16,861	7,944	Construction 90% complete.
	700492 Lavender Gardens Reserve	65,839	68,257	68,257	66,627	1,630	Complete.
	700493 Pinjarra Road East Median Stage 4	129,185	155,163	143,831	135,650	19,513	Complete.
	700494 Pleasant Grove Foreshore	85,832	0	0	0	0	Project deferred to 2022-23 at Budget Review.
	700495 Kangaroo Paw Park	55,175	55,175	55,175	6,422	48,753	Design and acquisition of park furniture.
	700496 Riverside Gdns Foreshore Park Furniture	51,045	51,045	51,045	41,829	9,216	Construction 90% complete.
	700497 Shade Tree Planting at Sports Grounds	22,038	22,038	22,038	12,442	9,596	Complete.
	700498 Tickner Reserve Final Stage	226,414	226,414	204,192	111,802	114,612	Construction 90% complete.
	700499 Western Foreshore Bore Hole Replacement	25,497	12,863	12,863	12,863	0	Complete.
	700500 Mary Street (near Lagoon)	18,497	0	0	0	0	Project cancelled at Budget Review.
	700501 Florida Reserve Fencing	21,497	8,887	8,762	8,887	0	Complete.
	700502 Northport Oval Fencing	35,466	35,466	35,466	30,556	4,910	Complete.
	700503 Henry Sutton	37,089	11,144	11,144	10,689	455	Complete.
	700504 Hennessy Reserve	91,754	128,251	87,584	101,770	26,481	Construction 90% complete.
	700505 Madora Bay Hall	56,798	56,798	56,798	36,129	20,669	Construction 95% complete.
	700506 Caterpillar Park	25,738	15,822	15,822	15,822	0	Complete.
	700507 Replacement of Rubber Softfall	83,456	83,456	70,123	81,087	2,369	Ongoing Program 2021/22.
	700508 Signage Renewal	49,045	0	0	0	0	Project deferred to 2022-23 at Budget Review.
	700509 BBQ New Program	51,548	51,548	51,548	24,128	27,421	Ongoing Program 2021/22.
	700510 Boardwalk Renewal Program	250,000	30,000	25,000	0	30,000	Ongoing Program 2021/22.
	700439 Enclosed Dog Park	229,849	218,781	215,465	200,825	17,956	Construction complete. Finances to be finalised.
	700441 Bortolo Reserve - Shade Sail	34,011	34,011	34,011	19,711	14,300	Complete.
	700471 Hermitage Park - Shade Sail	45,419	45,419	45,419	40,339	5,080	Complete.
	700472 Country Club Drive - Shade Sail	34,011	34,011	34,011	19,791	14,220	Complete.
	700443 Falcon Bay Upgrade - Stage 4 of 5	129,261	71,440	71,440	53,323	18,117	Construction 95% complete.
	700444 Novara Foreshore Stage 4	282,348	293,636	293,636	278,794	14,842	Complete.
	700453 Falcon Reserve Activation Plan - Stage 2	127,331	168,822	168,822	156,011	12,811	Construction complete. Finances to be finalised.
	700462 Madora Bay Beach	113,441	113,441	96,775	13,441	100,000	Project to be carried over to 2022-23.
	700464 Shade Sails Over Playgrounds	196,198	187,028	186,928	186,484	544	Complete.
	700511 Mandurah Parks - Shade Sails	0	150,000	150,000	3,707	146,293	Project to be carried over to 2022-23.
	700512 Mandurah Parks - Cricket Nets	0	45,500	45,500	0	0	Complete.

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

	Account Description	Adopted Budget	Annual Budget	YTD Budget	YTD Actual	Remaining Unspent Funds	Comment
	700020 Pebble Beach Boulevard Res 46649	0	921	921	921	0	Complete.
	700463 Madora Beach Shade Shelters	0	53,210	53,210	52,737	473	Complete.
	700513 Artesian Pump Replacement Program	0	50,000	45,833	0	50,000	Ongoing Program 2021/22.
	700514 Bortolo Fire Track Water Infrastructure	0	100,000	83,333	0	100,000	Project to be carried over to 2022-23.
	700515 Mandurah Netball Feasibility Study - CSRFF	0	40,000	33,333	0	40,000	Feasibility study to commence in June. Project to be carried over to 2022-23.
	700516 Yalgorup National Park	0	400,000	266,667	0	400,000	Initial project processes to commence Q4.
Roads							
	501087 Access Pathway at Rushton North Pavilion	60,665	60,665	60,665	3,665	57,000	Construction to commence June.
	501088 RC Leslie Street Stage 2	786,420	786,420	661,420	830,265	(43,845)	Construction complete. Finances to be finalised. Overspend being investigated.
	501089 RC Peel Street Stage 3	1,540,664	0	0	0	0	Project deferred to 2022-23 at Budget Review.
	501090 RC Pinjarra Road Stage 3	1,553,728	1,553,728	1,553,728	798,916	754,812	Refer to Financial Report, Key Capital Projects table.
	501091 SL Street Lighting New Program	130,276	130,276	121,943	31,561	98,715	Ongoing Program 2021/22.
	501092 TM Discretionary Traffic Management Program	202,864	199,348	199,348	195,364	3,985	Ongoing Program 2021/22.
	501093 WTC Roadway and Concrete Hardstand	320,852	35,852	33,352	20,852	15,000	Design only.
	501094 MRF Building Hardstand	57,281	57,281	48,948	7,281	50,000	Project is not proceeding.
	501051 SF Street Furniture New Program	57,179	57,179	53,013	7,179	50,000	Ongoing Program 2021/22.
	501097 Tims Thicket Road	567,929	0	0	0	0	Project cancelled at Budget Review.
	501098 RR France/Aldgate St Intersection	350,958	350,958	350,958	286,908	64,050	Construction complete. Finances to be finalised.
	501099 RR Bortolo Drive/Lowden St Intersection	259,435	259,435	259,435	265,816	(6,380)	Complete.
	501100 RR Sticks Boulevard	33,004	33,004	33,004	17,330	15,674	Complete.
	501111 RS Tennyson Avenue (HALLS HEAD)	220,576	95,183	95,183	95,183	0	Complete.
	501112 SP Falcon Coastal Shared Path	75,086	75,086	65,086	16,380	58,706	Design only.
	501113 SP Halls Head PSP	416,663	0	0	0	0	Project deferred to 2022-23 at Budget Review.
	501114 SP Missing Links	111,543	48,722	45,624	35,403	13,319	Ongoing Program 2021/22.
	501115 SP Biara Court PAW Renewal	43,446	73,446	62,196	5,946	67,500	Project to be carried over to 2022-23.
	501116 SP Pleasant Grove POS	46,102	0	0	0	0	Project deferred to 2022-23 at Budget Review.
	501117 SP Waterside Gardens Paving Rehabilitation	32,022	32,022	23,022	21,792	10,230	Complete.
	501123 Ayrton St POS Carpark	76,098	76,098	76,098	23,364	52,734	Construction 25% complete.
	501124 Emulsion tank with bunding	45,566	45,566	30,566	566	45,000	Project to be carried over to 2022-23.
	501125 Corsican Road	101,439	101,439	101,439	7,362	94,077	Construction 25% complete.
	501126 Southern Operations Centre	164,245	164,245	139,245	14,245	150,000	Project is not proceeding.
	501118 SL Carpark Lighting Replacement Program	100,874	75,874	75,874	38,668	37,206	Ongoing Program 2021/22.
	501119 SL Light Pole Replacement	100,926	60,926	60,926	926	60,000	Ongoing Program 2021/22.
	501120 SL Mandurah Marina Canal Light Poles	68,874	68,874	68,874	56,804	12,070	Complete.
	501121 SL Parks and Reserves LED Program	70,874	70,874	70,874	60,362	10,512	Ongoing Program 2021/22.
	501101 Halls Head Beach Car Park Stage 2	105,303	205,303	175,136	54,928	150,375	Construction 25% complete. Project to be carried over to 2022-23.
	501102 RS Aldgate Street (MANDURAH)	56,048	56,048	56,048	38,127	17,921	Complete.
	501103 RS Ayrton Street (DAWESVILLE)	166,255	94,312	94,312	94,312	0	Complete.
	501104 RS Chapman Road (DAWESVILLE)	105,928	48,373	48,373	48,373	0	Complete.
	501105 RS Durham Crescent (DAWESVILLE)	80,964	54,353	54,353	54,353	0	Complete.
	501106 RS Inneston Place (DAWESVILLE)	50,793	43,769	43,769	43,769	0	Complete.
	501107 RS Napier Close (HALLS HEAD)	40,778	25,397	25,397	25,397	0	Complete.
	501108 RS Sabina Drive (MADORA BAY)	83,248	83,248	83,248	62,205	21,043	Construction complete. Finances to be finalised.
	501109 RS Sandford Crescent (HALLS HEAD)	106,048	70,610	70,610	70,610	0	Complete.
	501110 RS Seaton Close (HALLS HEAD)	35,778	26,745	26,745	26,745	0	Complete.
	501127 Falcon Reserve Activation Plan - Stage 3	424,794	0	0	0	0	Project deferred to 2022-23 at Budget Review.
	501083 RR Mandurah Terrace	1,408,095	1,408,095	1,408,095	942,394	465,701	Refer to Financial Report, Key Capital Projects table.
	501041 SL Rushton Sports Flood Lighting	52,826	24,826	24,826	17,356	7,470	Design and consultant costs only.
	501027 RR Pinjarra Road Stage 1	1,125,578	1,342,037	1,342,037	1,324,331	17,706	Refer to Financial Report, Key Capital Projects table.
	501031 RR Catalina Dr/Badgerup Ave Roundabout	14,069	2,828	2,828	0	2,828	Complete.
	501033 RR Old Coast Road/Albany Drive	106,247	28,752	28,752	22,456	6,296	Complete.
	501064 SP Mulberry Close PAW	52,009	57,816	57,816	33,224	24,592	Complete.
	500016 Smart Street Mall Upgrade	897,835	1,167,355	1,070,075	505,387	661,968	Refer to Financial Report, Key Capital Projects table.
	501076 RR Guava Way	301,000	230,261	230,261	226,940	3,320	Complete.
	501084 Peel Street - Power Relocation	1,500,000	1,500,000	1,250,000	1,273,018	226,982	Refer to Financial Report, Key Capital Projects table.
	501128 Dawesville Channel SE Foreshore Upgrade	466,144	475,733	475,733	453,818	21,915	Complete.
	501038 SP Stingray Point Footpath Replacement	0	43,952	40,289	43,952	0	Complete.
	501050 Mandurah Road Median	0	96,599	96,599	19,920	76,679	Construction to commence June.
	501086 SP Denham Street	0	97,045	96,766	97,045	0	Complete.
	501039 SL Street Lighting New Program	0	47,149	47,149	30,057	17,092	Balance of ongoing program from 2020/21.
	501042 SL Light Pole Replacement	0	46,510	42,634	46,510	0	Complete.
	501048 TM Discretionary Traffic Management Program	0	3,515	3,515	4,048	(533)	Complete.
	501062 SP Pinjarra Road Park	0	1,539	1,411	1,539	0	Complete.
	501065 Missing Links	0	2,410	2,209	2,410	0	Complete.
	501077 SP Harbord Avenue	0	3,464	3,175	3,464	0	Complete.
	501029 RR Old Coast Road/Albany Drive	0	175,000	145,433	0	0	Initial project processes to commence Q4.

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Account Description		Adopted Budget	Annual Budget	YTD Budget	YTD Actual	Remaining Unspent Funds	Comment
<u>Drainage</u>							
	600181 Septic Tank and Grease Arrestor at Milgar Reserve	30,720	30,720	30,720	29,317	1,403	Complete.
	600182 Discretionary Drainage Projects	165,705	165,705	157,372	150,616	15,089	Ongoing Program 2021/22.
	600183 Halls Head Pde Beach Central CP Stage 2	235,361	235,361	198,695	20,609	214,752	Construction 5% complete.
	600184 DR Mathew Street, Falcon	104,969	104,969	104,969	23,344	81,625	Project to be carried over to 2022-23.
	600185 DR Koolinda Street, Falcon Stage 2	99,298	164,298	164,298	165,355	(1,057)	Construction complete. Finances to be finalised.
	600186 DR Yeedong Road, Falcon - Stage 2	168,544	202,253	202,253	75,193	127,060	Construction 50% complete. Project to be carried over to 2022-23.
	600187 DR Pump Station Replacement of Pumps	55,669	55,669	37,335	1,918	53,750	Ongoing Program 2021/22.
	600180 Bortolo Sump-Water Sensitive UrbanDesign	362,723	362,723	302,269	242,166	120,557	Construction 90% complete.
	600173 DR Koolinda Street	0	147,933	143,603	146,553	1,381	Construction complete. Finances to be finalised.
	700517 Dawesville Sump - Chainmesh Fencing	0	9,072	9,072	9,072	0	Complete.
<u>Coastal & Estuary</u>							
	900012 Parkridge Boat Ramp	33,426	33,426	33,426	14,929	18,497	Design only.
	910068 All Access Launching Ramp - Riverside Gardens	154,714	0	0	0	0	These works will be completed as part of the Trails project listed in the LTFF. Project cancelled at Budget Review.
	910108 South Harbour Paving Upgrade Stage 3 to 6	107,744	107,744	107,744	16,614	91,131	Construction has commenced.
	910109 Cambria Island Abutment Walls Repair	411,023	411,023	344,356	20,960	390,063	Design only. Project to be carried over to 2022-23.
<u>Equipment</u>							
	820181 Monitor (TV/Display) in Marina Administration Office	5,386	0	0	0	0	Project cancelled at Budget Review due to proposed relocation of premises.
	820182 Furniture & Equipment Renewal Program	55,741	55,741	51,491	4,741	51,000	Ongoing Program 2021/22. Overall Furniture & Equipment Renewal Program spend is within budget.
	820174 MPAC Orchestra Lift	0	73,129	67,035	61,104	12,025	Complete.
	820180 Furniture & Equipment Renewal Program	0	23,923	23,923	6,243	17,680	Balance of ongoing program from 2020/21. Overall Furniture & Equipment Renewal Program spend is within budget.
	820185 All Terrain Wheelchair	0	8,500	5,667	0	8,500	Acquisition to be completed in 2022-23.
	820186 Sand Cleaning Machine	0	25,000	16,667	0	25,000	Acquisition to be completed in June.
	820187 Data Centre UPS	0	39,500	39,500	39,500	0	Complete.
<u>Plant & Machinery</u>							
	770001 Replacement Light Passenger Vehicles	528,531	452,456	414,749	154,272	298,184	Ongoing Program 2021/22.
	770002 Replacement Light Commercial Vehicles	1,342,546	1,181,112	1,082,678	584,495	596,617	Ongoing Program 2021/22.
	770005 New - Light Passenger Vehicles	0	40,000	26,667	0	40,000	Ongoing Program 2021/22.
	770007 Trailers	644,969	611,674	560,692	181,252	430,422	Ongoing Program 2021/22.
	770008 Construction Vehicles	664,209	664,209	608,861	338,750	325,459	Ongoing Program 2021/22.
	770009 Parks and Mowers	278,009	278,009	254,837	202,900	75,109	Ongoing Program 2021/22.
	770010 New - Heavy Vehicles Plant and Equipment	55,000	90,865	83,293	0	90,865	Ongoing Program 2021/22.
	770011 Miscellaneous Equipment	469,815	433,950	397,782	100,731	333,219	Ongoing Program 2021/22.
	770018 New - Light Commercial Vehicles	182,000	142,000	130,167	101,417	40,583	Ongoing Program 2021/22.
	770019 WMC Weighbridge Enhancements	20,463	20,463	20,463	463	20,000	Construction to commence June.
<u>Other Infrastructure</u>							
	930036 Christmas Decorations 2021	213,000	213,000	213,000	198,640	14,360	Installations complete. Finances to be finalised.
	930037 CSRFF Program - Small Grants	150,000	41,640	38,170	0	41,640	To date funding has been allocated to Mandurah Netball Feasibility Study - CSRFF (\$28,800), Stage 2 of Upgrades to Peelwood Reserve (\$47,913) and Mandurah Mustangs FC - Facility Development (\$31,647).
	930035 Restart Mandurah - Other	237,500	852,434	781,371	0	852,434	Remaining balance of Restart Mandurah funds.
	930038 MARC Geothermal Pump & VSD	0	164,000	164,000	0	164,000	Construction has commenced. Project to be carried over to 2022-23.
	400050 Lakelands DOS Clubroom Facility	152,512	146,368	146,368	16,410	129,958	Construction complete. Finances to be finalised.
	700052 Lakelands DOS Flood Lights	471,189	470,735	470,735	499,462	(28,727)	Complete. Overall Lakelands DOS spend is within budget.
	500085 Lakelands DOS Parking	1,794	3,594	3,594	0	3,594	Complete.
	700050 Lakelands DOS Irrigation	21,981	21,981	21,981	0	21,981	Complete.
	700053 Lakelands DOS Sports Specific Infrastructure	20,199	18,399	18,399	122,499	(104,100)	Construction of Diamond 1 is complete. Diamond 2 construction 5% complete. Project to be carried over to 2022-23.
	700054 Lakelands DOS Water Provision Infrastructure	310,156	310,156	310,156	0	310,156	Complete.
	700055 Eastern Foreshore South Precinct	5,716,803	6,026,797	5,531,896	2,377,686	3,649,111	Refer to Financial Report, Key Capital Projects table.
	700056 Western Foreshore Recreation Precinct	4,082,096	6,031,636	5,535,147	2,328,784	3,702,852	Refer to Financial Report, Key Capital Projects table.
	Grand Total	45,007,828	45,941,674	42,421,918	22,390,506	23,551,168	

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2022**

**FINANCING ACTIVITIES
NOTE 7
BORROWINGS**

Repayments - Borrowings

Information on Borrowings Particulars	1 July 2021	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Community amenities									
Compactor Waste Trailers and Dolly [336]	182,928	0	0	54,655	58,331	128,273	124,745	2,831	4,381
Waste Water Reuse [349]	123,584	0	0	21,487	22,445	102,097	101,209	1,998	3,176
Halls Head Ablution Block [350]	82,406	0	0	14,318	14,959	68,088	67,482	1,335	2,117
Halls Head Recycled Water 2019/20	181,932	0	0	17,415	18,418	164,517	163,642	3,221	4,863
Ablutions 2020/21	0	0	200,000	0	0	0	200,000	0	0
Ablutions 2021/22	0	0	50,000	0	0	0	50,000	0	0
Recreation and culture									
Rushton Park Redevelopment [318(ii)]	242,243	0	0	86,520	88,447	155,724	154,735	888	5,565
Meadow Springs Recreation Facility [318(iii)]	181,967	0	0	64,991	67,388	116,976	113,661	667	4,240
Mandurah Rugby Club [320]	649	0	0	649	667	0	0	0	0
Mandurah Cricket Club [321]	215	0	0	215	203	0	0	0	0
Mandurah Football & Sporting Club [324]	84,392	0	0	75,751	82,264	8,642	2,242	864	1,316
Mandurah Rugby Club [325]	6,512	0	0	5,829	6,331	682	162	67	101
Bowling Club Relocation [326]	531,183	0	0	519,002	531,913	12,181	41	3,102	7,721
Ablutions - Netball Centre [329(i)]	43,859	0	0	40,234	43,702	3,625	2,054	443	672
Parks Construction [329(v)]	43,859	0	0	40,234	43,702	3,625	561	443	672
Halls Head Bowling Club upgrade [331]	273,985	0	0	35,176	36,250	238,809	237,916	4,666	7,214
Parks - Falcon Bay Reserve [333(ii)]	47,067	0	0	22,343	24,066	24,724	24,634	644	1,012
MARC Redevelopment [338]	599,116	0	0	153,468	156,515	445,647	442,909	3,557	14,785
MARC Redevelopment Stage 1 [340]	420,178	0	0	78,284	80,042	341,894	340,372	4,942	10,750
MARC Redevelopment Stage 2 [341]	1,051,932	0	0	209,538	207,471	842,394	844,896	5,226	26,817
Eastern Foreshore Wall [344]	689,125	0	0	135,258	134,120	553,867	555,055	3,804	17,584
MARC Stage 2 [345]	1,018,914	0	0	195,400	192,185	823,514	826,120	4,657	26,058
Falcon Bay Seawall [351]	206,930	0	0	35,906	37,509	171,024	169,554	3,353	5,319
MARC Solar Plan [353]	153,181	0	0	19,422	20,000	133,759	133,272	2,611	4,036
Novara Foreshore Development [355]	306,341	0	0	38,687	40,000	267,654	266,543	5,379	8,072
Falcon Bay Foreshore Upgrades [356]	306,341	0	0	38,858	40,000	267,483	266,543	5,208	8,072
Mandjar Square Development [358]	382,826	0	0	49,395	49,996	333,430	333,093	5,682	10,088
Lakelands DOS [360]	2,040,331	0	0	301,038	282,919	1,739,292	1,758,134	7,380	53,536
Mandjar Square Stage 3 and 4	413,013	0	0	46,007	88,290	367,006	715,884	4,263	21,390
Falcon Seawall	803,936	0	0	95,948	43,828	707,989	369,445	4,592	11,012
Novara Foreshore Stage 3	165,255	0	0	17,393	17,530	147,862	147,818	2,715	4,406
Smart Street Mall Upgrade 2019/20	450,310	0	0	49,446	46,159	400,865	404,481	6,236	12,029
Falcon Bay Foreshore Stage 3 of 4	272,894	0	0	26,109	27,626	246,784	245,463	4,845	7,294
Mandjar Square Final Stage	272,894	0	0	26,123	27,626	246,771	245,463	4,831	7,294
Falcon Skate Park Upgrade	108,084	0	0	11,460	11,081	96,624	97,071	1,905	2,887
Westbury Way North side POS Stage 3	181,937	0	0	17,406	18,417	164,531	163,648	3,230	4,863
Eastern/ Western Foreshore 2020/21	1,140,973	0	0	110,965	100,278	1,030,008	1,040,652	4,513	30,666
Smart Street Mall 2020/21	1,102,206	0	0	98,486	96,868	1,003,720	1,005,297	3,979	29,624
Novara Foreshore Stage 4	100,004	0	0	8,615	8,784	91,389	91,216	1,505	2,688
Bortolo Reserve - Shared Use Parking and Fire Track Facility	300,011	0	0	25,843	26,377	274,168	273,623	4,517	8,063
Falcon Bay Upgrade - Stage 4 of 5	280,011	0	0	24,120	24,610	255,890	255,390	4,216	7,526
Enclosed Dog Park	20,152	0	0	1,732	1,774	18,420	18,377	303	542
South Harbour Paving Upgrade Stage 2	50,002	0	0	4,307	4,392	45,695	45,608	753	1,344
Falcon Skate Park Upgrade 2020/21	75,456	0	0	6,498	6,636	68,958	68,817	1,136	2,028
Eastern/ Western Foreshore 2021/22	0	0	1,629,070	0	0	0	1,629,070	0	0
Smart Street Mall 2021/22	0	0	897,835	0	0	0	897,835	0	0
Enclosed Dog Park 2021/22	0	0	179,849	0	0	0	179,849	0	0
Novara Foreshore Stage 4 2021/22	0	0	230,000	0	0	0	230,000	0	0
Falcon Bay Upgrade - Stage 4 of 5 2021/22	0	0	71,440	0	0	0	71,440	0	0
Parks and Reserves Upgrades 2021/22	0	0	495,000	0	0	0	495,000	0	0
Mandurah Library Re Roofing Project	0	0	115,000	0	0	0	115,000	0	0
Bortolo Fire Track Water Infrastructure	0	0	40,000	0	0	0	40,000	0	0
Falcon Reserve Activation Plan	0	0	0	0	0	0	0	0	0
Rushton Park Precinct	0	0	0	0	0	0	0	0	0
Western Foreshore Yr 3	0	0	800,000	0	0	0	800,000	0	0
District Cooling System	0	0	0	0	0	0	0	0	0
Stage 2 of Upgrades to Peelwood Reserve	0	0	70,000	0	0	0	70,000	0	0
Transport									
Drainage [318(iv)]	60,277	0	0	21,528	21,059	38,748	41,075	221	1,325
Road Construction [318(v)]	605,040	0	0	216,096	227,434	388,944	374,516	2,218	14,309
Road Construction [329(ii)]	95,457	0	0	87,567	95,116	7,890	84	964	1,463
Drainage Construction [329(iii)]	30,959	0	0	28,400	30,849	2,559	2,545	313	474
Peelwood Oval - Parking [329(iv)]	12,900	0	0	11,833	12,854	1,066	0	130	198
Path Construction [329(vi)]	7,740	0	0	7,100	7,712	640	0	78	119
Street Lighting [329(viii)]	10,320	0	0	9,467	10,283	853	0	104	158
Road Construction [333(ii)]	214,418	0	0	101,787	109,632	112,631	103,431	2,936	4,610
New Pedestrian Bridge Construction [335]	364,096	0	0	110,518	117,999	253,578	246,419	5,620	8,697
New Road Construction [339]	430,312	0	0	106,922	111,602	323,390	318,948	4,926	10,630
New Road Construction [342]	539,017	0	0	104,535	103,365	434,482	435,861	2,847	13,779
WMC Tims Thicket [343]	83,051	0	0	14,738	15,451	68,313	67,640	1,377	2,129

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2022**

**FINANCING ACTIVITIES
NOTE 7
BORROWINGS**

Repayments - Borrowings

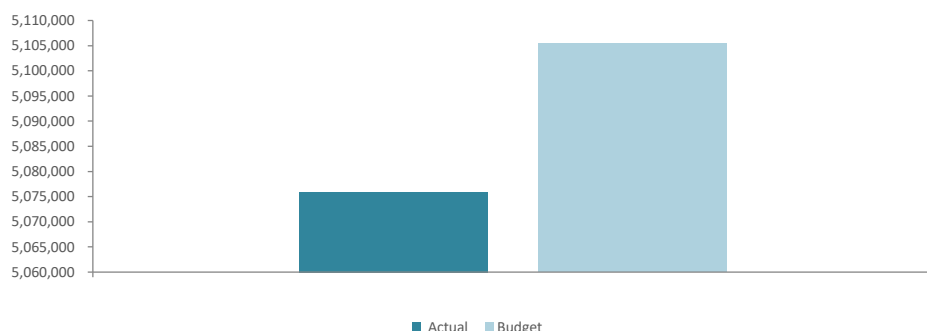
Information on Borrowings		New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Particulars	1 July 2021								
Road Construction [346]	325,323	0	0	56,573	59,091	268,750	266,459	5,258	8,361
MARC Carpark [347]	247,155	0	0	42,966	44,888	204,189	202,432	4,004	6,352
MPAC Forecourt [348]	103,000	0	0	17,900	18,701	85,099	84,353	1,669	2,647
Mandurah Marina [352]	153,181	0	0	19,429	20,000	133,752	133,272	2,604	4,036
MARC Carpark [354]	229,772	0	0	29,138	29,993	200,634	199,929	3,906	6,055
Mandurah Foreshore Boardwalk Renewal [357]	344,544	0	0	44,211	44,993	300,333	299,785	5,355	9,079
New Road Construction [359]	1,028,241	0	0	150,570	143,054	877,671	885,540	5,289	26,973
Smoke Bush Retreat Footpath [361]	76,588	0	0	9,717	10,006	66,871	66,616	1,305	2,018
New Boardwalks 18/19	413,013	0	0	43,611	43,828	369,402	369,445	6,659	11,012
Coodanup Drive - Road Rehabilitation	82,641	0	0	8,694	8,765	73,947	73,909	1,360	2,203
Pinjarra Road Carpark	165,255	0	0	17,393	17,530	147,862	147,818	2,715	4,406
New Road Construction 2018/19	1,329,504	0	0	158,394	145,594	1,171,110	1,183,854	7,486	35,366
New Road Construction 2019/20	798,115	0	0	95,484	83,446	702,632	714,969	4,748	21,290
South Harbour Upgrade 2019/20	209,228	0	0	20,013	21,180	189,216	188,193	3,714	5,592
New Roads 2020/21	600,023	0	0	56,745	57,134	543,278	592,866	3,975	17,470
Carryover Roads 2020/21	0	0	500,000	0	0	0	500,000	0	0
Roads 2021/22	0	0	750,000	0	0	0	750,000	0	0
Boardwalks 2021/22	0	0	0	0	0	0	0	0	0
Carparks 2021/22	0	0	438,000	0	0	0	438,000	0	0
Pedestrian Bridge Mandurah Road	0	0	0	0	0	0	0	0	0
Cambria Island Abutment Wall	0	0	400,000	0	0	0	400,000	0	0
Economic services									
Mandurah Ocean Marina Chalets Refurbishment	0	0	150,000	0	0	0	150,000	0	0
Other property and services									
IT Communications Equipment [318(i)]	47,766	0	0	17,060	16,847	30,706	33,262	175	1,060
IT Equipment [329(vii)]	12,900	0	0	11,833	12,854	1,066	251	130	198
Land Purchase [330]	589,352	0	0	586,855	590,181	2,497	21	2,492	8,424
Civic Building - Tuckey Room Extension	413,013	0	0	44,305	43,828	368,708	369,445	5,965	11,012
	24,561,332	0	7,016,194	5,075,914	5,105,388	19,485,418	26,536,960	217,050	623,268
Total	24,561,332	0	7,016,194	5,075,914	5,105,388	19,485,418	26,536,960	217,050	623,268
Current borrowings	5,105,388		7,016,194	5,075,914	5,105,388	601,865	5,105,388	217,050	623,268
Non-current borrowings	19,455,944					18,883,553	21,431,572		
	24,561,332					19,485,418	26,536,960		

All debenture repayments were financed by general purpose revenue.

KEY INFORMATION

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

2021/22 Principal Repayments



Principal Repayments

\$5,075,914

Interest Expense

\$217,050

Loans Due

\$19.49 M

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2022

OPERATING ACTIVITIES
NOTE 8
CASH RESERVES

Cash Backed Reserve

Reserve Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Building	1,674,855	8,658	0	0	0	(735,818)	0	947,695	1,674,855
Parking	479,332	9,051	0	0	0	0	0	488,384	479,332
Asset Management	10,688,231	105,409	0	4,073,613	0	(4,464,593)	0	10,402,660	10,688,231
Cultural Centre	149,781	0	0	66,194	0	(213,495)	0	2,480	149,781
Property Acquisition	0	0	0	0	0	0	0	0	0
Sustainability	625,422	6,923	0	0	0	(259,000)	0	373,345	625,422
Sanitation	4,008,943	17,922	0	79,188	0	(918,520)	0	3,187,533	4,008,943
Traffic Bridge	49,886	0	0	0	0	(50,000)	0	(114)	49,886
Interest Free Loans	50,325	0	0	0	0	(50,000)	0	325	50,325
CLAG	6,407	1,183	0	0	0	(6,407)	0	1,182	6,407
Mandurah Ocean Marina	177,219	3,358	0	0	0	0	0	180,577	177,219
Waterways	733,673	4,497	0	0	0	(13,425)	0	724,745	733,673
Port Mandurah Canals Stage 2 Maintenance	92,705	1,733	0	0	0	0	0	94,438	92,705
Mariners Cove Canals	84,466	1,599	0	0	0	0	0	86,065	84,466
Port Bouvard Canal Maintenance Contributions	265,862	5,012	0	0	0	0	0	270,874	265,862
Unspent Grants & Contributions	8,707,386	0	0	400,000	0	(8,621,534)	0	485,852	8,707,386
Long Service Leave	4,576,258	0	0	971,036	0	(883,534)	0	4,663,760	4,576,258
Bushland Acquisition	3,000,000	0	0	0	0	(1,698,300)	0	1,301,700	3,000,000
Coastal Storm Contingency	257,363	4,856	0	0	0	0	0	262,219	257,363
Digital Futures	69,192	1,577	0	0	0	0	0	70,768	69,192
Decked Carparking	1,004,210	18,947	0	0	0	0	0	1,023,157	1,004,210
Specified Area Rates - Waterside Canals	118,986	1,689	0	0	0	(6,737)	0	113,938	118,986
Specified Area Rates - Port Mandurah Canals	415,584	2,748	0	62,906	0	(336,260)	0	144,978	415,584
Specified Area Rates - Mandurah Quay Canals	209,361	4,129	0	8,669	0	0	0	222,158	209,361
Specified Area Rates - Mandurah Ocean Marina	403,902	6,818	0	0	0	0	0	410,720	403,902
Specified Area Rate - Port Bouvard Canals	120,423	2,253	0	0	0	(134)	0	122,542	120,423
Specified Area Rate - Mariners Cove	15,857	46	0	0	0	(10,656)	0	5,248	15,857
Specified Area Rate - Eastport	35,919	544	0	0	0	(175)	0	36,288	35,919
Sportclubs Maintenance Levy	188,306	3,911	0	12,000	0	0	0	204,217	188,306
City Centre Land Acquisition Reserve	1,006,509	0	0	0	0	0	0	1,006,509	1,006,509
Lakelands Community Infrastructure Reserve	1,097,302	20,703	0	0	0	0	0	1,118,005	1,097,302
Plant Reserve	1,582,499	14,308	0	0	0	(761,568)	0	835,239	1,582,499
Workers Compensation Reserve	481,416	2,126	0	0	0	0	0	483,542	481,416
Restricted Cash Reserve	2,390,335	0	0	1,022,000	0	(1,407,411)	0	2,004,924	2,390,335
	44,767,915	250,000	0	6,695,606	0	(20,437,567)	0	31,275,954	44,767,915

OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Operating Grant, Subsidies and Contributions Liability				Operating Grants, Subsidies and Contributions Revenue			
	Liability 1-Jul	Increase in Liability	Liability Reduction (As revenue)	Liability 30-Jun	Adopted Budget	Budget Variations	Annual Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Operating Grants and Subsidies								
General purpose funding								
Financial Assistance Grant - General Purpose	0	0	0	0	897,773	0	897,773	2,515,475
Financial Assistance Grant - Local Roads	0	0	0	0	627,034	0	627,034	1,887,209
Law, order, public safety								
Lifeguard Service Funding: DPIRD	0	95,667	0	95,667	101,500	0	101,500	0
Southern Districts Bush Fire Brigade LGGS: DFES	0	0	0	0	35,000	0	34,864	26,148
SES LGGS: DFES	0	0	0	0	50,000	0	52,005	42,149
Bushfire Mitigation Activity Fund (MAF) Grants: DFES	0	28,550	0	28,550	64,600	0	57,100	0
Education and welfare								
Waterwise Verge Grant: Water Corp	0	0	0	0	10,000	0	10,000	0
Local Youth Alcohol Campaign: ADF	26,350	0	0	26,350	26,050	0	26,350	0
Ask for Angela: WAPOL	20,060	0	(20,060)	0	20,060	0	20,060	20,060
NAIDOC: PMC	0	0	0	0	3,084	0	3,084	0
International Day of People with Disability: DDWA	0	0	0	0	1,028	0	1,000	1,000
Digital Health Literacy Workshop: PLWA	0	826	(826)	0	0	0	826	826
Mandurah Mental Health Initiative: WAPHA	0	70,000	(70,000)	0	0	0	70,000	70,000
Community amenities								
Bus Shelter Maintenance Assistance Scheme: PTA	0	0	0	0	0	0	16,591	16,591
Recreation and culture								
Christmas Pageant: Lotterywest	0	20,000	(20,000)	0	10,468	0	20,000	20,000
Christmas Pageant: Bendigo Bank	0	0	0	0	0	0	5,000	5,000
Crabfest: Tourism WA	0	0	0	0	143,868	0	0	0
Crabfest: Alcoa	0	0	0	0	0	0	0	0
Every Club Funding 2021: DLGSC	40,000	0	(40,000)	0	40,000	0	40,000	40,000
Mandurah & Peel Aquatic Clubs Amalgamation: DLGSC	3,500	0	(3,500)	0	3,500	0	3,500	3,500
Every Club Funding 2022: DLGSC	0	40,000	0	40,000	20,554	0	40,554	0
Wearable Art	0	0	0	0	20,000	0	56,600	56,600
Gnoonie Youth Football Cup: Healthway	0	2,000	(2,000)	0	1,000	0	2,000	2,000
CHRMAR: DPLH	0	0	0	0	37,500	0	37,500	0
Colours of Mandurah: RACWA	0	0	0	0	0	0	1,500	1,500
Australia Day: NADC	0	30,000	(30,000)	0	0	0	30,000	30,000
Christmas Lights Trail: Satterley	0	20,000	(20,000)	0	0	0	20,000	20,000
	89,910	307,043	(206,386)	190,567	2,113,019	0	2,174,841	4,758,058
Operating Contributions								
Recreation and culture								
She Codes Workshop: PDC	0	5,000	0	5,000	0	0	0	0
	0	5,000	0	5,000	0	0	0	0
TOTALS	89,910	312,043	(206,386)	195,567	2,113,019	0	2,174,841	4,758,058

Provider	Unspent Non Operating Grants, Subsidies and Contributions Liability				Non Operating Grants, Subsidies and Contributions Revenue			
	Liability	Increase in Liability	Liability Reduction (As revenue)	Liability	Adopted Budget Revenue	Budget Variations	Annual Budget	YTD Revenue Actual (b)
	1-Jul			30-Jun				
	\$	\$	\$	\$	\$	\$	\$	\$
Non-Operating Grants and Subsidies								
Recreation and culture								
Eastern Foreshore South Precinct: DoH	309,994	2,500,000	(309,994)	2,500,000	2,500,000	309,994	2,809,994	309,994
Western Foreshore Recreation Precinct: DoH	131,670	0	(131,670)	0	0	131,670	131,670	131,670
Eastern Foreshore South Precinct: RfR	1,534,127	1,500,000	(2,067,397)	966,730	3,034,127	0	3,034,127	2,067,397
Western Foreshore Recreation Precinct: RfR	1,965,873	0	(1,965,873)	0	1,673,933	291,940	1,965,873	1,965,873
Lakelands DOS Clubroom Facility: AFL	0	0	0	0	50,000	0	50,000	50,000
Lakelands DOS: DLGSC	0	0	0	0	325,000	0	325,000	325,000
Mandurah Parks - Shade Sails: DPIRD	0	150,000	(3,707)	146,293	0	150,000	150,000	3,707
Meadow Springs SF - Cricket Nets: Cricket Australia	0	9,450	(9,450)	0	0	10,500	10,500	9,450
Meadow Springs SF - Cricket Nets: PDC	0	35,000	(35,000)	0	0	35,000	35,000	35,000
All Access Launching Ramp - Riverside Gardens	0	0	0	0	75,000	(75,000)	0	0
MPAC Internal Refurb: DPIRD	0	165,000	0	165,000	160,000	5,000	165,000	0
Mandurah Netball Feasibility Study - CSRFF	0	0	0	0	0	11,200	11,200	0
Stage 2 of Upgrades to Peelwood Reserve	0	73,957	(7,492)	66,465	0	73,957	73,957	7,492
All Terrain Wheelchair	0	8,500	0	8,500	0	8,500	8,500	0
Dawesville Community Centre	0	0	0	0	0	700,000	700,000	0
Yalgopur National Park	0	300,000	0	300,000	0	300,000	300,000	0
Merlin Street Activation Plan - Implementation	0	150,000	0	150,000	0	0	0	0
MARC Roof Repairs	0	0	0	0	0	0	1,755,048	0
Transport								
BR Pedestrian Bridge Mandurah Road	0	0	0	0	2,000,000	(2,000,000)	0	0
RC Leslie Street Stage 2	0	0	0	0	500,000	0	500,000	500,000
RC Peel Street Stage 3	0	400,000	0	400,000	1,000,000	(1,000,000)	0	0
RC Pinjarra Road Stage 3	0	0	0	0	1,000,000	0	1,000,000	800,000
Tims Thicket Road	0	0	0	0	540,000	(540,000)	0	0
RR France/Aldgate St Intersection	0	0	0	0	330,000	0	330,000	331,800
RR Bortolo Drive/Lowden St Intersection	0	0	0	0	156,977	79,023	236,000	236,000
RS Tennyson Avenue (HALLS HEAD)	0	0	0	0	215,000	(119,818)	95,182	95,182
SP Falcon Coastal Shared Path	0	22,500	(16,380)	6,120	30,000	0	30,000	16,380
SP Halls Head PSP	0	0	0	0	200,000	(200,000)	0	0
RS Aldgate Street (MANDURAH)	0	0	0	0	50,000	0	50,000	50,000
RS Ayrton Street (DAWESVILLE)	0	0	0	0	160,000	(65,688)	94,312	94,312
RS Durham Crescent (DAWESVILLE)	0	0	0	0	75,000	(22,477)	52,523	52,523
RS Inneston Place (DAWESVILLE)	0	0	0	0	40,000	3,769	43,769	43,769
RS Sandford Crescent (HALLS HEAD)	0	0	0	0	85,708	(15,098)	70,610	70,610
RR Mandurah Terrace	0	0	0	0	1,358,144	0	1,358,144	0
RR Pinjarra Road Stage 1: RRG & Rtr	0	0	0	0	200,000	500,000	700,000	700,000
RR Old Coast Road/Albany Drive	0	0	0	0	96,955	(96,955)	0	0
RR Guava Way	165,511	0	(165,511)	0	301,000	(90,566)	210,434	210,434
Peel Street - Power Relocation	1,429,072	0	(1,273,018)	156,054	1,500,000	0	1,500,000	1,273,018
SP Sandforth Crescent	0	0	0	0	0	6,495	6,495	6,495
SP Harbord Avenue	0	0	0	0	0	19,202	19,202	19,202
RS Waldron Boulevard	0	0	0	0	0	17,132	17,132	17,132
Trails Project	0	175,000	0	175,000	0	175,000	175,000	0
DR Koolinda Street	0	0	0	0	0	140,000	140,000	140,000
DR Koolinda Street, Falcon Stage 2	0	0	0	0	0	34,916	34,916	34,916
DR Yeedong Road, Falcon - Stage 2	0	0	0	0	0	105,184	105,184	105,184
	5,536,246	5,489,407	(5,985,492)	5,040,162	17,656,844	(1,117,120)	18,294,772	9,702,540
Non-Operating Contributions								
Recreation and culture								
Mandurah Bridge Club	0	0	0	0	0	0	0	2,000
Mandurah Surf Life Saving Club	0	0	0	0	0	0	0	5,000
Port Bouvard Surf Life Saving Club	0	0	0	0	0	0	0	5,000
Falcon Community Men Shed Inc	0	0	0	0	0	0	0	273
Lakelands DOS Sports Specific Infrastructure - Peel Diamond Sports Contribution	0	0	0	0	0	20,000	20,000	20,000
Falcon eLibrary Retrofit	0	0	0	0	0	54,492	54,492	0
PEET - Cash in Lieu Contribution	1,065,909	0	0	1,065,909	0	0	0	0
Other property and services								
MARC Geothermal Pump & VSD	0	0	0	0	0	63,897	63,897	63,897
	1,065,909	0	0	1,065,909	0	138,389	138,389	96,170
Total Non-operating grants, subsidies and contributions	6,602,155	5,489,407	(5,985,492)	6,106,071	17,656,844	(978,731)	18,433,161	9,798,710

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2022**

**NOTE 11
BUDGET AMENDMENTS APPROVED**

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A positive number in the amended budget running balance represents an estimated closing surplus.

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GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	Budget Adoption		Opening Surplus/(Deficit)				(571,372)
	Mh Mustangs FC - Facility Development	G.13/7/21	Community Loan Advance			(50,000)	(621,372)
	Transfer from Interest Free Loans Reserve	G.13/7/21	Other: Transfer Out of Reserve		50,000		(571,372)
101011-4570-1045-61001	Community Garden Project)	G.13/7/21	Operating Expenses			(10,000)	(581,372)
	Asset Management Reserve	G.13/7/21	Other: Transfer Out of Reserve		10,000		(571,372)
100055-4700-1263-61001	Colours of Mandurah Artwork Project	G.13/7/21	Operating Expenses			(3,134)	(574,506)
	Unspent Grant Reserve	G.13/7/21	Other: Transfer Out of Reserve		3,134		(571,372)
	Additional Capital Works 2020/21 Carryovers	G.13/7/21	Capital Expenses			(881,806)	(1,453,178)
	Additional Capital Works 2020/21 Carryovers	G.13/7/21	Other: Transfer Out of Reserve		496,488		(956,690)
700511-6600-1045-61129	Mandurah Parks - Shade Sails	G.13/7/21	Capital Expenses			(150,000)	(1,106,690)
700511-6600-1045-41403	DPIRD Small Grants Program	G.13/7/21	Capital Revenue		150,000		(956,690)
700512-6600-1045-61129	Meadow Springs SF - Cricket Nets	G.13/7/21	Capital Expenses			(45,500)	(1,002,190)
700512-6600-1045-41403	Cricket Australia Grant	G.13/7/21	Capital Revenue		10,500		(991,690)
700512-6600-1045-41403	PDC Grant	G.13/7/21	Capital Revenue		35,000		(956,690)
750678-6100-1045-xxxxx	ManPAC RVIF Lighting	G.13/7/21	Capital Expenses			(238,495)	(1,195,185)
	Cultural Reserve	G.13/7/21	Other: Transfer Out of Reserve		213,495		(981,690)
	Building Reserve	G.13/7/21	Other: Transfer Out of Reserve		25,000		(956,690)
750678-6100-1421-41458	ManPAC RVIF Lighting - Reimbursement	G.13/7/21	Operating Revenue		66,194		(890,496)
	Cultural Reserve	G.13/7/21	Other: Transfer Into Reserve			(66,194)	(956,690)
100010-1110-1169-61001	Economic Development - Corporate Projects	G.13/7/21	Operating Expenses			(42,000)	(998,690)
100010-1000-1169-61001	CEO - Corporate Projects	G.13/7/21	Operating Expenses			(25,000)	(1,023,690)
101904-4700-1263-61001	Grow City Centre Business Investment	G.13/7/21	Operating Expenses			(4,842)	(1,028,532)
102821-4200-1588-61001	Wearable Art Program	G.13/7/21	Operating Expenses			(37,930)	(1,066,462)
102711-4200-1263-61001	CASM - General Operations	G.12/8/21	Operating Expenses			(3,000)	(1,069,462)
102711-4200-1263-41450	CASM - Contributions - Operating	G.12/8/21	Operating Revenue		3,000		(1,066,462)
100087-3407-1263-61129	2022 Conference	G.11/9/21	Operating Expenses			(10,000)	(1,076,462)
100087-3407-1263-41450	Shire of Murray & Waroona Contribution	G.11/9/21	Operating Revenue		10,000		(1,066,462)
100010-1110-1169-61001	Economic Development - Corporate Project	G.11/9/21	Operating Expenses			(50,000)	(1,116,462)
100010-1110-1263-41400	Peel Development Commission Grant	G.11/9/21	Operating Revenue		50,000		(1,066,462)
930038-6500-1045-61129	MARC Geothermal Pump & VSD	G.11/9/21	Capital Expenses			(164,000)	(1,230,462)
930038-6500-1263-41452	LGIS Non-Operating Contribution	G.11/9/21	Capital Revenue		63,897		(1,166,565)
700510-6600-1045-61129	Boardwalk Renewal Program	G.11/9/21	Capital Expenses		200,000		(966,565)
	Asset Management Reserve	G.11/9/21	Other: Transfer Into Reserve			(200,000)	(1,166,565)
700513-6600-1045-61001	Artesian Pump Replacement Program	G.11/9/21	Capital Expenses			(50,000)	(1,216,565)
104587-5150/ 104588-5130/	Artesian Retic/Bore Maintenance Activity	G.11/9/21	Operating Expenses		50,000		(1,166,565)
104589-6100-1045-61129	Council Meeting	G.11/9/21	Operating Expenses				163

28 June 2022

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2022**

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700493-6600-1045	Pinjarra Road East Median Stage 4	G.11/9/21	Capital Expenses			(20,000)	(1,186,565)
700483-6600-1045-61129	Falcon Reserve Cricket Net Renewal	G.11/9/21	Capital Expenses			(20,000)	(1,206,565)
700492-6600-1045	Lavender Gardens Reserve	G.11/9/21	Capital Expenses			(10,000)	(1,216,565)
700489-6600-1045	Mandurah Road Median	G.11/9/21	Capital Expenses		50,000		(1,166,565)
	Capital Works 2020/21 Carryovers Reconciliation	G.3/10/21	Capital Expenses			(1,907,115)	(3,073,680)
	Capital Works 2020/21 Carryovers Reconciliation	G.3/10/21	Other: Unutilised Loans		1,903,048		(1,170,632)
	Capital Works 2020/21 Carryovers Reconciliation	G.3/10/21	Other: Proceeds From Sale of Assets			(17,042)	(1,187,674)
	Capital Works 2020/21 Carryovers Reconciliation	G.3/10/21	Capital Revenue		549,115		(638,559)
	Capital Works 2020/21 Carryovers Reconciliation	G.3/10/21	Other: Transfer Out of Reserve			(935,578)	(1,574,137)
	Operating 2020/21 Carryovers Reconciliation	G.3/10/21	Operating Expenses			(338,720)	(1,912,857)
	Operating 2020/21 Carryovers Reconciliation	G.3/10/21	Other: Transfer Out of Reserve		338,720		(1,574,137)
102821-4200-1263-41400	Wearable Art - General	G.3/10/21	Operating Revenue		36,600		(1,537,537)
102821-4200-xxxx-61001	Wearable Art - General	G.3/10/21	Operating Expenses			(36,600)	(1,574,137)
101031-4500-1263-41400	Mandurah Mental Health Initiative	G.3/10/21	Operating Revenue		70,000		(1,504,137)
101031-4500-1263-61001	Mandurah Mental Health Initiative	G.3/10/21	Operating Expenses			(70,000)	(1,574,137)
700488-6600-1045	Gallop Reserve	G.3/10/21	Capital Expenses			(10,000)	(1,584,137)
700503-6600-1045	Henry Sutton	G.3/10/21	Capital Expenses		10,000		(1,574,137)
750680-6100-1045-61129	Stage Door Waterfront HVAC	G.3/10/21	Capital Expenses			(15,286)	(1,589,423)
750665-6100-1045-xxxx	Civic Building – Rates Team Work Area	G.3/10/21	Capital Expenses		15,286		(1,574,137)
	Lakelands DOS Sports Specific Infrastructure -						(1,554,137)
700053-6850-1263-41452	Peel Diamond Sports Contribution	G.10/11/21	Capital Revenue		20,000		
	Lakelands DOS Loan	G.10/11/21	Other: Unutilised Loans			(20,000)	(1,574,137)
100004-5970-1001-60001	Waste Administration - Salaries & Wages	G.10/11/21	Operating Expenses			(50,000)	(1,624,137)
100004-5970-1001-60043	Waste Administration - Superannuation Employer	G.10/11/21	Operating Expenses			(5,000)	(1,629,137)
100065-5970-1263-61129	Waste Alliance - General Operations	G.10/11/21	Operating Expenses		55,000		(1,574,137)
	Capital Works 2020/21 Carryovers	G.10/11/21	Capital Revenue			(509,737)	(2,083,874)
	Capital Works 2020/21 Carryovers	G.10/11/21	Capital Revenue	509,737			(1,574,137)
	Capital Works 2020/21 Carryovers - Contract Liability	G.10/11/21	Other	(509,737)			(2,083,874)
	Capital Works 2020/21 Carryovers - Unspent Grants	G.10/11/21	Other: Transfer Out of Reserve		509,737		(1,574,137)
750681-610-1045-61129	MARC Roof Repairs	G.23/11/21	Capital Expenses			(2,500,000)	(4,074,137)
	Asset Management Reserve	G.23/11/21	Other: Transfer Out of Reserve		500,000		(3,574,137)
	Peel Bright Minds						
100010-1110-1103-61001	Economic Development - Community Groups	G.8/12/21	Operating Expenses			(30,000)	(3,604,137)
100010-1110-1169-61001	Economic Development - Corporate Project Committee for Perth	G.8/12/21	Operating Expenses		30,000		(3,574,137)
						(20,000)	(3,594,137)
100010-1110-1169-61001	Economic Development - Corporate Project	G.13/12/21	Operating Expenses				
100004-1110-1001-60001	Economic Development - Salaries & Wages	G.13/12/21	Operating Expenses		20,000		(3,574,137)
700514-6600-1045-61129	Bortolo Fire Track Water Infrastructure	G.12/12/21	Capital Expenses			(100,000)	(3,674,137)

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2022**

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400046-6100-1045-61129	Site Main Switchboards	G.12/12/21	Capital Expenses		60,000		(3,614,137)
750671-6100-1045-61129	Mandurah Library Re Roofing Project	G.12/12/21	Capital Expenses		40,000		(3,574,137)
101010-4500-1263-61001	Peel Men's Shed Operational Funding	G. 4/7/21	Operating Expenses			(5,000)	(3,579,137)
101011-4500-1263-61001	Mandurah Shed Operational Funding	G. 4/7/21	Operating Expenses			(2,000)	(3,581,137)
930035-6500-1045-61129	Restart Mandurah	G. 4/7/21	Capital Expenses		14,000		(3,567,137)
	Asset Management Reserve	G. 4/7/21	Other: Transfer Into Reserve			(7,000)	(3,574,137)
750682-6100-1045-61129	Falcon eLibrary Retrofit	G. 6/7/21	Capital Expenses			(20,000)	(3,594,137)
750643-6100-1045-61129	Falcon Family Centre Upgrade	G. 6/7/21	Capital Expenses		20,000		(3,574,137)
930037-6500-1045-61129	CSRFF Program - Small Grants	G.3/8/21					(3,545,337)
	Mandurah Netball Feasibility Study		Capital Expenses		28,800		
930037-6500-1045-61129	CSRFF Program - Small Grants	G.3/8/21					(3,497,424)
	Stage 2 of Upgrades to Peelwood Reserve		Capital Expenses		47,913		
700515-6600-1263-41403	Mandurah Netball Feasibility Study - CSRFF Grant	G.3/8/21	Capital Revenue		11,200		(3,486,224)
750633-6100-1263-41403	Stage 2 of Upgrades to Peelwood Reserve - CSRFF Grant	G.3/8/21	Capital Revenue		73,957		(3,412,267)
700515-6600-1045-61129	Mandurah Netball Feasibility Study - CSRFF	G.3/8/21	Capital Expenses			(40,000)	(3,452,267)
750633-6100-1045-61129	Stage 2 of Upgrades to Peelwood Reserve	G.3/8/21	Capital Expenses			(121,870)	(3,574,137)
100002-4100-1263-41008	Proceeds on Sale	G.16/7/21	Capital Revenue		942,000		(2,632,137)
	Restricted Cash Reserve	G.16/7/21	Other: Transfer Into Reserve			(942,000)	(3,574,137)
750682-6100-1267-61129	Falcon eLibrary Retrofit	G.8/1/22 Nov 21 F/R	Capital Expenses			(54,492)	(3,628,629)
750682-6100-1263-41452	DoH Capital Contribution	G.8/1/22 Nov 21 F/R	Capital Revenue		54,492		(3,574,137)
100010-5970-2150-61129	Administration - Waste Transfer Station	G.8/1/22 Nov 21 F/R	Operating Expenses			(8,464)	(3,582,601)
750683-6100-1045-61129	WTS - Recycle Area Roller Door	G.8/1/22 Nov 21 F/R	Capital Expenses		8,464		(3,574,137)
103512-5130-1130-61129	Coodanup Community Centre (Beacham Reserve) – Central						(3,584,718)
	Parks	G.8/1/22 Nov 21 F/R	Operating Expenses			(10,581)	
100010-5130-1122-41450	Mandurah Scouts Contribution to Works	G.8/1/22 Nov 21 F/R	Operating Revenue		10,581		(3,574,137)
750685-6100-1045-61129	Visitors Centre Transit Station	G.14/3/22 BR 2022	Capital Expenses			(15,000)	(3,589,137)
501039-6250-1045-61129	SL Street Lighting New Program	G.14/3/22 BR 2022	Capital Expenses		15,000		(3,574,137)
700517-6200-1045-61129	Dawesville Sump - Chainmesh Fencing	G.14/3/22 BR 2022	Capital Expenses			(9,072)	(3,583,209)
132001-5230-1149-61129	Cityworks Maintenance - Drainage Maintenance	G.14/3/22 BR 2022	Capital Expenses		9,072		(3,574,137)
102737-3400-1263-61001	Trolls Art Project	G.14/3/22 BR 2022	Operating Expenses		150,000		(3,424,137)
	Asset Management Reserve	G.14/3/22 BR 2022	Other: Transfer Into Reserve			(150,000)	(3,574,137)
	BR2022 Adjustments Surplus/(Deficit)	G.14/3/22 BR 2022	Opening Surplus/(Deficit)		3,838,223		264,086
	BR2022 Adjustments Revenue from Operating Activities	G.14/3/22 BR 2022	Operating Revenue			(1,664,064)	(1,399,978)
	BR2022 Adjustments Expenditure from Operating Activities	G.14/3/22 BR 2022	Operating Expenses			(1,994,944)	(3,394,922)
	BR2022 Adjustments Non-cash excluded from Operations	G.14/3/22 BR 2022	Non Cash Item	2,951,410			(443,512)
	BR2022 Adjustments Investing Activities	G.14/3/22 BR 2022	Capital Expenses		5,034,716		4,591,204
	BR2022 Adjustments Non-cash excluded from Investing	G.14/3/22 BR 2022	Capital Expenses	8,578			4,599,782
	BR2022 Adjustments Financing Activities	G.14/3/22 BR 2022	Other: Financing Activities			(1,776,892)	1,652,890

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2022**

**NOTE 11
BUDGET AMENDMENTS APPROVED**

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

A positive number in the amended budget running balance represents an estimated closing surplus.

A negative number in the amended budget running balance represents an estimated closing deficit

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
	BR2022 Adjustments Transfer to Reserve	G.14/3/22 BR 2022	Other: Transfer Into Reserve			(1,606,753)	1,216,137
	BR2022 Adjustments Transfer from Reserve	G.14/3/22 BR 2022	Other: Transfer Out of Reserve			(1,226,574)	(10,438)
	BR2022 Adjustments Rates Revenue	G.14/3/22 BR 2022	Operating Revenue		10,438		0
100010-4380-1162-61001	Mosquito Control - CLAG Operations	G.9/4/22 Mar 2022 FR	Operating Expenses			(77,730)	(77,730)
100010-4380-1263-41450	Mosquito Control - CLAG Contributions	G.9/4/22 Mar 2022 FR	Operating Revenue		29,023		(48,707)
	CLAG Reserve	G.9/4/22 Mar 2022 FR	Other: Transfer Out of Reserve		6,407		(42,300)
750657-6100-1045-61129	MPAC Internal Refurb	G.9/4/22 Mar 2022 FR	Capital Expenses			(10,000)	(52,300)
							(47,300)
750657-6100-1045-41403	MPAC Internal Refurb - Peel Development Commission Grant	G.9/4/22 Mar 2022 FR	Capital Revenue		5,000		
770010-6300-1045-61001	New Heavy Vehicles Plant and Equipment	G.9/4/22 Mar 2022 FR	Capital Expenses			(35,865)	(83,165)
770011-6300-1045-61001	Miscellaneous Equipment	G.9/4/22 Mar 2022 FR	Capital Expenses		35,865		(47,300)
750721-6100-1045-61129	Rushton Park Main - Staircase Remedial Work	G.9/4/22 Mar 2022 FR	Capital Expenses			(18,000)	(65,300)
501039-6250-1045-61129	SL Street Lighting New Program	G.9/4/22 Mar 2022 FR	Capital Expenses		18,000		(47,300)
750698-6100-1045-61129	Mandurah Bowling Club Bi-fold doors	G.9/4/22 Mar 2022 FR	Capital Expenses			(65,000)	(112,300)
501119-6250-1045-61129	SL Light Pole Replacement	G.9/4/22 Mar 2022 FR	Capital Expenses		40,000		(72,300)
501118-6250-1045-61129	SL Carpark Lighting Replacement Program	G.9/4/22 Mar 2022 FR	Capital Expenses		25,000		(47,300)
850000-6050-1045-61001	Land Acquisition	G.16/12/21	Capital Expenses			(1,698,300)	(1,745,600)
	Bushland Acquisition Reserve	G.16/12/21	Other: Transfer Out of Reserve		1,698,300		(47,300)
750681-6100-1263-41403	MARC Roof Repairs - LRCI Phase 3 Grant	G.6/5/22 Apr 2022 FR	Capital Revenue		1,755,048		1,707,748
	Asset Management Reserve	G.6/5/22 Apr 2022 FR	Other: Transfer Out of Reserve			(500,000)	1,207,748
	Asset Management Reserve	G.6/5/22 Apr 2022 FR	Other: Transfer Into Reserve			(1,119,048)	88,700
750671-6100-1045-61129	Mandurah Library Re-Roofing	G.6/5/22 Apr 2022 FR	Capital Expenses			(53,000)	35,700
750673-6100-1045-61129	Mewburn Ablution Refurbishment	G.6/5/22 Apr 2022 FR	Capital Expenses			(83,000)	(47,300)
100010-5540-1263-41400	PTA - Bus Shelter Maintenance Assistance Scheme Grant	G.6/5/22 Apr 2022 FR	Operating Revenue		16,591		(30,709)
750723-6100-1045-61129	Roof Access Points at Operations Centre	G.6/5/22 Apr 2022 FR	Capital Expenses			(12,500)	(43,209)
750724-6100-1045-61129	Roof Access Points at BNE (Ormsby Terrace) Building	G.6/5/22 Apr 2022 FR	Capital Expenses			(15,500)	(58,709)
501041-6250-1045-61129	SL Rushton Sports Flood Lighting	G.6/5/22 Apr 2022 FR	Capital Expenses		28,000		(30,709)
				2,959,988	19,570,304	(21,989,628)	

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2022

NOTE 12
PROPOSED BUDGET VARIATIONS FOR COUNCIL APPROVAL

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

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
			Opening Surplus/(Deficit)				(30,709)
New-6600-1045-61129	Tranby Street Car Park Wall		Capital Expenses			(27,279)	(57,988)
103735-5200-2150-61129	Fencing Maintenance Program		Operating Expenses		27,279		(30,709)
100010-4530-1263-41450	Mandurah Library - Operating Contribution		Operating Revenue		10,000		(20,709)
				0	37,279	(27,279)	

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2022

NOTE 13
EXPLANATION OF MATERIAL VARIANCES

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

The material variance adopted by Council for the 2021-22 year is 10.00%

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
Revenue from operating activities				
Operating grants, subsidies and contributions	3,127,509	111.85%	▲ Permanent	Variance primarily due to the Financial Assistance Grants for general purpose and roads received in advance for FY 2022/23.
Interest earnings	153,800	19.40%	▲ Permanent	Variance primarily due to the processing of the last rates instalments interest calculation in March. No further interest on rates instalments will be processed for the remainder of the year, however penalty interest still applies.
Other revenue	225,338	22.67%	▲ Permanent	Variance primarily due to higher than expected Container Deposit Scheme Takings in Waste and unbudgeted insurance reimbursements received that are offset by unbudgeted expenditure in materials and contracts.
Expenditure from operating activities				
Materials and contracts	11,343,961	23.44%	▲ Timing	Variance due to waterways erosion control and sand bypassing invoices not yet received, maintenance projects, programs and events that haven't been delivered yet and operating carryovers to 2022-23 which will be included in the June Financial Report.
Utility charges	591,157	14.35%	▲ Timing	Variance due to utility invoices not yet received although likely to be a favourable variance at year end.
Interest expenses	164,670	18.83%	▲ Permanent	Favourable variance an indication of interest savings due to loan offset facility.
Insurance expenses	186,982	14.01%	▲ Timing	Budgeted Work Care prior year claims invoices not yet paid.
Loss on disposal of assets	(4,305,871)	(705.03%)	▼ Permanent	Non-cash variance due to asset disposals and asset write-offs. Refer to note 4 for the asset disposals.
Investing Activities				
Non-operating Grants, Subsidies and Contributions	(7,098,354)	(42.01%)	▼ Timing	Milestones not yet met for capital projects. Capital grants are recognised in line with capital expenditure.
Proceeds from Disposal of Assets	(511,606)	(25.03%)	▼ Timing	Unfavourable variance due to shortages in vehicle stocks resulting in delays in vehicle trade ins and extended lead times for replacement vehicle purchases.
Capital Acquisitions	20,031,412	47.22%	▲ Timing	Refer to note 6.
Financing Activities				
Proceeds from community loans	19,199	25.37%	▲ Permanent	Varying repayment terms on loan agreements. Received more than expected during the financial year.

4	SUBJECT:	Lease: Advertising and Disposal Mandurah Boat Charters Portion Reserve 46854
	DIRECTOR:	Business Services
	MEETING:	Council Meeting
	MEETING DATE:	28 June 2022

Summary

Blue Manna Boat Hire (BMBH) held a lease over a portion of Reserve 46854 (No. 2c) Fathom Turn, Mandurah in the Mandurah Ocean Marina, which expired in July 2021. BMBH have maintained occupancy of the premises in holding over with monthly invoicing whilst the company was restructured. The entity of Hentech Pty Ltd (as Trustee for Hentech Trust trading as Mandurah Boat Charters) (MBC) have now formally requested to enter into a new lease agreement with the City of Mandurah (the City) for a five year term, with a further five year option, under the same terms and conditions as the previous lease.

Council is requested to approve the advertising of, and if no submissions received, the disposal via a lease for a portion of Reserve 46854, to MBC for a term of five years, with a further option of five years, at an annual rent of \$9,250 per annum (excluding GST), with annual CPI rates together with a market rent review on 1 August 2027.

Disclosure of Interest

For the purposes of Elected Members disclosure of interest, the director of Hentech Pty Ltd is listed as Annette Margaret Wright.

Location

Part Lot 4740 (Reserve 46854) Fathom Turn, Mandurah (Mandurah Ocean Marina)

Previous Relevant Documentation

- G.37/9/2011 20 September 2011 BMBH Lease agreement for five years with five year option expiring 31 July 2021
- G.42/1/2007 30 January 2007 BMBH Lease agreement for five years with five year option expiring 31 July 2011

Background

On 30 May 2016 the City entered into the further five year term of the lease with Kylemark Pty Ltd (trading as Blue Manna Boat Hire). On 6 February 2019 a Deed of Assignment of Lease was executed between the City of Mandurah, Kylemark Pty Ltd and Annear Pty Ltd (trading as Blue Manna Boat Hire) for the remaining term of the Lease, expiring 31 July 2021.

Sale of aspects of BMBH operations were undertaken in early 2022 with a new company structure and business offerings being provided by the current Lessees. Given changes to the business model BMBH was permitted to remain at the site in a holding over manner with tenancy moving to monthly rental invoicing at the current lease rate.

Following the business restructure, MBC has requested a new lease for the same terms as previously held to enable their new charter services to be offered to locals and visitors to the Mandurah area.

Comment

Former operations of BMBH have successfully operated at the Mandurah Ocean Marina for over ten years and have offered a diverse water experience for tourist and locals alike during this time. Following a company restructure and sale of a portion of the original operations MBC has requested a new lease.

MBC currently pay a monthly holding over rental for the site which equates to an annual rental of \$10,792.20 (inclusive of GST). In accordance with section 3.58 of the *Local Government Act 1995* (LGA) an independent valuation was required to determine the current market value for the site.

The City engaged an independent Valuer to carry out a current market rental valuation on the dry land and seabed areas. This valuation was presented to MBC who have registered an expression of interest in continuing with a new lease at the full market valuation rate of \$9,250.00 per annum (exclusive of GST), this equates to an annual decrease in rent of \$617.20 once GST is added to the current valuation figure. The valuation has seen a decrease in rental value due to the significant impacts on both the local and global economies following the Coronavirus pandemic.

Statutory Environment

Section 3.58 of the *Local Government Act 1995* – Disposal of Property
'Dispose' includes to sell, lease, or otherwise dispose of, whether absolutely or not.

Section 3.58 (3) of the *Local Government Act 1995*

A local government can dispose of property other than under subsection (2) if, before agreeing to dispose of the property —

- (a) it gives local public notice of the proposed disposition —
 - (i) describing the property concerned; and
 - (ii) giving details of the proposed disposition; and
 - (iii) inviting submissions to be made to the local government before a date to be specified in the notice, being a date not less than 2 weeks after the notice is first given; and
- (b) it considers any submissions made to it before the date specified in the notice and, if its decision is made by the council or a committee, the decision and the reasons for it are recorded in the minutes of the meeting at which the decision was made.

Section 3.58 (4) of the *Local Government Act 1995*

The details of a proposed disposition that are required by subsection (3)(a)(ii) include —

- (a) the names of all other parties concerned; and
- (b) the consideration to be received by the local government for the disposition; and
- (c) the market value of the disposition —
 - (i) as ascertained by a valuation carried out not more than 6 months before the proposed disposition; or
 - (ii) as declared by a resolution of the local government on the basis of a valuation carried out more than 6 months before the proposed disposition that the local government believes to be a true indication of the value at the time of the proposed disposition.

Section 18(1)(2)(3) and (4) of the *Land Administration Act 1997* Crown land transactions that need Minister's approval.

- (1) A person must not without authorisation under subsection (7) assign, sell, transfer or otherwise deal with interests in Crown land or create or grant an interest in Crown Land;
- (2) A person must not without authorisation under subsection (7) —
 - (a) grant a lease or licence under this Act, or a licence under the *Local Government Act 1995*, in respect of Crown land in a manager reserve;
 - (b) being the holder of such a lease or licence, grant a sublease or sublicence in respect of the whole or any part of that Crown land; and
- (3) A person must not without authorisation under section (7) mortgage a lease of Crown land; and
- (4) A lessee of Crown land must not without authorisation under subsection (7) sell, transfer or

otherwise dispose of the lease in whole or in part.

Should any submissions be received a report will be presented to Council for its final determination.

Policy Implications

Nil.

Financial Implications

The City will receive rental income of \$9,250 per annum (excluding GST), with CPI to be applied annually.

In accordance with the City of Mandurah 2021/22 Fees and Charges Schedule, the Lease Preparation Administration Charge of \$890.00 (incl GST) and Council Report fee of \$580.00 (incl GST) are to be borne by the Lessee.

All advertising and legal costs associated with the preparation of the Lease are to be borne by the lessee.

Risk Analysis

Limited risk is associated with the disposal of this lease, the current lessee has paid all payments due and payable during what has been a difficult economic time for many businesses.

Strategic Implications

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

Economic:

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

Social:

- Provide a range of social, recreational and cultural experiences for our residents and visitors to enjoy and take pride in.

Health:

- Promote the importance of healthy choices, an active lifestyle and the role the natural environment plays in achieving health outcomes.

Organisational Excellence:

- Ensure that our actions maintain a sustainable balance between economic growth, the environment and social values.

Conclusion

Operations from the Mandurah Ocean Marina site have occurred for over fifteen years providing activities for the tourist trade and locals alike. MBC has requested further tenure following the expiry of their current lease on 31 July 2021. The City has undertaken a review of the rent via an independent valuer, and MBC has advised the City they are willing to accept this rent.

Council is requested to approve the advertising of, and if no submissions received, the disposal of a lease for a portion of Reserve 46854 to MBC for a tenure period of five years, with a five year option of renewal at an annual rent of \$9,250 (excluding GST).

RECOMMENDATION

That Council:

- 1. Approves the advertising and if no submissions received during the advertising period, the disposal of a portion of Reserve 46854 with Hentech Pty Ltd (as Trustee for the Hentech Trust trading as Mandurah Boat Charters), with the following conditions:**
 - 1.1 A tenure period of five years, with a five year option of renewal (5 + 5 years).**
 - 1.2 Commencement date of 1 August 2022.**
 - 1.3 Rent being set at \$9,250 per annum (excluding GST).**
 - 1.4 Annual CPI to apply for the term of the agreement.**
 - 1.5 Subject to approval of the Minister for Housing; Lands; Homelessness; Local Government.**
- 2. Approves all legal costs associated with the preparation of the lease are to be borne by the lessee.**
- 3. Authorises the Chief Executive Officer to finalise the conditions of the lease agreement.**

5	SUBJECT:	City of Mandurah Corporate Business Plan 2022-2026
	DIRECTOR:	Director Strategy & Economic Development
	MEETING:	Council Meeting
	MEETING DATE:	28 June 2022

Summary

Council approved the City's 4 Year Corporate Business Plan 2021-2025 (CBP) in June 2021.

In accordance with regulation 19DA of the *Local Government (Administration) Regulations 1996*, the City must review its Corporate Business Plan annually.

City Officers have undertaken a review of the Corporate Business Plan 2021-2025, and as a result developed the Corporate Business Plan 2022-2026.

Council is requested to approve the City of Mandurah Corporate Business Plan 2022-2026 for adoption (as per Attachment 5.1 Corporate Business Plan 2022-2026).

Disclosure of Interest

N/A

Previous Relevant Documentation

- G.18/6/21 June 2021 Council approved the Corporate Business Plan 2021-2025 for adoption and public release, and noted that City Officers will provide Quarterly Reporting against the Corporate Business Plan.
- G.24/5/20 May 2020 Council approved the Corporate Business Plan 2020-2024 for adoption and public release. Council noted that officers will undertake a review of the Corporate Business Plan post the COVID-19 pandemic to assess the impacts of the pandemic response and changes to community programs and services and will present the findings at a future Council workshop.

Background

In line with the requirements of the Western Australian Government's Integrated Planning and Reporting Framework (IPRF), the City in consultation with its community, developed the Strategic Community Plan 2020-2040 which was formally adopted by Council at its meeting in March 2020.

The *Local Government Act 1995* requires all WA local governments to periodically review their Strategic Community Plan and Corporate Business Plan.

At a minimum, a desk-top review of the Strategic Community Plan should be undertaken every two years with a full review and renewed long term visioning process conducted every four years. The Corporate Business Plan should be reviewed annually in line with the budget process. This ensures that community priorities and aspirations are kept up-to date and remain relevant, and the City is resourced to deliver services that meet these needs.

A desktop review of the Strategic Community Plan 2020-2040 was undertaken in the 2021/22 financial year, and changes were formally adopted by Council in May 2022.

City officers have subsequently finalised the next stage of the IPRF process, which involves the review and development of the City's 4 Year Corporate Business Plan. The Corporate Business Plan lists the City's priority projects, initiatives and actions that will be undertaken over the next four years in response to identified community priorities.

Comment

The annual review of the Corporate Business Plan has been completed with the new plan for the period from 2022 – 2026 designed to outline the City's key priorities, projects, services and actions to be delivered over the next four years.

Supporting the Corporate Business Plan are the annual business plans of each business unit which sit under and inform the CBP. The CBP and all business unit plans will be reviewed to ensure the City remains adaptive and responsive to the changing external environment and community need.

Consultation

N/A

Statutory Environment

Local Government Act 1995

- s5.56. Planning for the future
 - (1) A local government is to plan for the future of the district.
 - (2) A local government is to ensure that plans made under subsection (1) are in accordance with any regulations made about planning for the future of the district.
- s6.2. Local government to prepare annual budget
 - (2) In the preparation of the annual budget the local government is to have regard to the contents of the plan for the future of the district made in accordance with section 5.56 ...

Local Government (Administration) Regulations 1996

- s19DA. Corporate business plans, requirements for
 - (4) A local government is to review the current corporate business plan for its district every year.

Policy Implications

N/A

Financial Implications

The 20 Year Strategic Community Plan 2020-2040 and 4-Year Corporate Business Plan 2022-2026 inform and guide the City's decision-making processes, including the planning and implementation of its Long Term Financial Plan and Annual Budget.

Risk Analysis

Failure to develop and adopt a 4-Year Corporate Business Plan prior to the adoption of the annual budget will result in non-compliance with the Local Government Act 1995 and its regulations.

Strategic Implications

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

Organisational Excellence:

- Ensure the City has the capacity and capability to deliver quality services and facilities through accountable and transparent business practices.
- Ensure that our actions maintain a sustainable balance between economic growth, the environment and social values.

Conclusion

Since the introduction of the State Government's Integrated Planning and Reporting Framework (IPRF) in 2010/11, local governments across Western Australian have been required to provide a significant degree of rigour to their long term strategic planning.

In line with the requirements of the IPRF, the City continues to review and develop its 20 Year Strategic Community Plan and 4 Year Corporate Business Plan.

As a result of the annual review process, City officers have developed the Corporate Business Plan 2022-2026 which is now being presented to Council for approval.

NOTE:

- Refer ***Attachment 5.1 Corporate Business Plan 2022-2026***

RECOMMENDATION

That Council:

1. **Approves* the City of Mandurah's Corporate Business Plan 2022-2026 for adoption as per Attachment 5.1**
2. **Notes that City Officers will provide Quarterly Reporting against the Corporate Business Plan.**

***ABSOLUTE MAJORITY REQUIRED**

✓ = Within Existing Funds \$ Value = Funded ● = Funding Required

Focus Area 1: Economic

Objectives									
1.1. Promote and foster investment aimed at stimulating sustainable economic growth					1.4. Advocate for and facilitate opportunities for improved education, training and skill development opportunities in Mandurah				
1.2. Facilitate and advocate for sustainable local job creation, and industry growth and diversification					1.5. Establish and leverage opportunities with key stakeholders to achieve sustainable economic outcomes with due consideration to environmental impacts				
1.3. Actively partner and engage with business and industry to support Mandurah's entrepreneurial capacity and capability									
#	Projects	Objective	Frequency	Funding Type	\$'000				Responsibility
					2022/2023	2023/2024	2024/2025	2025/2026	
1.1	Waterfront Project Deliver the Waterfront project - Eastern & Western Foreshore upgrades (including playground), picnic area improvements & ablutions and Smart Street Mall.	1.1, 1.3, 1.5	New	Capital	Carry Fwd Funds	3,700	N/A	N/A	Project Management
1.2	Yalgorup National Park Partner with key stakeholders (including DBCA) to develop sustainable eco-tourism opportunities and product in Yalgorup National Park and adjacent areas.	1.5	New	Capital	425	2,600	●	●	Transform Mandurah
1.3	Trails Development Plan and develop a network of new eco-tourism and recreational trails around Mandurah and the Peel-Harvey Estuary.	1.5	New	Capital	925	325	●	●	Transform Mandurah
1.4	City Centre Master Plan Develop a Master Plan to guide and facilitate the Redevelopment of the Mandurah City Centre.	1.1, 1.2, 1.5	New	Operating	✓	N/A	N/A	N/A	City Planning
1.5	City Centre Parking Plan Review the City Centre Parking Strategy and develop a new City Centre Parking Plan focused on timed parking options, signage and wayfinding and lighting with implementation to follow.	1.3	New	Operating	✓	●	●	●	City Planning, Development & Compliance
1.6	Tourism Development Develop a Master Plan for the 'Round the Estuary' Trail.	1.5	New	Operating	125	●	●	●	Transform Mandurah
1.7	Transform Mandurah Economic Plan Develop the new Transform Mandurah Economic Plan including the identification of priority projects to guide the growth and development of Mandurah's economy.	1.1, 1.2, 1.3, 1.4, 1.5	New	Operating	150	150	N/A	N/A	Transform Mandurah
1.8	Property Strategy Review and update the City's Property Strategy to guide future invest decisions.	1.1, 1.5	New	Operating	✓	N/A	N/A	N/A	Transform Mandurah
1.9	City Centre Redevelopment Undertake a Business Case for the future redevelopment of the Civic & Cultural precinct including the City's Administration offices.	1.1, 1.2, 1.3 1.5	New	Operating	50	N/A	N/A	N/A	Transform Mandurah
1.10	Emerging Industry Development - Creative Industries Facilitate and promote creative industries (game development, video content development/animation, post production, audio and gaming) training and skills development in Mandurah.	1.1, 1.2, 1.3, 1.4, 1.5	New	Operating	60	60	60	60	Transform Mandurah
1.11	Sculptures in Western Australia Support the delivery and programming for the 'Sculptures in Western Australia' project.	1.5	New	Operating	385	90	90	90	Festivals & Events
1.12	Western Foreshore Commercial site Progress project planning for the Western Foreshore Commercial site including the development and advertising of the EOI process and subsequent boundary changes.	1.1, 1.2	New	Operating	✓	N/A	N/A	N/A	City Planning
1.13	Integrated Transport Strategy Develop and maintain an Integrated Transport Strategy and underpinning Transport Plans.	1.3	New	Operating	✓	✓	✓	✓	Technical Services
1.14	Brand Campaign Develop and deliver a brand campaign for Transform Mandurah to promote investment (Government & Private), business and lifestyle opportunities.	1.5	Recurring	Operating	30	30	30	30	Transform Mandurah
1.15	Entrepreneurial Capacity Building Promote and support small business entrepreneurship in Mandurah.	1.3	Recurring	Operating	55	55	55	55	Transform Mandurah
1.16	Emerging Industry Development - Decarbonisation / Climate Adaptation Support the development of the Perth and Peel Hydrogen Cluster and advocate for opportunities for Mandurah.	1.1, 1.2, 1.3, 1.4, 1.5	Recurring	Operating	20	20	20	20	Transform Mandurah
1.17	City Events Program Deliver the City of Mandurah's events program including Crabfest, Winter in Mandurah Festival, Christmas in Mandurah program, New Year's Eve Celebrations, Australia Day Celebrations and Summer in Mandurah program.	1.5	Recurring	Operating	733	733	733	733	Festivals & Events
1.18	Calendar of Events Develop and promote Mandurah's Annual Calendar of Events.	1.5	Recurring	Operating	✓	✓	✓	✓	Festivals & Events
1.19	Tourism Development - Visit Mandurah Investigate options for alternative income streams for the continued support of Tourism Development - Visit Mandurah.	1.5	Recurring	Operating	✓	✓	✓	✓	Land Management Services, Financial Services

Objectives									
2.1. Promote safety within the community through urban design					2.4. Promote and encourage community connection to create social interaction and a strong sense of belonging				
2.2. Promote a positive identity and image of Mandurah based on its unique lifestyle offering					2.5. Provide a range of social, recreational and cultural experiences for our residents and visitors to enjoy and take pride in				
2.3. Facilitate opportunities that promote community led initiatives by building resilience, local capacity and the contributions of young people					2.6. Provide diverse and sustainable places and spaces that enable people to lead an active lifestyle				

#	Projects	Objective	Frequency	Funding Type	\$'000				Responsibility
					2022/2023	2023/2024	2024/2025	2025/2026	
2.1	Dawesville Community Centre Plan and deliver the new Dawesville Community Centre	2.4,	New	Capital	Carry Fwd Funds	4,950	N/A	N/A	Project Management
2.2	Mandurah Performing Arts Centre Refurbish (Internal) Mandurah Performing Arts Centre	2.5	New	Capital	100	300	400	N/A	Project Management
2.3	Mandurah Road Pedestrian Bridge Deliver the Mandurah Road Pedestrian Bridge linking Madora Bay and Lakelands at the intersection of Banksiadale Gate and Mandurah Road.	2.1	New	Capital	N/A		 5,000	N/A	Project Management
2.4	Indigenous Gallery Reimagine the Indigenous Gallery at Mandurah Museum.	2.1, 2.5	New	Capital	N/A	N/A	N/A	150	Library & Heritage Services
2.5	Billy Dower Youth Centre Refurbish the Billy Dower Youth Centre to accommodate a growing youth population – deliver a concept plan for potential work.	2.1, 2.3, 2.6	New	Capital	50	150	50	N/A	Youth Development
2.6	Dawesville Community Centre Management Model Develop a Management model for the Dawesville Community Centre that takes a community activation and place approach.	2.4, 2.5, 2.6	New	Operating	✓	N/A	N/A	N/A	Community Capacity Building
2.7	Place Enrichment Strategy Develop and implement a place enrichment strategy.	2.3, 2.4	New	Operating	75	75	75	75	Community Capacity Building
2.8	Assertive Outreach Deliver a 2 year trial assertive outreach project and provide final advocacy report to State Government.	2.3	New	Operating	175				Community Capacity Building
2.9	Common Ground Project Progress the Common Ground project with the State Government.	2.1, 2.3	New	Operating	✓	✓	N/A	N/A	Community Capacity Building
2.10	Local Men’s Sheds Implement the Men’s Shed Strategic Report and develop and support Men’s Sheds in the northern, southern and central corridors of Mandurah.	2.1, 2.3, 2.4	New	Operating	✓				Community Capacity Building
2.11	Mandurah Museum Precinct Plan Develop a Mandurah Museum Precinct Plan including a 5 year minor works and activations strategy.	2.5	New	Operating	✓				Library & Heritage Services
2.12	Archaeological Digs Implement a series of archaeological digs to search and explore for artefacts.	2.3, 2.4, 2.5	New	Operating	25	25	N/A	N/A	Library & Heritage Services
2.13	Peel Health Campus Structure Plan Review Progress a review of the Mandurah East Structure Plan, including land uses and transport networks in and around the Peel Health Campus arising from the proposed redevelopment of the site.	1.1, 1.2	New	Operating	✓	✓	N/A	N/A	City Planning
2.14	Age Friendly City Initiate the Age friendly City model for seniors which promotes socially connected, healthy and active ageing.	2.3, 2.4, 2.5	New	Operating	✓	✓	✓	✓	Seniors & Community Centre, Community Capacity Building
2.15	Commission Major Public Artworks Review existing public artwork. Align any new artworks with the Arts, Culture and Heritage Strategy.	2.1, 2.3, 2.5	Recurring	Capital	90	90	90	125	Arts & Culture
2.16	Community Infrastructure Plan Review and update the Mandurah Active Recreation Strategy and Social Infrastructure Plan to develop a consolidated "Community Infrastructure Plan" for Mandurah.	2.3, 2.5, 2.4, 2.6	Recurring	Operating	30	N/A	N/A	N/A	City Planning
2.17	Mandurah Homelessness and Street Present Strategy Implement and review the Mandurah Homelessness and Street Present Strategy.	2.1, 2.3, 2.4	Recurring	Operating	✓	✓	✓	✓	Community Capacity Building
2.18	Reconciliation Action Plan Implement and review the City of Mandurah Stretch Reconciliation Action Plan (RAP).	2.3, 2.4, 2.5	Recurring	Operating	✓	✓	✓	✓	Community Capacity Building
2.19	Access and Inclusion Plan Implement and review the Mandurah Access and Inclusion Plan 2021 - 2026.	2.1, 2.3, 2.4, 2.5	Recurring	Operating	✓	✓	✓	✓	Community Capacity Building
2.20	Place Activation Framework Implement and review Place Activation Framework, including place-based community development model.	2.3, 2.4, 2.5	Recurring	Operating	✓	✓	✓	✓	Community Capacity Building
2.21	Arts, Culture and Heritage Strategy Implement and review the Mandurah Arts, Culture and Heritage Strategy.	2.3, 2.4, 2.5	Recurring	Operating	✓	✓	✓	✓	Arts & Culture
2.22	Arts & Culture Events Deliver Wearable Art and the Mandurah Arts Festival.	2.5, 2.3	Recurring	Operating	✓	✓	✓	✓	Arts & Culture
2.23	Youth Development Strategy Implement and review the Mandurah Youth Development Strategy.	2.2, 2.3, 2.4, 2.5	Recurring	Operating	✓	✓	✓	✓	Youth Development

Focus Area 3: Health

Objectives 3.1. Facilitate and partner with key service providers to ensure health outcomes are aligned with community needs and expectations 3.2. Advocate for and facilitate the provision of a quality health care system in Mandurah 3.3. Provide and facilitate quality community infrastructure that is accessible, and conducive to a healthy, active community 3.4. Facilitate community health and wellbeing outcomes that target whole of life health from infants to seniors 3.5. Promote the importance of healthy choices, an active lifestyle and the role the natural environment plays in achieving health outcomes									
#	Projects	Objective	Frequency	Funding Type	\$'000				Responsibility
					2022/2023	2023/2024	2024/2025	2025/2026	
3.1	Seniors Kitchen Refurbishment Install operable wall at the Seniors Kitchen/Dining Room.	3.3	New	Capital	N/A	35	N/A	N/A	Seniors & Community Centre
3.2	Lakelands Youth Park Design and plan for the construction of a Youth Park in Lakelands	3.3	New	Capital	N/A	N/A	N/A	50	Recreation Services
3.3	Netball Facilities Facilitate the commissioning of a feasibility study for the development of new netball facilities to service Mandurah and the wider region and implement the outcomes of the report	3.3	New	Capital	✓	● 500	● 500	●	Recreation Services
3.4	Unisex Amenities Upgrade Reserve Changerooms to make amenities unisex	3.3	New	Capital	50	100	100	N/A	Recreation Services
3.5	MARC Leisure Pool Install Acoustic Solution at MARC Leisure Pool.	3.3	New	Capital	200	N/A	N/A	N/A	Recreation Centres
3.6	CSRFF Administer the Community Sport and Recreation Facility Fund (CSRFF) Programme (small grants)	3.3	New	Capital	150	150	150	150	Recreation Services
3.7	Public Open Space upgrade program Develop and implement a Public Open Space upgrade program	3.3	Recurring	Capital	3,200	1,000	1,900	1,550	Landscape Services
3.8	Upgrade Coodanup Foreshore Stage 1 upgrade of play space and picnic area.	3.3	New	Capital	N/A	250	250	250	Landscape Services
3.9	Upgrade Falcon Bay - Stage 5 New footpath connections, boardwalk, accessible ramp and viewing platform.	3.3	New	Capital	400	N/A	N/A	N/A	Landscape Services
3.10	Community-Initiated Infrastructure Policy (CIIP) Develop and implement a Community-Initiated infrastructure policy (club-led)	3.3	New	Operating	✓	✓	✓	✓	Recreation Services
3.11	Recreation Services Operational Plan Implement the new Recreation Services Operational Plan 2022-2025	3.3, 3.4	New	Operating	✓	✓	✓		Recreation Services
3.12	MARC Operational Plan Implement the new Mandurah Recreation Centres 5 Year Operational Plan 2022-2026.	3.3	New	Operating	✓	✓	✓	✓	Recreation Centres
3.13	MARC Operational Management System Investigate and implement new Operational Management System for MARC.	3.3	New	Operating	30	N/A	✓	✓	Recreation Centres
3.14	Implement the Public Health Plan Improve governance and promotion of volunteering in the City. Promote the health benefits linked to connecting people with and protecting the natural environment. Increase cross promotion of community programs and services to improve connections and partnerships across the community	3.5	New	Operating	120	120	120	120	Health Services

Focus Area 4: Environment

Objectives 4.1. Advocate for and partner with key stakeholders to ensure environmental impacts are considered in all planning, strategy development and decision making 4.2. Protect and manage our local natural environment ensuring our actions don't adversely impact our waterways 4.3. Create opportunities for the community to promote and preserve our local natural environment 4.4. Educate and provide leadership on environmental and climate change related issues 4.5. Partner and engage with our community to deliver environmental sustainability outcomes									
#	Projects	Objective	Frequency	Funding Type	\$'000				Responsibility
					2022/2023	2023/2024	2024/2025	2025/2026	
4.1	Cambria Island Abutment Walls Undertake repairs to Cambria Island abutment walls	4.2	New	Capital	350	N/A	N/A	N/A	Infrastructure Management
4.2	District Cooling System (HVAC) Prepare a District Cooling System (HVAC) feasibility study for the Admin / Mandjar (Including Cinema & MPAC) buildings and present to Council.	4.2	New	Capital	N/A	2,500	2,000	2,000	Environmental Services
4.3	Tims Thicket Weighbridge Undertake construction of new Tims Thicket Weighbridge	4.2	New	Capital	150	N/A	N/A	N/A	Waste Management
4.4	Waste Transfer Centre Undertake construction of Waste Transfer Centre Roadway and Concrete Hardstand.	4.2	New	Capital	500	500	N/A	N/A	Waste Management
4.5	Boat Ramp Upgrade Widen and upgrade the Waterside boat ramp - increase from 1 lane to 2 lanes to allow launch and retrieve of vessels simultaneously.	2.5	New	Capital	N/A	●	N/A	N/A	Marina and Waterways
4.6	Upgrade South Harbour Paving A staged project including removal of damaged pavements at Florian Mews, replacement of footpaths, service pits, garden beds and landscaping	3.3	New	Capital	157	100	100	100	Marina and Waterways
4.7	Upgrade Mandjar Bay Berths Increase the number of public floating jetties in Mandjar Bay.	2.5	New	Capital	N/A	150	N/A	250	Marina and Waterways
4.8	Replace Soldiers Cove Seawall Replacement of seawall from Mandurah Bridge to Winjan Place.	5.4	New	Capital	N/A	N/A	200	600	Marina and Waterways
4.9	Water Sensitive Urban Design (WSUD) Implement the Water Sensitive Urban Design (WSUD) Prioritisation Plan.	4.5	New	Operating	✓	✓	✓	✓	Technical Services
4.10	Greening Mandurah Framework Implement the City's Greening Mandurah framework including the implementation of the Street Tree Masterplan and the development and implementation of the Pathogen Management Strategy.	4.2, 4.5	New	Operating	✓	✓	✓	✓	Landscape Services
4.11	Environmental Strategy Develop and implement an Environmental Strategy as an overarching plan to guide the delivery of our environmental objectives.	4.2	New	Operating	✓	✓	✓	✓	Environmental Services
4.12	Coastal Protection Plan (CHRMAP) Implement the City's Coastal Protection Plan (CHRMAP) including proposed permanent sand bypassing and a groyne structure on the northern beaches.	4.4, 4.5, 4.2	New	Operating	✓	✓	● 800	● 100	Marina and Waterways
4.13	Waste Education Develop a Waste Education and Community Engagement Plan.	4.2	New	Operating	✓	N/A	N/A	N/A	Waste Management
4.14	LED Rollout Rollout LEDs across CoM facilities - Administration Building, Civic Centre.	4.2	Recurring	Capital	77	75	58	72	Infrastructure Management
4.15	Waste Plan Implement and review the City's Waste Plan.	4.2, 4.5	Recurring	Operating	✓	✓	✓	✓	Waste Management

Focus Area 5: Organisational Excellence

Objectives 5.1. Demonstrate regional leadership and advocate for the needs of our community 5.2. Provide professional customer service, and engage our community in the decision making process 5.3. Build and retain a skilled, agile, motivated and healthy workforce 5.4. Ensure the City has the capacity and capability to deliver quality services and facilities through accountable and transparent business practices 5.5. Ensure that our actions maintain a sustainable balance between economic growth, the environment and social values									
#	Projects	Objective	Frequency	Funding Type	\$'000				Responsibility
					2022/2023	2023/2024	2024/2025	2025/2026	
5.1	New Operations Centre Plan, fund and deliver the City’s New Operations Centre.	5.4	New	Capital	N/A	250	2,000	2,000	Operations Services, Project Management
5.2	MARC Roof Replace the roof structure over pool hall 1 at the Mandurah Aquatic and Recreation Centre.	5.4	New	Capital	2,500	N/A	N/A	N/A	Project Management
5.3	Project Management Implementation of the Project Management Framework and development of the Activity Standard.	5.4	New	Operating	✓	N/A	N/A	N/A	Project Management
5.4	Childsafe Organisation Progress the City as a ‘Childsafe Organisation’ consistent with recommendations from State Government and Commissioner for Children and Young People.	5.4	New	Operating	✓	✓	✓	✓	Community Capacity Building
5.5	Enterprise Resource Planning System Implement the City's new Enterprise Resource Planning system - Technology 1 (Release 2 & 3 examples Property & Rates, Compliance, Animal registrations, Customer portals, Strategic Asset Management, Corporate Performance Management).	5.4	New	Operating	1,900	2,100	1,100	1,100	Systems & Projects
5.6	Technology 1 Improvements Aimed at providing enhancements to modules already in use. Specific improvements to be determined.	5.4	New	Operating	N/A	N/A	✓	✓	Systems & Projects
5.7	Digital Asset Management Software (DAM) Procurement of a software that enables approved pictures/videos etc to be accessed via an easy search - also connected to website and campaign/content management software to facilitate easy end to end approvals and workflow for communications campaigns and activities.	5.4, 5.2	New	Operating	✓	N/A	N/A	N/A	Corporate Communications
5.8	Campaign/Content Manager software Procurement of a software specifically designed to support marketing/comms with campaign management and workflows (including project management and approvals and works with the website and DAM)	5.4, 5.2	New	Operating	✓	N/A	N/A	N/A	Corporate Communications
5.9	Sitecore Website Software Management Procure new website management services including development consultant handover, website upgrade and ongoing development and engaging a content strategist to develop governance and content strategy .	5.4, 5.2	New	Operating	✓	N/A	N/A	N/A	Corporate Communications
5.10	Community Engagement Software Re-evaluation of the software used as a digital engagement platform for our community engagement on projects	5.4, 5.2	New	Operating	✓	N/A	N/A	N/A	Corporate Communications
5.11	Learning & Development Implementation of new Learning Management System and delivery of centralised City wide training.	5.4	New	Operating	✓	✓	N/A	N/A	People and Culture
5.12	People Systems and Payroll Develop systems capability to support learning, develop talent, delivery safety reporting, data and analytics, and automation of paper based people processes and rostering.	5.4	New	Operating	✓	✓	N/A	N/A	People and Culture
5.13	Safety improvements Aimed at undertaking projects/initiatives to ensure safety in the workplace.	5.4	New	Operating	✓	✓	N/A	N/A	People and Culture
5.14	Elected Member constituent enquiry management system Utilising technology, define an efficient, fair and equitable process to handle and manage Elected Member constituent enquiries	5.1, 5.2, 5.4	New	Operating	✓	N/A	N/A	N/A	Office of Mayor & Councillors
5.15	Information Management Review Implement recommendations from the review of the Information Management function.	5.4	New	Operating	✓	N/A	N/A	N/A	Information Management
5.16	Service Review Framework Coordinate the implementation and ongoing review of the City's Service Review Framework.	5.4	New	Operating	✓	✓	✓	✓	Strategy
5.17	Project Management Framework Coordinate the implementation and ongoing administration of the City's Project Management Framework.	5.4	New	Operating	✓	✓	✓	✓	Strategy
5.18	Contact Centre Software Install new Contact Centre Software in collaboration with the Systems and Technology Team (perform market research and prepare for a new telephone system in readiness for contract maturity).	5.4	New	Operating	✓	N/A	N/A	N/A	Customer Services
5.19	Customer Services Strategy Review, develop and implement the City's Customer Services Strategy.	5.4	Recurring	Operating	✓	✓	✓	✓	Customer Services
5.20	Customer Services Charter and Service Delivery Standards Review and update the Customer Services Charter and Service Delivery Standards.	5.4	Recurring	Operating	✓	N/A	✓	N/A	Customer Services
5.21	Customer Service Training Design and implement an organisation-wide customer service training program.	5.4	New	Operating	✓	✓	✓	✓	Customer Services
5.22	Authority CRMs Complete a review of all legacy CRM's in Authority	5.4	Recurring	Operating	✓	N/A	N/A	N/A	Customer Services
5.23	Record Keeping Plan Review the City’s Record Keeping Plan	5.4	Recurring	Operating	✓	N/A	N/A	N/A	Information Management
5.24	Recordkeeping Policy Review and update the City's Recordkeeping Policy	5.4	Recurring	Operating	N/A	✓	N/A	✓	Information Management
5.25	Disaster Management Plan Review and develop the City's Disaster Management Plan for Records Management.	5.4	Recurring	Operating	✓	N/A	N/A	N/A	Information Management
5.26	Records Preservation Strategy Review and update the City's Preservation Strategy	5.4	Recurring	Operating	N/A	✓	N/A	N/A	Information Management
5.27	Information Management Strategy Review and update the City's Information Management Strategy	5.4	Recurring	Operating	N/A	✓	N/A	N/A	Information Management
5.28	Strategic Community Plan Review Undertake a review of the City of Mandurah Strategic Community Plan 2020-2040 (major review every 4 years, minor review every 2 years)	5.2, 5.4, 5.5	Recurring	Operating	N/A	50	N/A	✓	Strategy
5.29	Community Perceptions Survey Undertake the Biennial Community Perceptions Survey and report on the results	5.2, 5.4	Recurring	Operating	N/A	18	N/A	18	Strategy

Strategy and Economic Development

Transform Mandurah

#	Services (Business as Usual Functions)	Key Focus Area	Objective	KPI	2022/2023	2023/2024	2024/2025	2025/2026	Responsibility
	Business Support Provide support and help to build capacity for local Mandurah businesses	Economic	1.3	No. of businesses engaged	95	95	95	95	Transform Mandurah
				Number of business grants provided	TBD	TBD	TBD	TBD	Transform Mandurah
				Value of business grants provided (\$'000)	TBD	TBD	TBD	TBD	Transform Mandurah
				Funding support for Peel CCI (\$'000)	31	31	31	31	Transform Mandurah
	Human Capital Support improved Education, Training & Employment outcomes for Mandurah	Economic	1.4	Community Perception - Access to education & training opportunities (Index Score)	90	90	90	90	Transform Mandurah
				Community Perception - Access to employment opportunities (Index Score)	N/A	Industry Average	N/A	Industry Average	Transform Mandurah
	Investment Attraction Encourage and support private sector investment opportunities in Mandurah	Economic	1.1, 1.2, 1.3	Community Perception - How the City Centre is being developed (Index Score)	N/A	Industry Average	N/A	Industry Average	Transform Mandurah
				Community Perception - What the City is doing to attract investors, attract and retain businesses, grow tourism and create more job opportunities (Index Score)	N/A	Industry Average	N/A	Industry Average	Transform Mandurah
	City Centre Activation Support Business and City-led activations within the City Centre	Economic	1.1, 1.2, 1.3, 1.5, 2.2, 2.4, 2.5	Increase visitation to the City Centre (%)	Base year	TBD	TBD	TBD	Transform Mandurah
				Number of business grants provided	TBD	TBD	TBD	TBD	Transform Mandurah
				Value of business grants provided (\$'000)	TBD	TBD	TBD	TBD	Transform Mandurah
	Tourism Development Provide support for the growth of Mandurah's tourism sector (Visit Mandurah).	Economic	1.3, 1.5	Funding support for Peel Visit Mandurah (\$'000)	1,139	1,164	1,190	1,190	Transform Mandurah
				Community Perception - Promotion of Mandurah as a tourism destination (Index Score)	N/A	Industry Average	N/A	Industry Average	Transform Mandurah

Festivals and Events

#	Services (Business as Usual Functions)	Key Focus Area	Objective	KPI	2022/2023	2023/2024	2024/2025	2025/2026	Responsibility
	Planning & Delivery of City Events	Economic	1.1, 1.5	Number of local businesses involved in City of Mandurah events	65	70	70	75	Festivals & Events
				Economic impact of the City's Events Program (\$ million)	15	16	16	17	Festivals & Events
	External Event Support Manage the City's external Event Attraction Fund	Economic	1.5	Number of external events secured / delivered	20	22	24	26	Festivals & Events
				Economic impact of external events attracted to Mandurah (\$ million)	7.2	10.2	11	11.5	Festivals & Events
				Number of new marquee events secured / delivered	1	1	1	1	Festivals & Events
	City Centre Activation Support Business and City-led activations within the City Centre	Economic	1.1, 1.2, 1.3, 1.5, 2.2, 2.4, 2.5	Number of activation events / activities delivered (excluding Crabfest, Winter Festival, Christmas, NYE, Australia Day)	20	20	20	20	Festivals & Events
				Economic impact of activation events / activities (\$'000)	155	165	170	175	Festivals & Events

City Planning

#	Services (Business as Usual Functions)	Key Focus Area	Objective	KPI	2022/2023	2023/2024	2024/2025	2025/2026	Responsibility
	Private investment Provide support to Private Developers and Land Owners to progress investment projects within Mandurah.	Economic	1.1, 1.5	Number of new private investment opportunities facilitated	TBD	TBD	TBD	TBD	City Planning
	State and Federal Government funded projects Provide support in the delivery of State and Federal Government funded projects within Mandurah.	Economic	1.1, 1.5	Support to be provided as and when required	N/A	N/A	N/A	N/A	City Planning
	Urban design best practice Implement Design WA and other urban design best practice in development	Social	2.1	Support to be provided as and when required	N/A	N/A	N/A	N/A	City Planning
	Local Planning Strategy Implement the Local Planning Strategy Actions and ensure the City's land use planning framework responds and adapts to evolving urban environments and regional initiatives.	Organisational Excellence	5.1, 5.2, 5.4, 5.5	Support to be provided as and when required	N/A	N/A	N/A	N/A	City Planning

Corporate Communications

#	Services (Business as Usual Functions)	Key Focus Area	Objective	KPI	2022/2023	2023/2024	2024/2025	2025/2026	Responsibility
	City of Mandurah Websites Manage the City of Mandurah, Mandurah Matters, Wearable Art and Crab Fest websites	Organisational Excellence	5.2	Accessibility compliance rating	AA	AA	AA	AA	Corporate Communications
				Community Perceptions Survey Results - City's website(Index Score)	N/A	Industry Average	N/A	Industry Average	Corporate Communications
				% Increase in Website Hits (YoY)	10	10	10	10	Corporate Communications

	Marketing and Communications Develop and deliver communications campaign for 4 key focus areas and organisational excellence to inform and engage our community in what the City delivers. Manage the reputation of the City by ensuring open and transparent communications with the community.	Organisational Excellence	5.2	% Increase in City of Mandurah Facebook Reach and Engagement (with no increase in negative sentiment)	10	10	10	10	Corporate Communications
				% Increase in City of Mandurah e-newsletter subscription (YoY)	15	15	15	15	Corporate Communications
				% Increase in City of Mandurah e-newsletter open rate (YoY)	5	5	5	5	Corporate Communications
				% Increase in City of Mandurah e-newsletter click through rate (YoY)	2.5	2.5	2.5	2.5	Corporate Communications
				% Increase in City of Mandurah e-newsletter traffic (YoY)	10	10	10	10	Corporate Communications
	Internal Communications Manage all core internal communications to whole of organisation including weekly Manager and employee - e-news, CEO brief and COVID communications	Organisational Excellence	5.2	# of Managers/employee briefs	104	104	104	104	Corporate Communications
				e news open rate (%)	60	60	60	60	Corporate Communications
				# of CEO briefing sessions delivered	6	6	6	6	Corporate Communications
	Community Engagement Develop and manage the Community Engagement Framework and act as an advisor to the organisation in regard to IAP2 and community engagement requirements. Manage the Mandurah Matters Website to ensure teams are keeping the site updated and relevant to the engagement.	Organisational Excellence	5.2	Community Perception - The City listens to and respects residents' views (Index Score)	N/A	Industry Average	N/A	Industry Average	Corporate Communications
				Community Perception - How the community is informed about what's happening in the local area (Index Score)	N/A	Industry Average	N/A	Industry Average	Corporate Communications
				Community Perception - The City clearly explains reasons for decisions and how residents' views have been taken into account (Index Score)	N/A	Industry Average	N/A	Industry Average	Corporate Communications

People and Culture

#	Services (Business as Usual Functions)	Key Focus Area	Objective	KPI	2022/2023	2023/2024	2024/2025	2025/2026	Responsibility
	Apprenticeship program Continue to implement the City's apprenticeship program	Economic	1.2	% successful completing apprenticeship	90	90	90	90	People and Culture
	Aboriginal Traineeship programme Continue to implement the City's Aboriginal Traineeship programme	Economic	1.2	% occupancy in available traineeship roles	70	80	90	90	People and Culture
	Workforce Plan Continue to review, develop and implement the City's Workforce Plan	Organisational Excellence	5.3, 5.2	Compliance with Integrated Planning & Reporting Framework - Workforce Plan (%)	100	100	100	100	People and Culture
				CoM management take-up % of workforce plan templates	75	85	90	90	People and Culture
	Culture and values Facilitate positive and constructive culture and values within the organisation	Organisational Excellence	5.1, 5.4	Culture Score - Target = All 4 constructive styles above 50th percentile & all 8 defensive styles below 50th percentile (%)	100	N/A	100	N/A	People and Culture
	Employee Engagement Ensure the City has a highly engaged, satisfied and committed workforce	Organisational Excellence	5.3	Employee Engagement Index	N/A	80	N/A	80	People and Culture
	Safety Plan Review 3-Year Safety Plan	Organisational Excellence	5.3	OSH Audit compliance score (%)	90	N/A	90	N/A	People and Culture

Office of the Mayor & Councillors

#	Services (Business as Usual Functions)	Key Focus Area	Objective	KPI	2022/2023	2023/2024	2024/2025	2025/2026	Responsibility
	Advocacy Monitor, review and update the City's Advocacy Strategy and annual priorities, including the next State and Federal Election Advocacy Strategy	Organisational Excellence	5.1	Community Perception - Advocacy and lobbying on behalf of the community to influence decisions, support local causes, etc (Index Score)	N/A	Industry Average	N/A	Industry Average	Office of the Mayor & Councillors
				% Advocacy priorities achieved (Received commitment)	20	20	20	20	Office of the Mayor & Councillors
				% Federal Election advocacy priorities achieved (Received commitment)	N/A	N/A	20	N/A	Office of the Mayor & Councillors
	Elected Member Engagement Implement and review the Elected Member Community Engagement Strategy. Develop a dynamic web presence on the City's website to build Elected Member profile within the community and encourage community involvement with Council Proactively seek opportunities for the Mayor to represent Mandurah and demonstrate the capability and leadership to attract investment and build confidence in Council and its decisions	Organisational Excellence	5.1, 5.2, 5.3	% increase in Elected Members attendance at events (internal and external)	Base Year	10	5	5	Office of the Mayor & Councillors
	Citizenship Ceremonies Deliver regular Citizenship Ceremonies	Organisational Excellence	2.4, 2.5	Number of persons waiting less than 3 months to obtain citizenship (%)	75	75	75	75	Office of the Mayor & Councillors
				Number of persons waiting less than 6 months to obtain citizenship (%)	90	90	90	90	Office of the Mayor & Councillors
	Constituent enquiries Management of Mayoral constituent enquiries	Organisational Excellence	5.2	Provide acknowledgement within 2 working days (%)	100	100	100	100	Office of the Mayor & Councillors
				Provide response within SLA (%)	100	100	100	100	Office of the Mayor & Councillors
	Community acknowledgement and recognition Deliver Civic Awards Programs to acknowledge and recognise community contributions and achievements	Organisational Excellence	2.3, 2.4	Number of Local Legends Awards	11	11	11	11	Office of the Mayor & Councillors
				% increase in number of Citizen of the Year Awards	10	10	10	10	Office of the Mayor & Councillors

Strategy

#	Services (Business as Usual Functions)	Key Focus Area	Objective	KPI	2022/2023	2023/2024	2024/2025	2025/2026	Responsibility
	Integrated Strategic/Corporate Planning Coordinate development and review of the Strategic Community Plan (SCP),	Organisational Excellence	5.4	IPRF Compliance (%)	100	100	100	100	Strategy

	Corporate Business Plan (CBP) and Operational Plan			Revised SCP adopted by 30 April (%)	N/A	100	N/A	100	Strategy
				CBP adopted annually by 30 June (%)	100	100	100	100	Strategy
				Operational Plan prepared by 31 July (%)	100	100	100	100	Strategy
	Performance Reporting Report on performance quarterly against the City's Strategic Community Plan and Corporate Business Plan.	Organisational Excellence	5.4	Quarterly Reports published within 6 weeks from the end of the quarter (%)	100	100	100	100	Strategy
				Adopt City's Annual Report by 31 December (%)	100	100	100	100	Strategy
	Service Reviews Undertake annual Business Unit / Service reviews in line with the Service Review Plan.	Organisational Excellence	5.4	Number of Service Reviews per annum	3	3	3	3	Strategy

Built and Natural Environment

Technical Services

#	Services (Business as Usual Functions)	Key Focus Area	Objective	KPI	2022/2023	2023/2024	2024/2025	2025/2026	Responsibility
	Traffic and Transport Planning Integrated transport planning to ensure a safe, efficient and effective integrated local road and transport network with connectivity to the State Government's regional transport network including public transport (including the planning of roads, car parks, paths and associated public area lighting infrastructure) and traffic engineering services including local area traffic management (LATM)	Social	2.1	Community Perceptions Survey Results - Traffic management and control on local roads (Index Score)	N/A	Industry Average	N/A	Industry Average	Technical Services, Operations Services, Strategic Land Use Planning,
				Community Perceptions Survey Results - Management of parking (Index Score)	N/A	Industry Average	N/A	Industry Average	Technical Services, Operations Services, Strategic Land Use Planning, Ranger Services
		Health	3.3	Community Perceptions Survey Results - Building and maintaining local roads (Index Score)	N/A	Industry Average	N/A	Industry Average	Technical Services, Operations Services
				Community Perceptions Survey Results - Footpaths and cycleways (Index Score)	N/A	Industry Average	N/A	Industry Average	Technical Services, Operations Services
				Community Perceptions Survey Results - Lighting of streets and public places (Index Score)	N/A	Industry Average	N/A	Industry Average	Technical Services, Operations Services
		Organisational Excellence	5.5	Implement the Integrated Transport Strategy action plan	100	100	100	100	Technical Services (Engineering Services)
	Tactical Asset Management Planning for Road and Transport, Building and Community and Stormwater Drainage Infrastructure Assets Tactical planning for the management of the City's road and transport, building and community and stormwater drainage infrastructure assets through asset condition monitoring the planning and programming of forward works for replacement, renewal, upgrade and new infrastructure assets including the development of ten year outline and three year detailed capital works plans to meet agreed performance targets, aligned with strategic asset management planning and the LTFP	Social	2.1, 2.5, 2.6	Community Perception - Community buildings, halls and toilets (Index Score)	N/A	Industry Average	N/A	Industry Average	Technical Services, Operations Services
		Health	3.3	Community Perceptions Survey Results - Building and maintaining local roads (Index Score)	N/A	Industry Average	N/A	Industry Average	Technical Services, Operations Services
				Community Perceptions Survey Results - Footpaths and cycleways (Index Score)	N/A	Industry Average	N/A	Industry Average	Technical Services, Operations Services
				Community Perceptions Survey Results - Lighting of streets and public places (Index Score)	N/A	Industry Average	N/A	Industry Average	Technical Services, Operations Services
		Organisational Excellence	5.5	Rolling 10 year Capital Works Programs completed (%)	100	100	100	100	Technical Services (Engineering Services, Facilities Management)
	Civil Infrastructure Design Survey and design of local road and transport and stormwater drainage infrastructure assets including roads, car parks, local area traffic management (LATM), paths, public area lighting and stormwater drainage infrastructure and management of private works within subdivision development and local road reserves aligned to agreed performance targets, tactical and operational asset management planning and the LTFP	Social	2.1	Community Perceptions Survey Results - Traffic management and control on local roads (Index Score)	N/A	Industry Average	N/A	Industry Average	Technical Services, Operations Services
				Community Perceptions Survey Results - Management of parking (Index Score)	N/A	Industry Average	N/A	Industry Average	Technical Services, Operations Services
		Health	3.3	Community Perceptions Survey Results - Building and maintaining local roads (Index Score)	N/A	Industry Average	N/A	Industry Average	Technical Services, Operations Services
				Community Perceptions Survey Results - Footpaths and cycleways (Index Score)	N/A	Industry Average	N/A	Industry Average	Technical Services, Operations Services
				Community Perceptions Survey Results - Lighting of streets and public places (Index Score)	N/A	Industry Average	N/A	Industry Average	Technical Services, Operations Services
		Organisational Excellence	5.5	Complete Design Program aligned to Capital Works Programs (% Projects)	100	100	100	100	Technical Services (Design and Development)
	Crime Prevention Through Environmental Design (CPTED) Ensure local road and transport and building and community infrastructurecapital works incorporate CPTED design principles	Social	2.1	% projects incorporating CPTED principles	100	100	100	100	Technical Services (Design and Development), Operations Services
	Access and Inclusion Design (A&I) Ensure local road and transport and building and community infrastructurecapital works incorporate A&I design principles	Social	2.6	% projects incorporating A&I principles	100	100	100	100	Technical Services (Design and Development), Operations Services
	Water Sensitive Urban Design (WSUD) Plan and develop ten to one year WSUD capital works program to deliver the WSUD Prioritisation Plan and the incorporation of WSUD principles into relevant civil infrastructure design	Environment	4.2	Rolling 10 year WSUD Capital Works Program completed (%)	100	100	100	100	Technical Services (Engineering Services)
		Environment	4.2	% projects incorporating WSUD principles	100	100	100	100	Technical Services (Engineering Services, Design and Development)

Strategic Asset Management

#	Services (Business as Usual Functions)	Key Focus Area	Objective	KPI	2022/2023	2023/2024	2024/2025	2025/2026	Responsibility
	Strategic Asset Management Planning for Infrastructure Assets Provide strategic planning for the proper lifecycle management of the City's infrastructure assets to ensure that the City's infrastructure asset portfolio is managed to meet long term community service level needs in a fiscally sustainable and responsible manner, through the development, implementation and regular review of the City's Asset Management Strategy, Asset Management Plans and the re-establishment and management of the Asset Management Working Group aligned with the City's Strategic and Corporate objectives and the LTFP	Organisational Excellence	5.4	Review of Asset Management Strategy (% Complete)	100	N/A	N/A	100	Strategic Asset Management
				Review of Asset Management Plans (each AMP to be reviewed bi-annually)	3	3	3	3	Strategic Asset Management
				Number of bi-monthly Asset Management Working Group meetings held	6	6	6	6	Strategic Asset Management

Project Management

#	Services (Business as Usual Functions)	Key Focus Area	Objective	KPI	2022/2023	2023/2024	2024/2025	2025/2026	Responsibility
	Infrastructure Project Management Plan, design and deliver the City's major and building and community infrastructure asset Capital Works projects aligned to the Project Management Framework, strategic/tactical/operational asset management planning and the LTFP	Social	2.1	% Capital Program delivered (% Budget)	90	90	90	90	Project Management
				% Capital Program delivered (% Projects)	90	90	90	90	Project Management
	Crime Prevention Through Environmental Design (CPTED) Ensure infrastructure capital works incorporate CPTED design principles	Social	2.1	% projects incorporating CPTED principles	100	100	100	100	Project Management
	Access and Inclusion Design (A&I) Ensure infrastructure capital works incorporate A&I design principles	Social	2.6	% projects incorporating A&I principles	100	100	100	100	Project Management
	Ecological Sustainable Design (ESD) Ensure infrastructure capital works incorporate ESD design principles	Environment	4.2	% projects incorporating ESD principles	100	100	100	100	Project Management

Operations Services

#	Services (Business as Usual Functions)	Key Focus Area	Objective	KPI	2022/2023	2023/2024	2024/2025	2025/2026	Responsibility
	Operational Asset Management Planning for Building and Community, Bridge, Stormwater Drainage and Parks Infrastructure Assets Operational planning for the maintenance of the City's road and transport, building and community, stormwater drainage and parks infrastructure assets through asset condition monitoring and the planning, programming and scheduling of maintenance works and the delivery of replacement, renewal, upgrade and new road and transport and stormwater drainage infrastructure assets to meet agreed performance targets, aligned with strategic/tactical asset management planning and the LTFP	Organisational Excellence	5.4	Development and review of Operational Plans for Infrastructure Assets	100	100	100	100	Operations Services
	Construct and Maintain Road and Transport, Building and Community, Bridge and Stormwater Drainage Infrastructure Assets Construct and maintain the City's road and transport, building and community (maintenance), bridge (maintenance), stormwater drainage and parks (maintenance) infrastructure assets to meet agreed performance targets	Social	2.1, 2.5, 2.6	Community Perception - Building and maintaining local roads (Index Score)	N/A	Industry Average	N/A	Industry Average	Technical Services, Operations Services
				Community Perception -Traffic management and control on local roads (Index Score)	N/A	Industry Average	N/A	Industry Average	Technical Services, Operations Services
				Community Perception - Management of parking - (Index Score)	N/A	Industry Average	N/A	Industry Average	Technical Services, Operations Services
				Community Perception - Community buildings, halls and toilets (Index Score)	N/A	Industry Average	N/A	Industry Average	Technical Services, Operations Services
				Community Perception - The control of graffiti, vandalism & anti-social behaviour (Index Score)	N/A	Industry Average	N/A	Industry Average	Operations Services, Community Services
		Health	3.3	Community Perception - Footpaths and cycleways (Index Score)	N/A	Industry Average	N/A	Industry Average	Technical Services, Operations Services
				Community Perception - Sport and recreation facilities (Index Score)	N/A	Industry Average	N/A	Industry Average	Technical Services, Operations Services, Sports and Recreation
		Organisational Excellence	5.4	Deliver Capital Program (% Budget)	100	100	100	100	Operations Services (City Works)
				Deliver Capital Program (% Projects)	100	100	100	100	Operations Services (City Works)
				Deliver Maintenance Program (% Budget)	100	100	100	100	Operations Services (City Works, City Maintenance)
	Maintain Public Open Space, Landscape, Bushland and Foreshore Natural Assets Maintain the City's public open space, landscaped and bushland and foreshore natural assets to meet agreed performance targets	Environment	4.2, 4.5	Street tree planting (Number Planted)	500	500	500	500	Operations Services (City Parks), Environment (Landscape Management)
				Park tree and shrubs planting (Number Planted)	500	500	500	500	Operations Services (City Parks), Environment (Landscape Management)
				Community Perception - Conservation and environmental (Index Score)	N/A	Industry Average	N/A	Industry Average	Environment, Operations Services
		Social	2.1, 2.5, 2.6	Community Perception - Streetscapes (Index Score)	N/A	Industry Average	N/A	Industry Average	Environment, Operations Services
				Community Perception - Lighting of streets and public places (Index Score)	N/A	Industry Average	N/A	Industry Average	Environment, Operations Services
		Health	3.3	Community Perception - Playgrounds, parks and reserves (Index Score)	N/A	Industry Average	N/A	Industry Average	Environment, Operations Services
		Organisational Excellence	5.4	Deliver Maintenance Program (% Budget)	100	100	100	100	Operations Services (City Parks)
	Fleet Management Management of the City's fleet of vehicles, plant and equipment including acquisition and disposal (new and replacement capital program) and repair and maintenance activities	Environment	4.2	Reduction in carbon emissions for Light Passenger Vehicle Fleet (average reduction per vehicle per annum)	3%	3%	3%	3%	Operations Services (City Fleet), Environmental Services
		Organisational Excellence	5.4	Review of Asset Management Plan (AMP to be reviewed bi-annually)	100	N/A	100	N/A	Operations Services (City Fleet)
				Rolling 10 year Fleet Replacement Program completed (% Complete)	100	100	100	100	Operations Services (City Fleet)

				Deliver Capital Program (% Budget)	100	100	100	100	Operations Services (City Fleet)
				Deliver Maintenance Program (% Budget)	100	100	100	100	Operations Services (City Fleet)

Waste Management

#	Services (Business as Usual Functions)	Key Focus Area	Objective	KPI	2022/2023	2023/2024	2024/2025	2025/2026	Responsibility
	Waste Management Planning Review and implement the City's Waste Management Plan	Environment	4.2, 4.5	Implement the Waste Management Plan action plan	100	100	100	100	Waste Management
				Develop and implement the Community Engagement and Education Plan	100	100	100	100	Waste Management
	Manage the Waste Management Centre and the Tims Thicket Inert Landfill Manage and operate the Waste Management Centre and the Tims Thicket Inert Landfill	Environment	4.2, 4.5	% waste diversion from landfill	>24	>90	>90	>90	Waste Management
	Waste Collection Manage household and community waste collection services including weekly waste collections, fortnightly recycling, verge collections, public bin collections, illegal dumping and dead animal collections	Environment	4.2, 4.5	Community Perception - Weekly rubbish collections (Index Score)	N/A	Industry Average	N/A	Industry Average	Waste Management
				Community Perception - Fortnightly recycling collections (Index Score)	N/A	Industry Average	N/A	Industry Average	Waste Management
				Community Perception - Verge-side bulk waste collections (Index Score)	N/A	Industry Average	N/A	Industry Average	Waste Management

Marina and Waterways

#	Services (Business as Usual Functions)	Key Focus Area	Objective	KPI	2022/2023	2023/2024	2024/2025	2025/2026	Responsibility
	Coastal and Marine Planning Coastal and marine planning to ensure the protection and enhancement of the City's coastal and marine built and natural environment	Environment	4.1, 4.5	Develop and implement the Coastal Hazard Risk Management and Adaptation Planning (CHRMAP) for the Northern Beaches	100	100	100	100	Marina and Waterways
				Investigate funding opportunities to undertake Hazard Risk Management and Adaptation Planning for the Southern Beaches and Estuarine and Riverine environments	100	N/A	N/A	N/A	Marina and Waterways
	Tactical and Operational Asset Management Planning for Coastal and Marine Infrastructure Assets Tactical and operational planning for the management of the City's coastal and marine infrastructure and natural waterway assets through condition monitoring and the planning, programming and scheduling of maintenance works and the planning and programming of forward works for replacement, renewal, upgrade and new infrastructure assets including the development of ten year outline and three year detailed capital works plans to meet agreed performance targets, aligned with strategic asset management planning and the LTFP	Organisational Excellence	5.5	Rolling 10 year Capital Works Programs completed (%)	100	100	100	100	Marina and Waterways
				Development and review of Operational Plans for Coastal and Marine Infrastructure Assets	100	100	100	100	Marina and Waterways
	Maintain Coastal and Marine Infrastructure and Natural Assets Maintain the City's coastal and marine infrastructure and natural assets including protection structures, jetties, boat ramps and waterways (including sand monitoring and management i.e.. bypassing and dredging)to meet agreed performance targets	Organisational Excellence	5.4	Deliver Capital Program (% Budget)	100	100	100	100	Marina and Waterways
				Deliver Capital Program (% Projects)	100	100	100	100	Marina and Waterways
				Deliver Maintenance Program (% Budget)	100	100	100	100	Marina and Waterways
	Manage the Mandurah Ocean Marina (MOM), Chalet Park and Mary Street Lagoon Manage the MOM and Chalet Park including the pen holder bookings, jetty maintenance, grounds maintenance and Chalet Park Management Contract	Economic	1.1	Mandurah Ocean Marina and Chalet Park occupancy rate (%)	50	50	50	50	Marina and Waterways, Visit Mandurah

Environmental Services

#	Services (Business as Usual Functions)	Key Focus Area	Objective	KPI	2022/2023	2023/2024	2024/2025	2025/2026	Responsibility
	Environmental Planning Environmental planning to ensure the protection and enhancement of the City's landscaped and natural environment	Environment	4.1, 4.5	Develop and implement the Environment Strategy and associated Environmental Plans	100	100	100	100	Environmental Services
				Implement the Greening Mandurah Framework action plan	100	100	100	100	Environmental Services, Operations Services
	Tactical Asset Management Planning for Parks Infrastructure Assets Tactical planning for the management of the City's parks infrastructure assets through asset condition monitoring the planning and programming of forward works for replacement, renewal, upgrade and new infrastructure assets including the development of ten year outline and three year detailed capital works plans to meet agreed performance targets, aligned with strategic asset management planning and the LTFP	Social	2.1, 2.5, 2.6	Community Perception - Streetscapes (Index Score)	N/A	Industry Average	N/A	Industry Average	Operations Services, Environmental Services
				Community Perception - Lighting of streets and public places (Index Score)	N/A	Industry Average	N/A	Industry Average	Operations Services, Environmental Services
		Health	3.3	Community Perception - Sport and recreation facilities (Index Score)	N/A	Industry Average	N/A	Industry Average	Technical Services, Operations Services
				Community Perception - Playgrounds, parks and reserves (Index Score)	N/A	Industry Average	N/A	Industry Average	Operations Services, Environment
		Organisational Excellence	5.5	Rolling 10 year Capital Works Programs completed (%)	100	100	100	100	Landscape Management
	Strategic, Tactical and Operational Asset Management Planning for Bushland, Foreshore and Planted Natural Assets Strategic, tactical and operational planning for the management of the City's natural land based assets through asset condition monitoring and the planning, programming and scheduling of management and maintenance works including the development of Bushland Management Plans, Foreshore Management Plans and Public Open Space Management Plans to meet agreed performance targets, aligned with Strategic and Corporate objectives and the LTFP	Environment	4.2	Community Perception - Conservation and environmental (Index Score)	N/A	Industry Average	N/A	Industry Average	Operations Services, Environmental Services
				# of new Bushland Management Plans developed	4	4	4	4	Environmental Services
				# of existing Bushland Management Plans updated	24	24	24	24	Environmental Services
				# of new Foreshore Management Plans developed	1	1	1	1	Environmental Services
				# of existing Foreshore Management Plans updated	1	1	1	1	Environmental Services

				# of new Public Open Space Management Plans developed	4	4	4	4	Environment (Landscape Management)
				# of existing Public Open Space Management Plans updated	4	4	4	4	Landscape Management
Landscape Infrastructure Design and Construction Design and construction of park and landscape infrastructure assets aligned to agreed performance targets, tactical and operational asset management planning and the LTFP	Social	2.1, 2.5, 2.6	Community Perception - Streetscapes (Index Score)	N/A	Industry Average	N/A	Industry Average	Environmental Services, Operations Services	
			Community Perception - Lighting of streets and public places (Index Score)	N/A	Industry Average	N/A	Industry Average	Environmental Services, Operations Services	
	Health	3.3	Community Perception - Sport and recreation facilities (Index Score)	N/A	Industry Average	N/A	Industry Average	Environmental Services, Operations Services, Sports and Recreation	
			Community Perception - Playgrounds, parks and reserves (Index Score)	N/A	Industry Average	N/A	Industry Average	Environmental Services, Operations Services	
	Organisational Excellence	5.5	Deliver Capital Program (% Budget)	100	100	100	100	Landscape Services	
			Deliver Capital Program (% Projects)	100	100	100	100	Landscape Services	
Carbon Emission Management Plan and facilitate ongoing mitigation of carbon emissions, including the signing of the Power Purchase Agreement alternative to procure renewable energy	Environment	4.2	% of clean energy used by the City of Mandurah	40	40	40	40	Environmental Services	
Environmental Education and Volunteering Management Deliver environmental education programmes and engage community in environmental volunteering such as the Kids Teaching Kids conference, National Tree Day, Embrace a Space	Environment	4.2, 4.3, 4.4, 4.5	# of opportunities created for the community to increase awareness of environmental issues and participate in	20	20	20	20	Environmental Services	
Environmental Compliance Ensure the City has appropriate approvals (e.g. clearing permits and licences) for all works undertaken	Environment	4.2	Number of active investigations into breaches of environmental regulations	<1	<1	<1	<1	Environmental Services	
Sustainable Water Use Management Facilitate sustainable water use across the City including through verge makeover program, facility water audits and Waterwise Council Action Plan implementation	Environment	4.2, 4.4, 4.5	Maintain compliance with Groundwater allocation licenses (%)	100	100	100	100	Environmental Services	
			Maintain Waterwise Council accreditation	Achieved	Achieved	Achieved	Achieved	Environmental Services	

Place and Community

Community Services

#	Services (Business as Usual Functions)	Key Focus Area	Objective	KPI	2022/2023	2023/2024	2024/2025	2025/2026	Responsibility
	Family and Domestic Violence (FDV) Coordinate the City's response to the prevention of Family and Domestic Violence	Social	2.3, 2.4	Facilitate annual PSNTV commitment and evidenced support/collaboration with the community and government	Annual PSNTV pledge	Annual PSNTV pledge	Annual PSNTV pledge	Annual PSNTV pledge	Community Capacity Building
	Community Safety Deliver community safety initiatives, including implementation of CCTV Strategy, and implementation of the Liquor Accord annual strategic plan and delivery on the terms of reference for the Accord	Social	2.1, 2.3	Community Perception - Feel safe in Mandurah (Index Score)	N/A	Industry Average	N/A	Industry Average	Community Capacity Building
				Community Perception - The control of graffiti, vandalism & anti-social behaviour (Index Score)	N/A	Industry Average	N/A	Industry Average	Community Capacity Building
				% decrease in Mandurah's perceptions of crime, bi-annual index score	Base year	N/A	Annual Perceptions Survey	N/A	Community Capacity Building
	Early years Implement initiatives that support young families and early years	Social	2.3, 2.4	Australian Early Learning Index (Score)	AELI index score (biennial)	N/A	AELI index score (biennial)	N/A	Community Capacity Building
	Reconciliation Actions Support initiatives that achieve the full potential of Mandurah's aboriginal and torres straight islander community and steer the RAP	Social	2.3, 2.4	% Increase in aboriginal community engagement, projects and connection	80% of strategy delivered for financial	80% of strategy delivered for financial	80% of strategy delivered for financial	80% of strategy delivered for financial	Community Capacity Building
	Multicultural community Support initiatives that achieve the full potential of Mandurah's diverse and multicultural community	Social	2.3, 2.4	% Increase in multicultural community engagement and connection	Base year	%increase	%increase	%increase	Community Capacity Building
	Grants, funding and scholarships policy Deliver the Community Partnerships, Community Association, Youth Dream Big Fund, Murdoch and Nikki Wise scholarships annually	Social	2.3, 2.4	Number of grants/ scholarships provided	100% budgeted grant funding released	100% budgeted grant funding released	100% budgeted grant funding released	100% budgeted grant funding released	Community Capacity Building
	Contemporary Art Spaces Mandurah (CASM) Coordinate CASM as a key visual arts and creative learning space for the City, delivering a range of activities for the community	Social	2.1, 2.4, 2.5	Delivery of vibrant annual program that engages a broad sphere of community	%of artists engaged	%of artists engaged	%of artists engaged	%of artists engaged	Arts & Culture
				Event participation rate (%)	% of annual foot traffic	% of annual foot traffic	% of annual foot traffic	% of annual foot traffic	Arts & Culture
	Mandurah Performing Arts Centre Commitments et in accordance with the MOU with Mandurah Performing Arts Centre.	Social	2.1, 2.3, 2.4, 2.5	Achievement against MPAC's KPIs listed within the MOU with CoM	%Achieved	%Achieved	%Achieved	%Achieved	Arts & Culture
	Literacy and learning services Deliver an optimal range of literacy and learning services through Libraries and museum to meet the expectations of the communit	Social	2.3, 2.4, 2.5	Community Perception - Library and information services (Index Score)	N/A	Industry Average	N/A	Industry Average	Library & Heritage Services
	Youth Development initiatives Deliver an optimal range of programs for youth at the Billy Dower Youth Centre, and provide strategic youth connections and engagement across the City.	Social	2.3, 2.4, 2.5	Active engagement of youth in Mandurah	80% of strategy delivered for	80% of strategy delivered for	80% of strategy delivered for	80% of strategy delivered for	Youth Development
	Seniors Centre Deliver an optimal range of services at the Seniors Centre to meet the expectations of the community	Social	2.3, 2.4, 2.5	Community Perception - Facilities, services and care available for seniors (Index Score)	N/A	Industry Average	N/A	Industry Average	Seniors & Community Centre

Sport and Recreation

#	Services (Business as Usual Functions)	Key Focus Area	Objective	KPI	2022/2023	2023/2024	2024/2025	2025/2026	Responsibility
	Club Development Delivery of the City of Mandurah Club Connect - Club Development Programme, including implementation of initiatives to support sustainable, financially viable and well-governed clubs that meet the needs of members, and celebration of/acknowledging Local Sporting Excellence and Achievement.	Health	2.3	Engage Mandurah sport and recreational clubs through participation and membership within Club Connect development program (%)	80	85	90	95	Recreation Services

				Deliver annual Mandurah Sports Awards and ongoing promotion of sector and individual achievements	✓	✓	✓	✓	Recreation Services
	Community Facilities Manage the City of Mandurah's Hired Community Facilities (including Halls & Pavilions, Parks & Reserves, Beaches & Foreshores & Outdoor Sports Facilities) - Usage and Stakeholder Management	Health	3.3	Investigate and implement new customer focussed, online facility booking	✓	✓	N/A	N/A	Recreation Services
		Organisational Excellence	5.4	Recreation Services Customer Satisfaction (%)	88	88	88	88	Recreation Services
	Mandurah Aquatic and Recreation Centre Manage the Mandurah Aquatic and Recreation Centre and deliver an optimal range of services to meet the expectations of the community	Organisational Excellence	5.4, 5.5,	MARC Customer Satisfaction (%)	88	88	88	88	Recreation Centres
				MARC Subsidy per visit \$	2.6	2.4	2.2	2.0	Recreation Centres
				Maintain participation/ occupancy rate in MARC facilitated programs (%)	75	80	80	80	Recreation Centres
				Increase in off peak space utilisation (cumulative %)	10	20	25	30	Recreation Centres
				Membership growth (cumulative %)	5	20	25	30	Recreation Centres

Customer Services

#	Services (Business as Usual Functions)	Key Focus Area	Objective	KPI	2022/2023	2023/2024	2024/2025	2025/2026	Responsibility
	Customer Service Provide frontline customer service	Organisational Excellence	5.2	Post Transaction Customer Satisfaction (%)	90	90	90	90	Customer Services
				First point of contact resolution (FPOC %)	>80	>80	>80	>80	Customer Services
				% Calls answered within 20 seconds	80	80	80	80	Customer Services
				Call Abandonment Rate (%)	<5	<5	<5	<5	Customer Services
	Cemeteries Provide Administration Services for Mandurah Cemeteries	Organisational Excellence	5.4	Undertake burials within 48 hours (%)	100	100	100	100	Customer Services
				Provide advice on memorialisation (when enquired) within SLA (%)	100	100	100	100	Customer Services
				Provide acknowledgement/ response to complaints, within SLA (%)	100	100	100	100	Customer Services

Information Management

#	Services (Business as Usual Functions)	Key Focus Area	Objective	KPI	2022/2023	2023/2024	2024/2025	2025/2026	Responsibility
	Records Management Ensure compliant storage, retrieval, disposal and scanning/preservation of CoM records Ensure ongoing digitisation of City's physical records Coordinate the City's retention, disposal and archiving program (including digital records)	Organisational Excellence	5.4	Compliance with Recordkeeping Plan (%)	100	100	100	100	Information Management
	Freedom of Information (FOI) Manage Freedom of Information processes and reporting	Organisational Excellence	5.4	FOI enquiries responded to within regulatory timeframes (%)	100	100	100	100	Information Management
				Maintain up to date Information Statement (%)	100	100	100	100	Information Management
	Customer Service Enabling access to plans related to property requested by property owners	Organisational Excellence	5.2	Copy of Plans requests processed within SLA (%)	100	100	100	100	Information Management

Business Services

Development and Compliance

#	Services (Business as Usual Functions)	Key Focus Area	Objective	KPI	2022/2023	2023/2024	2024/2025	2025/2026	Responsibility
	Food safety management Undertake food safety training, assessment, sampling and action recalls	Health	3.1	Food Premises inspections carried out within statutory timeframes (%)	100	100	100	100	Health Services
	Public buildings and event assessments Ensure assessment of Public Buildings and Events to ensure they are safely operated and in accordance with relevant legislation	Health	3.1	Public Building and Events assessments carried out within statutory timeframes (%)	100	100	100	100	Health Services
	Recreational water monitoring Sample aquatic facilities and natural waters for microbiological safety	Health	3.1	Recreational Water Quality assessments carried out within statutory timeframes (%)	100	100	100	100	Health Services
	Mosquito Management Complete per treatment surveys, treatments, post treatments assessments and community education	Health	3.1	Annual Report completed by October (%)	100	100	100	100	Health Services
	Animal control/management Apply legislation and educate the community on the importance of responsible animal ownership	Health	3.2	Reduce Dog Attacks with Injury from previous year (%)	5	5	5	5	Ranger Services
	Swimming pool barrier inspections Assess the safety of swimming pool barriers to prevent potential child drownings	Health	3.3	Private swimming pools inspected within 4 years (%)	100	100	100	100	Building Services
	Statutory planning and land management Undertake statutory planning and land management in accordance with relevant legislation	Economic	1.1	Development Applications, Subdivision and Structure Plan proposals assessed within legislative timeframes (%)	100	100	100	100	Statutory Planning
	Bushfire Management Undertake bushfire mitigation initiatives to reduce the risk of wildfire causing damage to life, property and/or the environment	Environment	4.2	Mitigation activities completed (%)	100	100	100	100	Emergency Management

Systems and Projects

#	Services (Business as Usual Functions)	Key Focus Area	Objective	KPI	2022/2023	2023/2024	2024/2025	2025/2026	Responsibility
	IT Tech support Advocate, manage, maintain and support technology and technological solutions for Council operations	Organisational Excellence	5.4	Compliance with cyber security framework (Maturity Level 1-3)	1	1	1	2	Systems & Projects
				Support requests responded to within SLA (%)	90	90	90	90	Systems & Projects

	Drive Innovation through technology Aimed at exploring new efficient and effective approaches to delivering services. Specific projects yet to be determined	Organisational Excellence	5.4	% successful projects undertaken	75	75	75	75	Systems & Projects
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Financial Services

#	Services (Business as Usual Functions)	Key Focus Area	Objective	KPI	2022/2023	2023/2024	2024/2025	2025/2026	Responsibility
	Undertake Long Term Financial Planning	Organisational Excellence	5.4	Long Term Financial Plan adopted by May (Achieved/Not Achieved)	Achieved	Achieved	Achieved	Achieved	Financial Services
	Financial accounting services Accounts payable, accounts receivable, insurance, loans, investments, GST/BAS, FBT, banking management, corporate credit cards	Organisational Excellence	5.4	Statutory Returns lodged within legislative timeframe (%)	100	100	100	100	Financial Services
	Management accounting services Budgeting, financial analysis, long term financial planning, capital planning, business cases, financial systems, projects	Organisational Excellence	5.4	Asset Consumption Ratio	0.70	0.69	0.67	0.65	Financial Services
				Asset Renewal Funding Ratio	0.85	0.82	0.82	0.86	
				Asset Sustainability Ratio	0.68	0.93	0.67	0.67	
	Manage the City's Rates function preparation of rate notices, pensioner management, street numbering, debtor management, property enquiries, new properties	Organisational Excellence	5.4	Debt Recovery Percentage (%)	96	96	96	96	Financial Services
	Financial reporting Annual financial statements, monthly financial management reporting, budget review	Organisational Excellence	5.4	Reports adopted/published within statutory timeframes (%)	100	100	100	100	Financial Services

Governance Procurement and Property

#	Services (Business as Usual Functions)	Key Focus Area	Objective	KPI	2022/2023	2023/2024	2024/2025	2025/2026	Responsibility
	Internal Audit Delivery of the 3-Year Strategic Internal Audit Plan and Annual Operational Internal Audit Plan	Organisational Excellence	5.4	Number of audits undertaken	6	6	6	6	Governance Services
				Recommendations implemented within 12 months of the Internal Audit Report being presented to Council (%)	70	70	70	70	Governance Services
	Fraud and Corruption Control Framework Develop and implement a Fraud and Corruption Prevention Plan.	Organisational Excellence	5.4	Implementation of the framework (%)	100	N/A	N/A	N/A	Governance Services
	Risk Management Framework Ongoing review and implementation of the City's Risk Management Framework including Strategic and Operational Risk.	Organisational Excellence	5.4	Implementation of the framework (%)	80	20	N/A	N/A	Governance Services
	Governance Framework Develop and deliver the City's governance framework for Elected Members and Employees.	Organisational Excellence	5.4	Number of training sessions delivered for Elected Members	2	2	2	2	Governance Services
				Number of training sessions delivered for employees	10	10	10	10	Governance Services
				Employee participation rate (%) (mandatory training)	100	100	100	100	Governance Services
				# of Governance Resources developed for Elected Members	4	6	4	6	Governance Services
				# of Governance Resources developed for employees	6	6	6	6	Governance Services
	Policy development Develop, coordinate and review policies in accordance with the Council Policy Plan and City of Mandurah Policy Plan	Organisational Excellence	5.4	Compliance with Council Policy Plan (%)	80	80	80	80	Governance Services
				Compliance with City of Mandurah Policy Plan (%)	80	80	80	80	Governance Services
	Delegations and Authorisations Ongoing review and improvement of Delegations and Authorisations	Organisational Excellence	5.4	Annual review of delegations (%)	100	100	100	100	Governance Services
				Biennial review of Authorisations (%)	N/A	100	N/A	100	Governance Services
	Local Laws Ongoing review and development of Local Laws	Organisational Excellence	5.4	# of Local Laws reviewed/developed	1	1	1	1	Governance Services
	Local Government Election Delivery of Local Government Elections	Organisational Excellence	5.4	CoM to remain in top 5% of voting participation rate for alike local governments (those with an elector base in excess of 40,000)	N/A	100	N/A	100	Governance Services
	Procurement Schedule Delivery of the City of Mandurah Procurement Schedule enabling opportunities for local supplier engagement.	Organisational Excellence	5.4	Compliance with Act and Regulations (Tenders)	95	95	95	95	Procurement Services
				Compliance with Regional Price Preference Policy	100	100	100	100	Procurement Services
	Procurement Framework Ongoing improvement of the procurement framework including resource, tools and education for the organisation .	Organisational Excellence	5.4	Number of training sessions delivered	8	8	8	8	Procurement Services
				Participation rate (%)	100	100	100	100	Procurement Services
				# of Procurement Resources reviewed and updated	8	8	8	8	Procurement Services
	Leases and Licences Manage Leases and Licences portfolio	Organisational Excellence	5.4	Licences managed in line with expiration date (%)	100	100	100	100	Land Management Services
				Leases managed in line with expiration date (%)	100	100	100	100	Land Management Services